



**CITY OF LA JUNTA
OFFICE OF THE
CITY CLERK**

**P O Box 489
601 Colorado Avenue
La Junta CO 81050**

**Phone: 719.384.5991
Fax: 719.384.7231
melanie.scofield@lajuntacolorado.org**

**NOTICE
AUDIT
WORK SESSION**

FROM: Melanie Scofield, City Clerk

TO: City Council
Utilities Board
City Attorney
Supervisors

SUBJECT: Audit Work Session

An Audit Work Session will be held Thursday, May 18, 2023 from 5:30 p.m. to 6:30 p.m. at the Municipal Building.

Pc: News Media

Council Goals

Envision a safe, flourishing downtown that provides a strong commercial tax base

Strive to be active stewards of existing aging infrastructure

Recognize importance of experience, well trained, and community minded staff

Ensure its electorate is well informed of on-going successes and future plans

Envision a safe, secure community for its families and youth

Promote redevelopment of existing businesses and neighborhoods and increase quality of life for all its residents

AGENDA

REGULAR MEETING LA JUNTA CITY COUNCIL
La Junta, Colorado
May 15, 2023
6:00 PM
Council Chambers
Municipal Building
601 Colorado Avenue

CALL TO ORDER (Mayor Ayala)

INVOCATION (Mayor Ayala)

PLEDGE OF ALLEGIANCE (Mayor Ayala)

ROLL CALL (City Clerk)

Council Members

Supervisors

Others

Ramirez
Velasquez
McIntyre
Ayala
Ochoa
Vela
Pantoya

MINUTES OF PREVIOUS MEETINGS (Mayor) (Action)
Regular Meeting May 1, 2023

CITIZEN PARTICIPATION FOR NON-AGENDA ITEMS ONLY *(5-minute time limit per person)*

UNFINISHED BUSINESS

A. Second Reading/AN ORDINANCE MAKING SUPPLEMENTAL APPROPRIATIONS TO THE GENERAL FUND FOR THE CALENDAR YEAR 2023 (City Attorney) (Action)

NEW BUSINESS

A. Audit Presentation (Hancock Froese & Co.)

B. Committee/Board Reports

C. City Manager's Comments

D. Governing Body Comments

E. ADJOURN

REMINDER: THERE WILL BE AN AUDIT WORK SESSION ON THURSDAY, MAY 18TH FROM 5:30 P.M. TO 6:30 P.M. AT THE MUNICIPAL BUILDING





STATE OF COLORADO)
COUNTY OF OTERO) SS
CITY OF LA JUNTA)

CALL TO ORDER: A regular meeting of the City Council of the City of La Junta, Colorado, was called to order by Mayor Ayala on Monday, May 1, 2023, at 6:00 p.m. in the Council Chambers of the Municipal Building.

INVOCATION: Council Member McIntyre gave the invocation.

PLEDGE OF ALLEGIANCE: Mayor Ayala led everyone in the Pledge of Allegiance.

ROLL CALL: The following Council Members were present:

- Damon Ramirez, Ward 1
- Paul Velasquez, Ward 1
- Elaine McIntyre, Ward 2
- Joe Ayala, Mayor
- Chandra Ochoa, Ward 2
- Edward Vela, Ward 3
- Lisa Pantoya, Ward 3

Absent: none

- Also present:
- Rick Klein, City Manager
 - Bill Jackson, Asst. City Manager
 - Phil Malouff Jr., City Attorney
 - Melanie Scofield, City Clerk
 - Paula Mahoney, Admin. Asst.
 - Todd Quick, Police Chief
 - Brock Hinkhouse, Parks/Rec Director
 - Gary Cranson, Utility Board
 - Catherine Herd, La Junta
 - Connie Shane, La Junta
 - Mike Bourget, UB Commissioner
 - Jackie Strickert, La Junta
 - Adina LaCruz, La Junta
 - Susan Dietrich, La Junta
 - Julie Worley, La Junta
 - Brittany Baylor, Inspiration Field
 - Sandra Leonard, la Junta
 - Randall Roberson, La Junta
 - William Macdonald, La Junta
 - Bette McFarren, RF Gazette
 - Adrian Hart, SECO News

MINUTES OF PREVIOUS MEETING: Mayor Ayala asked if there were any corrections or additions to the minutes of the Regular City Council Meeting of April 17, 2023. Hearing none, the mayor asked for a motion to approve the minutes as published.

MOTION TO ACCEPT THE APRIL 17, 2023 MINUTES AS PUBLISHED: Ochoa

SECOND: Velasquez

DISCUSSION: There was no discussion

VOTE: The motion carried 7-0

CITY COUNCIL MEETING – May 1, 2023

CITIZEN PARTICIPATION FOR NON-AGENDA ITEMS (5-minute time limit per person):

1. Catherine Herd, 1415 Park Avenue: Is concerned regarding the incident at the City Park on Saturday, April 15th, that involved the removal of three of the community water fowl by a private citizen. The incident created a lot of outrage, speculation and rumors on social media. She thanked Park Director Brock Hinkhouse for listening to her and trying to secure the duck's return. She would also like for the City to let people know if they pursue any further action.

UNFINISHED BUSINESS

- A. **Second Reading/AN ORDINANCE MAKING SUPPLEMENTAL APPROPRIATIONS TO THE WATER FUND FOR THE CALENDAR YEAR 2023.** The ordinance was introduced by title only, there being copies available to those in attendance.

MOTION TO PASS THE ORDINANCE ON SECOND READING: Vela

SECOND: Ochoa

DISCUSSION: There was no discussion

VOTE: The motion carried 7-0

NEW BUSINESS

- A. **Liquor Licenses.**

1. **Application for a Special Events Permit by Inspiration Field, Event Manager, Brittany Baylor. The event is the 38th Annual La Junta Trading Golf Tournament to be held May 12, 2023 from 5:00 p.m. to 11:00 p.m. at 612 Adams Avenue.** The application is in order and has been reviewed by City supervisors for compliance with City and State codes. The appropriate fee has been tendered and the premises have been posted. The City Attorney recommends approval.

MOTION TO GRANT A SPECIAL EVENT PERMIT TO INSPIRATION FIELD FOR THE 38TH ANNUAL LA JUNTA TRADING GOLF TOURNAMENT TO BE HELD MAY 12, 2023 FROM 5:00 P.M. TO 11:00 P.M. AT 612 ADAMS AVENUE: Ochoa

SECOND: Pantoya

DISCUSSION: There was no discussion

VOTE: The motion carried 6-0 (McIntyre abstained)

2. **Application for a Special Events Permit by Inspiration Field, Event Manager, Brittany Baylor. The event is the 3rd Annual Smoke Out to be held June 17, 2023 from 5:00 p.m. to 11:00 p.m. at 612 Adams Avenue.** The application is in order and has been reviewed by City supervisors for compliance with City and State codes. The appropriate fee has been tendered and the premises have been posted. The City Attorney recommends approval.

MOTION TO GRANT A SPECIAL EVENT PERMIT TO INSPIRATION FIELD FOR THE 3RD ANNUAL SMOKE OUT TO BE HELD JUNE 17, 2023 FROM 5:00 P.M. TO 11:00 P.M. AT 612 ADAMS AVENUE: Ramirez

SECOND: Velasquez

DISCUSSION: There was no discussion

VOTE: The motion carried 6-0 (McIntyre abstained)

3. **Application for a Special Events Permit by Inspiration Field, Event Manager, Brittany Baylor. The event is the 36th Annual SECOP/SECPA Golf Tournament to be held July 6, 2023 from 5:00 p.m. to 11:00 p.m. at 612 Adams Avenue.** The application is in order and has been reviewed by City supervisors for compliance with City and State codes. The appropriate fee has been tendered and the premises have been posted. The City Attorney recommends approval.

CITY COUNCIL MEETING – May 1, 2023

MOTION TO GRANT A SPECIAL EVENT PERMIT TO INSPIRATION FIELD FOR THE 36TH ANNUAL SECOM/SECPA GOLF TOURNAMENT TO BE HELD JULY 6, 2023 FROM 5:00 P.M. TO 11:00 P.M. AT 612 ADAMS AVENUE: Pantoya

SECOND: Velasquez

DISCUSSION: There was no discussion

VOTE: The motion carried 6-0 (McIntyre abstained)

4. **Application for a Special Events Permit by Inspiration Field, Event Manager, Brittany Baylor. The event is the 36th Annual SECOM/SECPA Golf Tournament to be held July 7, 2023 from 5:00 p.m. to 11:00 p.m. at 612 Adams Avenue.** The application is in order and has been reviewed by City supervisors for compliance with City and State codes. The appropriate fee has been tendered and the premises have been posted. The City Attorney recommends approval.

MOTION TO GRANT A SPECIAL EVENT PERMIT TO INSPIRATION FIELD FOR THE 36TH ANNUAL SECOM/SECPA GOLF TOURNAMENT TO BE HELD JULY 7, 2023 FROM 5:00 P.M. TO 11:00 P.M. AT 612 ADAMS AVENUE: Vela

SECOND: Ochoa

DISCUSSION: There was no discussion

VOTE: The motion carried 6-0 (McIntyre abstained)

5. **Application for a Special Events Permit by Inspiration Field, Event Manager, Brittany Baylor. The event is a Poker Run to be held July 15, 2023 from 5:00 p.m. to 11:00 p.m. at 612 Adams Avenue.** The application is in order and has been reviewed by City supervisors for compliance with City and State codes. The appropriate fee has been tendered and the premises have been posted. The City Attorney recommends approval.

MOTION TO GRANT A SPECIAL EVENT PERMIT TO INSPIRATION FIELD FOR A POKER RUN TO BE HELD JULY 15, 2023 FROM 5:00 P.M. TO 11:00 P.M. AT 612 ADAMS AVENUE: Pantoya

SECOND: Velasquez

DISCUSSION: There was no discussion

VOTE: The motion carried 6-0 (McIntyre abstained)

6. **Application for Renewal of a Hotel & Restaurant Liquor License by Fargerson LLC, d/b/a Boss Hoggs Saloon & Restaurant, 808 E. 3rd Street.** The application is in order and has been reviewed by City supervisors for compliance with City and State codes. Appropriate fees have been tendered and the City Attorney recommends approval.

MOTION TO GRANT A RENEWAL OF A HOTEL & RESTAURANT LIQUOR LICENSE BY FARGERSON LLC, D/B/A BOSS HOGGS SALOON & RESTAURANT, 808 E. 3RD STREET: McIntyre

SECOND: Ochoa

DISCUSSION: There was no discussion

VOTE: The motion carried 7-0

- B. **A Resolution Concerning the Discretionary Aviation Grant.** The City Attorney explained that Mr. Jackson received a discretionary aviation grant and it requires a governing board resolution which designates Mr. Jackson as the contact point and indicates that the council is prepared to make budgetary requirements. Resolution No. R-7-2023 was presented for council's consideration as follows:

WHEREAS, the General Assembly of the State of Colorado declared in Title 43 of the Colorado Revised Statutes, Article 10, 1991 in CRS §43-10-101 (the Act) "... that there exists a need to promote the safe operations and accessibility of general aviation in this state; that improvements to general aviation transportation facilities will promote diversified economic development across the state; and that accessibility to airport facilities for residents of this state is crucial in the event of a medical or other type of emergency..."; and

WHEREAS, The Act created the Colorado Aeronautical Board ("the Board") to establish policy and procedures for distribution of monies in the Aviation Fund and created the Division of Aeronautics ("the Division") to carry out the directives of the Board, including technical and planning assistance to airports and the administration of the state aviation system grant program. SEE CRS §43-10-103 and C.R.S. §43-10-105 and CRS §43-10-108.5 of the Act; and

WHEREAS, any eligible entity operating an FAA-designated public-use airport in the state may file an application for and be recipient of a grant to be used solely for aviation purposes. The Division is authorized to assist such airports and request assistance by means of a Resolution passed by the applicant's duly-authorized governing body, which understands that all funds shall be used exclusively for aviation purposes and that it will comply with all grant procedures, grant assurances and requirements as defined in the Division's Programs and Procedures Manual, ("the Manual") and the Airport Sponsor Assurances for Colorado Discretionary Aviation Grant Funding ("Grant Assurances") attached hereto as Exhibit B for the project detailed in the Discretionary Aviation Grant Application ("Application") attached hereto as Exhibit A and in conjunction with CDOT's Small Dollar Grant Award Terms and Conditions attached hereto as Exhibit C; and

NOW, THEREFORE, BE IT RESOLVED THAT:

SECTION 1: The City of La Junta, as a duly authorized governing body of the grant applicant, hereby formally requests assistance from the Colorado Aeronautical Board and the Division of Aeronautics in the form of a state aviation system grant. The City of La Junta states that such grant shall be used solely for aviation purposes, as determined by the State, and as generally described in the Application.

SECTION 2: By signing this Grant Resolution, the applicant commits to keep open and accessible for public use all grant funded facilities, improvements and services for their useful life, as determined by the Division and stated in the Grant Assurances.

SECTION 3: That the City of La Junta hereby designates Bill Jackson as the Project Director, as described in the Manual and authorizes the Project Director to act in all matters relating to the work project proposed in the Application, including execution of any amendments.

SECTION 4: The City of La Junta has appropriated or will otherwise make available in a timely manner all funds, if any, that are required to be provided by the applicant as shown on the Application.

SECTION 5: The City of La Junta hereby accepts all guidelines, procedures, standards, and requirements described in the Manual as applicable to the performance of the grant work and hereby approves this Grant Resolution, including all terms and conditions contained therein.

CITY COUNCIL MEETING – May 1, 2023

MOTION TO ADOPT RESOLUTION NO. R-7-2023: Vela

SECOND: Ochoa

DISCUSSION: There was no discussion.

VOTE: The motion carried 7-0

- C. **First Reading/AN ORDINANCE MAKING SUPPLEMENTAL APPROPRIATIONS TO THE GENERAL FUND FOR THE CALENDAR YEAR 2023.** The City Attorney explained that this supplemental is to provide fees for an investigation to be conducted by non-connected persons as to events that have occurred within the City. The ordinance was introduced by title only, there being copies available to those in attendance.

MOTION TO PASS THE ORDINANCE ON FIRST READING: Ochoa

SECOND: Velasquez

DISCUSSION: City Manager Klein asked Councilman Vela to please step down since money is so tight on the budget. Councilman Vela said no.

VOTE: Those voting YES: Ramirez, Velasquez, McIntyre, Ayala, Ochoa and Pantoya
 Those voting NO: Vela
 The motion carried 6-1

D. **Committee/Board Reports**

There were no committee or board reports.

E. **City Manager's Comments**

- There will be an Open House at the Library on May 24th from 10:00 a.m. to 12:00 p.m.
- On May 1st to 21st, there will be a six-word story contest.
- Teen Volunteer applications are due May 12th.
- Summer Reading Program begins June 5th and the theme is "All Together Now."
- The Brick and Tile playground should be completed except for the shelters. Weather has slowed down the progress.
- Finishing the Brick and Tile Park bathroom.
- We received the Army Corps of Engineers 404 permit. Still waiting on CDOT to issue notice to proceed, then we start the bidding process for the trail. We have our Invitation for Bid being reviewed by CDOT.
- We are still working with the Utility Board on the Rate Study.
- The Senior Center had their Open House on April 21st.
- Wildland fire season is here. Be careful.
- The pool opens on June 1st.
- Soccer has started.
- We will be on Level 1 Water Restrictions beginning May 1st.
- The Electric crews installed security lights at the Brick and Tile Park.
- They continue the circuit bypass at the Light Plant Substation.
- The golf course is hosting a High School tournament this week with twelve teams consisting of fifty-six players.
- We have more golf tournaments scheduled this year than ever before.
- Supply chains are increasingly complex and lead times continue to be unpredictable at best, and typically longer than expected. We are continuing to see logistic costs on the rise but thankfully most items are available for procurement. It's just going to cost more to ship said items.
- Asphalt will be done every Thursday.

CITY COUNCIL MEETING – May 1, 2023

ADDITIONAL TOPICS DISCUSSED:

- The road on 18th and Bradish is separating.
- The City Manager's successor position description when retiring.
- Clarification of the acronym ARPA (America Rescue Plan Act).

F. Governing Body Comments

1. Council Member Velasquez:

- Commended the Senior Center Advisory Board for hosting and doing a tremendous job with the open house they had. It was well attended. There was plenty of informational booths from various departments.
- Thanked the Fire Department. Even though they've been busy, they still had an emergency drill at the courthouse.
- Regarding the power outage last week, they are an inconvenience but thanked the crews that went out during a windstorm.

2. Council Member McIntyre:

- Attended the Senior Center open house and it was very nice. They did a great job.
- The 9 Health Fair was well attended and AVRMC had a lot of volunteers and quite a few people from the community attended.
- Addressed the ladies concern on the ducks. She received the information from Mr. Klein. He also shared that Brock Hinkhouse was handling the situation. She apologized that she didn't contact the lady directly because it seemed that the situation was being handled.

3. Council Member Vela:

- Asked Mr. Malouff to take a look at the community open house for the library because it could be construed as using city funds to promote a sales tax increase because it talks about the consumers who shop local pay La Junta sales tax and the funds go to the general fund.

City Attorney Malouff: State law allows for a minimal expenditure up to \$75.00 to promote election. There's a cap. So long as it doesn't go over that dollar amount, there's no violation of state law.

- Asked for a copy of that particular citation. Also, there was an open house at the Senior Center where there was a piece of paper saying strictly how much Engineering Department cut out of the budget. It didn't say specifically the sales tax was the result of that. Any citizen who has the savvy and comes to these meetings quite often or watches it on Facebook, surely would know that it is a promotion. Just thought it was strange.
- On a positive note, the 5th Annual Six Word Story Contest is giving money back to the kids or whoever has a chance at a cash prize. That's good for having reduced the hours and so forth at the library.

4. Mayor Ayala:

- Received a letter in the mail at his home. It wasn't a great letter. About a month and a half ago, Rick got a similar type of letter and he sent it to me. I took some heat in that letter also. I asked if they signed it. He said no. I said, don't worry about it. So I put my letter up on social media and Rick calls me. He says, did they sign it? I said no. He said, then don't worry about it. It's hard when we're in these situations to get letters like that. We do our best. Everyone on this council does their best for the community. Whether it's ducks and cats and roads and sales tax and all that. We just want to have a better La Junta for everybody. I would like to apologize for the email. I've been on the phone with Brock everyday and Brock has been keeping me updated to where we're at and when he found the ordinance. I just assumed he was taking care of that for us. Kudos to Brock and all the work he did. He is working hard for the city and for you guys

to make sure that we try to get those ducks back. We want to try our best for everybody and that's not to say one issue is more important than the other. We just want a better La Junta. There's so much stuff that goes on every day. Me and Rick will be on the phone with a list of things that are going on. Me and Dean are driving around saying okay, how do we clean up these yards? How do we do this? How do we do that? We put in a lot of time to make this a great city. And I do this for free because I love this town so much. So, when I get letters like this, it hurts. Because I'm doing my best for you guys. I'm not going to resign. I still plan on running again. That's not to say no one else can't put their name in. I absolutely welcome that. But these kinds of things aren't going to stop me. We got a lot of work to do. We got a lot of stuff that needs to get done and I plan on being here to finish the job.

5. Council Member Velasquez:

- Questioned the pamphlet from the Arkansas Valley Conduit Boone Reach Ground Breaking event.

City Manager Klein: Councilman Vela attended and wanted me to hand these out. I didn't go.

Council Member Vela: It's for a short reference, so you don't have to have all kinds of papers, 8 ½ x 11, to keep track of it whenever there's a reference to the conduit.

Council Member Velasquez: So, you attended?

Council Member Vela: Yeah, I attended.

Council Member Velasquez: Ok, so tell us about it.

Council Member Vela: No because you know what? Rick told me this morning; you weren't supposed to go to that. None of us went to it. I said nobody told me. If you want my comments on it, read that. They gave a bunch of fluff, in my opinion. I was interviewed by Channel 5 and they didn't put it on TV because the things I put in there were against what that whole scenario was supposed to be about. It was all fluff. The things I talked about there to the television camera was things that you hear in utility board and amongst ourselves. I don't have to tell you that being you're a member of it. Rick thought they were serving hot dogs and stuff. No, all they had was a donut and warm coffee. Which wasn't bad. I looked around and said where's Councilman Velasquez? He's always riding the highway. He wasn't around. And that's the extent of it.

Council Member Velasquez: Thanks for the report.

Council Member Vela: I wish somebody would tell me when something like this is going on. I've been shut out for about two and a half months with any communications from any of you. So, if we could increase communication, whether you like me or not, that would be a great benefit.

Mayor Ayala asked Sandy Leonard to approach the podium so she may speak.

Sandy Leonard: Is a constituent out of Ward 3. Wanted to applaud the council for the vote that they took two weeks ago. It is never easy to investigate a fellow cou . . .

Council Member Vela: Object Mr. Counselor. She's going to say something that could prejudice the decision of the investigation.

City Attorney Malouff: I respect your opinion but she's been given permission to talk.

CITY COUNCIL MEETING – May 1, 2023

Sandy Leonard: Just wanted to applaud. It's never easy to do that. But I feel like it sent a message that you speak for all the people in La Junta instead of just the people in power and I wanted to thank you for that because I know it wasn't easy.

MOTION TO GO INTO EXECUTIVE SESSION FOR THE PURPOSE OF DETERMINING POSITIONS RELATIVE TO MATTERS THAT MAY BE SUBJECT TO NEGOTIATIONS, DEVELOPING STRATEGY FOR NEGOTIATIONS, AND/OR INSTRUCTING NEGOTIATORS, UNDER C.R.S. §24-6-402(4)(e):
Vela

SECOND: Ochoa

DISCUSSION: There was no discussion

VOTE: The motion carried 7-0

Council went into Executive Session from 6:46 p.m. until 6:57 p.m.

There being no further business, the meeting adjourned at 6:57 p.m.

ATTEST:

CITY OF LA JUNTA

Melanie R. Scofield, City Clerk

Joe Ayala, Mayor

ORDINANCE NO. 1646

**AN ORDINANCE MAKING SUPPLEMENTAL
APPROPRIATIONS TO THE GENERAL FUND FOR THE
CALENDAR YEAR 2023**

WHEREAS, the City of La Junta has adopted a budget for the calendar year 2023; and

WHEREAS, various funds anticipate expenditures and other changes not otherwise anticipated at the time of the creation of the 2023 budget; and

NOW THEREFORE BE IT ORDAINED by the City Council of the City of La Junta as follows:

SECTION 1. General Fund - That an additional \$10,000.00 be appropriated for the following expenditures:

A. That the expenditures shall be for the following:

1. General Expenses \$10,000.00

B. That the revenue sources shall be as follows:

1. Retained Earnings..... \$10,000.00

PASSED on first reading this 1st day of May, 2023.

ADOPTED and approved as amended this 15th day of May, 2023.

CITY OF LA JUNTA

Joseph Ayala, Mayor

ATTEST:

Melanie R. Scofield, City Clerk

City Manager Comments

- The Brick and Tile playground is completed except for the last shelter. Weather has slowed down the progress.
- Finishing the Brick and Tile Park bathroom. The electrical and plumbers are working on interior.
- CDOT to issue notice to proceed this month, then we start the bidding process for the trail. We have our Invitation For Bid ready when we receive the notice.
- We are still working with the Utility Board on the Rate Study.
- The library is having an open house on May 24th from 10-12 showcasing their services.
- Wildland fire season is here, be careful.
- June 1st the pool opens.
- Soccer started.
- May 1st level 1 water restrictions.
- Electric crews installed security lights at B&T park.
- Supply chains are increasingly complex and lead times continue to be unpredictable at best, and typically longer than expected. We are continuing to see logistic costs on the rise but thankfully most items are available for procurement, it's just going to cost more to ship said items.
- It is unlawful to park on sidewalks or block driveways. We are getting complaints.

APRIL 2023

GENERAL FUND

ASSETS

	2023	2022	+/-	% CHANGE
CASH & EQUIVALENTS	221,648	2,011,857	(1,790,209)	-808%
RESTRICTED CASH	129,873	113,533	16,339	13%
INVESTMENTS	2,011,267	2,646,724	(635,457)	-32%
ACCOUNTS RECEIVABLE	597,200	552,432	44,768	7%
GRANTS RECEIVABLE	18,721	241,655	(222,934)	-1191%
TOTAL ASSETS	2,978,708	5,566,200	(2,587,492)	-87%

LIABILITIES

	2023	2022	+/-	% CHANGE
ACCOUNTS PAYABLE	2,124	468,731	(466,607)	-21967%
DEFERRED REV - GRANTS	-	834,571		
ACCRUED LIABILITIES	578,329	604,133	(25,804)	-4%
TOTAL LIABILITIES	580,453	1,907,436	(1,326,983)	-229%

FUND BALANCE

	2023	2022	+/-	% CHANGE
FUND BALANCE	242,165	1,574,961	(1,332,795)	-550%
CHANGE IN FUND BALANCE	(236,810)	(108,337)		
RESERVE FOR CONTINGENCIES	2,392,900	2,192,500	200,400	8%
TOTAL RESERVES & FUND BALANCE	2,398,255	3,659,123	(1,260,868)	-53%

The Federal ARP monies were moved from the general fund to the water fund. This constituted a \$1.6 million reduction in general fund cash. \$635,000 in investments was redeemed to help offset this. We received \$223,000 in grant monies. This was a reimbursement of expenses. Accrued liabilities is the PTO given to employees. It is adjusted quarterly to reflect the liability the city carries to pay employees for their accrual. As of April 2023, expenses exceeded revenues by \$236,810. This brings the fund balance, as of April 2023, to \$5,355.00.

Revenues for YTD April are 2,385,989, this is a 19% decrease from 2022. However, taxes are not comparative to last year due to the change in accounting procedures for state collected sales tax. This will balance out in July when we have a full year of state collections. Expenses were 2,763,624. This is a 12% decrease from 2022. As of April, expenses have exceeded revenues by \$377,635.

APRIL 2023

INCOME

	2023	2022	+/-	% CHANGE
TAXES	1,739,124	2,097,427	(358,303)	-21%
LICENSES & PERMITS	14,483	5,550	8,933	62%
INTERGOVERNMENTAL	151,030	226,147	(75,116)	-50%
CHARGES FOR SERVICES	567,810	552,186	15,624	3%
FINES	14,335	12,112		
INTEREST	26,275	2,039	24,236	92%
MISC & RENTALS	13,756	100,127	(86,370)	-628%
TOTAL REVENUE	2,526,814	2,995,588	(468,774)	-19%

EXPENSES

	2023	2022	+/-	% CHANGE
CITY COUNCIL	17,679	28,296	(10,617)	-60%
MUNICIPAL COURT	28,186	25,868	2,318	8%
UTILITY BOARD	1,412	2,130	(718)	-51%
ADMINISTRATION	63,652	80,333	(16,681)	-26%
CITY ATTORNEY	17,687	15,954	1,733	10%
ACCOUNTING	114,785	154,387	(39,603)	-35%
CITY CLERK	36,523	44,786	(8,262)	-23%
CITY HALL	54,442	57,768	(3,326)	-6%
PUBLIC INFO/GRANTS	3,886	10,564	(6,678)	-172%
GENERAL EXPENSE	213,229	264,811	(51,582)	-24%
GENERAL GOVERNMENT	551,480	684,895	(133,415)	-24%
COMMUNICATION	125,219	126,647	(1,427)	-1%
POLICE	423,546	435,816	(12,270)	-3%
FIRE	523,496	558,991	(35,495)	-7%
PUBLIC SAFETY	1,072,262	1,121,454	(49,192)	-5%
ENGINEERING	45,146	48,686	(3,540)	-8%
STREET	235,019	250,859	(15,840)	-7%
AVIATION	54,996	95,467	(40,471)	-74%
INDUSTRIAL PARK	90,176	99,252	(9,077)	-10%
PUBLIC WORKS	425,337	494,265	(68,928)	-16%
CEMETERY	101,442	108,805	(7,363)	-7%
HEALTH & WELFARE	101,442	108,805	(7,363)	-7%
SENIOR CENTER	41,361	41,286	75	0%
TRANSIT	94,071	88,936	5,135	5%
PARKS	181,852	174,051	7,801	4%
RECREATION	70,555	87,216	(16,661)	-24%
FORESTRY	1,750	-	1,750	100%
GOLF COURSE	79,681	105,677	(25,996)	-33%
LIBRARY	143,834	197,340	(53,506)	-37%
CULTURE & RECREATION	613,103	694,506	(81,403)	-13%
TOTAL EXPENSE	2,763,624	3,103,925	(340,301)	-12%

BUDGET

<u>REVENUE</u>	BUDGET	ACTUAL	BALANCE	%
TAXES	5,977,300	1,739,124	4,238,176	29%
LICENSES & PERMITS	24,500	14,483	10,017	59%
INTERGOVERNMENTAL	2,858,400	151,030	2,707,370	5%
CHARGES FOR SERVICES	1,688,900	567,810	1,121,090	34%
FINES	45,000	14,335	30,665	32%
INTEREST	10,000	26,275	(16,275)	263%
MISC & RENTALS	91,000	13,756	77,244	15%
TOTAL	10,695,100	2,526,814	8,168,286	24%

<u>EXPENSES</u>	BUDGET	ACTUAL	BALANCE	%
GENERAL GOVERNMENT	2,326,600	551,480	1,775,120	24%
PUBLIC SAFETY	4,174,700	1,072,262	3,102,438	26%
PUBLIC WORKS	2,352,300	425,337	1,926,963	18%
HEALTH & WELFARE	397,000	101,442	295,558	26%
CULTURE & RECREATION	3,576,000	613,103	2,962,897	17%
TOTAL	12,826,600	2,763,624	10,062,976	22%

Revenue collection should be around 32% for April. Intergovernmental is down due to grants we have not received. Because the grant value is \$2.3 million and all the reserves run through this category, it will have a direct effect on the bottom line. Once these grants begin to move along, this will drastically change the 5%. Without grants, intergovernmental is 30% along with the total revenue.

Expenses are lower than anticipated with 22%. This is 10% less than anticipated for April, however, projects should be starting soon and this will increase expenses moving into the summer months.

In conclusion, with the cuts and changes that have been applied to the general fund, the city is functioning with a \$237,000 deficit. The movement of monies from the general fund to the water fund greatly affected the cash flow within the general fund and investments will need to be redeemed to cover.

SALES & USE TAX STATISTICS

YEAR END TOTAL								
1985	1,427,226							
1986	1,389,088							
1987	1,444,500							
1988	1,398,656							
1989	1,555,903							
1990	1,931,299							
1991	1,947,463							
1992	2,014,855							
1993	2,196,855							
1994	2,288,109							
1995	2,500,120							
1996	2,746,534							
1997	2,825,075							
1998	2,947,297							
1999	3,033,840							
2000	3,145,690							
2001	3,296,242							
2002	3,282,435							
2003	3,239,839							
2004	3,355,726							
2005	3,346,115							
2006	3,202,109							
2007	3,262,597							
2008	3,321,379							
2009	3,336,148							
2010	3,374,436							
2011	3,365,494							
2012	3,483,856							
2013	3,633,967							
2014	3,358,890							
2015	3,647,357							
2016	3,732,046							
2017	3,749,702							
		2018	2019	2020	2021	2022	2023	
		MONTH						
		JANUARY	426,704	408,769	435,399	461,271	467,553	458,211
		FEBRUARY	282,489	280,328	290,167	319,761	323,592	365,466
		MARCH	282,773	282,390	300,288	341,927	325,176	468,058
		APRIL	340,128	345,340	367,195	404,665	456,989	439,886
		MAY	282,977	295,335	300,461	390,300	378,725	-
		JUNE	325,706	338,459	368,641	376,647	386,015	-
		JULY	352,290	355,119	376,912	427,885	429,780	-
		AUGUST	325,320	340,875	345,994	382,879	375,295	-
		SEPTEMBER	376,369	338,136	316,004	354,976	422,921	-
		OCTOBER	331,232	368,024	385,501	243,441	384,916	-
		NOVEMBER	306,583	353,717	330,431	499,649	390,458	-
		DECEMBER	309,074	358,921	347,536	362,175	418,191	-
		TOTAL	3,941,646	4,065,413	4,164,529	4,565,577	4,759,611	1,731,622