# Water and Wastewater Rate Advisory Committee AGENDA

City Hall
100 Main Street
Colleyville, Texas 76034
817.503.1000
www.colleyville.com

Monday, October 16, 2017 — Executive Conference Room
6:00 p.m. — Third Floor – City Hall

**1. CALL TO ORDER**

**2. APPROVAL OF MINUTES**
October 2, 2017

**3. REGULAR AGENDA ITEMS**
**3a** Discussion of future CIP base rate options

**4. ADJOURNMENT**

*I hereby certify this agenda was posted on City Hall bulletin boards* Friday, October 13, 2017 *by 5:00 p.m.*

Adrienne Lothery
Assistant City Manager/Strategic Services Manager

*A quorum of the City Council or any Colleyville Board, Commission, or Committee may be in attendance at this meeting.*

*Any matter on this agenda may, at the discretion of the governing body, be opened for public comment and discussion.*

*If you plan to attend this public meeting and have a disability that requires special accommodations, please advise the City Secretary at least 48 hours in advance at 817.503.1130, and reasonable accommodations will be made to assist you.*

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# Water and Wastewater Rate Advisory Committee MINUTES - DRAFT

October 2, 2017 — Executive Conference Room
6:00 p.m. — Third Floor – City Hall

Chair Susan Mathisen called the Water and Wastewater Rate Advisory Committee meeting to order on October 2, 2017, at 6:05 p.m.

**ROLL CALL:** Chair Susan Mathisen, Vice Chair Gerald Gibson, and Committee members Raymond Allee, Claudia Bevill, James Dove, Jeff Gilstrap, Anthony Seris, and Samuel van Bever were present.

Assistant City Manager Adrienne Lothery and Chief Financial Officer Shereen Gendy were also present.

**2. APPROVAL OF MINUTES**

Minutes from the August 22, 2017 meeting were approved unanimously as submitted, with a motion made by Samuel van Bever and a second from Claudia Bevill.

**3. REGULAR AGENDA ITEMS**

**3a** Update on Utility Fund and Utility Capital Projects Fund available resources

Assistant City Manager Lothery presented the presentation included with the agenda packet, reviewing the cash and investment balances in the Utility Fund and the Utility Capital Projects Fund as of August 31, 2017, as well as projections for balances as of September 30, 2017.

Vice Chair Gerald Gibson asked how the 100 day reserve in the Utility Operating Fund was calculated. Assistant City Manager Lothery explained that is based on the FY 2018 Utility Fund operating budget, divided by 365 days, multiplied by 100. She further explained that the City Council has recently provided direction that their desire is to maintain 100 days of operating reserves in both the General Fund and Utility (operating) Fund, which is above the 90 day reserve required in the City's financial policies.

**3b** Discussion of future CIP base rate options

Chair Mathisen provided an introduction of the goals for the discussion of future CIP base rates, including the importance of determining the desired level of reserves to have available in the Utility Capital Projects Fund (i.e. how many years of CIP expenditures should be available).

Chair Mathisen then introduced the two sets of options for future CIP base rates. Options 1 through 4 provide for annual increases to be the same dollar amount for all water meter sizes. Options 1a through 4a provide for annual increases that maintain the percent differential in price between meter sizes that presently exists. Chair Mathisen expressed a desire to maintain the percent differential, as larger water meters place a greater burden on the system. Vice Chair Gerald Gibson concurred. Upon discussion, the Committee unanimously agreed that the percent differential should be maintained, and that the discussion on future CIP base rate options should solely focus on options 1a through 4a.

Assistant City Manager Lothery provided a walk-through of funding option 1a, explaining the charts, graph, and notes on the handouts (included as attachments to the agenda item).

Committee member Seris asked about the assumptions made in the various options. Assistant City Manager Lothery stated that the options assume a need for $2 Million annually for expenditures on utility capital projects, not including projects funded with impact fees. This amount was determined by considering the average amount of CIP expenditure planned for the 5-Year CIP (FY 2018-FY 2022), and was also an amount that was discussed in the recommendations from the 2014 Water and Wastewater Master Plan. Additionally, an inflation factor of 1.25% has been included. The goal in each option was to reach a point where annual revenue from the CIP base rate is supporting annual utility CIP expenditures. Ms. Lothery further explained that these assumptions and options are all intended to be starting points for discussion, and can be adjusted based on the desire of the Committee. As Chair Mathisen mentioned at the beginning of the discussion, the options also vary in the amount of cash on hand (i.e. number of years of future CIP expenditures) in a given year, and can adjusted to accommodate the Committee’s preferred reserve amount.

Committee member Bevill asked whether there were any other available funding sources such as grants for utility capital projects. Assistant City Manager Lothery replied that staff is not aware of any grants the City could apply for. The only additional funding source other than the CIP base rate and surpluses from the Utility (operating) Fund would be water or wastewater impact fees, which have some restrictions on use. Staff looks at projects to determine if any of these more restrictive funds can be used first, before spending available utility capital projects funds. Chair Mathisen added that the grants that are available typically require a City to have tiered water rates in order to be eligible to apply.

The Committee discussed the advantages and disadvantages of maintaining different levels of reserves, varying from one year of reserves up to five years. Considering that capital expenditures are planned, and can be adjusted each year or at any time to accommodate new priorities or emergencies, the Committee felt comfortable narrowing down the options to look at future CIP base rates that provide for either one year or two years of reserves. The Committee directed staff to bring back options depicting those two scenarios at the next meeting.

The Committee also discussed the advantages and disadvantages of how to transition to a CIP base rate that provides annual revenue to support annual utility CIP expenditures. One priority discussed was spending down remaining reserves as quickly as possible and not collecting more revenue in early years that would not be spent until years 6+, which would result in a low CIP base rate for the next several years and then more significant increases closer to the time the cash was needed for projects. Another priority discussed was not having any single year with significant CIP rate increases and providing for a gradual increase of the CIP base rate, which would result in a CIP base rate that increases by a fairly standard amount each year until such time that annual revenues support annual utility CIP expenditures. While the Committee felt strongly that it was important to spend down current reserves quickly, the need to provide rate stability and gradual increases emerged as the most important factor, anticipating that gradual increases would be more preferred by customers even if it spends down reserves at a slightly slower pace.

The Committee directed staff to bring back two scenarios to the next Committee meeting that narrow down options for future CIP base rates. The two options will avoid substantial increases in a single year, provide for a gradual increase of the CIP base rate in relatively equal increments, and achieve self-funding (annual revenues support annual expenditures) as quickly as possible. Option 1 will be based on maintaining one year of CIP expenditures in reserves, and Option 2 will be based on maintaining two years of CIP expenditures in reserves. For both options, staff will add information to show the running balance of reserves in the Utility Capital Projects Fund (not including impact fees). The Committee also requested general information for these options that help them understand what percent of the total utility bill the annual increase amounts are.

**3. ADJOURNMENT**

There being no further business before the Committee, Chair Mathisen adjourned the meeting at 8:07 p.m.

*Minutes taken and prepared by:*

*Adrienne Lothery*
*Assistant City Manager*

# Water and Wastewater Rate Advisory Committee
## Agenda Briefing

City Hall
100 Main Street
Colleyville, Texas 76034
www.colleyville.com

**Agenda Number 3a** **Agenda Date** 10/16/2017
**Type** Presentation and Discussion
**Department** City Manager

**Title**
Discussion of future CIP base rate options

**Explanation**
While the current 5-Year CIP is fully funded, the Committee has expressed a desire to begin planning funding options for utility capital projects beyond the next five years. Staff prepared several options for future CIP base rates for the Committee to consider that were reviewed at the October 2, 2017 Committee meeting.

Based on feedback and direction from the Committee, staff has prepared the two attached options for future CIP base rates with the elements notes below.

- Each option reflects gradual annual increases of a steady amount, until a sustaining amount has been reached. One option reflects maintaining cash for 1 year of CIP project expenditures on hand, the other 2 years.

- The running fund balance has been added, and it also reflects revenues from the anticipated annual year-end transfer of operating fund surplus in the cash available for CIP projects. By extending the assumption that this surplus will be available, the final/maximum CIP base rate in each option has decreased by a few dollars.

- A section with the various components of a residential utility bill have been added, along with the percent of the total bill that each component comprises.

Staff seeks direction from the Committee on the preferred plan for future CIP base rates, to be presented to the City Council.

**Attachments**
1. Future CIP base rate options- 1 yr vs 2 yr reserves

# CIP Rate - CIP FUNDING OPTION - 1 Yr Reserves

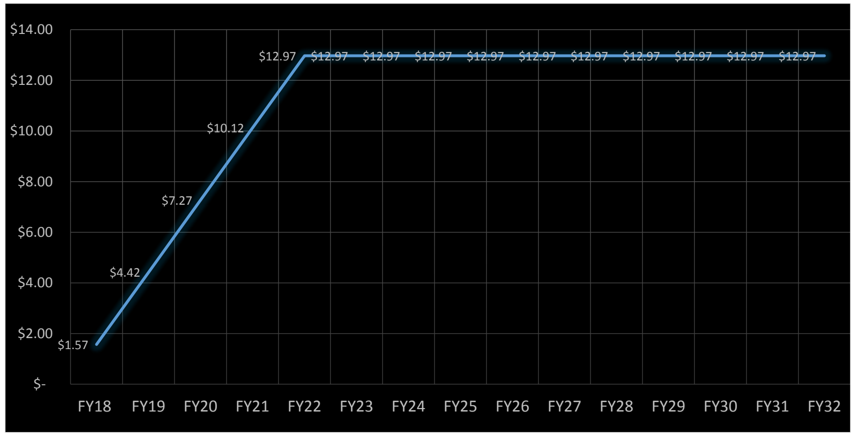
Notes:
- Gradual annual rate increases of a steady amount
- Maintain a reserve to provide for a one year contingency
- Reliant upon annual transfer of operating surplus, as CIP base rate revenues do not fully cover CIP expenditures

| Inflation Factor | 1.25% |
|---|---|

| FY18 MIN BILL | Water (18,400 Gallons average usage) | | Wastewater (9,000 Gallons average usage) | | CIP | Drainage | Garbage* | Tax | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| | Base Rate | Vol. Rate ($3.86)** | Base Rate | Vol. Rate ($2.81)** | | | | | |
| | 13.76 | 71.02 | 11.22 | 25.29 | 1.57 | 7 | 13.1 | 1.08 | 144.04 |
| % | 10% | 49% | 8% | 18% | 1% | 5% | 9% | 1% | 100% |

*November rates

** Rates to be approved by council in Novemeber




## Meter size (Excludes the city's accounts)

| Proposed Rate Increase | | Approved | $ 2.85 | $ 2.85 | $ 2.85 | $ 2.85 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| METER SIZES | NUMBER OF METERS | PROPOSED MONTHLY RATES | | | | | | | | | | | | | | |
| | | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 |
| 1" or less | 8951 | $ 1.57 | $ 4.42 | $ 7.27 | $ 10.12 | $ 12.97 | $ 12.97 | $ 12.97 | $ 12.97 | $ 12.97 | $ 12.97 | $ 12.97 | $ 12.97 | $ 12.97 | $ 12.97 | $ 12.97 |
| 1.5" | 128 | $ 1.81 | $ 5.10 | $ 8.38 | $ 11.67 | $ 14.95 | $ 14.95 | $ 14.95 | $ 14.95 | $ 14.95 | $ 14.95 | $ 14.95 | $ 14.95 | $ 14.95 | $ 14.95 | $ 14.95 |
| 2" | 189 | $ 2.10 | $ 5.91 | $ 9.72 | $ 13.54 | $ 17.35 | $ 17.35 | $ 17.35 | $ 17.35 | $ 17.35 | $ 17.35 | $ 17.35 | $ 17.35 | $ 17.35 | $ 17.35 | $ 17.35 |
| 3" | 11 | $ 2.79 | $ 7.85 | $ 12.92 | $ 17.98 | $ 23.05 | $ 23.05 | $ 23.05 | $ 23.05 | $ 23.05 | $ 23.05 | $ 23.05 | $ 23.05 | $ 23.05 | $ 23.05 | $ 23.05 |
| 4" | 1 | $ 3.77 | $ 10.61 | $ 17.46 | $ 24.30 | $ 31.14 | $ 31.14 | $ 31.14 | $ 31.14 | $ 31.14 | $ 31.14 | $ 31.14 | $ 31.14 | $ 31.14 | $ 31.14 | $ 31.14 |

## CIP Revenues

| METER SIZES | NUMBER OF METERS | PROJECTED CIP RATE REVENUES | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 |
| REQUIRED CIP FUNDING | | 1,913,000 | 714,000.00 | 1,955,720.00 | 3,078,000.00 | - | 2,000,000 | 2,025,000 | 2,050,313 | 2,075,941 | 2,101,891 | 2,128,164 | 2,154,766 | 2,181,701 | 2,208,972 | 2,236,584 |
| 1" or less | 8951 | $ 168,637 | $ 474,761 | $ 780,885 | $ 1,087,009 | $ 1,393,134 | $ 1,393,134 | $ 1,393,134 | $ 1,393,134 | $ 1,393,134 | $ 1,393,134 | $ 1,393,134 | $ 1,393,134 | $ 1,393,134 | $ 1,393,134 | $ 1,393,134 |
| 1.5" | 128 | $ 2,780 | $ 7,827 | $ 12,874 | $ 17,921 | $ 22,967 | $ 22,967 | $ 22,967 | $ 22,967 | $ 22,967 | $ 22,967 | $ 22,967 | $ 22,967 | $ 22,967 | $ 22,967 | $ 22,967 |
| 2" | 189 | $ 4,763 | $ 13,409 | $ 22,054 | $ 30,700 | $ 39,346 | $ 39,346 | $ 39,346 | $ 39,346 | $ 39,346 | $ 39,346 | $ 39,346 | $ 39,346 | $ 39,346 | $ 39,346 | $ 39,346 |
| 3" | 11 | $ 368 | $ 1,037 | $ 1,705 | $ 2,374 | $ 3,042 | $ 3,042 | $ 3,042 | $ 3,042 | $ 3,042 | $ 3,042 | $ 3,042 | $ 3,042 | $ 3,042 | $ 3,042 | $ 3,042 |
| 4" | 1 | $ 45 | $ 127 | $ 209 | $ 292 | $ 374 | $ 374 | $ 374 | $ 374 | $ 374 | $ 374 | $ 374 | $ 374 | $ 374 | $ 374 | $ 374 |
| ANNUAL CIP RATE REVENUES | | $ 176,593 | $ 497,161 | $ 817,728 | $ 1,138,296 | $ 1,458,863 | $ 1,458,863 | $ 1,458,863 | $ 1,458,863 | $ 1,458,863 | $ 1,458,863 | $ 1,458,863 | $ 1,458,863 | $ 1,458,863 | $ 1,458,863 | $ 1,458,863 |
| CIP RATE REV OVER (UNDER) EXP | | ($1,736,407) | ($216,839) | ($1,137,992) | ($1,939,704) | $1,458,863 | ($541,137) | ($566,137) | ($591,449) | ($617,078) | ($643,027) | ($669,301) | ($695,903) | ($722,838) | ($750,109) | ($777,721) |

| | CIP Fund Balance Roll Forward | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 |
| Fund Bal | 5,000,184 | 5,000,184 | 3,654,058 | 3,937,219 | 3,299,227 | 1,859,523 | 3,818,387 | 3,777,250 | 3,711,113 | 3,619,664 | 3,502,586 | 3,359,558 | 3,190,257 | 2,994,354 | 2,771,517 | 2,521,408 |
| Prior YE 9/30 Transfer In | | 390,281 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| CIP Revenues | - | 176,593 | 497,161 | 817,728 | 1,138,296 | 1,458,863 | 1,458,863 | 1,458,863 | 1,458,863 | 1,458,863 | 1,458,863 | 1,458,863 | 1,458,863 | 1,458,863 | 1,458,863 | 1,458,863 |
| Available Funding | 5,000,184 | 5,567,058 | 4,651,219 | 5,254,947 | 4,937,523 | 3,818,387 | 5,777,250 | 5,736,113 | 5,669,976 | 5,578,527 | 5,461,449 | 5,318,422 | 5,149,121 | 4,953,218 | 4,730,380 | 4,480,271 |
| CIP Budget | | 1,913,000 | 714,000 | 1,955,720 | 3,078,000 | - | 2,000,000 | 2,025,000 | 2,050,313 | 2,075,941 | 2,101,891 | 2,128,164 | 2,154,766 | 2,181,701 | 2,208,972 | 2,236,584 |
| Ending Fund Bal | 5,000,184 | 3,654,058 | 3,937,219 | 3,299,227 | 1,859,523 | 3,818,387 | 3,777,250 | 3,711,113 | 3,619,664 | 3,502,586 | 3,359,558 | 3,190,257 | 2,994,354 | 2,771,517 | 2,521,408 | 2,243,687 |

# CIP Rate - CIP FUNDING OPTION - 2 Yrs Reserves

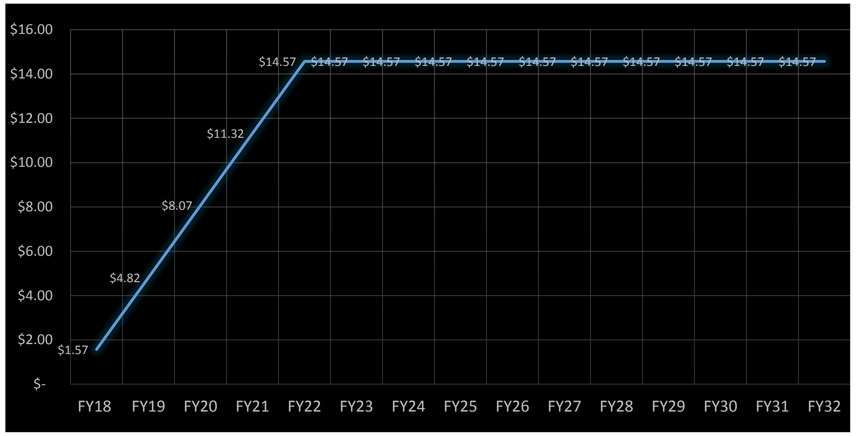
Notes:
- Gradual annual rate increases of a steady amount
- Maintain a reserve to provide for a two year contingency
- Reliant upon annual transfer of operating surplus, as CIP base rate revenues do not fully cover CIP expenditures

| Inflation Factor | 1.25% |
|---|---|

| FY18 MIN BILL | Water (18,400 Gallons average usage) | | Wastewater (9,000 Gallons average usage) | | CIP | Drainage | Garbage* | Tax | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| | Base Rate | Vol. Rate ($3.86)** | Base Rate | Vol. Rate ($2.81)** | | | | | |
| | 13.76 | 71.02 | 11.22 | 25.29 | 1.57 | 7 | 13.1 | 1.08 | 144.04 |
| % | 10% | 49% | 8% | 18% | 1% | 5% | 9% | 1% | 100% |

*November rates

** Rates to be approved by council in Novemeber




## Meter size (Excludes the city's accounts)

| Proposed Rate Increase | | Approved | $ 3.25 | $ 3.25 | $ 3.25 | $ 3.25 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| METER SIZES | NUMBER OF METERS | PROPOSED MONTHLY RATES | | | | | | | | | | | | | | |
| | | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 |
| 1" or less | 8951 | $ 1.57 | $ 4.82 | $ 8.07 | $ 11.32 | $ 14.57 | $ 14.57 | $ 14.57 | $ 14.57 | $ 14.57 | $ 14.57 | $ 14.57 | $ 14.57 | $ 14.57 | $ 14.57 | $ 14.57 |
| 1.5" | 128 | $ 1.81 | $ 5.56 | $ 9.30 | $ 13.05 | $ 16.80 | $ 16.80 | $ 16.80 | $ 16.80 | $ 16.80 | $ 16.80 | $ 16.80 | $ 16.80 | $ 16.80 | $ 16.80 | $ 16.80 |
| 2" | 189 | $ 2.10 | $ 6.45 | $ 10.79 | $ 15.14 | $ 19.49 | $ 19.49 | $ 19.49 | $ 19.49 | $ 19.49 | $ 19.49 | $ 19.49 | $ 19.49 | $ 19.49 | $ 19.49 | $ 19.49 |
| 3" | 11 | $ 2.79 | $ 8.57 | $ 14.34 | $ 20.12 | $ 25.89 | $ 25.89 | $ 25.89 | $ 25.89 | $ 25.89 | $ 25.89 | $ 25.89 | $ 25.89 | $ 25.89 | $ 25.89 | $ 25.89 |
| 4" | 1 | $ 3.77 | $ 11.57 | $ 19.38 | $ 27.18 | $ 34.99 | $ 34.99 | $ 34.99 | $ 34.99 | $ 34.99 | $ 34.99 | $ 34.99 | $ 34.99 | $ 34.99 | $ 34.99 | $ 34.99 |

## CIP Revenues

| METER SIZES | NUMBER OF METERS | PROJECTED CIP RATE REVENUES | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 |
| REQUIRED CIP FUNDING | | 1,913,000 | 714,000.00 | 1,955,720.00 | 3,078,000.00 | - | 2,000,000 | 2,025,000 | 2,050,313 | 2,075,941 | 2,101,891 | 2,128,164 | 2,154,766 | 2,181,701 | 2,208,972 | 2,236,584 |
| 1" or less | 8951 | $ 168,637 | $ 517,726 | $ 866,815 | $ 1,215,904 | $ 1,564,993 | $ 1,564,993 | $ 1,564,993 | $ 1,564,993 | $ 1,564,993 | $ 1,564,993 | $ 1,564,993 | $ 1,564,993 | $ 1,564,993 | $ 1,564,993 | $ 1,564,993 |
| 1.5" | 128 | $ 2,780 | $ 8,535 | $ 14,290 | $ 20,045 | $ 25,801 | $ 25,801 | $ 25,801 | $ 25,801 | $ 25,801 | $ 25,801 | $ 25,801 | $ 25,801 | $ 25,801 | $ 25,801 | $ 25,801 |
| 2" | 189 | $ 4,763 | $ 14,622 | $ 24,481 | $ 34,341 | $ 44,200 | $ 44,200 | $ 44,200 | $ 44,200 | $ 44,200 | $ 44,200 | $ 44,200 | $ 44,200 | $ 44,200 | $ 44,200 | $ 44,200 |
| 3" | 11 | $ 368 | $ 1,131 | $ 1,893 | $ 2,655 | $ 3,418 | $ 3,418 | $ 3,418 | $ 3,418 | $ 3,418 | $ 3,418 | $ 3,418 | $ 3,418 | $ 3,418 | $ 3,418 | $ 3,418 |
| 4" | 1 | $ 45 | $ 139 | $ 233 | $ 326 | $ 420 | $ 420 | $ 420 | $ 420 | $ 420 | $ 420 | $ 420 | $ 420 | $ 420 | $ 420 | $ 420 |
| ANNUAL CIP RATE REVENUES | | $ 176,593 | $ 542,153 | $ 907,712 | $ 1,273,272 | $ 1,638,831 | $ 1,638,831 | $ 1,638,831 | $ 1,638,831 | $ 1,638,831 | $ 1,638,831 | $ 1,638,831 | $ 1,638,831 | $ 1,638,831 | $ 1,638,831 | $ 1,638,831 |
| CIP RATE REV OVER (UNDER) EXP | | ($1,736,407) | ($171,847) | ($1,048,008) | ($1,804,728) | $1,638,831 | ($361,169) | ($386,169) | ($411,481) | ($437,110) | ($463,060) | ($489,333) | ($515,935) | ($542,870) | ($570,141) | ($597,753) |

| | CIP Fund Balance Roll Forward | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 |
| Fund Bal | 5,000,184 | 5,000,184 | 3,654,058 | 3,982,211 | 3,434,203 | 2,129,475 | 4,268,306 | 4,407,137 | 4,520,968 | 4,609,486 | 4,672,376 | 4,709,316 | 4,719,983 | 4,704,048 | 4,661,178 | 4,591,036 |
| Prior YE 9/30 Transfer In | | 390,281 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| CIP Revenues | - | 176,593 | 542,153 | 907,712 | 1,273,272 | 1,638,831 | 1,638,831 | 1,638,831 | 1,638,831 | 1,638,831 | 1,638,831 | 1,638,831 | 1,638,831 | 1,638,831 | 1,638,831 | 1,638,831 |
| Available Funding | 5,000,184 | 5,567,058 | 4,696,211 | 5,389,923 | 5,207,475 | 4,268,306 | 6,407,137 | 6,545,968 | 6,659,799 | 6,748,317 | 6,811,207 | 6,848,147 | 6,858,814 | 6,842,879 | 6,800,009 | 6,729,867 |
| CIP Budget | | 1,913,000 | 714,000 | 1,955,720 | 3,078,000 | - | 2,000,000 | 2,025,000 | 2,050,313 | 2,075,941 | 2,101,891 | 2,128,164 | 2,154,766 | 2,181,701 | 2,208,972 | 2,236,584 |
| Ending Fund Bal | 5,000,184 | 3,654,058 | 3,982,211 | 3,434,203 | 2,129,475 | 4,268,306 | 4,407,137 | 4,520,968 | 4,609,486 | 4,672,376 | 4,709,316 | 4,719,983 | 4,704,048 | 4,661,178 | 4,591,036 | 4,493,283 |