

CITY
OF **GRAND**
JUNCTION
COLORADO

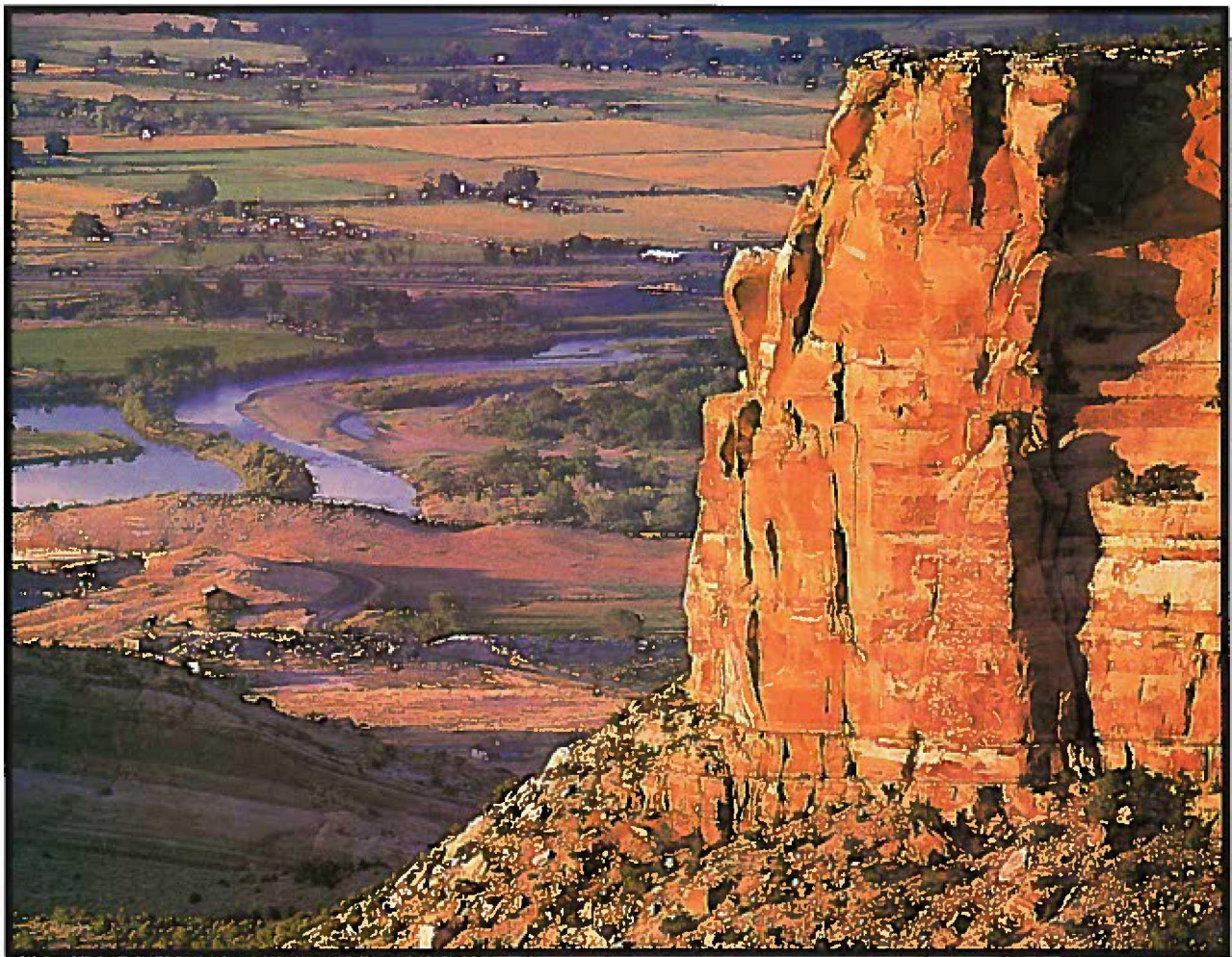


Photo by John Eakins

1991 MUNICIPAL BUDGET

City of
GRAND JUNCTION, COLORADO

1991
BUDGET DOCUMENT

TABLE OF CONTENTS

FIRE DEPARTMENT

Function & Outlook	90
Significant Budget Issues	91
Budget Summaries	92
Major Accomplishments, 1990	94
Goals and Objectives, 1991	95

PUBLIC WORKS DEPARTMENT

Function & Outlook	103
Significant Budget Issues	105
Budget Summaries	106
Major Accomplishments, 1990	108
Goals and Objectives, 1991	110

COMMUNITY DEVELOPMENT DEPARTMENT

Function & Outlook	116
Significant Budget Issues	117
Budget Summaries	118
Major Accomplishments, 1990	120
Goals and Objectives, 1991	121

PARKS & RECREATION DEPARTMENT

Function & Outlook	124
Significant Budget Issues	125
Budget Summaries	126
Major Accomplishments, 1990	128
Goals and Objectives, 1991	130

FUND SUMMARIES

Total Use of Resources, By Fund Type.	133
Overview, 1990 Revised Budget	134
Overview, 1991 Budget	136
All Funds, Except Internal Service Funds	138
General Fund	140
Special Revenue Funds	142
Capital Project Funds	144
Enterprise Funds	146
Nonexpendable Trust Funds	148
Debt Service Funds	150
Internal Service Funds	152

STATISTICAL SECTION

Table 1: History of Fund Balances	155
Table 2A: Revenue History	156
Table 2B: Expenditure History	157
Table 3A: General Revenues By Source	158
Table 3B: General Expenditures By Function	159
Table 4A: Sales Tax Rates & Licensing History	160
Table 4B: Sales & Use Tax History	161
Table 4C: Sales Tax Comparison By Business Type	162
Table 4D: Sales Tax Comparison By Location	163
Table 5A: Property Tax Levies & Collections	164
Table 5B: Government Comparison, Property Taxes	165
Table 5C: Assessed Values	166
Table 5D: Ten Principal Property Taxpayers	167
Table 6A: Staffing History	168
Table 6B: Classification / Compensation Schedule.	170
Table 7 : Demographics	173
GLOSSARY:	175



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO
**City of Grand Junction,
Colorado**
For the Fiscal Year Beginning
January 1, 1990

Gary R. Horsthem

President

Jeffrey L. Esolt

Executive Director

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, brief discussion regarding significant budget issues, expenditure summaries by major division and category type, a listing of some of the major accomplishments by each department during 1990, and a presentation of their goals and objectives for 1991.

INTRODUCTION

This book, the City of Grand Junction's 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 the City's 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 1991.



City of Grand Junction, Colorado
81501-2668
250 North Fifth Street

March 6, 1991

The Honorable Mayor and City Council Members
City of Grand Junction
250 North 5th Street
Grand Junction, Colorado 81501

Dear Mayor and Council Members:

The enclosed 1991 Annual Budget provides the nucleus for our financial and operating plans for this calendar year. The only changes from the proposed budget are those authorized and approved by the City Council during their review, the public hearings and final adoption. This budget has been prepared in accordance with applicable City ordinances, State and Federal laws and City policies. Both the format and content is similar to last year's award winning budget document. As you recall, the 1990 budget presentation received the Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada. Utilizing the critique received and our enhanced graphic capabilities, we have improved upon last year's report from start to finish.

We have attempted to streamline and modernize the document wherever possible to make it more easily readable for all persons interested in the fiscal affairs of the City of Grand Junction. I believe the annual budget provides important communication to our citizens and taxpayers, as well as serving as a policy and operations guide for City Council and the management staff, and as the City's financial plan for 1991.

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. The summary section of individual departments includes; a written description of their functions and outlook, a discussion on significant budget issues, and listings of each department's major accomplishments in 1990 and their most important goals for 1991. Although not included in this document, each department prepares and submits their respective budgets by line item using a detailed element system which is also used for control purposes to track expenditures throughout the year.

I encourage the careful review and understanding of this document by each of the Council Members and by all interested parties, your suggestions for improvement are hereby solicited and welcome.

The following two positions have been eliminated in 1991:

- Equipment Maintenance Supervisor, Public Works
- Senior Administrative Secretary, Administrative Services

Also included in the 1991 budget are resources to fund a 27 percent increase in the City's part-time pay scale, and an additional 15% for "permanent part-time" employees who work at least 20 hours per week, 12 months a year. In addition, the City will begin to provide pro-rata health and dental benefits and limited Paid Time Off (PTO) to our permanent part-time workforce.

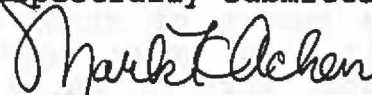
Finally, based on the recommendations from a recent comprehensive benefit review, approximately \$60,000 for improvements to the City's benefit program has been provided for in the 1991 budget. The City anticipates implementing an improved pretax retirement program, a long-term disability program, and a new paid time off program.

CONCLUSION

In order for the City of Grand Junction to continue improving the services we provide to the community, we must work smarter and faster in every area. This can be 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 plan represents a significant effort on the part of Department Directors and their 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

"STATE OF THE CITY"

(Continued)

ENHANCING THE BEAUTY OF THE COMMUNITY

It is certainly in all of our best interest to make Grand Junction an attractive area -- for us to enjoy, and to draw more visitors and new & expanding businesses. Blessed with incredible natural resources, we need to do our best to protect and enhance them. The City's purchase of several parcels of land in the Riverfront area has been well-publicized. This area has been an under-utilized, under-appreciated & generally unattractive place --- even though its proximity to Downtown and the River makes it a prime location for a variety of uses and activities.

An incredible coalition of government, public, and private agencies have combined resources to clean up the Riverfront and make it a regional asset that the entire community can take pride in. With relatively few local tax dollars we were able to leverage participation & contributions from a variety of sources, to eliminate an eyesore in the heart of the community and return the area to the citizens to enjoy for years to come. We believe that it is a worthwhile investment, and that in time, most citizens will come to appreciate the Riverfront Project.

ACCOUNTABLE TO THE COMMUNITY

Elected to represent you, we strive to be accountable to you for the resources you entrust to the City. We have held taxes steady for several years, and rely on productivity improvements and growth in sales tax revenue to fund any necessary changes in service levels. We strive, not only to do things right, but to do the right things. We believe that means looking to the future as we make decisions, seeking the best long-term outcome, not just the short-term easy answer.

The three-quarter cent sales tax the citizens approved is being used for some significant improvements to the community's resources. In addition to the Riverfront Project, you will see improvements in City parks, streets, sidewalks, and parking, and a new Fire Station in 1991, all funded through the three-quarter cent sales tax.

When we speak of "community", we realize that the City is part of a larger, Valley community, and that we need to be good neighbors. Cooperative ventures with Mesa County and with Clifton Water District have helped us all provide better services to our customers.

"STATE OF THE CITY"

(Continued)

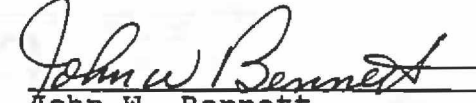
THANK YOU for allowing us to serve you this past year. We are pleased with the progress we have made in a number of areas. Several challenges await the City Council in 1991. We hope that we will have your continued support and involvement, as together we shape the future of our community.

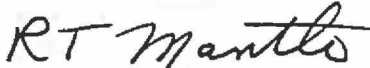
Sincerely,

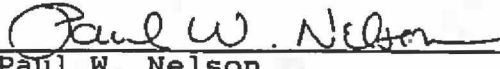
Your City Council

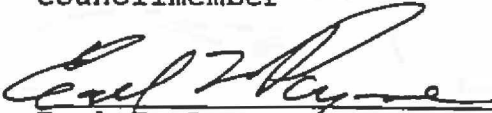

William E. McCurry
Mayor



Conner W. Shepherd, Ph.D.
Mayor Pro Tem


John W. Bennett
Councilmember


R. T. Mantlo
Councilmember


Paul W. Nelson
Councilmember


Earl F. Payne
Councilmember


Reford C. Theobald
Councilmember

CITY OFFICIALS

CITY COUNCIL (Elected)

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

APPOINTED OFFICIALS

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

DEPARTMENT HEADS

Finance Director	Ron Lappi
Fire Chief	Mike Thompson
Parks & Recreation Director	Ted Novack
Police Chief	Robert Evers
Public Works Director	James Shanks
Community Development Director	Bennett Boeschstein

OVERVIEW

This section has been prepared to assist the reader in understanding the major issues presented in this budget. The Overview section consists of a discussion on the legal requirements, budget policies and process, an overview of the City budget as a whole, and discussion of some of the major issues addressed in the 1991 budget.

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 an 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.

Annual expenditure budgets are adopted for all governmental funds except for the Special Assessment Debt Service Funds. The City of Grand Junction is a home rule city under Colorado law and the City Charter does not require appropriations for debt service funds.

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 appropriate financial statements showing comparative figures for the last completed fiscal year, 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.

Although adopted appropriations set legal limits which cannot be exceeded on a total fund basis, the City Council may amend the appropriation ordinance at any time during the year, as a result of any casualty, accident or unforeseen event. Budget reallocations between funds require City Council approval of a supplemental appropriation ordinance.

Following is a copy of the resolution adopting the budget for the fiscal year ending December 31, 1991 and the ordinance appropriating the budgeted amounts for each fund.

ORDINANCE NO. 2498

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, 1991, AND ENDING DECEMBER 31, 1991.

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, 1991, and ending December 31, 1991, said sums to be derived from the various funds as indicated for the expenditures of:

General Fund	\$25,760,437
Enhanced 911 Fund	72,074
Visitor and Convention Fund	574,959
Downtown Development Authority, Operating Fund	148,324
Community Development Fund	350,000
Parkland Expansion Fund	34,000
Golf Course Expansion Fund	74,409
Economic Development Fund	1,000,000
Downtown Development Authority, TIF Fund	141,761
Federal Aid To Urban Systems	6,173
Future Street Improvements Funds	82,000
Water Fund	3,945,460
Refuse Removal Fund	1,356,049
Joint City/County Sewer Fund	3,858,081
Two Rivers Convention Center Fund	638,038
Swimming Pools Fund	516,245
Lincoln Park Golf Course Fund	289,076
Tiara Rado Golf Course Fund	970,007
Cemeteries Fund	312,238
Parking Fund	223,311
Parks Improvement Advisory Board Fund	287,193
Cemetery Perpetual Care Fund	60,000
General Debt Service Fund	672,060
Downtown Development Authority, Debt Service Fund	168,583
	<u>\$41,540,478</u>
	=====

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

For Data Processing Fund	\$475,940
Revenue from Data Processing Fund	\$475,940

PASSED AND ADOPTED this 19th day of December, 1990.

Attest:

Neva B. Lockhart, CMC
City Clerk

William E. McCuskey
President of the Council

I HEREBY CERTIFY that the foregoing ordinance, being Ordinance No. 2498, 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 5th day of December, 1990, 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 20th day of December, 1990.

Neva B. Lockhart, CMC
City Clerk

Published:

December 7, 1990

December 28, 1990

Effective:

January 27, 1991

BUDGET POLICIES & DEVELOPMENT

B U D G E T S T R A T E G I E S

The City of Grand Junction's budget is based on a diversified, flexible revenue plan and a expenditure plan that minimizes expenditures at the lowest level consistent with maintaining basic services and infrastructure. Every attempt is made to relate the budget to both the short and long term goals of the City Council. Formal documents include a Ten Year Capital Improvements Plan, and the Annual Budget Document.

Realizing that there will always be imbalances between service demands and available resources, solutions to future budget problems must involve a combination of four actions on the behalf of the City; 1) enhance the stability of local revenue sources by maintaining the current tax rates and increasing user charges as deemed appropriate, 2) reducing operating costs through productivity improvements which include technological enhancements and progressive personnel practices, 3) maintaining a high level of commitment to improve and protect the City's important investment in infrastructure, and 4) adjusting the level, rather than the quality, of city services provided.

Each of the City's funds are balanced separately with all transfers and operating subsidies between funds requiring Council approval. Ten Year Long Range Financial Projections are prepared for the General, Enterprise and Equipment funds and are used to determine if future impacts of the current proposed budget are fiscally sound.

As important as beginning fund balances are to the overall resource picture for 1991, even more important is our estimation of ending fund balances at December 31, 1991, and beyond. This year's budget plan for expenditures has been subjected to the fiscal test of the projected events for the next ten years and has passed. We currently expect ending fund balances for all major funds to be at or above the established minimum fund balance requirements now and at the end of the next ten years. We continuously test the effects that current financial decisions might have on future year's financial conditions when approving funding requests throughout the organization.

The graph on page 50 and the table on page 51, reflect the Ten Year Financial Projection for the General Fund. The line graph compares the required Minimum Fund Balance and the Ending Fund Balance as projected for the next ten years and depicts the goal of an ending balance which is at or above the projected required minimum. The table provides the financial information from which the graph was generated.

 BUDGET POLICIES & DEVELOPMENT

BUDGET STRATEGIES
 (Continued)

The following table reflects the differences between necessary changes in one-time expenditures and on-going expenses in order to achieve the same result ten years out.

CHANGE IN ONE-TIME EXPENDITURES	CHANGE IN ON-GOING EXPENDITURES	RESULTING CHANGE IN THE VARIANCE FROM MINIMUM FUND BALANCE AT THE END OF YEAR TEN
* 46.7504%	* 4.8755%	
\$467,504	\$48,755	\$1,000,000
233,752	24,378	500,000
46,750	4,876	100,000
23,375	2,438	50,000
4,675	488	10,000
468	49	1,000

Most of the revenue items in the ten year projection are based on historical trends, known changes in the allocation of intergovernmental revenues and various economic forecasts. Since the City's sales tax is the largest source of general fund revenue, a considerable amount of emphasis is placed on trying to forecast retail sales activity for the coming year. The revenue wild-card is interest income. Since interest revenue is calculated from beginning fund balance, the calculation in future years is affected by changes in expenditures and the effect is compounded over the ten year period.

The application of these long-range financial projections identifies the allowed spending levels in the current year, provides insight on the future impacts of current financial decisions and lends itself to modifications which are necessary in this ever changing environment.

Maintaining an adequate fund balance provides a certain level of insurance against fluctuating revenue sources and changes in future demands for service. Likewise, appropriated contingency funds are reserved in the current budget for the purpose of responding to unanticipated needs and/or emergencies. Each year the budget contains contingency funds as deemed appropriate by the City Manager and Council, and are projected at 2% of annual operating costs. Such funds are allocated primarily for nonrecurring unplanned costs and are only approved with the express written consent of the City Manager or Council.

* Since the formulas in the projection system are all linear equations, these percentages can be applied to the desired change in fund balance to determine the respective change in current expenditures.

BUDGET POLICIES & DEVELOPMENT

B U D G E T B A S I S
(Continued)

Annual budgets are also adopted for all Enterprise, Internal Service and Nonexpendable Trust funds. The basis used to budget these funds is the Accrual basis of accounting modified to include capital expenditures and current debt service principal payments and to exclude depreciation, amortization, and adjustments for accrued compensated absences.

B U D G E T P R O C E S S

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. As previously discussed, 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.

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

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 department's 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.

BUDGET POLICIES & DEVELOPMENT

B U D G E T P R O C E S S
(Continued)

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 for water, sewer, trash and recreation fees 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 and Federal revenues are reviewed in light of current or pending legislation affecting these revenue sources.

Operating expenses are then reviewed for validity. Personnel, routine operating, and operating capital costs are each 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 to determine which changes should be incorporated into the budget proposal.

This process is repeated until the proposed budget is in conformance with the established guidelines. During these revision activities, department directors, 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 informative meeting including all employees.

BUDGET POLICIES & DEVELOPMENT

B U D G E T C O N T R O L

(Continued)

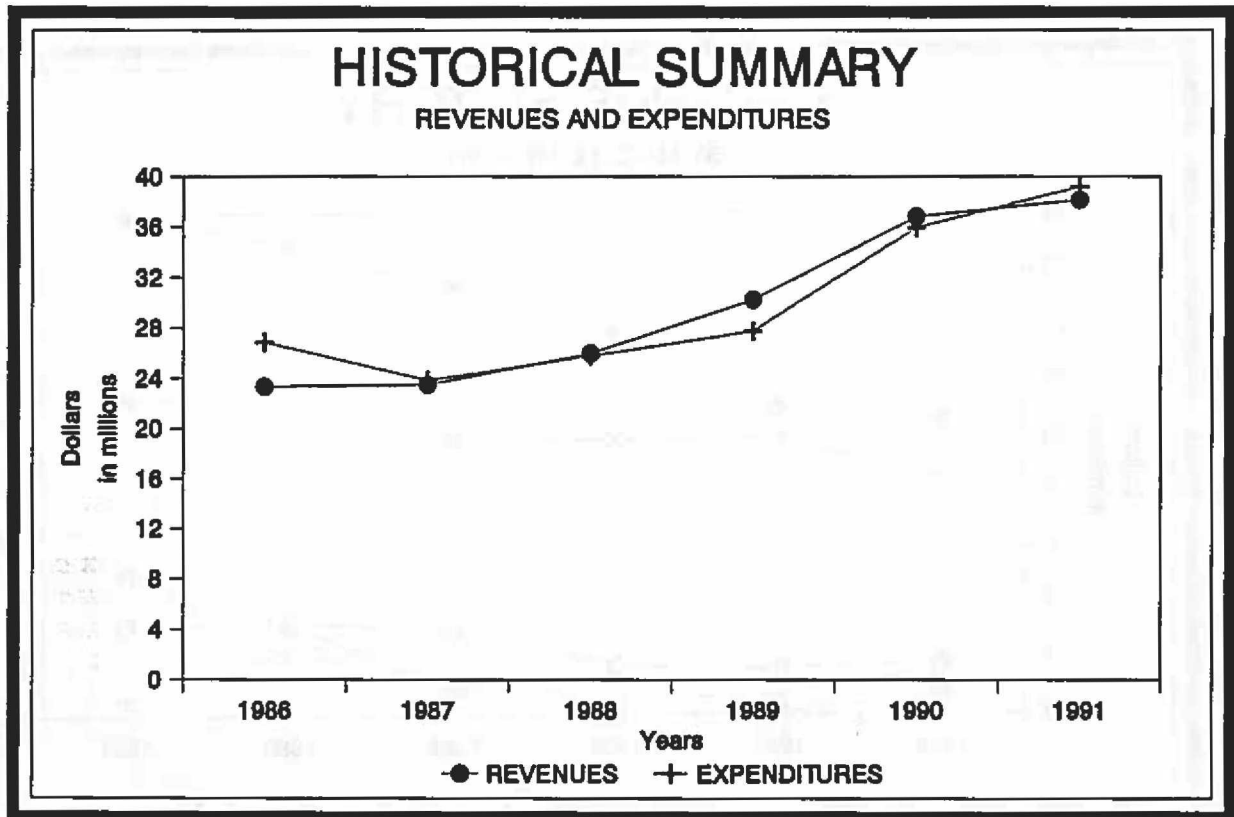
In addition, the Purchasing, Risk Management and Personnel/Payroll practices are reviewed annually to assure proper control of expenditures.

The official source of financial information is the central accounting system as operated and maintained by the Administrative Services Department. Accounting records are maintained in accordance with all legal requirements and on a basis consistent with standards for local governmental accounting.

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

- *Bidding is required for all purchases greater than \$3,000.*
- *All individual items costing \$300 or more and having a useful life of one year or more are capitalized and inventoried.*
- *The accounting system uses the modified accrual basis under generally accepted accounting procedures.*
- *Encumbrance accounting is used to ensure that expenditures do not exceed appropriations on a line item basis.*
- *The purchasing function is performed by a central purchasing division to assure the best quality products for the lowest price.*
- *The automated payroll system provides control on changes to approved staffing and individual pay levels.*
- *All contracts of \$15,000 or more, and in some instances over \$10,000, must be approved by the City Council.*
- *The Finance department reviews selected transactions to ensure conformance to City policy.*
- *Various receivable systems produce delinquent account reports for management action.*
- *An active loss control program is managed by Risk Management.*
- *All supplemental appropriation requests are submitted to the City Council for their acceptance or rejection at regularly scheduled public meetings.*

FINANCIAL OVERVIEW



The City of Grand Junction's financial condition as we begin 1991 is generally sound. Reasons for our favorable position include a relatively healthy economy, a strong and effective operating and capital budgeting process, consistently conservative financial leadership by policy-making officials and strong administrative financial management.

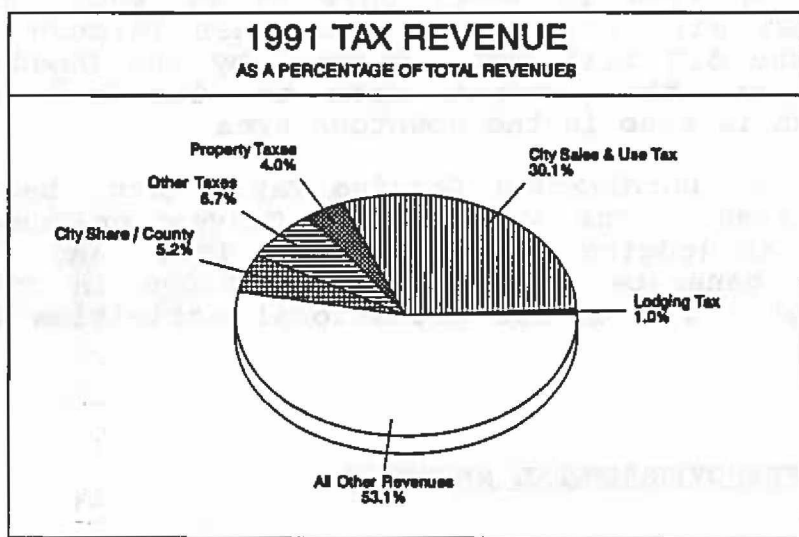
Maintaining the City's healthy financial position will continue to be a primary challenge of our City's Administration. Like many other cities across the country, Grand Junction is undergoing a challenging period as several complicated realities impact the City's financial condition. Such issues as the decline of intergovernmental revenues, coupled with the demand to lessen the burden on local taxpayers, is complicated further by a greater demand for locally provided services.

The following pages provide summary analysis on the projected revenues and budgeted expenditures for the fiscal year beginning January 1, 1990 and ending December 31, 1991.

FINANCIAL OVERVIEW

TAXES

The City of Grand Junction anticipates collecting approximately \$17.9 million, or 46.9 percent of total revenues, through an assortment of taxes in 1991. The ratio of tax revenue to total revenue has increased in the last few years due primarily to three important factors; 1) an increase in the City's Sales and Use Tax rate, 2) the institution of a 3.0 percent Lodging Tax, and 3) strong to moderate growth in the local economy.



The City Sales & Use Tax rate is 2.75 percent and the City also receives 32 percent of the second percent of the Mesa County Sales Tax. All 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 has projected over

\$13.4 million in sales and use tax revenues for 1991, accounting for over 75 percent of total tax revenue, and slightly more than 35 percent of total City revenues.

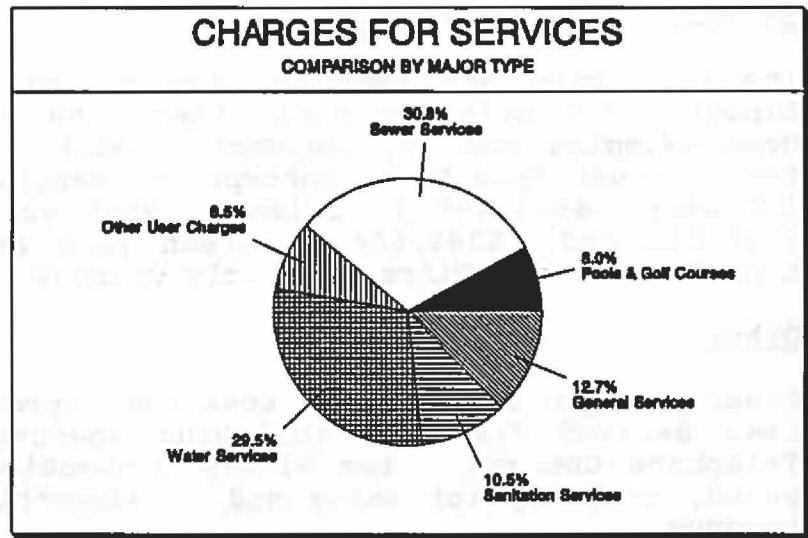
In 1987, the Grand Junction City Council adopted an ordinance which increased the City Sales and Use Tax rate by 3/4 of one percent, from 2.00 to 2.75 percent, effective January 1, 1988. This increase has provided vital funds to the City for maintaining infrastructure and protecting our investment in capital assets. In addition, these funds have greatly assisted in providing for the service needs of the community and has allowed for significant contributions to the economic development efforts of the Mesa County Economic Development Council. Although this rate change is the primary cause for the increase in Sales Tax revenue, 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 the upward trend.

The graphs on page 40, and Tables 4A through 4D in the Statistical Section, provide historical information on sales tax revenues.

FINANCIAL OVERVIEW

CHARGES FOR SERVICES

Whenever possible, user fees are collected for City services to wholly or partially fund the cost by those who directly benefit from the service. The City of Grand Junction expects to collect approximately 30 percent of its total revenues, or \$11.4 million, in user fees in 1991. Further analysis of these revenues by type is provided below.

**Utility Charges**

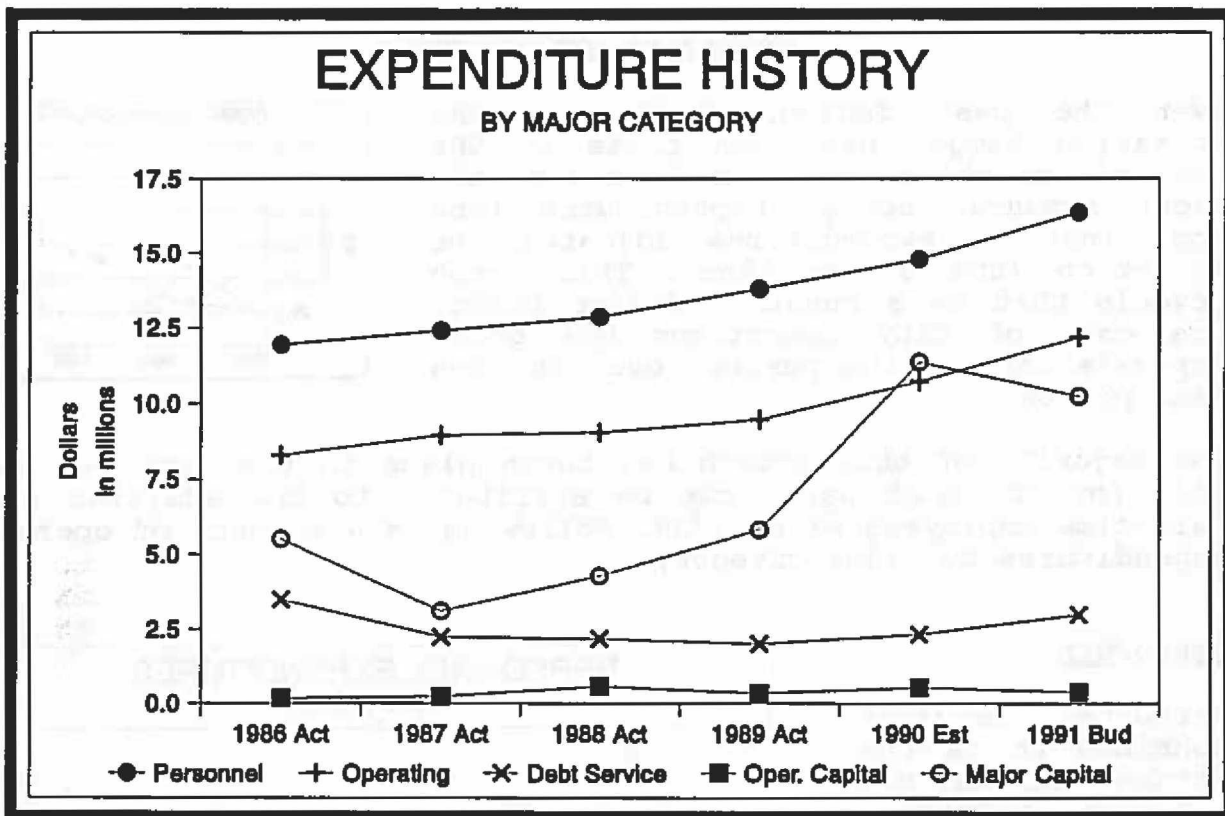
The largest share (70.8%) of revenues from service charges is generated by the City's water, sewer and sanitation utilities. The Water Fund has projected \$3,371,150 in user fees for 1991 from water sales and other user charges. The Sewer Fund anticipates collecting \$3,517,451 from monthly service charges, tap fees and other services. \$1,203,731 in revenues have been projected in the Sanitation Fund for residential and commercial trash collection.

No utility rate increases are projected for 1991.

General Services

Charges for services included in this category range from recreation programs to special police and fire services. The city anticipates collecting approximately \$1.5 million in revenues from these sources in 1991. The largest single source stems from a service contract with the Grand Valley Rural Fire Protection District. The City anticipates collecting \$925,000 for fire protection and Emergency 911 services provided by the City of Grand Junction's Fire Department.

FINANCIAL OVERVIEW



The City of Grand Junction has appropriated a combined total of \$46,750,502 for all budgeted funds for the fiscal year ending December 31, 1991. However, because this total includes appropriations for Internal Service Funds and amounts budgeted as Transfers-Out from one fund to another, it significantly over-states the City's planned use of resources.

Since charges from Internal Service Funds (i.e., the Stores Fund) are included in the appropriation amount for the operating funds receiving such service, their inclusion results in the double counting of expenditures. Likewise, a fund receiving a transfer from another fund has budgeted to expend the transferred amount. Consequently, excluding the \$5,210,024 budgeted for the Internal Service Funds and the \$2,363,217 appropriated as Transfers-Out, the total use of resources budgeted for 1991 equals \$39,177,261. The information on pages 38 and 39 provides summary information on the source and use of funds for 1991.

The tables, charts, and graphs throughout this document vary as to the inclusion or exclusion of these amounts, and are so noted. The following overview of expenditures reflects the total appropriation amount. Also, the tables and graphs on pages 54 and 55, depict the total 1991 budget by department and by category.

FINANCIAL OVERVIEW

OPERATING EXPENDITURES
(Continued)

NON-PERSONNEL OPERATING

This category is comprised of the bulk of non-personnel operating expenditures ranging from such items as office supplies and business trips, to contractual services and contingency funds. These expenditures represent over 30 percent of the total city budget.

Excluding amounts budgeted for Contingency and Loss Reserves, non-personnel operating costs totaling \$11.6 million represents a 9.8 percent increase over 1990. In addition to general inflationary increases, other factors contributing to the change include; an increased level of training, higher equipment maintenance and fuel costs, and a significant increase in landfill charges assessed by Mesa County.

DEBT SERVICE

The City has traditionally adhered to a strong debt management policy to carefully control the amount of outstanding debt. Because of our strong capital improvements process and a pay-as-you-go attitude, the City has been able to maintain its infrastructure while avoiding unreasonable debt burdens. Bonds issued by the City continue to receive a rating of A from Moody's Investment Rating Service.

As of December 31, 1990, the City of Grand Junction has \$14.375 million in bonded debt. The majority of this debt, over \$7.5 million is the liability of the City of Grand Junction/Mesa County Joint Sewer System. The City's general obligation debt (\$4,845,000 in 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.

For 1991, the City is anticipating taking advantage of the most favorable bonding market in recent history. Current interest rates for municipal bonds, coupled with the City's financial strength and low debt ratio, provides an unprecedented opportunity to borrow funds at an effective interest rate of approximately 6.0 percent. The City is currently earning approximately 8.5 percent on its investments of fund balance. Consequently, the City anticipates issuing general obligation Sales and Use Tax Revenue Bonds to partially fund the 1991 General Fund Capital Improvements Program.

FINANCIAL OVERVIEW

MAJOR CAPITAL (Continued)

As previously discussed, the level of General Fund capital expenditures is based on revenue projections associated with the 3/4 percent portion of the 2 3/4 percent City Sales and Use Tax, plus any additional funding sources such as bond proceeds and project grants. The total of these capital funding sources is then decreased by the \$300,000 annual contribution to the economic development fund and the amount required for general debt service. The net amount represents resources available for capital projects in the ensuing budget year.

Determining which of the proposed General Fund capital projects get approved is the result of committee meetings, which include City Council members, to prioritize the City's current and future capital needs. Projects such as Contract Street Maintenance and Road and Bridge Replacements receive the highest priority. Since deferring such maintenance would result in the deterioration of existing infrastructure and higher costs in the future, these projects are generally approved first. After insuring for the protection of the City's current infrastructure, capital improvements and additions are then prioritized based on public safety needs, productivity improvements, and enhancements to the City's capital assets.

Changes in the level of operating expenditures which are directly related to a particular capital project and are one-time costs, are included in the cost estimates for capital improvement projects. Also, operating expenditures associated with capital projects which are on-going in nature (i.e. additional personnel or annual maintenance costs) are included in the Ten Year Projections to determine the long term financial impact of any such project.

The level of capital expenditures in the enterprise and other funds is determined based on the need for capital improvements which are necessary to reduce future maintenance costs and improve service delivery.

The graphs on page 46 depict the types and amounts of capital projects planned for 1991. The schedule on pages 47 through 49 provides a detailed listing of all capital projects included for the year and is derived from the Ten Year Capital Improvement Plan.

TOTAL SOURCE OF FUNDS
(Excluding Internal Service Funds)

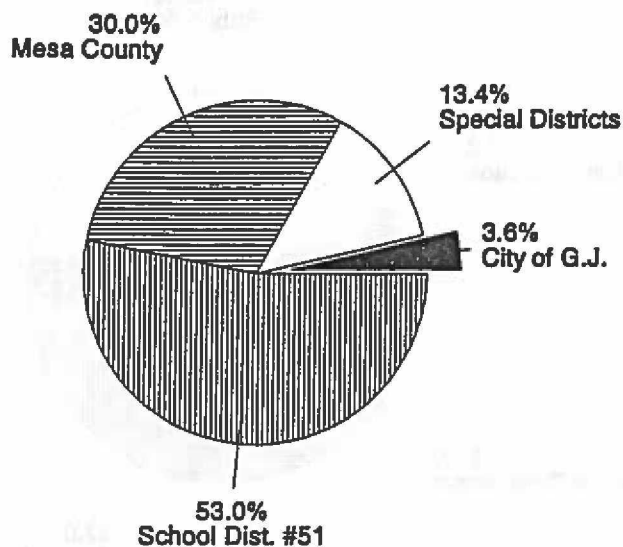
<u>REVENUE SUMMARY</u>	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	NON- EXPENDABLE TRUST FUND	DEBT SERVICE FUNDS	TOTAL 1991 BUDGET
Taxes	\$17,263,484	\$639,150	\$0	\$0	\$0	\$0	\$17,902,634
Licenses / Permits	68,902	200	0	0	0	0	69,102
Intergovernmental	80,400	475,000	0	58,502	0	0	613,902
Service Charges	1,456,721	365,029	0	9,574,397	40,650	0	11,436,797
Fines / Forfeits	193,050	0	0	47,980	0	0	241,030
Interfund Charges	476,541	0	0	288,974	0	0	765,515
Interest Income	830,000	36,500	1,000	544,000	66,000	0	1,477,500
Capital Proceeds	4,532,500	0	0	532,664	0	0	5,065,164
Other Revenue	385,166	18,800	0	40,361	160,500	0	604,827
TOTAL REVENUE	25,286,764	1,534,679	1,000	11,086,878	267,150	0	38,176,471
Transfers In	287,193	476,400	81,000	643,129	0	803,421	2,291,143
Use of Fund Balance	186,480	384,448	6,173	378,498	80,043	37,222	1,072,864
TOTAL SOURCES	\$25,760,437	\$2,395,527	\$88,173	\$12,108,505	\$347,193	\$840,643	\$41,540,478

TOTAL USE OF FUNDS
(Excluding Internal Service Funds)

<u>EXPENDITURE SUMMARY</u>	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	NON- EXPENDABLE TRUST FUND	DEBT SERVICE FUNDS	TOTAL 1991 BUDGET
Personnel Services	\$11,162,137	\$160,079	\$0	\$3,841,561	\$0	\$0	\$15,163,777
Regular Operating	3,365,269	197,901	0	2,706,319	0	0	6,269,489
Professional / Contract	1,164,039	300,876	0	540,107	0	0	2,005,022
Special Projects	66,369	672,257	0	10,000	0	0	748,626
Interfund Charges	0	0	0	740,385	0	0	740,385
Contingencies	527,376	733,950	1,000	0	0	0	1,262,326
Debt Service	0	3,000	0	2,149,647	0	840,643	2,993,290
Operating Capital	248,490	5,220	0	117,896	0	0	371,606
Major Capital	7,498,977	34,000	87,173	2,002,590	0	0	9,622,740
TOTAL EXPENDITURES	24,032,657	2,107,283	88,173	12,108,505	0	840,643	39,177,261
Transfers Out	1,727,780	288,244	0	0	347,193	0	2,363,217
TOTAL USES	\$25,760,437	\$2,395,527	\$88,173	\$12,108,505	\$347,193	\$840,643	\$41,540,478

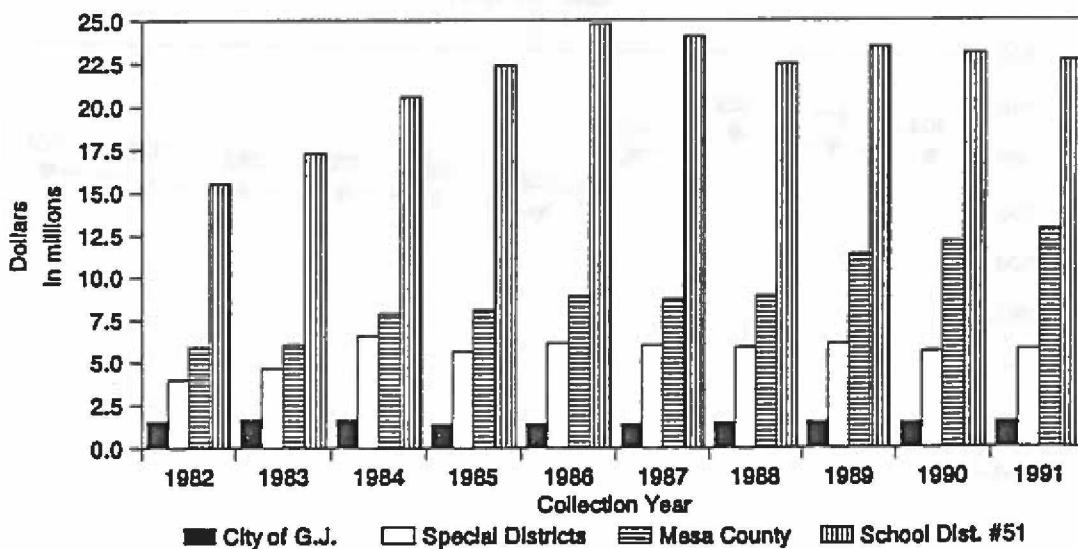
PROPERTY TAX REVENUES

1991 ASSESSMENT
By Major Entity, Within Mesa County



Total amount assessed in Mesa County:
Levy Year 1990 / Collection Year 1991
= \$42,791,967

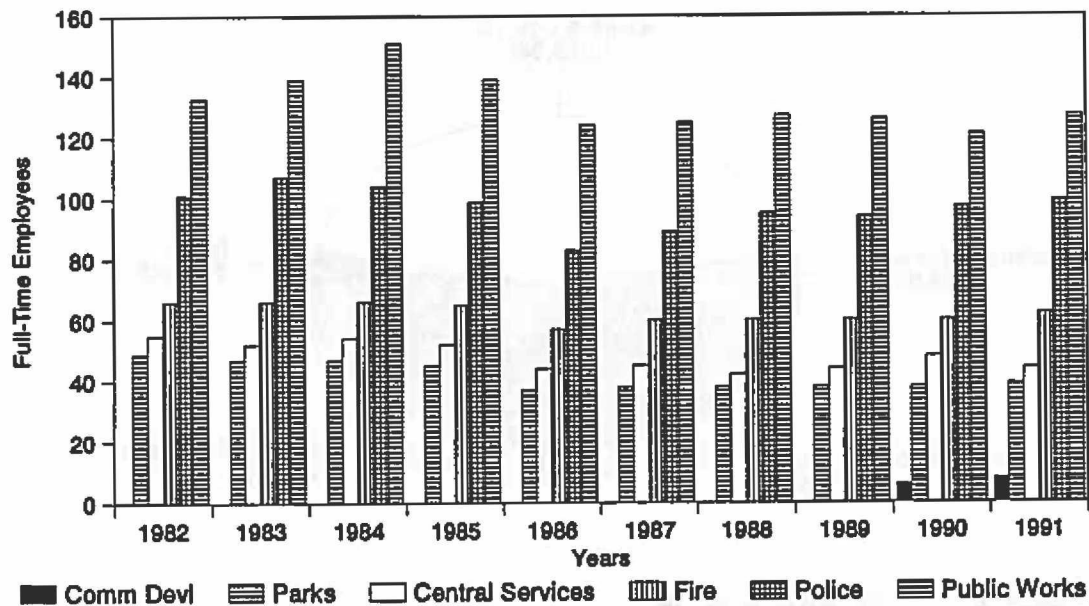
HISTORICAL PROPERTY TAX ASSESSMENTS By Major Taxing Entity



Source: Mesa County Assessor

PERSONNEL HISTORY

BY DEPARTMENT
Last Ten Years



DEPARTMENT HISTORY	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
Administration	8	6	6	5	4	4	3	3	7	7
Administrative Services	47	46	48	47	40	41	39	41	41	37
Central Services	55	52	54	52	44	45	42	44	48	44
Police	101	107	104	99	83	89	95	94	97	99
Fire	66	66	66	65	57	60	60	60	60	62
Public Works	133	139	151	139	124	125	127	126	121	127
Community Development	0	0	0	0	0	0	0	0	6	8
Parks & Recreation	49	47	47	45	37	38	38	38	38	39
TOTAL	404	411	422	400	345	357	362	362	370	379

DESCRIPTION OF CHANGES FROM 1990 -TO- 1991

Administrative Services: The three (3) Meter Reader positions were transferred to the Public Works Department. The Senior Administrative Secretary position in Information Services was eliminated.

Police Department: The addition of two (2) Patrol Officers was approved for 1991.

Fire Department: The addition of two (2) Firefighters was approved for 1991.

Public Works Department: The transfer of the (3) Meter Readers from the Administrative Services Department. The addition of the following three (3) positions was approved for 1991; Development Engineer, Realty Specialist, and a Public Works Maintenance Worker.

Community Development: The addition of the following two (2) positions was approved for 1991; Code Enforcement Officer and a Administrative Clerk II.

**CITY OF GRAND JUNCTION AND RELATED ENTITIES
DEBT SERVICE REQUIREMENTS**

	Original Principal Amount	Principal Amount Outstanding 12/31/90	Remaining Interest to be Paid to Maturity	Total Debt Service Requirements Remaining	1991 Budgeted Debt Service Requirements
GENERAL OBLIGATION BONDS:					
<u>Payable from Sales Tax Revenues:</u>					
* G.O. Capital Improvement Bonds, 1991	\$ 4,500,000	\$ N/A	1,800,600	6,300,600	\$ 630,060
<u>Payable from Water Revenues:</u>					
G.O. Water Bonds, Series 1990 Somerville Ranch/Water Rights Purchase	1,600,000	1,600,000	617,633	2,217,633	226,285
G.O. Water Refunding, Series 1984 Defeased prior Series 1978, 1978C, and 1982	5,200,000	3,245,000	1,080,151	4,325,151	702,350
REVENUE BONDS:					
Sales & Use Tax Revenue Bonds, Series 1985 Lincoln Park Swimming Pool Project	1,210,000	705,000	173,940	878,940	174,280
TAX INCREMENT BONDS:					
Downtown Development Authority, Series 1990 Land Acquisition and Capital Improvements within the Downtown Area.	1,300,000	1,300,000	858,430	2,158,430	168,583
PROMISSORY NOTES:					
** Riverfront Project, Jarvis Property Note, 1990	875,000	875,000	175,000	1,050,000	0
Riverfront Project, Dunn Property Note, 1989	351,327	344,460	411,540	756,000	42,000
Water Supply Flowline, CMCB, 1989	195,930	191,825	141,823	333,648	13,902
DEBT SERVICE / RELATED ENTITIES					
Joint Sewer System, Series 1980A and 1980B	8,225,000	7,525,000	7,318,725	14,843,725	936,881
OTHER DEBT SERVICE REQUIREMENTS:					
<u>Advances from the General Fund:</u>					
Lincoln Park Golf Course, 1989	138,223	265,157	N/A	N/A	44,230
Tiara Rado Golf Course, 1990	95,298	95,298	N/A	N/A	51,719
Capital Lease, Copier, DDA Operations	7,100	3,394	N/A	N/A	3,000
GRAND TOTALS	\$ 23,697,878	\$ 16,150,134	\$ 12,577,842	\$ 32,864,127	\$ 2,993,290

1991 DEBT SERVICE REQUIREMENTS BY FUND:

# 710 GENERAL DEBT SERVICE FUND	\$ 5,726,327	\$ 1,219,460	\$ 2,387,140	\$ 8,106,600	\$ 672,060
# 711 D.D.A. DEBT SERVICE FUND	1,300,000	1,300,000	858,430	2,158,430	168,583
# 301 WATER ENTERPRISE FUND	6,995,930	5,036,825	1,839,607	6,876,432	942,537
# 304 SWIMMING POOLS ENTERPRISE FUND	1,210,000	705,000	173,940	878,940	174,280
# 305 LINCOLN PARK GOLF ENTERPRISE FUND	138,223	265,157	N/A	N/A	44,230
# 306 TIARA RADO GOLF ENTERPRISE FUND	95,298	95,298	N/A	N/A	51,719
# 902 JOINT SEWER ENTERPRISE FUND	8,225,000	7,525,000	7,318,725	14,843,725	936,881
# 103 D.D.A. OPERATIONS FUND	7,100	3,394	N/A	N/A	3,000
TOTAL	\$ 23,697,878	\$ 16,150,134	\$ 12,577,842	\$ 32,864,127	\$ 2,993,290

* The 1991 budget includes the proceeds and capital expenditures associated with a \$4,500,000 bond issue. However, the actual size of the proposed bond issue has not yet been approved by the City Council.

** The 1991 budget includes \$875,000 in major capital to pay the principal amount associated with the Jarvis Property Note.

1991 CAPITAL IMPROVEMENT PROJECTS

(Page 1 of 3)

<u>DEPARTMENT</u>	<u>CATEGORY</u>	<u>SOURCE FUND</u>	<u>EXPENSE FUND</u>	<u>PROJECT TITLE</u>	<u>BUDGETED AMOUNT</u>
ADHIN	ATTORNEY	100	100	LAND ACQUISITION COSTS-ATTORNEY	\$33,000
COMM DEVL	RIVERFRONT PROJECT	100	100	JARVIS PROPERTY PURCHASE	\$875,000
COMM DEVL	SPECIAL PROJECT	100	100	COLORADO RIVER FLOOD CONTROL	\$25,000
ADM SERVICES	REVENUES	100	100	BAR CODE READING/SCANNING EQUIPMENT	\$30,000
FIRE	FACILITIES	100	100	REMODEL RESTROOMS, STATION #3	\$7,460
FIRE	SUPPRESSION	100	100	FIRE STATION CONSTRUCTION & RELOCATION	\$594,000
FIRE	SUPPRESSION	100	100	OPTICOM PRIORITY CONTROL SYSTEM	\$9,665
FIRE	PARAMEDIC	100	100	LIFEPAK 10	\$22,000
PARKS	PARKS	100	100	REPAIR/REPLACE LINCOLN PARK PARKING LOT	\$110,000
PARKS	PARKS	100	100	CIP SELF HELP PROGRAM, ALL PARKS	\$50,000
PARKS	PARKS	100	100	BACKFLOW PREVENTION, METER INSTALLATION	\$26,500
PARKS	PARKS	100	100	REPLACE SHELTER AND TABLES, SHERWOOD PARK	\$24,000
PARKS	PARKS	100	100	INSTALL PLAYGROUND EQUIPMENT, DUCK POND	\$16,500
PARKS	PARKS	100	100	UTILITY TRUCK, 3/4 TON W/BOXES	\$14,200
PARKS	PARKS	100	100	SECURITY LIGHTING, LILAC PARK	\$12,000
PARKS	PARKS	100	100	INSTALL SHELTER & TABLES, SPRING VALLEY	\$12,100
PARKS	PARKS	100	100	AUTOMATIC SPRINKLER SYSTEM, LILAC PARK	\$14,000
PARKS	PARKS	100	100	SECURITY LIGHTING, SPRING VALLEY II	\$15,040
PARKS	PARKS	100	100	INSTALL SHELTER & TABLES, POMONA PARK	\$16,790
PARKS	PARKS	100	100	SECURITY LIGHTING, DUCK POND PARK	\$22,800
PARKS	PARKS	100	100	AUTOMATIC SPRINKLER SYSTEM, DUCK POND PARK	\$28,000
PARKS	PARKS	100	100	AUTOMATIC SPRINKLER SYSTEM, SPRING VALLEY	\$30,000
PARKS	STADIUM	603	100	BASEBALL SEATING (1ST & 3RD BASE LINES)	\$237,193
PARKS	STADIUM	603	100	TRACK REPAIR AND RESTRIPE	\$50,000
PUBLIC WORKS	ALLEYS	100	100	ALLEY IMPROVEMENTS	\$225,000
PUBLIC WORKS	SIDEWALKS	100	100	SIDEWALK REPAIR/CONSTRUCTION	\$50,000
PUBLIC WORKS	ENGINEERING	100	100	GIS SYSTEM	\$66,500
PUBLIC WORKS	FACILITIES	100	100	REMODEL CITY SHOPS, OFFICE AND STAGING AREA	\$10,000
PUBLIC WORKS	FACILITIES	100	100	ASPHALT MOTOR OIL FURNACE	\$9,500
PUBLIC WORKS	STREETS	100	100	UPGRADE LEAF LOADERS	\$31,000
PUBLIC WORKS	STREETS, BRIDGE	100	100	BRIDGE GAURD RAILS	\$5,000
PUBLIC WORKS	STREETS, C.G.S.	100	100	CURB, GUTTER & SIDEWALK REPAIRS	\$102,000
PUBLIC WORKS	STREETS, DRAINIAGE	100	100	BUTHORN DRAIN	\$25,000
PUBLIC WORKS	STREETS, LIGHTS	100	100	STREET LIGHT INSTALLATION	\$28,500
PUBLIC WORKS	STREETS, PAVING	100	100	CONTRACT STREET MAINTENANCE	\$575,000
PUBLIC WORKS	STREETS, PAVING	100	100	RECONSTRUCTION ORCHARD AVE., 28.5 RD. -TO- 28.6 RD	\$400,000
PUBLIC WORKS	STREETS, PAVING	100	100	RECONSTRUCTION, S. 7TH ST., PITKIN-STRUTHERS	\$375,000
PUBLIC WORKS	STREETS, PAVING	100	100	SURFACING GRAVEL STREETS	\$53,500
PUBLIC WORKS	STREETS, PAVING	100	100	RAILROAD SIGNAL, S. 7TH STREET	\$13,000
PUBLIC WORKS	SIGNS	100	100	TRAFFIC SIGNAL, 12TH & GRAND	\$30,000
PUBLIC WORKS	SIGNS	100	100	UPGRADE TRAFFIC SIGNALS	\$30,400
PUBLIC WORKS	SIGNS	100	100	TRAFFIC SIGNAL, HWY 340, MULBERRY & RICE	\$56,600
PUBLIC WORKS	SIGNS	100	100	UPGRADE TRAFFIC SIGNAL CONTROLLER	\$17,600
PUBLIC WORKS	TRAFFIC	100	100	UPGRADE STREET NAME SIGNS	\$50,066
PUBLIC WORKS	TRAFFIC	100	100	HIGH PRESSURE WASHER	\$15,500
PUBLIC WORKS	LAND	100	100	DEMOLITION & REPAIRS - DUNN PROPERTY	\$27,000
PUBLIC WORKS	LAND	100	100	LACOURT PROPERTY PURCHASE	\$100,000
PUBLIC WORKS	LAND	100	100	DEMOLITION - CITY CENTER PROPERTY	\$55,000
PUBLIC WORKS	LAND	100	100	OTHER PROPERTY	\$600,000
PUBLIC WORKS	LAND	100	100	CIP CONTINGENCY	\$272,563
ADMINISTRATION	CONTINGENCY	100	100	VALLEY FEDERAL PROPERTY PURCHASE	\$2,000,000

SUBTOTAL: GENERAL FUND					\$7,498,977

1991 CAPITAL IMPROVEMENT PROJECTS

(Page 3 of 3)

<u>DEPARTMENT</u>	<u>CATEGORY</u>	<u>SOURCE FUND</u>	<u>EXPENSE FUND</u>	<u>PROJECT TITLE</u>	<u>1991 BUDGETED AMOUNT</u>
ADM SERVICES	PARKING CONTROL	308	308	PARKING CITATION AUTOMATION	\$17,550
PUBLIC WORKS	SPECIAL PROJECTS	100	308	PARKING-LOT, OTHER	\$14,000
PUBLIC WORKS	SPECIAL PROJECTS	308	308	PARKING-LOT, LACOURT PROPERTY	\$70,000
PUBLIC WORKS	SPECIAL PROJECTS	308	308	PARKING-LOT, CITY CENTER PROPERTY	\$50,000
SUBTOTAL: PARKING METER FUND					\$151,550
PUBLIC WORKS	EQUIPMENT	402	402	EQUIPMENT REPLACEMENT PURCHASES	\$575,000
POLICE	COMMUNICATIONS	100	405	COMM CENTER EQUIPMENT	\$32,807
PUBLIC WORKS	SEWER, COLLECTION	902	902	SYSTEM IMPROVEMENTS	\$236,666
PUBLIC WORKS	SEWER, COLLECTION	902	902	ALLEY, 9TH -TO- 12TH, REPLACEMENT	\$125,000
PUBLIC WORKS	SEWER, COLLECTION	902	902	SEWERLINE REPAIR & REPLACEMENT	\$74,500
PUBLIC WORKS	SEWER, COLLECTION	902	902	STORM WATER OVERFLOW @ PERSIGO	\$7,500
PUBLIC WORKS	TREATMENT	902	902	VARIABLE FREQUENCY DRIVE REPLACEMENT	\$50,308
PUBLIC WORKS	TREATMENT	902	902	MICROWAVE DIGESTION INSTRUMENTATION	\$11,000
PUBLIC WORKS	TREATMENT	902	902	AUTO SAMPLER LAB	\$3,125
SUBTOTAL: JOINT SEWER SYSTEM FUND					\$508,099
** GRAND TOTAL - CAPITAL PROJECTS **					\$10,230,547

----- CAPITAL TRANSFERS -----

<u>FROM FUND #</u>	<u>TO FUND #</u>	<u>DESCRIPTION</u>	<u>\$ AMOUNTS</u>
100	207	PETITIONED SPECIAL IMPROVEMENT DISTRICT	\$81,000
100	303	PA SYSTEM, TWO RIVERS	\$59,500
100	303	SOUND CONTROL PROGRAM, TWO RIVERS	\$39,200
100	303	OVEN REPLACEMENT, TWO RIVERS	\$17,100
100	303	ELECTRICAL UPGRADE, TWO RIVERS	\$4,432
100	308	PARKING-LOT, OTHER	\$14,000
100	710	DEBT SERVICE, DUNN PROPERTY NOTE	\$42,000
100	710	DEBT SERVICE, NEW BONDS	\$630,060
SUBTOTAL: GENERAL FUND CAPITAL TRANSFERS OUT			\$887,292
603	100	BASEBALL SEATING (1ST & 3RD BASE LINES)	\$237,193
603	100	TRACK REPAIR & RESTRIPE	\$50,000
SUBTOTAL: GENERAL FUND CAPITAL TRANSFERS IN			\$287,193

NOTE: Although for accounting purposes Debt Service payments are shown as an operating expense, transfers to the Debt Service funds for payments associated with capital projects, are applied against the resources allocated to capital spending in determining the amount of resources available for capital projects.

GENERAL FUND: LONG RANGE FINANCIAL PROJECTIONS

12/28/90

3:05 P.M.

	BUDGET		PROJECTED									
	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
REVENUES:												
City Sales Tax	9,975,820	10,720,457	11,310,082	11,932,137	12,588,404	13,280,766	14,011,209	14,781,825	15,594,825	16,452,541	17,357,431	18,312,089
City Use Tax	750,000	750,000	762,750	775,717	788,904	802,315	815,955	829,826	843,933	858,280	872,871	887,709
County Sales Tax	1,832,284	1,969,709	2,068,194	2,171,604	2,280,184	2,394,194	2,513,903	2,639,598	2,771,578	2,910,157	3,055,665	3,208,448
Subtotal	12,558,104	13,440,166	14,141,027	14,879,458	15,657,492	16,477,275	17,341,066	18,251,249	19,210,337	20,220,978	21,285,966	22,408,247
Property Tax	1,511,190	1,534,013	1,560,091	1,586,613	1,613,585	1,641,016	1,668,913	1,697,285	1,726,139	1,755,483	1,785,326	1,815,677
Other Taxes	2,243,095	2,289,305	2,267,100	2,250,600	2,237,500	2,228,000	2,222,000	2,219,200	2,219,700	2,223,500	2,230,500	2,240,800
Subtotal Taxes	16,312,389	17,263,484	17,968,218	18,716,670	19,508,578	20,346,291	21,231,980	22,167,734	23,156,175	24,199,961	25,301,793	26,464,724
Licenses & Permits	64,245	68,902	69,400	69,900	70,500	71,100	71,700	72,300	72,900	73,500	74,100	74,700
Intergovernmental	1,398,834	80,400	248,700	3,800	3,900	4,000	4,100	4,200	4,300	4,400	4,500	4,600
Charges for Service	1,300,143	1,456,721	1,482,400	1,537,300	1,594,300	1,653,800	1,715,600	1,779,700	1,846,600	1,916,100	1,988,300	2,063,200
Fines & Forfeits	222,466	193,050	196,500	200,100	203,700	207,400	211,100	214,900	218,700	222,800	226,900	231,100
Interfund Charges	414,901	476,541	556,771	573,500	590,700	608,400	626,700	645,500	664,900	684,800	705,300	726,500
Interest Income	835,550	830,000	654,471	654,545	650,162	641,633	629,379	626,920	623,191	618,993	615,248	612,991
Other Operating Revenue	646,117	385,166	58,400	58,600	58,800	59,000	59,200	59,400	59,600	59,800	60,000	60,200
Capital Proceeds	118,400	4,532,500	0	0	0	0	0	0	0	0	0	0
Capital Transfers In	220,000	287,193	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	21,533,045	25,573,957	21,234,860	21,814,415	22,680,640	23,591,625	24,549,759	25,570,655	26,646,366	27,780,354	28,976,140	30,238,015
EXPENDITURES:												
Personnel	10,035,943	11,162,137	11,760,462	12,230,880	12,720,116	13,228,920	13,758,077	14,308,400	14,880,736	15,475,966	16,095,004	16,738,804
Nonpersonnel Operating	4,102,052	4,595,677	4,779,504	4,970,684	5,169,512	5,376,292	5,591,344	5,814,998	6,047,597	6,289,501	6,541,081	6,802,725
Operating Capital	351,146	248,490	258,430	268,767	279,517	290,698	302,326	314,419	326,996	340,076	353,679	367,826
Subtotal Operating	14,489,141	16,006,304	16,798,396	17,470,332	18,169,145	18,895,911	19,651,747	20,437,817	21,255,330	22,105,543	22,989,764	23,909,355
Contingency	152,215	527,376	335,968	349,407	363,383	377,918	393,035	408,756	425,107	442,111	459,795	478,187
Operating Transfers												
-VCB Fund	147,296	166,000	175,130	184,762	194,924	205,645	216,955	228,888	241,477	254,758	268,770	283,552
-Economic Devel	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
-Two Rivers	146,973	199,768	206,360	213,170	220,205	227,472	234,978	242,732	250,743	259,017	267,565	276,394
-Swimming Pools	190,895	174,720	180,486	186,442	192,594	198,950	40,399	41,949	43,550	45,205	46,913	48,679
-Other Funds	415,320	0	0	0	0	0	0	0	0	0	0	0
Subtotal X-fers	1,200,484	840,488	861,976	884,374	907,723	932,066	792,333	813,569	835,769	858,980	883,247	908,625
Capital Projects	5,272,348	7,498,977	2,515,530	2,462,602	2,529,146	2,868,779	3,056,461	3,285,662	3,511,237	3,749,072	3,999,839	4,894,307
Capital Transfers												
-Horizon/Patterson	35,977	0	0	0	0	0	0	0	0	0	0	0
-Street Improvement	0	81,000	0	0	0	0	0	0	0	0	0	0
-Two Rivers	68,717	120,232	50,000	31,115	0	0	15,250	0	0	0	0	0
-Swimming Pools	0	0	0	0	0	0	0	0	0	0	0	0
-Debt Service	42,000	672,060	672,060	672,060	672,060	672,060	672,060	672,060	672,060	672,060	672,060	42,000
-Other Funds	0	14,000	0	0	147,150	0	0	0	0	0	0	0
Subtotal Capital	5,419,042	8,386,269	3,237,590	3,165,777	3,348,356	3,540,839	3,743,771	3,957,722	4,183,297	4,421,132	4,671,899	4,936,307
TOTAL EXPENSE	21,260,882	25,760,437	21,233,929	21,869,890	22,788,607	23,746,735	24,580,885	25,617,864	26,699,502	27,827,765	29,004,706	30,232,475
TOTAL REVENUE	21,533,045	25,573,957	21,234,860	21,814,415	22,680,640	23,591,625	24,549,759	25,570,655	26,646,366	27,780,354	28,976,140	30,238,015
TOTAL EXPENSE	(21,260,882)	(25,760,437)	(21,233,929)	(21,869,890)	(22,788,607)	(23,746,735)	(24,580,885)	(25,617,864)	(26,699,502)	(27,827,765)	(29,004,706)	(30,232,475)
OVER / (UNDER)	272,163	(186,480)	931	(55,474)	(107,967)	(155,110)	(31,126)	(47,210)	(53,136)	(47,411)	(28,566)	5,540
BEGINNING FUND BALANCE	8,198,765	8,470,928	8,284,448	8,285,379	8,229,904	8,121,938	7,966,828	7,935,701	7,888,492	7,835,356	7,787,945	7,759,379
ENDING FUND BALANCE	8,470,928	8,284,448	8,285,379	8,229,904	8,121,938	7,966,828	7,935,701	7,888,492	7,835,356	7,787,945	7,759,379	7,764,919
MINIMUM WORKING CAPITAL	4,752,552	5,212,250	5,398,902	5,611,234	5,832,075	6,061,769	6,251,134	6,498,043	6,754,862	7,021,990	7,299,842	7,588,850
VARIANCE FROM MWC	3,718,376	3,072,198	2,886,477	2,618,671	2,289,863	1,905,059	1,684,567	1,300,210	1,080,201	765,055	650,527	174,060

TOTAL BY DEPARTMENT

CITY DEPARTMENTS

ADMINISTRATION

ADMINISTRATIVE
SERVICES

POLICE
DEPARTMENT

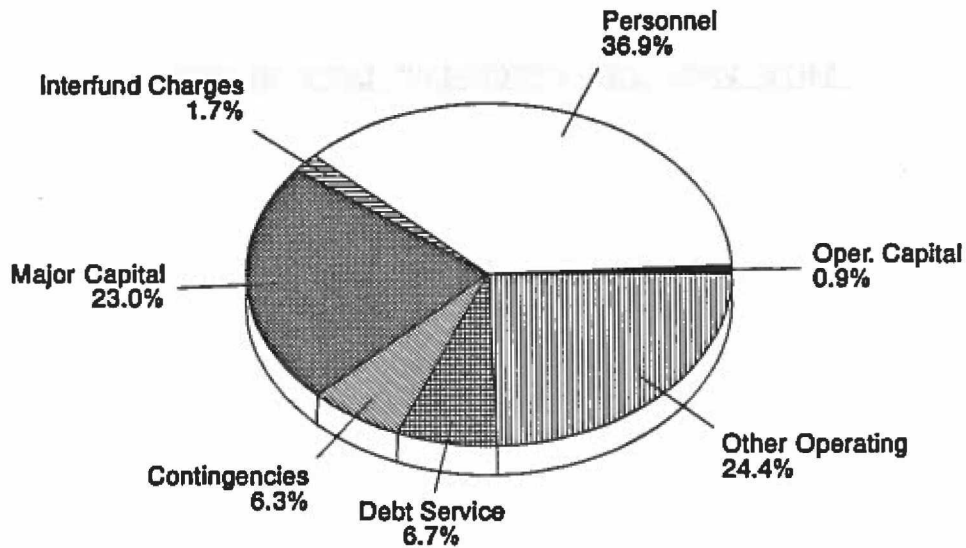
FIRE
DEPARTMENT

PUBLIC
WORKS

COMMUNITY
DEVELOPMENT

PARKS
&
RECREATION

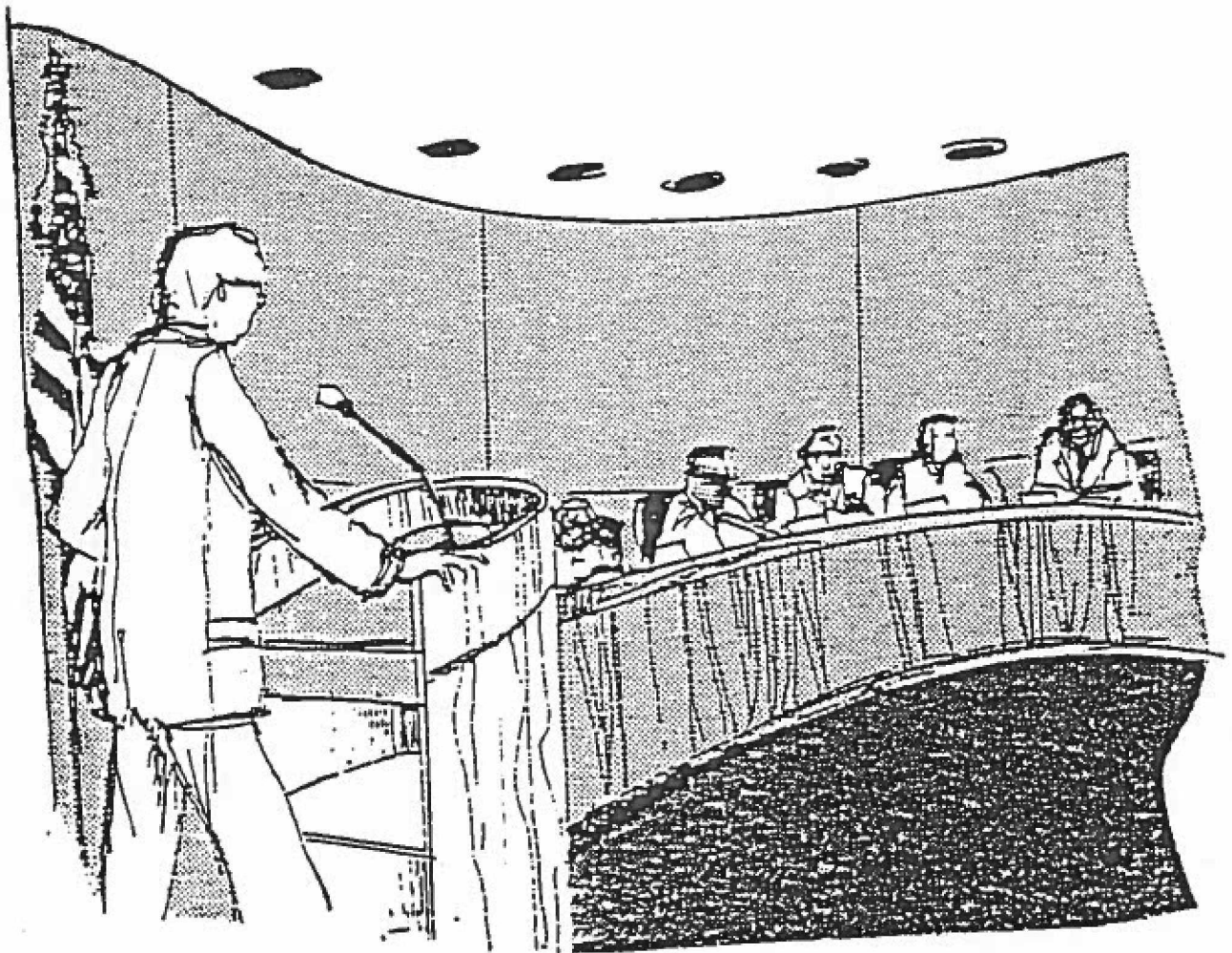
TOTAL BY CATEGORY 1991 BUDGET



Graph excludes Transfers-Out

EXPENDITURES BY CATEGORY	ACTUAL 1989	REVISED BUDGET 1990	BUDGET 1991	PCT. CHANGE 1990-1991
Full-Time Employees	363	370	379	2.4%
Personnel Services	\$13,787,765	\$14,798,416	\$16,358,579	10.5%
Regular Operating	6,985,967	7,419,082	7,935,559	7.0%
Professional / Contractual	1,564,807	1,899,255	2,158,203	13.6%
Special Projects	366,338	565,923	748,726	32.3%
Interfund Charges	556,644	688,828	769,415	11.7%
Contingencies	0	152,215	2,800,412	1,739.8%
Debt Service	1,997,382	2,327,241	2,993,290	28.6%
Operating Capital	352,245	535,696	392,554	(26.7%)
TOTAL OPERATING	25,611,148	28,386,656	34,156,738	20.3%
Major Capital	5,809,382	11,362,595	10,230,547	(10.0%)
Transfers To Other Funds	2,230,828	2,598,628	2,363,217	(9.1%)
TOTAL EXPENDITURES	\$33,651,358	\$42,347,879	\$46,750,502	10.4%

ADMINISTRATION



ADMINISTRATION

FUNCTION

ADMINISTRATION, composed of the City Council, City Manager, and City Attorney offices, provides policy direction and organizational leadership for the City. Also accounted for in this section are four activities closely monitored by Administration: the VCB, the DDA, and the Economic Development and Community Development Special Revenue Funds.

The 7-member City Council is elected on a non-partisan basis to four-year overlapping terms. Five members are elected from districts, two members are elected at large. The Mayor and Mayor Pro Tem are selected by the Council for one-year terms.

The Council serves as the community's legislative body, responsible for enacting City ordinances, appropriating funds to conduct City business, and providing policy direction to City staff. The Council appoints the City Manager, City Attorney, and Municipal Court Judge.

The City Manager provides administrative leadership for the organization, directs and coordinates all City services, and implements policies and goals set by the City Council. The City Manager develops and presents information and policy recommendations to the Council for its consideration.

The City Attorney provides legal services to the City Council and the various City operating departments, as well as representing the City in legal actions. The City Attorney also serves in an advisory capacity by interpreting federal, state, and local laws as they pertain to the conduct of City business and provision of municipal services.

The Visitor and Convention Bureau is charged with promoting Grand Junction to outside markets, increasing the number of people who travel to or through Grand Junction as well as increasing the number of days visitors stay in our community.

The Downtown Development Authority facilitates economic development in the downtown area, and serves as a catalyst for a variety of activities and public improvements in the DDA district.

The Community Development Fund is where most of the CDBG revenues are tracked. Since these are not a consistent source of revenues for the City, variations tend to skew the Administration's budget from year to year. However, once the City reaches 50,000 in population, it will be entitled to continuing CDBG funding for redevelopment and social services projects.

ADMINISTRATION DEPARTMENT

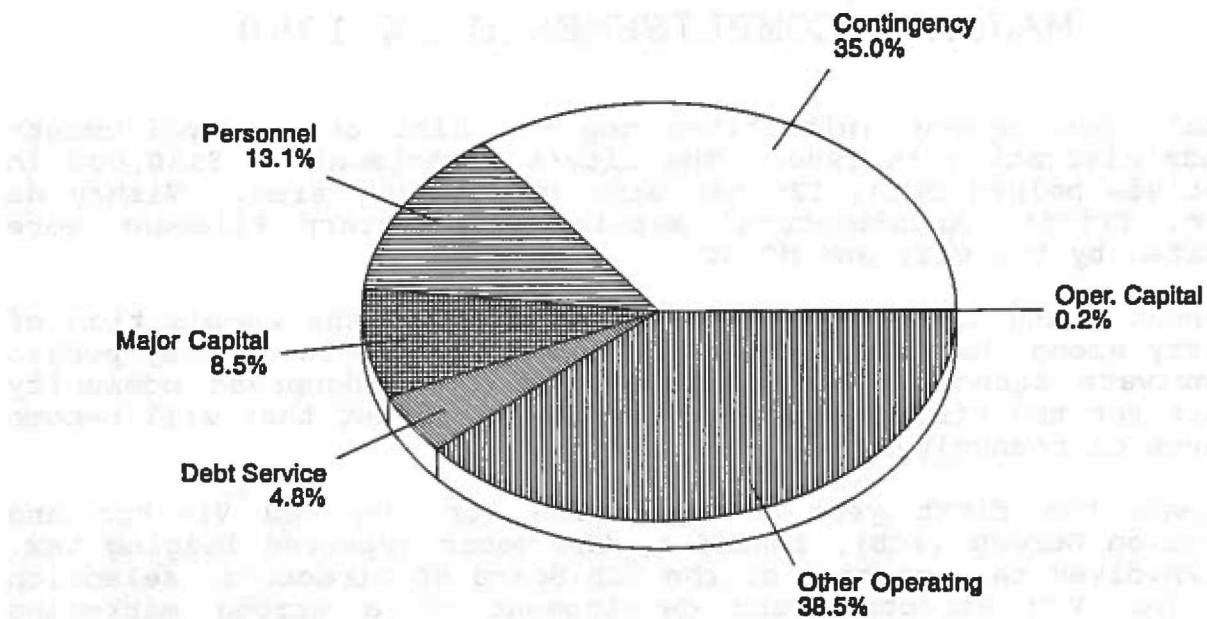
SIGNIFICANT BUDGET ISSUES

Following are some of the significant issues that affect the Administration Department's Revised 1990 and 1991 budget as summarized on the following two pages.

- Budgeting for Contingency funds has a significant impact on the 1991 budget when compared to prior year's revised budget and actual expenditures. Contingency is an appropriation of funds to cover unforeseen events that occur during the fiscal year. When such an event occurs, the department needing the funds requests a transfer of appropriations from the Contingency account to the account from which it will be expended. As a result, actual expenditures for the Contingency line item in 1989 is zero and the account balance for the 1990 Revised Budget is \$152,215, the appropriated amount for 1990 less what has been transferred to other accounts. For 1991, \$527,376 has been budgeted in the General Fund Contingency Account, \$33,000 in the Visitor and Convention Bureau Fund, \$950 in the DDA Operations Fund, and \$700,000 has been budgeted for unforeseen events in the Economic Development Fund. Consequently, the amounts budgeted in the Administration Department (specifically in the City Council and Economic Development divisions) significantly overstate what will actually be expended by this department.
- The significant increase in the Visitor and Convention division's budget for 1991 is largely due to approximately \$250,000 in contracts for marketing services. This is also reflected in the Professional / Contractual category of the Administration Department's budget.
- The fluctuation in the Debt Service category is attributed to two separate items; the defeasance of the remaining balance of previously issued TIF Bonds in the amount of \$380,000, and the issuance of \$1.3 million in Tax Increment Revenue Bonds in 1990 for capital improvement projects within the Downtown Development Authority.
- Capital improvement projects funded with the TIF bond proceeds are reflected in the Major Capital category and the Downtown Development division in the Administration Department's 1990 Revised Budget.

ADMINISTRATION

1991 BUDGET BY CATEGORY



EXPENDITURES BY CATEGORY	ACTUAL 1989	REVISED BUDGET 1990	BUDGET 1991	PCT. CHANGE 1990-1991
Full-Time Employees	4	7	7	0.0%
Personnel Services	\$327,857	\$389,836	\$472,844	21.3%
Regular Operating	180,693	365,725	343,565	(6.1%)
Professional / Contractual	62,191	152,015	348,120	129.0%
Special Projects	277,277	515,300	697,757	35.4%
Interfund Charges	0	0	0	0.0%
Contingencies	0	152,215	1,261,326	728.6%
Debt Service	93,200	457,050	171,583	(62.5%)
Operating Capital	5,995	29,897	6,082	(79.7%)
TOTAL OPERATING	947,213	2,062,038	3,301,277	60.1%
Major Capital	15,916	1,222,898	305,563	(75.0%)
TOTAL EXPENDITURES	\$963,129	\$3,284,936	\$3,606,840	9.8%

NOTE: Excludes Transfers-Out

ADMINISTRATIVE SERVICES



ADMINISTRATIVE SERVICES

FUNCTION

The Administrative Services Department of the City of Grand Junction is a multifaceted support department providing numerous services to the public and other City departments. The department consists of eight (8) divisions including Administration, Budget and Accounting, Collection Services, Information Services, Personnel, Risk Management, Stores / Purchasing and City Clerk. For budget purposes the General Debt Service Fund is also included in this department.

The Administration division is comprised of the Director and an Administrative Analyst. The Director is responsible for the management and coordination of the various divisions and the interrelationships with other City Departments and communication with the City Manager and City Council. The Analyst's primary role is one of analytical and technical support with focus on the budget and related special projects.

The Budget and Accounting division's primary function is to provide adequate procedures and practices to ensure the proper accounting for appropriations, revenues, and expenditures. This group consists of the Comptroller, two (2) Accountants, and five (5) Accounting Clerks.

The Collections division is a diverse group of seven (7) individuals whose responsibilities include the collection of delinquent accounts, utility billing and customer service, parking control and various municipal court functions.

Information Services is the data processing unit for the City. This division consists of seven (7) full-time employees who operate and maintain the central computer system and provide support for the local area networks and for personal computing city-wide.

The Personnel division consists of four full-time employees and one part-time position who are responsible for the City's personnel procedures, hiring practices, professional training, benefit programs and payroll processing.

The Risk Management division consists of the Risk Manager who's primary function is to ensure the lowest level of fiscally prudent risk exposure upon the City and to transfer excess risks to third party insurers. 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 basic worker's compensation insurance and has contracted for services related to plan administration, excess coverage, and claims administration.

ADMINISTRATIVE SERVICES DEPARTMENT

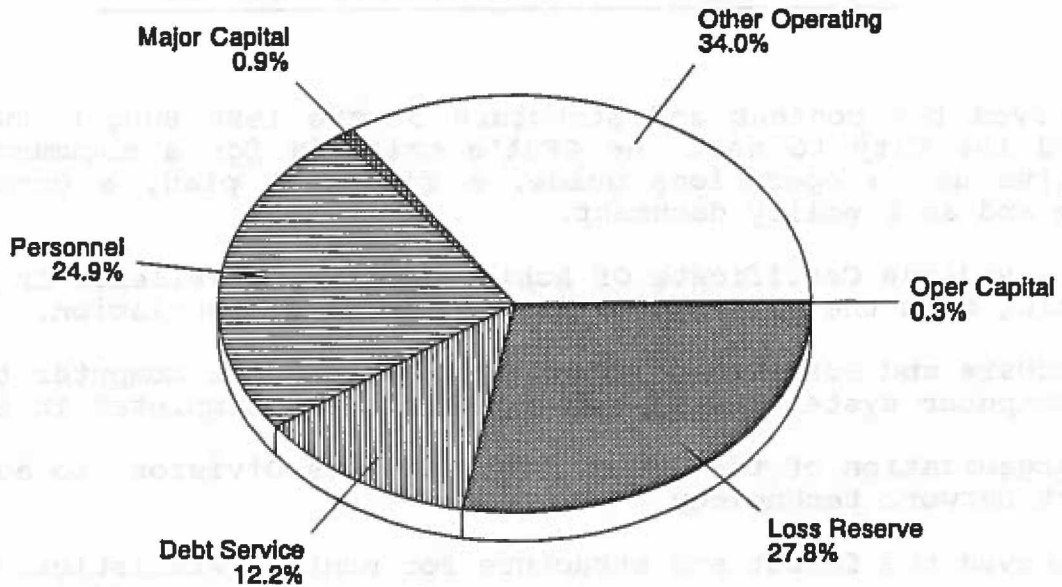
SIGNIFICANT BUDGET ISSUES

Following are the major factors which when combined account for most of the 64% increase in the Administrative Services Department's budget from Revised 1990 to 1991 as summarized on the following two pages. After removing the first two factors outlined below, the real percentage change is a decrease of 0.28%.

- The major factor contributing to the increase in 1991 relates to a change in philosophy for budgeting reserves in the Self Insurance Fund, as reflected in the budget for Risk Management. For 1991, the City has appropriated the entire fund balance, after operating expenditures, of \$1,538,086 as a Loss Reserve/Contingency which has been accumulated as a Loss Reserve in the Self Insurance Fund to pay Property/Liability and Worker's Compensation claims. By appropriating the entire fund balance, the need for supplemental or emergency appropriations in the case of a large judgement or judgements against the City has been alleviated.
- The second most significant factor is a \$630,060 increase in the General Debt Service for the annual debt service payment on a \$4.5 million capital improvement bond issue.
- The installation of a new central computer hardware and software system was completed by the Data Processing Processing division in 1990.
- Approximately \$20,000 in Operating Capital was expended out of the Administration Division's budget for office modernization in 1990.
- An average salary increase of 6.5% in 1991 is offset by a departmental reorganization which temporarily inflated personnel expenses in 1990 and the elimination of one full-time position in Data Processing for 1991.

ADMINISTRATIVE SERVICES

1991 BUDGET BY CATEGORY



EXPENDITURES BY CATEGORY	ACTUAL 1989	REVISED BUDGET 1990	BUDGET 1991	PCT. CHANGE 1990-1991
Full-Time Employees	38	38	37	(2.6%)
Personnel Services	\$1,165,383	\$1,355,367	\$1,373,712	1.4%
Regular Operating	1,420,004	1,292,225	1,301,860	0.7%
Professional / Contractual	562,339	528,018	576,034	9.1%
Special Projects	57,050	20,000	0	(100.0%)
Interfund Charges	0	0	0	0.0%
Loss Reserve	0	0	1,538,086	0.0%
Debt Service	53,729	42,000	672,060	1,500.1%
Operating Capital	33,851	89,583	15,600	(82.6%)
TOTAL OPERATING	3,292,356	3,327,193	5,477,352	64.6%
Major Capital	253,806	39,082	47,550	21.7%
TOTAL EXPENDITURES	\$3,546,162	\$3,366,275	\$5,524,902	64.1%

NOTE: Excludes Transfers-Out

GOALS & OBJECTIVES FOR 1991

DEPARTMENT: Administrative Services DIRECTOR: Ron Lappi

=====

GOAL # 1: Enhance communications regarding financial matters with other departments, City Council and the public.

=====

PURPOSE - WHY

1. Allows for more valuable input in the decision making process
2. Reduces misconceptions and promotes a better understanding of complex financial issues

OBJECTIVE - HOW

1. Continued enhancements to financial and budget reporting
2. Timely statistical reporting on current financial position
3. Improvements regarding presentation materials and delivery

PERFORMANCE MEASURE

1. Continued participation in GFOA's award programs
2. Statistical reports issued on a monthly basis
3. Higher degree of understanding by all participants

WHO

Director, Administrative Analyst, Accountants and Division Managers

WHEN

Continual process

=====

GOAL # 2: Improve the use of automation technology throughout the organization.

=====

PURPOSE - WHY

Simplifies the work flow permitting more time to be allocated to the discernment of data used in the decision making process, provides for more accurate information and expands the capacities of the workforce

OBJECTIVE - HOW

1. Improve the technical proficiency of the network and PC support staff
2. Enhance central computer software and city-wide network capabilities
3. Implement all appropriate and necessary technological improvements

PERFORMANCE MEASURE

1. Acquire Netware Engineer Certification by the DP support staff
2. Completion of program change requests, city-wide network & training
3. Fulfillment of all computer related projects budgeted for 1991

WHO

1. PC Programmer Specialist
2. Programmer Analysts & PC Specialist
3. Subject Departments

WHEN

- 1) 07/01/91
 - 2) 12/31/91
 - 3) 12/31/91
- =====

GOALS & OBJECTIVES FOR 1991

DEPARTMENT: Administrative Services DIRECTOR: Ron Lappi

=====

GOAL # 5 : To develop, evaluate and implement programs which support the needs and enhances the quality of City personnel.

=====

PURPOSE - WHY

1. To facilitate the hiring and retention of a quality workforce
2. To assure the City's compliance with employment regulations
3. To promote the professional and personal development of employees

OBJECTIVE - HOW

Following is a list of programs to be implemented; Employee Wellness Program, Benefit Review recommendations, Volunteer Program, Employee Literacy Program, Affirmative Action Plan update, Orientation Video, the development of Personnel Handbooks and Payroll Procedure Guides.

PERFORMANCE MEASURE

Successful implementation of these programs

WHO

The entire Personnel staff

WHEN

12/31/91

=====

GOAL # 6 : Improve user agencies familiarity with and understanding of operations affecting the requirements for purchased materials, supplies, tools, and services.

=====

PURPOSE - WHY

1. Maintain guidelines for the expenditure of public funds
2. Improve communications between Purchasing and user agencies
3. Promote better understanding of purchasing policies and procedures

OBJECTIVE - HOW

1. Distribute a revised purchasing manual to all user agencies
2. Conduct instructional sessions regarding policies and procedures

PERFORMANCE MEASURE

1. The amount of time spent answering procedural questions
2. The number of purchase orders that are resubmitted due to errors

WHO

Purchasing Agent, Senior Buyer, User Agencies

WHEN

07/01/91

=====

POLICE DEPARTMENT

POLICE DEPARTMENT



POLICE DEPARTMENT

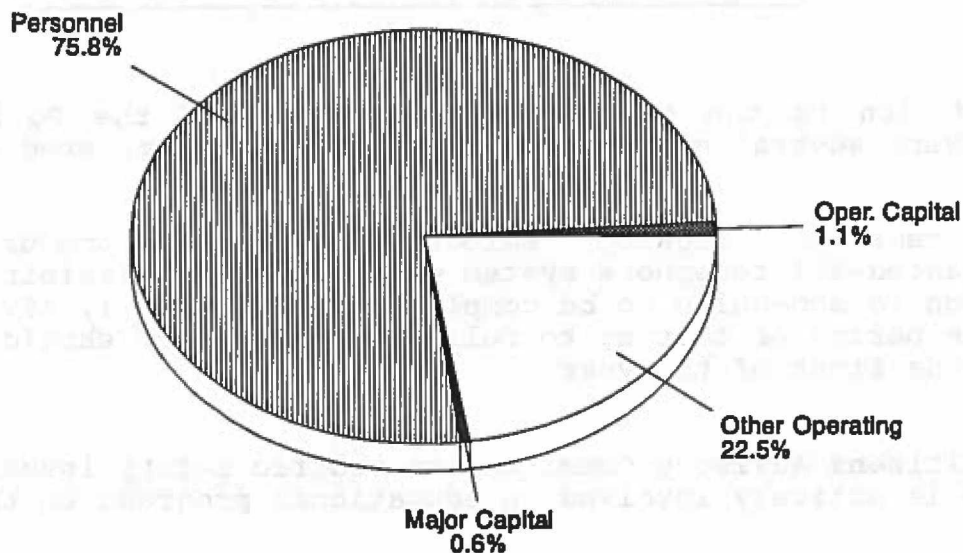
SIGNIFICANT BUDGET ISSUES

Following are some of the significant issues that affect the Police Department's Revised 1990 and 1991 budget as summarized on the following two pages.

- The 9.5% increase in Personnel Services from 1990 to 1991 is attributed to a variety of factors including an average salary increase of 6.5%, the addition of two (2) patrol officers, increased insurance costs and increased retirement payoffs.
- The large percentage decrease from 1990 to 1991, in both the Major Capital category and the Communication Center division, is primarily attributed to the installation of the Enhanced Emergency-911 telephone system in 1990.
- Other factors contributing to the 9.3% increase in the Police Department's 1991 Operating budget include significant increases in expenditures for general liability insurance, insurance, training, and Communication Center charges to the general fund.

POLICE DEPARTMENT

1991 BUDGET BY CATEGORY



EXPENDITURES BY CATEGORY	ACTUAL 1989	REVISED BUDGET 1990	BUDGET 1991	PCT. CHANGE 1990-1991
Full-Time Employees	94	97	99	2.1%
Personnel Services	\$3,557,540	\$3,872,972	\$4,239,963	9.5%
Regular Operating	531,016	656,639	721,890	9.9%
Professional / Contractual	366,052	440,157	504,227	14.6%
Special Projects	0	81	100	23.5%
Interfund Charges	20,731	25,245	29,030	15.0%
Contingencies	0	0	0	0.0%
Debt Service	0	0	0	0.0%
Operating Capital	64,787	90,089	62,516	(30.6%)
TOTAL OPERATING	4,540,126	5,085,183	5,557,726	9.3%
Major Capital	14,651	454,123	32,807	(92.8%)
TOTAL EXPENDITURES	\$4,554,777	\$5,539,306	\$5,590,533	0.9%

NOTE: Excludes Transfers-Out

GOALS & OBJECTIVES FOR 1991

DEPARTMENT: Police Department

DIRECTOR: Bob Evers

=====

GOAL # 1: Timely and appropriate response to citizen requests for police services.

=====

PURPOSE - WHY

1. To assist citizens in a time of need.
2. To maintain social order within the community.

OBJECTIVE - HOW

1. Provide the necessary staffing levels on Patrol shifts in order to effectively handle the work load demands.
2. Identification of crime areas and implementation of effective means of curtailing crime and apprehending violators.
3. Investigation of all reported crimes meeting solvability criteria, and assisting in the prosecution of cases.

PERFORMANCE MEASURE

1. Quarterly statistical reporting on demands for service.
2. Daily review of all reported criminal activity.

WHO

1. Division Managers
2. Section Commanders

WHEN

- 1) Quarterly
 - 2) Continual process
- =====

GOAL # 2: Reduction of traffic related accidents and lessening the severity of related property/bodily injury.

=====

PURPOSE - WHY

To facilitate the safe and expeditious movement of vehicular and pedestrian traffic.

OBJECTIVE - HOW

1. Directing traffic enforcement efforts where most effective.
2. Coordinate efforts with the traffic engineering office.
3. The continuation of public education programs.

PERFORMANCE MEASURE

1. Daily review of all traffic accident reports.
2. The implementation of recommendations derived from the working liaison with the Traffic Engineer.
3. Level of public participation in the Traffic Safety meetings

WHO

Traffic Sergeant and Patrol Supervisors

WHEN

Continual process

=====

GOALS & OBJECTIVES FOR 1991

DEPARTMENT: Police Department

DIRECTOR: Bob Evers

=====

GOAL # 5 : Enhance the reporting system to ensure that proper levels of accountability are maintained, that reports produce useful information for decision making purposes and that reports are to some objective that supports that report.

=====

PURPOSE - WHY

To help provide a clear sense of purpose for what we are doing and why we are doing it. Timely, accurate reporting we allow the department to better analyze events, facilitate the decision making process and properly allocate resources.

OBJECTIVE - HOW

1. Complete the automation of the required reports which meet or exceed compliance to accreditation standards.
2. Re-examine the current reports for content and purpose.

PERFORMANCE MEASURE

1. Minimum compliance to accreditation standards.
2. Compliance with the monthly report calendar deadlines.

WHO

1. Service Division Commander
2. Unit Supervisors

WHEN

- 1) 03/30/91
 - 2) monthly
- =====

GOAL # 6 : Examine the automation needs of the Communication division to provide the best possible support to the public and user agencies.

=====

PURPOSE - WHY

1. To insure that the necessary quality level of service is provided.
2. Enhance the utilization of personnel and information gathered.

OBJECTIVE - HOW

1. Site visits to examine Computer Aided Dispatch Systems
2. Meet with user agencies to determine needs and compatibility
3. Compile an RFP which fulfills these needs

PERFORMANCE MEASURE

Development of a Request For Proposal for a system which satisfies the needs of the community and user agencies.

WHO

1. Communications Center Manager
2. Communications Committee and User Agency Personnel

WHEN

Issuance of an RFP by 1992

=====

FIRE DEPARTMENT



FIRE DEPARTMENT

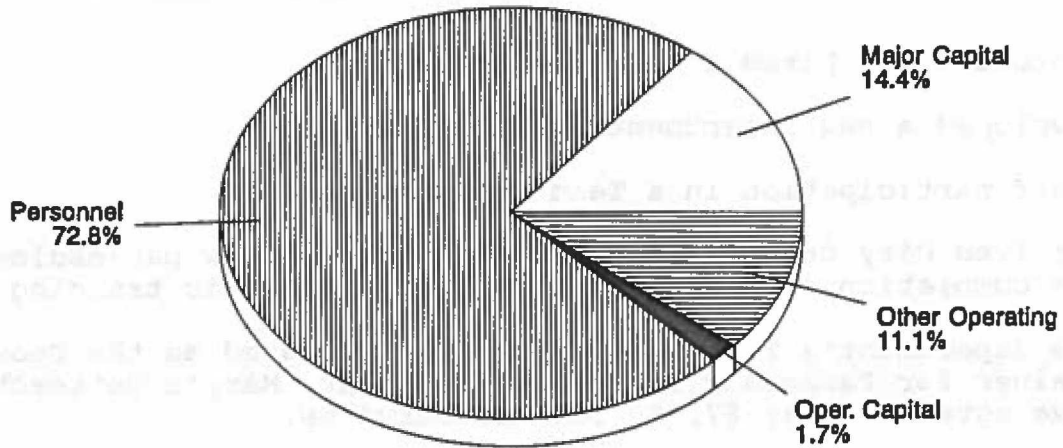
SIGNIFICANT BUDGET ISSUES

Following are some of the significant issues that affect the Fire Department's Revised 1990 and 1991 budget as summarized on the following two pages.

- \$594,000 has been budgeted in the Administrative division's budget in 1991 for the relocation and construction of Fire Station #2. This capital project accounts for 63% of the \$946,989 increase in the Fire Department's budget from 1990 to 1991.
- Personnel expenditure increases totaling \$317,797 account for approximately 34% of the Fire department's budgeted expenditure increase. This increase is a combination of average salary increases of 6.5%, the addition of two (2) full-time firefighter positions, a 46% increase in overtime pay and a 28% growth in part-time wages.
- Other significant issues include budgeted increases for uniform and clothing allowances, equipment rental charges, and Communication Center charges.

FIRE DEPARTMENT

1991 BUDGET BY CATEGORY



EXPENDITURES BY CATEGORY	ACTUAL 1989	REVISED BUDGET 1990	BUDGET 1991	PCT. CHANGE 1990-1991
Full-Time Employees	60	60	62	3.3%
Personnel Services	\$2,803,920	\$2,887,717	\$3,205,514	11.0%
Regular Operating	279,085	310,549	406,940	31.0%
Professional / Contractual	54,848	67,129	78,150	16.4%
Special Projects	1,238	0	2,441	0.0%
Interfund Charges	0	0	0	0.0%
Contingencies	0	0	0	0.0%
Debt Service	5,313	0	0	0.0%
Operating Capital	37,154	65,112	74,017	13.7%
TOTAL OPERATING	3,181,558	3,330,507	3,767,062	13.1%
Major Capital	5,000	122,691	633,125	416.0%
TOTAL EXPENDITURES	\$3,186,558	\$3,453,198	\$4,400,187	27.4%

NOTE: Excludes Transfers-Out

GOALS & OBJECTIVES FOR 1991

DEPARTMENT: Fire Department

DIRECTOR: Mike Thompson

=====

GOAL # 1: Enhance and improve the E.M.S Services

=====

PURPOSE - WHY

By improving the skill level of responding personnel, there will be a corresponding reduction in permanent injury and loss of life to the public in general.

OBJECTIVE - HOW

1. Train all new hires to First Responder level.
2. Train all line personnel to E.M.T. - B level.
3. Train nine (9) personnel to Paramedic level.
4. Equip station 12 & 14 with Advanced Life Support equipment.

PERFORMANCE MEASURE

Completion of accredited classes by personnel, and certification on file. Purchase and placement of equipment.

WHO

E.M.S. Coordinator, Ken Dixon

WHEN

By year-end 1991

=====

GOAL # 2: Research Operational Efficiency and Costs.

=====

PURPOSE - WHY

To locate areas of operational deficiency that may be approved upon. Reduce the expenses associated with the replacement of medical supplies to the public.

OBJECTIVE - HOW

1. Research past history for possible operational deficiencies.
2. Investigate possible operational changes.
3. Improve the tracking of all medical supplies.

PERFORMANCE MEASURE

1. Number and quality of suggestions for operational changes.
2. Implementation of appropriate changes.
3. Accountability of supplies used.

WHO

In cooperation with all field personnel under the direction of the E.M.S. Coordinator, Ken Dixon.

WHEN

By year-end 1991

=====

GOALS & OBJECTIVES FOR 1991

DEPARTMENT: Fire Department

DIRECTOR: Mike Thompson

=====

GOAL # 5 : Design and Construct a new Fire Station which meets the needs of the department and the demands of the citizens.

=====

PURPOSE - WHY

1. Design the structure to fit the visual requirements of the surrounding neighborhoods.
2. Design enhancements to improve emergency vehicle response.

OBJECTIVE - HOW

1. Select an architectural firm with the required credentials.
2. Select a building design that meets both the citizens and the departments needs.
3. Begin construction of Fire Station #2 at the selected site.

PERFORMANCE MEASURE

The completion of Fire Station #2 which fulfills the needs of the Fire Department and the community.

WHO

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

WHEN

- 1) 02/28/91
 - 2) 05/31/91
 - 3) 07/31/91
- =====

GOAL # 6 : Provide safer working conditions for Fire Department employees.

=====

PURPOSE - WHY

To reduce the health hazards that affect each of the department's employees and ensure that each employee is provided the necessary safety equipment and clothing required to perform their job.

OBJECTIVE - HOW

1. Implement a 4-year replacement project by replacing a minimum of 10 sets of turnouts.
2. Issue uniform clothing that meets NFPA 1500 standards.
3. Standardize hearing protection on emergency fire vehicles.

PERFORMANCE MEASURE

Implement the selected changes and a periodic inspection program.

WHO

1. Technical Service Officer
2. Safety Committee
3. Technical Service Officer

WHEN

- 1) 07/01/91
 - 2) 03/01/91
 - 3) 04/01/91
- =====

GOALS & OBJECTIVES FOR 1991

DEPARTMENT: Fire Department

DIRECTOR: Mike Thompson

=====

GOAL # 9 : Enhance the Physical Fitness Program

=====

PURPOSE - WHY

To provide in-house physical fitness training equipment in order to facilitate the physical conditioning requirements.

OBJECTIVE - HOW

1. Purchase training equipment for each fire station.
2. Standardize the equipment at each of the stations.

PERFORMANCE MEASURE

Equipment that is standardized throughout the department.

WHO

Administrative Fire Officer, Rick Smith

WHEN

By the end of the 1st Quarter, 1991

=====

GOAL # 10 : Continued compliance with the standards set forth in NFPA 1500.

=====

PURPOSE - WHY

This is an on-going project that is designed to comply with National Standards for physical fitness and health in the fire services.

OBJECTIVE - HOW

1. Rewrite physical fitness program for the department.
2. Conduct medical exams and fitness evaluations on all members of the Fire Department.

PERFORMANCE MEASURE

Completion of a physical fitness policy and acceptance by the Fire Chief.

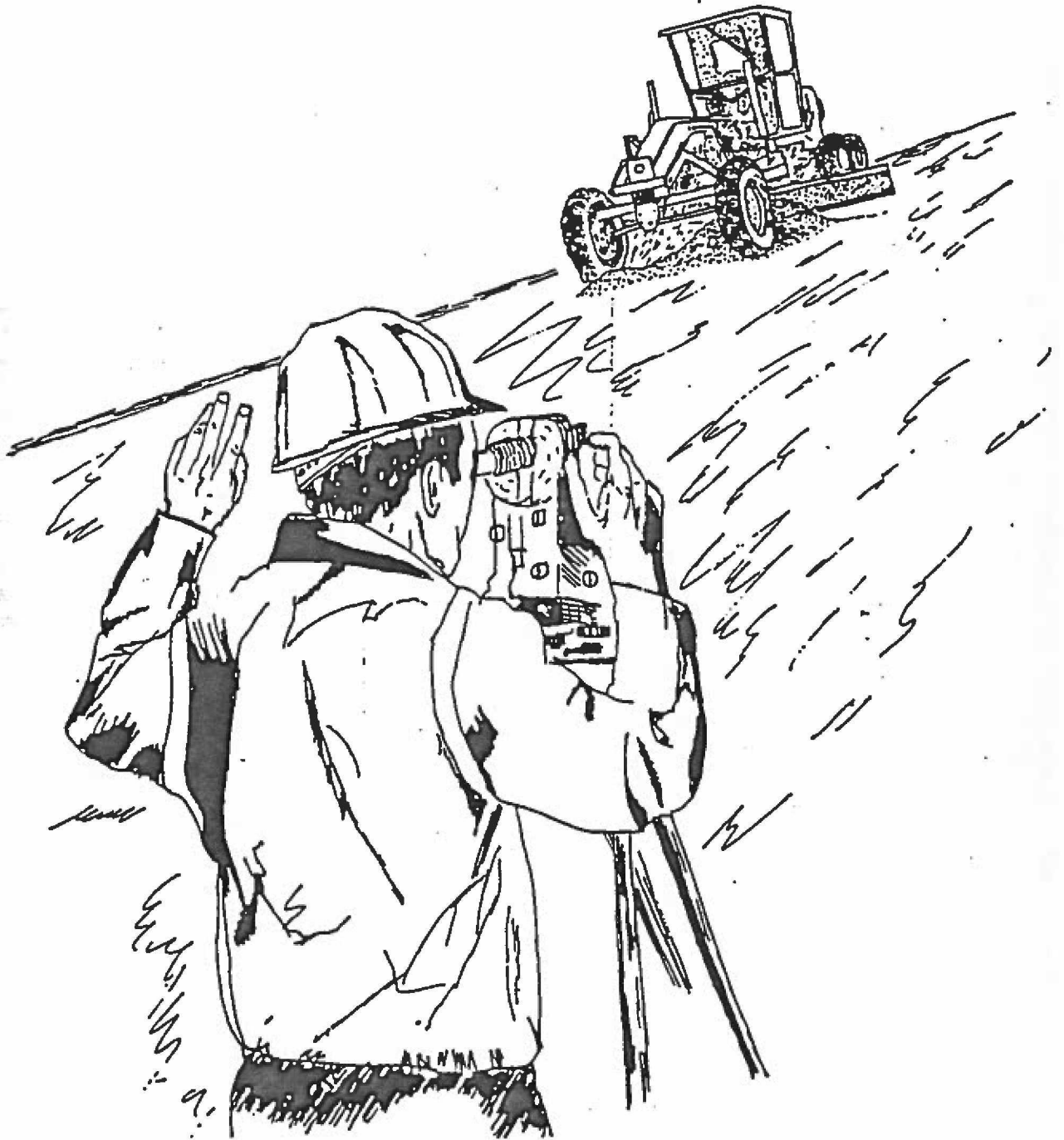
WHO

Administrative Fire Officer, Rick Smith

WHEN

- 1) End of the 2nd Qtr. 1991
 - 2) End of the 3rd Qtr. 1991
- =====

PUBLIC WORKS DEPARTMENT



PUBLIC WORKS DEPARTMENT

FUNCTION

The Public Works Department of the City of Grand Junction is a diverse service department which provides numerous functions for the public. The department is comprised of four major divisions which include Public Works, Utilities, Engineering, and Fleet Management.

The Public Works Division is responsible for street and traffic services and building maintenance. The typical services provided by this division include snow and ice removal, spring cleanup, leaf removal, irrigation maintenance, pavement markings, street sweeping, street lighting, and traffic sign and signal repair. Building maintenance takes care of City Hall, City shops and the other non-utility related buildings.

The Utilities Division provides three basic functions including water, sanitation and wastewater services. These function entail treating and supplying drinking water to the City of Grand Junction, residential and commercial trash collection and sewer treatment to the 201 Sewer System area.

The Project and 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, and water and sewer line construction. This division is also responsible for checking the plans and construction of developer-constructed public improvements within the City. This division also maintains all of the public records of infrastructure construction for the City and contains the Property Management functions.

The Fleet Management Division is responsible for maintenance and replacement of the entire city fleet including Fire apparatus, Police, Sanitation, Public Works and Parks.

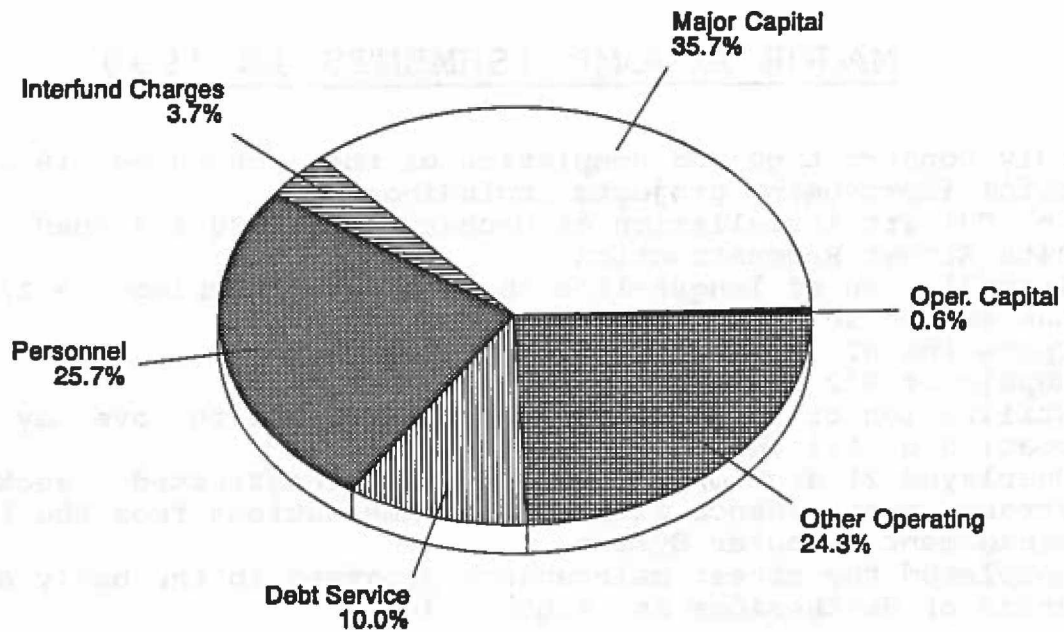
OUTLOOK FOR 1991

The ensuing year will offer many challenges to the Public Works Department. The capital improvements budget for this department exceeds \$6.7 million for fiscal year 1991.

The department continues in its effort to automate many of the functions and procedures. The department uses a systematic method to analyze and prioritize street maintenance needs and allocate resources to maximize the effectiveness of the street maintenance program. A new program started in 1990 and scheduled for completion in 1991 will be to complete surfacing an existing seven miles of gravel streets. The 1991 street maintenance program will consist of a number of total pavement replacements. Total replacement is necessary for such streets that have been identified as having complete pavement failures.

PUBLIC WORKS DEPARTMENT

1991 BUDGET BY CATEGORY



EXPENDITURES BY CATEGORY	ACTUAL 1989	REVISED BUDGET 1990	BUDGET 1991	PCT. CHANGE 1990-1991
Full-Time Employees	124	124	127	2.4%
Personnel Services	\$4,154,395	\$4,308,242	\$4,847,940	12.5%
Regular Operating	3,615,625	3,730,670	4,022,844	7.8%
Professional / Contractual	461,417	611,519	533,767	(12.7%)
Special Projects	7,094	15,300	23,000	50.3%
Interfund Charges	535,913	663,583	689,102	3.8%
Contingencies	0	0	1,000	0.0%
Debt Service	1,633,660	1,633,792	1,879,418	15.0%
Operating Capital	146,162	177,375	121,925	(31.3%)
TOTAL OPERATING	10,554,266	11,140,481	12,118,996	8.8%
Major Capital	4,357,233	6,152,511	6,742,828	9.6%
TOTAL EXPENDITURES	\$14,911,499	\$17,292,992	\$18,861,824	9.1%

NOTE: Excludes Transfers-Out

PUBLIC WORKS DEPARTMENT

MAJOR ACCOMPLISHMENTS IN 1990

(Continued)

- Signed an agreement with the Clifton Water District to improve the utilization of joint water supplies. This agreement allows Clifton to purchase from the City in the winter and the City purchase water from Clifton during the summer.
- The replacement of service water pumps resulted in a 10% savings in power consumption.
- Completion of 14th street water line replacement project resulting in the replacement of 3,800 feet of aging pipe.
- Completion of the 2 inch water line replacement in Music Lane which improved the fire protection capabilities in that area.
- Reorganization of the Pipeline Maintenance division to include the Meter Reading functions and wastewater line maintenance.
- Initiated a Sewer Rate Study to meet bond requirements and insure that the sewer system costs are properly allocated to user groups.
- Completed construction of the 15th Street Interceptor and the reconstruction of several other collector systems.
- Implemented a biomonitoring program to insure that discharges into the Colorado River meet all EPA standards.
- Enhanced the odor control programs at the Persigo Plant through the installation of an additional ferrous chloride station.

GOALS & OBJECTIVES FOR 1991

DEPARTMENT: Public Works Department

DIRECTOR: Jim Shanks

=====

GOAL # 3 : Provide property management services that insures project rights of way are acquired, citizen initiated special improvement districts are implemented, and that city-owned properties are properly managed.

=====

PURPOSE - WHY

The citizens of the city own a share in the projects that are constructed and the property the municipality owns. These projects have to be located on City right-of-ways. In addition, requested improvement districts need to be managed to insure that the improvements are built and assessed.

OBJECTIVE - HOW

1. Acquire properties on a timely basis prior to construction.
2. Assist in the initiation and petitioning for special improvements
3. Managing city-owned properties to insure adequate care and income

PERFORMANCE MEASURE

None

WHO

Property Manager

WHEN

Continuous process throughout the year.

=====

GOAL # 4 : Implement a three year street sign replacement program installing new street name signs.

=====

PURPOSE - WHY

Existing street name signs are old, faded, undersized, non-existent, and mislocated. These signs do not adequately assist the public in determining when they are in or out of the City and, at a glance, which street they are on.

OBJECTIVE - HOW

Begin by replacing and upgrading the signs on major arterials and at the city limits during 1991.

PERFORMANCE MEASURE

Year-end review to determine if at least 1/3 of the old signs have been replaced.

WHO

Traffic Division Supervisor

WHEN

During the Spring and Summer of 1991.

=====

GOALS & OBJECTIVES FOR 1991

DEPARTMENT: Public Works Department

DIRECTOR: Jim Shanks

=====

GOAL # 7: Review equipment maintenance functions to insure the proper allocation costs, provision of adequate support to operating divisions on equipment replacement decisions, and insure proper management of the equipment fund.

=====

PURPOSE - WHY

The equipment fund is an internal service fund which supports the repair and replacement of the city's equipment fleet. All departments pay rental fees on their equipment based on the allocation of maintenance costs and replacement accruals. Proper cost allocation and determination of the economic life of equipment is essential to the operating divisions equipment management responsibility.

OBJECTIVE - HOW

Additional management support will be provided to this fund and will review the operational and financial sufficiency.

PERFORMANCE MEASURE

1. Establishment and maintenance of an optimal minimum fund balance.
2. Minimal increases in rental rates on an annual basis.
3. Development of proper replacement schedules for all equipment.

WHO

Fleet Manager

WHEN

Monthly during the year

=====

GOAL # 8: Examination and creation of a five-year plan to upgrade fire protection within the city limits.

=====

PURPOSE - WHY

To insure that the city's water systems continue to provide adequate fire protection through sufficiently sized water lines and the proper replacement of fire hydrants.

OBJECTIVE - HOW

Review the city's distribution system by means of the K-pipe model and review the ten year capital improvement plan for water line replacement in light test findings.

PERFORMANCE MEASURE

Annual review of the program's progress.

WHO

Utility Manager

WHEN

1991 to 1995

=====

COMMUNITY DEVELOPMENT



COMMUNITY DEVELOPMENT DEPARTMENT

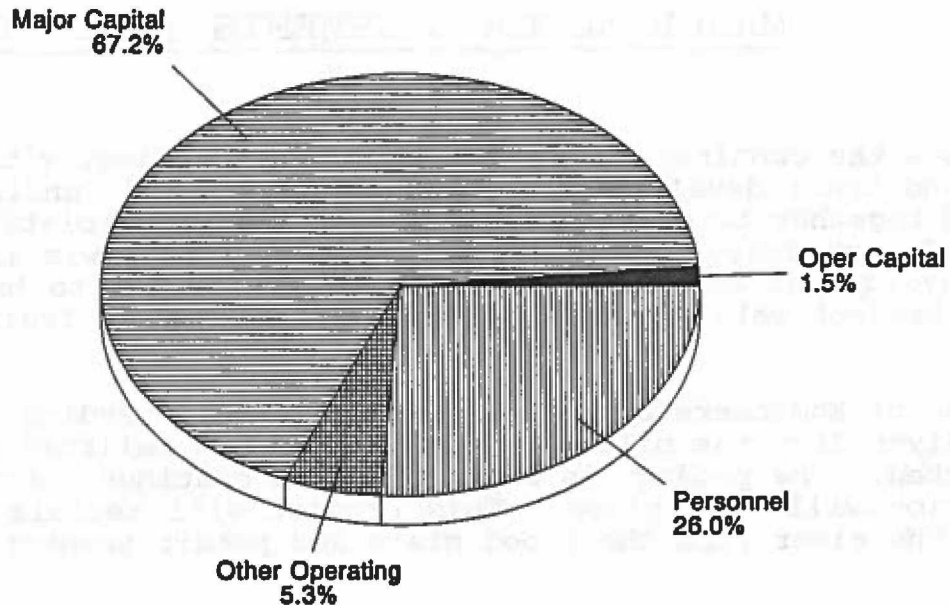
SIGNIFICANT BUDGET ISSUES

Following are some of the significant issues that affect the Community Development Department's Revised 1990 and 1991 budget as summarized on the following two pages.

- During the year 1990 the Planning Division was separated from the Public Works department and established as a new department titled "Community Development". Increased emphasis in the critical area of planning and development was deemed appropriate by the City in light of current growth, formalized plans for annexation, significant increases in development activity, the City's enhanced role in the community's Riverfront Project and the need to proactively manage the development of the community.
- For comparative purposes the appropriate expenditure amounts for the Planning division and the Weed Abatement program have been removed from the Public Works Department's budget summaries and are included in the budget summaries for the Community Development Department.
- Property acquisitions and related expenditures for the Riverfront Project account for most of the dollar change in this department's budget from year to year. These costs are reflected in the budget summaries By Division and By Category as Development Projects and Major Capital respectively.
- Other significant changes can be attributed to increased personnel costs. Full-time additions to the staff include the Community Development Director in 1990 and a Code Enforcement Supervisor and Administrative Clerk in 1991, an average salary increase of 6.5% also contributes to the overall cost increase.
- The most significant change in the Code Enforcement division from 1989 to 1990 results from the Weed Abatement program being the responsibility of the Fire Department prior to 1990.

COMMUNITY DEVELOPMENT

1991 BUDGET BY CATEGORY



EXPENDITURES BY CATEGORY	ACTUAL 1989	REVISED BUDGET 1990	BUDGET 1991	PCT. CHANGE 1990-1991
Full-Time Employees	5	6	8	33.3%
Personnel Services	\$163,795	\$255,615	\$348,382	36.3%
Regular Operating	22,018	44,338	57,568	29.8%
Professional / Contractual	849	5,435	9,114	67.7%
Special Projects	2,754	3,290	4,028	22.4%
Interfund Charges	0	0	0	0.0%
Contingencies	0	0	0	0.0%
Debt Service	0	0	0	0.0%
Operating Capital	984	14,444	20,370	41.0%
TOTAL OPERATING	190,400	323,122	439,462	36.0%
Major Capital	395,024	2,037,972	900,000	(55.8%)
TOTAL EXPENDITURES	\$585,424	\$2,361,094	\$1,339,462	(43.3%)

NOTE: Excludes Transfers-Out

GOALS & OBJECTIVES FOR 1991

DEPARTMENT: Community Development DIRECTOR: Bennett Boeschenstein

=====

GOAL # 1: Provide for planned growth and development in the City
and its environs.

=====

PURPOSE - WHY

The quality of life in a community is directly related to the method and the manner in which it handles changes in its socio-economic, environmental and geographic components.

OBJECTIVE - HOW

Preparation of a Master Plan for the City to address such issues as population, transportation, annexation, historic preservation, cultural and economic development, and the environment.

PERFORMANCE MEASURE

The creation and acceptance of a Master Plan

WHO

Planning Division Staff

WHEN

An ongoing process throughout 1991

=====

GOAL # 2: Assure that reasonable compliance is obtained for all
pertinent zoning, development and municipal ordinances.

=====

PURPOSE - WHY

Written requirements alone do not always produce compliance. Inspection systems are needed to ensure that reasonable compliance is being achieved.

OBJECTIVE - HOW

1. Respond to all complaints of zoning, development and municipal ordinance violations.
2. Field inspections for compliance to development restrictions.

PERFORMANCE MEASURE

Maintenance of a computerized log system which captures dates of complaints received/observed and their disposition.

WHO

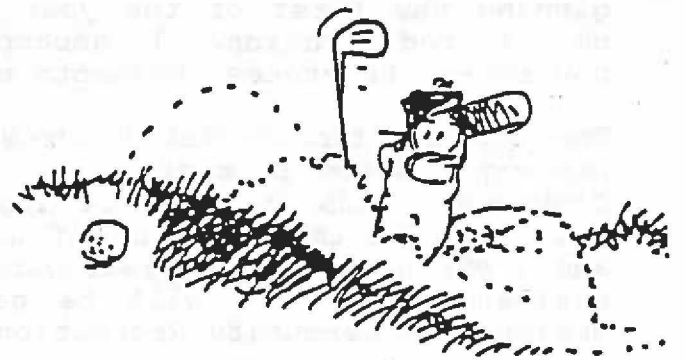
Code Enforcement Division

WHEN

Continuously

=====

PARKS & RECREATION



PARKS & RECREATION DEPARTMENT

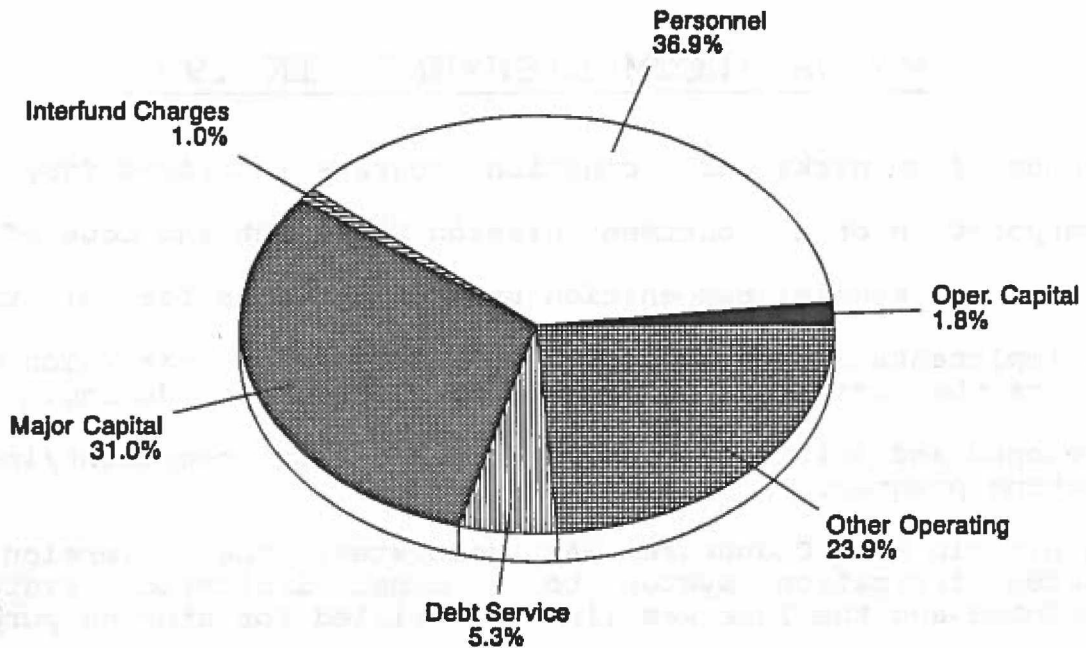
SIGNIFICANT BUDGET ISSUES

Following are some of the significant issues that affect the Parks & Recreation Department's Revised 1990 and 1991 budget as summarized on the following two pages.

- The five enterprise funds of the Parks & Recreation Department will, for the first time in 1991, be assessed Inter-fund Service Charges by the general fund. These charges, calculated as a percentage of the fund's operating revenue, represent each operating funds pro-rata share of the administrative expenses incurred by the general fund in managing the operations of that fund. This policy change provides for a more accurate accounting of the total operating costs of these funds and standardizes the allocation of these expenses city-wide.
- Major capital projects scheduled for 1991, which include additional seating at the baseball stadium and the repair and replacement of the Lincoln Park parking lot, are reflected in the Major Capital category as well as in the Parks division's budget.
- Budgeted expenditures for the Two Rivers Convention Center include operating expenses associated with an increase in convention business, personnel expenses connected with a new Assistant Manager position and capital improvements of approximately \$120,000.
- Upgrading the facilities at the two municipal golf courses has been one of the priorities of the Parks & Recreation Department. While the clubhouse at the Lincoln Park Golf Course was being remodeled in 1990, preliminary work was being done on the renovation of the Tiara Rado Clubhouse which is scheduled for completion in 1991.
- The Cemetery Fund has budgeted \$96,000 for capital projects in 1991 to replace waterlines and sprinklers at the three municipal cemeteries.

PARKS & RECREATION

1991 BUDGET BY CATEGORY



EXPENDITURES BY CATEGORY	ACTUAL 1989	REVISED BUDGET 1990	BUDGET 1991	PCT. CHANGE 1990-1991
Full-Time Employees	38	38	39	2.6%
Personnel Services	\$1,614,875	\$1,728,667	\$1,870,224	8.2%
Regular Operating	937,526	1,018,936	1,080,892	6.1%
Professional / Contractual	57,111	94,982	108,791	14.5%
Special Projects	20,925	11,952	21,400	79.0%
Interfund Charges	0	0	51,283	0.0%
Contingencies	0	0	0	0.0%
Debt Service	211,480	194,399	270,229	39.0%
Operating Capital	63,312	69,196	92,044	33.0%
TOTAL OPERATING	2,905,229	3,118,132	3,494,863	12.1%
Major Capital	767,752	1,333,318	1,568,674	17.7%
TOTAL EXPENDITURES	\$3,672,981	\$4,451,450	\$5,063,537	13.8%

NOTE: Excludes Transfers-Out

PARKS AND RECREATION

MAJOR ACCOMPLISHMENTS IN 1990

(Continued)

- A fertilizer/pesticide storage building was constructed at the Lincoln Park maintenance facility.
- A \$4,000 grant was received from the Columbia Cares Program. These funds were used to plant 37 trees in Sherwood Park in conjunction with Arbor Day and Earth Day celebrations.
- A second bucket truck was brought on-line in the Forestry Division and has doubled the productivity of that tree trimming crew.
- The hardwood floor at the Lincoln Park Barn was replaced in 1990 with a high grade maple strip.

CITY OF GRAND JUNCTION

GOALS & OBJECTIVES FOR 1991

DEPARTMENT: Parks & Recreation ~~Lincoln Park~~ DIRECTOR: Ted Novack

GOAL # 3: Develop a consensus position among staff, Parks Board and City Council as to land use within Lincoln Park.

PURPOSE - WHY

There are several groups that have proposed projects and numerous facility expansions within Lincoln Park. To date, there has been no real policy as to how much of the park should be taken for uses other than open space.

OBJECTIVE - HOW

1. Begin an exchange of thoughts between special interest groups, staff, board members and the City Council.
2. Develop a sketch that outlines current facilities and open space to better determine how the park is used.
3. Develop a consensus plan that can be reduced to writing and used as a guide for future project planning.

PERFORMANCE MEASURE

The development of usable documentation

WHO

Parks Staff, Parks Improvement Advisory Board
City Council, Special Interest Group Representatives

WHEN

By year-end 1991

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, Trust & Agency Funds, and the Internal Service Funds.

The General Fund is a single fund which is used to support all government operations. It supports all departments including; Administration, Administrative Services, Police, Fire, Public Works, Community Development, and Parks & Recreation.

Special Revenue Funds are used to account for specific revenue sources that are restricted to expenditures for specific purposes. There are currently nine (9) such funds; Enhanced 911, Visitor & Conventions, D.D.A. Operations, Community Development, Parkland Expansion, Parking Meter, 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 (2) 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 DDA Capital Improvements, Horizon Drive and Patterson Road Construction, and Future Street Improvements.

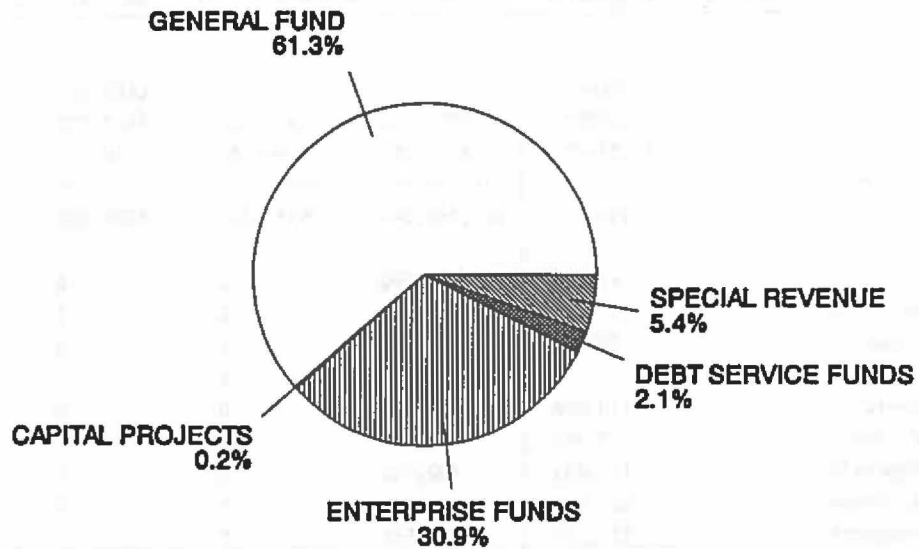
Enterprise Funds are used to account for operations that are financed and operated similar to private business enterprises where the cost of providing goods and services to the general public are recovered primarily through user charges. Enterprise funds in the City of Grand Junction include; the Water Fund, Sanitation Fund, Two Rivers Convention Center, Swimming Pools, Golf Courses, Cemetery Fund, Parking Meter Fund, and the Sewer 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 departments or agencies on a cost reimbursement basis; for example, the Data Processing Fund, Equipment Fund, Stores Fund, Self Insurance, and the 911-Communications Fund.

TOTAL USE OF RESOURCES BY FUND TYPE

1991 BUDGET



**Excludes Internal Service Funds
and Transfers**

FUND TYPE	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
GENERAL FUND	\$15,410,813	\$17,909,659	\$19,913,704	\$24,032,657
SPECIAL REVENUE FUNDS	523,026	1,269,424	1,291,101	2,107,283
CAPITAL PROJECT FUNDS	1,356,209	106,843	1,286,343	88,173
ENTERPRISE FUNDS	10,358,233	12,799,029	13,040,470	12,108,505
TRUST & AGENCY FUNDS	3,155	0	0	0
DEBT SERVICE FUNDS	146,929	136,000	450,500	840,643
TOTAL USE OF RESOURCES	\$27,798,365	\$32,220,955	\$35,982,118	\$39,177,261

NOTE: Since charges from Internal Service Funds are included as expenditures in the above funds and because a fund receiving a transfer expends the transferred amount, the inclusion of these items would result in the double counting of expenditures. Therefore, Internal Service Funds and Transfers-Out have been excluded from the above amounts.

CITY OF GRAND JUNCTION
1991 BUDGET SUMMARIES

OVERVIEW 1990 REVISED BUDGET

(Continued)

FUND #	OPERATING EXPENDITURES	CAPITAL OUTLAY	CAPITAL TRANSFERS OUT	OPERATING TRANSFERS OUT	CONTINGENCY / RESERVES	TOTAL USE OF FUNDS	CHANGE IN AVAILABLE SOURCES	AVAILABLE SOURCES 12-31-90
100	\$14,489,141	\$5,272,348	\$146,694	\$1,200,484	\$152,215	\$21,260,882	\$272,163	\$8,470,928
101	0	0	264,052	0	0	264,052	(19,052)	23,684
102	388,246	0	0	0	0	388,246	115,550	215,296
103	172,621	0	0	0	0	172,621	(4,273)	35,121
104	450,000	0	0	0	0	450,000	0	0
105	0	143,600	45,700	0	0	189,300	(8,776)	222,116
106	0	0	0	7,394	0	7,394	(7,394)	0
107	0	0	289,316	0	0	289,316	(177,316)	11,539
108	0	136,634	140,000	0	0	276,634	23,366	700,000
109	0	0	234,988	0	0	234,988	(134,438)	0
	<u>1,010,867</u>	<u>280,234</u>	<u>974,056</u>	<u>7,394</u>	<u>0</u>	<u>2,272,551</u>	<u>(212,333)</u>	<u>1,207,756</u>
202	0	0	0	0	0	0	3,977	6,173
203	45,550	1,064,450	60,000	130,000	0	1,300,000	0	0
205	0	69,500	0	0	0	69,500	(33,523)	0
207	0	106,843	0	0	0	106,843	(91,146)	46,472
	<u>45,550</u>	<u>1,240,793</u>	<u>60,000</u>	<u>130,000</u>	<u>0</u>	<u>1,476,343</u>	<u>(120,692)</u>	<u>52,645</u>
301	3,179,320	2,049,057	0	0	0	5,228,377	341,493	2,024,827
302	1,216,974	0	0	0	0	1,216,974	1,079	380,800
303	453,094	68,717	0	0	0	521,811	(5,921)	25,689
304	488,239	47,250	0	0	0	535,489	12,257	278,054
305	215,472	360,857	0	0	0	576,329	(68,236)	100,208
306	258,201	287,611	0	0	0	545,812	56,045	260,598
307	203,241	38,626	0	0	0	241,867	(11,952)	102,583
308	56,222	0	0	0	0	56,222	74,452	86,056
902	<u>3,308,195</u>	<u>809,394</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,117,589</u>	<u>(188,196)</u>	<u>5,349,087</u>
	<u>9,378,958</u>	<u>3,661,512</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,040,470</u>	<u>211,021</u>	<u>8,607,902</u>
603	0	0	20,000	0	0	20,000	52,135	105,315
604	0	0	0	60,000	0	60,000	25,000	730,468
	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>60,000</u>	<u>0</u>	<u>80,000</u>	<u>77,135</u>	<u>835,783</u>
710	42,000	0	0	0	0	42,000	0	0
711	<u>408,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>408,500</u>	<u>(43,512)</u>	<u>191,723</u>
	<u>450,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>450,500</u>	<u>(43,512)</u>	<u>191,723</u>
	<u>\$25,375,016</u>	<u>\$10,454,887</u>	<u>\$1,200,750</u>	<u>\$1,397,878</u>	<u>\$152,215</u>	<u>\$38,580,746</u>	<u>183,782</u>	<u>\$19,366,737</u>
	=====	=====	=====	=====	=====	=====	=====	=====
401	580,510	39,082	0	0	0	619,592	(94,961)	\$93,611
402	869,492	570,001	0	0	0	1,439,493	27,162	\$1,469,679
403	435,411	0	0	0	0	435,411	427,680	(\$18,446)
404	428,338	0	0	0	0	428,338	383,088	\$1,143,903
405	<u>545,674</u>	<u>298,625</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>844,299</u>	<u>(5,087)</u>	<u>\$14,121</u>
	<u>\$2,859,425</u>	<u>\$907,708</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,767,133</u>	<u>\$737,882</u>	<u>\$2,702,868</u>

CITY OF GRAND JUNCTION
1991 BUDGET SUMMARIES

OVERVIEW 1991 BUDGET

(Continued)

FUND #	OPERATING EXPENDITURES	CAPITAL OUTLAY	CAPITAL TRANSFERS OUT	OPERATING TRANSFERS OUT	CONTINGENCY / RESERVES	TOTAL USE OF FUNDS	CHANGE IN AVAILABLE SOURCES	AVAILABLE SOURCES 12-31-91
100	\$16,006,304	\$7,498,977	\$887,292	\$840,488	\$527,376	\$25,760,437	(\$186,480)	\$8,284,448
101	0	0	0	72,074	0	72,074	192,926	216,610
102	541,959	0	0	0	33,000	574,959	(31,959)	183,337
103	147,374	0	0	0	950	148,324	(14,464)	20,657
104	350,000	0	0	0	0	350,000	0	0
105	0	34,000	0	0	0	34,000	86,500	308,616
106	0	0	0	0	0	0	0	0
107	0	0	0	74,409	0	74,409	28,810	40,349
108	300,000	0	0	0	700,000	1,000,000	(700,000)	0
109	0	0	131,361	10,400	0	141,761	53,739	53,739
	<u>1,339,333</u>	<u>34,000</u>	<u>131,361</u>	<u>156,883</u>	<u>733,950</u>	<u>2,395,527</u>	<u>(384,448)</u>	<u>823,308</u>
202	0	6,173	0	0	0	6,173	(6,173)	0
203	0	0	0	0	0	0	0	0
205	0	0	0	0	0	0	0	0
207	0	81,000	0	0	1,000	82,000	0	46,472
	0	87,173	0	0	1,000	88,173	(6,173)	46,472
301	3,463,070	482,390	0	0	0	3,945,460	(95,779)	1,929,048
302	1,351,049	5,000	0	0	0	1,356,049	(127,318)	253,482
303	517,806	120,232	0	0	0	638,038	1,512	27,201
304	516,245	0	0	0	0	516,245	0	278,054
305	273,676	15,400	0	0	0	289,076	6,550	106,758
306	346,088	623,919	0	0	0	970,007	4,051	264,649
307	216,238	96,000	0	0	0	312,238	(81,323)	21,260
308	71,761	151,550	0	0	0	223,311	(85,561)	495
902	<u>3,349,982</u>	<u>508,099</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,858,081</u>	<u>(630)</u>	<u>5,348,457</u>
	10,105,915	2,002,590	0	0	0	12,108,505	(378,498)	8,229,404
603	0	0	287,193	0	0	287,193	(105,043)	272
604	0	0	0	60,000	0	60,000	25,000	755,468
	0	0	287,193	60,000	0	347,193	(80,043)	755,740
710	672,060	0	0	0	0	672,060	0	0
711	<u>168,583</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>168,583</u>	<u>(37,222)</u>	<u>154,501</u>
	840,643	0	0	0	0	840,643	(37,222)	154,501
	<u>\$28,292,195</u>	<u>\$9,622,740</u>	<u>\$1,305,846</u>	<u>\$1,057,371</u>	<u>\$1,262,326</u>	<u>\$41,540,478</u>	<u>(1,072,864)</u>	<u>\$18,293,873</u>
401	475,940	0	0	0	0	475,940	65,608	159,219
402	959,257	575,000	0	0	0	1,534,257	183,376	1,653,055
403	438,594	0	0	0	0	438,594	14,070	(4,376)
404	541,446	0	0	0	1,538,086	2,079,532	(1,143,903)	0
405	<u>648,894</u>	<u>32,807</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>681,701</u>	<u>0</u>	<u>14,121</u>
	\$3,064,131	\$607,807	\$0	\$0	\$1,538,086	\$5,210,024	(\$880,849)	\$1,822,019

CITY OF GRAND JUNCTION
1991 BUDGET SUMMARIES

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

REVENUE SUMMARY BY CLASSIFICATION

	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
Taxes	\$15,234,933	\$16,157,208	\$16,831,655	\$17,902,634
Licenses & Permits	\$54,290	\$70,170	\$64,445	\$69,102
Intergovernmental Revenues	\$1,153,997	\$898,686	\$2,254,543	\$613,902
Charges For Service	\$9,967,635	\$10,824,801	\$11,122,268	\$11,436,797
Fines & Forfeitures	\$215,434	\$200,940	\$270,446	\$241,030
Interfund Charges	\$560,244	\$703,290	\$703,290	\$765,515
Interest Income	\$1,689,650	\$1,084,685	\$1,594,050	\$1,477,500
Other Revenue	\$399,408	\$402,618	\$762,359	\$604,827
TOTAL OPERATING REVENUE	\$29,275,591	\$30,342,398	\$33,603,056	\$33,111,307
Capital Proceeds	\$993,454	\$1,920,962	\$3,242,216	\$5,065,164
Transfers In	\$2,193,023	\$1,442,990	\$1,919,256	\$2,291,143
Sources Available, Beginning of Year	\$16,750,080	\$15,112,547	\$19,182,955	\$19,366,737
TOTAL SOURCES AVAILABLE	\$49,212,148	\$48,818,897	\$57,947,483	\$59,834,351

EXPENDITURE SUMMARY BY CLASSIFICATION

	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
Personnel Services	\$12,838,443	\$13,772,242	\$13,697,339	\$15,163,777
Operating Expenditures	\$5,429,193	\$5,988,211	\$5,864,547	\$6,269,489
Professional / Contractual Services	\$1,442,592	\$1,732,651	\$1,775,373	\$2,005,022
Special Projects	\$366,338	\$760,099	\$565,842	\$748,626
Interfund Service Charges	\$535,913	\$663,583	\$663,583	\$740,385
Contingencies / Reserves	\$0	\$310,701	\$152,215	\$1,262,326
Debt Service	\$1,997,382	\$1,937,537	\$2,327,241	\$2,993,290
Operating Capital	\$317,237	\$348,953	\$481,091	\$371,606
TOTAL OPERATING EXPENDITURES	\$22,927,098	\$25,513,977	\$25,527,231	\$29,554,521
Capital Outlay	\$4,871,267	\$6,706,978	\$10,454,887	\$9,622,740
Transfers Out	\$2,230,828	\$1,858,823	\$2,598,628	\$2,363,217
TOTAL EXPENDITURES	\$30,029,193	\$34,079,778	\$38,580,746	\$41,540,478

CITY OF GRAND JUNCTION
1991 BUDGET SUMMARIES

GENERAL FUND

EXPENDITURE SUMMARY BY CLASSIFICATION

	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
Personnel Services	\$9,445,463	\$10,129,870	\$10,035,943	\$11,162,137
Operating Expenditures	\$2,778,862	\$2,890,450	\$3,018,790	\$3,365,269
Professional / Contractual Services	\$931,722	\$1,116,533	\$1,030,020	\$1,164,039
Special Projects	\$96,061	\$61,795	\$53,242	\$66,369
Contingencies	\$0	\$309,701	\$152,215	\$527,376
Debt Service	\$7,113	\$0	\$0	\$0
Operating Capital	\$196,389	\$227,850	\$351,146	\$248,490
TOTAL OPERATING EXPENDITURES	\$13,455,610	\$14,736,199	\$14,641,356	\$16,533,680
Capital Outlay	\$1,955,203	\$3,173,460	\$5,272,348	\$7,498,977
Transfers Out	\$1,627,629	\$1,153,930	\$1,347,178	\$1,727,780
TOTAL EXPENDITURES	\$17,038,442	\$19,063,589	\$21,260,882	\$25,760,437

EXPENDITURE SUMMARY BY DEPARTMENT

	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
Administration	\$356,836	\$742,901	\$618,935	\$1,364,974
Administrative Services	\$1,524,889	\$1,461,228	\$1,550,573	\$1,523,181
Police Department	\$4,115,515	\$4,511,097	\$4,695,007	\$4,908,832
Fire Department	\$3,186,558	\$3,653,737	\$3,453,198	\$4,400,187
Public Works Department	\$4,011,953	\$5,570,181	\$5,348,355	\$8,192,088
Community Development Department	\$585,424	\$237,172	\$2,361,094	\$1,339,462
Parks & Recreation Department	\$1,629,638	\$1,733,343	\$1,886,542	\$2,303,933
Transfers To Other Funds	\$1,627,629	\$1,153,930	\$1,347,178	\$1,727,780
TOTAL EXPENDITURES	\$17,038,442	\$19,063,589	\$21,260,882	\$25,760,437

CITY OF GRAND JUNCTION
1991 BUDGET SUMMARIES

SPECIAL REVENUE FUNDS

EXPENDITURE SUMMARY BY CLASSIFICATION

	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
Personnel Services	\$96,340	\$111,082	\$112,401	\$160,079
Operating Expenditures	\$87,059	\$395,283	\$245,981	\$197,901
Professional / Contractual Services	\$47,439	\$63,016	\$133,883	\$300,876
Special Projects	\$270,277	\$691,657	\$510,300	\$672,257
Contingencies	\$0	\$1,000	\$0	\$733,950
Debt Service	\$0	\$3,000	\$3,000	\$3,000
Operating Capital	\$5,995	\$4,386	\$5,302	\$5,220
TOTAL OPERATING EXPENDITURES	\$507,110	\$1,269,424	\$1,010,867	\$2,073,283
Capital Outlay	\$15,916	\$0	\$280,234	\$34,000
Transfers Out	\$370,077	\$624,893	\$981,450	\$288,244
TOTAL EXPENDITURES	\$893,103	\$1,894,317	\$2,272,551	\$2,395,527

EXPENDITURE SUMMARY BY DEPARTMENT

	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
Administration	\$513,093	\$1,203,576	\$1,147,501	\$2,073,283
Administrative Services	\$0	\$0	\$0	\$0
Police Department	\$0	\$55,948	\$0	\$0
Fire Department	\$0	\$0	\$0	\$0
Public Works Department	\$9,933	\$9,900	\$0	\$0
Community Development Department	\$0	\$0	\$0	\$0
Parks & Recreation Department	\$0	\$0	\$143,600	\$34,000
Transfers To Other Funds	\$370,077	\$624,893	\$981,450	\$288,244
TOTAL EXPENDITURES	\$893,103	\$1,894,317	\$2,272,551	\$2,395,527

CITY OF GRAND JUNCTION
1991 BUDGET SUMMARIES

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

EXPENDITURE SUMMARY BY CLASSIFICATION

	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	\$0	\$0	\$0	\$0
Professional / Contractual Services	\$0	\$0	\$0	\$0
Special Projects	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$1,000
Debt Service	\$0	\$0	\$45,550	\$0
Operating Capital	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$45,550	\$1,000
Capital Outlay	\$1,356,209	\$106,843	\$1,240,793	\$87,173
Transfers Out	\$0	\$0	\$190,000	\$0
TOTAL EXPENDITURES	\$1,356,209	\$106,843	\$1,476,343	\$88,173

EXPENDITURE SUMMARY BY DEPARTMENT

	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
Administration	\$0	\$0	\$1,110,000	\$0
Administrative Services	\$0	\$0	\$0	\$0
Police Department	\$0	\$0	\$0	\$0
Fire Department	\$0	\$0	\$0	\$0
Public Works Department	\$1,356,209	\$106,843	\$176,343	\$88,173
Community Development Department	\$0	\$0	\$0	\$0
Parks & Recreation Department	\$0	\$0	\$0	\$0
Transfers To Other Funds	\$0	\$0	\$190,000	\$0
TOTAL EXPENDITURES	\$1,356,209	\$106,843	\$1,476,343	\$88,173

CITY OF GRAND JUNCTION
1991 BUDGET SUMMARIES

E N T E R P R I S E F U N D S

EXPENDITURE SUMMARY BY CLASSIFICATION

	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
Personnel Services	\$3,296,640	\$3,531,290	\$3,548,995	\$3,841,561
Operating Expenditures	\$2,562,117	\$2,702,478	\$2,599,776	\$2,706,319
Professional / Contractual Services	\$463,431	\$553,102	\$611,470	\$540,107
Special Projects	\$0	\$6,647	\$2,300	\$10,000
Interfund Service Charges	\$535,913	\$663,583	\$663,583	\$740,385
Debt Service	\$1,843,340	\$1,798,537	\$1,828,191	\$2,149,647
Operating Capital	\$114,853	\$116,717	\$124,643	\$117,896
TOTAL OPERATING EXPENDITURES	\$8,816,294	\$9,372,354	\$9,378,958	\$10,105,915
Capital Outlay	\$1,541,939	\$3,426,675	\$3,661,512	\$2,002,590
Transfers Out	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$10,358,233	\$12,799,029	\$13,040,470	\$12,108,505

EXPENDITURE SUMMARY BY DEPARTMENT

	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
Administration	\$0	\$0	\$0	\$0
Administrative Services	\$282,988	\$277,276	\$290,361	\$335,595
Police Department	\$0	\$0	\$0	\$0
Fire Department	\$0	\$0	\$0	\$0
Public Works Department	\$8,035,057	\$10,399,269	\$10,328,801	\$9,047,306
Community Development Department	\$0	\$0	\$0	\$0
Parks & Recreation Department	\$2,040,188	\$2,122,484	\$2,421,308	\$2,725,604
Transfers To Other Funds	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$10,358,233	\$12,799,029	\$13,040,470	\$12,108,505

CITY OF GRAND JUNCTION
1991 BUDGET SUMMARIES

T R U S T & A G E N C Y F U N D S

EXPENDITURE SUMMARY BY CLASSIFICATION

	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	\$1,155	\$0	\$0	\$0
Professional / Contractual Services	\$0	\$0	\$0	\$0
Special Projects	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Operating Capital	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENDITURES	\$1,155	\$0	\$0	\$0
Capital Outlay	\$2,000	\$0	\$0	\$0
Transfers Out	\$233,122	\$80,000	\$80,000	\$347,193
TOTAL EXPENDITURES	\$236,277	\$80,000	\$80,000	\$347,193

EXPENDITURE SUMMARY BY DEPARTMENT

	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
Administration	\$0	\$0	\$0	\$0
Administrative Services	\$0	\$0	\$0	\$0
Police Department	\$0	\$0	\$0	\$0
Fire Department	\$0	\$0	\$0	\$0
Public Works Department	\$0	\$0	\$0	\$0
Community Development Department	\$0	\$0	\$0	\$0
Parks & Recreation Department	\$3,155	\$0	\$0	\$0
Transfers to Other Funds	\$233,122	\$80,000	\$80,000	\$347,193
TOTAL EXPENDITURES	\$236,277	\$80,000	\$80,000	\$347,193

CITY OF GRAND JUNCTION
1991 BUDGET SUMMARIES

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

EXPENDITURE SUMMARY BY CLASSIFICATION

	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	\$0	\$0	\$0	\$0
Professional / Contractual Services	\$0	\$0	\$0	\$0
Special Projects	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0
Debt Service	\$146,929	\$136,000	\$450,500	\$840,643
Operating Capital	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENDITURES	\$146,929	\$136,000	\$450,500	\$840,643
Capital Outlay	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$146,929	\$136,000	\$450,500	\$840,643

EXPENDITURE SUMMARY BY DEPARTMENT

	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
Administration	\$93,200	\$94,000	\$408,500	\$168,583
Administrative Services	\$53,729	\$42,000	\$42,000	\$672,060
Police Department	\$0	\$0	\$0	\$0
Fire Department	\$0	\$0	\$0	\$0
Public Works Department	\$0	\$0	\$0	\$0
Community Development Department	\$0	\$0	\$0	\$0
Parks & Recreation Department	\$0	\$0	\$0	\$0
Transfers To Other Funds	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$146,929	\$136,000	\$450,500	\$840,643

CITY OF GRAND JUNCTION
1991 BUDGET SUMMARIES

I N T E R N A L S E R V I C E F U N D S

EXPENDITURE SUMMARY BY CLASSIFICATION

	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
Personnel Services	\$949,322	\$1,033,279	\$1,101,077	\$1,194,802
Operating Expenditures	\$1,556,774	\$1,724,501	\$1,554,535	\$1,666,070
Professional / Contractual Services	\$122,215	\$137,317	\$123,882	\$153,181
Special Projects	\$0	\$0	\$81	\$100
Interfund Service Charges	\$20,731	\$25,245	\$25,245	\$29,030
Contingencies / Reserves	\$0	\$0	\$0	\$1,538,086
Debt Service	\$0	\$0	\$0	\$0
Operating Capital	\$35,008	\$25,363	\$54,605	\$20,948
TOTAL OPERATING EXPENDITURES	\$2,684,050	\$2,945,705	\$2,859,425	\$4,602,217
Capital Outlay	\$938,115	\$881,149	\$907,708	\$607,807
Transfers Out	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$3,622,165	\$3,826,854	\$3,767,133	\$5,210,024

EXPENDITURE SUMMARY BY DEPARTMENT

	ACTUAL 1989	ORIGINAL BUDGET 1990	REVISED BUDGET 1990	BUDGET 1991
Administration	\$0	\$0	\$0	\$0
Administrative Services	\$1,684,556	\$1,593,647	\$1,483,341	\$2,994,066
Police Department	\$439,262	\$805,277	\$844,299	\$681,701
Fire Department	\$0	\$0	\$0	\$0
Public Works Department	\$1,498,347	\$1,427,930	\$1,439,493	\$1,534,257
Community Development Department	\$0	\$0	\$0	\$0
Parks & Recreation Department	\$0	\$0	\$0	\$0
Transfers To Other Funds	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$3,622,165	\$3,826,854	\$3,767,133	\$5,210,024

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 2A:	Revenue History
Table 2B:	Expenditure 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 & Estimated Actual Values
Table 5D:	The Principal Property Tax Payers
Table 6A:	Ten Year Budgeted Staffing History
Table 6B:	1991 Classification & Compensation History
Table 7:	Demographics

Glossary

TABLE 1

City of Grand Junction, Colorado

HISTORY OF FUND BALANCES, MAJOR FUNDS

	<u>GENERAL Fund 100</u>	<u>WATER Fund 301</u>	<u>SANITATION Fund 302</u>	<u>SEWER Fund 902</u>	<u>EQUIPMENT Fund 402</u>
<u>Actual</u>					
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
1989	\$8,198,765	\$1,683,334	\$379,721	\$5,537,283	\$1,442,517
<u>Budget</u>					
1990	\$8,470,928	\$2,024,827	\$380,800	\$5,349,087	\$1,469,679
1991	\$8,284,448	\$1,929,048	\$253,482	\$5,348,457	\$1,653,055

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 this joint system. Assets and liabilities of the Sewer Fund were transferred to the Joint Sewer System in 1980.

Source: City Finance Department

TABLE 2B

City of Grand Junction, Colorado

EXPENDITURE HISTORY, ALL FUNDS (EXCEPT INTERNAL SERVICE)

<u>Year</u>		<u>PERSONNEL</u>	<u>NONPERSONNEL OPERATING</u>	<u>DEBT SERVICE</u>	<u>OPERATING CAPITAL</u>	<u>MAJOR CAPITAL</u>	<u>TOTAL (1)</u>
1986	Actual	\$11,340,820	\$6,724,265	\$3,503,530	\$179,764	\$5,129,325	\$26,877,704
	Pct. of Total	42.2%	25.0%	13.0%	0.7%	19.1%	100.0%
1987	Actual	\$11,846,631	\$7,232,412	\$2,241,529	\$214,023	\$2,324,445	\$23,859,040
	Pct. of Total	49.7%	30.3%	9.4%	0.9%	9.7%	100.0%
1988	Actual	\$11,912,976	\$7,375,334	\$2,175,990	\$207,876	\$4,127,121	\$25,799,297
	Pct. of Total	46.2%	28.6%	8.4%	0.8%	16.0%	100.0%
1989	Actual	\$12,838,443	\$7,774,036	\$1,997,382	\$317,237	\$4,871,267	\$27,798,365
	Pct. of Total	46.2%	28.0%	7.2%	1.1%	17.5%	100.0%
1990	Budget	\$13,697,339	\$9,021,560	\$2,327,241	\$481,091	\$10,454,887	\$35,982,118
	Pct. of Total	38.1%	25.1%	6.5%	1.3%	29.1%	100.0%
1991	Budget	\$15,163,777	\$11,025,848	\$2,993,290	\$371,606	\$9,622,740	\$39,177,261
	Pct. of Total	38.7%	28.1%	7.6%	0.9%	24.6%	100.0%

Note:

(1) Excludes Transfers-Out To Other Funds

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> (3)
<u>Actual</u>							
1980	\$2,154,451	\$3,449,224	\$2,779,919	\$1,225,685	\$934,984	\$70,962	\$10,615,225
1981	\$3,502,009	\$4,099,400	\$2,336,345	\$1,444,395	\$135,534	\$328,988	\$11,846,671
1982	\$2,336,771	\$4,880,824	\$2,954,476	\$1,761,689	\$189,574	\$517,337	\$12,640,671
1983	\$2,656,820	\$6,022,683	\$3,354,977	\$1,653,450	\$479,078	\$549,425	\$14,716,433
1984	\$2,217,880	\$6,951,331	\$3,969,433	\$1,685,380	\$243,574	\$582,697	\$15,650,295
1985	\$2,669,862	\$6,429,332	\$3,182,007	\$1,848,676	\$212,913	\$1,123,566	\$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	\$2,034,445	\$6,780,329	\$4,255,828	\$1,283,342	\$121,384	\$785,495	\$15,260,823
1989	\$2,149,514	\$7,161,900	\$4,540,501	\$1,605,973	\$122,208	\$579,373	\$16,159,469

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) Excludes Transfers-Out To Other Funds

Source: City of Grand Junction, Comprehensive Annual Financial Report for the Fiscal Year Ended 12/31/89.

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>					
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	\$1,439,693	\$9,956,035
1989	\$9,067,556		\$838,073	\$1,597,355	\$11,502,984
1990	\$9,940,677		\$745,839	\$1,789,985	\$12,476,501
<u>Budget</u>					
1991	\$10,730,457		\$750,000	\$1,969,709	\$13,450,166

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) An increase in the City Sales & Use Tax Rate from 2.00% to 2.75%, became effective 01/01/88.

Source: City Finance Department

TABLE 4D
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>
<u>Central Downtown</u>	\$251,180 4.82%	\$232,051 4.44%	\$244,892 4.37%	\$355,454 4.32%	\$364,473 3.99%
<u>Greater Downtown</u>	\$423,319 8.13%	\$356,698 6.83%	\$381,919 6.82%	\$562,956 6.84%	\$606,898 6.64%
<u>East North Avenue</u>	\$897,183 17.23%	\$941,515 18.02%	\$942,764 16.84%	\$1,356,429 16.49%	\$1,677,959 18.36%
<u>West North Avenue</u>	\$522,557 10.03%	\$547,996 10.49%	\$588,195 10.51%	\$871,251 10.59%	\$955,991 10.46%
<u>12th Street</u>	\$171,757 3.30%	\$170,445 3.26%	\$170,379 3.04%	\$256,970 3.12%	\$278,165 3.04%
<u>7th Street</u>	\$19,313 0.37%	\$15,775 0.30%	\$19,725 0.35%	\$31,089 0.38%	\$38,119 0.42%
<u>1st Street</u>	\$108,702 2.09%	\$108,242 2.07%	\$107,569 1.92%	\$151,398 1.84%	\$181,828 1.99%
<u>Industrial Park</u>	\$102,454 1.97%	\$82,200 1.57%	\$81,740 1.46%	\$121,535 1.48%	\$144,658 1.58%
<u>Horizon Drive</u>	\$486,459 9.34%	\$449,661 8.61%	\$490,272 8.76%	\$704,243 8.56%	\$790,031 8.65%
<u>East Main Street</u>	\$118,467 2.27%	\$104,414 2.00%	\$106,120 1.90%	\$168,125 2.04%	\$177,880 1.95%
<u>West Main Street</u>	\$319,206 6.13%	\$326,574 6.25%	\$370,342 6.61%	\$546,523 6.64%	\$590,053 6.46%
<u>Orchard Mesa (All Areas)</u>	\$143,456 2.75%	\$134,303 2.57%	\$141,555 2.53%	\$205,208 2.49%	\$216,512 2.37%
<u>Mesa Mall</u>	\$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%
<u>Other Areas</u>	\$290,391 <u>5.58%</u>	\$338,355 <u>6.48%</u>	\$464,915 <u>8.30%</u>	\$706,584 <u>8.59%</u>	\$901,388 <u>9.87%</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: Due to a computer conversion of the Sales Tax System, this information for 1990 is not yet available.

(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 5B

CITY OF GRAND JUNCTION, COLORADO

COMPARISON OF SELECTED GOVERNMENT PROPERTY TAXES

MILL LEVIES

LEVY YEAR	COLL YEAR	CITY OF GRAND JCT.	SCHOOL DISTRICT #51	MESA COUNTY	COMBINED
Actual					
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
1988	1989	6.10	41.88	19.50	67.48
1989	1990	8.62	56.81	28.36	93.78
Budget					
1990	1991	8.97	56.03	30.14	95.14

PROPERTY TAX REVENUES

LEVY YEAR	COLL YEAR	CITY OF GRAND JCT. % Total	SCHOOL DISTRICT #51 % Total	MESA COUNTY % Total	COMBINED
Actual					
1980	1981	\$1,463,141 6.50%	\$14,151,643 62.84%	\$6,905,730 30.66%	\$22,520,514 100.00%
1981	1982	\$1,543,790 6.71%	\$15,573,220 67.64%	\$5,907,446 25.66%	\$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%
1988	1989	\$1,506,725 4.15%	\$23,462,204 64.60%	\$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%
Budget					
1990	1991	\$1,532,695 4.14%	\$22,697,812 61.24%	\$12,834,953 34.63%	\$37,065,460 100.00%

Note:

General Fund Only.

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

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	\$8,970,000
Dillon Real Estate Co., (City Market)	Grocery Chain	\$4,449,223
Public Service Company of Colorado	Utility	\$4,064,900
Equitable Life Assurance Society	Shopping Center	\$3,962,989
Sundstrand	Manufacturer	\$2,923,850
Prudential (Hilton Hotel)	Hotel	\$1,566,464
Central Banks	Bank	\$1,508,081
Mesa Beverage Company (Pepsi)	Distributor	\$1,133,268
Grand Junction Daily Sentinel	Newspaper	\$1,100,947
Orange Coast Investments (Ramada Inn)	Hotel	\$999,466

Notes:

(1) 1990 valuation for taxes due in 1991.
Valuation is based on 1987 Actual Value.

Source: County Assessor

TABLE 6A
(Continued)
CITY OF GRAND JUNCTION

TEN YEAR BUDGETED STAFFING HISTORY

	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
PUBLIC WORKS										
BY DIVISION										
Administration	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.3	4.3	4.3
Planning	1.0	1.0	10.0	9.0	7.0	6.0	5.0	5.0	0.0	0.0
Streets & Traffic	39.5	39.5	39.5	34.5	28.5	29.5	28.5	26.7	26.7	27.7
Engineering	15.0	15.0	15.0	13.0	13.0	13.0	12.5	8.9	9.9	11.5
Water Services	24.0	26.0	24.0	23.0	21.0	22.0	23.5	24.9	24.9	28.1
Sanitation Services	18.0	18.0	17.0	17.0	15.0	15.0	16.0	16.4	16.4	16.4
Fleet Management	12.0	11.0	10.0	7.0	7.0	8.0	8.0	8.0	8.0	8.0
Wastewater Services	19.0	24.0	31.0	31.0	28.0	27.0	29.0	31.8	30.8	31.0
Total	133.0	139.0	151.0	139.0	124.0	125.0	127.0	126.0	121.0	127.0
BY FUND										
100 General	60.0	60.0	69.0	61.0	53.0	53.0	50.5	44.9	39.9	42.5
301 Water	24.0	26.0	24.0	23.0	21.0	22.0	23.5	24.9	24.9	28.1
302 Sanitation	18.0	18.0	17.0	17.0	15.0	15.0	16.0	16.4	16.4	16.4
308 Parking	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.1	1.1
402 Equipment	12.0	11.0	10.0	7.0	7.0	8.0	8.0	8.0	8.0	8.0
902 Sewer	19.0	24.0	31.0	31.0	28.0	27.0	29.0	31.8	30.8	31.0
Total	133.0	139.0	151.0	139.0	124.0	125.0	127.0	126.0	121.0	127.0
COMMUNITY DEVELOPMENT										
BY DIVISION										
Planning	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.0	6.0
Code Enforcement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.0	8.0
BY FUND										
100 General	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.0	8.0
PARKS & RECREATION										
BY DIVISION										
Administration	3.0	3.0	3.0	3.0	3.0	4.0	4.0	4.0	4.0	4.0
Parks	23.0	23.0	24.0	22.0	16.8	16.8	16.8	16.7	16.7	16.7
Recreation	2.5	2.5	2.5	2.5	1.5	1.5	1.5	1.5	1.5	1.5
Convention Center	7.0	6.0	6.0	6.0	4.0	4.0	4.0	4.0	4.0	5.0
Swimming Pools	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6
Golf Courses	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Cemeteries	6.0	5.0	4.0	4.0	4.2	4.2	4.2	4.2	4.2	4.2
Total	49.0	47.0	47.0	45.0	37.0	38.0	38.0	38.0	38.0	39.0
BY FUND										
100 General	28.5	28.5	29.5	27.5	21.3	22.3	22.3	22.2	22.2	22.2
303 2R-Convention	7.0	6.0	6.0	6.0	4.0	4.0	4.0	4.0	4.0	5.0
304 Swimming Pools	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6
305 LP Golf	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3
306 TR Golf	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7
307 Cemetery	6.0	5.0	4.0	4.0	4.2	4.2	4.2	4.2	4.2	4.2
Total	49.0	47.0	47.0	45.0	37.0	38.0	38.0	38.0	38.0	39.0
FUND SUMMARY										
100 GENERAL	273.5	275.5	283.5	266.5	225.3	235.3	238.3	232.6	236.6	243.2
102 VCB	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0	2.0
301 WATER	32.0	34.0	33.0	31.0	29.0	30.0	30.0	32.4	32.4	32.6
302 SANITATION	18.0	18.0	17.0	17.0	15.0	15.0	16.0	16.4	16.4	16.4
303 2R-CONVENTION	7.0	6.0	6.0	6.0	4.0	4.0	4.0	4.0	4.0	5.0
304 SWIMMING POOLS	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6
305 LP GOLF	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3
306 TR GOLF	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7
307 CEMETERIES	6.0	5.0	4.0	4.0	4.2	4.2	4.2	4.2	4.2	4.2
308 PARKING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.1	2.1
401 INFO SERVICES	12.0	11.0	11.0	11.0	9.0	10.0	8.0	8.0	8.0	7.0
402 EQUIPMENT	12.0	11.0	10.0	7.0	7.0	8.0	8.0	8.0	8.0	8.0
403 STORES	3.0	3.0	3.0	3.0	3.0	3.0	2.0	2.0	3.0	3.0
404 SELF INSURANCE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
405 911 COMMUNICATIONS	14.0	16.0	16.0	16.0	13.0	13.0	16.0	16.0	16.0	16.0
902 SEWER	19.0	24.0	31.0	31.0	28.0	27.0	29.0	31.8	30.8	31.0
TOTAL	404.0	411.0	422.0	400.0	345.0	357.0	363.0	363.0	370.0	379.0
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

TABLE 6B
(Continued)

BUDGETED POSITIONS	CLASSIFICATION	RANGE	ENTRY	INTER I	INTER II	INTER III	PROFICIENT
2	Quality Control Laboratory Analyst	28	\$2,233				\$2,568
1	Senior Engineering Technician	28	\$2,233				\$2,568
1	Survey Technician	28	\$2,233				\$2,568
6	Wastewater Treatment Plant Operator IV	28	\$2,233				\$2,568
4	Water Treatment Plant Operator IV	28	\$2,233				\$2,568
12	Fire Engineer	29	\$2,393	\$2,573			\$2,632
5	Firefighter/Paramedic	29	\$2,106	\$2,240	\$2,371		\$2,632
46	Police Officer	29	\$2,170	\$2,279	\$2,393		\$2,632
1	Accountant	29	\$2,289				\$2,632
1	Administrative Analyst	30	\$2,346				\$2,698
2	Construction Inspector	30	\$2,346				\$2,698
1	Industrial Pre-Treatment Coordinator	30	\$2,346				\$2,698
1	Network Systems Administrator	30	\$2,346				\$2,698
1	Personnel Analyst	30	\$2,346				\$2,698
2	Planner I	30	\$2,346				\$2,698
2	Programmer Analyst	30	\$2,346				\$2,698
1	PC Programmer Specialist	30	\$2,346				\$2,698
1	Ass't Two Rivers Conv. Ctr Manager	31	\$2,405				\$2,766
2	Fire Prevention Officer	31	\$2,515	\$2,640			\$2,766
2	Parks Maintenance Supervisor	31	\$2,405				\$2,766
1	Police Records Administrator	31	\$2,405				\$2,766
5	Public Works Maintenance Supervisor	31	\$2,405				\$2,766
1	Sr. Buyer	31	\$2,405				\$2,766
1	Water Supply Supervisor	31	\$2,405				\$2,766
1	Criminalist	32	\$2,465				\$2,835
2	Quality Control Laboratory Chemist	32	\$2,465				\$2,835
1	Senior Survey Technician	32	\$2,465				\$2,835
1	City Clerk	33	\$2,527				\$2,906
0	Equipment Maintenance Supervisor	33	\$2,527				\$2,906
12	Fire Unit Supervisor	33	\$2,767	\$2,813	\$2,859		\$2,906
1	Senior Accountant	33	\$2,642				\$2,906
1	Wastewater Maintenance Supervisor	33	\$2,527				\$2,906
1	Planner II	34	\$2,590				\$2,978
1	Property Agent	34	\$2,590				\$2,978
1	Senior Construction Inspector	34	\$2,590				\$2,978
0	Senior Programmer Analyst	34	\$2,708				\$2,978
1	Traffic Engineer	34	\$2,590				\$2,978
1	Collections Supervisor	37	\$2,789				\$3,207
1	Communications Center Manager	37	\$2,789				\$3,207
1	Convention Center Manager	37	\$2,789				\$3,207
1	Fire Unit Supervisor/Paramedic	37	\$3,055	\$3,104	\$3,154		\$3,207
1	Fleet Manager	37	\$2,789				\$3,207
1	Golf Course Superintendent	37	\$2,789				\$3,207
10	Police Sergeant	37	\$3,055				\$3,207
3	Public Works Superintendent	37	\$2,789				\$3,207
1	Purchasing Agent	37	\$2,789				\$3,207
1	Quality Control Laboratory Supt.	37	\$2,789				\$3,207
2	Recreation Superintendent	37	\$2,789				\$3,207
1	Risk Manager	37	\$2,789				\$3,207
1	Volunteer Coordinator	37	\$2,789				\$3,207
1	Water Treatment Plant Superintendent	37	\$2,789				\$3,207
1	Assistant City Attorney	38	\$2,859				\$3,288
1	Development Engineer	38	\$2,859				\$3,288
2	Project Engineer	38	\$2,859				\$3,288
1	Wastewater Services Superintendent	39	\$2,930				\$3,370
7	Administrative Fire Officer	41	\$3,372				\$3,540
6	Police Lieutenant	41	\$3,372				\$3,540
1	Utility Engineer	42	\$3,156				\$3,629

TABLE 7

City of Grand Junction, Colorado

GENERAL INFORMATION

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

Area: 14.81 square miles

Miles of streets - 1990

Paved 157.29 Miles
 Unpaved 3.50 Miles

Miles of Sewer Lines (201 System) - 1990

Storm 19 Miles
 Sanitary 256 Miles

Building Permits

<u>Year</u>	<u># Issued</u>	<u>\$ Value</u>
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
1990	607	\$21,592,141

Police Protection

Number of employees 97
 Vehicular patrol units 16

Fire Protection

Number of employees 60
 Number of stations 4

Recreation

Parks 287.7 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 - 156 Acres
 Outdoor Basketball Courts 1 Lighted
 Auditorium 1
 Older American Center 1

GLOSSARY

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, federal and state withholding 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.

