

**GRAND JUNCTION CITY COUNCIL  
MONDAY, OCTOBER 12, 2015**

**WORKSHOP, 5:00 P.M.  
CITY HALL AUDITORIUM  
250 N. 5<sup>TH</sup> STREET**

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

**1. Budget**

- **Water Enterprise Funds including Water Rate Study (continued)**

[Supplemental Documents](#)

- **Budget Balancing Discussion of Operations, Capital, and Economic Development**

[Supplemental Documents](#)

- **Las Colonias Park**

**2. Next Steps**

- October 19<sup>th</sup> (regularly scheduled workshop) - Remaining Enterprise Funds, Internal Service Funds
- October 26<sup>th</sup> - Rates and Fee Change Listing (preparatory to the rates and fees resolutions)
- November 2<sup>nd</sup> (regularly scheduled workshop) - Budget Wrap, TABOR Calculation, Fund Balance Worksheet, Line Item Budget by Fund, Final ED Budget, Final Capital Worksheet
- November 4<sup>th</sup> CC Meeting - Adopt Rates and Fees Resolution, Set Public Hearing for Appropriation Ordinance
- November 18<sup>th</sup> - Public Hearing and Budget Adoption
- December 2<sup>nd</sup> - Mill Levy Adoption

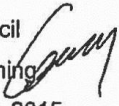
**3. Other Business**

**4. Board Reports**



PUBLIC WORKS  
& UTILITIES

## *Memorandum*

**TO:** City Council  
**FROM:** Greg Lanning   
**DATE:** October 9, 2015  
**SUBJECT:** October 12 Workshop – Water Fund

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Please find attached (or in your folder) the following four documents for your review and preparation for the Monday workshop. (We will have hard copies available at the workshop as well).

- 2016 Water Fund Summary
- Water Department Capital
- Forecasted Water Fund Balance w/Proposed Options
- FY2000–FY2014 Water Rates and Water Fund Balance

These documents are intended to cover the questions from council last Monday concerning the water fund and help council with policy direction for the 2016 Water Fund and Budget.

The 2016 Water Fund Summary is similar in format to the Solid Waste Fund summary used last week. Please note, the fund summary is based on Scenario 1; cash financed.

You may recall, we presented two financial plans for the water fund; one cash funded, and one that included debt financing. Council discussed both options at length and ultimately asked for a third option that included less debt financing. You will now find three options on the Forecasted Fund Balance sheet, with the options labelled Scenario 1, 2 and 3, with Cash, \$4.35M Debt, and \$2.6M Debt, respectively.

Council also asked the budget team to have another look at the capital plan and assign risk and priority (see Water Department Capital) to not only optimize the capital plan, but to help reduce the proposed rate increases. Debt and rates have changed as a result.

The last attachment includes a table and graphic representation of past rates, budget and fund balance as requested.

**Budget Year**                      **Calendar 2016**  
**Organization**                    **301 Water Fund**

	2015 Adopted	2015 Amended	2016 Requested	2015 Adopted to 2016 Requested
<b>Revenue</b>				
Charges for Service	5,759,663	5,479,663	6,081,515	321,852
Intergovernmental	91,900	43,900	69,865	(22,035)
Other	55,185	55,185	57,150	1,965
Capital Proceeds	48,500	65,500	-	(48,500)
Interest	8,621	8,621	8,252	(369)
Interfund Revenue	685,058	715,947	710,761	25,703
Transfers In	3,063	3,063	-	(3,063)
<b>Revenue Total</b>	<b>6,651,990</b>	<b>6,371,879</b>	<b>6,927,543</b>	<b>275,553</b>
<b>Expenses</b>				
<b>Labor and Benefits</b>				
Full Time	1,969,718	1,900,181	1,925,488	(44,230)
Overtime	87,774	88,037	86,994	(780)
Benefits	698,092	667,564	679,019	(19,073)
Worker's Compensation	55,703	55,703	52,044	(3,659)
Other	4,977	4,977	4,383	(594)
<b>Labor and Benefits Total</b>	<b>2,816,264</b>	<b>2,716,462</b>	<b>2,747,928</b>	<b>(68,336)</b>
<b>Operating</b>				
Charges and Fees	5,125	5,125	5,125	-
Contract Services	238,920	324,075	240,491	1,571
Equipment	29,100	25,100	30,100	1,000
Grants and Contributions	32,500	19,500	32,500	-
Operating Supplies	241,394	242,894	246,394	5,000
Professional Development	46,365	46,365	44,865	(1,500)
Rent	500	18,260	18,260	17,760
Repairs	65,050	67,050	65,050	-
System Maintenance	230,700	250,700	230,700	-
Uniforms and Gear	4,353	4,353	4,353	-
Utilities	18,195	18,195	18,195	-
Equipment Maintenance	100	100	100	-
<b>Operating Total</b>	<b>912,302</b>	<b>1,021,717</b>	<b>936,133</b>	<b>23,831</b>
<b>Interfund Charges</b>				
Administrative Overhead	293,167	287,797	281,798	(11,369)
Facilities	74,210	74,210	84,390	10,180
Fleet	187,354	187,354	179,260	(8,094)
Fuel	59,463	59,463	53,161	(6,302)
Information Technology	275,314	275,314	313,638	38,324
Liability Insurance	45,936	45,936	45,936	-
<b>Interfund Charges Total</b>	<b>935,444</b>	<b>930,074</b>	<b>958,183</b>	<b>22,739</b>
<b>Capital Outlay</b>				
Utility Systems	1,347,040	595,000	2,549,000	1,201,960
<b>Capital Outlay Total</b>	<b>1,347,040</b>	<b>595,000</b>	<b>2,549,000</b>	<b>1,201,960</b>
<b>Debt Service</b>				
Principal	361,507	361,507	371,109	9,602
Interest	138,767	138,767	126,587	(12,180)
<b>Debt Service Total</b>	<b>500,274</b>	<b>500,274</b>	<b>497,696</b>	<b>(2,578)</b>
<b>Expenses Total</b>	<b>6,511,324</b>	<b>5,763,527</b>	<b>7,688,940</b>	<b>1,177,616</b>
<b>Total</b>	<b>140,666</b>	<b>608,352</b>	<b>(761,398)</b>	<b>(902,063)</b>

**PURDY MESA DAM REPAIR**

**Budget:** \$750,000



**Description:** The dam experienced a slip plane failure in June of 2015. This is an unstable condition created by water moving through the earthen dam, saturating the soil that results in a slip or sough of the dam itself. This mitigation project will restore structural integrity of the dam.

**Priority:** This is a high priority project in that this reservoir holds 700 acre feet of water. This is a critical component of the City's raw water system.

**Risk:** Failure of this dam would result in considerable property damage to downstream properties, and possibly loss of life.

**KANNAH CREEK INTAKE**

**Budget:** \$585,000

**Description:** The Original rock dam that diverted water from Kannah Creek to the diversion structure was constructed in 1911. The diversion structure and valve were also constructed in 1911 and still used today. The dam was reinforced with concrete in early 1920's. This dam was raised in 1972 or 1973 and is in operation today. The cast iron line that conveys water from the intake was replaced in 1946.



**Priority:** This is a high priority project in that this structure is the point of diversion for our raw water. This is one of the most critical components of the City's raw water system.

**Risk:** Failure of this structure would result in loss of ability to divert raw water from Kannah Creek to be stored on our terminal reservoirs, or transmitted to the City's Water Treatment Plant.



## LINE REPLACEMENT

**Budget:** \$1,100,000

**Description:** Replacement of raw water flow lines and distribution lines. This effort is needed to maintain integrity of the delivery and distribution systems. We currently plan to replace all of the steel and cast iron pipelines over a 20 year time frame.

**Priority:** This is a high priority project in that the raw water transmission lines, and finished water distribution lines, are needed to provide reliable water service to our customers. This is a critical component of the City's water system.

**Risk:** Failure of water lines can result in property damage, loss of revenue for local business, and inconvenience to customers. Line failure may also result in poor fire protection, or loss of fire protection. Loss of service to critical facilities, such as hospitals, surgery center/clinics may affect their ability to care for patients.



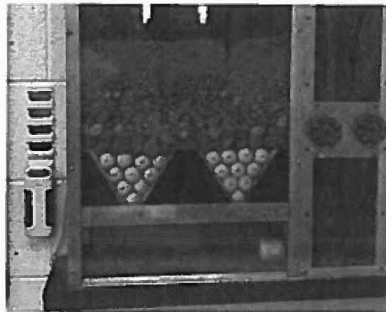
## FILTER REPLACEMENT

**Budget:** \$1,500,000

**Description:** The filters at the water plant were last replaced in 1993. The expected performance life of the filter media is 20 to 25 years. The existing Wheeler filters are based on obsolete technology and have reached their expected performance life.

**Priority:** This is a high priority project in that proper filtration of the raw water is the primary component of the water treatment process. This project will provide for greatly improved and more efficient filtration of the raw water. This project will also include a SCADA system that will aid in automation of the water treatment process.

**Risk:** If the filters do not perform adequately to remove impurities from the water, the treatment plant fails to meet stringent State requirements placing us at risk of violation of these requirements. This may also result in a loss of service to our customers. Loss of service to critical facilities, such as hospitals, surgery center/clinics may affect their ability to care for patients.



## METER REPLACEMENT

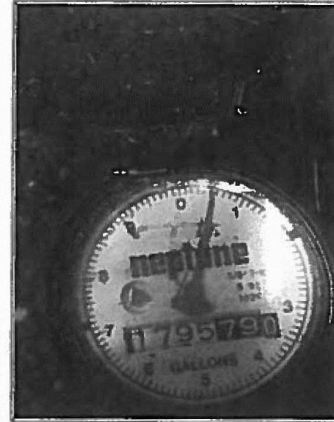
**Description:** All new meters are radio read, we no longer install direct read meters. Replacement of meters is needed due to age of the meter and resulting low readings that an older meter provides. This equates to lost revenue. Water loss from 2010-2014 due to aging meters 'under reading' water use has been documented as follows:

2010=11.7%  
2011=11.5%  
2012=11.5%  
2013=11.5%

*Note: In 2013 we started replacing mostly larger meters 4-6 inch and replaced meter reading equipment at a cost of \$100K*

2014 =10.2%

*Note: In 2014 we started replacing mostly medium meters 1 1/2-3 inch some 3/4 inch at a cost of \$150K.*



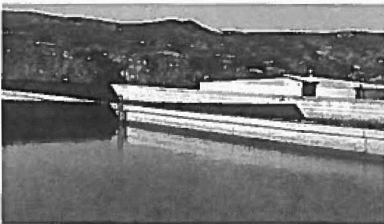
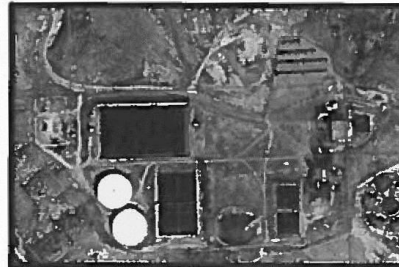
**Priority:** This project is a medium priority, as seen with the proposed longer term project.

**Risk:** Loss of revenue.

## RAW WATER RESERVOIR REHABILITATION

**Budget:** \$950,000

**Description:** The raw water reservoirs located at the City's water treatment plant provide an additional 23 million gallons of storage that, in the event of a flow line break, provides approximately three days of water supply.



**Priority:** This is a high priority project in that these are another critical component of the water treatment system that are in need of rehabilitation. The reservoirs were constructed as part of the original water treatment system in the early 1930's. The reservoirs are structurally sound, but do experience loss of water through the mastic material that seals the concrete joints. Rehabilitation to provide water tight storage will reduce water loss and mitigate possible structural issues in the future.

**Risk:** These reservoirs provide redundant storage, and emergency storage in the event of a raw water flow line failure. This also result in a may also result in a loss of service to our customers. Loss of service to critical facilities, such as hospitals, surgery center/clinics may affect their ability to care for patients.

City of Grand Junction  
Water Rate and Capital Financing Scenarios  
October 8th, 2015

First Two Year Capital Expenditure

Scenario 1-Cash Fund Capital	\$ 5,148,000
Scenario 2-\$4.35 M Debt Issuance	\$ 6,913,000
Scenario 3-\$2.6 M Debt Issuance	\$ 5,921,000

Rate Increase Required

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Scenario 1-Cash Fund Capital	13.0%	13.0%	13.0%	3.5%	3.5%	3.5%	6.5%	3.5%	3.5%	3.5%
Scenario 2-\$4.35 M Debt Issuance	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	3.5%	3.0%	3.5%
Scenario 3-\$2.6 M Debt Issuance	9.5%	9.5%	9.5%	8.5%	8.0%	7.5%	5.5%	3.5%	3.5%	3.5%

Scenario 1-Cash Fund Capital

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Beginning Fund Balance	\$ 2,848,826	\$ 2,087,429	\$ 1,896,076	\$ 1,954,154	\$ 2,179,962	\$ 2,929,849	\$ 3,504,973	\$ 3,650,432	\$ 3,794,334	\$ 3,915,350
Revenues	6,927,543	7,717,240	8,545,918	8,823,494	9,112,293	9,411,787	9,970,669	10,297,025	10,634,504	10,983,434
Operating Expenses	(4,642,244)	(4,809,999)	(5,038,655)	(5,289,623)	(5,485,242)	(5,705,030)	(5,933,948)	(6,172,385)	(6,420,750)	(6,679,467)
Debt Service	(497,696)	(499,594)	(497,185)	(494,063)	(500,164)	(503,633)	(510,262)	(244,738)	(244,738)	(244,741)
Capital Outlay	(2,549,000)	(2,599,000)	(2,952,000)	(2,814,000)	(2,377,000)	(2,628,000)	(3,381,000)	(3,736,000)	(3,848,000)	(3,964,000)
Ending Fund Balance	\$ 2,087,429	\$ 1,896,076	\$ 1,954,154	\$ 2,179,962	\$ 2,929,849	\$ 3,504,973	\$ 3,650,432	\$ 3,794,334	\$ 3,915,350	\$ 4,010,576

Scenario 2-\$4.35 M Debt Issuance

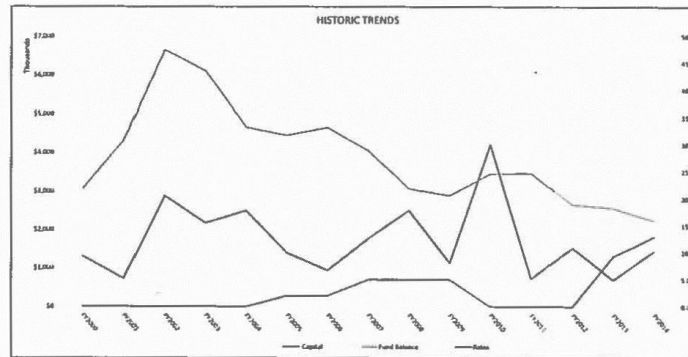
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Beginning Fund Balance	\$ 2,848,826	\$ 4,369,212	\$ 2,850,435	\$ 2,990,695	\$ 2,887,618	\$ 3,085,771	\$ 3,492,467	\$ 3,650,343	\$ 3,818,895	\$ 3,929,303
Revenues	6,692,443	7,201,227	7,685,600	8,266,020	8,894,970	9,577,770	10,317,497	10,656,086	10,958,307	11,318,541
Debt Proceeds	4,350,000	-	-	-	-	-	-	-	-	-
Operating Expenses	(4,642,244)	(4,809,999)	(5,038,655)	(5,289,623)	(5,485,242)	(5,705,030)	(5,933,948)	(6,172,385)	(6,420,750)	(6,679,467)
Debt Service	(708,402)	(834,005)	(831,596)	(828,474)	(834,575)	(838,044)	(844,673)	(579,149)	(579,149)	(579,152)
Capital Outlay	(3,837,000)	(3,076,000)	(1,675,089)	(2,251,000)	(2,377,000)	(2,628,000)	(3,381,000)	(3,736,000)	(3,848,000)	(3,964,000)
Allocate to Debt Service Fund Balance	(334,411)	-	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ 4,369,212	\$ 2,850,435	\$ 2,990,695	\$ 2,887,618	\$ 3,085,771	\$ 3,492,467	\$ 3,650,343	\$ 3,818,895	\$ 3,929,303	\$ 4,025,225

Scenario 3-\$2.6 M Debt Issuance

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Beginning Fund Balance	\$ 2,848,826	\$ 3,405,756	\$ 2,610,604	\$ 2,580,963	\$ 2,248,842	\$ 2,761,126	\$ 3,418,457	\$ 3,578,335	\$ 3,744,262	\$ 3,895,211
Revenues	6,744,687	7,313,319	7,870,199	8,465,443	9,074,567	9,693,872	10,184,966	10,518,928	10,864,315	11,221,464
Debt Proceeds	2,600,000	-	-	-	-	-	-	-	-	-
Operating Expenses	(4,642,244)	(4,809,999)	(5,038,655)	(5,289,623)	(5,485,242)	(5,705,030)	(5,933,948)	(6,172,385)	(6,420,750)	(6,679,467)
Debt Service	(623,635)	(699,472)	(697,063)	(693,941)	(700,042)	(703,511)	(710,140)	(444,616)	(444,616)	(444,619)
Capital Outlay	(3,322,000)	(2,599,000)	(2,164,122)	(2,814,000)	(2,377,000)	(2,628,000)	(3,381,000)	(3,736,000)	(3,848,000)	(3,964,000)
Allocate to Debt Service Fund Balance	(199,878)	-	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ 3,405,756	\$ 2,610,604	\$ 2,580,963	\$ 2,248,842	\$ 2,761,126	\$ 3,418,457	\$ 3,578,335	\$ 3,744,262	\$ 3,895,211	\$ 4,028,589

### WATER FUND

	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Rates	0.0%	0.0%	0.0%	0.0%	0.0%	2.0%	2.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	9.3%	13.0%
Minimum (0-3%)	\$0.50	\$8.00	\$8.00	\$8.00	\$7.00	\$7.00	\$7.50	\$8.50	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$11.00	\$14.00
Capital	\$1,310,532	\$722,089	\$2,875,180	\$2,174,489	\$2,495,929	\$1,390,214	\$933,558	\$1,770,834	\$2,508,632	\$1,134,188	\$4,208,212	\$720,268	\$1,527,862	\$892,260	\$1,440,093
Budget	\$4,438,060	\$4,025,873	\$6,346,108	\$5,528,815	\$6,128,571	\$5,073,238	\$4,744,298	\$5,843,751	\$6,766,748	\$5,924,404	\$8,229,338	\$4,698,237	\$5,769,206	\$5,544,521	\$6,424,667
Fund Balance	\$3,066,101	\$4,312,286	\$6,648,317	\$8,100,148	\$4,854,527	\$4,449,373	\$4,650,271	\$4,044,927	\$3,072,266	\$2,893,278	\$3,452,081	\$3,462,160	\$2,657,018	\$2,568,558	\$2,240,474





City of Grand Junction  
Budget at 10/12/2015  
General Fund Balancing Summary

Line #	2015 Adopted Budget	2015 Amended Budget	2016 Requested	Additional Budget Revisions	Revised 2016 Requested	Note	Change from Adopted	Change from Amended	Revision Notes
1	<b>Revenue</b>								
2	Sales Tax	36,758,704	36,807,294	37,570,980	-	37,570,980	812,276	763,686	[A] Based on estimated increase in call volume. Does not
3	Use Tax	1,353,024	1,626,387	1,611,841	-	1,611,841	258,817	(14,546)	reflect County rate changes or offset of increase in
4	Property Tax	8,214,530	8,214,530	8,349,985	-	8,349,985	135,455	135,455	contractual allowances. Also includes estimated increase
5	Severance	816,200	829,778	800,000	-	800,000	(16,200)	(29,778)	in mileage rates from \$15/m to \$19/m, standby, flight
6	Federal Mineral Leasing	740,940	546,810	464,788	-	464,788	(276,152)	(82,022)	team, and treat & release fees.
7	Highway Use Tax	2,176,653	2,226,653	2,226,653	-	2,226,653	50,000	-	
8	Other Taxes	3,608,550	3,608,550	3,609,250	-	3,609,250	700	700	[B] Based on \$10 Spring Clean Up fee for utility accounts
9	Taxes	53,668,601	53,860,002	54,633,497	-	54,633,497	964,896	773,495	within the City limits. Includes additional increases in Parks
10	Ambulance Transports	2,467,000	2,680,000	2,680,000	136,674	2,816,674	349,674	136,674	and Recreation fees.
11	Rural Fire District Contract	1,740,186	1,740,186	1,792,392	-	1,792,392	52,206	52,206	
12	Other Charges for Service	3,107,171	3,222,529	3,163,647	282,570	3,446,217	339,046	223,688	[C] Based on 5% increase in Municipal Court Fines
13	Charges for Service	7,314,357	7,642,715	7,639,039	419,244	8,058,283	740,926	412,568	
14	Fines and Forfeitures	679,500	790,439	677,500	30,175	707,675	28,175	(82,764)	[D] Interfund will increase with approved rate increase in
15	Interfund	1,288,954	1,284,592	1,322,031	-	1,322,031	33,077	37,439	utility funds. Pending approval
16	Intergovernmental	537,979	752,086	429,469	-	429,469	(108,510)	(322,617)	
17	Licenses & Permits	101,950	101,950	104,450	25,000	129,450	27,500	27,500	[E] Based on increase in Fire Prevention/Inspection fees
18	Other	217,645	216,360	202,565	-	202,565	(15,080)	(13,795)	and Burn Permit fees.
19	Operating Transfers In	80,153	80,153	46,808	-	46,808	(33,345)	(33,345)	
20	<b>Total Revenue</b>	<b>\$ 63,889,139</b>	<b>\$ 64,728,297</b>	<b>\$ 65,052,359</b>	<b>\$ 474,419</b>	<b>\$ 65,526,778</b>	<b>\$ 1,637,639</b>	<b>\$ 798,481</b>	
21	<b>Expenses</b>								
22	<b>Labor &amp; Benefits</b>								
23	Wages + Payroll Taxes	33,118,642	33,714,684	34,286,955	(206,658)	34,080,297	961,655	365,613	[F] Do not fill 3 open positions for 2016; Management and
24	Health Insurance	4,668,796	4,656,991	4,781,411	(34,429)	4,746,982	78,186	89,991	Legislative Liaison, Crime Analyst, Engineer (6 months)
25	Retirement	2,502,356	2,507,000	2,558,845	(11,977)	2,546,868	44,512	39,868	
26	Other Benefits (Dental, Disability, Life)	950,374	1,222,819	993,421	(8,975)	984,446	34,072	(238,373)	[G] Information Technology budget reductions in
27	Worker's Compensation Insurance	1,014,748	1,014,748	975,892	-	975,892	(38,856)	(38,856)	personnel, software system replacement, outside
28	Police & Fire Old Hire Pension	309,305	309,305	309,221	-	309,221	(84)	(84)	consulting contract, license costs, and one time relief from
29	<b>Total Labor &amp; Benefits</b>	<b>\$ 42,564,221</b>	<b>\$ 43,425,547</b>	<b>\$ 43,905,745</b>	<b>(262,039)</b>	<b>\$ 43,643,706</b>	<b>\$ 1,079,485</b>	<b>\$ 218,159</b>	grant dollars.
30	<b>Interfund Charges</b>								
31	Information Technology	4,526,926	4,522,532	4,830,312	(114,179)	4,716,133	189,207	193,601	
32	Fleet	3,413,077	3,413,077	3,439,028	-	3,439,028	25,951	25,951	
33	Facilities	1,731,793	1,731,793	1,644,735	-	1,644,735	(87,058)	(87,058)	
34	Comm Center	2,419,554	2,419,554	2,525,723	-	2,525,723	106,169	106,169	
35	Insurance	264,782	264,782	264,782	-	264,782	-	-	
36	Department Services	40,908	40,908	41,607	-	41,607	699	699	
37	<b>Total Interfund Charges</b>	<b>\$ 12,397,040</b>	<b>\$ 12,392,646</b>	<b>\$ 12,746,187</b>	<b>(114,179)</b>	<b>\$ 12,632,008</b>	<b>\$ 234,968</b>	<b>\$ 239,362</b>	
38	<b>Non-Personnel Operating</b>								
39	Contract Services	2,075,354	2,285,340	2,071,479	-	2,071,479	(8,875)	(213,861)	
40	Utilities	460,126	460,126	460,868	-	460,868	742	742	
41	Street Lights and Signals	1,603,000	1,603,000	1,603,000	-	1,603,000	-	-	

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Line #	2015 Adopted Budget	2015 Amended Budget	2016 Requested	Additional Budget Revisions	Revised 2016 Requested	Note	Change from Adopted	Change from Amended	Revision Notes
42	Utilities	2,063,126	2,063,126	2,063,968	-	2,063,968	742	742	
43	Professional Development & Training	513,700	566,555	543,751	-	543,751	25,051	(23,004)	
44	Uniforms and Gear	215,361	215,761	217,474	-	217,474	2,113	713	
45	Equipment	228,337	409,139	233,827	-	233,827	5,490	(175,312)	
46	Repairs & Maintenance	1,087,798	1,106,008	935,936	-	935,936	(151,862)	(170,072)	
47	Operating & Field Supplies	1,144,621	1,195,589	1,179,716	-	1,179,716	35,095	(15,873)	
48	Charges & Fees	323,610	346,380	340,420	-	340,420	16,810	(5,960)	
49	<b>Total Non-Personnel Operating</b>	<b>\$ 7,656,907</b>	<b>\$ 8,188,098</b>	<b>\$ 7,585,471</b>	<b>\$ -</b>	<b>\$ 7,585,471</b>	<b>\$ (70,436)</b>	<b>\$ (601,627)</b>	
50	<b>Operating Transfers Out</b>								
51	Two Rivers Convention Center Subsidy	135,132	209,818	150,128	-	150,128	14,996	(59,690)	
52	Contingency Transfer Facilities	-	15,738	-	-	-	-	(15,738)	
53	<b>Total Operating Transfers Out</b>	<b>\$ 135,132</b>	<b>\$ 225,556</b>	<b>\$ 150,128</b>	<b>\$ -</b>	<b>\$ 150,128</b>	<b>\$ 14,996</b>	<b>\$ (75,428)</b>	
54	Operating Contingency	300,000	154,179	150,000	-	150,000	(150,000)	(4,179)	
55	<b>Total Operating Expenses</b>	<b>\$ 63,053,300</b>	<b>\$ 64,386,026</b>	<b>\$ 64,538,531</b>	<b>(876,218)</b>	<b>\$ 64,162,313</b>	<b>\$ 1,109,013</b>	<b>\$ (223,713)</b>	
56	Resource(Needs) Before Capital and Economic Development	\$ 835,839	\$ 342,271	\$ 513,828	\$ 850,637	\$ 1,364,465	\$ 528,626	\$ 1,022,194	
57	<b>Operations Capital</b>								
58	Fines and Forfeitures-Seized Funds	-	79,860	-	-	-	-	(79,860)	
59	Other-Donation	-	25,000	-	-	-	-	(25,000)	
60	Transfer in from 3/4% Sales Tax CIP	84,010	84,010	29,000	-	29,000	(55,010)	(55,010)	Line 22 Capital Balancing
61	Equipment	(84,010)	(178,474)	(29,000)	-	(29,000)	55,010	149,474	Line 1 Capital Detail
62	Cemetery Improvements	-	(25,000)	-	-	-	-	(25,000)	
63	<b>Net Impact from Operations Capital</b>	<b>\$ -</b>	<b>\$ (14,604)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,604</b>	
64	<b>Economic Development</b>								
65	Intergovernmental	25,000	25,000	-	-	-	(25,000)	(25,000)	
66	Transfer in from 3/4% Sales Tax CIP	500,000	500,000	1,093,000	-	1,093,000	593,000	593,000	Line 21 Capital Balancing
67	Memberships	(287,928)	(287,928)	(237,744)	-	(237,744)	50,184	50,184	Line 13 ED Worksheet
68	Economic Development	(1,272,073)	(2,228,545)	(1,375,873)	-	(1,375,873)	(103,800)	852,672	Line 54 ED Worksheet
69	Contingency	(478,161)	(246,892)	-	-	-	478,161	246,892	Line 60 ED Worksheet
70	Transfer Out-DDA Sales Tax TIF	(345,082)	(351,741)	(374,297)	-	(374,297)	(29,215)	(22,556)	Line 55 ED Worksheet
71	<b>Net Impact from Economic Development</b>	<b>\$ (1,858,244)</b>	<b>\$ (2,590,106)</b>	<b>\$ (894,914)</b>	<b>\$ -</b>	<b>\$ (894,914)</b>	<b>\$ 963,330</b>	<b>\$ 1,695,192</b>	
72	<b>Net Source (Use) of Fund Balance</b>	<b>\$ (1,022,405)</b>	<b>\$ (2,262,439)</b>	<b>\$ (381,086)</b>	<b>\$ 850,637</b>	<b>\$ 469,551</b>	<b>\$ 1,491,956</b>	<b>\$ 2,731,990</b>	
73	Beginning Fund Balance	19,576,678	21,154,454	18,892,015	-	18,892,015	-	-	
74	Ending Fund Balance	18,554,273	18,892,015	18,510,929	-	19,361,566	-	-	
75	1% Arts Restricted	(13,736)	(3,856)	(3,856)	-	(3,856)	-	-	
76	A. Heywood Trust Restricted	-	(3,379)	(3,379)	-	(3,379)	-	-	
77	Minimum Reserve	(18,500,000)	(18,500,000)	(18,500,000)	-	(18,500,000)	-	-	
78	<b>Funds Available</b>	<b>40,537</b>	<b>384,780</b>	<b>3,694</b>	<b>-</b>	<b>854,331</b>	<b>-</b>	<b>-</b>	

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