

**RESOLUTION #R-107-2019**

**A RESOLUTION APPROVING THE LOVELAND FIRE RESCUE AUTHORITY  
2020 SCHEDULE OF RATES, CHARGES, AND FEES FOR SERVICES AND  
2020 BUDGET**

**WHEREAS**, the Loveland Fire Rescue Authority (“Fire Authority”) is established pursuant to that certain Amended and Restated Intergovernmental Agreement for the Establishment and Operation of the Loveland Fire Rescue Authority as a Separate Governmental Entity dated November 29, 2017 (the “Authority IGA”), between the City of Loveland, a Colorado home rule municipality (“City”) and the Loveland Rural Fire Protection District, a Colorado Special District (“District”); and

**WHEREAS**, the Fire Authority is authorized under Section 4.1 of the Authority IGA to adopt an annual budget for maintenance and operation costs, capital costs, costs of services, and personnel costs, which annual budget becomes effective upon the approval of the governing bodies of the City and the District; and

**WHEREAS**, the Fire Authority is authorized under Section 1.9(f) of the Authority IGA to fix, maintain, and revise fees, rates and charges for functions, services, or facilities provided by it, which fees, rates, and charges become effective upon the approval of the governing bodies of the City and the District; and

**WHEREAS**, the Fire Authority on August 28, 2019, by adoption of Resolution #R-105, approved its 2020 Budget; and

**WHEREAS**, the Fire Authority Board of Directors has submitted the Fire Authority’s 2020 Schedule of Rates, Charges, and Fees for Services, which is attached hereto as **Exhibit “A”** and incorporated herein by reference, to the City and the District for approval as required by Section 1.9(f) of the Authority IGA; and

**WHEREAS**, the Fire Authority Board of Directors has also submitted the Fire Authority’s 2020 Budget, which is attached hereto as **Exhibit “B”** and incorporated herein by reference, to the City and the District for approval as required by Section 4.1 of the Authority IGA; and

**WHEREAS**, the City Council desires to approve the Fire Authority’s 2020 Schedule of Rates, Charges, and Fees for Services and 2020 Budget.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY  
OF LOVELAND, COLORADO:**

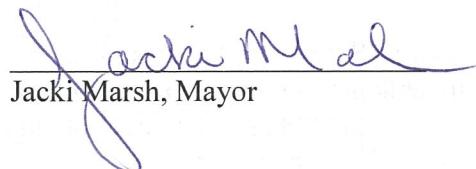
**Section 1.** That the 2020 Schedule of Rates, Fees, and Charges for Services provided by the Loveland Fire Rescue Authority, attached hereto as **Exhibit “A”** and incorporated herein by reference, is hereby approved.

**Section 2.** That the 2020 Loveland Fire Rescue Authority Budget, attached hereto as

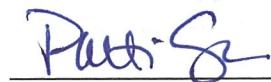
**Exhibit "B"** and which has been filed with the Fire Authority Administrative Office in its entirety, for the fiscal year beginning January 1, 2020 and ending December 31, 2020, with revenues and estimated fund balances in the amount of \$23,128,790 (\$20,587,820 in total revenues and \$2,540,970 in beginning fund balance) and expenditures of \$20,399,860 for operations, is hereby approved.

**Section 3.** That this Resolution shall take effect as of the date of its adoption.

ADOPTED this 15<sup>th</sup> day of October, 2019.

  
\_\_\_\_\_  
Jacki Marsh, Mayor

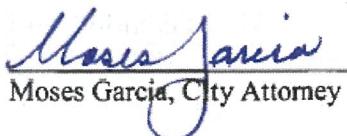
ATTEST:

  
\_\_\_\_\_  
Ruth S.

City Clerk



APPROVED AS TO FORM:

  
\_\_\_\_\_  
Moses Garcia

Moses Garcia, City Attorney

A RESOLUTION APPROVING THE LOVELAND FIRE RESCUE AUTHORITY 2020 SCHEDULE OF RATES, CHARGES, AND FEES FOR SERVICES AND 2020 BUDGET

**EXHIBIT A**  
**2020 LFRA SCHEDULE OF RATES, CHARGES, AND FEES**

Type	Approved 2019 Fee	Proposed 2020 Fee Changes
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**Fire Protection Systems Permit/Inspections and Plan Review Fees:**

\$1 to \$500	\$65.00	
Plus, for each additional \$500 or fraction thereof	\$7.00	
\$1 to \$4,000		
\$4,001 to \$25,000, for the first \$4,000	\$114.00	
Plus, for each additional \$1,000 or fraction thereof	\$14.00	
\$25,001 to \$50,000, for the first \$25,000	\$408.00	
Plus, for each additional \$1,000 or fraction thereof	\$10.10	
\$50,001 to \$100,000, for the first \$50,000	\$660.50	
Plus for each additional \$1,000 or fraction thereof	\$7.00	
\$100,001 to \$500,000, for the first \$100,000	\$1,010.50	
Plus for each additional \$1,000 or fraction thereof	\$5.60	
\$500,001 to \$1,000,000, for the first \$500,000	\$3,250.50	
Plus for each additional \$1,000 or fraction thereof	\$4.75	
\$1,000,001 and up, for the first \$1,000,000	\$5,625.50	
Plus for each additional \$1,000 or fraction thereof	\$3.65	
Plan Review Fee is charged in addition to the Permit Fee and totals 65% of the Permit Fee	65% of Permit Fee	
Within City limits: City of Loveland Use Tax and Larimer County Tax, percentage charged on 1/2 of valuation	3.65%	
Expired Permit Fee: after 180 days applicant must request a new permit		65% of permit fee
Working without a permit Fee		Double original fee up to \$1,000
Expedited Review Fee – if staff is available to expedite		\$75.00

**Loveland Rural Fire Protection District Building Permit/Inspection Fees and Plan Review Fees:**

\$1 to \$500	\$86.00	
\$501 to \$1,000	\$93.00	
Plus, for each additional \$500 or fraction thereof	\$7.00	
\$1 to \$4,000		
\$4,001 to \$25,000, for the first \$4,000	\$114.00	
Plus, for each additional \$500 or fraction thereof	\$2.80	
\$25,001 to \$50,000, for the first \$25,000	\$172.80	
Plus, for each additional \$500 or fraction thereof	\$2.02	
\$50,001 to \$100,000, for the first \$50,000	\$223.30	
Plus, for each additional \$500 or fraction thereof	\$1.40	
\$100,001 to \$500,000, for the first \$100,000	\$293.30	

**EXHIBIT A**  
**2020 LFRA SCHEDULE OF RATES, CHARGES, AND FEES**

Type	Approved 2019 Fee	Proposed 2020 Fee Changes
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Plus, for each additional \$500 or fraction thereof	\$1.12	
<b>Loveland Rural Fire Protection District Building Permit/Inspection Fees and Plan Review Fees: cont.</b>		
\$500,001 to \$1,000,000, for the first \$500,000	\$647.30	
Plus, for each additional \$500 or fraction thereof	\$0.95	
\$1,000,001 and up, for the first \$1,000,000	\$1,122.30	
Plus, for each additional \$500 or fraction thereof	\$0.73	
Plan Review Fee is charged in addition to the Permit Fee and totals 65% of the Permit Fee	65% of Permit Fee	
Expired Permit Fee: after 180 days applicant must request a new permit		65% of permit fee
Working without a permit Fee		Double original fee up to \$1,000
Expedited Review Fee – if staff is available to expedite		\$75.00

<b>Rural District Planning and Zoning Review Fees</b>		
Planning Project Development Review (land divisions, rezonings, special exceptions, site plans)	\$200.00	
All other Planning Project Development Reviews	\$100.00	
<b>Fire Operational Permit Fees - Hazardous Processes, Conditions or Locations:</b>		
Liquefied Propane Gas (LPG) Portable Tank Exchange System per 36 cylinders	\$100.00	
Liquefied Propane Gas (LPG) Bulk Storage Dispensing	\$100.00	
Spraying or Dipping Operations	\$100.00	
Compressed Gas Facilities, small - single tank dispensing	\$100.00	
Compressed Gas Facilities, large - bulk facilities	\$100.00	
Explosive or Blasting Permit	\$100.00	
Fireworks Retail and Wholesale Sales Permit	\$1,500.00	
Fireworks Display Permit	\$200.00	
Flammable or Combustible Liquid Tank Removal or installation, per tank	\$100.00	
Hazardous Materials Storage/Dispensing/Production	\$100.00	
High-Piled Combustible Storage Permit	\$100.00	
Hot-Work Operations and Cutting Permit	\$ 50.00	\$ 0.00
Cryogenic Fluid Facility	\$100.00	
Mobile Food Vendor Permit		\$ 50.00
Carbon Dioxide CO2 enrichment system Permit		\$100.00
<b>Fire Special Permit Fees:</b>		
Open Burning Permit (Larimer County issues the permit)	\$ 0.00	
Special Event Permit Fee - small	\$100.00	\$ 0.00

**EXHIBIT A**  
**2020 LFRA SCHEDULE OF RATES, CHARGES, AND FEES**

Type	Approved 2019 Fee	Proposed 2020 Fee Changes
Special Event Permit Fee - large	\$200.00	\$ 0.00
Outdoor Assembly Event Permit		\$250.00
Report Fee		
<b><u>Fire Special Permit Fees: cont.</u></b>		
Record Retrieval ( <i>one hour minimum</i> ), per hour		
School Inspection Fee	\$ 0.00	
School Building Plan Review - consistent with the State of Colorado plan review fees	Valuation times .000640, minimum \$350	
Tent and Canopy Permit – 3 tents or less; less than 1,000 people; 750 sq ft or greater	\$75.00	\$75.00 per tent
Bonfire Standby, per event	\$350.00	
Haunted House/Maze Permit	\$100.00	
<b><u>Special Events and Instructor Fees:</u></b>		
Per Firefighter, per hour, regardless of rank*	\$46.20	
Additional increase approved January 1, 2021 of \$50.82		
Additional cost for Fire Apparatus at event location	Current CRRF Agreement rates	
* scheduled rate increase per Agreement for Life Safety and Standby Services executed June 29, 2018		
<b><u>Training Center Fees:</u></b>		
Smoke House – Half Day	\$ 250.00	
Smoke House – Full Day	\$ 500.00	
Propane simulator - Half Day / Full Day	\$ 250.00 / \$ 500.00 (plus fuel actual cost)	
Flashover Simulator - First burn	\$ 400.00	
Flashover Simulator - Each additional burn	\$ 100.00	
Burn Building – Full Day only**	\$ 500.00	
**Minimum 5 instructors; 1 must be LFRA instructor		
Auto extrication/Fire- Half Day	\$ 250.00	
Auto extrication/Fire – Full Day	\$ 500.00	
Tower - Half – Day	\$ 250.00	
Tower - Full day	\$ 500.00	
Class Room*** - Half Day	\$ 50.00	
Class Room*** - Full Day	\$ 100.00	

**EXHIBIT A**  
**2020 LFRA SCHEDULE OF RATES, CHARGES, AND FEES**

Type	Approved 2019 Fee	Proposed 2020 Fee Changes
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***Rental includes: DVD, VCR, computer access for power point LCD or Overhead Projector		
Driving Track- Half Day	\$ 50.00	
Driving Track- Full Day	\$ 100.00	
Engine or Rescue	Current CRFF rates plus fuel actual cost	
<b>Misc Fees:</b>		
Invoices are payable within 30 days. Late payments may be subject to a 2% monthly charge	2% of invoice	
Youth Fire-setter Counseling, one juvenile	\$75.00	
Youth Fire-setter Counseling, per additional juvenile	\$25.00	
After Hours Inspection (minimum 2 hours): Per Inspection per hour (Applicable to any inspection before or after normal business hours of 7 AM - 4 PM, Monday - Friday or all day on weekends)	\$75/hr	
Reinspection Fee: For the third and subsequent inspections for the same purpose	\$75.00	
<b>Fire Capital Improvement Impact Fees</b>		
Residential - Single Family, per structure	\$895.00	
Residential - Multi-Family, per dwelling	\$622.00	
Commercial building, per square foot	\$0.30	
Industrial building, per square foot	\$0.03	
<b>Records Fees:</b>		
Research, Retrieval, Redaction, Creation		
CD/Media		
Copies-8.5x 11 Paper, faxed or scanned		
Copies-Mylar		
Postage/shipping		
Oversized maps and documents		
Certified copies		
Copies, printouts, or photographs	\$0.25 per standard page unless the fee is specifically prescribed by law, the specific fee will be charged	
Form other than a standard page	Actual cost	
Postage or shipping	Actual cost plus	

**EXHIBIT A**  
**2020 LFRA SCHEDULE OF RATES, CHARGES, AND FEES**

Type	Approved 2019 Fee	Proposed 2020 Fee Changes
	applicable sales tax	
Generation of a record	\$30.00 per hour	
Research and retrieval including Fire Code Technical Research	\$30.00 per hour after the first hour	\$30.00 per hour after the first hour
<b><u>Records Fees: cont.</u></b>		
Requests made by a patient or patient's personal representative (as defined under HIPAA § 164.502(g))	14.00 for the first 10 or fewer pages; \$0.50 per page for pages 11-40; and \$0.33 per page for every additional page	
Requests made by a representative of the patient, other than the patient's personal representative (as defined under HIPAA § 164.502(g)), with the patient's written authorization	\$16.50 for the first 10 or fewer pages; \$0.75 per page for pages 11-40; and \$0.50 per page for every additional page	
Microfilm	\$1.50 per page	
Record Retrieval Fees are waived for Government Agencies		\$ 0.00

*\*Unless otherwise negotiated.*

## **Exhibit B**

### **Loveland Fire Rescue Authority**

The Loveland Fire Rescue Authority (LFRA) began operation January 1, 2012. This is a partnership effort combining the Loveland Rural Fire Protection District and the City of Loveland Fire Rescue Department. Previously the Rural District paid the City for services on a contractual basis as a percentage of their revenue. Now both entities contribute funding to the Authority and the budget is approved by Loveland Fire Rescue Authority Board, the Rural District, and the City of Loveland. The implementation of the 2012 Strategic Plan, adopted by the LFRA Board August 9, 2012, guides budgetary requests and establishes a ten-year financial plan. Strategic initiatives are intended to deliver upon three primary goals:

1. Deploy an effective emergency response to minimize damage and losses;
2. Minimize and mitigate the risks of an emergency occurrence in the community; and
3. Deliver cost effective services.

LFRA is a paid/volunteer combination department. The City of Loveland and the Loveland Rural Fire Protection District cooperatively provide service to 194 square miles. The Authority responds to over 9,000 emergency calls per year and operates out of five full-time staffed fire stations within the City. The Loveland Rural Fire District operates an additional two volunteer fire stations located in the Loveland Rural Fire Protection District that fall under the umbrella of the Authority.

The Authority is comprised of the following divisions:

- The Administration Division provides coordination of all Authority business needs including strategic planning, station management, budget, payroll, purchasing, and incident billing as well as planning, directing and managing all resources within the Authority.
- The Community Safety Division includes prevention, public education, code enforcement and emergency management. This Division administers the City's emergency plan, coordinates emergency preparedness, conducts disaster drills, and works within the community on education and preparedness initiative.
- Fire Operations Division represents all staffing for traditional emergency fire rescue response (motor vehicle accidents and structure fires), training, specialized response and rescue services, including: EMS, aircraft, hazmat, rope rescue, confined space, wildland fires, dive rescue, partner responses with Police SWAT, and all other related incidents. Equipment Maintenance and Replacement also falls under the Operation Division, and provides for managing the equipment necessary to respond (communications, hoses, ladders, engines, self-contained breathing apparatus, thermal imaging, computer equipment and all rolling stock in the fleet).

The members of the Authority are committed professionals who enable the Authority to effectively meet the expectations of the community for fire and rescue related services. LFRA personnel are the most important resource. To assist with monitoring the Authority's success, the performance management model will continue to guide the initiatives within the Authority. This document identifies the primary goals and outcomes, and provides a method to measure our results against those identified goals. A more in depth review of goals and performance measures can be found in the adopted 2018 Strategic Plan and the Annual Report for each year. LFRA is Accredited through the Center for Public safety Excellence.

#### **Loveland Fire Rescue Authority Funds**

The **Loveland Fire Rescue Authority Fund** receives revenue for operating and capital expenses primarily from contributions from the City and the Loveland Rural Fire District. Additional revenues are generated from fees charged for services provided by both the Fire Operations and Community Safety Divisions. Expenditures from this fund are limited to the operations and capital needs of the Authority. The Fund is

managed by the Fire Department. Details on the expenditures are in the Other Entities chapter. The Authority was created in 2012.

The **Loveland Fire Rescue Authority (LFRA) Employee Benefits Fund** was established at the end of 2016. LFRA no longer is on the City's Self-Insured Plan.

The **Loveland Fire Rescue Authority (LFRA) Fleet Replacement Fund** was established in 2017 to accumulate annual contributions towards the replacement of all fire rescue service rolling stock (apparatus, support vehicles and trailers) that will be owned by LFRA effective January 1, 2017. The annual contributions are calculated for each item based on the estimated replacement value and divided by the service life approved by the LFRA Board in the LFRA Capital Fixed Asset Policy. Each year's total calculated value will come from the LFRA Operating Fund, and therefore, each governing partner (City of Loveland and the Loveland Rural Fire Protection District) is contributing their share based on the intergovernmental agreement (City 82% and Rural District 18%).

The **Loveland Fire Rescue Authority Capital Projects Fund** is where all capital projects related to the Loveland Fire Rescue Authority are accounted for. Currently, the only existing project within this fund is the new construction of Fire Station 7.

***Note:** The LFRA Capital Projects Fund Summary is not currently available. LFRA is in the process of incorporating a mid-year budget amendment for the Fire Station 7 construction project.*

The **Loveland Fire Rescue Authority Emergency Services Impact Fee Fund** is where the revenues associated with the Authority's Impact Fees are housed. The Authority has Intergovernmental Agreements with the City of Loveland, the City of Johnstown, and Larimer County for the collection of Impact Fees related to new construction.

## Loveland Fire Rescue Authority (LFRA)

### Revenues

	2018 ACTUALS	2019 ADOPTED	2019 REVISED	2020 DRAFT	2020 Draft/ 2019 Adopted \$ Change	2020 Draft/ 2019 Adopted % Change
<b>Beginning Fund Balance</b>	<b>1,084,384</b>	<b>3,349,289</b>	<b>7,450,828</b>	<b>2,540,970</b>	<b>(808,319)</b>	<b>-24.13%</b>
<b>Revenues by Fund &amp; Division</b>						
Community Safety	322,009	210,500	210,500	251,700	41,200	19.6%
Station Operations	16,957	20,000	20,000	21,000	1,000	5.0%
Technical Response and Systems	2,422	-	-	-	-	0.0%
Equipment Maint & Replacement	11,224	-	80,275	-	-	0.0%
LFRA Administration	15,089,678	15,153,436	16,056,325	17,103,000	1,949,564	12.9%
<b>LFRA General Fund</b>	<b>15,442,290</b>	<b>15,383,936</b>	<b>16,367,100</b>	<b>17,375,700</b>	<b>1,991,764</b>	<b>12.9%</b>
Employee Benefits Administration	1,439,225	1,776,090	1,776,090	1,885,897	109,807	6.2%
<b>LFRA Employee Benefits Fund</b>	<b>1,439,225</b>	<b>1,776,090</b>	<b>1,776,090</b>	<b>1,885,897</b>	<b>109,807</b>	<b>6.2%</b>
LFRA Fleet Management	1,964,998	1,052,891	1,202,891	966,223	(86,668)	(8.2%)
<b>LFRA Fleet Replacement Fund</b>	<b>1,964,998</b>	<b>1,052,891</b>	<b>1,202,891</b>	<b>966,223</b>	<b>(86,668)</b>	<b>(8.2%)</b>
LFRA Administration	4,555,527	-	-	-	-	0.0%
<b>LFRA Capital Projects Fund</b>	<b>4,555,527</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
LFRA Administration	2,609,073	360,000	360,000	360,000	-	0.0%
<b>LFRA Emergency Svcs Impact Fee Fund</b>	<b>2,609,073</b>	<b>360,000</b>	<b>360,000</b>	<b>360,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Revenues</b>	<b>26,011,113</b>	<b>18,572,917</b>	<b>19,706,081</b>	<b>20,587,820</b>	<b>2,014,903</b>	<b>10.8%</b>
<b>Revenues by Class</b>						
Licenses & Permits	179,056	158,750	158,750	199,350	40,600	25.6%
Intergovern	15,076,905	15,378,782	16,281,671	17,173,846	1,795,064	11.7%
Miscellaneous	355,296	46,750	127,025	217,997	171,247	366.3%
Charges For Services	2,198,286	2,592,806	2,592,806	2,575,658	(17,148)	(0.7%)
Interest Income	85,331	45,829	45,829	45,000	(829)	(1.8%)
Debt Service	4,559,200	-	-	25,969	25,969	0.0%
Transfers In	2,881,283	-	150,000	-	-	0.0%
Fees	639,255	350,000	350,000	350,000	-	0.0%
Gain/Loss On Assets	36,500	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>26,011,113</b>	<b>18,572,917</b>	<b>19,706,081</b>	<b>20,587,820</b>	<b>2,014,903</b>	<b>10.8%</b>

## **Loveland Fire Rescue Authority (LFRA)**

### **Expenditures**

	2018 ACTUALS	2019 ADOPTED	2019 REVISED	2020 DRAFT	2020 Draft/ 2019 Adopted	2020 Draft/ 2019 Adopted
					\$ Change	% Change
<b>Expenditures by Fund &amp; Division</b>						
Community Safety	731,153	831,526	831,526	819,591	(11,935)	(1.4%)
Station Operations	9,292,583	9,548,970	10,391,871	11,616,239	2,067,269	21.6%
Technical Response and Systems	123,036	163,616	207,177	160,277	(3,339)	(2.0%)
Equipment Maint & Replacement	1,753,501	2,062,171	2,370,190	1,852,664	(209,507)	(10.2%)
LFRA Administration	3,054,834	2,777,637	2,942,616	2,926,929	149,292	5.4%
<b>LFRA General Fund</b>	<b>14,955,106</b>	<b>15,383,920</b>	<b>16,743,380</b>	<b>17,375,700</b>	<b>1,991,780</b>	<b>12.9%</b>
Employee Benefits Administration	1,466,346	1,774,219	1,774,219	1,868,726	94,507	5.3%
<b>LFRA Employee Benefits Fund</b>	<b>1,466,346</b>	<b>1,774,219</b>	<b>1,774,219</b>	<b>1,868,726</b>	<b>94,507</b>	<b>5.3%</b>
LFRA Fleet Management	1,313,467	455,358	1,646,558	772,254	316,896	69.6%
<b>LFRA Fleet Replacement Fund</b>	<b>1,313,467</b>	<b>455,358</b>	<b>1,646,558</b>	<b>772,254</b>	<b>316,896</b>	<b>69.6%</b>
LFRA Administration	742,444	-	4,068,782	-	-	0.0%
<b>LFRA Capital Projects Fund</b>	<b>742,444</b>	<b>-</b>	<b>4,068,782</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
LFRA Administration	1,167,305	383,000	383,000	383,000	-	0.0%
<b>LFRA Emergency Svcs Impact Fee Fund</b>	<b>1,167,305</b>	<b>383,000</b>	<b>383,000</b>	<b>383,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures &amp; Capital</b>	<b>19,644,669</b>	<b>17,996,497</b>	<b>24,615,939</b>	<b>20,399,680</b>	<b>2,403,183</b>	<b>13.4%</b>
<b>Expenditures by Class</b>						
Personal Services	10,786,140	10,951,774	11,663,569	13,021,337	2,069,563	18.9%
Supplies	517,336	385,695	1,126,803	400,898	15,203	3.9%
Purchased Services	4,054,303	4,210,016	4,615,424	4,221,096	11,080	0.3%
Administrative Overhead	1,298,802	1,358,062	1,358,062	1,413,318	55,256	4.1%
Debt Service-Exp	440,685	383,000	383,000	383,000	-	0.0%
Transfers	916,435	-	226,677	-	-	0.0%
<b>Total Expenditures</b>	<b>18,013,700</b>	<b>17,288,547</b>	<b>19,373,535</b>	<b>19,439,649</b>	<b>2,151,102</b>	<b>12.4%</b>
Equipment	1,230,017	455,358	1,282,759	772,254	316,896	69.6%
Land	-	-	95,200	-	-	0.0%
Infrastructure	400,951	252,592	3,864,445	187,777	(64,815)	(25.7%)
<b>Total Capital Outlay</b>	<b>1,630,969</b>	<b>707,950</b>	<b>5,242,404</b>	<b>960,031</b>	<b>252,081</b>	<b>35.6%</b>
<b>Total Expenditures &amp; Capital</b>	<b>19,644,669</b>	<b>17,996,497</b>	<b>24,615,939</b>	<b>20,399,680</b>	<b>2,403,183</b>	<b>13.4%</b>
<b>Expenditures by Operating vs. Capital</b>						
Operating & Maintenance	16,656,580	16,905,547	18,763,858	19,056,649	2,151,102	12.7%
Capital & Depreciation	1,630,969	707,950	5,242,404	960,031	252,081	35.6%
Debt Service-Exp	440,685	383,000	383,000	383,000	-	0.0%
Transfers	916,435	-	226,677	-	-	0.0%
<b>Total Expenditures &amp; Capital</b>	<b>19,644,669</b>	<b>17,996,497</b>	<b>24,615,939</b>	<b>20,399,680</b>	<b>2,403,183</b>	<b>13.4%</b>
Net Income	6,366,444	576,420	(4,909,858)	188,140	(388,280)	-67.36%
<b>Ending Fund Balance</b>	<b>7,450,828</b>	<b>3,925,709</b>	<b>2,540,970</b>	<b>2,729,110</b>	<b>(1,196,599)</b>	<b>-30.48%</b>