

# City of Gunnison

# 2018 BUDGET





**Cover Credit: Matt Burt**



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## *City of Gunnison*

### **LETTER OF BUDGET TRANSMITTAL**

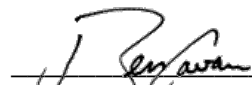
TO: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, CO 80203

Date: January 31, 2018

Attached is the 2018 budget for the City of Gunnison, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 12, 2017 by the City Council of the City of Gunnison. If there are any questions on the budget, please contact Ben Cowan at 970-641-8162, 201 W. Virginia Ave, P.O. Box 239, Gunnison, CO 81230.

The mill levy certified to the County Commissioners is 3.868 mills for all general operating purposes, subject to statutory and/or TABOR limitation. Based on an assessed valuation of \$75,645,230, the total gross property tax revenue is \$292,596. A copy of the resolution setting the mill levy is included in the Appendix.

I hereby certify that the enclosed is a true and accurate copy of the budget and certification of tax levies to the Board of County Commissioners.

  
\_\_\_\_\_  
Ben Cowan, Finance Director

# Introduction

*GFOA Distinguished Budget  
Presentation Award*

...

*Acknowledgements*

...

*Budget Overview*  
*Quick Reference Guide*  
*Section Guide*  
*Strategic Direction*  
*Revenue Summary*  
*Expenditure Summary*  
*Fund Balances*

...

*Consolidated Budget  
Summary*

...

*City Profile*

...

*Financial Structure*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Gunnison  
Colorado**

For the Fiscal Year Beginning

**January 1, 2017**

*Christopher P. Morrill*

Executive Director



## GFOA Distinguished Budget Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Gunnison, Colorado for its annual budget for the fiscal year beginning January 1, 2017.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria:

- as a policy document,
- as an operations guide,
- as a financial plan,
- and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.





# Acknowledgements

The Finance Department expresses its gratitude to the City of Gunnison City Council, City Manager, and Departments for their contributions to the 2018 Budget.

With gratitude,

*The City of Gunnison Finance Department*



## City Council

- |                 |               |
|-----------------|---------------|
| • Jim Gelwicks  | Mayor         |
| • Jim Miles     | Mayor Pro-Tem |
| • Bob Drexel    | Councilor     |
| • Leia Morrison | Councilor     |
| • Mallory Logan | Councilor     |

## Budget Team

- |                      |                                |
|----------------------|--------------------------------|
| • Russ Forrest       | City Manager                   |
| • Dan Ampietro       | Parks and Recreation Director  |
| • Gail Davidson      | City Clerk                     |
| • David Gardner      | Public Works Director          |
| • Mike Lee           | IT Director                    |
| • Keith Robinson     | Police Chief                   |
| • Steve Westbay      | Community Development Director |
| • Finance Department |                                |
| • Ben Cowan          | Finance Director               |
| • Shannon Singer     | Accountant                     |
| • Tammy Shelafo      | Human Resource Technician      |
| • Dorene Elam        | Accounting Clerk               |
| • Braylen Unser      | Utility Billing Clerk          |

## Contact Information

- City of Gunnison  
201 W. Virginia Ave.  
PO Box 239  
Gunnison, CO 81230  
(970) 641-8070



# City of Gunnison

## BUDGET MESSAGE

December 12, 2017

Dear Council,

The 2018 City of Gunnison Staff Proposed Budget was presented to City Council on October 10, 2017. Our staff is pleased to present a balanced budget, with a few exceptions in the use of cash reserves. Over the past couple of months, we trust the various changes, as requested, have been incorporated in this final iteration. This budget message highlights the development of the budget to achieve your strategic priorities as well as the principal issues facing the City of Gunnison in developing the budget.

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### **Strategic Priorities**

The Strategic Plan was informed by significant public input and resulted in four priority areas which include responsible stewardship of infrastructure and ensuring public safety; community engagement; livable and affordable housing; and supporting a vibrant local economy and culture consistent with our community values. With the City's new measured focus on achieving results for our customers, I encourage you to review the section in the Budget Overview that demonstrates the budget's alignment with your strategic priorities. As a summary, the budget includes \$1,581,872 in appropriations, or 6% of the total budget, directly related to achievement of your strategic priorities:

• Infrastructure and Safety	\$1,271,916
• Community Engagement	\$28,000
• Livable and Affordable Housing	\$20,000
• Economic Prosperity	\$261,956

It should be noted that work is underway to align departmental business plans to the Council's strategic results. The costs notated above do not account for the significant costs in terms of personnel to support the Council strategic priorities. For example, the Police Department is focusing officer time during the day on improving traffic safety on Main and Tomichi.

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### **Policy Issues**

2017 included a few policy changes as listed below:

- 1) Personnel Policy Revisions
  - a. Administrative Policy Changes - rather than keep the Council occupied in the minutia of various policy changes, the City Council approved provision of a semi-annual briefing of all recent policy changes. Any changes that have an effect on

the budget will either need to be discussed with the Council during the annual budget process or during a special agenda item if a mid-year regulatory change affects the budget beyond the approved appropriations.

- b. Employee handbook Revisions
    - i. Policy Combination – the Standby Pay Policy, Work Clothing Policy and the Travel Policy were combined into the Employee Handbook for additional clarity.
    - ii. Travel Policy Modification - the former travel policy was modified to only include existing policies. Procedural aspects were removed from the policy and included in the Travel and Transportation Expense Form such as changes to the per diem and mileage rates.
    - iii. Holiday Pay - clarification that holiday pay is not applicable to part-time and temporary employees. This was included in the handbook formerly, but the wording caused some confusion.
  - c. Drug and Alcohol Policy Update – the Drug Free Workplace policy was most recently revised in 1989. The new Drug and Alcohol Policy replaced the outdated policy to address the legalization of marijuana and required changes for Department of Transportation regulations.
- 2) Sales Tax Audits – in July, the City Council authorized the Finance Department to conduct the City’s first known sales tax audits for vendors operating in multiple jurisdictions. The Finance Director subsequently initiated fourteen audits of online retailers and telecom companies.
- 3) Fund Balance Policy – the fund balance policy for the Water and Wastewater Funds was revised to include 25% of operational expenditures for fund balance, in addition to a capital replacement and emergency reserve. This is a departure from the former flat amount of \$1,000,000 which loses its purchasing power over time.

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### **Economic Factors**

Economic conditions continue with a positive trend. Based on sales tax returns through November 2017, we project a 5% sales tax revenue increase for 2017 and forecast revenues with a 2.5% increase for 2018.

The non-partisan Legislative Council and the Governor’s economists are predicting a small recession in the next one to two years, with only mild economic growth until then. Tourism and consumer purchases are rising and both are lagging indicators the business cycle. In the State of Colorado, the reduction in energy production due to low price and low demand for oil and gas, as well as the coal mine closures, has greatly dampened employment, especially on the Western Slope. The current economic outlook is sending mixed messages but it should be noted that continued economic growth through June 2019 will mark the longest period of economic growth in recorded history. The recent announcement of Jerome Powell as the next Fed Chair starting in February is expected to maintain similar monetary policy when current Fed Chair Janet Yellen passes the baton. Powell is seen as regulation friendly for business and continued growth.

More locally, the specter of a very poor year for snowfall may impact the economy in a negative way. Ironically, downtown businesses reported more use from tourists since skiing in Crested Butte was not ideal. We continue to have confidence that our conservative approach to budgeting with only a 2.5% sales tax increase year over year will allow us to adapt to any downturn in revenues. Sales tax collections through November 2017 were 6% up from November 2016.

## Regulatory and Legislative Challenges

As always, City staff monitors a variety of required legislative changes and the potential for unfunded mandates from the State of Colorado. A couple legislative changes that affected the 2018 budget included:

- 1) Sales Tax Simplification – the City adopted new Standardized Sales Tax Definitions as part of the Standardized Sales Tax Project. This project is a simplification effort undertaken by locally collecting home rule cities and towns in conjunction with the business community and the Colorado General Assembly. It is built on the strong partnership between municipal governments and the business community to work together to make locally collected taxes easier to file, report, and remit. This change did not result in a change in the sales tax base. In addition to this effort, the Sales Tax Task Force bill has been introduced as HB18-1022 that may involve further changes to address locational information as well as application and remittance processes.
- 2) Backflow Prevention and Cross Connection Control Program - regulation of backflow prevention devices for the water system was required by the State of Colorado by Colorado Primary Drinking Water Regulations in an un-funded mandate to prevent contamination of the City's water system. The 2018 Budget includes a new position for a Laboratory/Backflow Technician, which will be tasked with administering this new program.

The City will continue to monitor environmental regulations related to the wastewater treatment facility, any potential for changes to the healthcare system, and the Supreme Court review of *South Dakota v. Wayfair* regarding the sales taxability of e-commerce and potential abrogation of the *Quill Corp. v. North Dakota* decision from 1992.

## Other Major Budget Highlights and Short-Term Factors Influencing the Budget

The 2018 budget continues full implementation of the compensation plan for employees. Health insurance premiums will increase 8.5% in 2018 and the minimum wage increase, even for those employees at the top of their pay range, is proposed to be \$534 to accommodate the premium increase as it is important to preserve the employees' purchasing power. The minimum wage increase to \$10.20 also has made a significant impact on part-time wages. The minimum is set to increase again in 2019 to \$11.20. The City implemented a minimum wage for part-time employees at \$11.18 per hour to compete with local fast food chains and grocery store wages.

The City's Sales Tax Compliance ordinance allocates 24.8% of General Fund Sales and Use Tax revenue to capital improvements (10% is required) equaling \$1,278,448. Details regarding these improvements can be found in the Capital Expenditures section of the budget document. Street Improvements utilize 31.4% of sales tax revenues (30% is required) which equates to \$1,618,849. Within this allocation there is \$1,655,684 for street improvement projects that will be determined prior to 2018 construction and include some pedestrian crossings at Legion Park and 11<sup>th</sup> Street. The net of capital improvements and street improvements comply with the sales tax allocation set in 2009.

Electric rates were increased by 5% in 2015, 2016 and 2017 a further 7% rate adjustment is required in 2018. As a result of the cost of service study, it was determined that Western State Colorado University was being charged less than what the City was paying to purchase the electricity from the power provider. Water and Sewer rates were adjusted in 2018 with a \$3 per meter and \$0.08 per thousand gallons' rate increase included for water and \$1.31 per month increase for residential sewer customers. The franchise fee remains at five percent in the Electric,

Water, and Sewer Departments for 2018. We are creating capital replacement plans for all our utilities and looking into our future to ensure our rate structure will support responsible stewardship while providing the best value we can for our customers.

The Park & Recreation Fund sales tax revenues are projected on the same basis as the General Fund. Excess revenue will accumulate and be dispersed for Park & Recreation projects as determined by City Council based on input from the Parks and Recreation Master Plan, Lazy K Master Plan, Parks and the Recreation Advisory Committee. Special care will be taken to determine the appropriate amount necessary to provide adequate operational and ongoing repair and maintenance support for the City's various parks and recreational facilities. 25% of the 1% recreation sales tax will not be sufficient upon sunset of this dedicated tax in 2032 and the City has made a commitment to ensure the ongoing costs are taken into account when considering new capital improvement projects. A future ballot initiative paired with an effective communication program will need to occur prior to 2032 to ensure the sustainable operation of the City's recreational infrastructure and programs.

Our employees are dedicated to providing a high level of service for our community in very positive ways. They are the heart and soul of this organization and enhance the lives of our citizens on a daily basis. Our management staff works hard to ensure we present a balanced budget that reflects the interests of our citizens. Ben Cowan and the Finance Department crew put their best energy into refining the details presented in this document. This is truly a team effort and Council is congratulated for their leadership in developing this results oriented budget to serve the residents of Gunnison.

Sincerely,

A handwritten signature in black ink, appearing to read "Russell Forrest", written in a cursive style.

Russell W. Forrest  
City Manager



# Budget Overview

The City of Gunnison Finance Department is pleased to present the 2018 Budget. This budget is balanced, as required by Colorado law, and conforms to our adopted Accounting Policies.

To help you locate information in this document, there are three reference sources.

- 1) The traditional *Table of Contents* located at the beginning of the document;
- 2) A *Quick Reference Guide* that will point you to answers of commonly asked questions; and
- 3) A *Section Guide* that gives an overview of each section.

If you are using the electronic version of this document, Acrobat Reader bookmarks and search functions are also at your disposal.

A public hearing on the proposed budget was held on November 14, 2017. Copies of the budget documents are available in the City of Gunnison Finance Department, 201 W. Virginia Ave., Gunnison, Colorado and can also be found on our website at <http://GunnisonCO.gov>

This budget includes 16 separate and distinct funds, each with revenues to support the anticipated expenditures. Funds fit into two broad categories, governmental and proprietary. Governmental funds include the General Fund and Special Revenue Funds. Proprietary Funds include Enterprise and Internal Service Funds. Revenue sources for the various services the City of Gunnison provides determine where those services reside in this budget. For example, the Conservation Trust fund is supported by the portion of Lottery proceeds constitutionally mandated to be distributed directly to local governments, based on population, for acquiring and maintaining parks, open space and recreational facilities. Revenues and expenses are reported in the special revenue fund category, Conservation Trust Fund. Enterprise funds are supported by fees charged to users such as Electric, Water, Wastewater, etc. Each is a separate fund with its own set of self-balancing general ledger accounts.

## Quick Reference Guide

Frequently Asked Questions	Pages
What are the priorities in the City of Gunnison Strategic Plan?	12-21
What are the total expenses in the current budget?	27
Where are major revenue sources discussed?	22-26
What is the City's basis of budgeting?	226
Where is debt service/lease purchase information?	210-212
What capital projects are included in this budget?	198-208
Where is personnel and FTE information?	186-195
Where can I find a one-page summary of total budget appropriations?	34



# Budget Overview

## **Section Guide**

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### **Introduction**

Included in this section are narrative and statistical data detailing revenue and expenditure summaries, organizational summaries and fund descriptions.

### **Strategic Direction**

This budget includes allocation of resources to accomplish the City Council's priorities, as enumerated in the City of Gunnison Strategic Plan.

### **Fund Details**

The sheets in this section show revenue and expenses by fund and department for 2015 actuals, 2016 actuals, 2017 budget and projections, and 2018 budget. A fund balance detail is also included for each fund.

### **Personnel**

This section contains current and historic FTE (full-time equivalent) data as well as payroll costs in each department.

### **Capital Expenditures**

This section includes a description of the Capital Improvement Plan (CIP), a list of CIP projects and a summary description of budgeted projects.

### **Debt**

The summary of debt obligations is organized to include a list of each debt issued with date issued, issue amount and interest rate. The summary of payments provides detail of annual payment amounts and the breakdown between total principle and interest remaining.

### **Appendix**

You will find financial policies, a detailed discussion of the budget process and policies, and a glossary of budget terms and acronyms in this section.



# Budget Overview

## Strategic Direction

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**"An elevated quality of life today and into the future driven by active leadership, community vision, and unique heritage."**

*Adopted by City Council on October 10, 2017*

### **Strategic Plan**

A new Strategic Plan was adopted by the City of Gunnison on October 10, 2017. The primary purpose of the 2017 Strategic Plan is to identify high priority strategic results for the next one to five years. With that direction, human and fiscal resources can be aligned to strategic results.

The City Council, based on input received from a community survey, students, focus groups, and during City Fest, identified four broad strategic priorities that include:

1. Infrastructure and Safety
2. Public Engagement
3. Affordable Housing
4. Economic Prosperity

The Council developed specific results they wanted to achieve for each priority and then Staff developed strategies with Council to achieve those results. This Plan will be used to develop future budgets (including the 2018 budget), create departmental business plans, define goals for City personnel, and provide a framework for accountability for the organization. Both dollars and human resources will be aligned and targeted towards achieving the strategic results in this Plan.

Also with a Strategic Plan, a metric (a means of showing progress on goals/results) can be developed and communicated to the community and be used to ensure accountability for the organization, Departments, and individual employees. By creating a focus on addressing the most important issues over a three to five-year timeframe, significant actions can occur, which have measurable benefits for the community. While a Strategic Plan provides a level of discipline for budgeting and management, short-term actions that support strategic initiatives can occur and the City can still be opportunistic when there is an opportunity which may not be completely aligned with the plan. In addition, Staff may propose different and/or amend strategies to achieve Council results as implementation of this overall plan occurs. This Strategic Plan is intended to be a dynamic plan that is reviewed and updated a minimum of every two years or more frequently if the need arises.

The following is a strategic framework that includes specific results organized around strategic priorities, which is in draft form at the time of publishing this draft budget document. **Green text denotes areas in the budget where alignment with the strategic plan is apparent.** \$1,581,872 has been included in the 2018 budget that is directly related to the below strategic priorities.





# Budget Overview

## Infrastructure and Safety - \$1,271,916

Stewardship of Gunnison's infrastructure, including streets, water, sewer, electricity, parks, City buildings, and more, is essential to the health, welfare and safety of our residents and guests. The City's infrastructure is aging and will increasingly impact our customers through increased costs, risks to public safety, and potential service interruptions if not addressed. In addition, traffic safety is an increasing concern, and our long range plans which guide public and private investment are dated and may not respond to the current needs of our residents. Careful planning is critical to guiding future infrastructure decisions, managing growth, and improving environmental sustainability in the community. Looking forward, the City will use the best information available to take a cohesive, comprehensive, sustainable, and cost-conscious approach to managing and maintaining the community's infrastructure so that our residents experience cost effective, safe, high quality infrastructure as evidenced by the following results:

### **Result #1 Capital Maintenance and Replacement Plan**

Result: By December 31, 2018, our residents and businesses will see demonstrable progress towards creating high quality, cost effective infrastructure by inventorying and assessing all major (utility infrastructure, roads, sidewalks, trails, buildings, rolling stock) City assets and implementing a schedule for capital maintenance and replacement.

#### Strategies:

1.a) By October 1, 2017 any new capital requests are accompanied by a rationale for funding ongoing net operational and maintenance needs.

1.b) By March 1, 2018 a proposed schedule of consumer rate changes will be presented to Council which will support future capital replacement and maintenance of public infrastructure that will enable City residents to experience cost effective, safe, high quality infrastructure. 1.c) By March 30, 2018, Public Works will purchase and begin implementation of a Public Works information system/database to track and manage the maintenance of city infrastructure and utilities.

1.d) By June 30, 2019, Public Works will assess our streets and sidewalk infrastructure for the purpose of creating a multi-year capital repair and maintenance plan.

The 2018 budget includes:

- facility improvements as a result of the city-wide facility assessment reserve to address immediate needs related to operational and maintenance needs:
  - City Shop repairs and roof replacement, \$173,001
  - Parks and Recreation
    - Parks, \$150,700
      - Cranor Hill warming house staining and fascia repairs
      - Lazy K site planning



## Budget Overview

- Women's restroom improvements at Jorgensen softball complex
- Legion Park basketball court resurfacing and nets
- Americans with Disability Act (ADA) audit
- Community Center, \$291,248
  - Family changing rooms retiling and drainage repair
  - Roof repair
  - Hallway ceiling repainting
  - Ventilation recommissioning
  - Rezoning of heating system
  - Solar system safety valve
  - Surveillance system replacement
  - Study for sustainability and potential for Phase III construction
  - Landscaping including sidewalks adjacent to the Community Center
  - Slide maintenance
- Ice Rink, \$107,260
  - Rink lighting replacements
  - Skate rental replacements
  - Lockers
  - Covered rink gutter repairs
  - Replacement of deteriorated base courses on log locker room building
  - Bathroom repairs
  - Misc. repainting, etc.
- implementation of a multi-year rate schedule for electric, water and wastewater services, \$34,500
- implementation of a Public Works information system to track costs and upcoming financial needs related to the fleet, sidewalks, streets and signs, \$12,616

### **Result #2: Safe Roads on Main and Tomichi**

By December 31, 2020, 90% of community survey respondents report that they perceive that the downtown is safe and aesthetically pleasing to walk, bike, and drive through Main and Tomichi Avenues.

#### Strategies:

2.a) By December 31, 2018, implement 2-3 near term measures to improve vehicular and pedestrian safety on Main and Tomichi through a review of existing planning documents and through discussions with the Colorado Department of Transportation.

2.b) By October 1, 2017, the Police Department will adjust scheduling to provide extra coverage in the downtown areas to help ensure safe transportation and to provide public outreach and education on traffic safety.



## Budget Overview

2.c) By October 1, 2018 the City will implement the 1<sup>st</sup> phase of complete Streets and by December 1, 2019 the City will implement the 2<sup>nd</sup> phase of "Complete Streets" which will include integrating traffic calming and system connectivity on the west entry of Highway 50.

2.d) Ensure the public streetscape is aesthetically pleasing through the Vibrancy Initiative project and other planning efforts.

2.e) By December 31, 2018, the city will fund and field a statistically valid survey to measure public opinion on critical strategic results and city services which will support multiple results and strategies in this Strategic Plan.

The 2018 budget includes:

- \$396,805 to install pedestrian crossings on Tomichi Avenue at Jorgensen Park and at the 11<sup>th</sup> Street crossing
- \$87,500 for matching funds for a hopeful Colorado Safe Routes to School Infrastructure Grant totaling \$437,500 for installation of sidewalks along designated travel paths to school

### **Result #3: Emergency Preparedness**

By December 2019, our residents will experience well organized and effective responses to emergency events by updating the City of Gunnison's emergency response plan in cooperation with regional partners and conducting annual training for personnel to effectively implement the plan.

### **Result # 4: Comprehensive Plan & Environmental Sustainability**

By December 31, 2019, the City will have completed a Comprehensive Plan that provides a community vision and specific implementable strategies so that our community will experience a resilient healthy economy, affordable housing, improved environmental sustainability, high quality development, and public infrastructure which supports our high quality of life.

#### Strategies

3.a) By September 1, 2018, Staff will provide a scope of work for updating a comprehensive plan that provides the community with a future vision and specific implementable strategies so that our community will experience a resilient healthy economy, affordable housing, improved environmental sustainability, high quality development, and public infrastructure which supports our high quality of life.

3.b) By June 30<sup>th</sup> 2018, as part of 3.a above evaluate our current policy on marijuana and controlled substances and determine if there are unintended consequences for public safety, implications for youth, and



# Budget Overview

or land use implications that need to be addressed and modified with our current policy.

The 2018 budget includes:

- \$25,000 to begin the implementation of a new comprehensive plan
- \$152,986 for prevention activities related to marijuana use:
  - \$100,000 to community non-profits that create positive protective factors
  - \$24,994 to support 42% of the 15<sup>th</sup> police officer
  - \$17,770 for Parks and Recreation program scholarships, youth events and trips
  - \$10,222 for Police Department educational materials and prevention overtime

## Community Engagement - \$28,000

Our residents increasingly expect effective and responsive two-way communication. Without effective community engagement and communication, trust in local government is diminished: misinformation can affect public safety, and the city is generally less responsive to our citizens. Successful two-way communication is essential to effective public service and will be evidenced by:

### **Result #1: Two Way Communication**

By December 31, 2020, 80% of our residents and businesses experience effective two-way communication with the City as measured in a community survey.

#### Strategies:

1.a) By December 31, 2017, staff will provide 5 examples of community engagement/communication plans (including the respective size and budget of the provided examples) to inform a decision on next steps for implementing an effective and comprehensive communication program.

1.b) By December 31, 2017, staff will provide three specific implementable strategies that will enhance our resident's ability to experience effective two-way communication and engagement with the City utilizing currently available resources.

1.c) By June 2018, provide a training program for applicable city employees on basic skills to accurately utilize existing communication channels and effectively communicate important messages with community.

The 2018 budget includes:

- \$10,000 for a leadership training program including skills to communicate promptly and effectively with the press



# Budget Overview

- \$18,000 for a bi-annual citizen survey

## Livable and Affordable Housing - \$20,000

The lack of affordable housing is increasingly impacting our businesses ability to fill jobs and for our residents to pay for the increasingly high cost of living. Working with regional partners, particularly the Gunnison Valley Housing Authority, the City will work on public private-partnerships to improve the quality and quantity of affordable housing units in Gunnison which will support the goals of the Gunnison County Housing Strategic Plan. This will be demonstrated by achieving the following results:

### **Result #1: Improve livability of existing housing and create new affordable housing**

By June 1, 2018, the City working with regional partners in the public and private sector will develop a specific plan to provide 60 new or refurbished units under \$100,000 (per unit) and develop an economically viable way to provide public incentives (e.g. infrastructure, taxes, regulatory costs, tax credits, processing speed for permits) to facilitate the creation of 150 new housing units, which will help address the needs identified in the 2016 Gunnison County Needs Assessment. The baseline for this measurement will be 2017.

#### Strategies:

1.a) By December 31, 2017: Work with housing stakeholders including developers to identify specific projects with estimated projections on public investment required to achieve the above mentioned result.

1.b) By January 31, 2017, review the potential projects publically to receive public input for projects ideas.

### **Result #2: Funding Source Created**

By December 1, 2018, develop a dependable funding source to support the above mentioned result.

#### Strategies:

2.a) By February 28, 2018, develop a list of projects and estimated public costs to achieve the City's goals mentioned above assuming private partnerships are reasonably leveraged and deliver that list to the Housing Authority.

2.b) By June 30<sup>th</sup>, 2018 develop a specific list of regional housing projects (or a specific Housing Plan) to address the 2016 Housing Needs Assessment with a determination on what public funding is needed to implement the plan. This should be accompanied by appropriate ballot language which will be reviewed by both appropriate legal counsel,



# Budget Overview

elected officials, and senior staff. *This would be a strategy respectfully recommended to the Housing Authority.*

### **Result #3: Review Incentives and Barriers to Creating Affordable Housing**

By June 30, 2018, the City working with regional partners in the public and private sector will identify specific improvements to City regulations to remove unreasonable barriers and create incentives to creating affordable housing in the City while not exceeding the City's man made or natural carrying capacity.

### **Result # 4: Energy and Weatherization Program**

By February 31, 2018, the City will create an energy rebate and weatherization program to reduce energy costs and materially lower the living costs in existing affordable housing units in Gunnison.

#### Strategies:

4.a) Budget appropriate funding in the 2018 budget to support an energy rebate and weatherization program which will be supported by the Gunnison Valley Housing Authority.

4.b) By April 1, 2018, staff will schedule a meeting with the City Council to discuss enforcement of the City building code related to maintenance of existing structure and dealing with nuisance issues associated with uninhabitable residents.

The 2018 budget includes:

- \$20,000 for support of an energy rebate program

#### Economic Prosperity - \$261,956

The City of Gunnison has a lower average median income compared to the state and is in the top 25% of all counties in terms of cost of living. Given the presence of a University, Airport, Hospital, available land for residential and commercial development and most importantly a very high quality of life, the City should perform better economically. The Council believes that diversifying our economy by promoting all of the city's assets while also fostering vibrant, relaxed and prosperous commercial areas will result in a healthy, resilient local economy where our children will see increasing opportunities to live and work in Gunnison. This will be evidenced by:

### **Result #1: Gunnison Vibrancy Project Implementation**

By December 31, 2017, working in partnership with the business community and community stakeholders, the City will create and begin implementation of a timely and strategic set of recommendations to enhance the vitality and prosperity of Gunnison's Downtown.



# Budget Overview

## Strategies:

1.a) By March 31, 2018, develop an organizational partner to represent the business community in the implementation of the Gunnison Vibrancy Initiative. This could be an existing entity which chooses to engage and be a partner to drive the implementation of the Vibrancy Project.

1.b) By December 31, 2019, develop a funding mechanism to support the implementation of the Gunnison Vibrancy Initiative. A Downtown Development Authority or an Urban Renewal Authority which utilizes a funding mechanism called Tax Increment Financing may be an attractive tool for both generating funding and providing an organizational frame work for implementation. Other financial tools are available (Business Improvement District, General Improvement District, sales tax, property tax) and all tools should be compared against each other and debated publically to determine the preferred tool.

## **Result #2: Initiate Economic Development Campaign Gunnison a great place to work & live**

By December 31, 2019, Develop and implement an economic development, community branding, and marketing program to promote Gunnison and the valley as an incredible place to work and live so as to generate new entrepreneurs and businesses in the community which will provide jobs that pay a living wage and make our local economy more resilient to change. This will be measured by seeing the gap between median household income in Gunnison and the State be reduced by 20% compared to 2017 levels.

## Strategies:

2.a) Same as 1.a and 1.b in this priority area.

2.b) Need a professional resource which could be shared or working in a partner agency to execute on this result.

2.c) By December 2018, the City, working with regional partners will support the completion of an economic development website.

2.d ) By December 2018, develop collateral material and a video which specifically promote Gunnison as an incredible place to work and live.

## **Result # 3: Abundant and Redundant Broadband**

By December 31, 2019, Gunnison businesses and residents will experience affordable, abundant, and redundant broadband services which will foster entrepreneurial businesses and improve the quality of life for our residents.



# Budget Overview

## Strategies:

3.a) By December 31, 2018 Implement the Region 10 Broadband plan for the Gunnison Valley.

3.b) By October 31, 2019 the City of Gunnison will receive redundant broadband service through WAPA, Century Link via Cottonwood Pass, Wireless connectivity, or some other means of redundant service

## **Result #4: Collaboration with Western to Support Student Recruitment and Retention**

By December 31, 2018, the City working with Western State Colorado University will develop specific strategies which improves the community for both students and residents to achieve (*asking for feedback from Western on a recruitment goal*) recruitment goals for new students so as to support the continued success of this significant economic and community foundation in our community.

## Strategies:

4.a) Convene a working group with Western administration, students and local leaders to develop strategies to achieve this result.

## **Result # 5: Gunnison recognized as the home for Western and Western is synonymous with Gunnison.**

By December 31, 2021, 80% of residents will identify the University as a critical partner to the City in which Western is identifiable as Gunnison and Gunnison as Western.

## **Result # 6: Improve Hotel Occupancy and Special Events**

By December 31, 2018, improve hotel occupancy to enhance the economic sustainability and vibrancy of our downtown by working with the Tourism Association, event partners, Monarch and CBMR ski areas, and the business community to produce and market special events and winter destination promotions to measurably improve hotel occupancy by 10% in the City of Gunnison (with a special emphasis to improve winter occupancy).

## Strategies:

2.a) By December 31, 2017 host a meeting of stakeholders in special events (Chamber of Commerce, Tourism Association, I-Bar, Lodging Representatives Cattlemen's Day Representative, City Special Events Coordinator) and identify specific special event to grow and promote in Gunnison. This would include agreeing to a metric for measuring the economic impact of special events.





## Budget Overview

2.b) By March 30, 2018, invite a lodging committee in Gunnison to come together to work collaborative on marketing Gunnison as a destination along with valley partners (i.e. Tourism Association, Monarch Ski Area, Crested Butte Ski Area).

2.c) By June 1, 2018, determine a cost and plan for providing a ski season shuttle service for Monarch Mountain to support Gunnison Hotels. This would require a high level of cooperation and partnership to implement. An initial test should be considered if there is a viable financial plan and to pair that test with a marketing plan.

The 2018 budget includes:

- \$261,956 in a Strategic Implementation Reserve to accomplish the above tasks as they are specifically identified.



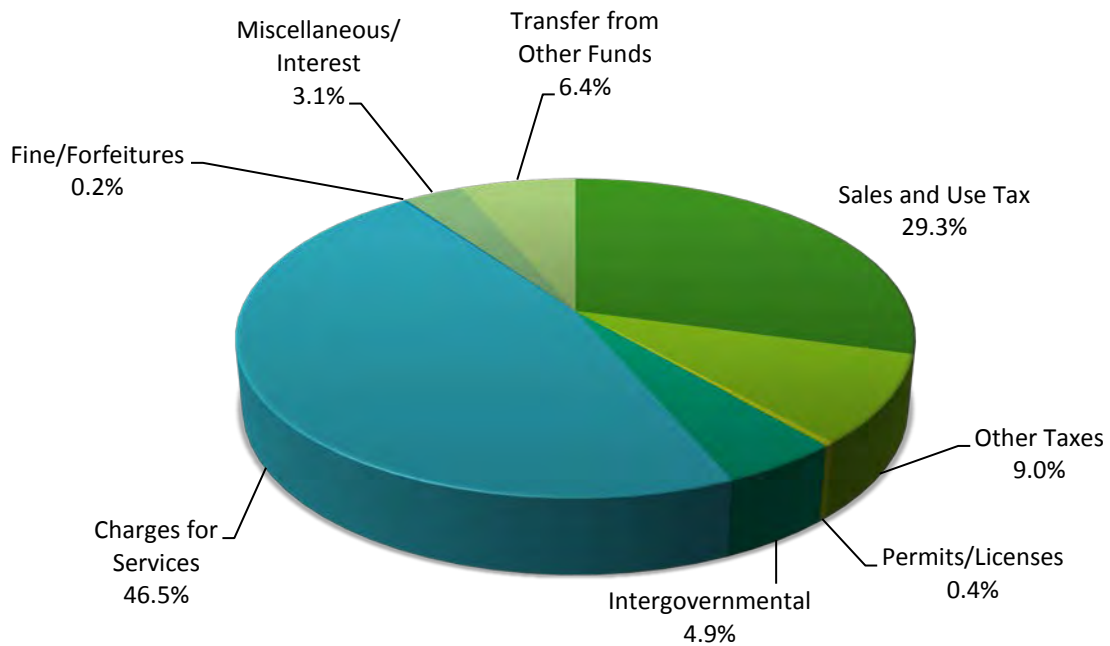
# Budget Overview

## Revenue Summary

The following chart shows where the money comes from in broad categories and will be detailed further in the pages that follow.

Table I

### Where the Money Comes From



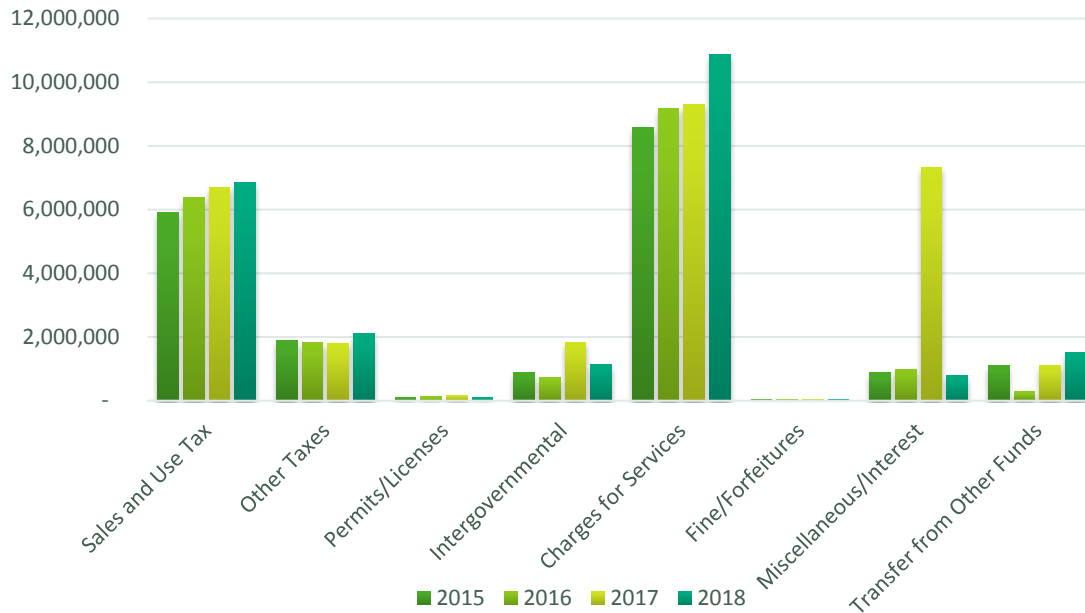
The largest revenue area continues to be charges for services. This area consists of electric, wastewater, water, refuse sales, etc. The 2018 budget has a total of \$10,877,153 from these charges. In 2017 that number was \$9,684,933.

Table II, Revenue Sources, details major revenue categories.



**Table II**

## Revenue Sources



### Sales Tax

The 2017 projection for City of Gunnison Sales Tax collections estimate that sales tax revenues will show growth at 5% from 2016. Revenues through the November filing period were up 6%. The 2018 amount is budgeted with a 2.5% increase over the 2017 projection.

While we hope this is a conservative estimate, various indicators point to a small recession in the next two to three years, with only mild economic growth until then.

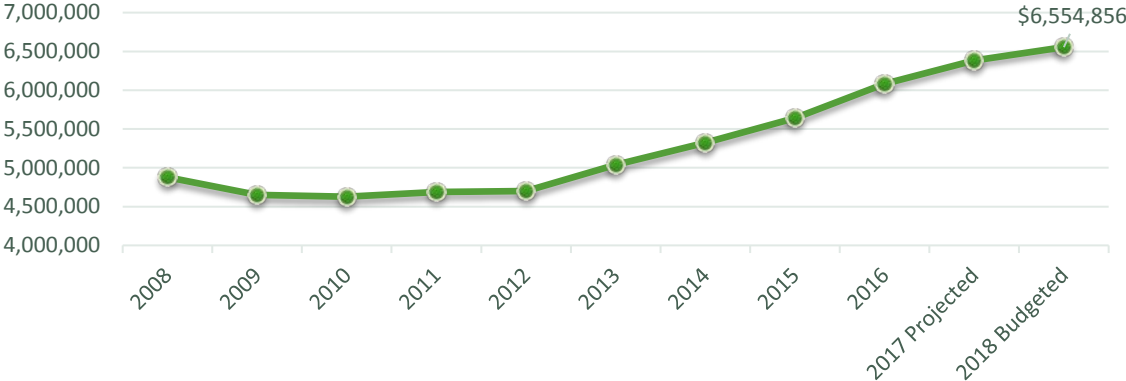
The 2018 budget expects City sales tax and use tax revenue to comprise 29.3% of total revenue, and 61% of General Fund specific revenues. Table III represents the change in this major revenue stream over the last eleven years.



# Budget Overview

Table III

## Sales Tax Revenue



The total sales tax rate within the City of Gunnison is 8.9%. The distribution of the four taxing entities and their applicable sales tax rates is pictured below in Table IV.

Table IV

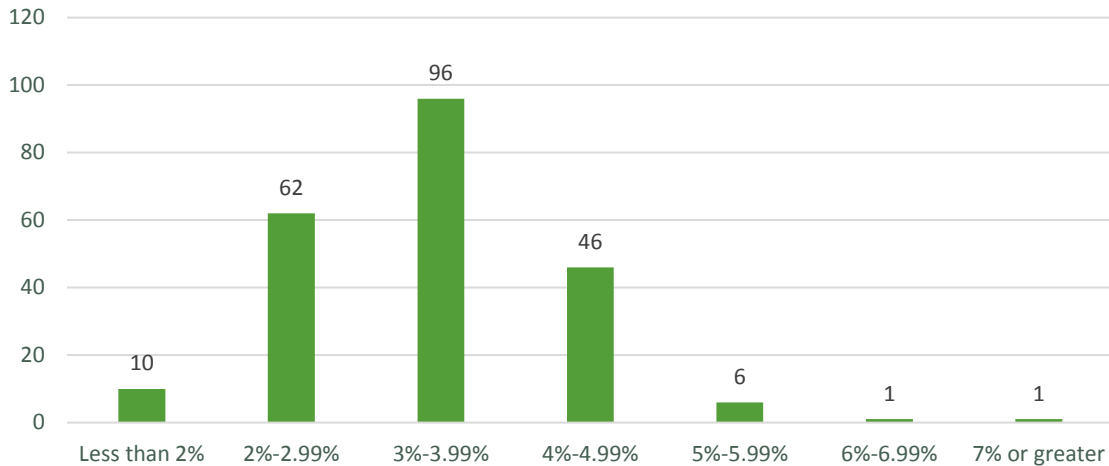


The histogram in Table V below depicts the frequency of occurrences of each sales tax rate across the 222 municipalities in the State of Colorado. 92% of Colorado municipalities levy a sales tax rate between 2% and 4%. 21% levy a sales tax rate between 4% and 4.99%.



**Table V**

## Sales Tax Rate Histogram - Colorado Municipalities

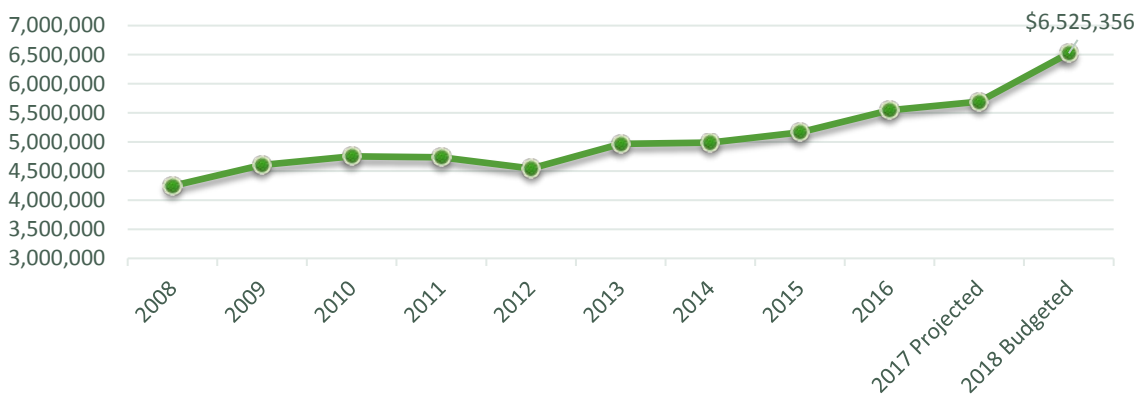


### Electric User Fees

The second largest single revenue source for the City of Gunnison is electric user fees, which represents 28% of the City's overall revenue. The 2018 budget includes a 7% electric rate increase to counter the rising costs of purchased power and to fund the upcoming replacement of a substation transformer. Power costs are increasing annually from the Municipal Energy Agency of Nebraska (MEAN) as well as minor increases from Western Area Power Administration (WAPA). A cost of service survey has been completed to provide the information needed to set rates to cover costs for purchased power and yearly operational costs. According to the Colorado Association of Municipal Utilities, the City of Gunnison's electric rates are currently about half of the national average and among the lowest in the State of Colorado. Table VI represents the change in this major revenue stream over the last eleven years.

**Table VI**

### Electric User Fee Revenue





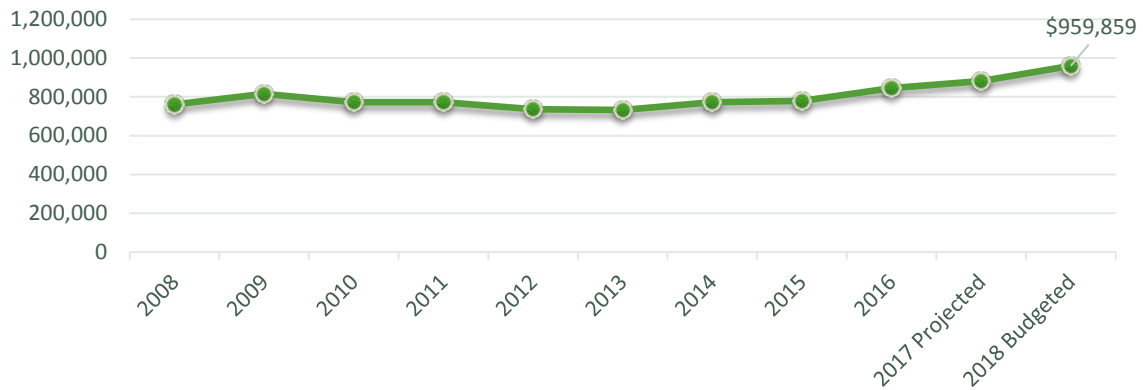
# Budget Overview

## Wastewater Collection/Treatment Fees

The 2018 Budget includes a rate increase of \$1.31 per month for residential sewer user fees. A recent facility study indicates the plant requires significant improvements to comply with various regulations and ensure the plant's continued efficient operations for the new few decades. A preliminary needs assessment has been commissioned to determine the most cost effective improvements. Table VII represents the change in this major revenue stream over the last eleven years.

Table VII

### Sewer User Fee Revenue

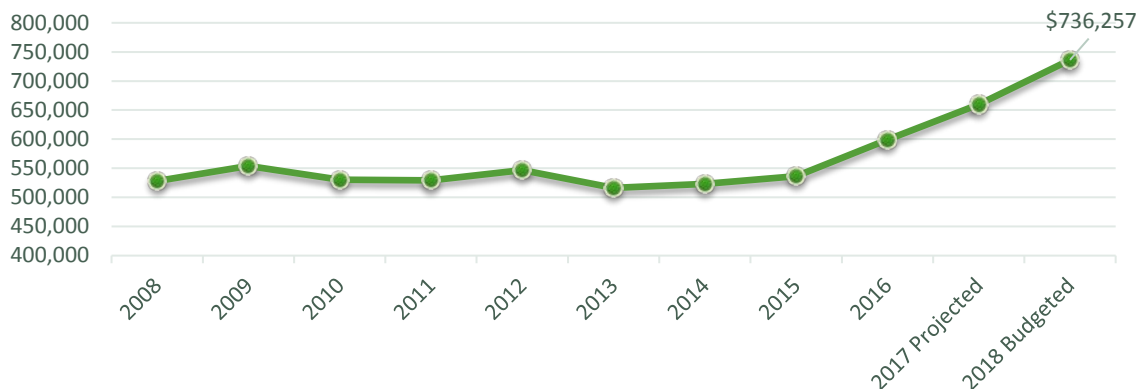


## Water Sales

The 2018 Budget includes a rate increase of \$3 in the service charge per water meter, and an increase of \$0.08 per thousand gallons of water used. A rate study is in process to ensure future costs are sufficiently covered by rates without drastic changes. All water users will be affected equally by this increase. Table VIII represents the change in this major revenue stream over the last eleven years.

Table VIII

### Water Sales Revenue





# Budget Overview

## Expenditure Summary

The 2018 total appropriations are summarized below by functional category.

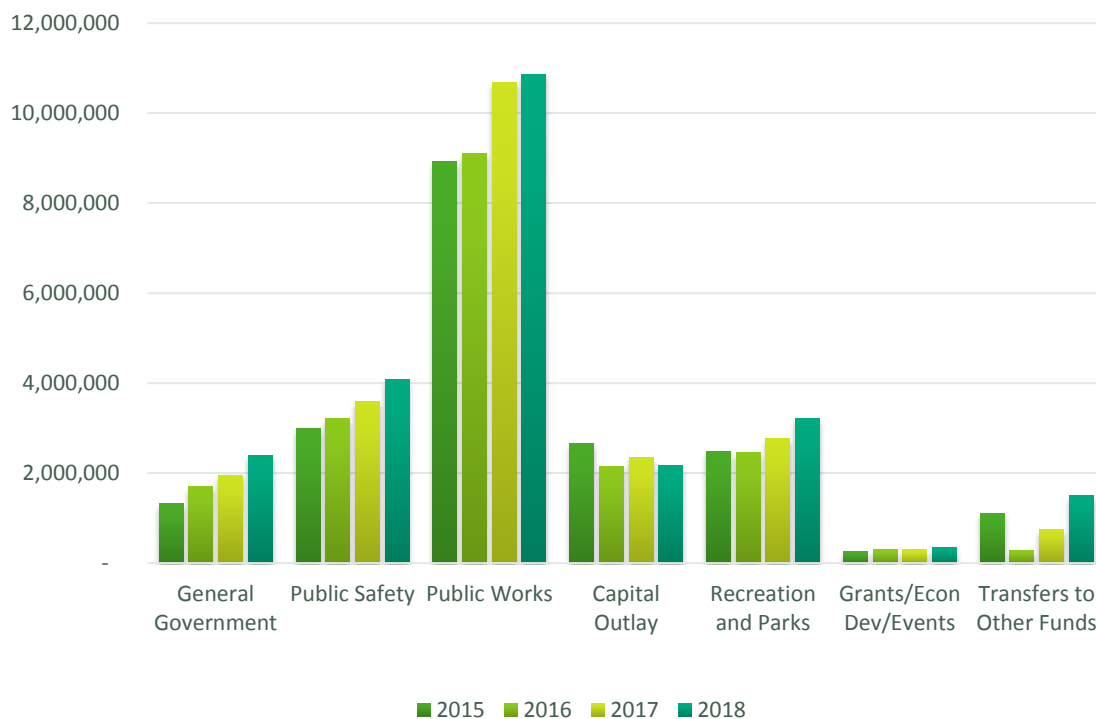
Table IX

Functional Category	2017	2018	% Change
General Government	1,956,889	2,385,576	21.91%
Public Safety	3,596,328	4,075,062	13.31%
Public Works	10,691,669	10,868,907	1.66%
Capital Outlay	2,348,804	2,166,949	-7.74%
Recreation and Parks	2,773,942	3,211,831	15.79%
Grants/Econ Dev/Events	293,899	337,352	14.79%
Trans. to Other Funds	740,060	1,505,891	103.48%
<b>Totals</b>	<b>22,401,592</b>	<b>24,551,567</b>	<b>8.23%</b>

The following charts show where the money goes in broad categories and will be detailed further in the pages that follow.

Table X

### Adopted Expenses





# Budget Overview

Table XI

## Where the Money Goes (by Type)

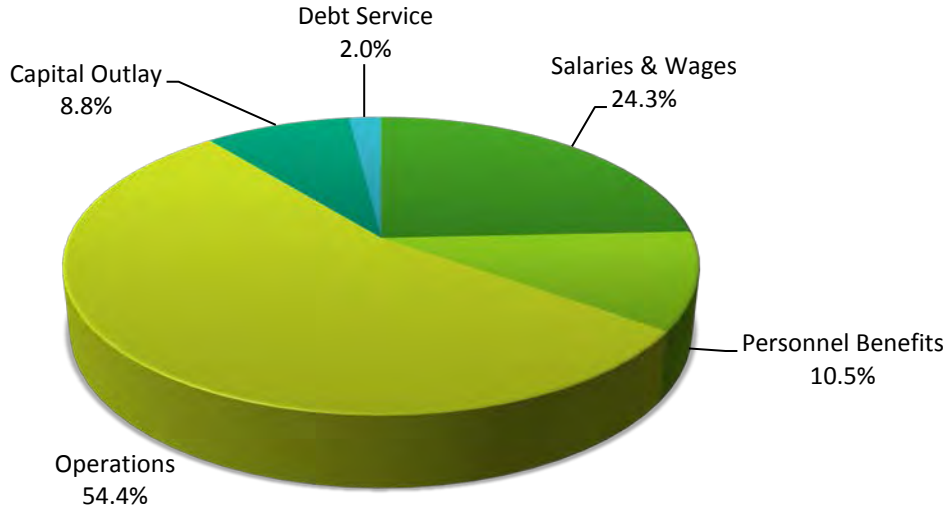
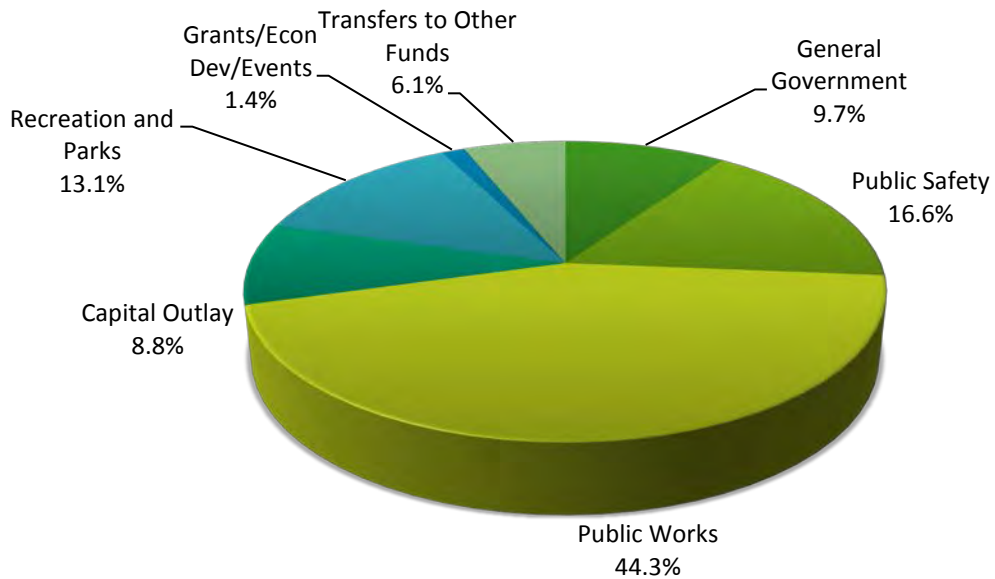


Table XII

## Where the Money Goes (by Function)



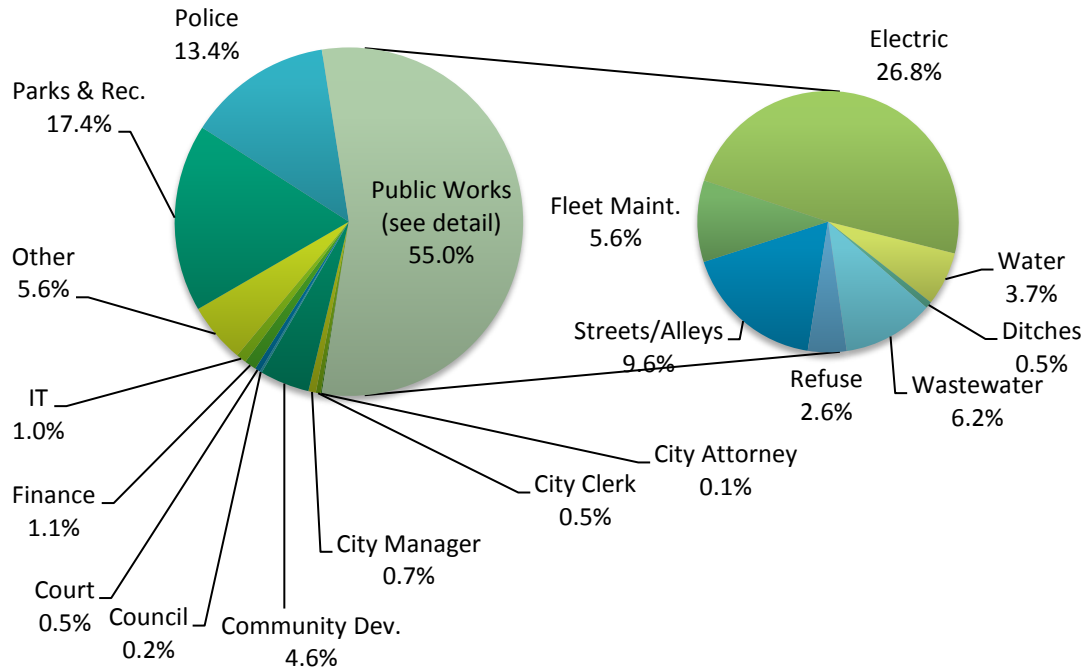




# Budget Overview

Table XIII

## Where the Money Goes (by Department)





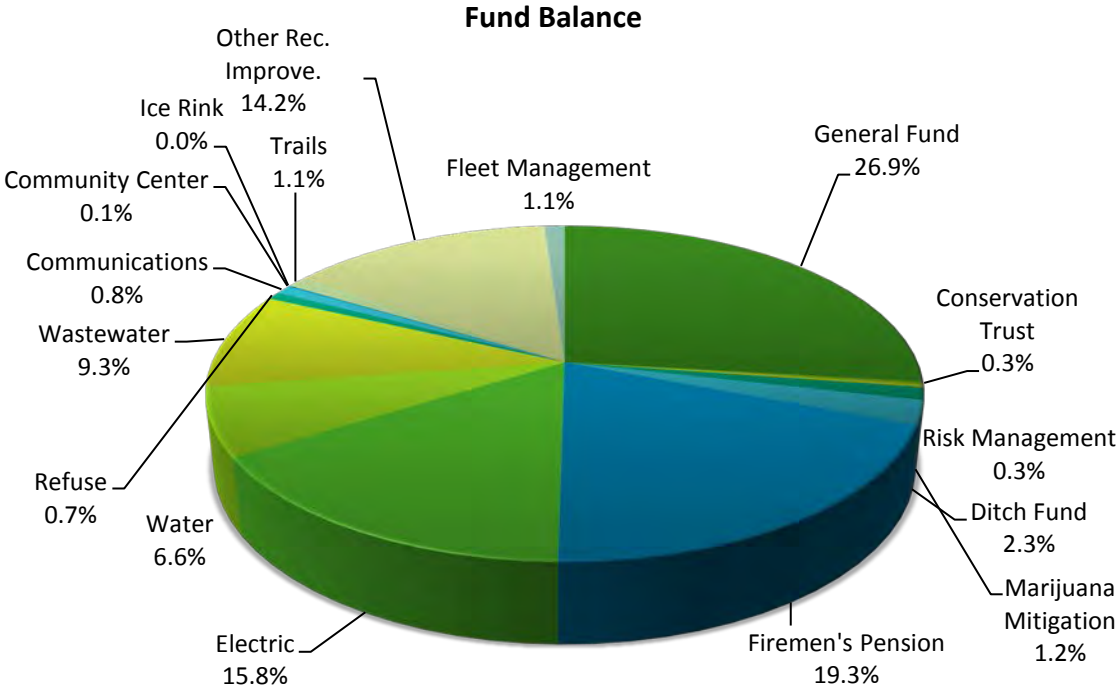
**Fund Balances**

The City Council has established a policy of maintaining between a 33% and 40% ending available resource balance in the General Fund. Other funds require a variety of fund balances, as detailed in the Appendix. However, the overall ending available resources balance is 48%. The term "available resources" is defined as current assets less current liabilities.

The General Fund ending balance is necessary to accommodate additional expenditures in the event of a disaster or an unforeseen opportunity that might arise from time to time.

Budgeted ending fund balances may be found in the Consolidated Budget Summary as well as on each page in the Fund Summaries section. Table XIV below illustrates the amount each fund comprises of the total fund balance of \$11,762,363.

Table XIV



Budgeted ending fund balances may be found in the Consolidated Budget Summary as well as on each Summary page in the Fund Details section.



Table XV

**Total Available Resources vs. Budget**

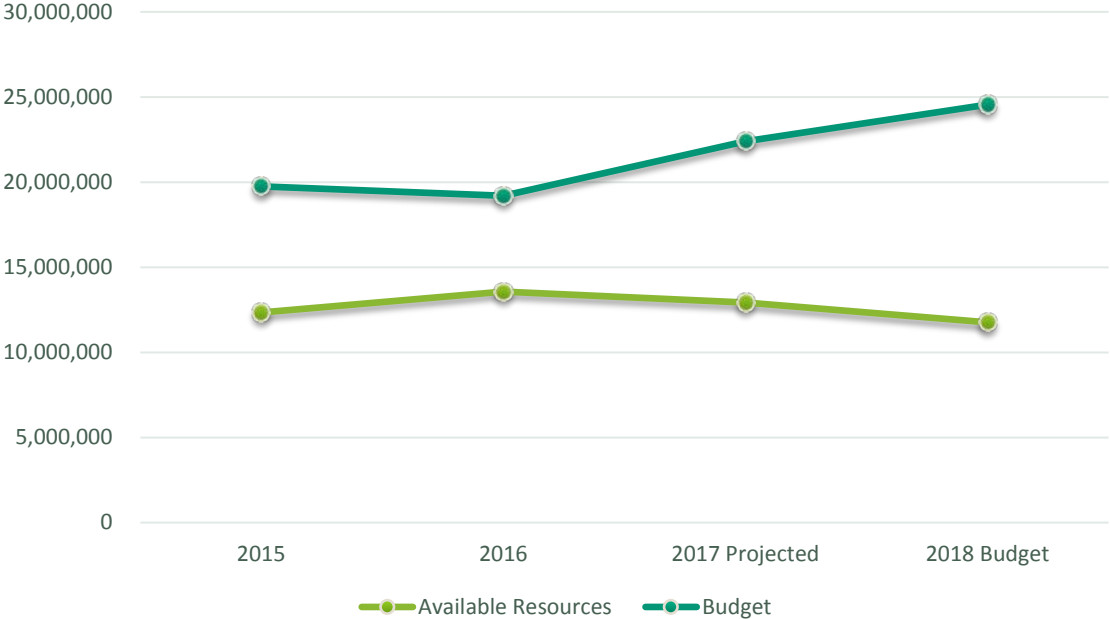
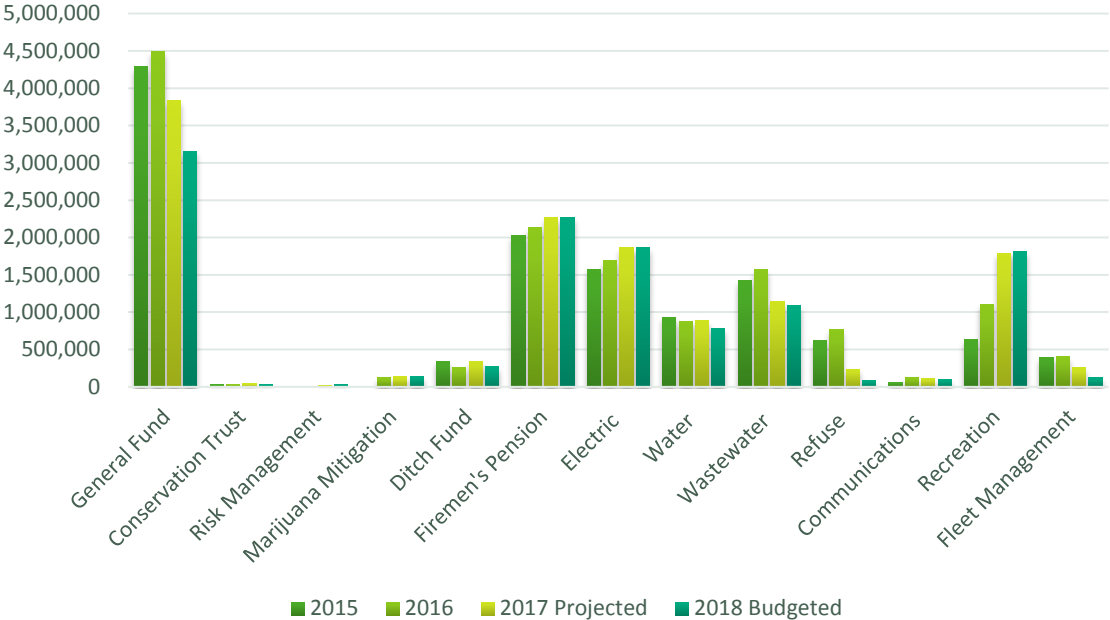


Table XVI

**Available Resources by Fund**





# Budget Overview

Table XVII

Fund	2017 Projected	2018 Budgeted	% Change
General Fund	3,830,836	3,159,496	-17.52%
Conservation Trust	42,650	30,100	-29.43%
Risk Management	17,161	33,432	94.81%
Marijuana Mitigation	133,159	141,673	6.39%
Ditch Fund	340,187	271,459	-20.20%
Firemen's Pension	2,266,870	2,272,280	0.24%
Electric	1,868,616	1,863,796	-0.26%
Water	890,613	777,517	-12.70%
Wastewater	1,141,305	1,093,646	-4.18%
Refuse	238,988	86,903	-63.64%
Communications	113,236	96,349	-14.91%
Recreation	1,789,207	1,808,662	1.09%
Fleet Management	253,577	127,050	-49.90%
<b>Totals</b>	<b>13,566,619</b>	<b>11,762,363</b>	<b>-9.01%</b>

Some available resource balances have a 10% or more change from 2017 projections to the 2018 budget. Following is a list of those funds and a detail of the changes.

**General Fund** – decrease of 17.52%, (\$671,341)

The General Fund has decreased due to a modification of the fund balance policy three years ago. The estimated ending unreserved fund balance is expected to be 33%. The budgeted revenues will equal budgeted expenditures if there is 4% conservatism built into the budget.

**Conservation Trust Fund** – decrease of 29.43%, (\$12,550)

While the budget includes a significant decrease by percentage, the actual dollars are not significant.

**Risk Management Fund** – increase of 94.81%, \$16,271

While the budget includes a significant increase by percentage, the actual dollars are not significant. The 2018 budget includes an adjustment in the deductible from \$10,000 to \$25,000. This equates with \$14,196 savings in annual premiums and less is expected to be paid in the City's deductible payments. Over time, the goal is to slowly increase the deductible and retain fund balance in an amount to be able to pay a few catastrophic claims.

**Ditch Fund** – decrease of 20.20%, (\$68,728)

Mineral leasing funds, which are used to support the ditch operations, can be volatile. The budget includes a conservative amount for 2018 revenues since the 2017 receipt of mineral leasing funds was 63% less than 2016.

**Water Fund** – decrease of 12.70%, (\$113,097)

The 2018 budget includes a significant project to rehabilitate a water well, which will cost \$100,000, as well as two other minor capital projects.



## Budget Overview

**Refuse Fund** – decrease of 63.64%, (\$152,085)

The 2017 rates were slightly reduced, but the reallocation of the Street Superintendent to reflect supervision of the refuse crews has impacted this fund. Rates will need to be adjusted accordingly in the near future to support a balanced budget. All assets associated with the refuse service has been recently upgraded and there are no plans for significant capital projects within the foreseeable future, except the refuse share of replacement of the shop roof. 2018 will see the first use of the small loader to clear alleyways of snow for more efficient pickup of refuse. Once a new operator is hired and a solid track record for ongoing operations is gained, the rate schedule will be modified to suit.

**Communication Fund** – decrease of 14.91%, \$16,886

A project to allow use of an advanced radio system is included in 2018, but will be recaptured from user fees over the next two years in accordance with an agreement with the Communications Board.

**Fleet Management Fund** – decrease of 49.90%, (\$126,526)

The 2018 budget includes usage of a \$200,000 capital reserve fund as a down payment toward purchase of a \$1,400,000 aerial fire truck.



**2018 Consolidated Budget Summary**

Fund	2018 Beginning Balance	Estimated Revenues	Interfund Transfers	2018 Available Resources	Net Budgeted Expenditures	Interfund Transfers	2018 Total Appropriations	2018 Ending Balance	%
<b>General Fund:</b>	3,830,836	8,328,264	169,686	12,328,786	8,444,296	724,995	9,169,291	3,159,496	34%
<b>Special Revenue Funds:</b>									
Conservation Trust Fund	42,650	42,847	0	85,497	41,000	14,397	55,397	30,100	54%
Risk Management Fund	17,161	209,793	0	226,954	193,522	0	193,522	33,432	17%
Marijuana Mitigation Fund	133,159	161,500	0	294,659	100,000	52,986	152,986	141,673	93%
Ditch Fund	340,187	43,000	0	383,187	111,728	0	111,728	271,459	243%
Recreation									
Community Center	10,465	976,787	494,615	1,481,867	1,468,721	0	1,468,721	13,145	1%
Ice Rink	4,127	334,843	155,197	494,166	492,331	0	492,331	1,836	0%
Trails	121,531	31,000	0	152,531	26,685	0	26,685	125,846	472%
Other Recreation Improvements	1,653,084	728,264	0	2,381,348	0	713,513	713,513	1,667,835	234%
<b>Fiduciary Funds:</b>									
Firemen's Pension Fund	2,266,870	251,060	0	2,517,930	245,650	0	245,650	2,272,280	925%
<b>Enterprise Funds:</b>									
Electric Fund	1,868,616	6,582,256	0	8,450,872	6,587,076	0	6,587,076	1,863,796	28%
Water Fund	890,613	787,757	0	1,678,370	900,854	0	900,854	777,517	86%
Wastewater Fund	1,141,305	1,476,252	0	2,617,557	1,523,911	0	1,523,911	1,093,646	72%
Refuse Fund	238,988	493,206	0	732,194	645,291	0	645,291	86,903	13%
Communications Fund	113,236	884,765	0	998,001	901,651	0	901,651	96,349	11%
<b>Internal Service Fund:</b>									
Fleet Management	253,577	550,041	686,393	1,490,011	1,362,960	0	1,362,960	127,050	9%
<b>Total City Budget</b>	<b>12,926,405</b>	<b>21,881,635</b>	<b>1,505,891</b>	<b>36,313,930</b>	<b>23,045,677</b>	<b>1,505,891</b>	<b>24,551,567</b>	<b>11,762,363</b>	<b>48%</b>



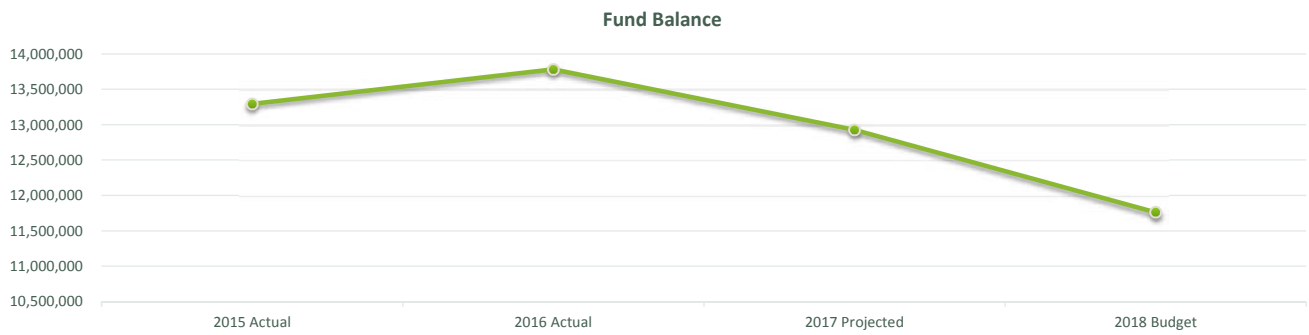
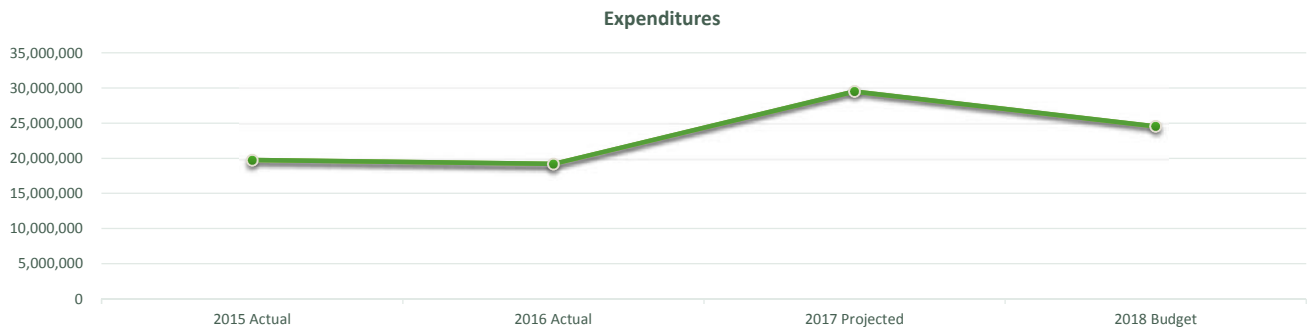
**Department/Fund Expenditure Relationship**

Fund	City Council	City Manager	City Attorney	Municipal Judge	City Clerk	Community Development	Finance	Information Technology	Parks and Recreation	Police	Public Works	Other	Total Fund Budget
<b>General Fund:</b>	48,449	168,640	25,974	120,666	111,564	885,919	268,866	233,809	1,522,989	2,396,200	2,365,854	1,020,362	<b>9,169,291</b>
<b>Special Revenue Funds:</b>													
Conservation Trust Fund	0	0	0	0	0	0	0	0	55,397	0	0	0	<b>55,397</b>
Risk Management Fund	0	0	0	0	0	0	0	0	0	0	0	193,522	<b>193,522</b>
Marijuana Mitigation Fund	0	0	0	0	0	0	0	0	0	0	0	152,986	<b>152,986</b>
Ditch Fund	0	0	0	0	0	0	0	0	0	0	111,728	0	<b>111,728</b>
Recreation													
Community Center	0	0	0	0	0	0	0	0	1,468,721	0	0	0	<b>1,468,721</b>
Ice Rink	0	0	0	0	0	0	0	0	492,331	0	0	0	<b>492,331</b>
Trails	0	0	0	0	0	0	0	0	26,685	0	0	0	<b>26,685</b>
Other Recreation Improve.	0	0	0	0	0	0	0	0	713,513	0	0	0	<b>713,513</b>
<b>Fiduciary Funds:</b>													
Firemen's Pension Fund	0	0	0	0	0	245,650	0	0	0	0	0	0	<b>245,650</b>
<b>Enterprise Funds:</b>													
Electric	0	0	0	0	0	0	0	0	0	0	6,587,076	0	<b>6,587,076</b>
Water	0	0	0	0	0	0	0	0	0	0	900,854	0	<b>900,854</b>
Wastewater	0	0	0	0	0	0	0	0	0	0	1,523,911	0	<b>1,523,911</b>
Refuse	0	0	0	0	0	0	0	0	0	0	645,291	0	<b>645,291</b>
Communications	0	0	0	0	0	0	0	0	0	901,651	0	0	<b>901,651</b>
<b>Internal Service Fund:</b>													
Fleet Management	0	0	0	0	0	0	0	0	0	0	1,362,960	0	<b>1,362,960</b>
<b>Total Department Budget</b>	<b>48,449</b>	<b>168,640</b>	<b>25,974</b>	<b>120,666</b>	<b>111,564</b>	<b>1,131,569</b>	<b>268,866</b>	<b>233,809</b>	<b>4,279,636</b>	<b>3,297,851</b>	<b>13,497,674</b>	<b>1,366,870</b>	<b>24,551,567</b>
	0.20%	0.69%	0.11%	0.49%	0.45%	4.61%	1.10%	0.95%	17.43%	13.43%	54.98%	5.57%	



**Budget Summary by Function**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017		2018 Budget
					Revised Budget	Projected Year-end	
<b>REVENUES</b>							
	TAXES	7,814,180	8,378,953	8,210,835	8,210,835	8,654,937	8,948,795
	PERMITS/LICENSES	113,812	116,562	77,714	77,714	176,576	90,075
	INTERGOVERNMENTAL	895,649	713,043	1,424,018	2,328,494	1,840,097	1,143,633
	CHARGES FOR SVCS	8,572,613	9,161,610	9,684,933	9,685,743	9,499,864	10,877,153
	FINES/FORFEITURES	42,049	43,348	44,260	44,260	35,627	41,200
	MISCELLANEOUS	834,402	858,660	588,642	7,321,446	7,081,669	598,529
	INTEREST	41,202	136,786	130,660	130,610	261,726	182,250
	TRANSFERS IN	1,109,720	277,792	740,060	944,845	1,109,780	1,505,891
	<b>TOTAL REVENUE</b>	<b>19,423,627</b>	<b>19,686,754</b>	<b>20,901,122</b>	<b>28,743,947</b>	<b>28,660,275</b>	<b>23,387,526</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	1,322,899	1,704,999	1,956,889	2,059,889	1,985,300	2,385,576
	PUBLIC SAFETY	2,990,635	3,210,430	3,596,328	3,720,908	3,670,809	4,075,062
	PUBLIC WORKS	8,921,936	9,102,477	10,691,669	10,548,069	9,323,828	10,868,907
	CAPITAL OUTLAY	2,665,409	2,145,614	2,348,804	4,496,533	3,938,855	2,166,949
	RECREATION & PARKS	2,480,209	2,462,168	2,773,942	9,389,561	9,194,636	3,211,831
	GRANTS/ECON DEV/EVENTS	251,946	293,575	293,899	293,899	292,679	337,352
	TRANSFERS OUT	1,109,720	277,792	740,060	944,845	1,109,780	1,505,891
	<b>TOTAL EXPENDITURES</b>	<b>19,742,753</b>	<b>19,197,054</b>	<b>22,401,592</b>	<b>31,453,705</b>	<b>29,515,887</b>	<b>24,551,567</b>
	Revenues Over (Under) Expenditures	(319,126)	489,699	(1,500,469)	(2,709,757)	(855,612)	(1,164,041)
	<b>Beginning Fund Balance</b>	<b>13,611,425</b>	<b>13,292,299</b>	<b>12,479,584</b>	<b>13,781,998</b>	<b>13,781,998</b>	<b>12,926,405</b>
	<b>Ending Fund Balance</b>	<b>13,292,299</b>	<b>13,781,998</b>	<b>10,979,124</b>	<b>11,072,241</b>	<b>12,926,405</b>	<b>11,762,363</b>







# City Profile

## General Information



The City of Gunnison was founded February 28, 1880. The City was named for John W. Gunnison, a United States Army officer and captain in the Army Topographical Engineers, who surveyed for the transcontinental railroad in 1853. The City of Gunnison is the county seat of the "unspoiled heart of Colorado."

The City of Gunnison is the county seat and brands itself as the Base Camp of the Rocky Mountains. The existing city boundary encompasses approximately four and three-quarter square miles, with 5,367

residents. The City provides water, sewer, trash removal and electrical services which are operated as an enterprise fund. The city electrical utility has the lowest residential and commercial rates in the state, and water and sewer service rates are very reasonable. Additionally, the city holds abundant senior water rights to support anticipated future development demands. Sanitary sewer facilities include a waste water treatment plant with ample capacity to accommodate future growth.

City park facilities are superb and offer an incredible 110 acres of park land/1000 people in relation to the national average of 10 acres/1000. Additionally, the City owns a 465 acre working ranch with developed trails. The Park and Recreation Department operates the Community Center which is a 45,000 square foot facility with an indoor aquatics area, climbing wall and other recreation facilities. Jorgensen Park is a multi-use complex with an indoor ice rink, numerous ball field, and skate-board facility. Hartman Rocks, located approximately two miles south of the City, includes base area trail head facilities, and a 8,300 acre recreation area managed by the Bureau of Land Management. Development of a non-motorized urban trail





# City Profile

system is underway. The trail system, when complete will link urban places such as the schools, Western State Colorado University campus and retail areas, and an 11 mile outer loop will provide connectivity to Hartman Rocks, the city ranch, and the urban core.

Activities abound within and around the City of Gunnison. Winter activities for Gunnison include skiing at Crested Butte Mountain Resort, skiing at Monarch Ski Area, snowmobiling, cross country skiing, back country skiing, ice fishing Blue Mesa, ice skating, hunting, and snowshoeing. Activities during the summer in Gunnison include fishing on the Gunnison River, Tomichi Creek and Blue Mesa Reservoir. Hiking opportunities are available within a short distance like Curecanti National Recreation Area and variety of state wildlife viewing areas. Biking activities include road biking and mountain biking; Hartman's Rocks has many bike trails for mountain biking as well as motocross and rock climbing. The Cattlemen's Days PCRA rodeo takes place over a 10-day period in July.



Other City services include police, fire, finance, city clerk/municipal court, and building and planning. The City is within the Gunnison Fire Protection District and the City and Gunnison County Fire Districts jointly operate a hazardous materials response team. A City operated dispatch center provides communication services for all critical services in Gunnison and Hinsdale counties.

The City of Gunnison is organized under the Council-Manager form of government. The five-member City Council is responsible for the legislative function of the municipality such as establishing policy, passing ordinances, appropriating funds, and developing an overall vision. The Manager's role is to implement the policies and course that has been established by the Council. The City is also a Colorado home rule municipality, and has adopted a home rule charter that acts as the City's basic governing document over local issues; however, State law continues to prevail over statewide concerns.

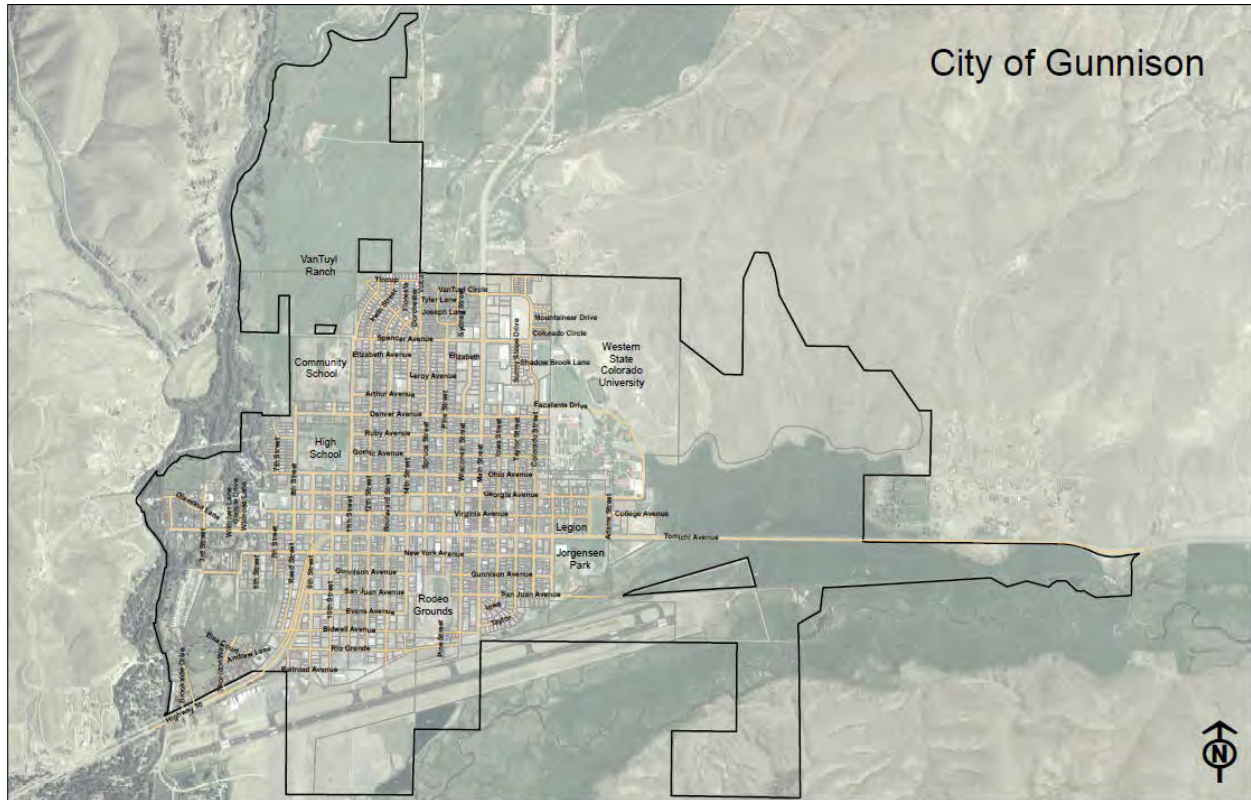
## Geography Quickfacts

Area (square miles)	4.75
Population (2016 estimate)	6,261
Population per Square Mile	1,810.7
Elevation	7,703 ft
Average Low Temperature	21.0 °F
Average High Temperature	55.2 °F
Average Total Precipitation	11"/year
Average Snowfall	50"/year

Source: U.S. Census Bureau; NOAA



# City Profile



The above map depicts the city limits of the City of Gunnison.

The City of Gunnison, located in the west-central Rocky Mountains, is approximately 180 miles west of the front-range metropolitan areas and about 140 miles from Grand Junction, Colorado. US Highway 50 traverses across Gunnison County and serves as a primary transportation corridor for the region. Colorado State Highway 135, which is Main Street in the City, is the primary access corridor to Crested Butte. The Colorado Department of Transportation reports 8,600 average daily trips at the intersection of Spencer Street and State Highway 135, in the northern commercial corridor of the City and counts at the intersection of US Highway 50 and State Highway 135 is 10,000 average daily trips. The Gunnison-Crested Butte Regional Airport, located in the City, can accommodate the airlines' largest aircraft, and the airport is often used for training and testing aircraft under high altitude conditions.





# City Profile

People QuickFacts		
	Gunnison	Colorado
<b>Population</b>		
Population estimates, July 1, 2016, (V2016)	6,261	5,540,545
Population estimates base, April 1, 2010, (V2016)	5,829	5,029,324
Population, percent change - April 1, 2010 (estimates base) to July 1, 2016, (V2016)	7.40%	10.20%
Population, Census, April 1, 2010	5,854	5,029,196
<b>Age and Sex</b>		
Persons under 5 years, percent, July 1, 2016, (V2016)	X	6.10%
Persons under 5 years, percent, April 1, 2010	4.60%	6.80%
Persons under 18 years, percent, July 1, 2016, (V2016)	X	22.80%
Persons under 18 years, percent, April 1, 2010	15.90%	24.40%
Persons 65 years and over, percent, July 1, 2016, (V2016)	X	13.40%
Persons 65 years and over, percent, April 1, 2010	7.70%	10.90%
Female persons, percent, July 1, 2016, (V2016)	X	49.70%
Female persons, percent, April 1, 2010	44.70%	49.90%
<b>Race and Hispanic Origin</b>		
White alone, percent, July 1, 2016, (V2016)	X	87.50%
Black or African American alone, percent, July 1, 2016, (V2016)	X	4.50%
American Indian and Alaska Native alone, percent, July 1, 2016, (V2016)	X	1.60%
Asian alone, percent, July 1, 2016, (V2016)	X	3.30%
Native Hawaiian and Other Pacific Islander alone, percent, July 1, 2016, (V2016)	X	0.20%
Two or More Races, percent, July 1, 2016, (V2016)	X	3.00%
Hispanic or Latino, percent, July 1, 2016, (V2016)	X	21.30%
White alone, not Hispanic or Latino, percent, July 1, 2016, (V2016)	X	68.60%
<b>Population Characteristics</b>		
Veterans, 2011-2015	234	391,725
Foreign born persons, percent, 2011-2015	5.10%	9.80%
<b>Housing</b>		
Housing units, July 1, 2016, (V2016)	X	2,339,118
Housing units, April 1, 2010	2,645	2,212,898
Owner-occupied housing unit rate, 2011-2015	36.30%	64.30%
Median value of owner-occupied housing units, 2011-2015	\$203,100	\$247,800
Median selected monthly owner costs -with a mortgage, 2011-2015	\$1,224	\$1,577
Median selected monthly owner costs -without a mortgage, 2011-2015	\$322	\$419
Median gross rent, 2011-2015	\$818	\$1,002
Building permits, 2016	X	38,974



# City Profile

<b>Families and Living Arrangements</b>		
Households, 2011-2015	2,148	2,024,468
Persons per household, 2011-2015	2.41	2.55
Living in same house 1 year ago, percent of persons age 1 year+, 2011-2015	67.10%	80.80%
Language other than English spoken at home, percent of persons age 5 years+, 2011-2015	10.80%	16.90%
<b>Education</b>		
High school graduate or higher, percent of persons age 25 years+, 2011-2015	90.30%	90.70%
Bachelor's degree or higher, percent of persons age 25 years+, 2011-2015	39.90%	38.10%
<b>Health</b>		
With a disability, under age 65 years, percent, 2011-2015	4.90%	7.20%
Persons without health insurance, under age 65 years, percent	17.30%	8.60%
<b>Economy</b>		
In civilian labor force, total, percent of population age 16 years+, 2011-2015	75.30%	67.60%
In civilian labor force, female, percent of population age 16 years+, 2011-2015	72.10%	62.60%
Total accommodation and food services sales, 2012 (\$1,000)	24,057	13,617,654
Total health care and social assistance receipts/revenue, 2012 (\$1,000)	42,300	29,488,161
Total manufacturers shipments, 2012 (\$1,000)	2,842	50,447,098
Total merchant wholesaler sales, 2012 (\$1,000)	D	77,034,971
Total retail sales, 2012 (\$1,000)	142,272	67,815,200
Total retail sales per capita, 2012	\$24,147	\$13,073
<b>Transportation</b>		
Mean travel time to work (minutes), workers age 16 years+, 2011-2015	11.6	24.8
<b>Income and Poverty</b>		
Median household income (in 2015 dollars), 2011-2015	\$35,871	\$60,629
Per capita income in past 12 months (in 2015 dollars), 2011-2015	\$16,854	\$32,217
Persons in poverty, percent	34.00%	11.00%

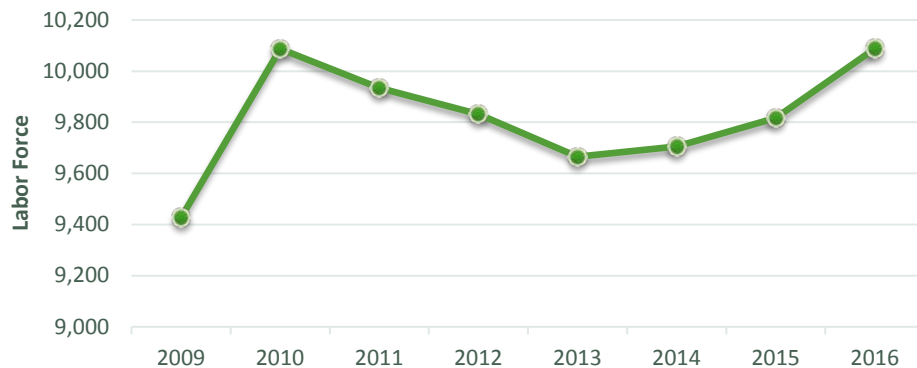
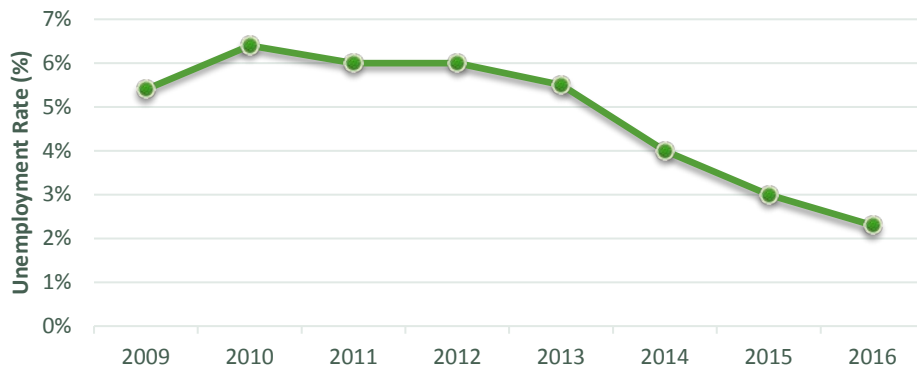
Source: U.S. Census Bureau



## Economic Characteristics

### Gunnison County Unemployment

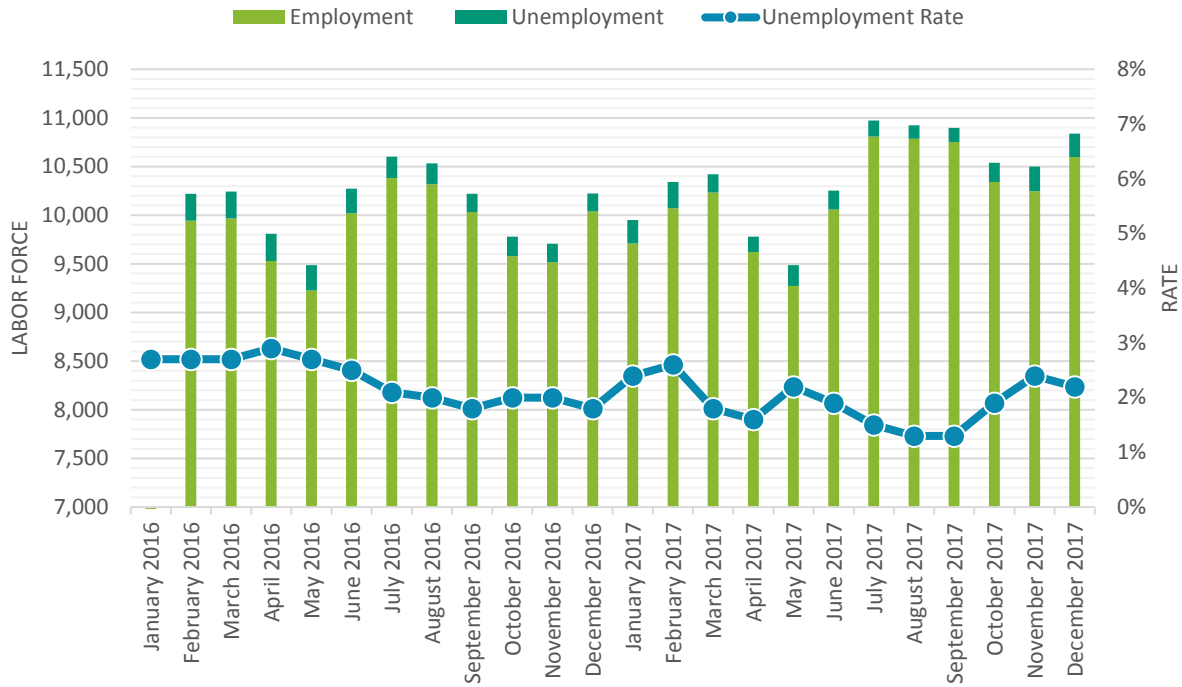
Year	Civilian Labor Force	Employment	Unemployment	Unemployment Rate
2009	9,427	8,915	512	5.4%
2010	10,087	9,439	648	6.4%
2011	9,935	9,336	599	6.0%
2012	9,832	9,244	588	6.0%
2013	9,665	9,137	528	5.5%
2014	9,705	9,313	392	4.0%
2015	9,817	9,526	291	3.0%
2016	10,088	9,855	233	2.3%



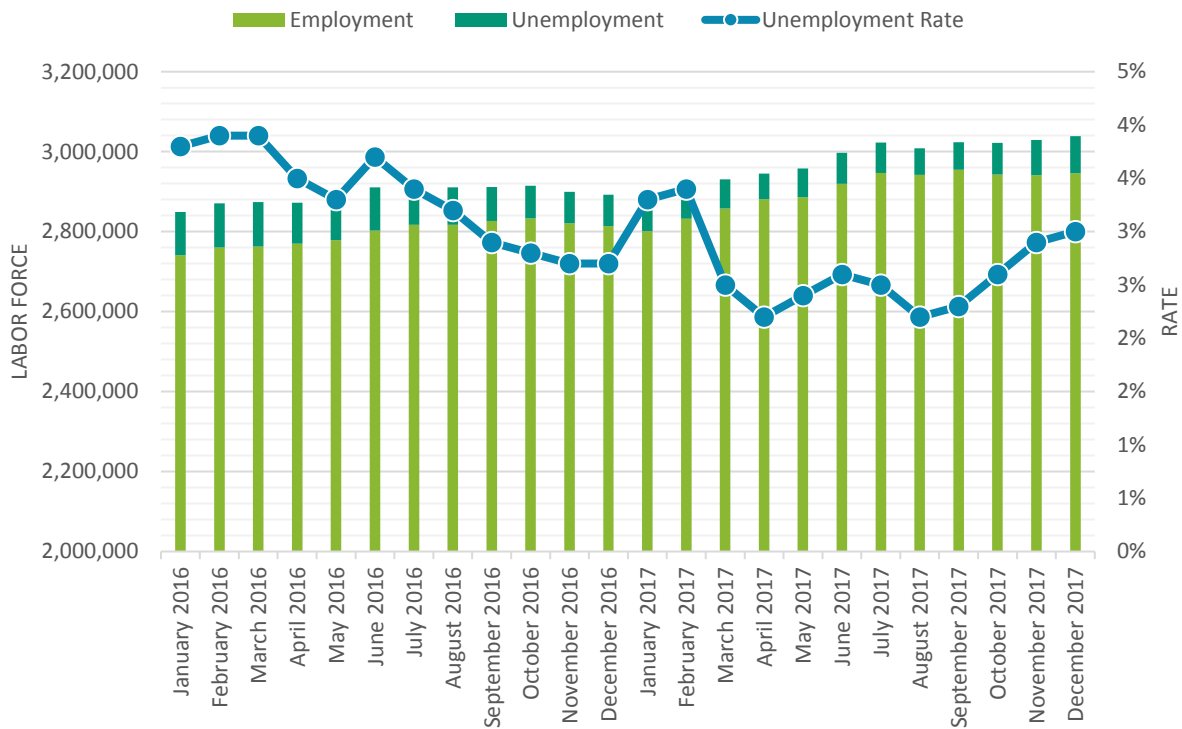
Source: Colorado Department of Labor and Employment



### Gunnison County Labor Force Information



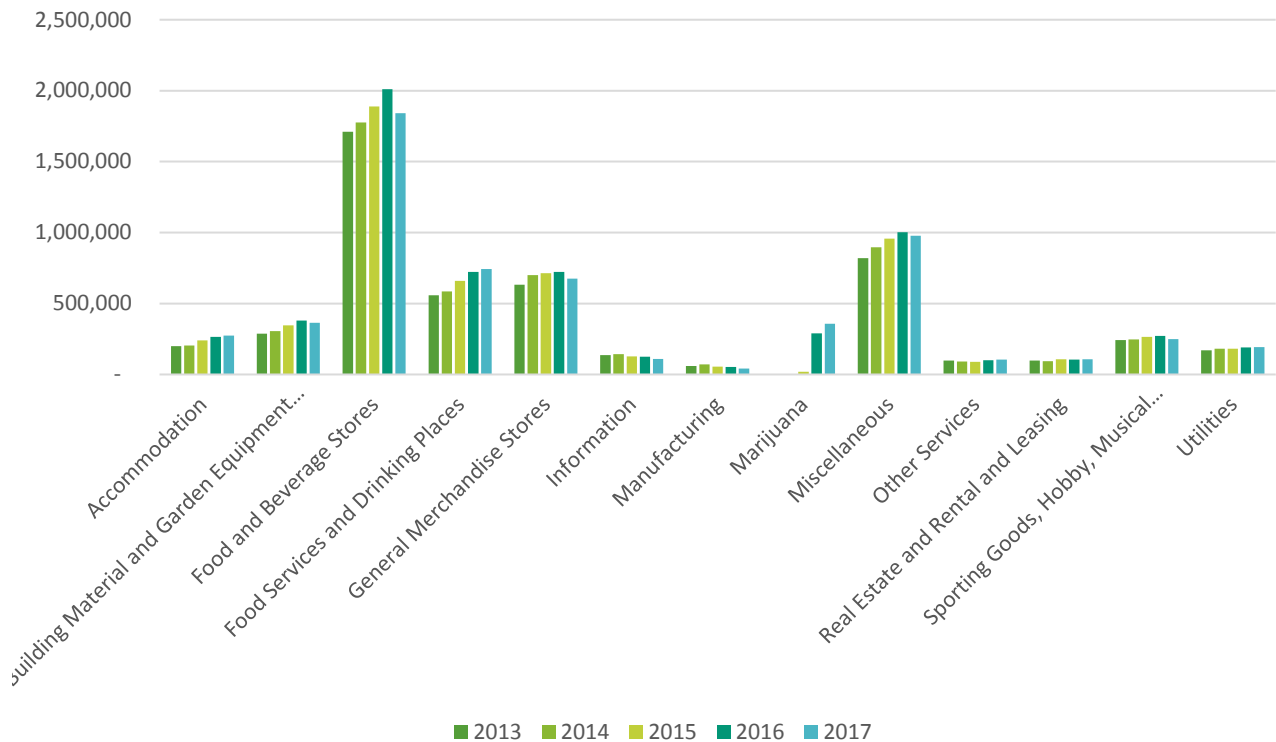
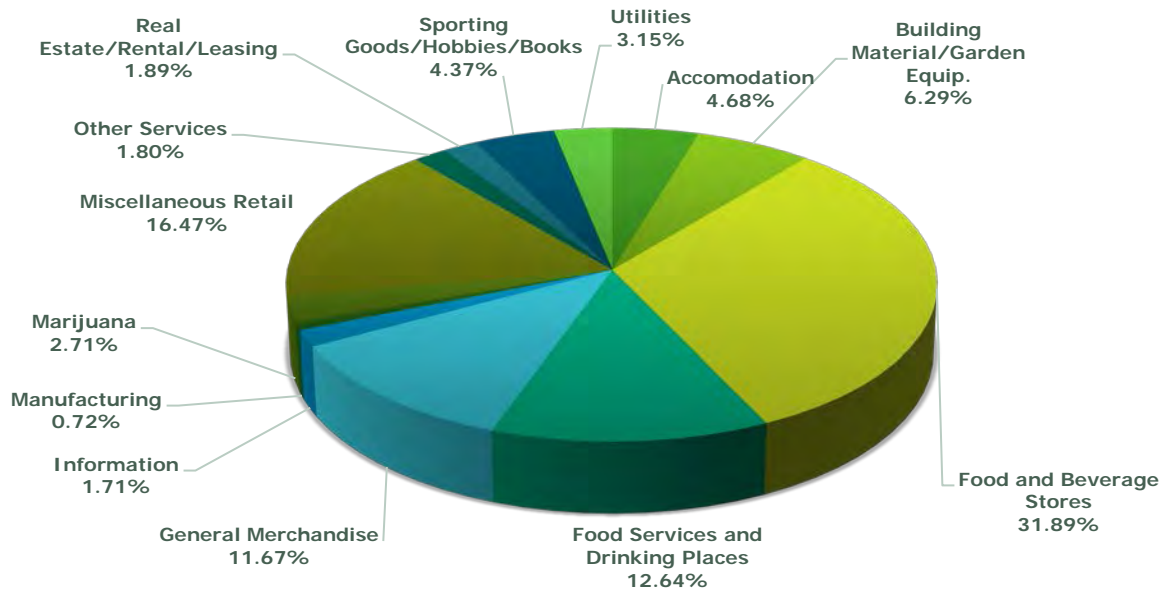
### Colorado Labor Force Information



Source: Colorado Department of Labor and Employment



2017 YTD November Sales Tax Revenues

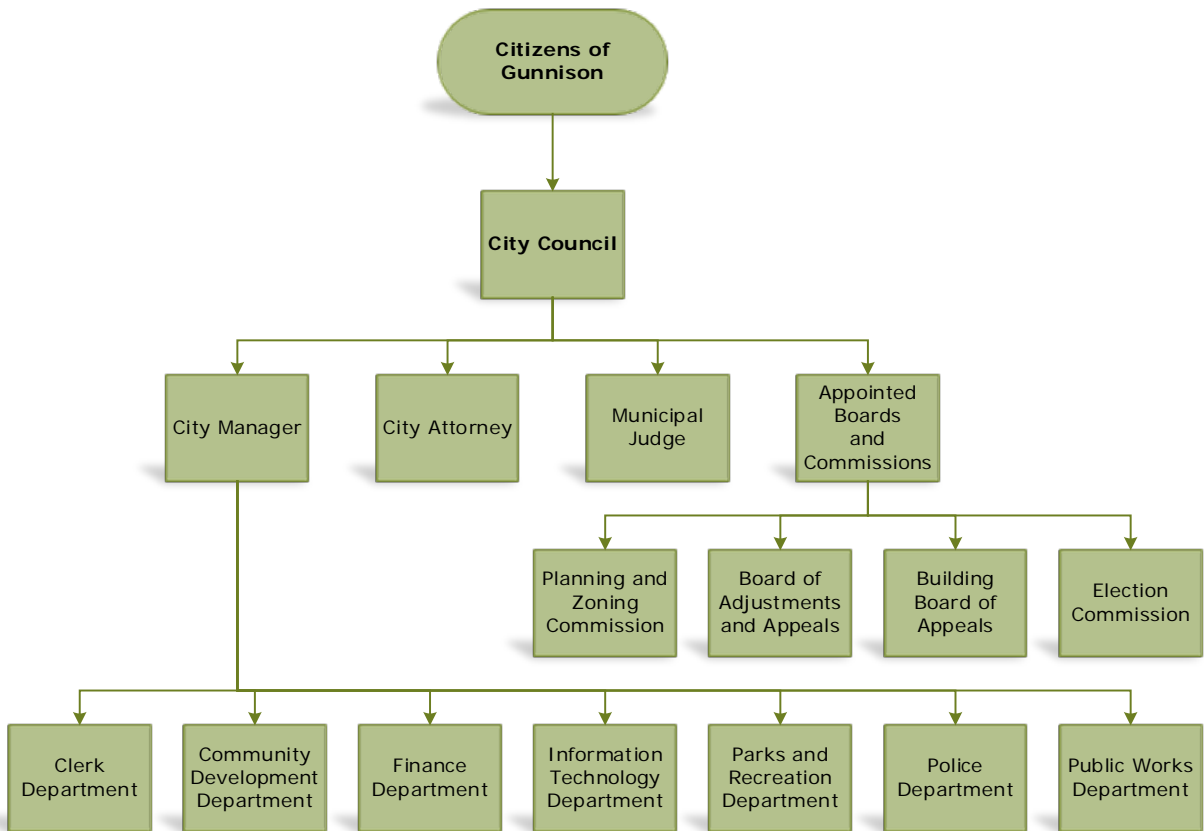






# Financial Structure

## Organizational Structure



## City Council with Term Expirations



**Mayor**  
Jim Gelwicks- 2021



**Mayor Pro Tem**  
Jim Miles - 2021



**Councilor**  
Bob Drexel - 2019



**Councilor**  
Leia Morrison - 2019

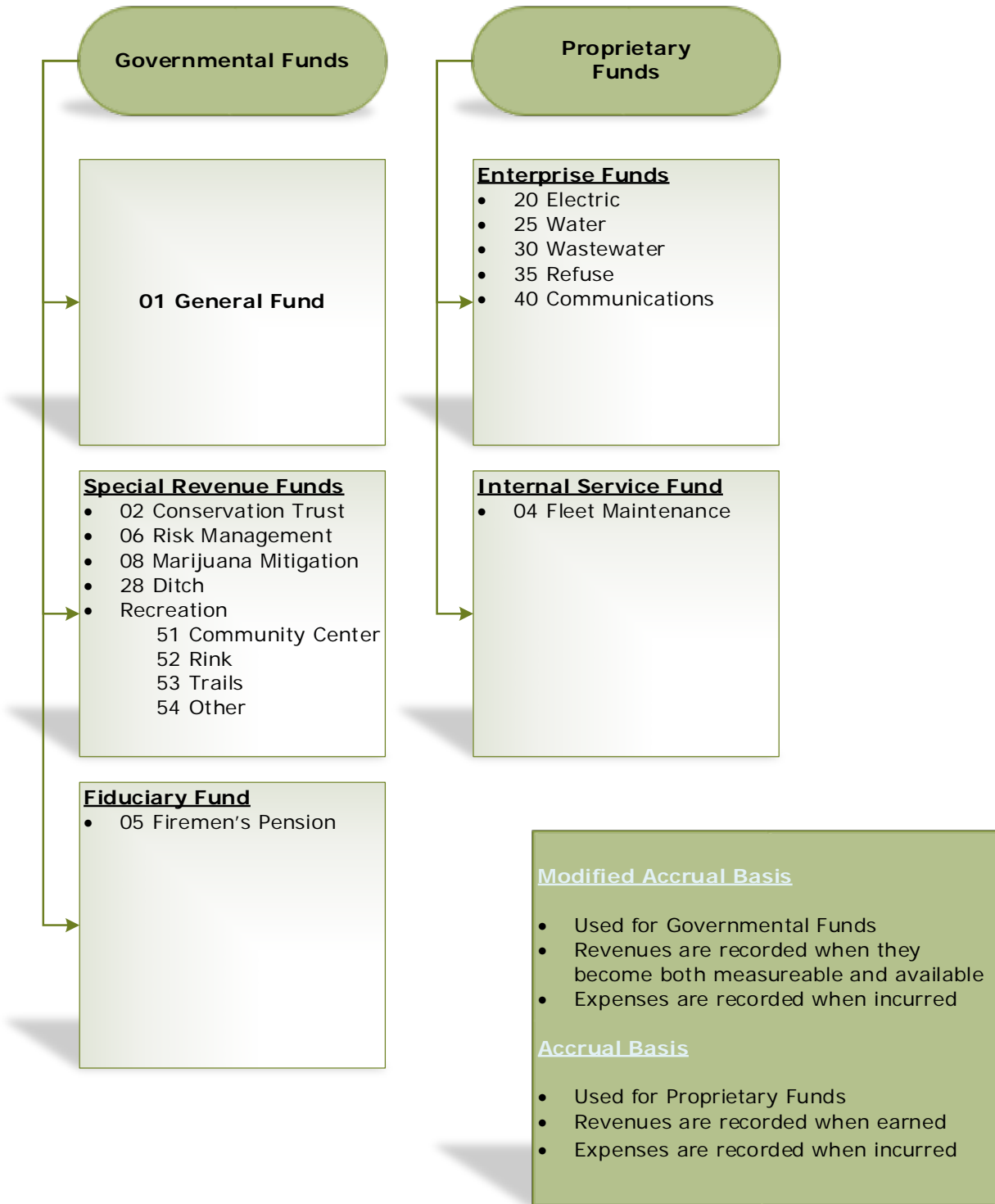


**Councilor**  
Mallory Logan - 2019



# Financial Structure

## Budgetary Fund Structure





## Fund Descriptions

### **General Fund**

- The General Fund accounts for resources of the City which are not required legally or by sound financial management to be accounted for in another fund. Ordinary operations of the City such as public safety, administration and other activities financed from taxes and general revenues are reflected in this fund.
- Basis of Budgeting - Modified Accrual

### **Conservation Trust**

- This fund is used to account for the State of Colorado Lottery funds allocated to the City solely for recreational uses.
- Basis of Budgeting - Modified Accrual

### **Risk Management**

- This fund is used to account for any potential risks, which are currently not covered by any of the City's various insurance policies.
- Basis of Budgeting - Modified Accrual

### **Marijuana Mitigation**

- This fund accounts for the 5% Special Marijuana Sales Tax and uses according to the 2014 ballot language.
- Basis of Budgeting - Modified Accrual

### **Ditch**

- This fund accounts for monies expended to maintain the City's in-town ditch system.
- Basis of Budgeting - Modified Accrual

### **Firemen's Pension**

- This fund is used to account the defined benefit pension plan for volunteer firefighters as authorized by State of Colorado statutes.
- Basis of Budgeting - Modified Accrual

### **Electric**

- This fund is used to account for the purchase and resale of electric power to more than 4,400 customers.
- Basis of Budgeting - Accrual

### **Water**

- This fund is used to account for costs associated with provision of potable water to approximately 2,200 businesses and residents within the City limits.
- Basis of Budgeting - Accrual

### **Wastewater**

- This fund is used to account for the collection and processing of wastewater for 2,075 customers within the City and numerous County residents.
- Basis of Budgeting - Accrual

### **Refuse**

- This fund is used to account for refuse collection for approximately 1,800 residential customers and 90 commercial locations.
- Basis of Budgeting - Accrual

### **Communications**

- This fund is used to account for the operations of the emergency service communication center.
- Basis of Budgeting - Accrual

### **Recreation**

- This fund is used to account for the operations of the City's Community Center, ice rink, trail system and other recreational activities.
- Basis of Budgeting - Accrual

### **Fleet Maintenance**

- This fund is used to account for maintenance of all City vehicles and equipment.
- Basis of Budgeting - Accrual



## Department Descriptions

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### City Council

The City Council is comprised of five members, one of whom serves as the Mayor. The Council is the legislative and governing body of the city with the power and authority to adopt laws, ordinances, and resolutions.

- Elects Mayor and Mayor Pro Tem
- Appoints the City Manager, City Attorney and Municipal Judge
- Appoints Community Members to Boards and Commissions
- Appoints City Clerk and Finance Director by Recommendation of the City Manager
- Determines its Own Organization, Rules and Order of Business
- Constitutes the Board of Health and Safety of the City
- Serve on various Boards, Commissions and Committees that Meet Outside of City Council

### City Manager

The City Manager is the Chief Administrative Officer for the City and is responsible to the City Council regarding the efficient operation of all services to City residents.

- Administrative Oversight—Business Operations
- Personnel Director—Human Resource
- Performance Review—Employee Evaluations
- Spokesperson—Represent City
- Public Relations—Outreach/Response
- Emergency Management—Coordination
- Council Liaison—Report and Execute
- Project Management—Coordinate Work Plans
- Grant Solicitation—Write/Review/Present
- Intergovernmental—Create Relations
- City Attorney—Coordinate/Liaison
- City Regulations—Monitor/Enforce
- Purchasing / Bids—Oversight/Policy
- Policies / Procedures—Review/Update
- Staff Support—Work Through Issues



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#### City Manager

Russell Forrest

[rforrest@gunnisonco.gov](mailto:rforrest@gunnisonco.gov)

970-641-8080

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### City Clerk

The City Clerk is the record custodian and election official of the City.

- City Council Support - packet preparation, legal documents, ensure transparency
- Municipal Court Services - process citations, collection of fines, support during court sessions
- Municipal Elections - regular and special municipal elections, education for candidates and compliance with Fair Campaign Practices Act
- Liquor Licensing - new licensing and renewals



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#### City Clerk

Erica Boucher

[eboucher@gunnisonco.gov](mailto:eboucher@gunnisonco.gov)

970-641-8080

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# Financial Structure

- Municipal Records - maintain City records and preserve historic documents
- Public Information Processing - maintain City website, Facebook and app pages
- City Hall Services - maintenance
- Miscellaneous Services - boards and committees

## Community Development

The Community Development Department administers the Land Development Code (LDC) of the City of Gunnison Municipal Code, provides building inspections and staffs the City of Gunnison Fire Department.

- Building Permit Processing
- Development Application Processing - Subdivision, Conditional Use, Zoning, etc.
- Development Plan Reviews
- Fire / Investigation/ Education
- Fire Code / Housing Code Inspections
- Zoning Interpretations
- Commission / Boards
  - Planning and Zoning Commission,
  - Zoning Board of Adjustments and Appeals,
  - Building Board of Appeals
- FEMA Administration
- License Agreements
- Sign Permit Processing
- 3-Mile Plan Review—County Referrals
- Grant Processing and Administration
- Events - Community Clean Up / Ana's Pledge Bicycle Rodeo



### Community Development

#### Director

Steve Westbay

swestbay@gunnisonco.gov

970-641-8090



## Finance Department

The Finance Department coordinates the financial and accounting operations for all of the programs and services offered by the City in accordance with State law, the City Charter, applicable ordinances and policies of the City Council.

- Accounts Payable Processing
- Accounts Receivable Processing
- Budgeting
- Capital Planning
- Cash Receipting
- Debt Obligations Accounting
- Fixed Asset Accounting
- General Accounting Functions
- Payroll Processing including Employment Law and Compensation/Benefits Management
- Risk Management
- Sales and Use Tax Processing and Analysis



### Finance Director

Ben Cowan

bcowan@gunnisonco.gov

970-641-8070





# Financial Structure

- Fiscal Office for Gunnison/Hinsdale Combined Emergency Telephone Services Authority
- Fiscal Office for Firemen’s Pension Fund
- Treasury Management
- Investments, Cash Management, and Banking
- Utility Billing

## Information Technology Department

The Information Technology Department provides computer, network, and phone hardware, software and support for various City offices.

- Networking Infrastructure—equipment, wiring, wireless access
- Servers and Computing Environment Management
- Server and Systems Backup
- Software Installation, Updates and Patching
- Manage Users and Systems Access
- Phone Systems and Voicemail
- Systems Security
- Other Equipment—including printers / copiers, faxes, video surveillance
- Computer Working Group



**IT Director**  
**Mike Lee**  
 mlee@gunnisonco.gov  
 970-641-8179



## Parks and Recreation Department

The Parks and Recreation Department provides a variety of quality recreation programs and events. The department develops and maintains parks and other recreation facilities.

### RECREATION

- Recreation Programs / Research
- Softball / Baseball / Pickleball / Hockey
- Community / Aquatics Maintenance
- Ice Rink Operations / Programs
- Program / Event Registrations
- Cranor Hill Operations

### PARKS

- Playground Inspections / Maintenance
- City Parks Maintenance
- Landscaping, Mowing and Irrigations Systems
- Field Prep for all Sports
- Restroom Maintenance
- Outdoor Courts & Sports Equip. Maintenance
- Snow Removal
- Potable Well Testing - (Hartman, Taylor, Cranor)



**Parks and Recreation  
 Director**  
**Dan Ampietro**  
 dampietro@gunnisonco.gov  
 970-641-8060





# Financial Structure

## Police Department

The basic functions of the Police Department are to provide law enforcement to the incorporated areas the City of Gunnison. Officers respond to calls for service, rendering first responder medical assistance, investigating crimes against persons and property, organizing command functions for disasters, and other events as necessary. In addition, the Gunnison Regional Communications Center coordinates, supports and maintains many systems including the 9-1-1 information database.

### POLICE

- Traffic Patrol / Pedestrian Safety
- Emergency / Alarm Response
- Investigations / Criminal / Accidents
- Critical Incident Response / Maintenance
- Medical Assists / Prisoner Transports
- Prevention Activities
- Parking and Nuisance Issues
- School Issues / Security
- Animal Calls / Shelter Care
- Background Checks / VIN Inspections

### COMMUNICATIONS

- Answer 911
- Dispatch all Emergency Services
- Monitor Phone Lines / Radios
- Criminal History Checks

## Public Works Department

The Public Works Department consists of the following departments:

- Electric – The Electric Department oversees two electric substations and approximately 50 miles of overhead and underground electric lines. The City of Gunnison electric system serves approximately 4262 electric customers.
  - Line Extensions / Repair / Maintenance
  - Transformers / Poles / Maintenance
  - Metering / Equipment Maintenance
  - Street Light Maintenance
- Water & Sewer – The Sewer & Water Department is responsible for supplying fresh water to City of Gunnison customers, wastewater collection and the City irrigation ditch. The City water and sewer system consists of approximately 34 miles of water lines, 30 miles of sewer lines, 3 water storage tanks which hold over 2 million gallons of water, 9 water wells and 25 miles of irrigation ditch.
  - Water & Sewer Service Lines / Maintenance
  - Well Operations / Maintenance
  - Water Quality Testing



### Police Chief

Keith Robinson

krobinson@gunnisonco.gov

970-641-8200



### Public Works Director

David Gardner

dgardner@gunnisonco.gov

970-641-8020





## Financial Structure

- Irrigation Ditches / Hydrant Repair / Maint.
  - Meter Installation / Repair / Tests
- Waste Water Collection – The Waste Water Treatment Plant is located off of McCabe's Lane. Click [here](#) for directions. The phone number for the plant is 641-8040. Call for information about drinking water testing. The plant has the capacity to treat wastewater for about 17,000 people.
  - System Operations / Repair / Maintenance
  - Lab Operations / Sampling / Testing
  - Biosolids Removal / Composting
- Refuse and Recycling – The Refuse and Recycling Department is responsible for refuse and recycle collection within the City limits.
  - Daily Refuse Pick Up / Routes
  - Dumpster / Street Can Maintenance
  - Recycling Pick Up / Routes
- Streets & Alleys – The Streets & Alleys Department is responsible for maintain approximately 35 centerline miles of City streets and 24 miles of alleys, including plowing, signage, street trees, sidewalks. This department also maintains the trails though the Van Tuyl Ranch.
  - Snow Removal
  - Asphalt Patching / Street Sweeping
  - Street Inspection / Painting / Maintenance
  - Welding / Bike Racks / Benches, Bus Stop, etc.
  - Sidewalk & Trails Installation / Maintenance
  - Sign Installation / Maintenance
  - Tree and Concrete Program
- Fleet Department – The Fleet Department maintains the entire fleet of City vehicles, approximately 136 vehicles and various pieces of equipment.
  - Vehicle Services / Repair / Maintenance
  - Heavy Equipment Repair / Maintenance
  - Parts Inventory / Procurement
  - Small Engine Repair / Maintenance
  - Welding / Fabrication
  - Building Repair / Maintenance



# Fund Details

## *General Fund*

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## *Special Revenue Funds*

*Conservation Trust*

*Risk Management*

*Marijuana Mitigation*

*Ditch*

*Recreation*

...

## *Fiduciary Fund*

*Firemen's Pension*

...

## *Enterprise Funds*

*Electric*

*Water*

*Wastewater*

*Refuse*

*Communications*

...

## *Internal Service Fund*

*Fleet Maintenance*

...

## *Cost Allocation Plan*

**CITY OF GUNNISON  
GENERAL FUND  
SUMMARY**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
	TAXES	6,322,461	6,602,440	6,522,659	6,522,659	6,805,552	7,093,850
	PERMITS/LICENSES	113,812	116,562	77,714	77,714	176,576	90,075
	INTERGOVERNMENTAL	625,648	401,868	780,430	933,430	349,151	755,884
	CHARGES FOR SVCS	297,864	263,631	270,466	271,276	270,125	273,705
	FINES/FORFEITURES	25,740	26,935	28,760	28,760	19,955	25,700
	MISCELLANEOUS	235,534	68,652	49,600	90,155	134,280	58,050
	INTEREST	17,129	(3,649)	26,400	26,400	34,236	31,000
	TRANSFERS IN	986,778	39,000	258,936	258,936	258,936	169,686
	<b>TOTAL REVENUE</b>	<b>8,624,966</b>	<b>7,515,439</b>	<b>8,014,965</b>	<b>8,209,330</b>	<b>8,048,811</b>	<b>8,497,950</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	967,777	1,331,777	1,255,826	1,335,826	1,273,670	1,376,593
	PUBLIC SAFETY	2,184,488	2,322,563	2,588,365	2,594,365	2,580,796	2,847,760
	PUBLIC WORKS	1,575,977	1,611,903	2,538,714	2,355,114	2,071,007	1,930,799
	CAPITAL OUTLAY	2,268,833	920,185	534,979	1,272,568	833,849	592,055
	RECREATION & PARKS	985,752	996,200	1,195,914	1,206,469	1,200,278	1,359,737
	GRANTS/ECON DEV/EVENTS	251,946	293,575	293,899	293,899	292,679	337,352
	TRANSFERS OUT	108,775	174,677	376,726	399,726	599,727	724,995
	<b>TOTAL EXPENDITURES</b>	<b>8,343,548</b>	<b>7,650,880</b>	<b>8,784,424</b>	<b>9,457,968</b>	<b>8,852,006</b>	<b>9,169,291</b>
	Revenues Over (Under) Expenditures	281,419	(135,441)	(769,459)	(1,248,638)	(803,194)	(671,341)
	<b>Beginning Fund Balance</b>	<b>4,488,046</b>	<b>4,769,466</b>	<b>4,083,384</b>	<b>4,634,030</b>	<b>4,634,030</b>	<b>3,830,836</b>
	<b>Ending Fund Balance</b>	<b>4,769,466</b>	<b>4,634,030</b>	<b>3,313,925</b>	<b>3,385,393</b>	<b>3,830,836</b>	<b>3,159,496</b>
	Ending Fund Balance % of Total Expenditures	57%	61%	38%	36%	43%	34%
	Ending Fund Balance Analysis						
	Unreserved Fund Balance	3,309,642	3,309,642	3,309,642	3,309,642	3,828,218	2,894,921
	Real Estate Transfer Assessment	2,616	2,617	2,619	2,618	2,618	2,619
	Strategic Plan Implementation	0	0	212,445	0	0	261,956
	Capital Replacement Reserve						
	2018 Ladder Firetruck	0	0	200,000	0	0	0
		4,769,466	4,634,030	3,313,925	3,385,393	3,830,836	3,159,496
	Ending Unreserved Fund Balance % of Total Expenditures						33%

**Reserve Calculation**

Total Expenditures		9,169,291
Less: Adjustments to Expenditures per Fund Balance Policy		
Grant Funded Highway 50 Pedestrian Crossing Project (roll forward)		(396,805)
Expenditures Subject to Reserve Requirement		8,772,486
Minimum Unreserved Fund Balance	33% of expenditures ----->	2,894,920
Maximum Unreserved Fund Balance	40% of expenditures ----->	3,508,994
Remaining Available for Appropriations		0
Available Funds Remaining @ 100% (Projections or revenue reductions)		0

**CITY OF GUNNISON  
SALES TAX COMPLIANCE TABLE**

**SALES AND USE TAX REVENUE** **FY2018** **\$5,157,585** **100%**

\* Note: This table encompasses 3% of the total 4% sales tax rate (non-recreation uses)

**ALLOCATION PER ORDINANCE #2, SERIES 2009:**

STREET IMPROVEMENT COMMITMENT	\$1,547,275	30%
CAPITAL IMPROVEMENT COMMITMENT	\$515,758	10%
GENERAL FUND COMMITMENT (Remainder)	\$3,094,551	60%

**USE OF FUNDS BY PURPOSE:**

**STREET & ALLEY**

**EXPENSES:**

Street & Alley Administration	01-4033	\$59,016	
Street & Alley Maintenance	01-4034	\$561,323	
Street Improvements	01-4035	\$1,655,684	
	<b>Sub-Total</b>	<b>\$2,276,023</b>	

**Less Projects from Cash Reserves or Other Funding Sources**

Add'l MV Tax	01-3103	\$18,623	
Hwy 50 Maint. Agreement	01-3306	\$33,683	
St. of Colorado - H.U.T.F.	01-3307	\$161,024	
Transportation Alternatives Program	01-3301	\$443,844	
	<b>Sub-Total</b>	<b>\$657,174</b>	

**Total Street & Alley Expense** **\$1,618,849** **31.4%**

<b>Over (Under) Commitment</b>	<b>\$71,573</b>
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**CAPITAL IMPROVEMENT**

**EXPENSES:**

Capital Improvements		\$592,055	
	<b>Sub-total</b>	<b>\$592,055</b>	

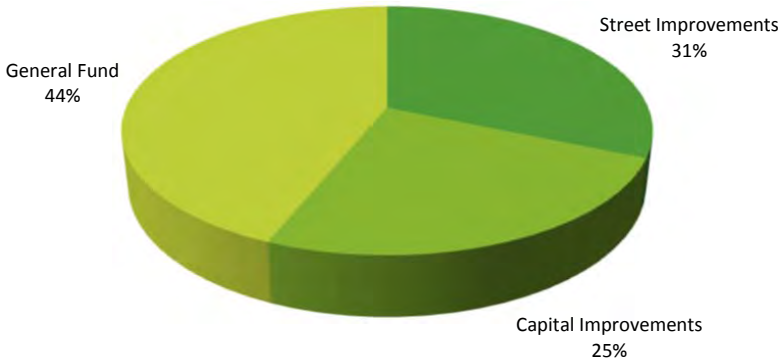
Capital Purchases for Fleet (Transfer Out)		\$686,393	
	<b>Sub-total</b>	<b>\$686,393</b>	

**Less Capital Projects from Cash Reserves or other funding:**

None		\$0	
	<b>Sub Total</b>	<b>\$0</b>	

**Total Capital Expense** **\$1,278,448** **24.8%**

<b>Over (Under) Commitment</b>	<b>\$762,690</b>
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**CITY OF GUNNISON  
PROPERTY TAX CALCULATION**

TAX YEAR	2014		2015		2016		2017	
DESCRIPTION	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL
Vacant Land	4,133,560	5.97%	3,954,810	5.42%	3,767,070	5.17%	3,963,810	5.24%
Residential	23,199,720	33.49%	27,455,930	37.66%	27,732,650	38.03%	27,083,080	35.80%
Commercial	37,830,320	54.62%	37,129,680	50.92%	36,803,780	50.47%	39,693,770	52.47%
Industrial	855,930	1.24%	938,500	1.29%	1,014,100	1.39%	1,120,030	1.48%
Agricultural	44,670	0.06%	47,190	0.06%	47,140	0.06%	49,410	0.07%
Natural Resources	20	0.00%	20	0.00%	20	0.00%	20	0.00%
State Ass'd (Pub Util)	3,200,840	4.62%	3,384,780	4.64%	3,552,950	4.87%	3,735,110	4.94%
	<b>69,265,060</b>	<b>100.00%</b>	<b>72,910,910</b>	<b>100.00%</b>	<b>72,917,710</b>	<b>100.00%</b>	<b>75,645,230</b>	<b>100.00%</b>
<b>MILL LEVY</b>	<b>3.868</b>		<b>3.868</b>		<b>3.868</b>		<b>3.868</b>	
Property Taxes (Gross)	267,917		282,019		282,046		292,596	
Less: Treasurer's Fees	(5,358)		(5,640)		(5,641)		(5,852)	
Uncollectible	(1,340)		(1,410)		(1,410)		(1,463)	
<b>Property Taxes (Net)</b>	<b>261,219</b>		<b>274,969</b>		<b>274,995</b>		<b>285,281</b>	

**\*\*2018 Budget based on preliminary property tax certification of \$75,817,020, with net revenues calculated at \$285,929.  
Actual property tax certification = \$75,645,230. Assessor adjustments since preliminary certification have resulted in a decrease of \$171,790 assessed valuation, or \$648 in net revenue.**

CITY OF GUNNISON  
GENERAL FUND

01 REVENUE SUMMARY

2016 Actual Revenues vs. 2017 Estimated Revenues	7.1%
2017 Revenues Under (Over) Budget	160,519
2017 Budgeted Revenues vs. 2018 Budget Request	3.5%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
3101	Property Tax	261,095	273,900	274,995	274,995	274,995	285,929
3102	Specific Ownership Tax	15,861	16,022	17,738	17,738	15,558	15,814
3103	Add'l Motor Vehicle Tax	19,062	19,395	19,876	19,876	17,412	18,623
3104	City Sales Tax	4,230,642	4,560,457	4,531,018	4,531,018	4,788,480	4,916,142
3105	County Sales Tax	675,097	727,638	719,979	719,979	760,890	781,175
3106	City Use Tax	202,057	224,337	194,750	194,750	235,554	241,443
3107	Cigarette Tax	15,128	15,180	15,000	15,000	15,199	15,000
3108	Occupation Tax-Phones	6,715	6,496	6,732	6,732	6,218	6,031
3109	Pen/Int on Delinq Prop Tx	1,295	918	770	770	770	1,000
3110	Cable Franchise Tax	17,107	17,691	17,340	17,340	17,340	17,379
3111	Nat'l Gas Franchise Tax	132,198	112,378	116,280	116,280	116,280	120,000
3112	Electric Franchise	260,176	277,723	296,270	296,270	290,281	329,113
3113	Water Franchise	30,052	37,401	33,984	33,984	39,344	39,388
3114	Sewer Franchise	59,363	68,311	56,967	56,967	66,928	73,813
3115	Pen/Int on Delinq Sales Tax	4,915	12,951	2,000	2,000	4,500	4,000
3116	State Marijuana Taxes	1,664	42,593	40,000	40,000	40,000	40,000
3117	Severance Tax	343,743	137,677	130,000	130,000	54,842	130,000
3118	Public Improvements Fee	38,090	38,424	38,760	38,760	52,315	50,000
3119	Wireless Network Fee	8,200	12,948	10,200	10,200	8,647	9,000
<b>TAXES</b>		<b>6,322,461</b>	<b>6,602,440</b>	<b>6,522,659</b>	<b>6,522,659</b>	<b>6,805,552</b>	<b>7,093,850</b>
3204	Liquor Licenses	7,896	8,195	8,000	8,000	8,874	8,000
3205	City Sales Tax Licenses	9,117	9,647	9,314	9,314	13,300	16,625
3206	Animal Licenses	393	195	400	400	302	350
3208	Comm. Dev. Permit/Lic.	45,907	58,475	45,900	45,900	120,000	45,000
3210	Marijuana Sales License	50,500	40,000	14,000	14,000	34,000	20,000
3212	Transient Merchant App.	0	50	100	100	100	100
<b>PERMITS/LICENSES</b>		<b>113,812</b>	<b>116,562</b>	<b>77,714</b>	<b>77,714</b>	<b>176,576</b>	<b>90,075</b>
3301	Federal Grants	4,267	0	443,844	571,844	0	443,844
3302	State Grants	189,662	1,431	0	25,000	25,000	0
3303	Local Grants	1,000	1,500	0	0	0	0
3304	Mineral Leasing	143,051	170,218	80,000	80,000	62,798	60,000
3306	State Maintenance Agrmt	29,937	28,282	32,540	32,540	42,828	33,683
3307	Hwy User's Trust Fund	157,801	159,063	166,713	166,713	161,192	161,024
3308	Fire Protection District	9,220	7,521	8,000	8,000	8,000	8,000
3310	Hazmat Reimbursements	347	799	0	0	0	0
3320	GOCO Grants	52,000	5,857	0	0	0	0
3327	POST Grant - Police	14,488	0	15,810	15,810	15,810	15,810
3328	Law Enforcement Advocate	23,875	27,196	33,523	33,523	33,523	33,523
<b>INTERGOVERNMENTAL</b>		<b>625,648</b>	<b>401,868</b>	<b>780,430</b>	<b>933,430</b>	<b>349,151</b>	<b>755,884</b>
3401	Court Cost	2,299	2,020	2,244	2,244	812	2,000
3402	Comm. Dev. Services	466	577	0	0	300	250
3403	Police Dept. Services	20,025	19,192	20,400	20,400	20,400	20,400
3404	City Clerk Services	38	0	0	0	0	0
3405	Animal Control Services	1,935	980	918	918	1,000	1,000
3406	Recreation Programs	160,748	159,335	163,200	163,200	163,200	168,096
3408	Finance Dept Rev	9,463	11,971	11,022	11,022	10,600	10,000
3410	Phone Service Fees	0	0	14,075	14,075	14,075	13,825
3411	Sales Tax Service Fee	8,385	7,697	7,911	7,911	7,998	8,000
3412	Dispatch Admin Fee	15,028	14,037	0	0	0	0
3425	Building Dept Services	0	567	0	0	0	0
3426	Fire Dept Services	294	0	0	0	0	0
3439	Events Equipment Rental	0	479	0	0	500	500
3440	Concessions	5,968	6,414	6,426	6,426	8,120	6,834
3441	Park Rentals	14,417	7,934	7,650	7,650	6,000	6,180
3442	Events	51,701	31,007	31,620	31,620	31,620	31,620
3444	Scholarships	7,098	(37)	3,000	3,000	3,000	3,000
3446	SW Colo Triathlon Series Revenue	0	1,458	2,000	2,810	2,500	2,000
<b>CHARGES FOR SERVICES</b>		<b>297,864</b>	<b>263,631</b>	<b>270,466</b>	<b>271,276</b>	<b>270,125</b>	<b>273,705</b>
3501	Traffic Fines	10,685	12,433	13,260	13,260	8,022	12,500
3502	Dog/Cat Fines	2,580	2,195	1,500	1,500	2,275	1,950

**01 REVENUE SUMMARY**

2016 Actual Revenues vs. 2017 Estimated Revenues	7.1%
2017 Revenues Under (Over) Budget	160,519
2017 Budgeted Revenues vs. 2018 Budget Request	3.5%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
3504	Misc. Fines & Forfeitures	12,475	12,307	14,000	14,000	9,658	11,250
	<b>FINES &amp; FORFEITURES</b>	<b>25,740</b>	<b>26,935</b>	<b>28,760</b>	<b>28,760</b>	<b>19,955</b>	<b>25,700</b>
3601	Miscellaneous Revenue	3,270	0	0	0	1,377	2,000
3602	Refund-Prior Yr Exps	0	0	0	0	0	0
3603	Compensation for Loss	1,006	1,094	0	0	143	0
3605	Crime Prevention/DARE Contributor	2,541	951	1,000	1,000	2,344	2,650
3606	Law Enforcement Surcharge	0	0	0	0	0	0
3607	Youth Council	(99)	363	0	0	0	0
3608	Rental Income/Property Lease	32,100	40,034	30,600	30,600	30,600	30,600
3612	Sale of Fixed Assets	28,361	10,043	2,000	2,000	38,053	2,000
3630	Cranor Hill Lift Tickets	11,489	9,426	11,000	11,000	11,000	13,500
3647	CARA Contributions	4,238	1,799	1,000	1,000	2,843	3,300
3648	Pickleball Tournament	3,133	4,142	4,000	4,000	7,365	4,000
3650	Other Contributions	4,000	800	0	0	0	0
3654	Senior Addition Grants & Contributic	145,495	0	0	0	0	0
3657	Community Builders Grant	0	0	0	30,000	30,000	0
3658	Misc. Grants	0	0	0	10,555	10,555	0
	<b>MISCELLANEOUS</b>	<b>235,534</b>	<b>68,652</b>	<b>49,600</b>	<b>90,155</b>	<b>134,280</b>	<b>58,050</b>
3701	Interest on Investments	17,862	22,094	20,400	20,400	24,236	25,000
3710	Unrealized Gain/Loss	(733)	(25,743)	6,000	6,000	10,000	6,000
	<b>INTEREST</b>	<b>17,129</b>	<b>(3,649)</b>	<b>26,400</b>	<b>26,400</b>	<b>34,236</b>	<b>31,000</b>
3999	Transfer from Fleet	386,778	0	0	0	0	0
3999	Transfer from Marijuana Mitigation	0	39,000	53,936	53,936	53,936	48,186
3999	Transfer from Water	50,000	0	0	0	0	0
3999	Transfer from Sewer	100,000	0	0	0	0	0
3999	Transfer from Refuse	0	0	50,000	50,000	50,000	0
3999	Transfer from Other Rec Improve	450,000	0	155,000	155,000	155,000	121,500
	<b>TRANSFERS IN</b>	<b>986,778</b>	<b>39,000</b>	<b>258,936</b>	<b>258,936</b>	<b>258,936</b>	<b>169,686</b>
	<b>TOTAL REVENUES</b>	<b>8,624,966</b>	<b>7,515,439</b>	<b>8,014,965</b>	<b>8,209,330</b>	<b>8,048,811</b>	<b>8,497,950</b>

**Comments:**

NOTE: The City will be applying for various grants throughout the year. Until the grants are awarded, (or in special circumstances there is a high probability in receiving the grant) grant amounts will not be included in the budget. If a grant is awarded, an additional appropriation will be requested to allow for the corresponding expenses.

- 3101 Assessed valuations for property tax reflect a 3.74% increase over the previous year's valuation. Because the City has "debruced" and is not restricted by the 5.5% statutory limitations, the mill levy will remain the same. 2018 revenue is based on \$75,817,020 preliminary certification of property valuation from County Assessor and 3.868 mill levy.
- 3104 2017 year end projections are based on a 5% estimated increase from the 2016 actual. 2018 revenue is based on a 2.5% increase of 2017 projected year-end revenues.
- 3105 2017 year end projections and 2018 estimate based on the County typically being 15.89% of City revenue in 3104.
- 3106 2017 year end projections are based on a 5% estimated increase from the 2016 actual. 2018 revenues are budgeted at 2.5% increase based on the estimate for sales tax.
- 3110 Based on 5% franchise fee of cable franchise services
- 3111 Based on 5% franchise fee of natural gas revenues
- 3112 Based on 5% franchise fee of electric revenues.
- 3113 Based on 5% franchise fee of water revenues.
- 3114 Based on 5% franchise fee of wastewater revenues.
- 3116 10% of the State of Colorado's Special Marijuana Sales Tax of 15% on recreational sales.
- 3117 The Colorado Department of Local Affairs distributes revenue derived from energy and mineral extraction statewide. These revenues come from State Severance Tax receipts.
- 3118 Fee remitted by commercial businesses in the County who are attached to City sewer system at same rate as City sales tax.
- 3206 Fees collected for the licensing of animals.
- 3304 The Colorado Department of Local Affairs distributes revenue derived from energy and mineral extraction statewide. These revenues come from Federal Mineral Lease non-bonus payments.
- 3307 HUTF Revenues for both 2017 and 2018 are projected by the Colorado Municipal League, in conjunction with the Colorado Department of Transportation and the State Treasurer's Office.
- 3308 District reimburses City for 1/2 of the costs associated with the Volunteer Fire Department - insurance, utilities, etc.
- 3327 POST Grant to reimburse training expenses, travel costs for safety trainings - State Funding from vehicle registration surcharge

**01 REVENUE SUMMARY**

2016 Actual Revenues vs. 2017 Estimated Revenues	7.1%
2017 Revenues Under (Over) Budget	160,519
2017 Budgeted Revenues vs. 2018 Budget Request	3.5%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
3328	2018: \$14,431 VALE grant; \$6,364 Crested Butte, Mt. Crested Butte, Gunnison County Sheriff's Office						
3403	Vehicle Identification Number (VIN) inspections, fingerprint reports, state traffic surcharges						
3404	City Clerk Services-Fingerprints for liquor licenses, paid to State						
3405	Impound/pickup fees						
3406	Revenue to offset cost of class supplies and instructors						
3411	City of Gunnison keeps 4% of sales tax collected for retail sales such as electric, concessions, etc. according to the allowable vendor service fee						
3440	Concession sales at Jorgensen Softball Fields						
3444	Contributions to scholarship fund for recreation program assistance						
3501	Fees collected for traffic/parking violations						
3502	Fees collected for animal violations						
3504	Fees collected for municipal code violations						
3605	Contributions received through court and private entities to offset costs associated with the DARE program						
3607	Youth Council revenues are generated through fund raisers sponsored by the Youth Council. The funds are recorded as deferred revenue until the year they are needed to cover actual expenses. As the expenses are incurred, deferred revenues will be transferred to operational revenues to offset the expense.						
3608	Lease of agriculture land and house at Van Tuyl Ranch						
3999	Interfund Transfers:						
		2015	2016	2017	2018		
	Fleet	386,778					
	(Close out cash reserves except what is needed for one year of operations)						
	Marijuana Mitigation						
	15th Officer Subsidy		31,702	32,214	24,994		
	Add'l Recreation Scholarships		6,298	11,500	11,500		
	Police Dept Edu. Materials		1,000	1,000	1,000		
	Police Dept DARE Expenses			1,650	1,650		
	Police Dept Prevention Overtime			7,572	7,572		
	Community Youth Events					1,470	
		0	39,000	53,936	48,186		
	Water-Lazy K Property Purchase	50,000					
	Sewer-Lazy K Property Purchase	100,000					
	Refuse - Equipment Storage Building			50,000			
	Other Rec Improvements						
	Lazy K Property Purchase	450,000					
	Legion Park Restrooms						
	Van Tuyl Sidewalk			92,000			
	S Teller South Restrooms			63,000			
	Park ADA Audit					75,000	
	Legion Park Basketball Court					40,000	
	Women's Restroom at Jorgensen					6,500	
		450,000	0	155,000	121,500		
		986,778	39,000	258,936	169,686		

**01 EXPENDITURE RESTATEMENT BY DEPARTMENT**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>EXPENDITURES</b>							
4001	City Council	25,641	24,542	146,153	226,153	190,577	48,449
4002	Municipal Court	92,234	98,088	108,084	108,084	107,904	120,666
4003	City Attorney	67,278	83,471	27,194	27,194	27,194	25,974
4004	City Manager	80,230	364,765	166,557	166,557	161,580	168,640
4005	City Clerk	84,530	86,990	78,688	78,688	78,688	111,564
4006	Finance	244,918	262,712	209,911	209,911	209,911	268,866
4007	Information Technology	56,377	59,431	153,552	153,552	151,334	178,809
4008	Community Development	273,255	307,053	330,445	330,445	323,073	378,859
4030	City Hall	43,314	44,724	35,241	35,241	23,409	74,767
<b>GENERAL GOVERNMENT</b>		<b>967,777</b>	<b>1,331,777</b>	<b>1,255,826</b>	<b>1,335,826</b>	<b>1,273,670</b>	<b>1,376,593</b>
4020	Police	1,798,649	1,942,736	2,145,519	2,151,519	2,150,812	2,324,766
4021	Building Inspection	109,651	114,707	125,910	125,910	125,910	156,214
4022	Fire Department	226,989	209,492	253,966	253,966	242,545	283,944
4023	Hazardous Materials	4,775	5,030	6,045	6,045	5,745	24,903
4024	LE Victim Advocate Program	44,423	50,598	56,925	56,925	55,784	57,933
<b>PUBLIC SAFETY</b>		<b>2,184,488</b>	<b>2,322,563</b>	<b>2,588,365</b>	<b>2,594,365</b>	<b>2,580,796</b>	<b>2,847,760</b>
4032	City Shop	0	(692)	18,098	18,098	17,803	51,581
4033	Streets & Alley-Admin	166,869	159,086	164,906	186,989	152,797	59,016
4034	Streets & Alley-Maint	543,213	572,255	654,406	717,528	726,954	561,323
4035	Street Improvements	865,896	881,255	1,701,305	1,432,500	1,173,453	1,258,879
<b>PUBLIC WORKS</b>		<b>1,575,977</b>	<b>1,611,903</b>	<b>2,538,714</b>	<b>2,355,114</b>	<b>2,071,007</b>	<b>1,930,799</b>
4038	Capital Improv - Fixed Assets	2,046,550	469,618	150,000	207,966	216,615	0
4039	Capital Improv - Non-Assets	222,283	6,837	0	0	0	0
xxxx	Capital Improv-Variou Department	0	443,730	384,979	1,064,602	617,234	592,055
<b>CAPITAL OUTLAY</b>		<b>2,268,833</b>	<b>920,185</b>	<b>534,979</b>	<b>1,272,568</b>	<b>833,849</b>	<b>592,055</b>
4045	Cranor Hill	18,377	20,708	28,786	28,786	26,484	36,770
4049	Recreation Administration	309,018	300,178	339,419	339,419	340,315	374,173
4050	Recreation Programs	143,661	155,231	175,390	185,945	187,345	184,431
4051	Parks	510,000	518,028	616,052	616,052	613,015	703,223
4052	Van Tuyl Ranch	4,600	149	30,600	30,600	30,600	31,603
4053	Lazy K Property	96	1,906	5,666	5,666	2,518	29,536
<b>RECREATION &amp; PARKS</b>		<b>985,752</b>	<b>996,200</b>	<b>1,195,914</b>	<b>1,206,469</b>	<b>1,200,278</b>	<b>1,359,737</b>
4090	Public Service Grants	86,543	37,040	46,496	46,496	40,496	66,392
4091	Economic Development Grants	19,191	13,250	14,400	14,400	14,650	24,808
4090	Strategic Partnerships	43,500	126,046	121,000	121,000	127,529	129,400
4097	Events	102,713	117,239	112,003	112,003	110,004	116,752
<b>GRANTS/ECONOMIC DEV</b>		<b>251,946</b>	<b>293,575</b>	<b>293,899</b>	<b>293,899</b>	<b>292,679</b>	<b>337,352</b>
4999	Transfers Out	108,775	174,677	376,726	399,726	599,727	724,995
<b>TRANSFERS OUT</b>		<b>108,775</b>	<b>174,677</b>	<b>376,726</b>	<b>399,726</b>	<b>599,727</b>	<b>724,995</b>
<b>TOTAL EXPENDITURES</b>		<b>8,343,548</b>	<b>7,650,880</b>	<b>8,784,424</b>	<b>9,457,968</b>	<b>8,852,006</b>	<b>9,169,291</b>



**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4001 CITY COUNCIL**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	676.5%
2017 Expenditures Under (Over) Budget	(44,424)
2017 Budgeted Expenditures vs. 2018 Budget Request	-78.6%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-City Council	31,200	31,136	31,200	31,200	31,200	31,200
4103	Social Security	1,934	1,919	1,934	1,934	1,934	1,934
4104	Medicare	452	449	452	452	452	452
4106	Hlth Ins/WC/Othr Benefits	75	13	16	16	16	47
<b>Sub-Total: Personnel</b>		<b>33,662</b>	<b>33,516</b>	<b>33,603</b>	<b>33,603</b>	<b>33,603</b>	<b>33,634</b>
4201	Material/Operating Sply	265	93	200	200	200	200
4202	Clothing/Uniforms	0	0	200	200	0	100
4310	Dues/Mtgs/Mbrshps/Tuitn	9,761	10,359	14,832	14,832	13,394	14,215
4320	Telephone/Fax Services	0	0	160	160	804	877
4330	Professional Svcs	0	125	100,500	100,500	66,500	500
4370	Trvl/Mileage/Meals/Lodg	3,115	3,128	4,400	4,400	4,400	4,400
4360	Contracted Services	0	0	0	0	0	18,000
4650	Miscellaneous Expenses	1,052	1,082	1,000	1,000	761	1,000
4653	Employee Appreciation	4,443	4,546	4,500	4,500	4,500	6,000
4655	Youth Council	451	157	550	550	550	550
4659	City Fest	4,271	3,129	3,500	3,500	3,157	4,500
4704	Community Builder Grant Exp	0	0	0	80,000	80,000	0
9589	Special Projects	0	0	20,000	20,000	20,000	0
<b>Sub-Total: Operations</b>		<b>23,356</b>	<b>22,618</b>	<b>149,842</b>	<b>229,842</b>	<b>194,266</b>	<b>50,342</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5000	Cost Allocation to Other Funds	(31,377)	(31,592)	(37,292)	(37,292)	(37,292)	(35,526)
<b>TOTALS</b>		<b>25,641</b>	<b>24,542</b>	<b>146,153</b>	<b>226,153</b>	<b>190,577</b>	<b>48,449</b>

**Comments:**

The City Council is comprised of one mayor and four councilmembers, who serve either two or four year terms.

- 4101 Per Ordinance No. 5, Series 2005, wages for the Mayor are \$600 per month and wages for the councilors are \$500 per month.
- 4202 City logo shirts for public functions, etc
- 4310 Colorado Municipal League Dues, Region 10 membership assessment, Colorado Association of Ski Town membership  
Additional funding for other council training registrations
- 4330 Council retreat costs (2017 included costs for a citywide facilities assessment)
- 4360 Bi-annual citizen survey
- 4370 Council dinner meetings, Mayors'/Managers' meetings, special functions, regular travel and meals,  
CML conference travel
- 4650 Flowers/appreciation/recognition/community clean-up/other miscellaneous expenses
- 4653 Christmas Party - \$5,500  
Summer employee picnic - \$500
- 4655 Youth City Council expenses over and above fund raising events
- 4659 Annual City Fest catered lunch for approximately 350 people

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4002 MUNICIPAL COURT**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	10.0%
2017 Expenditures Under (Over) Budget	180
2017 Budgeted Expenditures vs. 2018 Budget Request	11.6%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Muni Court	69,775	72,377	76,800	76,800	76,800	80,500
4103	Social Security	4,044	3,988	4,762	4,762	4,762	4,991
4104	Medicare	946	933	1,114	1,114	1,114	1,167
4106	Hlth Ins/WC/Othr Benefits	12,044	15,951	18,381	18,381	18,381	19,860
4108	ER Retirement Contrbtn	2,941	3,075	3,278	3,278	3,278	4,298
<b>Sub-Total: Personnel</b>		<b>89,750</b>	<b>96,323</b>	<b>104,334</b>	<b>104,334</b>	<b>104,334</b>	<b>110,816</b>
4201	Material/Operating Sply	625	0	650	650	550	550
4211	Computer Equipment Under \$5,000	0	0	0	0	0	0
4212	Computer Software Under \$5,000	0	0	0	0	0	4,800
4213	Equipment Under \$5,000	0	0	0	0	0	0
4214	Furniture/Fixtures Under \$5,000	0	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	290	290	650	650	650	750
4330	Professional Svcs	225	100	150	150	150	150
4340	Repair/Mntce Svcs	0	0	50	50	50	50
4343	Software Support	0	1,128	1,200	1,200	1,200	2,500
4350	Other Purchased Services	1,128	0	200	200	120	200
4370	Trvl/Mileage/Meals/Lodg	216	248	850	850	850	850
<b>Sub-Total: Operations</b>		<b>2,483</b>	<b>1,766</b>	<b>3,750</b>	<b>3,750</b>	<b>3,570</b>	<b>9,850</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>92,234</b>	<b>98,088</b>	<b>108,084</b>	<b>108,084</b>	<b>107,904</b>	<b>120,666</b>

**2018 Budget Comments**

Municipal Court meets approximately every other Wednesday and processes most municipal violations.

- 4101 Includes compensation for Judge and partial for City Clerk & Court Clerk
- 4201 Court supplies: files, recording supplies, etc.
- 4312 Computer software for Court processes - purchase of 2nd FullCourt software license
- 4313 Equipment as needed
- 4314 Furniture and fixtures for Courtroom and Court Clerk
- 4310 CAMCA workshops for Clerk and conference for Judge
- 4330 Court transcripts and interpreters
- 4343 Software mtnc for 2 licenses
- 4340 Repair of Courtroom equipment
- 4350 Prisoner housing as needed
- 4370 Travel expenses for Clerk and Judge; conferences and trainings

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4003 CITY ATTORNEY**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	-67.4%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	-4.5%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4310	Dues/Meetings/Mbrshps/Tuition	5,100	2,167	5,300	5,300	5,300	5,300
4330	Professional Svcs	62,178	81,304	63,975	63,975	63,975	63,975
<b>Sub-Total: Operations</b>		<b>67,278</b>	<b>83,471</b>	<b>69,275</b>	<b>69,275</b>	<b>69,275</b>	<b>69,275</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5000	Cost Allocation to Other Funds	0	0	(42,081)	(42,081)	(42,081)	(43,301)
<b>TOTALS</b>		<b>67,278</b>	<b>83,471</b>	<b>27,194</b>	<b>27,194</b>	<b>27,194</b>	<b>25,974</b>

**Comments:**

4310 Mountain States Employer Council \$5,300 estimated cost  
 4330 The City Attorney advises the City on a contractual basis at \$185.00 per hour.  
 Water attorney fees are contracted with Moses, Wittemeyer, Harrison & Woodruff and are included in this account.  
 City Attorney services rendered \$48,975 estimated cost.  
 Water Attorney services \$10,000 estimated cost.  
 Other attorney fees \$5,000 estimated cost.

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4004 CITY MANAGER**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	-55.7%
2017 Expenditures Under (Over) Budget	4,977
2017 Budgeted Expenditures vs. 2018 Budget Request	1.3%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-City Manager	146,819	385,992	164,975	164,975	164,975	182,169
4103	Social Security	7,488	17,057	8,166	8,166	8,166	8,311
4104	Medicare	2,205	5,392	2,392	2,392	2,392	2,641
4106	Hlth Ins/WC/Othr Benefits	17,888	23,226	7,154	7,154	7,154	4,489
4108	ER Retirement Contrbbtn	18,001	31,689	15,927	15,927	15,927	17,532
<b>Sub-Total: Personnel</b>		<b>192,401</b>	<b>463,355</b>	<b>198,614</b>	<b>198,614</b>	<b>198,614</b>	<b>215,143</b>
4201	Material/Operating Sply	28	1,172	150	150	150	150
4202	Clothing/Uniforms	0	0	75	75	0	0
4203	Fuel-Lubricant Supplies	85	137	0	0	250	250
4211	Computer Equip Under \$5,000	0	1,711	0	0	0	0
4214	Furniture/Fixtures Under \$5,000	0	909	0	0	0	0
4303	Advertising/Legal Notices	0	0	50	50	0	0
4304	Subscripbn/Lit/Films	353	36	50	50	100	100
4310	Dues/Mtgs/Mbrshps/Tuitn	1,315	1,489	4,718	4,718	4,718	3,549
4320	Telephone/Fax Services	1,328	836	1,100	1,100	947	1,094
4330	Professional Svcs	519	35,033	40,500	40,500	40,500	500
4370	Trvl/Mileage/Meals/Lodg	874	982	1,500	1,500	2,500	2,500
4650	Miscellaneous Expenses	0	214	0	0	1	0
9588	Organizational Development	0	0	10,000	10,000	4,000	15,000
<b>Sub-Total: Operations</b>		<b>4,502</b>	<b>42,518</b>	<b>58,143</b>	<b>58,143</b>	<b>53,166</b>	<b>23,143</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5000	Cost Allocation to Other Funds	(116,672)	(141,108)	(90,200)	(90,200)	(90,200)	(69,646)
<b>TOTALS</b>		<b>80,230</b>	<b>364,765</b>	<b>166,557</b>	<b>166,557</b>	<b>161,580</b>	<b>168,640</b>

**Comments:**

- 4101 The wages category reflects compensation and benefits for the City Manager, \$6,850 plus taxes for internship programs with Western State Colorado University (typically 117.5 hours worked per internship for 3 credit hours at \$11.71/hr; students in the School of Business must work 135 hours)
- 4108 10% Retirement per contract
- 4304 Trade publications, professional books, materials and videos, support information
- 4310 ICMA dues, CCCMA dues, ICMA annual conference, CCCMA conference
- 4320 City Manager cell phone
- 4330 Services from consultants (2017 included costs for Strategic Plan development for the Council and departments)
- 4370 Associated expenses for professional development
- 4650 Unanticipated expenditures that do not fit under other line items
- 9588 This account will be used to encourage innovation and efficiency within the organization and pay for citywide trainings.

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4005 CITY CLERK**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	-9.5%
2017 Expenditures Under (Over) Budget	1
2017 Budgeted Expenditures vs. 2018 Budget Request	41.8%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-City Clerk	114,615	119,381	129,150	129,150	129,150	140,233
4102	Overtime	203	0	111	111	111	122
4103	Social Security	6,782	6,953	8,014	8,014	8,014	8,702
4104	Medicare	1,586	1,626	1,874	1,874	1,874	2,035
4106	Hlth Ins/WC/Othr Benefits	19,017	21,485	23,610	23,610	23,610	25,482
4108	ER Retirement Contrbtn	7,184	7,441	8,318	8,318	8,318	10,034
<b>Sub-Total: Personnel</b>		<b>149,387</b>	<b>156,886</b>	<b>171,078</b>	<b>171,078</b>	<b>171,078</b>	<b>186,607</b>
4201	Material/Operating Sply	589	1,030	1,100	1,100	1,000	1,000
4206	Election Supplies	9,542	0	15,000	15,000	5,400	0
4211	Computer Equipment Under \$5,000	0	568	0	0	0	0
4212	Computer Software Under \$5,000	0	0	500	500	500	500
4213	Equipment Under \$5,000	0	0	500	500	0	500
4214	Furniture/Fixtures Under \$5,000	0	0	1,000	1,000	500	500
4302	Printing/Duplication Svcs	16	0	100	100	50	50
4303	Advertising/Legal Svcs	3,394	5,492	6,000	6,000	4,500	6,000
4304	Subscripntn/Lit/Films	36	36	50	50	36	40
4310	Dues/Mtgs/Mbrshps/Tuitn	1,714	1,555	1,550	1,550	1,100	1,900
4320	Telephone/Fax Services	0	0	480	480	471	471
4330	Professional Svcs	2,577	3,072	5,000	5,000	3,000	3,000
4340	Repair/Mntce Svcs	0	0	100	100	100	100
4343	Software Support	0	0	650	650	650	650
4360	Contracted Svcs	1,664	499	1,500	1,500	1,500	1,500
4370	Trvl/Mileage/Meals/Lodg	140	949	1,250	1,250	1,200	2,400
<b>Sub-Total: Operations</b>		<b>19,671</b>	<b>13,202</b>	<b>34,780</b>	<b>34,780</b>	<b>20,007</b>	<b>18,611</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5000	Cost Allocation to Other Funds	(84,528)	(83,098)	(127,169)	(127,169)	(112,397)	(93,654)
<b>TOTALS</b>		<b>84,530</b>	<b>86,990</b>	<b>78,688</b>	<b>78,688</b>	<b>78,688</b>	<b>111,564</b>

**Comments:**

The wages category reflects compensation and benefits for 80% of the City Clerk,  
100% of the Deputy City Clerk and 20% of an Administrative Clerk II/Court Clerk.

**2018 Comments**

- 4201 Daily operating supplies; printer ink; liquor signs; ordinance supplies
- 4206 Regular Municipal Election Costs-2nd Tuesday May odd-numbered years - no 2018 election
- 4212 Computer software including Adobe licenses; Clerk & Admin Assist upgrade
- 4213 Clerk's Dept. equipment under \$5000
- 4214 Clerk's Dept. fixtures and furniture as needed
- 4302 In-house copies of ordinances, printing inserts, updates code books
- 4303 Publishing ordinances, public hearing notices, required publications; Facebook ads
- 4304 Subscriptions to clerk, records management, etc. literature
- 4310 CMCA Dues, IIMC dues; CMCA Clerks Institute for Clerk Admin Assistant
- 4330 Codification Services of new ordinances
- 4340 Printer/Computer/Recorder Repairs
- 4360 Includes Clerks Index Maintenance Agreement; Hosting Code online
- 4370 Travel Expenses to workshops, classes, professional development - Clerks Institute

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4006 FINANCE**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	-20.1%
2017 Expenditures Under (Over) Budget	(0)
2017 Budgeted Expenditures vs. 2018 Budget Request	28.1%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Finance	287,500	285,277	295,267	295,267	295,267	311,416
4102	Overtime	125	3,419	351	351	351	366
4103	Social Security	16,629	16,527	18,328	18,328	18,328	19,330
4104	Medicare	3,889	3,865	4,286	4,286	4,286	4,521
4106	Hlth Ins/WC/Othr Benefits	46,733	63,674	70,647	70,647	70,647	76,083
4108	ER Retirement Contrbtn	14,521	14,489	17,531	17,531	17,531	15,571
<b>Sub-Total: Personnel</b>		<b>369,397</b>	<b>387,251</b>	<b>406,411</b>	<b>406,411</b>	<b>406,411</b>	<b>427,287</b>
4201	Material/Operating Sply	2,520	2,308	2,500	2,500	2,500	2,500
4202	Clothing/Uniforms	54	0	50	50	180	50
4203	Fuel-Lubricant Supplies	0	120	0	0	250	250
4211	Computer Equipment Under \$5,000	0	0	0	0	449	100
4212	Computer Software Under \$5,000	0	40	0	0	190	100
4213	Equipment Under \$5,000	0	130	0	0	119	100
4301	Postage/Freight Svcs	24,427	25,427	28,000	28,000	25,239	26,000
4302	Printing/Duplication Svcs	8,365	8,208	10,000	10,000	11,000	11,600
4303	Advertising/Legal Svcs	0	149	180	180	180	180
4304	Subscriptn/Literature	92	406	200	200	250	250
4310	Dues/Mtgs/Mbrshps/Tuitn	390	1,547	2,260	2,260	2,395	3,785
4320	Telephone/Fax Services	0	0	959	959	959	1,722
4330	Professional Svcs	16,250	18,105	18,840	18,840	18,614	18,884
4331	Sales Tax Audits	0	0	0	0	0	7,950
4340	Repair/Mntce Svcs	127	274	200	200	200	200
4343	Software Support	0	10,994	11,324	11,324	11,486	14,030
4360	Contracted Svcs	18,871	8,102	8,240	8,240	8,240	18,240
4370	Trvl/Mileage/Meals/Lodg	318	1,486	2,500	2,500	3,102	3,280
4401	Prop/Liab Ins Premium	49,003	50,820	61,804	61,804	61,804	8,534
4650	Miscellaneous Expenses	23	(117)	200	200	100	100
<b>Sub-Total: Operations</b>		<b>120,439</b>	<b>127,996</b>	<b>147,257</b>	<b>147,257</b>	<b>147,257</b>	<b>117,855</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5000	Cost Allocation to Other Funds	(244,918)	(252,535)	(343,757)	(343,757)	(343,757)	(276,276)
<b>TOTALS</b>		<b>244,918</b>	<b>262,712</b>	<b>209,911</b>	<b>209,911</b>	<b>209,911</b>	<b>268,866</b>

**Comments:**

- 4101 The Finance Department consists of five full-time employees.
- 4201 Office supplies specific to the Finance Department, including printer supplies
- 4202 City logo shirts for Finance staff
- 4301 Bulk Mail of Utility Bills and delinquent notices (400 to 500 per month) - All metered mail for City
- 4302 Payroll/Accts Payable Checks, Accts Payable Vouchers, Tax Forms, Work orders, Utility Bills, Utility Applications, Delinquent Notices, Envelopes, Door Hangers, Sales Tax Forms, etc.
- 4303 Occasional advertising for budget notices, position announcements
- 4310 GFOA, CGFOA, Accounting Courses, Human Resource Training, Miscellaneous Trainings
- 4330 Annual Audit
- 4340 Computer, printer, phones, and software maintenance/upgrades
- 4343 Accounting software
- 4360 Utility bill printing and supervisor training program
- 4370 Corresponds to acct. 4310 including out of town expenses for two one-week seminars.
- 4401 City insurance premium not allocated to other departments.
- 4650 Unanticipated expenditures that do not fit under other line items, occasional cash drawer balancing offsets

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4007 INFORMATION TECHNOLOGY**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	69.8%
2017 Expenditures Under (Over) Budget	85,330
2017 Budgeted Expenditures vs. 2018 Budget Request	-25.4%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-IT	49,407	77,820	87,633	87,633	87,633	106,800
4103	Social Security	2,781	4,618	5,433	5,433	5,433	6,622
4104	Medicare	650	1,080	1,271	1,271	1,271	1,549
4106	Hlth Ins/WC/Othr Benefits	3,304	6,312	6,899	6,899	6,899	7,415
4108	ER Retirement Contrbtn	2,332	3,868	6,134	6,134	6,134	5,340
<b>Sub-Total: Personnel</b>		<b>58,474</b>	<b>93,698</b>	<b>107,370</b>	<b>107,370</b>	<b>107,370</b>	<b>127,725</b>
4201	Material/Operating Sply	1,123	376	1,000	1,000	1,000	1,000
4211	Computer Equipment Under \$5000	23,168	19,171	16,935	16,935	16,935	21,000
4212	Computer Software Under \$5000	3,745	6,400	740	740	3,600	500
4301	Postage/Freight Svcs	0	35	50	50	50	50
4303	Advertising/Legal Svcs	0	15	30	30	30	30
4304	Subscripnt/Literature	69	100	0	0	0	100
4310	Dues/Mtgs/Mbrshps/Tuitn	0	410	430	430	536	530
4320	Telephone/FAX Services	0	0	14,235	14,235	14,235	13,668
4330	Professional Svcs	5,500	10,436	6,500	6,500	5,500	6,000
4343	Software Support	0	0	34,104	34,104	32,000	42,070
4350	Othr Purchased Services	20,678	3,666	45,580	45,580	43,500	4,400
4370	Trvl/Mileage/Meals/Lodg	0	660	1,500	1,500	1,500	1,400
<b>Sub-Total: Operations</b>		<b>54,282</b>	<b>41,269</b>	<b>121,104</b>	<b>121,104</b>	<b>118,886</b>	<b>90,748</b>
9970	Computer Equip. Over \$5,000	0	25,186	5,130	5,130	5,130	55,000
9971	Computer Software Over \$5,000	0	46,914	50,000	54,730	66,888	0
9972	Regional Broadband	0	0	100,000	100,000	0	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>72,100</b>	<b>155,130</b>	<b>159,860</b>	<b>72,018</b>	<b>55,000</b>
5000	Cost Allocation to Other Funds	(56,379)	(75,536)	(74,922)	(74,922)	(74,922)	(39,664)
<b>TOTALS</b>		<b>56,377</b>	<b>131,531</b>	<b>308,682</b>	<b>313,412</b>	<b>223,352</b>	<b>233,809</b>

**Comments:**

- 4211 Equipment repair
- 4212 Firewall licensing, extend warranty on main server
- 4320 2017 forward will include allocated central phone costs, based on the number of phone lines used by each department
- 4330 Tuck communication telephone support, outside IT assistance
- 4343 2017 includes software support for the new website, antivirus, and enterprise licensing rather than licensing with each computer
- 4350 Internet service - 2017 includes \$40,410 for the DOLA broadband project
- 4370 2 - CGAIT (Colorado Government Association of Information Technology) Conferences and out of town meeting travel
- 9971 Document Management System

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4008 COMMUNITY DEVELOPMENT**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	5.2%
2017 Expenditures Under (Over) Budget	7,372
2017 Budgeted Expenditures vs. 2018 Budget Request	14.7%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Comm Dev	199,039	227,162	234,700	234,700	234,700	251,700
4102	Overtime	230	0	688	688	688	748
4103	Social Security	11,485	13,310	14,594	14,594	14,594	15,540
4104	Medicare	2,686	3,113	3,413	3,413	3,413	3,660
4106	Hlth Ins/WC/Othr Benefits	32,259	37,971	41,526	41,526	41,526	43,328
4108	ER Retirement Contrbtn	11,510	13,112	11,735	11,735	11,735	15,102
<b>Sub-Total: Personnel</b>		<b>257,210</b>	<b>294,667</b>	<b>306,656</b>	<b>306,656</b>	<b>306,656</b>	<b>330,079</b>
4201	Material/Operating Sply	1,988	2,011	3,150	3,150	1,900	2,800
4202	Clothing/Uniforms	0	0	0	0	0	300
4203	Fuel-Lubricant Supplies	27	0	0	0	0	0
4211	Computer Equipment Under \$5000	129	0	0	0	0	0
4301	Postage/Freight Svcs	25	(67)	150	150	25	100
4302	Printing/Duplication Svcs	223	113	1,500	1,500	200	500
4303	Advertising/Legal Svcs	837	393	1,200	1,200	550	1,000
4304	Subscrptn/Lit/Films	147	0	300	300	250	300
4310	Dues/Mtgs/Mbrshps/Tuitn	2,122	2,351	2,600	2,600	2,450	3,000
4320	Telephone/Fax Services	0	0	1,439	1,439	250	1,430
4330	Professional Svcs	0	12	300	300	200	25,300
4340	Repair/Mntce Svcs	338	0	500	500	0	500
4343	Software Support	0	1,068	2,600	2,600	2,857	2,900
4360	Contracted Svcs	3,568	992	0	0	0	0
4363	Commission/Brd Fees	5,750	5,200	8,500	8,500	5,200	8,500
4370	Trvl/Mileage/Meals/Lodg	891	313	1,250	1,250	2,500	1,850
4421	Fleet Services	0	0	0	0	0	0
4650	Miscellaneous Expenses	0	0	300	300	35	300
<b>Sub-Total: Operations</b>		<b>16,045</b>	<b>12,386</b>	<b>23,789</b>	<b>23,789</b>	<b>16,417</b>	<b>48,780</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>273,255</b>	<b>307,053</b>	<b>330,445</b>	<b>330,445</b>	<b>323,073</b>	<b>378,859</b>

**Comments:**

- 4101 Includes wages for the Director, Planner II, and Planning Technician.
- 4102 Overtime wages for Planning Technician.
- 4201 Includes supplies for department such as toner, disks, paper, calendars, file folders, plotter paper, and plotter cartridges.
- 4202 Logo clothing for special events for staff (3).
- 4301 Includes freight and shipping services.
- 4302 Reproduction costs for Commission and Board packets and other related needs.
- 4303 Includes advertisements and public hearing notices.
- 4304 Subscriptions and the purchase of resource materials, books, CD's, videos, etc.
- 4310 Includes APA dues for staff (3) and P&Z (7) and attendance to the APA state conference for staff (2) and P&Z (2) and CASFM for the Director.
- 4330 For professional services related to development review and other projects-this amount likely would not be recovered.  
2018: Initial costs for the City's Comprehensive Plan - \$25,000
- 4340 Includes plotter, phone and additional costs for computer repair and maintenance. A slight increase of of maintenance cost is anticipated due to the age and constant use of the color printer and plotter.
- 4343 Includes maintenance on GIS and related software including Adobe InDesign and PhotoShop.
- 4363 Includes 22 P&Z meetings and two BOZA meetings. Four additional P&Z meetings are anticipated for any special meeting or work session as needed. Based on P&Z compensation of \$50 per meeting
- 4370 Meals and lodging for staff (3) and P&Z (2) for trainings. Snacks and meals for planning staff and P&Z as needed.
- 4421 Annual allocation of fleet service expenses.
- 4650 Unanticipated expenditures that do not fit under other line items.



**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4020 POLICE & NEIGHBORHOOD SERVICES**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	7.7%
2017 Expenditures Under (Over) Budget	(5,034)
2017 Budgeted Expenditures vs. 2018 Budget Request	7.6%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Police & NSO	1,075,840	1,166,417	1,267,459	1,267,459	1,267,459	1,330,173
4102	Overtime	36,701	37,714	51,815	51,815	51,815	54,347
4103	Social Security	10,093	12,555	14,899	14,899	14,899	15,107
4104	Medicare	15,353	16,656	19,129	19,129	19,129	20,076
4106	Hlth Ins/WC/Othr Benefits	195,003	197,236	223,741	223,741	223,741	245,859
4108	ER Retirement Contrbtn	126,641	136,176	144,626	144,626	144,626	158,303
<b>Sub-Total: Personnel</b>		<b>1,459,632</b>	<b>1,566,753</b>	<b>1,721,670</b>	<b>1,721,670</b>	<b>1,721,670</b>	<b>1,823,863</b>
4201	Material/Operating Sply	10,905	14,422	14,218	14,218	13,518	13,838
4202	Clothing/Uniforms	4,908	4,412	6,315	6,315	6,315	7,940
4203	Fuel/Lubricant Supply	23,128	20,122	23,222	23,222	22,940	23,222
4211	Computer Equipment under \$5000	7,688	205	750	750	734	750
4213	Equipment under \$5000	0	25,604	14,050	19,050	19,050	36,270
4214	Furniture under \$5000	0	0	0	0	0	600
4301	Postage/Freight Svcs	242	333	300	300	400	400
4302	Printing/Duplication Svcs	2,093	1,219	2,100	2,100	2,755	2,430
4303	Advertising/Legal Svcs	50	240	400	400	400	400
4304	Subscrptn/Lit/Films	721	817	986	986	986	986
4310	Dues/Mtgs/Mbrshps/Tuitn	1,603	4,479	4,565	4,565	4,510	4,565
4320	Telephone/Fax Services	3,013	2,806	6,503	6,503	7,910	12,796
4321	Utilities	8,011	6,481	8,700	8,700	8,590	8,700
4330	Professional Svcs	7,476	9,688	10,400	10,400	10,338	12,200
4340	Repair/Mntce Svcs	7,312	6,635	13,077	14,077	14,077	13,077
4343	Software Support	0	4,913	13,220	13,220	11,887	13,500
4350	Othr Purchased Svcs	2,679	2,409	3,400	3,400	3,400	3,400
4351	Dispatch-City Svcs	160,966	180,141	177,223	177,223	177,223	205,259
4360	Contracted Services	11,913	16,305	18,920	18,920	18,920	18,920
4370	Trvl/Mileage/Meals/Lodg	1,904	2,238	6,832	6,832	6,832	6,832
4401	Prop/Liab Ins Premium	50,202	52,063	63,316	63,316	63,316	30,231
4402	Prop/Liab Claim Pmnts	2,017	0	0	0	0	0
4420	Rental Svcs	2,815	2,812	2,820	2,820	2,815	2,820
4421	Fleet Services	11,169	11,177	13,522	13,522	13,522	62,757
4651	Code Compliance	0	0	550	550	550	550
4701	Crime Prevention/Dare Expenses	3,191	1,249	2,650	2,650	2,344	2,650
4703	POST Training Expenses	15,011	5,212	15,810	15,810	15,810	15,810
<b>Sub-Total: Operations</b>		<b>339,018</b>	<b>375,983</b>	<b>423,849</b>	<b>429,849</b>	<b>429,142</b>	<b>500,903</b>
9920	Building Improvements	0	0	0	0	0	13,500
9952	Equipment under \$5000	0	0	22,000	22,000	21,741	0
9957	Vehicles	0	75,237	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>75,237</b>	<b>22,000</b>	<b>22,000</b>	<b>21,741</b>	<b>13,500</b>
<b>TOTALS</b>		<b>1,798,649</b>	<b>2,017,974</b>	<b>2,167,519</b>	<b>2,173,519</b>	<b>2,172,553</b>	<b>2,338,266</b>

**Comments:**

**2017 Comments**

- 4101 Compensation based on 15 police officers (Chief, Captain, 2 Sergeants, 1 full time detective, 10 officers) 3.5 neighborhood services officers, 1.5 records clerks
- 4102 Overtime funds are utilized to staff for special events and holidays. The department is applying for OT funding through State DUI and Seat Belt Enforcement grants when available.  
Slight reduction for 2017 anticipated due to low gas prices for most of year
- 4103 Social Security benefits for non-sworn personnel.
- 4104 Medicare for all employees.
- 4106 Health Insurance/Workers Compensation/Other Benefits
- 4108 Retirement contribution for sworn officers
- 4201 Anticipated expenditures include office supplies, evidence/property supplies, NSO supplies, expendable vehicle supplies, ammunition and less lethal supplies.  
Increase to off set cost increases and regular purchase of less lethal supplies  
2017 expenses reduced to cover added expenses in printing cost for increased tow stickers during heavy storm.
- 4202 Anticipated expenditures include uniform costs, replacement uniforms including leather, footwear name tags, badges, etc.

## 01-4020 POLICE & NEIGHBORHOOD SERVICES

- 4203 Covers cost of fuel for patrol vehicles.
- 4211 Screens, UPS not purchased with computers
- 4213 Replacement or routine equipment Items which can be purchased as needed. Such as cameras, ballistic vests, PBTs, etc.
- 4301 Anticipated mailing costs for Intoxilizer, found property, evidence, etc.
- 4302 Printing costs include printing of summonses, parking tickets, and warnings which are done on a every other year basis.
- 4303 Advertising and legal services include legal notices in paper, job announcements, and community outreach PSA's
- 4304 Subscriptions include newspapers and legal resource books
- 4310 Dues for Gunnison Sportsman Association, CACP, IACP, ALERT, NTOA, and NACA. Civilian employees will be attending training for animal control, property and evidence and nuisance code enforcement.
- 4320 Cell phones issued to NSO, Det and tactical uses. Also includes local and long distance calls.
- 4321 Utilities paid for evidence storage area and building.
- 4330 Costs associated with hospital/physician services, veterinary services, lab analysis, blood draws and training instructors. Money budgeted for one contracted out of state extraditions.
- 4340 Repair of basic law enforcement equipment, certification of measurement devices, radios, buildings, vehicles not repaired by fleet and firearms service/ inspections (\$1,500).
- 4343 Pays for Police Records Management System and CAD System. Cost are split between both department based module used. Reduction in 2017 costs due to discontinuing some modules and changing billing model.
- 4350 Costs are for interpreters and language line. Money also available for drug investigations.
- 4351 Dispatch fees are paid by all users in Gunnison and Hinsdale counties. Fees are based on type of use (law enforcement, fire, ambulance, other) and then broken down by a percentage of the calls handled for each agency. This item varies from year to year based on calls.
- 4360 Costs associated with rugs and cleaning for building. Costs split with Communications budget. Contract with Lexipol for policy development and related training (\$5000)
- 4370 Used for prisoner transports, mental health transports, trainings. Increased for civilian employee travel.
- 4401 Set by insurance company
- 4420 Lease of copier in police records.
- 4421 User fees established by Fleet
- 4651 Nuisance abatement funds utilized for towing and property abatement.
- 4701 Expenditures directly related to the DARE/Community Resource position. Funds are offset by revenues as part of court costs, private donations, and event participation.
- 4703 POST - training expenses for sworn officer. Reimbursed at 100% by the POST funds
- 9952 Purchase of message/radar trailer. Trailer was purchased under budget and savings used to purchase golf cart for patrolling trails and community presentations.

### 2018 Comments

- 4101 Compensation based on 15 police officers (Chief, Captain, 2 Sergeants, 1 full time detective, 9 officers) 3.5 neighborhood services officers, 1.5 records clerks
- 4102 Overtime funds are utilized to staff for special events and holidays. The department is applying for OT funding through State DUI and Seat Belt Enforcement grants when available.
- 4103 Social Security benefits for non-sworn personnel.
- 4104 Medicare for all employees.
- 4106 Health Insurance/Workers Compensation/Other Benefits
- 4108 Retirement contribution for sworn officers
- 4201 Anticipated expenditures include office supplies, evidence/property supplies, NSO supplies, expendable vehicle supplies, ammunition and less lethal supplies. Line item reduced to cover slight increase in Postage which will be used for shipping military surplus, and used to cover increase in Software support
- 4202 Anticipated expenditures include uniform costs, replacement uniforms including leather, footwear name tags, badges, etc.
- 4203 Covers cost of fuel for patrol vehicles.
- 4211 Screens, UPS not purchased with computers
- 4213 Replacement or routine equipment Items which can be purchased as needed. Such as cameras, ballistic vests, PBTs, etc.
- 4301 Anticipated mailing costs for Intoxilizer, found property, evidence, etc. Line item increased in 2018 to cover added costs of military surplus acquisitions. Increase covered by reduction in Operating supplies.
- 4302 Printing costs include printing of summonses, parking tickets, and warnings which are done on a every other year basis.
- 4303 Advertising and legal services include legal notices in paper, job announcements, and community outreach PSA's
- 4304 Subscriptions include newspapers and legal resource books
- 4310 Dues for Gunnison Sportsman Association, CACP, IACP, ALERT, NTOA, and NACA. Civilian employees will be attending training for animal control, property and evidence and nuisance code enforcement.
- 4320 Cell phones issued to NSO, Det and tactical uses. Also includes local and long distance calls.
- 4321 Utilities paid for evidence storage area and building.
- 4330 Costs associated with hospital/physician services, veterinary services, lab analysis, blood draws and training instructors. Money budgeted for one contracted out of state extraditions.
- 4340 Repair of basic law enforcement equipment, certification of measurement devices, radios, buildings, vehicles not repaired by fleet and firearms service/ inspections.

## 01-4020 POLICE & NEIGHBORHOOD SERVICES

- 4343 Pays for Police Records Management System and CAD System. Cost are split between both department based module used. Support estimate increased slightly for 2018, so money was shifted from Operating Supplies to cover.
- 4350 Costs are for interpreters and language line. Money also available for drug investigations.
- 4351 Dispatch fees are paid by all users in Gunnison and Hinsdale counties. Fees are based on type of use (law enforcement, fire, ambulance, other) and then broken down by a percentage of the calls handled for each agency. This item varies from year to year based on calls.
- 4360 Costs associated with rugs and cleaning for building. Costs split with Communications budget. Contract with Lexipol for policy development and related training (\$5000)
- 4370 Used for prisoner transports, mental health transports, trainings. Increased for civilian employee travel.
- 4401 Set by insurance company
- 4420 Lease of copier in police records.
- 4421 User fees established by Fleet
- 4651 Nuisance abatement funds utilized for towing and property abatement.
- 4701 Expenditures directly related to the DARE/Community Resource position. Funds are offset by revenues as part of court costs, private donations, and event participation.
- 4703 POST - training expenses for sworn officer. Reimbursed at 100% by the POST funds

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4021 BUILDING INSPECTION**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	9.8%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	24.1%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Bldg Inspection	79,862	82,568	88,400	88,400	88,400	109,263
4102	Overtime	0	0	574	574	574	623
4103	Social Security	4,620	4,728	5,516	5,516	5,516	6,813
4104	Medicare	1,080	1,106	1,290	1,290	1,290	1,593
4106	Hlth Ins/WC/Othr Benefits	16,373	18,661	20,563	20,563	20,563	23,497
4108	ER Retirement Contrbtn	3,978	4,105	4,420	4,420	4,420	6,959
<b>Sub-Total: Personnel</b>		<b>105,914</b>	<b>111,168</b>	<b>120,764</b>	<b>120,764</b>	<b>120,764</b>	<b>148,749</b>
4201	Material/Operating Sply	135	280	150	150	150	150
4203	Fuel/Lubricant Supply	513	446	650	650	551	525
4301	Postage/Freight Svcs	0	0	50	50	0	50
4302	Printing/Duplication Svcs	45	0	50	50	20	50
4303	Advertising/Legal Notices	0	106	75	75	186	100
4304	Subscrptn/Lit/Films	0	0	0	0	734	100
4310	Dues/Mtgs/Mbrshps/Tuitn	815	905	1,000	1,000	900	1,000
4320	Telephone/Fax Services	597	839	976	976	775	873
4340	Repair/Mntce Svcs	0	0	50	50	0	50
4363	Commission/Brd Fees	0	0	250	250	0	250
4370	Trvl/Mileage/Meals/Lodg	1,108	419	1,250	1,250	1,250	1,250
4421	Fleet Services	525	545	545	545	545	2,967
4650	Miscellaneous Expenses	0	0	100	100	35	100
<b>Sub-Total: Operations</b>		<b>3,737</b>	<b>3,539</b>	<b>5,146</b>	<b>5,146</b>	<b>5,146</b>	<b>7,465</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>109,651</b>	<b>114,707</b>	<b>125,910</b>	<b>125,910</b>	<b>125,910</b>	<b>156,214</b>

**Comments:**

- 4101 Wages for one (1) full-time employee and 0.15 FTE for the fire inspector
- 4201 Materials, equipment, and supplies specific to the building office operations
- 4203 Fueling the City vehicle used for inspections
- 4301 Freight and shipping services for certified mailings etc.
- 4302 Pamphlets and brochures for required public outreach on flooding, building, and environmental safety information
- 4303 Public notice printing costs in newspapers
- 4304 ICC codes, technical subscriptions, and cd's
- 4310 Yearly fees and costs associated with ICC, CASFM, ASFPM, conferences, memberships, certifications, testing, online courses, and continuing educational units that are required in order to maintain certifications
- 4320 Cell phone charges for Building Inspector
- 4340 Phone and computer service and maintenance
- 4363 Building Board of Appeals meetings as necessary
- 4370 Mandatory annual ICC, ASFPM, and CASFM conferences
- 4421 Fleet service expenses for fleet rental maintenance and upkeep
- 4650 Unanticipated expenditures that do not fit under other line items

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4022 FIRE DEPARTMENT**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	35.9%
2017 Expenditures Under (Over) Budget	(45,991)
2017 Budgeted Expenditures vs. 2018 Budget Request	4.7%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Fire Department	87,784	92,330	97,271	97,271	97,271	84,525
4102	Overtime	54	0	317	317	317	271
4103	Social Security	5,434	5,815	6,051	6,051	6,051	5,257
4104	Medicare	1,271	1,360	1,415	1,415	1,415	1,230
4106	Hlth Ins/WC/Othr Benefits	17,083	13,481	14,402	14,402	14,402	9,838
4108	ER Retirement Contrbtn	5,928	5,992	7,688	7,688	7,688	6,802
<b>Sub-Total: Personnel</b>		<b>117,555</b>	<b>118,979</b>	<b>127,143</b>	<b>127,143</b>	<b>127,143</b>	<b>107,923</b>
4201	Material/Operating Sply	6,622	2,276	5,121	5,121	5,000	5,121
4202	Clothing/Uniforms	8,280	12,558	11,500	11,500	11,500	11,500
4203	Fuel/Lubricant Supply	2,553	3,020	4,000	4,000	3,500	4,000
4213	Equipment Under \$5,000	0	0	8,152	8,152	8,152	0
4301	Postage/Freight Services	271	51	250	250	0	250
4302	Printing/Duplication Svcs	15	0	50	50	0	50
4304	Subscripnt/Lit/Films	2,270	898	3,000	3,000	3,000	3,000
4310	Dues/Mtgs/Mbrshps/Tuitn	4,754	1,960	5,000	5,000	5,000	5,000
4320	Telephone/Fax Services	278	740	920	920	920	1,404
4330	Professional Services	0	0	0	0	0	0
4340	Repair/Mntce Svcs	13,513	2,019	10,000	10,000	5,000	10,000
4351	Dispatch-City Svcs	6,618	6,574	6,574	6,574	6,574	11,120
4355	Firehouse Expenses	11,947	10,694	12,000	12,000	12,000	12,000
4370	Trvl/Mileage/Meals/Lodg	2,916	5,108	6,000	6,000	6,000	6,000
4401	Prop/Liab Ins Premium	778	806	981	981	981	2,419
4402	Prop/Liab Ins Claims	0	0	0	0	0	0
4403	Life Insurance Premium	3,831	1,564	3,500	3,500	3,500	3,500
4421	Fleet Services	3,784	3,928	4,753	4,753	4,753	50,147
4649	Late Fees	0	0	0	0	0	0
4650	Miscellaneous Expenses	0	150	0	0	0	0
4652	Volunteer Reimbursement	8,306	5,208	10,000	10,000	4,500	10,000
4653	Employee Appreciation	0	259	0	0	0	0
4656	Contributions-Retirement	32,700	32,700	35,022	35,022	35,022	40,510
<b>Sub-Total: Operations</b>		<b>109,434</b>	<b>90,513</b>	<b>126,823</b>	<b>126,823</b>	<b>115,402</b>	<b>176,021</b>
9952	Equipment	0	0	0	12,000	12,000	42,000
9957	Vehicles	0	11,258	0	45,412	45,412	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>11,258</b>	<b>0</b>	<b>57,412</b>	<b>57,412</b>	<b>42,000</b>
<b>TOTALS</b>		<b>226,989</b>	<b>220,750</b>	<b>253,966</b>	<b>311,378</b>	<b>299,957</b>	<b>325,944</b>

**Comments:**

- 4102 This account covers overtime for the Fire Marshal and also covers overtime for City Public works crews when they are called out on a fire to assist. The Fire Marshal comps most of his overtime.
- 4201 This account is also used for replacement of tools, batteries, hose fittings, nozzles, pagers, radios and parts replacement on all portable equipment.
- 4202 This account is used to replace firefighter clothing, including turnout coats, turnout pants, boots, helmets, and gloves. The account is also used to purchase firefighter badges and Class A and B uniforms.
- 4203 This account is used for fuel and lubricant for all City owned fire response vehicles.
- 4301 This account pays for shipping expenses.
- 4302 Account used for larger printing jobs needed by the Fire Department
- 4304 This account is mainly used for firefighter training materials and public fire prevention/educational materials for elementary students as well as any other prevention programs. The account is also used for any needed NFPA and ICC fire codes and standards.
- 4310 This account is used for all Fire Department training including tuition costs; contracting outside instructors; firefighter state certification costs, including certification renewals; and Fire Marshall training and tuition.
- 4320 Cell phone charges for Fire Marshal
- 4330 Debriefing services
- 4340 This account is used for repairs made to City Fire equipment and vehicles not made by the City Fleet Department.
- 4351 Fees for dispatch services.
- 4355 This account is used for firehouse maintenance and utilities. District shares this cost with the City.
- 4370 Account used for firefighter training when they travel (Fire Department Instructor's Conference in Indianapolis -the largest fire training event in the world, Fire Leadership Challenge in Keystone-the annual conference

## 01-4022 FIRE DEPARTMENT

for the Colorado State Fire Chiefs Association, Colorado Fire Fighters Academy - a school put on by the Four Corners Firefighters' Association, National Fire Academy Outreach Weeks, Auto-X in Arvada - the best extrication training around). It is also used when instructors come to Gunnison for training. Account covers the cost of out of town meetings and Fire Marshal training (Colorado Chapter of International Code Council at Denver Tech Center, Fire Investigation, Colorado Fire Training Officer Association Meetings, where state certification rules are established).

4401 Fire Department share of property/liability insurance premium.

4403 Life insurance for 10 retirees.

4421 Annual allocation of fleet service expenses for fleet rental, repairs, storage and use of the shop facility.

4652 Account is used for reimbursement for volunteer firefighters.

4656 Firefighters' Pension Fund Contribution - State matches 90% within certain parameters.

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4023 HAZARDOUS MATERIALS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	-21.2%
2017 Expenditures Under (Over) Budget	300
2017 Budgeted Expenditures vs. 2018 Budget Request	311.9%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Haz Mat	0	0	150	150	150	150
4102	Overtime	790	801	1,000	1,000	1,000	1,000
4103	Social Security	48	42	71	71	71	71
4104	Medicare	11	10	17	17	17	17
4106	Hlth Ins/WC/Othr Benefits	0	0	0	0	0	0
<b>Sub-Total: Personnel</b>		<b>849</b>	<b>853</b>	<b>1,238</b>	<b>1,238</b>	<b>1,238</b>	<b>1,238</b>
4201	Material/Operating Sply	1,024	957	1,137	1,137	1,137	1,137
4202	Clothing/Uniforms	0	0	0	0	0	4,000
4203	Fuel/Lubricant Supply	208	207	500	500	200	500
4310	Dues/Meetings/Mbrshps/Tuition	0	0	0	0	50	0
4350	Other Purchased Services	0	0	150	150	100	150
4421	Fleet Services	414	430	520	520	520	13,145
4650	Miscellaneous Expense	2,280	2,583	2,500	2,500	2,500	4,733
<b>Sub-Total: Operations</b>		<b>3,926</b>	<b>4,177</b>	<b>4,807</b>	<b>4,807</b>	<b>4,507</b>	<b>23,665</b>
9952	Equipment	0	2,264	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>2,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>4,775</b>	<b>7,294</b>	<b>6,045</b>	<b>6,045</b>	<b>5,745</b>	<b>24,903</b>

**Comments:**

The City has an Intergovernmental Agreement (IGA) with Gunnison County regarding expenses associated with Haz Mat responses. Many Haz Mat spill costs are

4102 Practice: If employee assigned to Haz Mat responds to Haz Mat call during regular hours, employee is paid regular wages.

If Haz Mat response results in employee working overtime, then employee's overtime (to extent of Haz Mat time) is charged to the Haz Mat Department. Regular time is also charged to the Haz Mat Department.

4201 The line item is used to purchase replacement pagers. Pagers are not an eligible grant item under the Homeland Security grants. This account is also used for replacement of tools, batteries, and parts replacement on all portable equipment.

4202 Account is used to replace all four levels of hazardous materials suits.

4203 Used for fuel and lubricant for the hazardous material vehicle. City pays for fuel and County pays for repair/maintenance.

4310 Used to pay tuition for training of all hazardous material team members. Also used for Haz Mat out of town meetings.

4340 Covers the cost of repair and maintenance items done by other than fleet.

4350 Volunteer reimbursements charged by Gunnison County as a shared cost

4650 Most Hazmat costs are paid by the County and then the City receives a bill for half of those costs less any incident reimbursements.

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4024 LE VICTIM ADVOCATE PROGRAM**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	10.3%
2017 Expenditures Under (Over) Budget	1,141
2017 Budgeted Expenditures vs. 2018 Budget Request	1.8%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Victim Advocate	34,880	38,560	40,525	40,525	40,525	41,348
4102	Overtime	0	0	213	213	213	215
4103	Social Security	2,024	2,273	2,526	2,526	2,526	2,577
4104	Medicare	473	532	591	591	591	603
4106	Hlth Ins/WC/Othr Benefits	3,048	3,534	3,825	3,825	3,825	4,383
4108	ER Retirement Contribution	1,239	1,392	1,230	1,230	1,230	1,492
<b>Sub-Total: Personnel</b>		<b>41,664</b>	<b>46,290</b>	<b>48,909</b>	<b>48,909</b>	<b>48,909</b>	<b>50,617</b>
4201	Material/Operating Sply	154	160	300	300	300	220
4202	Clothing/Uniforms	0	0	0	0	80	80
4203	Fuel	0	0	300	300	300	300
4301	Postage/Freight Svcs	0	0	190	190	0	200
4302	Printing/Duplication Svcs	150	83	230	230	202	230
4310	Dues/Mtgs/Mbrshps/Tuitn	275	810	1,060	1,060	1,060	1,280
4320	Telephone/Fax Services	453	660	692	692	692	692
4350	Othr Purchased Svcs	0	0	1,503	1,503	750	1,070
4351	Dispatch-City Svcs	579	579	579	579	579	730
4370	Trvl/Mileage/Meals/Lodg	1,148	1,017	1,850	1,850	1,600	1,930
4401	Prop/Liab Ins Premium	0	498	605	605	605	0
4421	Fleet Services	0	500	707	707	707	584
<b>Sub-Total: Operations</b>		<b>2,759</b>	<b>4,307</b>	<b>8,016</b>	<b>8,016</b>	<b>6,875</b>	<b>7,316</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>44,423</b>	<b>50,598</b>	<b>56,925</b>	<b>56,925</b>	<b>55,784</b>	<b>57,933</b>

**Comments:**

This program is offset by revenues reflected in account 01-3328 Law Enforcement Advocate. Funds are comprised from contributions from Gunnison County Sheriff's Office, Crested Butte Marshal's Office, Mr. Crested Butte Police Department, and VALE Grant funding.

**2017 Comments**

- 4310 Attendance at annual COVA Conference, regional trainings
- 4320 Cell phone and caller plan for on-call advocate
- 4350 Includes money to be used to pay for interpreter services
- 4351 Dispatch fees charged to all users
- 4370 Training
- 4401 Insurance was covered under PD insurance prior year
- 4421 Advocate assigned old police vehicle.

**2018 Comments**

- 4310 Attendance at annual COVA Conference, regional trainings
- 4320 Cell phone and caller plan for on-call advocate
- 4350 Includes money to be used to pay for interpreter services
- 4351 Dispatch fees charged to all users
- 4370 Training
- 4401 Insurance costs
- 4421 Advocate assigned old police vehicle.

NOTE: Personnel costs are increasing, to keep local funding consistent expenses were reduced and VALE Grant for 2018 was increased to \$15,000.



**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4030 CITY HALL**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	-47.7%
2017 Expenditures Under (Over) Budget	11,832
2017 Budgeted Expenditures vs. 2018 Budget Request	112.2%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4201	Material/Operating Sply	6,935	4,997	8,250	8,250	6,868	7,000
4213	Equipment Under \$5,000	0	990	1,550	1,550	1,100	1,300
4214	Furniture/Fixtures Under \$5,000	0	0	500	500	500	2,250
4320	Telephone/Fax Services	3,754	3,437	1,080	1,080	1,080	1,066
4321	Utilities	10,468	10,016	19,500	19,500	15,500	19,500
4340	Repair/Mntce Svcs	3,682	3,121	6,000	6,000	3,000	6,000
4350	Othr Purchased Svcs	10	0	550	550	550	550
4360	Contracted Svcs	21,636	24,733	28,000	28,000	25,000	25,000
4401	Property/Liability Insurance	0	0	0	0	0	3,883
4420	Rental Services	4,775	5,230	6,000	6,000	6,000	6,000
4421	Fleet Services	0	0	0	0	0	2,218
<b>Sub-Total: Operations</b>		<b>51,259</b>	<b>52,525</b>	<b>71,430</b>	<b>71,430</b>	<b>59,598</b>	<b>74,767</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5000	Cost Allocation to Other Funds	(7,945)	(7,801)	(36,189)	(36,189)	(36,189)	0
<b>TOTALS</b>		<b>43,314</b>	<b>44,724</b>	<b>35,241</b>	<b>35,241</b>	<b>23,409</b>	<b>74,767</b>

**Comments:**

City Hall pays for operations and maintenance of the building, including phone expenses, bulk supplies and the central copier and mail machine rentals.

**2018 Comments**

- 4201 Bulk supplies for City Hall ; utilized by multiple departments
- 4214 Purchase of new Councilor Chairs
- 4320 Telephone allocation for City Hall depts; phone service mtn agreement increase
- 4321 Includes rate increases in city utilities: 2.5% gas; 8% water/sewer; 3% electric
- 4340 Non-capital maintenance and repair of City Hall; i.e. plumbing repairs
- 4350 Fire Extinguisher Service
- 4360 HVAC service contract; Elevator maintenance contract ; cleaning contract;  
trash service, Includes additions to annual elevator certification/inspection  
(HVAC; Cleaning \$16,000; Elevator Inspect/Certification \$6,500) includes alarm mtn at \$400/yr.
- 4401 Property/Liability Insurance
- 4420 Xerox copier rental; postage machine rental; extra copy costs
- 4421 Fleet services for maintenance of City Hall backup generator

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4032 CITY SHOP**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	-3808.0%
2017 Expenditures Under (Over) Budget	295
2017 Budgeted Expenditures vs. 2018 Budget Request	246.2%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4201	Material/Operating Sply	3,426	3,554	3,500	3,500	3,500	3,500
4202	Clothing/Uniforms	0	0	200	200	200	200
4212	Software Under \$5,000	0	0	0	0	0	1,200
4213	Equipment Under \$5,000	0	990	0	0	0	2,500
4302	Printing/Duplication Svcs	38	221	100	100	215	300
4303	Advertising/Legal Notices	0	43	0	0	0	0
4304	Subscriptions/Literature/Films	0	46	0	0	0	500
4310	Dues/Mtgs/Mbrshps/Tuition	0	1,660	1,700	1,700	1,700	7,000
4320	Telephone/Fax Services	4,194	2,997	3,309	3,309	3,309	3,144
4321	Utilities	16,846	14,285	22,000	22,000	22,000	24,200
4330	Professional Services	1,468	1,970	1,500	1,500	1,500	1,650
4340	Repair/Maintnc Services	1,118	856	13,410	13,410	13,410	25,500
4350	Other Purchased Services	0	0	0	0	0	0
4351	Dispatch-City Svcs	3,032	3,032	3,244	3,244	3,244	3,244
4360	Contracted Services	6,240	6,291	6,500	6,500	6,240	7,000
4370	Travel/Mileage/Meals/Lodging	0	508	954	954	954	3,000
4401	Property/Liability Insurance	0	0	0	0	0	4,297
4420	Rental Services	1,842	1,817	1,800	1,800	1,600	1,800
4650	Miscellaneous Expenses	200	670	200	200	250	250
<b>Sub-Total: Operations</b>		<b>38,403</b>	<b>38,942</b>	<b>58,417</b>	<b>58,417</b>	<b>58,122</b>	<b>89,285</b>
9920	Building Improvements	0	0	0	0	0	38,250
9952	Equipment	0	0	7,849	7,849	7,849	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>7,849</b>	<b>7,849</b>	<b>7,849</b>	<b>38,250</b>
5000	Cost Allocation to Other Funds	(38,403)	(39,634)	(40,319)	(40,319)	(40,319)	(37,704)
<b>TOTALS</b>		<b>0</b>	<b>(692)</b>	<b>25,947</b>	<b>25,947</b>	<b>25,652</b>	<b>89,831</b>

**Comments:**

Total expenses for this department are allocated to the following departments: Streets & Alleys, Fleet, Electric, Water, Sewer, and Refuse. The city shop department pays for phone expenses for the Public Works building, CDL testing, and associated physicals.

- 4201 All office and cleaning supplies
- 4202 City logo gear for Public Works Director, City Engineer, and Admin Assistant
- 4302 Construction standards, bid projects, plotter paper
- 4303 Ads for various services and notices of service
- 4310 Training for Public Works Director, City Engineer, and Admin Assistant
- 4320 Telephone allocation for City Shop departments, including phone repair and maintenance
- 4321 Electricity and gas for city shops.
- 4330 CDL/drug tests/etc.
- 4340 Repair & maintenance of City Shop including interior painting, roof repair, installation of a panic alarm and monitoring subscription for fire and panic alarms
- 4350 Services to strip and wax city shop floors
- 4360 Cleaning service to clean city shops biweekly
- 4370 Travel, meals and lodging for Public Works Director, City Engineer, and Admin Assistant trainings
- 4420 Xerox copier contract
- 4650 Unanticipated expenses such as software updates

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4033 STREET & ALLEY ADMINISTRATION**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	-4.0%
2017 Expenditures Under (Over) Budget	12,109
2017 Budgeted Expenditures vs. 2018 Budget Request	-68.4%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-S/A Admin	112,862	101,578	112,452	110,151	85,918	39,423
4102	Overtime	706	577	0	0	0	0
4103	Social Security	6,747	6,132	6,972	6,829	5,327	2,444
4104	Medicare	1,578	1,434	1,631	1,598	1,246	572
4106	Hlth Ins/WC/Othr Benefits	20,515	20,742	25,435	25,088	19,569	6,233
4108	ER Retirement Contrbtn	8,389	7,446	8,484	8,308	6,480	1,931
<b>Sub-Total: Personnel</b>		<b>150,798</b>	<b>137,909</b>	<b>154,973</b>	<b>151,973</b>	<b>118,540</b>	<b>50,603</b>
4202	Clothing/Uniforms	1,245	1,114	1,500	1,500	1,500	1,500
4212	Computer Software Under \$5,000	0	0	0	0	0	0
4303	Advertising/Legal Notices	32	527	200	200	200	200
4310	Dues/Mtgs/Mbrshps/Tuition	0	0	0	750	750	750
4320	Telephone/Fax Services	1,211	1,314	1,513	1,513	1,200	1,513
4330	Professional Svcs	600	6,617	700	22,783	20,000	700
4343	Software Support	0	0	0	0	0	1,500
4370	Travel/Mileage/Meals/Lodging	0	50	0	2,250	2,250	2,250
4401	Prop/Liab Ins Premium	4,773	4,950	6,020	6,020	6,020	0
4402	Prop/Liab Claim Payments	1,809	0	0	0	2,337	0
4650	Miscellaneous Expenses	0	0	0	0	0	0
4804	Indirect Expenses	6,401	6,606	0	0	0	0
<b>Sub-Total: Operations</b>		<b>16,070</b>	<b>21,177</b>	<b>9,933</b>	<b>35,016</b>	<b>34,257</b>	<b>8,413</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>166,869</b>	<b>159,086</b>	<b>164,906</b>	<b>186,989</b>	<b>152,797</b>	<b>59,016</b>

**Comments:**

The administrative department for streets and alleys pays a portion of the personnel costs for the public works director, streets supervisor, public works administrative assistant and project engineer. Other specific expenditures are noted below.

- 4202 Five employees @ \$300/each
- 4310 Snow & Ice conferences and equipment training
- 4320 Cell phone expenses for Public Works Director and City Engineer
- 4330 Towing services, CDL Physicals; 2016 includes costs to recruit a new Public Works director

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4034 STREET & ALLEY MAINTENANCE**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	27.0%
2017 Expenditures Under (Over) Budget	(72,548)
2017 Budgeted Expenditures vs. 2018 Budget Request	-21.8%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-S/A Maintenance	182,700	184,709	210,777	210,777	210,777	269,514
4102	Overtime	16,334	25,043	17,100	41,941	41,941	17,636
4103	Social Security	11,523	12,209	14,128	14,128	14,128	17,893
4104	Medicare	2,695	2,855	3,304	3,304	3,304	4,185
4105	Standby	0	0	0	0	750	1,450
4106	Hlth Ins/WC/Othr Benefits	46,501	61,282	61,115	61,115	61,115	78,753
4108	ER Retirement Contrbtn	10,814	14,902	11,479	11,479	11,479	17,609
<b>Sub-Total: Personnel</b>		<b>270,566</b>	<b>301,001</b>	<b>317,904</b>	<b>342,745</b>	<b>343,495</b>	<b>407,040</b>
4201	Material/Operating Sply	6,153	5,610	9,500	9,500	6,500	7,000
4201	Clothing/Uniforms	0	309	0	0	109	0
4203	Fuel/Lubricant Supply	37,193	26,343	42,800	42,800	42,800	42,800
4303	Advertising/Legal Notices	0	0	200	200	100	200
4321	Utilities	0	47	0	0	84	0
4340	Repair/Mntce Svcs	0	451	1,200	1,200	1,200	1,200
4360	Contracted Service -Snow	10,108	7,565	7,500	32,781	43,411	7,500
4402	Prop/Liab Claim Payments	0	3,407	0	0	953	0
4420	Equipment Rental	0	0	0	13,000	13,000	2,500
4421	Fleet Services	219,193	227,522	275,302	275,302	275,302	93,083
4649	Late Fees	0	0	0	0	0	0
<b>Sub-Total: Operations</b>		<b>272,647</b>	<b>271,254</b>	<b>336,502</b>	<b>374,783</b>	<b>383,459</b>	<b>154,283</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>543,213</b>	<b>572,255</b>	<b>654,406</b>	<b>717,528</b>	<b>726,954</b>	<b>561,323</b>

**Comments:**

The maintenance department for streets and alleys includes five full-time personnel.

4102 Includes overtime for snow removal and other emergency tasks.

4201 Cutting edges, chains, hand tools, buying metal and fabricating bike racks, safety items (cones, barricades etc.) personal items

4203 Fuel supplies for all street equipment/vehicles

4340 Special equipment repairs (paver, sweeper, etc.)

4360 Contracted snow removal (may need additional appropriation in "big snow" year)

4421 Annual allocation of fleet service expenses for fleet rental, repairs, storage and use of the shop facility.

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4035 STREET IMPROVEMENTS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	52.4%
2017 Expenditures Under (Over) Budget	273,176
2017 Budgeted Expenditures vs. 2018 Budget Request	-24.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4330	Professional Services	0	104,351	0	128,000	39,912	0
4360	Other Contracted Services	0	0	160,000	160,000	0	0
9101	Tree Program	6,071	2,124	9,000	9,000	9,000	5,000
9102	Tree Chipping	0	23,415	40,000	40,000	40,000	40,000
9103	Material Crushing	18,000	6,300	40,000	40,000	40,000	40,000
9104	Paint Striping	24,969	26,691	27,000	27,000	27,000	30,000
9105	Signs	5,330	3,811	53,000	53,000	49,000	29,000
9106	Gravel/Asphalt Patching	7,890	6,350	8,500	8,500	8,500	8,500
9108	Concrete	2,140	3,148	112,000	112,000	112,000	132,379
9109	Slurry Seal	135,397	25	150,000	150,000	418,710	450,000
9110	Crack Seal	44,021	50,027	50,000	50,000	50,000	50,000
9111	Street Imprvr/Overlay	622,079	655,013	1,051,805	655,000	379,330	474,000
<b>Sub-Total: Operations</b>		<b>865,896</b>	<b>881,255</b>	<b>1,701,305</b>	<b>1,432,500</b>	<b>1,173,453</b>	<b>1,258,879</b>
9952	Equipment	0	0	12,000	12,000	12,000	0
9956	Heavy Equipment	0	0	0	220,676	254,676	0
9902	Land	0	139,592	116,000	116,000	116,000	0
9960	Road Construction	0	0	0	396,805	0	396,805
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>139,592</b>	<b>128,000</b>	<b>745,481</b>	<b>382,676</b>	<b>396,805</b>
<b>TOTALS</b>		<b>865,896</b>	<b>1,020,847</b>	<b>1,829,305</b>	<b>2,177,981</b>	<b>1,556,129</b>	<b>1,655,684</b>

**Comments:**

Capital expenses related to streets and alleys are found in this department. These projects are funded by 30% of the City's sales tax revenues, Hwy 50 Maintenance Agreement revenues, HUTF revenues, and additional motor vehicle tax revenues.

- 4330 Professional services for planning and design of complete streets plan
- 4360 Design of W highway 50 gateway
- 9101 Replacement and maintenance of all street tree program
- 9102 Annual cost to chip trees removed through tree program and accepted at tree dump
- 9103 Asphalt/Concrete crushing
- 9104 Crosswalks, parking spaces, curb paint, and additional bike lanes, 2018 inc. double buffered bike lanes for \$45,153
- 9105 Annual replacement and repair of signs, additional stop signs and pedestrian crossing pedestals;  
2018 inc. \$18,000 for school signs
- 9106 Gravel and asphalt patching
- 9108 50/50 concrete program, ADA compliance and curb and gutter work/sidewalks; implementation of the non-motorized transportation plan
- 9109 Slurry sealing of streets
- 9110 Annual crack filling maintenance program
- 9111 Recommendations for street improvements/overlays will be presented to the Council prior to each proposed project

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4038 CAPITAL IMPROVEMENTS - Fixed Assets**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	-53.9%
2017 Expenditures Under (Over) Budget	(66,615)
2017 Budgeted Expenditures vs. 2018 Budget Request	-100.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-Total: Operations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9322	Message/Speed Trailer	0	0	0	0	0	0
9323	Electronic Fingerprint Station	0	0	0	0	0	0
9330	Unit #18-Snow Blower	0	0	0	0	0	0
9367	Unit #3 - Replace '76 Chevy Step V:	0	0	0	0	0	0
9374	Unit #83 - Replace 1984 Ford 9000	128,564	270,037	0	0	0	0
9390	Unit #71 Replace '98 Chevy S10-Bk	0	0	0	0	0	0
9402	Community Center HVAC Lease	0	0	0	0	0	0
9406	IOOF Park	0	0	0	0	0	0
9424	Skate Park	0	0	0	0	0	0
9427	Dog Park	24,938	0	0	0	0	0
9428	Unit #81 Replace '06 John Deere M	0	0	0	0	0	0
9451	Fleet Replacement-PD Cars	61,809	0	0	0	0	0
9462	Unit #115-Replace GMC General	0	0	0	0	0	0
9465	Unit #36 Replace '96 Chevy 3/4T Fl	0	0	0	0	0	0
9466	Unit #5 - Replace 1992 Chevy 3/4 4	36,379	0	0	0	0	0
9467	Unit #72 Replacement 1997 TYMCO	312,434	0	0	0	0	0
9468	Unit #103 Replace 1977 Dozer	98,844	0	0	0	0	0
9526	Teller Baseball Field Renovation	0	0	0	0	0	0
9535	Fiber Network	0	0	0	0	0	0
9536	Community Center Addition	334,219	0	0	0	0	0
9537	Entry Sign Improvement	0	0	0	0	0	0
9542	Legion Restroom Bldg	20,000	156,338	0	52,490	57,154	0
9543	Message Kiosk	0	0	0	0	0	0
9544	Taylor Mountain Park Restrooms	511	39,013	0	5,476	5,476	0
9860	Land Acquisition	1,005,303	604	0	0	3,913	0
9861	Land Purchase-Lots 3-12 Blk 51	0	0	0	0	0	0
9862	Police/Communications Building-Res	23,550	0	0	0	0	0
9863	Police/Communications Facility Lan	0	0	0	0	0	0
9865	Phone Upgrade	0	0	0	0	0	0
9866	City Shop Demolition	0	3,626	150,000	150,000	150,072	0
<b>Sub-Total: Capital Outlay</b>		<b>2,046,550</b>	<b>469,618</b>	<b>150,000</b>	<b>207,966</b>	<b>216,615</b>	<b>0</b>
<b>TOTALS</b>		<b>2,046,550</b>	<b>469,618</b>	<b>150,000</b>	<b>207,966</b>	<b>216,615</b>	<b>0</b>

**Comments:**

Items in this department are over \$5,000 in value and have a useful life of more than 3 years, therefore are recorded as fixed assets. In 2016, all fixed assets are recorded in the department associated with placing that item into service.

- 9367 Custom cab 4WD fire engine with 1500 gpm pump - contingent on receipt of an Assistance to Firefighters Grant with City's share being 35% to 40%, depending on cost of vehicle
- 9390 Unit #71 Scheduled replace '98 Chevy S10-Bldg Inspector Vehicle
- 9406 IOOF Park - Purchase Lots 11 & 12, Block 13 to allow for permanent park improvements
- 9427 Dog Park - Fencing for 1 acre park potentially on the Van Tuyl Property
- 9428 Unit #81 Scheduled replacement '06 John Deere Mower
- 9451 Scheduled replacement of two police cars - 2015 - Unit #123 Chevy Pickup NSO and Unit #160 2005 Chevy Trailblazer PD
- 9465 Unit #36 Scheduled replacement of '96 Chevy 3/4T Fleet Vehicle used primarily by parks maintenance crew
- 9536 Community Center Addition - Additional room for seniors on South side of W Mtn Room - other funding from Boomers & Beyond and Grants, including \$10,000 El Pomar Grant
- 9537 Entry Sign Improvement - update of entry signs to include Western State Colorado University - shared cost  
2014 - West Entry Sign  
2015 - North Entry Sign
- 9862 Public Safety Facility: \$300,000 General Fund Cash Reserves, \$180,000 Communications Department  
Cash Reserves; \$650,000 DOLA EIA grant; \$413,000 E911 Authority Grant for equipment
- 9863 Public Safety Facility landscaping - completion of xeriscaping, hard surfaces, etc. as required by City Code
- 9866 The old City Shop is scheduled for demolition. \$50,000 is supported by the refuse fund for a new storage building.

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4039 CAPITAL IMPROVEMENTS - Non-Assets**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	-100.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-Total: Operations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4203	Holiday Lights	0	500	0	0	0	0
9201	95 Mosquito Assmnt	14,906	0	0	0	0	0
9202	Computer Replace/Purchase	0	0	0	0	0	0
9203	S&A-Dwntwn Furniture	500	0	0	0	0	0
9204	Computer Study	0	0	0	0	0	0
9231	City Hall Repairs/Remodel	81,438	0	0	0	0	0
9235	City Hall HVAC Replacement	12,683	0	0	0	0	0
9254	City Council Chambers Upgrade	0	0	0	0	0	0
9255	City Council Notebooks; Software	0	0	0	0	0	0
9256	Upgrade Municipal Court Software	0	0	0	0	0	0
9265	Bond Arbitrage Compliance Study	0	0	0	0	0	0
9283	Annexation-Gunnison Rising	0	0	0	0	0	0
9284	Aerial Survey for Mapping CD	13,350	0	0	0	0	0
9304	Protective Equipment - PD	7,477	0	0	0	0	0
9315	Rifle Purchases (8)-PD	0	0	0	0	0	0
9316	Tasers-PD	0	0	0	0	0	0
9318	Digital Camera Package-PD	0	0	0	0	0	0
9319	Tactical Holsters-PD	0	0	0	0	0	0
9320	Gas Masks - PD	0	0	0	0	0	0
9321	Packset - PD	0	0	0	0	0	0
9324	Portable Chemical Testing Dev	0	0	0	0	0	0
9325	Traffic Related Training Material	0	0	0	0	0	0
9326	Police Training Manuals	0	0	0	0	0	0
9327	Police Bikes (3)	4,316	0	0	0	0	0
9328	Gas/Impact Multi Launcher	3,330	0	0	0	0	0
9329	Police Pistols (15)	0	0	0	0	0	0
9361	Police Shotguns (4)	6,900	0	0	0	0	0
9361	Knox KeySecure	0	0	0	0	0	0
9363	Fire Nozzles	0	0	0	0	0	0
9368	Foam - FD	0	0	0	0	0	0
9369	Fire Hose	491	6,337	0	0	0	0
9370	Firehouse Software	0	0	0	0	0	0
9372	Gas Range	0	0	0	0	0	0
9373	SCBA Units - Fire	0	0	0	0	0	0
9403	Community Center Landscaping	0	0	0	0	0	0
9404	Community Center Pond Liner	0	0	0	0	0	0
9405	Community School Playground Proj	0	0	0	0	0	0
9425	Ice Rink Parking Lot Paving	0	0	0	0	0	0
9426	Baseball Equipment	0	0	0	0	0	0
9539	Portable Stage-Material Costs	0	0	0	0	0	0
9542	Legion Restrooms	1,210	0	0	0	0	0
9560	Fireworks	15,000	0	0	0	0	0
9570	Master Plan Update	3,698	0	0	0	0	0
9571	Parks Master Plan Update	56,984	0	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		<b>222,283</b>	<b>6,837</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>222,283</b>	<b>6,837</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Comments:**

In 2016, all fixed assets are recorded in the department associated with placing that item into service.  
Any temporary enhancements will be recorded in the respective department to be removed in the following year.

- 9201 Annual mosquito control program through Gunnison County
- 9202 Replacement of four desktops \$4,800 (City Clerk (3) and City Manager); two laptops \$2,500 (Admin, Comm Dev); one server \$10,000 (Police); and other computer components for the City's computer network as needed (\$3,000).
- 9203 Downtown tree lights for holiday season
- 9231 Replace older windows (\$50,000), and carpet (\$21,000); minor remodel to relocate offices after police department moves to new facility (\$30,000)

## 01-4039 CAPITAL IMPROVEMENTS - Non-Assets

- 9235 Replace City Hall HVAC system - current system is not sized properly and is 13 years old
- 9254 Council Chamber electronic modernization - install speakers, video monitor, camera and WIFI
- 9265 Contracted professional services for Bond Arbitrage compliance on Park & Rec Bonds and Tenderfoot Housing Bonds
- 9304 Concealable ballistic vests, minimum level III, and entry level vests, minimum level IIIA
- 9316 Four X26 Tasers with low-intensity lights to replace tasers purchased in 2009 - five year wear & tear replacement
- 9319 Replace existing holsters in use by uniformed officers for pistols and tasers
- 9321 Packset - replace 4 packsets that will be compatible with narrow banding required by Federal legislation
- 9324 Two portable chemical testing devices to be used for presumptive testing of drugs and gun powder residue
- 9325 Traffic cones and portable signs to be used for driver training and safety presentations
- 9363 Four fire nozzles that can be set to flow at a constant gallonage at a given pressure
- 9369 Third of 4-5 year program to replace all of the hose at the fire station
- 9361 Knox Key Secure Master Key Retention System to insure security of the buildings which have a Knox Box for access
- 9372 50% of new cooking range and installation, including running gas line to Firehouse kitchen - shared cost with district
- 9403 Continue irrigation/landscaping around Community Center
- 9538 Carpet replacement-Community Center W Mtn Room and game room with VCT tile
- 9539 Portable Stage - materials to build stage that can be used for events/labor will be performed by public works crews
- 9570 Update to 2007 Master Plan to include business corridor traffic and pedestrian issues
- 9571 Update to Park and Recreation Master Plan - will apply for \$75,000 GOCO grant to supplement cost



**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4045 CRANOR HILL**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	27.9%
2017 Expenditures Under (Over) Budget	2,302
2017 Budgeted Expenditures vs. 2018 Budget Request	27.7%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Cranor Hill	9,343	7,968	13,716	13,716	13,716	14,626
4102	Overtime	0	0	292	292	292	312
4103	Social Security	585	534	868	868	868	926
4104	Medicare	137	125	203	203	203	217
4106	Hlth Ins/WC/Other Benefits	0	1,995	602	602	602	1,185
<b>Sub-Total: Personnel</b>		<b>10,064</b>	<b>10,622</b>	<b>15,681</b>	<b>15,681</b>	<b>15,681</b>	<b>17,266</b>
4201	Material/Operating Sply	3,639	3,901	4,500	4,500	4,000	4,445
4203	Fuel/Lubricant Supply	92	144	1,000	1,000	700	1,000
4213	Equipment Under \$5,000	0	587	0	0	0	0
4303	Advertising/Legal Svcs	149	113	300	300	298	300
4320	Telephone/Fax Service	680	389	305	305	305	360
4321	Utilities	1,678	3,079	4,000	4,000	2,500	4,000
4330	Professional Svcs	2,077	1,874	3,000	3,000	3,000	3,000
4340	Repair/Maintnc Services	0	0	0	0	0	4,200
4401	Prop/Liab Ins Premium	0	0	0	0	0	355
4421	Fleet Services	0	0	0	0	0	1,844
<b>Sub-Total: Operations</b>		<b>8,313</b>	<b>10,086</b>	<b>13,105</b>	<b>13,105</b>	<b>10,803</b>	<b>19,504</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>18,377</b>	<b>20,708</b>	<b>28,786</b>	<b>28,786</b>	<b>26,484</b>	<b>36,770</b>

**Comments:**

4101 Projected 2017 expenses are based on the potential of being open 14 days in December plus a training day.

2018 expenses are based on the potential of being open January 1st through spring break (32 days) and 14 days in December of budgeted year.

4201 Repair/maintenance items and concession stand supplies

4330 Professional Services include State Tramway Board inspections two times per season plus wire rope inspection

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4049 RECREATION ADMINISTRATION**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	13.4%
2017 Expenditures Under (Over) Budget	(896)
2017 Budgeted Expenditures vs. 2018 Budget Request	10.2%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Recreation Office	217,165	214,196	230,865	230,865	230,865	243,659
4102	Overtime	7,509	3,536	7,777	7,777	7,777	8,115
4103	Social Security	13,145	12,682	14,796	14,796	14,796	15,610
4104	Medicare	3,074	2,966	3,460	3,460	3,460	3,651
4106	Hlth Ins/WC/Othr Benefits	40,074	39,811	54,144	54,144	54,144	64,486
4108	ER Retirement Contrbtn	14,284	12,782	14,503	14,503	14,503	16,419
<b>Sub-Total: Personnel</b>		<b>295,251</b>	<b>285,974</b>	<b>325,544</b>	<b>325,544</b>	<b>325,544</b>	<b>351,939</b>
4201	Material/Operating Sply	5,645	6,349	7,000	7,000	6,200	6,510
4203	Fuel/Lubricant Supplies	568	501	500	500	250	500
4210	CARA Parent Expenses	2,538	2,699	1,000	1,000	2,843	0
4302	Printing/Duplication Svcs	0	0	0	0	0	0
4303	Advertising/Legal Svcs	125	87	100	100	100	100
4310	Dues/Mtgs/Mbrshps/Tuitn	257	635	700	700	803	800
4320	Telephone/Fax Services	838	1,459	1,260	1,260	1,260	1,650
4353	Events	1,252	0	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	381	312	1,250	1,250	1,250	1,250
4420	Rental	2,163	2,163	2,065	2,065	2,065	2,065
4421	Fleet Services	0	0	0	0	0	9,359
<b>Sub-Total: Operations</b>		<b>13,767</b>	<b>14,204</b>	<b>13,875</b>	<b>13,875</b>	<b>14,771</b>	<b>22,234</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>309,018</b>	<b>300,178</b>	<b>339,419</b>	<b>339,419</b>	<b>340,315</b>	<b>374,173</b>

**Comments:**

- 4101 Wages for Parks & Rec Director (50%), Recreation Programs Supervisor, Assistant Recreation Facilities Manager, and Rec Coordinator, and Jorgensen concession stand worker 400 hours
- 4102 Programs, events or emergencies that require full time staff to exceed 40 hours
- 4201 Jorgensen concessions ; Misc office supplies
- 4203 Recreation Supervisor's vehicle
- 4310 Expenses to have two people attend the State Park and Rec Conference
- 4320 Includes cell phone for Park & Recreation Director
- 4370 Meals and lodging for two attendees at State Park and Rec Conference
- 4420 Copier/fax lease

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4050 RECREATION PROGRAMS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	20.7%
2017 Expenditures Under (Over) Budget	(11,955)
2017 Budgeted Expenditures vs. 2018 Budget Request	-0.8%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Recreation	68,390	71,825	88,695	88,695	88,695	94,207
4202	Overtime	12	33	0	0	0	0
4103	Social Security	4,238	4,416	5,499	5,499	5,499	5,841
4104	Medicare	991	1,033	1,286	1,286	1,286	1,366
4106	Hlth Ins/WC/Othr Benefits	3,198	2,414	3,810	3,810	3,810	3,618
4108	Retirement	0	0	0	0	0	0
<b>Sub-Total: Personnel</b>		<b>76,830</b>	<b>79,720</b>	<b>99,290</b>	<b>99,290</b>	<b>99,290</b>	<b>105,031</b>
4201	Material/Operating Sply	29,197	36,499	30,000	30,000	33,000	33,000
4203	Fuel/Lubricant Supplies	2,876	2,439	3,300	3,300	2,500	2,500
4210	CARA Parent Expenses	0	0	0	0	0	3,300
4212	Computer Software Under \$5000	125	0	0	0	0	0
4302	Printing/Duplication Svcs	5,621	5,576	6,000	6,000	5,000	5,000
4303	Advertising/Legal Svcs	772	432	500	500	450	500
4310	Dues/Mtgs/Mbrshps/Tuitn	775	1,200	800	800	800	1,000
4350	Other Purchased Services	10,750	12,424	12,000	12,000	12,000	12,000
4360	Contracted Svcs	8,312	8,666	7,500	7,500	9,000	9,100
4370	Travel/Mileage/Meals/Lodging	804	1,513	1,000	1,000	750	1,000
4658	Scholarships	7,598	6,761	15,000	15,000	14,000	12,000
4705	Misc Grant Exp	0	0	0	10,555	10,555	0
<b>Sub-Total: Operations</b>		<b>66,831</b>	<b>75,510</b>	<b>76,100</b>	<b>86,655</b>	<b>88,055</b>	<b>79,400</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>143,661</b>	<b>155,231</b>	<b>175,390</b>	<b>185,945</b>	<b>187,345</b>	<b>184,431</b>

**Comments:**

- 4101 Recreation program instructor wages only. The program revenue will offset the program personnel and operational costs in their entirety.
- 4201 Includes operation of existing programs, equipment for new programs, reconditioning and/or replacement of various equipment from wear and tear, i.e. football helmets, catcher's gear, balls, jerseys, etc.
- 4202 Instructor and official's shirts, jackets, etc. will be absorbed in the 4201 line item.
- 4203 Fuel costs for City vans used for traveling recreation programs such as baseball, football, climbing, summer adventure camp, gymnastics, softball, etc.
- 4302 Printing of the City of Gunnison 2018 Quarterly Program Offerings and Xerox overages
- 4303 Advertisements in media (newspaper). Each advertisement costs approximately \$100 per media outlet
- 4310 Instructor Certifications: Fitness, Gymnastics, etc. This figure will vary depending on the number of returning instructors.  
NRPA background investigations on all instructors comes out of this line item.  
The background checks vary depending on where the applicant is from but generally is \$16 each.
- 4350 Sports officials game fees: adult and youth softball, Babe Ruth baseball, youth soccer, OTA baseball, etc.  
Expense is offset by additional recreation revenue.
- 4360 Credit card fees associated with Rec Programs. 3.1993% of each credit card transaction goes to ActiveNet
- 4370 Reimbursement to travel league/tournament team coaches: gymnastics, youth football, softball, soccer, climbing, and baseball.
- 4658 Rec Revenue should be combined with scholarship revenue as all of those expenses come out of the 4050 budget.  
Increase to \$15,000 for the scholarship line item is based on one free program per quarter for all qualifying participants  
\*\* Projected Rec Program revenue for 2017 is \$163,000.  
\*\* Projected Rec Program revenue for 2017 is \$160,000. Scholarship allocation from marijuana tax is projected to be \$11,500
- 4705 Broncos Salute to Fans expense. El Pomar issued a check for \$10,555 to offset the cost.

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4051 PARKS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	4.1%
2017 Expenditures Under (Over) Budget	(501)
2017 Budgeted Expenditures vs. 2018 Budget Request	9.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Parks	293,488	295,503	336,674	336,674	336,674	365,858
4102	Overtime	2,788	3,137	3,354	3,354	3,354	3,658
4103	Social Security	17,846	17,968	21,082	21,082	21,082	22,910
4104	Medicare	4,174	4,202	4,930	4,930	4,930	5,358
4106	Hlth Ins/WC/Othr Benefits	39,960	40,718	66,856	66,856	66,856	55,344
4108	ER Retirement Contrbtn	13,814	14,303	14,895	14,895	14,895	17,621
<b>Sub-Total: Personnel</b>		<b>372,070</b>	<b>375,831</b>	<b>447,791</b>	<b>447,791</b>	<b>447,791</b>	<b>470,749</b>
4201	Material/Operating Sply	55,665	49,607	55,000	55,000	55,000	55,000
4202	Clothing/Uniforms	1,479	1,068	1,500	1,500	1,500	1,500
4203	Fuel/Lubricant Supply	10,987	11,167	12,500	12,500	11,000	12,500
4212	Computer Software Under \$5000	125	0	0	0	0	0
4213	Equipment Under \$5,000	0	587	0	0	0	0
4302	Printing/Duplication Svcs	0	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	300	650	350	350	800	800
4320	Telephone/Fax Services	1,484	1,436	2,160	2,160	2,160	1,680
4321	Utilities	32,302	41,357	38,000	38,000	38,000	38,000
4330	Professional Svcs	0	0	0	0	0	75,000
4340	Repair/Mntce Svcs	999	1,479	16,000	16,000	13,500	16,000
4360	Contracted Svcs	1,194	184	500	500	500	500
4370	Travel/Mileage/Meals/Lodging	0	0	300	300	300	600
4401	Prop/Liab Ins Premium	1,674	1,736	2,111	2,111	2,111	1,413
4402	Property/Liability Claim	0	0	0	0	0	0
4421	Fleet Services	31,721	32,926	39,840	39,840	39,840	29,481
4649	Late Fees	0	0	0	0	513	0
<b>Sub-Total: Operations</b>		<b>137,930</b>	<b>142,198</b>	<b>168,261</b>	<b>168,261</b>	<b>165,224</b>	<b>232,474</b>
9920	Building Improvements	0	0	0	0	0	6,500
9940	Improve. Other Than Buildings	0	106,101	63,000	63,000	63,000	40,000
9952	Equipment	0	37,177	9,000	9,000	12,538	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>143,278</b>	<b>72,000</b>	<b>72,000</b>	<b>75,538</b>	<b>46,500</b>
<b>TOTALS</b>		<b>510,000</b>	<b>661,306</b>	<b>688,052</b>	<b>688,052</b>	<b>688,553</b>	<b>749,723</b>

**Comments:**

- 4101 Four full time EE's, 1/2 directors wage plus 6516 hrs seasonal temps including gardener.
- 4201 This line item includes: irrigation parts, janitorial supplies, trash bags, misc. hardware, flower bedding plants, tools, paint, lumber, etc. for 410 acres of parks
- 4202 Identifiable clothing for four full-time parks crew at \$300 each. \$400 for parks temp staff .
- 4203 Fuel for Parks equipment and fleet rentals. No allowance for gas price increase
- 4310 Miscellaneous trainings/seminars
- 4320 Four cell phones for full-time employees + Jorgensen complex phone service; 50% PR Director cell phone
- 4321 Majority of this line item is potable water charges for park irrigation, remainder of costs are electricity,
- 4340 Repair of lawn mowers, weed eaters, etc.
- 4360 Credit card fees for on-line park rentals. Park revenue estimate is \$6500.
- 4340 Park and Rec asphalt maintenance \$8,500, \$1500 small engine repair.
- 4370 Add \$300 for travel, mileage, meals for training.
- 4421 Fleet rental & routine vehicle maintenance

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4052 VAN TUYL RANCH**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	20506.1%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	3.3%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	4303 Advertising/Legal Notices	0	0	0	0	0	0
	4340 Repair/Maintenance Services	0	0	1,500	1,500	1,500	1,500
	4342 Property Maintenance	4,600	149	29,100	29,100	29,100	29,100
	4401 Prop/Liab Ins Premium	0	0	0	0	0	1,003
<b>Sub-Total: Operations</b>		<b>4,600</b>	<b>149</b>	<b>30,600</b>	<b>30,600</b>	<b>30,600</b>	<b>31,603</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>4,600</b>	<b>149</b>	<b>30,600</b>	<b>30,600</b>	<b>30,600</b>	<b>31,603</b>

**Comments:**

Revenues generated from lease of house and agriculture land will be reinvested into the property for maintenance and upgrades. Revenues have been used for the Van Tuyl Master Plan grant match in years past, so maintenance expenses have been minimal.

- 4340 Well pump/appliances/septic pumping
- 4342 Fencing/Outbuilding/House

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4053 LAZY K PROPERTY**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	32.1%
2017 Expenditures Under (Over) Budget	3,148
2017 Budgeted Expenditures vs. 2018 Budget Request	421.3%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Lazy K	0	0	595	595	0	0
4102	Overtime	0	0	0	0	0	0
4103	Social Security	0	0	37	37	0	0
4104	Medicare	0	0	9	9	0	0
4106	Hlth Ins/WC/Othr Benefits	0	20	26	26	18	0
4108	ER Retirement Contrbtn	0	0	0	0	0	0
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>20</b>	<b>666</b>	<b>666</b>	<b>18</b>	<b>0</b>
4201	Material/Operating Sply	22	0	1,000	1,000	0	500
4302	Printing/Duplication Svcs	8	0	0	0	0	0
4321	Utilities	66	6	500	500	500	500
4330	Professional Svcs	0	0	0	0	0	25,000
4340	Repair/Maintenance Services	0	1,560	1,500	1,500	1,000	1,000
4342	Property Maintenance	0	320	2,000	2,000	1,000	2,000
4401	Prop/Liab Ins Premium	0	0	0	0	0	536
<b>Sub-Total: Operations</b>		<b>96</b>	<b>1,886</b>	<b>5,000</b>	<b>5,000</b>	<b>2,500</b>	<b>29,536</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>96</b>	<b>1,906</b>	<b>5,666</b>	<b>5,666</b>	<b>2,518</b>	<b>29,536</b>

Comments:

4342 Spraying for noxious weeds

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4090 PUBLIC SERVICE GRANTS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	9.3%
2017 Expenditures Under (Over) Budget	6,000
2017 Budgeted Expenditures vs. 2018 Budget Request	42.8%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>New Grants</u></b>							
8102	Youth Grants	375	750	0	0	0	470
		375	750	0	0	0	470
<b><u>Contracts for Service</u></b>							
8201	Gunnison Country Chamber	0	0	0	0	0	4,360
8202	Cattlemen's Days	0	0	0	0	0	11,130
8213	KBUT	0	0	0	0	0	2,800
8301	Additional Contracts	0	1,000	2,000	2,000	0	0
8302	Safe Ride of Gunnison	4,000	4,000	0	0	0	0
8303	Gunnison Council for the Arts	19,100	25,000	15,887	15,887	11,887	6,728
8304	GV Animal Welfare League	1,000	1,000	1,763	1,763	1,763	1,905
8305	Adult & Family Educ Program	1,000	1,500	500	500	500	1,380
8306	GC Pioneer & Historical Soc	3,600	5,000	5,000	5,000	5,000	4,500
8307	Colorado Water Workshop	740	1,000	0	0	0	0
8308	Project Hope of Gunnison Valley	1,000	1,500	333	333	333	1,000
8309	Six Points Evaluation & Trng	3,400	2,500	4,520	4,520	4,520	3,512
8310	Sage Grouse Summit	0	500	0	0	0	0
8311	Gunnison Country Food Pantry	4,800	5,000	5,000	5,000	5,000	5,000
8312	Gunnison Nordic Club	1,028	1,061	2,700	2,700	2,700	1,200
8407	Community Builders Task Force	6,500	0	0	0	0	0
8408	GVH-Foundation	0	1,800	3,000	3,000	3,000	0
8808	Senior Transportation	25,000	(14,571)	0	0	0	0
8809	Gunnison County-Whitewater Park F	15,000	0	0	0	0	0
8810	Seasons Schoolhouse	0	0	2,725	2,725	2,725	2,475
8811	Tenderfoot CFDC	0	0	3,068	3,068	3,068	4,031
8814	gO Initiative	0	0	0	0	0	360
8815	Gunnison 4-H	0	0	0	0	0	2,800
8817	Gunnison County Multicultural	0	0	0	0	0	2,691
8818	Gunnison Valley Mentors	0	0	0	0	0	1,250
8899	Other Service Grants	0	0	0	0	0	8,800
		86,168	36,290	46,496	46,496	40,496	65,922
<b>Sub-Total: Operations</b>		<b>86,543</b>	<b>37,040</b>	<b>46,496</b>	<b>46,496</b>	<b>40,496</b>	<b>66,392</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>86,543</b>	<b>37,040</b>	<b>46,496</b>	<b>46,496</b>	<b>40,496</b>	<b>66,392</b>

**Comments:**

Many Public Service grants are funded out of Special Marijuana Sales Tax funds. Please see the Marijuana Mitigation fund for additional service grants.

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4091 ECONOMIC DEVELOPMENT GRANTS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	10.6%
2017 Expenditures Under (Over) Budget	(250)
2017 Budgeted Expenditures vs. 2018 Budget Request	72.3%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>New Grants</u></b>							
8101	Challenge Grants	0	0	2,000	2,000	2,000	0
		0	0	2,000	2,000	2,000	0
<b><u>Continuing Grants</u></b>							
8201	Chamber of Commerce	2,000	2,000	1,750	1,750	2,000	4,920
8202	Cattlemen's Days	7,500	7,500	7,400	7,400	7,400	0
8205	Car Show	500	1,000	500	500	500	0
8207	Rotary (Kiwanis) Fishing Trnmnt	750	750	750	750	750	750
8210	Gunnison River Festival	2,000	2,000	2,000	2,000	2,000	0
8211	Gunnison Council for the Arts	0	0	0	0	0	4,970
8212	Gunnison-CB Tourism Assn	0	0	0	0	0	1,950
8213	KBUT	0	0	0	0	0	2,800
8214	Project Hope	0	0	0	0	0	548
8215	Western State Colorado Univ	0	0	0	0	0	2,330
8299	For-Profit ED Grants	0	0	0	0	0	6,540
8801	Economic Development	6,441	0	0	0	0	0
		19,191	13,250	12,400	12,400	12,650	24,808
<b>Sub-Total: Operations</b>		<b>19,191</b>	<b>13,250</b>	<b>14,400</b>	<b>14,400</b>	<b>14,650</b>	<b>24,808</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>19,191</b>	<b>13,250</b>	<b>14,400</b>	<b>14,400</b>	<b>14,650</b>	<b>24,808</b>

**Comments:**

NOTE: This cost center was posted to 01 4090 prior to the 2018 budget.



**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4092 STRATEGIC PARTNERSHIPS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	1.2%
2017 Expenditures Under (Over) Budget	(6,529)
2017 Budgeted Expenditures vs. 2018 Budget Request	6.9%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9201	Gunnison County-Mosquito Control	0	15,207	17,000	17,000	15,529	17,000
8403	Western State Colorado University	0	0	0	0	0	0
8401	Visitor Center	13,500	61,766	56,000	56,000	64,000	59,400
8802	Gunn Housing Authority (IGA)	30,000	49,073	48,000	48,000	48,000	53,000
<b>Sub-Total: Operations</b>		<b>43,500</b>	<b>126,046</b>	<b>121,000</b>	<b>121,000</b>	<b>127,529</b>	<b>129,400</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>43,500</b>	<b>126,046</b>	<b>121,000</b>	<b>121,000</b>	<b>127,529</b>	<b>129,400</b>

**Comments:**

NOTE: This cost center was posted to 01 4090 prior to the 2018 budget.

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4097 EVENTS - OPERATIONS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	-6.2%
2017 Expenditures Under (Over) Budget	1,999
2017 Budgeted Expenditures vs. 2018 Budget Request	4.2%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Events	29,530	33,839	35,436	35,436	35,436	36,769
4102	Overtime	0	152	0	0	0	0
4103	Social Security	1,699	1,909	2,197	2,197	2,197	2,280
4104	Medicare	397	447	514	514	514	533
4106	Hlth Ins/WC/Othr Benefits	7,254	9,034	10,171	10,171	10,171	10,367
4108	ER Retirement Contrbtn	937	1,134	1,254	1,254	1,254	1,287
<b>Sub-Total: Personnel</b>		<b>39,818</b>	<b>46,515</b>	<b>49,572</b>	<b>49,572</b>	<b>49,572</b>	<b>51,235</b>
4201	Material/Operating Sply	81	55	164	164	164	175
4202	Clothing/Uniforms	0	0	150	150	150	150
4213	Equipment Under \$5,000	0	6,056	6,000	6,000	4,500	4,500
4301	Postage/Freight	3	0	200	200	200	200
4302	Printing/Duplication Svcs	842	921	700	700	700	700
4303	Advertising/Legal Svcs	2,895	2,678	2,000	2,000	2,000	2,000
4320	Telephone/Fax Services	626	729	636	636	636	636
4350	Other Purchased Services	37	36	150	150	150	150
4370	Travel/Mileage/Meals/Lodging	0	101	200	200	200	200
4401	Property/Liability Insurance Prem	1,543	1,600	636	636	636	0
4421	Fleet Services	0	0	0	0	0	3,067
4650	Miscellaneous Expense	65	471	300	300	300	300
7002	Triathlon	4,425	4,360	4,500	4,500	4,500	4,500
7004	Anna's Pledge	20,836	1,514	1,500	1,700	1,525	1,600
7005	Growler	920	940	950	2,800	3,173	3,164
7007	Carving Up Colorado	7,053	8,704	3,000	0	0	0
7008	Fourth of July	4,741	6,888	5,500	6,250	6,372	6,250
7009	Diamonds in the Rockies	9,667	8,148	10,000	10,000	9,648	10,000
7010	Fishing Derby	622	767	800	1,000	300	500
7011	Skills Challenges	35	0	0	0	0	0
7012	Winter Carnival	0	0	0	0	0	0
7013	Hartmans' Cleanup	353	0	0	0	0	0
7014	Egg-Aquatics	308	576	600	600	250	725
7015	Fright-Night	279	729	670	670	670	800
7016	Rudolph Roundup	301	487	200	200	200	600
7017	CARA Gymnastics Meet	865	0	1,225	1,225	0	1,000
7018	Gunnison Gun Show	3,262	2,596	1,500	1,500	3,660	2,950
7019	Pickleball Tournament	3,133	4,142	3,000	3,000	1,872	2,500
7020	SW Colo Triathlon Series Expenses	0	1,227	850	850	1,626	850
9560	Fireworks	0	17,000	17,000	17,000	17,000	18,000
<b>Sub-Total: Operations</b>		<b>62,894</b>	<b>70,724</b>	<b>62,431</b>	<b>62,431</b>	<b>60,432</b>	<b>65,517</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>102,713</b>	<b>117,239</b>	<b>112,003</b>	<b>112,003</b>	<b>110,004</b>	<b>116,752</b>

**Comments:**

- 4101 2018 wages based on 44% of Facility Manager/Events Coordinator wages and temp wages for 910 hours
- 4201 Miscellaneous supplies
- 4202 Uniforms for volunteers and staff
- 4303 Advertising of local events and development of marketing tools specific to the City of Gunnison and surrounding area that can be distributed by Chamber of Commerce, Tourism Association, etc.
- 4320 Cell phone expense for Facility Events Manager
- 4370 Meals and Lodging for Events
- 4650 Unanticipated expenditures that do not fit under other line items
- 7000's Events operated by City Staff that were previously budgeted under individual departments. A portion of the funding for these events comes from revenues generated by each event (Revenue line 3442)
- 7018 New event start up for a Gun show in 2015 partnering with Sportsman's Association, money to help with start up event with goal of self sufficient after two years.

**CITY OF GUNNISON  
GENERAL FUND  
EXPENDITURES**

**01-4999 TRANSFERS OUT**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	243.3%
2017 Expenditures Under (Over) Budget	(223,001)
2017 Budgeted Expenditures vs. 2018 Budget Request	81.4%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4999	Transfer to Fleet Maintenance	0	37,268	237,000	260,000	460,000	686,393
4999	Transfer to Pool-CC Maint	91,945	120,409	122,141	122,141	122,142	20,665
4999	Transfer to Rink-Parks Exp	16,830	17,000	17,585	17,585	17,585	17,937
<b>Sub-Total: Operations</b>		<b>108,775</b>	<b>174,677</b>	<b>376,726</b>	<b>399,726</b>	<b>599,727</b>	<b>724,995</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>108,775</b>	<b>174,677</b>	<b>376,726</b>	<b>399,726</b>	<b>599,727</b>	<b>724,995</b>

**Comments:**

- 4999 Fleet Maintenance-fleet replacement plan
- Community Center-subsidy for the Community Center, support of front desk personnel, and facility use fee
- Rink-transfer based on Parks support of utilities, fuel and clothing due to historical rink costs prior to new facility

**CITY OF GUNNISON  
CONSERVATION TRUST  
SUMMARY**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	42,373	63,733	42,397	42,397	42,397	42,397
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	0	0	0
	INTEREST	63	1	180	130	509	450
	TRANSFERS IN	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>42,436</b>	<b>63,734</b>	<b>42,577</b>	<b>42,527</b>	<b>42,906</b>	<b>42,847</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0
	RECREATION & PARKS	33,500	28,117	40,500	40,500	36,000	41,000
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	14,167	14,115	14,397	14,397	14,397	14,397
	<b>TOTAL EXPENDITURES</b>	<b>47,667</b>	<b>42,231</b>	<b>54,897</b>	<b>54,897</b>	<b>50,397</b>	<b>55,397</b>
	Revenues Over (Under) Expenditures	(5,231)	21,502	(12,320)	(12,370)	(7,491)	(12,550)
	<b>Beginning Fund Balance</b>	<b>33,870</b>	<b>28,639</b>	<b>24,339</b>	<b>50,141</b>	<b>50,141</b>	<b>42,650</b>
	<b>Ending Fund Balance</b>	<b>28,639</b>	<b>50,141</b>	<b>12,019</b>	<b>37,771</b>	<b>42,650</b>	<b>30,100</b>
	Ending Fund Balance % of Total Expenditures	60%	119%	22%	69%	85%	54%

**02 REVENUE SUMMARY**

2016 Actual Revenues vs. 2017 Estimated Revenues	-32.7%
2017 Revenues Under (Over) Budget	(379)
2017 Budgeted Revenues vs. 2018 Budget Request	0.8%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
3333	Lottery Proceeds	28,206	33,086	28,000	28,000	28,000	28,000
3334	Lottery Redistribution	14,167	30,647	14,397	14,397	14,397	14,397
	<b>INTERGOVERNMENTAL</b>	<b>42,373</b>	<b>63,733</b>	<b>42,397</b>	<b>42,397</b>	<b>42,397</b>	<b>42,397</b>
3701	Interest on Investments	68	149	130	130	344	350
3710	Unrealized Gain/Loss	(5)	(148)	50	0	165	100
	<b>INTEREST</b>	<b>63</b>	<b>1</b>	<b>180</b>	<b>130</b>	<b>509</b>	<b>450</b>
	<b>TOTAL REVENUES</b>	<b>42,436</b>	<b>63,734</b>	<b>42,577</b>	<b>42,527</b>	<b>42,906</b>	<b>42,847</b>

**Comments:**

It is the intent of the City of Gunnison to maintain a \$20,000 fund balance for emergency situations or requirements related to park and recreational activities in the Conservation Trust Fund.

3333 Lottery proceeds from Colorado Lottery.

3334 Lottery redistribution from Gunnison Metropolitan Recreation District. These funds are transferred out to the Pool Fund on an annual basis to pay a portion of the maintenance expenses for the Community Center.

**CITY OF GUNNISON  
CONSERVATION TRUST  
EXPENDITURES**

**02-4150 OPERATING**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	28.0%
2017 Expenditures Under (Over) Budget	4,500
2017 Budgeted Expenditures vs. 2018 Budget Request	1.2%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9501	Hartman Rocks Improvements	479	561	3,000	3,000	2,000	3,000
9503	Picnic Table/Trash Can Repl.	0	6,080	5,500	5,500	5,500	5,500
9504	Taylor Mtn Park Improvements	202	1,093	3,500	3,500	2,500	3,500
9525	Fertilizer	3,544	3,569	6,500	6,500	6,500	6,500
9528	Dandelion Spraying	3,995	3,681	4,500	4,500	4,000	4,500
9530	Painting and Staining	2,146	2,341	3,000	3,000	3,000	3,000
9531	Landscaping materials	996	2,997	5,000	5,000	5,500	5,000
9532	Backflow Repair	4,086	5,814	6,000	6,000	5,000	6,000
9541	Tree Inventory	0	0	0	0	0	0
9546	Cranor-lift hangers, sewer cleanout	0	839	2,000	2,000	2,000	4,000
9547	Skate Park Improvements	0	1,142	1,500	1,500	0	0
<b>Sub-Total: Operations</b>		<b>15,448</b>	<b>28,117</b>	<b>40,500</b>	<b>40,500</b>	<b>36,000</b>	<b>41,000</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>15,448</b>	<b>28,117</b>	<b>40,500</b>	<b>40,500</b>	<b>36,000</b>	<b>41,000</b>

**Comments:**

- 9501 Reroute of designated trails, clean up day projects, post & rail replacements, pumping of restroom, signage.
- 9525 Lawn fertilizer application for all park turf spring and fall.
- 9528 Contracted spraying of dandelions on all City park property
- 9530 Field paint; painting and staining of buildings in City parks
- 9531 Protective surfacing for all playgrounds, rock for zero-scape and ballfield material
- 9532 Test and repair park irrigation backflows

**CITY OF GUNNISON  
CONSERVATION TRUST  
EXPENDITURES**

**02-4239 CAPITAL IMPROVEMENTS - Non Assets**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-Total: Operations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	9503 Picnic Table/Trash Can Repl.	6,487	0	0	0	0	0
	9522 Char Mar W/S Fence Replacement	0	0	0	0	0	0
	9533 Variable Speed Drive-Jorgensen	0	0	0	0	0	0
	9534 Mower Repairs	0	0	0	0	0	0
	9540 GOCO Recognition Sign	0	0	0	0	0	0
	9545 Tree Trimming - Legion	11,136	0	0	0	0	0
	9546 Cranor - Lift Hangers, sewer line cle	429	0	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		<b>18,052</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>18,052</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Comments:**

This cost center has been moved to the operating account for 2016.

**CITY OF GUNNISON  
CONSERVATION TRUST  
EXPENDITURES**

**02-4999 TRANSFERS OUT**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	2.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	4999 Transfer to Pool-CC Maint	14,167	14,115	14,397	14,397	14,397	14,397
<b>Sub-Total: Operations</b>		<b>14,167</b>	<b>14,115</b>	<b>14,397</b>	<b>14,397</b>	<b>14,397</b>	<b>14,397</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>14,167</b>	<b>14,115</b>	<b>14,397</b>	<b>14,397</b>	<b>14,397</b>	<b>14,397</b>

**Comments:**

Transfer to the Community Center for janitorial services.



**CITY OF GUNNISON  
RISK MANAGEMENT  
SUMMARY**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	0	0	212,097	212,097	208,788	208,793
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	0	7,423	0
	INTEREST	0	0	0	0	950	1,000
	TRANSFERS IN	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>212,097</b>	<b>212,097</b>	<b>217,161</b>	<b>209,793</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	0	0	210,098	210,098	200,000	193,522
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>210,098</b>	<b>210,098</b>	<b>200,000</b>	<b>193,522</b>
	Revenues Over (Under) Expenditures	0	0	1,999	1,999	17,161	16,271
	<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,161</b>
	<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>1,999</b>	<b>1,999</b>	<b>17,161</b>	<b>33,432</b>
	Ending Fund Balance % of Total Expenditures	0%	0%	0%	0%	0%	17%

**06 REVENUE SUMMARY**

2016 Actual Revenues vs. 2017 Estimated Revenues	0.0%
2017 Revenues Under (Over) Budget	(5,064)
2017 Budgeted Revenues vs. 2018 Budget Request	-1.1%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
3445	Insurance Contributions	0	0	210,097	210,097	208,788	208,793
3447	Insurance Deductibles	0	0	2,000	2,000	0	0
<b>CHARGES FOR SERVICES</b>		<b>0</b>	<b>0</b>	<b>212,097</b>	<b>212,097</b>	<b>208,788</b>	<b>208,793</b>
3601	Miscellaneous	0	0	0	0	7,423	0
3603	Compensation for Loss	0	0	0	0	0	0
<b>MISCELLANEOUS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,423</b>	<b>0</b>
3701	Interest on Investments	0	0	0	0	650	700
3710	Unrealized Gain/Loss	0	0	0	0	300	300
<b>INTEREST</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>950</b>	<b>1,000</b>
<b>TOTAL REVENUES</b>		<b>0</b>	<b>0</b>	<b>212,097</b>	<b>212,097</b>	<b>217,161</b>	<b>209,793</b>

**Comments:**

- 3445 Premium contributions from each City fund/department
- 3446 Deductibles charged to departments for first party claims
- 3603 Insurance proceeds from third party claims

**CITY OF GUNNISON  
RISK MANAGEMENT  
EXPENDITURES**

**06-4201 OPERATING**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	10,098
2017 Budgeted Expenditures vs. 2018 Budget Request	-7.9%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	4330 Professional Services	0	0	0	0	0	2,500
	4401 Property/Liability Insurance	0	0	190,098	190,098	175,000	151,022
	4402 Property/Liability Claim Payments	0	0	20,000	20,000	25,000	40,000
<b>Sub-Total: Operations</b>		<b>0</b>	<b>0</b>	<b>210,098</b>	<b>210,098</b>	<b>200,000</b>	<b>193,522</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>210,098</b>	<b>210,098</b>	<b>200,000</b>	<b>193,522</b>

**Comments:**

- 4330 Loss prevention training and costs
- 4401 Premiums for property and liability insurance
- 4402 Deductibles and claim costs

**CITY OF GUNNISON  
MARIJUANA MITIGATION  
SUMMARY**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
	TAXES	0	169,053	100,000	100,000	175,000	160,000
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	0	0	0
	INTEREST	0	0	180	180	1,500	1,500
	TRANSFERS IN	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>169,053</b>	<b>100,180</b>	<b>100,180</b>	<b>176,500</b>	<b>161,500</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	7,761	44,000	144,697	111,697	100,000
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	39,000	53,936	53,936	53,936	52,986
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>46,761</b>	<b>97,936</b>	<b>198,633</b>	<b>165,633</b>	<b>152,986</b>
	Revenues Over (Under) Expenditures	0	122,292	2,244	(98,453)	10,867	8,514
	<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>60,296</b>	<b>122,292</b>	<b>122,292</b>	<b>133,159</b>
	<b>Ending Fund Balance</b>	<b>0</b>	<b>122,292</b>	<b>62,540</b>	<b>23,838</b>	<b>133,159</b>	<b>141,673</b>
	Ending Fund Balance % of Total Expenditures	0%	262%	64%	12%	80%	93%

**CITY OF GUNNISON  
MARIJUANA MITIGATION**

**08 REVENUE SUMMARY**

2016 Actual Revenues vs. 2017 Estimated Revenues	4.4%
2017 Revenues Under (Over) Budget	(76,320)
2017 Budgeted Revenues vs. 2018 Budget Request	61.2%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
3120	Special Marijuana Sales Tax	0	169,053	100,000	100,000	175,000	160,000
3121	Special Marijuana Excise Tax	0	0	0	0	0	0
	<b>TAXES</b>	<b>0</b>	<b>169,053</b>	<b>100,000</b>	<b>100,000</b>	<b>175,000</b>	<b>160,000</b>
3701	Interest on Investments	0	0	130	130	1,000	1,000
3710	Unrealized Gain/Loss	0	0	50	50	500	500
	<b>INTEREST</b>	<b>0</b>	<b>0</b>	<b>180</b>	<b>180</b>	<b>1,500</b>	<b>1,500</b>
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>169,053</b>	<b>100,180</b>	<b>100,180</b>	<b>176,500</b>	<b>161,500</b>

**Comments:**

The City levies an additional sales tax in the amount of five percent (5%) on the sale of medical marijuana, medical marijuana infused products, retail marijuana and retail marijuana products and an excise tax in the amount of five percent (5%) of the cash value of the transaction on the sale by a retail marijuana cultivation facility or retail marijuana products manufacturing facility to a licensed marijuana establishment outside the City of Gunnison.

**CITY OF GUNNISON  
MARIJUANA MITIGATION  
EXPENDITURES**

**08-4201 ENFORCEMENT AND REGULATION**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		0	0	0	0	0	0
	4330 Professional Services	0	0	0	0	0	0
<b>Sub-Total: Operations</b>		0	0	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		0	0	0	0	0	0
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF GUNNISON  
MARIJUANA MITIGATION  
EXPENDITURES**

**08-4202 PREVENTION & EDUCATION**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	1339.2%
2017 Expenditures Under (Over) Budget	(67,697)
2017 Budgeted Expenditures vs. 2018 Budget Request	-30.9%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4302	Printing & Duplication Services	0	0	1,000	1,000	0	0
4303	Advertising & Legal Notices	0	0	1,000	1,000	0	0
4360	Contracted Services	0	0	20,000	20,000	0	0
8102	Youth Grants	0	0	0	1,000	1,000	0
8201	Gunnison Country Chamber	0	0	0	0	0	2,000
8302	Safe Ride of Gunnison	0	0	0	12,000	12,000	7,800
8303	Gunnison Council for the Arts	0	0	0	14,113	14,113	20,473
8305	Adult & Family Educ Program	0	0	0	1,700	1,700	2,200
8308	Project Hope of Gunnison Valley	0	0	0	1,667	1,667	1,100
8309	Six Points Evaluation & Trng	0	0	0	0	0	900
8312	Gunnison Nordic Club	0	0	0	0	0	400
8800	Teen Programming	0	7,761	11,000	68,650	68,650	43,250
8803	Marijuana Education	0	0	11,000	11,000	0	0
8810	Seasons Schoolhouse	0	0	0	3,135	3,135	3,383
8811	Tenderfoot CFDC	0	0	0	6,932	6,932	4,996
8812	Out of the Darkness Walk	0	0	0	2,500	2,500	1,700
8814	gO Initiative	0	0	0	0	0	400
8815	Gunnison 4-H	0	0	0	0	0	1,700
8817	Gunnison County Multicultural	0	0	0	0	0	3,068
8818	Gunnison Valley Mentors	0	0	0	0	0	2,850
8819	Gunnison Trails	0	0	0	0	0	2,880
8899	Other Service Grants	0	0	0	0	0	900
<b>Sub-Total: Operations</b>		<b>0</b>	<b>7,761</b>	<b>44,000</b>	<b>144,697</b>	<b>111,697</b>	<b>100,000</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>0</b>	<b>7,761</b>	<b>44,000</b>	<b>144,697</b>	<b>111,697</b>	<b>100,000</b>

Comments:

**CITY OF GUNNISON  
MARIJUANA MITIGATION  
EXPENDITURES**

**08-4999 TRANSFERS OUT**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	38.3%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	-1.8%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	4999 Transfer to General Fund	0	39,000	53,936	53,936	53,936	48,186
	4999 Transfer to General Fund	0	0	0	0	0	4,800
<b>Sub-Total: Operations</b>		<b>0</b>	<b>39,000</b>	<b>53,936</b>	<b>53,936</b>	<b>53,936</b>	<b>52,986</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>0</b>	<b>39,000</b>	<b>53,936</b>	<b>53,936</b>	<b>53,936</b>	<b>52,986</b>

**Comments:**

When the 15th officer was hired, the City Council approved funding 42% from marijuana taxes. This position was lost to attrition in 2009 due to the recession and returning to the full staffing level will allow for marijuana enforcement such as random checks on marijuana facilities similar to what is done on liquor establishments at night with multiple officers on duty as well as enhance prevention efforts that the Police Department already performs in the schools.

	2016	2017	2018
Budget for 15th Officer	74,745	75,953	58,929
Marijuana Revenue Subsidy	31,702	32,214	24,994
	42%	42%	42%
15th Officer Subsidy (above)	31,702	32,214	24,994
Additional Recreation Scholarships	6,298	11,500	11,500
Police Dept Educational Materials	1,000	1,000	1,000
Police Dept DARE Expenses	-	1,650	1,650
Police Dept Prevention Overtime	-	7,572	7,572
Youth Community Events	-	-	1,470
Youth Summer Trips (Comm Center)	-	-	4,800
<b>Total Transfer to General Fund</b>	<b>39,000</b>	<b>53,936</b>	<b>52,986</b>



**CITY OF GUNNISON  
DITCH FUND  
SUMMARY**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	95,367	119,182	60,000	514,292	496,157	40,000
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	150,000	150,000	0
	INTEREST	1,279	(784)	2,200	2,200	3,000	3,000
	TRANSFERS IN	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>96,646</b>	<b>118,398</b>	<b>62,200</b>	<b>666,492</b>	<b>649,157</b>	<b>43,000</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	21,774	17,311	51,390	51,390	46,030	111,728
	CAPITAL OUTLAY	5,704	4,000	100,000	716,292	691,292	0
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>27,477</b>	<b>21,311</b>	<b>151,390</b>	<b>767,682</b>	<b>737,322</b>	<b>111,728</b>
	Revenues Over (Under) Expenditures	69,169	97,087	(89,190)	(101,190)	(88,165)	(68,728)
	<b>Beginning Fund Balance</b>	<b>262,095</b>	<b>331,265</b>	<b>400,654</b>	<b>428,352</b>	<b>428,352</b>	<b>340,187</b>
	<b>Ending Fund Balance</b>	<b>331,265</b>	<b>428,352</b>	<b>311,464</b>	<b>327,162</b>	<b>340,187</b>	<b>271,459</b>
	Ending Fund Balance % of Total Expenditures	1206%	2010%	206%	43%	46%	243%

28 DITCH FUND

2016 Actual Revenues vs. 2017 Estimated Revenues	448.3%
2017 Revenues Under (Over) Budget	17,335
2017 Budgeted Revenues vs. 2018 Budget Request	-93.5%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
3302	State Grants	0	5,703	0	454,292	454,292	0
3304	Mineral Leasing	95,367	113,479	60,000	60,000	41,865	40,000
	<b>INTERGOVERNMENTAL</b>	<b>95,367</b>	<b>119,182</b>	<b>60,000</b>	<b>514,292</b>	<b>496,157</b>	<b>40,000</b>
3650	Other Contributions	0	0	0	50,000	50,000	0
3658	Miscellaneous Grants	0	0	0	100,000	100,000	0
3601	Miscellaneous Revenues	0	0	0	0	0	0
	<b>MISCELLANEOUS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>
3701	Interest on Investments	1,341	1,880	1,700	1,700	2,000	2,000
3710	Unrealized Gain/Loss	(62)	(2,664)	500	500	1,000	1,000
	<b>INTEREST</b>	<b>1,279</b>	<b>(784)</b>	<b>2,200</b>	<b>2,200</b>	<b>3,000</b>	<b>3,000</b>
	<b>TOTAL REVENUES</b>	<b>96,646</b>	<b>118,398</b>	<b>62,200</b>	<b>666,492</b>	<b>649,157</b>	<b>43,000</b>

Comments:

Funding for the irrigation ditch operations is funded by mineral leasing funds, as the City does not charge a fee for using ditch water, even though there is a cost to operate and maintain the ditch system. Because the mineral lease funding distributions are under constant review by the State, and therefore a volatile revenue source, personnel and most operational costs have been moved with a 50/50 split between the water and waste water collection operations.

	2017
3302 CWCB Grant	\$ 402,752
Colorado River Basin	\$ 45,540
Trout Unlimited	\$ 6,000
	<b>\$ 454,292</b>

3304 40% of mineral leasing funds are directed to support ditch projects

**CITY OF GUNNISON  
DITCH FUND  
EXPENDITURES**

**28-4160 OPERATING**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	3359.7%
2017 Expenditures Under (Over) Budget	(585,932)
2017 Budgeted Expenditures vs. 2018 Budget Request	-85.4%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Ditches	5,747	4,804	13,867	13,867	9,000	14,107
4102	Overtime	0	0	0	0	0	0
4103	Social Security	356	298	860	860	450	875
4104	Medicare	83	70	201	201	102	205
4105	Standby	0	0	0	0	0	542
4106	Hlth Ins/WC/Othr Benefits	370	321	462	462	462	0
4108	ER Retirement Contrbtn	0	0	0	0	0	0
<b>Sub-Total: Personnel</b>		<b>6,557</b>	<b>5,492</b>	<b>15,390</b>	<b>15,390</b>	<b>10,014</b>	<b>15,728</b>
4310	Dues/Meetings/Mbrshps/Tuition	0	0	0	0	16	0
4508	Ditch-Maintenance/Repair	15,216	11,819	36,000	36,000	36,000	96,000
<b>Sub-Total: Operations</b>		<b>15,216</b>	<b>11,819</b>	<b>36,000</b>	<b>36,000</b>	<b>36,016</b>	<b>96,000</b>
9651	Ditch Diversions	0	0	0	0	0	0
9652	Main Ditch Slip Lining	0	0	100,000	100,000	75,000	0
9654	River Restoration Project	0	4,000	0	616,292	616,292	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>4,000</b>	<b>100,000</b>	<b>716,292</b>	<b>691,292</b>	<b>0</b>
<b>TOTALS</b>		<b>21,774</b>	<b>21,311</b>	<b>151,390</b>	<b>767,682</b>	<b>737,322</b>	<b>111,728</b>

**Comments:**

- 4508 Funding to maintain existing town ditches and headgates as necessary
- 9652 Slip line 2 ditches totaling 600 feet due to trees and location.
- 9654 River Restoration Project - see notes on revenues  
\$16,000 is the City share for Piloni ditch diversion work as part of the overall project

**CITY OF GUNNISON  
DITCH FUND  
EXPENDITURES**

**28-4169 CAPITAL IMPROVEMENTS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-Total: Operations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	9651 Ditch Diversions	0	0	0	0	0	0
	9652 Main Street Ditch Repairs	0	0	0	0	0	0
	9653 Main Ditch Repairs	0	0	0	0	0	0
	9654 River Restoration Project	5,704	0	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		<b>5,704</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>5,704</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Comments:**

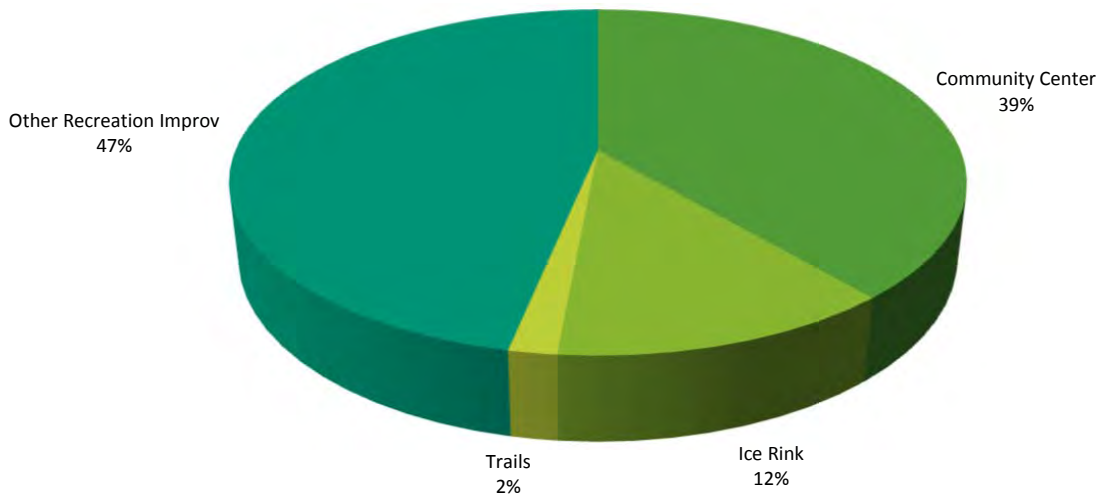
This cost center has been moved to the operating account for 2016.

**CITY OF GUNNISON  
RECREATION TAX ALLOCATION**

<b>RECREATION SALES TAX</b>		
SALES TAX REVENUE	\$1,638,714	
USE TAX REVENUE	\$80,481	
	<b>\$1,719,195</b>	
<b>25% FOR MAINTENANCE OF COMMUNITY CENTER, RINK AND TRAILS</b>		<b>\$429,799</b>
<b>DISTRIBUTION:</b>		
Community Center	71.43%	\$306,999
Ice Rink	21.43%	\$92,100
Trails	7.14%	\$30,700
<b>CASH REQUIREMENT FOR DEBT SERVICE</b>		
Community Center	73.91%	\$358,972
Ice Rink	26.09%	\$126,747
		<b>\$485,719</b>
<b>REMAINING FOR OTHER RECREATION IMPROVEMENTS FUND</b>		<b>\$803,677</b>

**RESTATEMENT BY FUND**

<b>COMMUNITY CENTER</b>		
SALES TAX REVENUE	\$634,795	
USE TAX REVENUE	\$31,176	
		<b>\$665,971</b>
<b>ICE RINK</b>		
SALES TAX REVENUE	\$208,601	
USE TAX REVENUE	\$10,245	
		<b>\$218,846</b>
<b>TRAILS</b>		
SALES TAX REVENUE	\$29,263	
USE TAX REVENUE	\$1,437	
		<b>\$30,700</b>
<b>OTHER RECREATION IMPROVEMENTS</b>		
SALES TAX REVENUE	\$766,055	
USE TAX REVENUE	\$37,623	
		<b>\$803,677</b>
		<b>\$1,719,195</b>



**CITY OF GUNNISON  
COMMUNITY CENTER FUND  
SUMMARY**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
	TAXES	650,850	676,680	687,115	687,115	710,514	728,277
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	43,067	44,242	45,010	45,010	45,010	50,010
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	203,017	193,131	201,400	5,032,725	4,586,738	196,000
	INTEREST	1,856	(58)	1,025	1,025	3,000	2,500
	TRANSFERS IN	106,112	171,524	213,538	268,603	233,539	494,615
	<b>TOTAL REVENUE</b>	<b>1,004,902</b>	<b>1,085,519</b>	<b>1,148,088</b>	<b>6,034,478</b>	<b>5,578,801</b>	<b>1,471,402</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	16,832	40,000	40,000	40,000	112,583
	RECREATION & PARKS	1,082,677	1,050,039	1,113,374	5,979,764	5,838,740	1,356,138
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>1,082,677</b>	<b>1,066,871</b>	<b>1,153,374</b>	<b>6,019,764</b>	<b>5,878,740</b>	<b>1,468,721</b>
	Revenues Over (Under) Expenditures	(77,775)	18,648	(5,286)	14,714	(299,940)	2,680
	<b>Beginning Available Resources</b>	<b>369,532</b>	<b>291,757</b>	<b>326,977</b>	<b>310,405</b>	<b>310,405</b>	<b>10,465</b>
	<b>Ending Available Resources</b>	<b>291,757</b>	<b>310,405</b>	<b>321,690</b>	<b>325,119</b>	<b>10,465</b>	<b>13,145</b>
	Ending Available Resources % of Total Exp.	27%	29%	28%	5%	0%	1%
Ending Fund Balance Analysis							
	Unreserved Fund Balance	(111,650)	(93,002)	(81,717)	(78,288)	10,465	13,145
	Debt Service Reserve (Restricted)	403,407	403,407	403,407	403,407	0	0
		291,757	310,405	321,690	325,119	10,465	13,145
	Ending Unreserved Fund Balance % of Total Operational Expenditures						1%

51 REVENUE SUMMARY

2016 Actual Revenues vs. 2017 Estimated Revenues	413.9%
2017 Revenues Under (Over) Budget	455,678
2017 Budgeted Revenues vs. 2018 Budget Request	-75.6%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
3104	City Sales Tax	650,850	676,680	653,439	653,439	681,234	698,265
3106	Use Tax	0	0	28,086	28,086	29,280	30,012
3118	Public Improvements Fee	0	0	5,590	5,590	0	0
<b>TAXES</b>		<b>650,850</b>	<b>676,680</b>	<b>687,115</b>	<b>687,115</b>	<b>710,514</b>	<b>728,277</b>
3407	Swimming Programs	43,058	44,238	45,000	45,000	45,000	50,000
3411	Sales Tax Service Fee	9	4	10	10	10	10
<b>CHARGES FOR SERVICES</b>		<b>43,067</b>	<b>44,242</b>	<b>45,010</b>	<b>45,010</b>	<b>45,010</b>	<b>50,010</b>
3601	Miscellaneous Revenues	131	0	0	0	199	0
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	0	0	0	0	0	0
3631	Recreation Memberships	111,717	105,485	110,000	110,000	102,900	105,000
3632	Community Center Rentals	8,431	7,290	8,400	8,400	6,500	7,000
3633	Comm Center Other Revenue	0	29	0	0	0	0
3638	Recreation Daily Fees	78,060	76,470	78,000	78,000	78,000	80,000
3642	Vending	4,678	3,857	5,000	5,000	4,000	4,000
3650	Other Contributions	0	0	0	0	0	0
3800	Bond Proceeds	0	0	0	4,831,325	4,395,139	0
<b>MISCELLANEOUS</b>		<b>203,017</b>	<b>193,131</b>	<b>201,400</b>	<b>5,032,725</b>	<b>4,586,738</b>	<b>196,000</b>
3701	Interest on Investments	1,861	1,256	1,000	1,000	2,000	2,000
3710	Unrealized Gain/Loss	(4)	(1,314)	25	25	1,000	500
<b>INTEREST</b>		<b>1,856</b>	<b>(58)</b>	<b>1,025</b>	<b>1,025</b>	<b>3,000</b>	<b>2,500</b>
3999	Transfer from GF-Subsidy	91,945	99,359	103,804	103,804	103,804	
3999	Transfer from GF-Facility Use Fee	0	7,500	7,500	7,500	7,500	7,500
3999	Transfer from GF-50% of frnt desk	0	13,550	10,838	10,838	10,838	13,165
3999	Transfer from Conservation Trust	14,167	14,115	14,397	14,397	14,397	14,397
3999	Transfer from Marijuana Mitigation	0	0	0	0	0	4,800
3999	Transfer from Other Rec. Improve.	0	37,000	77,000	132,065	97,000	454,753
<b>TRANSFERS IN</b>		<b>106,112</b>	<b>171,524</b>	<b>213,538</b>	<b>268,603</b>	<b>233,539</b>	<b>494,615</b>
<b>TOTAL REVENUES</b>		<b>1,004,902</b>	<b>1,085,519</b>	<b>1,148,088</b>	<b>6,034,478</b>	<b>5,578,801</b>	<b>1,471,402</b>

Comments:

Park and Recreation Sales Tax proceeds are split between pool, rink, trails, and other recreation improvements.  
Revenues over annual amounts necessary to fund debt service, and operations and maintenance are directed to Fund 54 "Parks and Recreation Other Improvements" per Ordinance #7, 2007.

3650 Contributions for free swim lessons, lake swim, free swim; World swim, teen nights

**CITY OF GUNNISON  
COMMUNITY CENTER FUND  
EXPENDITURES**

**51-4401 POOL/COMMUNITY CENTER - OPERATIONS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	13.8%
2017 Expenditures Under (Over) Budget	4,048
2017 Budgeted Expenditures vs. 2018 Budget Request	41.4%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages	258,442	276,639	310,521	310,521	310,521	356,041
4102	Overtime	291	3,091	1,437	1,437	1,437	1,672
4103	FICA	15,184	16,245	19,341	19,341	19,341	22,178
4104	Medicare	3,551	3,799	4,523	4,523	4,523	5,187
4106	Hlth Ins/WC/Othr Benefits	39,766	58,683	59,650	59,650	59,650	72,928
4108	Retirement	4,805	7,981	7,105	7,105	7,105	7,838
<b>Sub-Total: Personnel</b>		<b>322,037</b>	<b>366,438</b>	<b>402,577</b>	<b>402,577</b>	<b>402,577</b>	<b>465,843</b>
4201	Material/Operating Supplies	53,204	17,414	16,000	16,000	15,500	17,700
4202	Clothing Uniforms	530	1,093	1,200	1,200	1,200	1,300
4207	Chemicals	17,161	9,724	14,000	14,000	10,000	14,000
4208	Event Supplies	2,495	3,465	2,800	2,800	2,600	7,600
4213	Equipment Under \$5,000	0	3,539	15,000	15,000	17,300	15,000
4301	Postage/Freight Services	690	552	1,000	1,000	1,000	1,000
4302	Printing/Duplication Services	884	863	1,000	1,000	1,000	1,000
4303	Advertising/Legal Svcs	0	26	500	500	500	500
4310	Dues/Meetings/Memberships/Tuition	1,540	2,446	2,400	2,400	2,500	3,400
4320	Telephone/Fax Service	4,333	3,469	3,280	3,280	3,280	2,652
4321	Utilities	114,275	104,054	120,000	120,000	117,000	125,000
4330	Professional Services	0	0	0	0	0	30,000
4340	Repair/Maintenance Services	34,361	28,472	30,000	65,065	32,000	190,665
4360	Contracted Services	84,974	86,838	86,500	86,500	85,500	96,000
4370	Trvl/Mileage/Meals/Lodg	218	832	2,200	2,200	1,200	2,200
4401	Property/Liab Ins Premiums	8,646	8,967	10,905	10,905	10,905	22,806
4402	Property/Liability Claim Pmnts	0	24	0	0	1,352	0
4439	Late Fees	1	0	0	0	0	0
4650	Miscellaneous Expenses	342	487	500	500	400	500
<b>Sub-Total: Operations</b>		<b>323,657</b>	<b>272,265</b>	<b>307,285</b>	<b>342,350</b>	<b>303,237</b>	<b>531,323</b>
9940	Improvements Other Than Bldgs	0	0	0	0	0	91,083
9952	Equipment	0	16,832	40,000	40,000	40,000	21,500
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>16,832</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>112,583</b>
<b>TOTALS</b>		<b>645,695</b>	<b>655,535</b>	<b>749,862</b>	<b>784,927</b>	<b>745,814</b>	<b>1,109,749</b>

**Comments:**

- 4101 Includes aquatics manager, head guards, lifeguards, swim instructors, rec asst., climbing wall attendant, front desk.
- 4102 Aquatics manager is now a non exempt employee and is paid for overtime
  
- 4201 Increase: New card printer for membership cards - \$1,700 New scanner for membership cards - \$175
- 4202 Lifeguard uniform and other required carried items: jr lifeguard uniform, FD/CW shirts
- 4207 Chlorine and acid for pool (purchased in fall-\$12,000 cost), testing kits
- 4208 Birthday parties, Middle/High School/Western events/World Swim/Free swim lessons  
We strive for all events to generate 100% cost recovery through additional fees and donations
- 4213 UV bulbs, Main drains, Frog slide splash pad, float valves, pool cover brakes
- 4301 Auto belay shipping
- 4302 Misc. paper and laminating supplies and over copy limit on Xerox printer.
- 4310 Employee background checks, CPO new employee, one registration to conference Required certifications for employees
- 4320 Phones for Community Center/Pool, Tuck Phone Maintenance Agreement, Cell Phone for Aquatics Manager
- 4321 Pool and community center heat/electric/water/sewer - expected cost increases City/Atmos + Senior Addition utilities costs
- 4340 Repairs for building/pool + additional repair/maintenance for Senior Additional  
Increase: UV bulbs \$4,400 Main drains replacement \$2700 Frog slide splash pad \$2,000 Float Valves \$3,000 Pool cover brakes \$1,600
- 4360 Contracted services equipment maintenance contracts, control systems, cleaning contract, fire alarm contract, fire sprinkler contract, HVAC maintenance contract, music licensing, and Active Net fees, auto belay services  
Additional Janitorial services for new Senior Addition; Slide repairs/maintenance on-going \$10,000
- 9952 UV system



**CITY OF GUNNISON  
COMMUNITY CENTER FUND  
EXPENDITURES**

**51-4439 POOL - CAPITAL OUTLAY - NON-ASSETS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-Total: Operations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	9931 Pool Deck Resurfacing	0	0	0	0	0	0
	9932 Carpet/Air Hockey/Tot Dock	0	0	0	0	0	0
	9933 Slack Line System	0	0	0	0	0	0
	9934 Gym Floor Resurface	0	0	0	0	0	0
	9935 Blinds in Entryway	0	0	0	0	0	0
	9936 Surveillance System Update	0	0	0	0	0	0
	9937 Gymnastics Mat Replacement	0	0	0	0	0	0
	9938 Tables and Chairs	3,941	0	0	0	0	0
	9937 Maintenance on Hoops and Wall	4,502	0	0	0	0	0
	9952 Equipment	10,250	0	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		<b>18,692</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>18,692</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Comments:**

This cost center has been moved to the operating account for 2016.

**CITY OF GUNNISON  
COMMUNITY CENTER FUND  
EXPENDITURES**

**51-4480 POOL - DEBT SERVICE**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	1147.9%
2017 Expenditures Under (Over) Budget	(4,729,414)
2017 Budgeted Expenditures vs. 2018 Budget Request	-93.1%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>							
		0	0	0	0	0	0
	4410 Debt Service-Principal	192,218	203,308	210,701	5,042,026	5,042,026	247,666
	4411 Debt Service-Interest	225,961	207,548	192,700	192,700	90,650	111,057
	4412 Debt Service-Fees	111	481	111	111	250	250
<b>Sub-Total: Operations</b>							
		418,290	411,336	403,512	5,234,837	5,132,926	358,972
<b>Sub-Total: Capital Outlay</b>							
		0	0	0	0	0	0
<b>TOTALS</b>							
		418,290	411,336	403,512	5,234,837	5,132,926	358,972

**Comments:**

Bond Proceeds are split between pool and rink:

Pool	73.93%
Rink	26.07%
	100.00%

**CITY OF GUNNISON  
ICE RINK FUND  
SUMMARY**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
	TAXES	216,352	224,282	227,374	227,374	235,496	218,704
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	55	38	60	60	60	60
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	110,486	106,251	117,270	1,820,944	1,659,214	115,479
	INTEREST	674	75	250	250	630	600
	TRANSFERS IN	16,830	30,000	30,585	122,305	122,305	155,197
	<b>TOTAL REVENUE</b>	<b>344,397</b>	<b>360,646</b>	<b>375,539</b>	<b>2,170,933</b>	<b>2,017,705</b>	<b>490,040</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	135,831	9	0	41,720	41,720	64,060
	RECREATION & PARKS	307,152	352,629	379,828	2,083,502	2,036,401	428,271
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>442,983</b>	<b>352,638</b>	<b>379,828</b>	<b>2,125,222</b>	<b>2,078,121</b>	<b>492,331</b>
	Revenues Over (Under) Expenditures	(98,586)	8,008	(4,289)	45,711	(60,416)	(2,291)
	<b>Beginning Available Resources</b>	<b>155,121</b>	<b>56,535</b>	<b>63,447</b>	<b>64,543</b>	<b>64,543</b>	<b>4,127</b>
	<b>Ending Available Resources</b>	<b>56,535</b>	<b>64,543</b>	<b>59,157</b>	<b>110,253</b>	<b>4,127</b>	<b>1,836</b>
	Ending Available Resources % of Total Exp.	13%	18%	16%	5%	0%	0%
	Ending Fund Balance Analysis						
	Unreserved Fund Balance	(85,719)	(77,711)	(92,749)	(32,001)	4,127	1,836
	Debt Service Reserve (Restricted)	142,254	142,254	151,906	142,254	0	0
		56,535	64,543	59,157	110,253	4,127	1,836
	Ending Unreserved Fund Balance % of Total Operational Expenditures						0%

52 REVENUE SUMMARY

2016 Actual Revenues vs. 2017 Estimated Revenues	459.5%
2017 Revenues Under (Over) Budget	153,228
2017 Budgeted Revenues vs. 2018 Budget Request	-77.4%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
3104	City Sales Tax	216,352	224,282	216,230	216,230	225,791	208,450
3106	Use Tax	0	0	9,294	9,294	9,705	10,254
3118	Public Improvements Fee	0	0	1,850	1,850	0	0
<b>TAXES</b>		<b>216,352</b>	<b>224,282</b>	<b>227,374</b>	<b>227,374</b>	<b>235,496</b>	<b>218,704</b>
3411	Sales Tax Service Fee	55	38	60	60	60	60
<b>CHARGES FOR SERVICES</b>		<b>55</b>	<b>38</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>
3444	Scholarships	0	200	0	0	0	0
3601	Miscellaneous Revenues	123	85	0	0	261	0
3602	Prior Year Refunds	0	0	0	0	0	0
3612	Sale of Fixed Assets	0	0	0	0	0	0
3631	Recreation Memberships/Passes	5,105	3,619	6,120	6,120	3,981	4,379
3634	Concessions	18,799	22,210	20,000	20,000	22,000	22,000
3636	Recreation Advertising	15,000	15,750	15,750	15,750	15,750	15,750
3638	Recreation Daily Fees	6,121	6,784	7,200	7,200	6,561	7,000
3641	Summer Rink Facility Rental	0	1,199	1,000	1,000	800	1,000
3643	Ice Rentals	54,837	56,405	67,200	67,200	60,000	65,350
3800	Bond Proceeds	0	0	0	1,703,674	1,549,862	0
3998	Contributed Capital	10,500	0	0	0	0	0
<b>MISCELLANEOUS</b>		<b>110,486</b>	<b>106,251</b>	<b>117,270</b>	<b>1,820,944</b>	<b>1,659,214</b>	<b>115,479</b>
3701	Interest on Investments	674	214	200	200	430	500
3710	Unrealized Gain/Loss	0	(139)	50	50	200	100
<b>INTEREST</b>		<b>674</b>	<b>75</b>	<b>250</b>	<b>250</b>	<b>630</b>	<b>600</b>
3999	Transfer from GF-Parks	16,830	17,000	17,585	17,585	17,585	17,937
3999	Transfer from Other Recreation Imp	0	13,000	13,000	104,720	104,720	137,260
<b>TRANSFERS IN</b>		<b>16,830</b>	<b>30,000</b>	<b>30,585</b>	<b>122,305</b>	<b>122,305</b>	<b>155,197</b>
<b>TOTAL REVENUES</b>		<b>344,397</b>	<b>360,646</b>	<b>375,539</b>	<b>2,170,933</b>	<b>2,017,705</b>	<b>490,040</b>

Comments:

Park and Recreation Sales Tax proceeds are split between pool, rink, trails, and other recreation improvements.  
Revenues over annual amounts necessary to fund debt service, and operations and maintenance are directed to Fund 54 "Parks and Recreation Other Improvements" per Ordinance #7, 2007.

- 3631 Recreation Memberships/Passes budgeted for a 10% increase based on better POS program and WEHA education/collaboration
- 3636 Advertising based on sale of rights to WEHA consistent for 2018
- 3634 Concessions budgeted for 10% increase based on a strong line-up of food and some new healthy snack ideas
- 3638 Daily Fees are not budgeted for any increases in 2018
- 3643 A 10% increase is proposed for 2018, with fees increasing from \$120 to \$132/hr
- 3999 Transfer from parks based on historical budget for rink facilities.

**CITY OF GUNNISON  
ICE RINK FUND  
EXPENDITURES**

**52-4402 RINK - OPERATIONS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	29.1%
2017 Expenditures Under (Over) Budget	(30,396)
2017 Budgeted Expenditures vs. 2018 Budget Request	30.9%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages	72,453	81,096	91,586	91,586	91,586	95,075
4102	Overtime	0	0	0	0	0	0
4103	FICA	4,210	4,799	5,678	5,678	5,678	5,895
4104	Medicare	985	1,123	1,328	1,328	1,328	1,379
4106	Hlth Ins/WC/Othr Benefits	17,458	13,075	15,395	15,395	15,395	14,977
4108	Retirement	1,193	1,434	1,596	1,596	1,596	1,638
<b>Sub-Total: Personnel</b>		<b>96,300</b>	<b>101,526</b>	<b>115,583</b>	<b>115,583</b>	<b>115,583</b>	<b>118,963</b>
4201	Office/Operating Supplies	50,721	6,366	6,300	6,300	6,300	36,300
4202	Clothing/Uniforms	656	455	500	500	500	500
4203	Fuel-Lubricant Supplies	1,807	2,022	2,500	2,500	2,500	2,500
4209	Concessions Supplies	14,419	11,903	13,000	13,000	13,000	13,000
4213	Equipment Under \$5,000	0	4,578	3,400	3,400	3,400	5,000
4214	Furniture Under \$5,000	0	0	0	0	0	3,200
4301	Postage/Freight Svcs	757	636	500	500	500	500
4302	Printing/Duplication Svcs	0	48	150	150	150	150
4303	Advertising/Legal Notices	163	621	250	250	250	250
4310	Dues/Meetings/Mbrshps/Tuition	445	1,273	2,000	2,000	1,262	2,000
4320	Telephone/FAX Services	1,536	1,084	1,230	1,230	1,230	829
4321	Utilities	44,448	45,490	57,000	57,000	55,000	57,000
4340	Repair/Maintenance Services	8,596	15,678	24,000	24,000	17,000	32,400
4360	Contracted Services	5,486	10,324	7,000	7,000	7,000	7,000
4370	Travel/Mileage/Meals/Lodging	680	1,342	1,500	1,500	950	1,500
4401	Property/Liability Insurance	2,111	2,156	2,622	2,622	2,622	6,676
4402	Property/Liability Claims	0	2,071	0	0	(1,036)	0
4421	Fleet Services	0	0	0	0	0	13,756
4650	Miscellaneous Expenses	2,628	9	0	0	0	0
<b>Sub-Total: Operations</b>		<b>134,451</b>	<b>106,055</b>	<b>121,952</b>	<b>121,952</b>	<b>110,628</b>	<b>182,561</b>
9920	Building Improvements	0	9	0	41,720	41,720	64,060
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>9</b>	<b>0</b>	<b>41,720</b>	<b>41,720</b>	<b>64,060</b>
<b>TOTALS</b>		<b>230,751</b>	<b>207,589</b>	<b>237,535</b>	<b>279,255</b>	<b>267,931</b>	<b>365,584</b>

**Comments:**

- 4202 Staff uniforms - rink hoodies
- 4203 Fuel for rink equipment
- 4213 Replace rental skates
- 4310 US Ice Rink Association, CIT certification
- 4320 Phone/Fax lines at Rink - 3 lines
- 4340 Increase due to necessary facility repairs as facility ages.
- 4360 Contracted Services - Mesa Mechanical maintenance contract & start up, James Tree Consulting, (water treatment), and Western Slope Fire & Safety
- 4370 US Ice Rink Association - travel cost to convention in Colorado Springs

**CITY OF GUNNISON  
ICE RINK FUND  
EXPENDITURES**

**52-4440 RINK - CAPITAL OUTLAY - FIXED ASSETS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
	<b>Sub-Total: Personnel</b>	0	0	0	0	0	0
	<b>Sub-Total: Operations</b>	0	0	0	0	0	0
	9953 Zamboni	95,831	0	0	0	0	0
	<b>Sub-Total: Capital Outlay</b>	<b>95,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTALS</b>	<b>95,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Comments:**

9953 Equipment for 2015 - replacement of older Zamboni

**CITY OF GUNNISON  
ICE RINK FUND  
EXPENDITURES**

**52-4441 RINK - CAPITAL OUTLAY - NON-ASSETS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-Total: Operations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	9952 Equipment	40,000	0	0	0	0	0
	9954 Building Upgrades	0	0	0	0	0	0
	9955 Reroof Outdoor Locker Rooms	0	0	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Comments:**

This cost center has been moved to the operating account for 2016.

**CITY OF GUNNISON  
ICE RINK FUND  
EXPENDITURES**

**52-4480 RINK - DEBT SERVICE**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	1148.0%
2017 Expenditures Under (Over) Budget	(1,667,897)
2017 Budgeted Expenditures vs. 2018 Budget Request	-93.1%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	4410 Debt Service-Principal	3,368	71,693	74,300	1,777,974	1,777,974	87,335
	4411 Debt Service-Interest	72,994	73,187	67,952	67,952	31,966	39,162
	4412 Debt Service-Fees	39	169	41	41	250	250
<b>Sub-Total: Operations</b>		<b>76,402</b>	<b>145,049</b>	<b>142,293</b>	<b>1,845,967</b>	<b>1,810,190</b>	<b>126,747</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>76,402</b>	<b>145,049</b>	<b>142,293</b>	<b>1,845,967</b>	<b>1,810,190</b>	<b>126,747</b>

**Comments:**

Bond Proceeds are split between pool and rink:

Pool	73.93%
Rink	26.07%
	100.00%



**CITY OF GUNNISON  
TRAILS FUND  
SUMMARY**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
	TAXES	25,000	27,243	28,360	28,360	28,605	30,700
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	8,000	4,000	0	297,184	411,200	0
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	1,250	0	0	7,250	7,250	0
	INTEREST	1,462	955	1,500	1,500	300	300
	TRANSFERS IN	0	0	0	35,000	35,000	0
	<b>TOTAL REVENUE</b>	<b>35,712</b>	<b>32,198</b>	<b>29,860</b>	<b>369,294</b>	<b>482,355</b>	<b>31,000</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	70,969	251,539	0	316,528	316,528	0
	RECREATION & PARKS	12,902	30,047	44,326	79,326	71,717	26,685
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>83,871</b>	<b>281,585</b>	<b>44,326</b>	<b>395,854</b>	<b>388,245</b>	<b>26,685</b>
	Revenues Over (Under) Expenditures	(48,159)	(249,387)	(14,466)	(26,560)	94,110	4,315
	<b>Beginning Available Resources</b>	<b>324,967</b>	<b>276,808</b>	<b>124,063</b>	<b>27,421</b>	<b>27,421</b>	<b>121,531</b>
	<b>Ending Available Resources</b>	<b>276,808</b>	<b>27,421</b>	<b>109,597</b>	<b>861</b>	<b>121,531</b>	<b>125,846</b>
	Ending Available Resources % of Total Exp.	330%	10%	247%	0%	31%	472%

53 REVENUE SUMMARY

2016 Actual Revenues vs. 2017 Estimated Revenues	1398.1%
2017 Revenues Under (Over) Budget	(113,061)
2017 Budgeted Revenues vs. 2018 Budget Request	-91.6%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
3104	City Sales Tax	25,000	27,243	26,970	26,970	27,426	29,263
3106	Use Tax	0	0	1,159	1,159	1,179	1,437
3118	Public Improvements Fee	0	0	231	231	0	0
	<b>TAXES</b>	<b>25,000</b>	<b>27,243</b>	<b>28,360</b>	<b>28,360</b>	<b>28,605</b>	<b>30,700</b>
3302	State Grants	7,000	0	0	293,184	407,200	0
3303	Local Grants	1,000	4,000	0	4,000	4,000	0
	<b>INTERGOVERNMENTAL</b>	<b>8,000</b>	<b>4,000</b>	<b>0</b>	<b>297,184</b>	<b>411,200</b>	<b>0</b>
3650	Other Contributions	1,250	0	0	7,250	7,250	0
	<b>MISCELLANEOUS</b>	<b>1,250</b>	<b>0</b>	<b>0</b>	<b>7,250</b>	<b>7,250</b>	<b>0</b>
3701	Interest on Investments	1,514	1,013	1,000	1,000	200	200
3710	Unrealized Gain/Loss	(52)	(58)	500	500	100	100
	<b>INTEREST</b>	<b>1,462</b>	<b>955</b>	<b>1,500</b>	<b>1,500</b>	<b>300</b>	<b>300</b>
3999	Transfer from Other Rec Improv	0	0	0	35,000	35,000	0
	<b>TRANSFERS IN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>
	<b>TOTAL REVENUES</b>	<b>35,712</b>	<b>32,198</b>	<b>29,860</b>	<b>369,294</b>	<b>482,355</b>	<b>31,000</b>

**Comments:**

Park and Recreation Sales Tax proceeds are split between pool, rink, trails, and other recreation improvements. Revenues over annual amounts necessary to fund debt service, and operations and maintenance are directed to Fund 54 "Parks and Recreation Other Improvements" per Ordinance #7, 2007.

**CITY OF GUNNISON  
TRAILS FUND  
EXPENDITURES**

**53-4401 TRAILS - OPERATIONS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	37.9%
2017 Expenditures Under (Over) Budget	(343,919)
2017 Budgeted Expenditures vs. 2018 Budget Request	-93.3%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4201	Office/Operating Supplies	38	34	50	50	50	50
4203	Fuel-Lubricant Supplies	0	118	5,000	5,000	2,000	2,000
4204	Repairs/Supplies	0	0	2,000	37,000	37,000	2,000
4321	Utilities	85	105	150	150	0	0
4350	Other Purchased Services	2,328	2,240	2,500	2,500	0	0
4421	Fleet Services	10,451	10,848	13,126	13,126	13,126	2,635
9106	Gravel	0	0	3,000	3,000	2,541	3,000
9980	Street/Trails Striping	0	16,588	17,000	17,000	17,000	17,000
9987	Van Tuyl Ranch Segment	0	113	1,500	1,500	0	0
<b>Sub-Total: Operations</b>		<b>12,902</b>	<b>30,047</b>	<b>44,326</b>	<b>79,326</b>	<b>71,717</b>	<b>26,685</b>
9965	Trail Construction	0	251,539	0	316,528	316,528	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>251,539</b>	<b>0</b>	<b>316,528</b>	<b>316,528</b>	<b>0</b>
<b>TOTALS</b>		<b>12,902</b>	<b>281,585</b>	<b>44,326</b>	<b>395,854</b>	<b>388,245</b>	<b>26,685</b>

**Comments:**

- 4203 Fuel for equipment to maintain trail system
- 4421 Rental of fleet equipment to maintain trails
- 9980 Striping of bike paths on City streets

**CITY OF GUNNISON  
TRAILS FUND  
EXPENDITURES**

**53-4439 TRAILS - CAPITAL OUTLAY - NON-ASSETS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-Total: Operations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	9952 Equipment	784	0	0	0	0	0
	9980 Street/Trails Striping	17,552	0	0	0	0	0
	9981 Trails Construction	52,633	0	0	0	0	0
	9987 Van Tuyl Ranch Segment	0	0	0	0	0	0
	9988 School Segment Construction	0	0	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		<b>70,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>70,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Comments:**

This cost center has been moved to the operating account for 2016.

- 9979 Continue trails development along Highway 135
- 9980 Striping of bike paths on City streets
- 9981 Grant contingent match for trails extensions/Ranch, North of Hwy 50 crossing under to South side to the Airport
- 9987 Trails extension on the Van Tuyl ranch property
- 9988 Continued construction of trails to the schools along 8th Street

**CITY OF GUNNISON  
OTHER RECREATION IMPROVEMENTS FUND  
SUMMARY**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
	TAXES	599,517	679,255	645,327	645,327	699,770	717,264
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	269,500	269,500	269,500	0
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	409	0	0	0	0	0
	INTEREST	2,935	(2,265)	9,000	9,000	14,000	11,000
	TRANSFERS IN	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>602,861</b>	<b>676,990</b>	<b>923,827</b>	<b>923,827</b>	<b>983,270</b>	<b>728,264</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	19,962	53,941	368,500	368,500	368,500	0
	RECREATION & PARKS	58,225	5,136	0	0	11,500	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	450,000	50,000	245,000	426,785	391,720	713,513
	<b>TOTAL EXPENDITURES</b>	<b>528,187</b>	<b>109,077</b>	<b>613,500</b>	<b>795,285</b>	<b>771,720</b>	<b>713,513</b>
	Revenues Over (Under) Expenditures	74,674	567,913	310,327	128,542	211,550	14,751
	<b>Beginning Fund Balance</b>	<b>798,949</b>	<b>873,623</b>	<b>1,355,190</b>	<b>1,441,535</b>	<b>1,441,535</b>	<b>1,653,084</b>
	<b>Ending Fund Balance</b>	<b>873,623</b>	<b>1,441,535</b>	<b>1,665,517</b>	<b>1,570,077</b>	<b>1,653,084</b>	<b>1,667,835</b>
	Ending Fund Balance % of Total Expenditures	0%	0%	0%	197%	214%	234%

**CITY OF GUNNISON  
OTHER RECREATION IMPROVEMENTS FUND**

**54 OTHER RECREATION IMPROVEMENTS FUND**

2016 Actual Revenues vs. 2017 Estimated Revenues	45.2%
2017 Revenues Under (Over) Budget	(59,444)
2017 Budgeted Revenues vs. 2018 Budget Request	-21.2%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
3104	City Sales Tax	519,468	591,947	613,699	613,699	621,544	637,083
3106	City Use Tax	67,352	74,500	26,378	26,378	78,225	80,181
3118	Public Improvement Fee	12,697	12,808	5,250	5,250	0	0
	<b>TAXES</b>	<b>599,517</b>	<b>679,255</b>	<b>645,327</b>	<b>645,327</b>	<b>699,770</b>	<b>717,264</b>
3320	GOCO Grants	0	0	269,500	269,500	269,500	0
	<b>INTERGOVERNMENT</b>	<b>0</b>	<b>0</b>	<b>269,500</b>	<b>269,500</b>	<b>269,500</b>	<b>0</b>
3601	Miscellaneous Revenues	0	0	0	0	1	0
3650	Other Contributions	409	0	0	0	0	0
	<b>MISCELLANEOUS</b>	<b>409</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
3701	Interest on Investments	3,071	5,025	7,000	7,000	10,000	8,000
3710	Unrealized Gain/Loss	(136)	(7,290)	2,000	2,000	4,000	3,000
	<b>INTEREST</b>	<b>2,935</b>	<b>(2,265)</b>	<b>9,000</b>	<b>9,000</b>	<b>14,000</b>	<b>11,000</b>
3999	Transfer from Community Center	0	0	0	0	0	0
	<b>TRANSFERS IN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL REVENUES</b>	<b>602,861</b>	<b>676,990</b>	<b>923,827</b>	<b>923,827</b>	<b>983,271</b>	<b>728,264</b>

**Comments:**

Park and Recreation Sales Tax proceeds are split between pool, rink, trails, and other recreation improvements.  
Revenues over annual amounts necessary to fund debt service, and operations and maintenance are directed here, per Ordinance #7, 2007.

**CITY OF GUNNISON  
OTHER RECREATION IMPROVEMENTS FUND  
EXPENDITURES**

**54-4444 CAPITAL IMPROVEMENTS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	543.2%
2017 Expenditures Under (Over) Budget	(11,500)
2017 Budgeted Expenditures vs. 2018 Budget Request	-100.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4303	Advertising/Legal Notices	0	800	0	0	0	0
4330	Professional Services	0	4,336	0	0	0	0
4412	Bank Fees	58,225	0	0	0	11,500	0
<b>Sub-Total: Operations</b>		<b>58,225</b>	<b>5,136</b>	<b>0</b>	<b>0</b>	<b>11,500</b>	<b>0</b>
9940	Improvement Other Than Bldgs	0	53,941	368,500	368,500	368,500	0
9952	Equipment	19,962	0	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		<b>19,962</b>	<b>53,941</b>	<b>368,500</b>	<b>368,500</b>	<b>368,500</b>	<b>0</b>
<b>TOTALS</b>		<b>78,187</b>	<b>59,077</b>	<b>368,500</b>	<b>368,500</b>	<b>380,000</b>	<b>0</b>

**Comments:**

- 4360 Char Mar Design
- 4412 Bond counsel, legal and bank fees to refinance 2007 bonds. This fund will accrue all savings over the next 15 years (approx. \$50,000/year).
- 9940 2016-Jorgensen dog park amenities (GOCO match)
- 2017-\$350,000 Char Mar park upgrades (GOCO match)
  - \$2,500 youth corp Char Mar Park
  - \$16,000 dog park improvements
- 9952 2015:
  - Ice rink compressor rebuild
  - Pool energy monitoring system

**CITY OF GUNNISON  
OTHER RECREATION IMPROVEMENTS FUND  
EXPENDITURES**

**54-4999 TRANSFERS OUT**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	683.4%
2017 Expenditures Under (Over) Budget	(146,720)
2017 Budgeted Expenditures vs. 2018 Budget Request	67.2%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4999	Transfer to General Fund	450,000	0	155,000	155,000	155,000	121,500
4999	Transfer to Community Center Fund	0	37,000	77,000	132,065	97,000	454,753
4999	Transfer to Rink Fund	0	13,000	13,000	104,720	104,720	137,260
4999	Transfer to Trails	0	0	0	35,000	35,000	0
<b>Sub-Total: Operations</b>		<b>450,000</b>	<b>50,000</b>	<b>245,000</b>	<b>426,785</b>	<b>391,720</b>	<b>713,513</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>450,000</b>	<b>50,000</b>	<b>245,000</b>	<b>426,785</b>	<b>391,720</b>	<b>713,513</b>

**Comments:**

		2015	2016	2017	2017	2017	2018
General Fund	Lazy K Parcel Purchase	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Van Tuyl Sidewalk	\$ -	\$ -	\$ 92,000	\$ 92,000	\$ 92,000	\$ -
	S Teller South Restrooms	\$ -	\$ -	\$ 63,000	\$ 63,000	\$ 63,000	\$ -
	Park ADA Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
	Women's Restroom at Jorgensen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500
	Legion Park Basketball Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Comm Center	Repair and maintenance	\$ -	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ -
	Pool Ultraviolet System	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
	Roof Repair	\$ -	\$ -	\$ -	\$ 35,065	\$ -	\$ 35,065
	Slide Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
	Pump Room Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
	Community Center Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
	Surveillance System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,500
	Pond Liner	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000
	Sidewalk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,083
	Family Changing Room Tiling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,600
	Unreserved Fund Balance Shortfall	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 196,505
Rink	Repair and maintenance	\$ -	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ -
	Roof Snow Catchers	\$ -	\$ -	\$ -	\$ 41,720	\$ 41,720	\$ -
	Skate Replacements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
	Lockers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200
	Indoor Lighting Replacements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,935
	Outdoor Lighting Replacements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,125
	Unreserved Fund Balance Shortfall	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 40,000
Trails	Van Tuyl Trail Damage	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -
		<b>\$ 450,000</b>	<b>\$ 50,000</b>	<b>\$ 245,000</b>	<b>\$ 426,785</b>	<b>\$ 391,720</b>	<b>\$ 713,513</b>



**CITY OF GUNNISON  
FIREMEN'S PENSION  
SUMMARY**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	124,260	124,260	133,084	133,084	133,084	144,060
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	0	0	0
	INTEREST	(4,268)	145,397	66,000	66,000	177,001	107,000
	TRANSFERS IN	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>119,992</b>	<b>269,657</b>	<b>199,084</b>	<b>199,084</b>	<b>310,085</b>	<b>251,060</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	163,845	181,089	207,700	219,800	216,300	245,650
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>163,845</b>	<b>181,089</b>	<b>207,700</b>	<b>219,800</b>	<b>216,300</b>	<b>245,650</b>
	Revenues Over (Under) Expenditures	(43,853)	88,568	(8,616)	(20,716)	93,785	5,410
	<b>Beginning Fund Balance</b>	<b>2,128,371</b>	<b>2,084,518</b>	<b>2,131,124</b>	<b>2,173,085</b>	<b>2,173,085</b>	<b>2,266,870</b>
	<b>Ending Fund Balance</b>	<b>2,084,518</b>	<b>2,173,085</b>	<b>2,122,508</b>	<b>2,152,369</b>	<b>2,266,870</b>	<b>2,272,280</b>
	Ending Fund Balance % of Total Expenditures	1272%	1200%	1022%	979%	1048%	925%

**05 REVENUE SUMMARY**

2016 Actual Revenues vs. 2017 Estimated Revenues	15.0%
2017 Revenues Under (Over) Budget	(111,001)
2017 Budgeted Revenues vs. 2018 Budget Request	26.1%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
3309	Pension Fund Contributions	124,260	124,260	133,084	133,084	133,084	144,060
	<b>INTERGOVERNMENTAL</b>	<b>124,260</b>	<b>124,260</b>	<b>133,084</b>	<b>133,084</b>	<b>133,084</b>	<b>144,060</b>
3701	Interest on Investments	6,558	7,195	6,000	6,000	7,001	7,000
3801	Unrealized Gain/Loss	(10,826)	138,202	60,000	60,000	170,000	100,000
	<b>INTEREST</b>	<b>(4,268)</b>	<b>145,397</b>	<b>66,000</b>	<b>66,000</b>	<b>177,001</b>	<b>107,000</b>
	<b>TOTAL REVENUES</b>	<b>119,992</b>	<b>269,657</b>	<b>199,084</b>	<b>199,084</b>	<b>310,085</b>	<b>251,060</b>

**Comments:**

- 3309 2015 Revenues - \$32,700 from City; \$32,700 from District; \$58,860 from State based on 90%
- 2016 Revenues - \$32,700 from City; \$32,700 from District; \$58,860 from State based on 90%
- 2017 Revenues - \$35,022 from City; \$35,022 estimated from District; \$58,860 estimated from State based on 90%
- 2018 Revenues - \$40,510 from City; \$40,510 estimated from District; \$63,040 estimated from State based on 90%

**CITY OF GUNNISON  
FIREMEN'S PENSION  
EXPENDITURES**

**05-4101 FIREMEN'S PENSION**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	19.4%
2017 Expenditures Under (Over) Budget	(8,600)
2017 Budgeted Expenditures vs. 2018 Budget Request	11.8%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4115	Benefit Payments	147,425	164,128	187,200	199,300	199,300	225,150
4650	Miscellaneous Expenses	16,420	16,961	20,500	20,500	17,000	20,500
<b>Sub-Total: Operations</b>		<b>163,845</b>	<b>181,089</b>	<b>207,700</b>	<b>219,800</b>	<b>216,300</b>	<b>245,650</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>163,845</b>	<b>181,089</b>	<b>207,700</b>	<b>219,800</b>	<b>216,300</b>	<b>245,650</b>

**Comments:**

- 4115 Volunteer Firefighters who retire after 20 years of service and after reaching age 50 are entitled to a pension.  
The number of retired firefighters receiving benefits over the last three years has fluctuated between 33 and 37.  
The 2018 budget includes benefits for 38 retired firefighters and 3 surviving spouses at \$450/mo and \$225/mo respectively.  
The budget allows for an increase to \$500/mo if approved.  
The current benefit level is \$450/mo and \$225/mo respectively.
- 4650 Administrative expenses paid to Wells Fargo Investments (\$16,000) and actuarial consulting costs (\$4,500)

**CITY OF GUNNISON  
ELECTRIC  
SUMMARY**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	5,166,533	5,543,965	5,880,000	5,880,000	5,694,177	6,525,356
	FINES/FORFEITURES	7,658	8,207	7,500	7,500	7,500	7,500
	MISCELLANEOUS	25,131	59,505	33,900	33,900	96,941	44,400
	INTEREST	4,205	(943)	4,000	4,000	7,000	5,000
	TRANSFERS IN	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>5,203,526</b>	<b>5,610,734</b>	<b>5,925,400</b>	<b>5,925,400</b>	<b>5,805,618</b>	<b>6,582,256</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	5,415,229	5,382,941	5,778,412	5,778,412	5,001,504	6,149,837
	CAPITAL OUTLAY	76,121	26,376	235,325	235,325	143,825	437,239
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>5,491,349</b>	<b>5,409,317</b>	<b>6,013,737</b>	<b>6,013,737</b>	<b>5,145,329</b>	<b>6,587,076</b>
	Revenues Over (Under) Expenditures	(287,823)	201,417	(88,337)	(88,337)	660,289	(4,820)
	<b>Beginning Available Resources</b>	<b>1,294,733</b>	<b>1,006,910</b>	<b>1,011,190</b>	<b>1,208,327</b>	<b>1,208,327</b>	<b>1,868,616</b>
	<b>Ending Available Resources</b>	<b>1,006,910</b>	<b>1,208,327</b>	<b>922,853</b>	<b>1,119,990</b>	<b>1,868,616</b>	<b>1,863,796</b>
	Ending Available Resources % of Total Exp.	18%	22%	15%	19%	36%	28%
<b>Ending Fund Balance Analysis</b>							
	Net Liquid Assets	533,810	689,842	447,853	644,990	1,348,616	1,343,796
	Inventory	473,100	518,485	475,000	475,000	520,000	520,000
		1,006,910	1,208,327	922,853	1,119,990	1,868,616	1,863,796

**20 REVENUE SUMMARY**

2016 Actual Revenues vs. 2017 Estimated Revenues	3.5%
2017 Revenues Under (Over) Budget	119,782
2017 Budgeted Revenues vs. 2018 Budget Request	11.1%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
3415	Electric Sales	5,166,533	5,543,965	5,880,000	5,880,000	5,694,177	6,525,356
	<b>CHARGES FOR SERVICES</b>	<b>5,166,533</b>	<b>5,543,965</b>	<b>5,880,000</b>	<b>5,880,000</b>	<b>5,694,177</b>	<b>6,525,356</b>
3510	Late Charges	7,658	8,207	7,500	7,500	7,500	7,500
	<b>FINES &amp; FORFEITURES</b>	<b>7,658</b>	<b>8,207</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
3601	Misc. Elec. Svcs.	20,289	18,098	17,000	17,000	20,000	20,000
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	0	2,208	0	0	0	0
3612	Sale of Fixed Assets	0	0	11,500	11,500	11,500	19,000
3621	Recycled Materials	426	759	400	400	307	400
3901	Constr Chgs-Hook Up	4,416	38,441	5,000	5,000	65,134	5,000
	<b>MISCELLANEOUS</b>	<b>25,131</b>	<b>59,505</b>	<b>33,900</b>	<b>33,900</b>	<b>96,941</b>	<b>44,400</b>
3701	Interest on Investments	4,317	3,734	4,000	4,000	5,000	5,000
3710	Unrealized Gain/Loss	(112)	(4,677)	0	0	2,000	0
	<b>INTEREST</b>	<b>4,205</b>	<b>(943)</b>	<b>4,000</b>	<b>4,000</b>	<b>7,000</b>	<b>5,000</b>
	<b>TOTAL REVENUES</b>	<b>5,203,526</b>	<b>5,610,734</b>	<b>5,925,400</b>	<b>5,925,400</b>	<b>5,805,618</b>	<b>6,582,256</b>

**Comments:**

Reserve funds have been utilized in past years to negate or minimize any electric rate increases. Staff is proposing a rate increase of 7% for City of Gunnison Electric rates beginning April 1, 2018. The rate increase is necessary due to rising cost which includes Purchased power cost.

3601 Pole attachment rentals

**CITY OF GUNNISON  
ELECTRIC  
EXPENDITURES**

**20-4201 ELECTRIC - ADMIN & GENERAL EXPENSES**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	8.9%
2017 Expenditures Under (Over) Budget	7,340
2017 Budgeted Expenditures vs. 2018 Budget Request	4.5%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Admin/General	83,170	55,830	82,712	82,712	82,712	86,744
4103	Social Security	5,367	3,831	5,668	5,668	5,668	5,917
4104	Medicare	1,255	896	1,325	1,325	1,325	1,384
4105	Standby	5,486	5,800	8,700	8,700	8,700	8,700
4106	Hlth Ins/WC/Othr Benefits	11,427	9,566	13,630	13,630	13,630	15,432
4108	ER Retirement Contrbtn	6,427	4,292	6,174	6,174	6,174	4,482
<b>Sub-Total: Personnel</b>		<b>113,130</b>	<b>80,216</b>	<b>118,209</b>	<b>118,209</b>	<b>118,209</b>	<b>122,659</b>
4201	Material/Operating Supply	146	223	200	200	200	500
4202	Clothing/Uniforms	4,954	5,437	6,500	6,500	6,500	6,500
4301	Postage/Freight Svcs	107	256	250	250	225	250
4302	Printing/Duplication Svcs	0	0	0	0	24	50
4303	Advertising/Legal Svcs	762	269	500	500	400	500
4310	Dues/Mtgs/Mbrshps/Tuitn	11,065	7,740	12,500	12,500	12,500	12,500
4330	Professional Svcs	3,060	395	4,500	4,500	5,750	4,500
4370	Trvl/Mileage/Meals/Lodg	9,405	5,545	11,000	11,000	10,000	11,000
4401	Prop/Liab Ins Premium	16,521	17,134	20,837	20,837	20,837	44,442
4804	Indirect Expenses	229,450	250,180	236,106	236,106	236,106	206,649
4810	Bad Debt Write Off	10,053	(939)	2,000	2,000	500	2,000
6005	Overhead Allocation	260,176	277,723	296,270	296,270	290,281	329,113
<b>Sub-Total: Operations</b>		<b>545,700</b>	<b>563,964</b>	<b>590,663</b>	<b>590,663</b>	<b>583,323</b>	<b>618,004</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>658,830</b>	<b>644,179</b>	<b>708,872</b>	<b>708,872</b>	<b>701,532</b>	<b>740,663</b>

**Comments:**

- 4101 Electric department's portion of personnel costs for Public Works' Director, Public Works' Administrative Ass't/GIS Specialist
- 4105 Standby pay for electric personnel
- 4201 Electric office paper, pens, ink cartridges, staples, etc.
- 4202 Electric crew identifiable clothing: gloves, boots, jeans, and jackets. Addition of funds for flame retardant clothing for safety standards
- 4303 Advertising, bids, legals, job openings
- 4310 Distribution service dues (NMPP), meter schooling, APPA dues, CAMU dues, Hot Line School training, PUC fees. Increase is due to population growth. Fees for CAMU and NMPP are population based.
- 4330 Utility attorney consultant, rate consultant; legal services for MEAN and WAPA contract negotiations
- 4370 Out of town meetings and trainings: CAMU, NMPP/MEAN, Meter School, Hot Line School, Region 10, WAPA; other professional development opportunities and consultants.
- 4401 Insurance cost - property and equipment
- 4402 Deductibles paid on claims/damage to other than City owned property
- 4804 Electric department portion of costs for council, manager, finance, clerk
- 4810 Write offs of unpaid and uncollectable electric charges
- 6005 5% of electric gross revenues transferred to general fund as a franchise fee beginning in 2011

**CITY OF GUNNISON  
ELECTRIC  
EXPENDITURES**

**20-4202 ELECTRIC-DISTRIBUTION**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	-6.7%
2017 Expenditures Under (Over) Budget	861,068
2017 Budgeted Expenditures vs. 2018 Budget Request	10.2%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Elec/Distribution	268,329	353,470	396,676	396,676	396,676	425,429
4102	Overtime	3,941	4,895	5,723	5,723	5,723	6,137
4103	Social Security	16,391	21,385	24,949	24,949	24,949	26,757
4104	Medicare	3,833	5,001	5,835	5,835	5,835	6,258
4106	Hlth Ins/WC/Othr Benefits	28,268	33,148	48,697	48,697	48,697	52,141
4108	ER Retirement Contrbtbn	14,947	17,591	24,325	24,325	24,325	26,035
<b>Sub-Total: Personnel</b>		<b>335,710</b>	<b>435,491</b>	<b>506,205</b>	<b>506,205</b>	<b>506,205</b>	<b>542,757</b>
4201	Material/Operating Sply	2,092	3,953	3,000	3,000	3,000	3,200
4203	Fuel/Lubricant Supplies	5,634	5,128	8,000	8,000	5,099	8,000
4211	Computer Equip. Under \$5,000	0	0	1,200	1,200	834	2,900
4320	Telephone/Fax Services	1,191	1,387	1,464	1,464	1,830	3,379
4321	Utilities	746	911	1,000	1,000	2,765	3,000
4340	Repair/Mntce Svcs	1,432	1,722	3,000	3,000	3,000	3,500
4350	Othr Purchased Svcs	2,325	1,845	4,200	4,200	4,200	4,500
4360	Contracted Services	0	0	0	0	5,000	20,000
4421	Fleet Services	18,210	18,902	22,871	22,871	22,871	48,938
4500	Purchased Power	4,270,921	4,099,113	4,263,600	4,213,608	3,399,717	4,263,600
4580	SubStat/Stat Expns-Opns	5,030	14,404	15,000	15,000	15,000	17,000
4584	Other Dist/Opns Expenses	2,230	2,712	3,000	3,000	3,000	3,200
4591	Street Light-Maintenance	10,721	6,614	7,000	7,000	6,500	10,000
4593	Line Exp-Maintenance	14,083	10,678	15,000	15,000	15,000	35,000
4650	Miscellaneous Expenses	1,350	2,005	2,000	2,000	2,000	2,200
4902	Meters	4,942	5,252	15,000	15,000	15,000	15,000
4904	Primary Underground	11,185	13,440	15,000	15,000	15,000	25,000
4911	New Construction Materials	772	16,361	5,000	5,000	50,000	10,000
4912	Christmas Decorations for Street Lig	4,311	4,709	5,000	5,000	6,000	6,000
4913	Aged Pole Testing & Replacement	37,161	23,315	45,000	45,000	45,000	45,000
4914	Cable Replacement	26,353	0	40,000	40,000	40,000	40,000
9550	Transformers	0	16,186	28,000	28,000	25,000	25,000
9552	Auto Meter Reading Replacement	0	44,737	50,000	99,992	98,000	272,000
9590	LED Street Lights	0	9,896	10,000	10,000	9,951	0
<b>Sub-Total: Operations</b>		<b>4,420,688</b>	<b>4,303,270</b>	<b>4,563,335</b>	<b>4,563,335</b>	<b>3,793,767</b>	<b>4,866,417</b>
9599	Power Transformer Relay Replacem	0	17,580	50,000	50,000	0	100,000
9920	Building Improvements	0	0	0	0	0	47,239
9952	Equipment	0	8,796	30,000	30,000	0	60,000
9956	Heavy Equipment	0	0	113,325	113,325	101,825	230,000
9957	Vehicles	0	0	42,000	42,000	42,000	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>26,376</b>	<b>235,325</b>	<b>235,325</b>	<b>143,825</b>	<b>437,239</b>
<b>TOTALS</b>		<b>4,756,399</b>	<b>4,765,137</b>	<b>5,304,865</b>	<b>5,304,865</b>	<b>4,443,797</b>	<b>5,846,413</b>

**Comments:**

- 4201 Building foot mats, first-aid supplies, paint, electrical connectors, bolts, nuts, screws, small tools, romex wire, small conduit and fittings, fuses
- 4211 Increase for tablets in Fleet Management Software and to run new meter software
- 4203 Gas/diesel
- 4321 Electric shop utilities
- 4340 Repairs for garage doors, tools, equipment parts, radios, tires
- 4350 UNCC locate call charges and contract locates, tree trimming, and tree grinding, cable plowing, Christmas tree crane
- 4421 Annual allocation of fleet service expenses for fleet rental, repairs, storage and use of the shop facility.
- 4500 Purchased power costs continue to rise. Power costs are increasing annually from the Municipal Energy Agency of Nebraska (MEAN) as well as minor increases from WAPA. Staff has been working for two years toward lowering support energy costs from MEAN. Support energy will be phased out in September 2017. Savings will offset some of the upcoming MEAN increases.
- 4580 Sub-station phones, WAPA maintenance contract, electric control parts and installation.
- 4584 Rubber sleeves, gloves, hot stick testing; bucket/boom truck testing; fire extinguisher testing and charging; land-fill charges
- 4591 Bulbs, photo cells, fixture replacements, poles, circuit boards; ongoing - upgrade to LED
- 4593 Insulators, x-arms, pole hardware, wire lube, electric insulation, rubber gloves, sleeves, copper wire, overhead wire. Increase for infrastructure repairs and maintenance.

## 20-4202 ELECTRIC-DISTRIBUTION

- 4650 \$1,200 is dedicated for noxious weed control and is paid to the County weed district each year to spray noxious weeds on City owned property. Additional spraying of weeds by a contractor to control weeds not covered by the weed district. Tape, engineering stakes and flagging, batteries, and other small incidental items and supplies
- 4902 Replacement of electrical meters
- 4904 Underground supplies, wire, cabinets, elbows, splices, utilcos, pipe. Increase for infrastructure repairs and maintenance.
- 4911 Purchase of materials for new construction projects that are typically reimbursed by the developer  
Offsetting revenue is line item #3901-Construction Charges-Hook up;
- 4912 Annual purchase of garland and lights for street light poles and City Christmas Tree
- 4913 Contracted labor for testing and replacement of poles or overhead projects.
- 4914 Contracted labor for replacing cable or underground projects.
- 9550 Overhead/underground transformer stock. Deliveries are scheduled through mid December.
- 9552 Replacement of unsupported automatic meter reading equipment and software. This will be an ongoing project.
- 9590 Continue to replace street lights with LED bulbs throughout town and along Hwy 50, reducing energy usage  
replacing 100w and 175w bulbs with 55w LED's
- 9599 Replacement of failing and out dated relays for KY2A power transformer
- 9952 Replace Gunnison main sub-station breakers
- 9956 Replacement Boom truck  
Replacement of infrastructure for streets that will be repaved  
Rebate program for low income housing for weatherization purposes through the CARE program



**CITY OF GUNNISON  
ELECTRIC  
EXPENDITURES**

**20-4239 ELECTRIC - CAPITAL OUTLAY - NON-ASSETS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	9202 Computer Replace/Purchase	0	0	0	0	0	0
	9550 Transformers	29,688	0	0	0	0	0
	9551 Recloser Control Replacement	0	0	0	0	0	0
	9552 Auto Meter Reading Replacement	5,294	0	0	0	0	0
	9590 LED Street Lights	19,917	0	0	0	0	0
	9597 Purchase Poles	15,000	0	0	0	0	0
	9599 Power Transformer Relay Replacem	6,221	0	0	0	0	0
	9600 Cable Reconditioning	0	0	0	0	0	0
	9601 PCB Records/EPA Compliance	0	0	0	0	0	0
<b>Sub-Total: Operations</b>		<b>76,121</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>76,121</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Comments:**

The expenditures associated with this cost center have been moved to the operating account for 2016.

**CITY OF GUNNISON  
WATER FUND  
SUMMARY**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	536,609	599,090	636,057	636,057	659,696	736,257
	FINES/FORFEITURES	8,651	8,207	8,000	8,000	8,172	8,000
	MISCELLANEOUS	52,515	142,024	32,500	32,500	119,008	43,500
	INTEREST	3,275	(456)	3,125	3,125	0	0
	TRANSFERS IN	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>601,049</b>	<b>748,864</b>	<b>679,682</b>	<b>679,682</b>	<b>786,876</b>	<b>787,757</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	533,084	639,231	637,722	637,722	637,710	717,112
	CAPITAL OUTLAY	0	214,612	43,500	43,500	43,500	183,742
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	50,000	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>583,084</b>	<b>853,843</b>	<b>681,222</b>	<b>681,222</b>	<b>681,210</b>	<b>900,854</b>
	Revenues Over (Under) Expenditures	17,965	(104,979)	(1,540)	(1,540)	105,666	(113,097)
	<b>Beginning Available Resources</b>	<b>871,961</b>	<b>889,926</b>	<b>676,372</b>	<b>784,948</b>	<b>784,948</b>	<b>890,613</b>
	<b>Ending Available Resources</b>	<b>889,926</b>	<b>784,948</b>	<b>674,832</b>	<b>783,408</b>	<b>890,613</b>	<b>777,517</b>
	Ending Available Resources % of Total Exp.	153%	92%	99%	115%	131%	86%

25 REVENUE SUMMARY

2016 Actual Revenues vs. 2017 Estimated Revenues	5.1%
2017 Revenues Under (Over) Budget	(107,194)
2017 Budgeted Revenues vs. 2018 Budget Request	15.9%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
3416	Water Sales	536,609	599,090	636,057	636,057	659,696	736,257
	<b>CHARGES FOR SERVICES</b>	<b>536,609</b>	<b>599,090</b>	<b>636,057</b>	<b>636,057</b>	<b>659,696</b>	<b>736,257</b>
3510	Late Charges	8,651	8,207	8,000	8,000	8,172	8,000
	<b>FINES &amp; FORFEITURES</b>	<b>8,651</b>	<b>8,207</b>	<b>8,000</b>	<b>8,000</b>	<b>8,172</b>	<b>8,000</b>
3601	Misc. Water Svcs.	2,849	495	3,000	3,000	500	1,000
3602	Refunds	0	0	0	0	0	0
3612	Sale of Fixed Assets	0	35,000	0	0	0	0
3621	Recycled Materials	0	301	500	500	902	500
3901	Const Chrgs-Hook-up	7,166	14,228	1,500	1,500	32,606	7,000
3902	Capital Investment Fees	42,500	92,000	27,500	27,500	85,000	35,000
	<b>MISCELLANEOUS</b>	<b>52,515</b>	<b>142,024</b>	<b>32,500</b>	<b>32,500</b>	<b>119,008</b>	<b>43,500</b>
3701	Interest on Investments	3,416	3,868	3,125	3,125		
3710	Unrealized Gain/Loss	(141)	(4,323)	0	0		
	<b>INTEREST</b>	<b>3,275</b>	<b>(456)</b>	<b>3,125</b>	<b>3,125</b>	<b>0</b>	<b>0</b>
	<b>TOTAL REVENUES</b>	<b>601,049</b>	<b>748,864</b>	<b>679,682</b>	<b>679,682</b>	<b>786,876</b>	<b>787,757</b>

Comments:

Future well and tank expansions will require minimum fund balance of 1,000,000 for initial investment.

3416 2018 rates projected at \$0.08 per thousand gallons increase in sales and a \$3.00 service charge increase. To cover increasing costs for wages, utilities, and materials. These figures are subject to change based on Cost of Service Study ongoing.

We will be working on water loss issues.

3601 Miscellaneous water services include fire hydrant meter charges.

3901 Construction charges for new installations.

**CITY OF GUNNISON  
WATER FUND  
EXPENDITURES**

**25-4201 WATER ADMIN & GENERAL**

2016 Actual Revenues vs. 2017 Estimated Revenues	-5.6%
2017 Revenues Under (Over) Budget	(5,360)
2017 Budgeted Revenues vs. 2018 Budget Request	-6.2%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4804	Indirect Expenses	118,506	129,025	118,667	118,667	118,667	103,862
4810	Bad Debt Expense	373	1,229	200	200	200	200
6005	Overhead Allocation	30,052	37,401	33,984	33,984	39,344	39,388
<b>Sub-Total: Operations</b>		<b>148,931</b>	<b>167,655</b>	<b>152,851</b>	<b>152,851</b>	<b>158,211</b>	<b>143,450</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>148,931</b>	<b>167,655</b>	<b>152,851</b>	<b>152,851</b>	<b>158,211</b>	<b>143,450</b>

**Comments:**

- 4804 Allocation of administrative expenses including City Council, City Manager, Clerk, Finance
- 4810 Bad Debt Write Off
- 6005 Transfer to general fund, based on 5% of total revenues.

**CITY OF GUNNISON  
WATER FUND  
EXPENDITURES**

**25-4202 WATER DISTRIBUTION**

2016 Actual Revenues vs. 2017 Estimated Revenues	-23.8%
2017 Revenues Under (Over) Budget	5,372
2017 Budgeted Revenues vs. 2018 Budget Request	43.3%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Wtr Distribution	160,926	160,831	187,880	187,880	187,880	218,992
4102	Overtime	2,977	5,942	4,041	4,041	4,041	4,087
4103	Social Security	10,010	10,085	12,169	12,169	12,169	14,101
4104	Medicare	2,341	2,359	2,846	2,846	2,846	3,298
4105	Standby	4,125	4,350	4,350	4,350	4,350	4,350
4106	HIth Ins/WC/Othr Benefits	26,602	33,376	42,804	42,804	42,804	57,834
4108	ER Retirement Contrbtn	10,615	9,926	12,209	12,209	12,209	13,194
<b>Sub-Total: Personnel</b>		<b>217,595</b>	<b>226,869</b>	<b>266,300</b>	<b>266,300</b>	<b>266,300</b>	<b>315,856</b>
4201	Material/Operating Sply	3,716	17,717	13,000	13,000	12,500	13,000
4202	Clothing/Uniforms	1,052	1,371	1,500	1,500	1,500	1,800
4203	Fuel/Lubricant Supply	3,337	3,419	6,000	6,000	3,400	6,000
4211	Computer Equip. Under \$5,000	0	0	2,200	2,200	2,086	2,200
4301	Postage/Freight Svcs	318	114	250	250	100	250
4302	Printing/Duplication Svcs	0	0	0	0	12	0
4303	Advertising/Legal Notices	640	815	800	800	740	800
4310	Dues/Mtgs/Mbrshps/Tuit	635	1,170	1,250	1,250	1,250	2,000
4320	Telephone/Fax	618	776	1,440	1,440	1,440	1,440
4321	Utilities	49,884	56,522	64,263	64,263	58,646	68,000
4330	Professional Svcs	7,488	10,525	41,500	41,500	41,000	30,000
4340	Repair/Mntce Svcs	4,785	5,422	5,000	5,000	5,277	5,000
4350	Othr Purchased Svcs	6,749	6,079	8,750	8,750	7,500	8,750
4370	Trvl/Mileage/Meals/Lodg	0	342	1,250	1,250	750	1,500
4401	Prop/Liab Ins Premium	2,656	2,754	3,350	3,350	3,350	10,350
4420	Rental Svcs	330	250	800	800	500	800
4421	Fleet Services	19,856	20,610	24,938	24,938	24,938	35,736
4501	Main/Service Ln-New Constr	0	4,596	5,000	5,000	5,000	5,000
4502	Main/Service Ln-Replacement	0	4,979	5,000	5,000	5,000	6,000
4503	Service Ln-Maint/Repair	10,712	9,186	9,000	9,000	9,000	20,000
4504	Main Ln-Maint/Repair	6,428	7,940	8,000	8,000	8,000	8,000
4505	Meters-Maint/Repair	1,185	817	1,500	1,500	1,500	1,500
4506	Fire Hydrants-Maint/Rpr	364	3,000	3,000	3,000	3,000	3,000
4806	State Admin Fees	340	680	680	680	680	680
4807	USGS Water Quality Test	6,294	6,490	6,600	6,600	6,600	7,000
9604	Remote Water Meters	0	75,640	0	0	5,930	15,000
9605	Small Tools	0	3,491	3,500	3,500	3,500	4,000
<b>Sub-Total: Operations</b>		<b>127,385</b>	<b>244,707</b>	<b>218,571</b>	<b>218,571</b>	<b>213,199</b>	<b>257,806</b>
9603	Well Rehab	0	15,157	0	0	0	100,000
9920	Building Improvements	0	0	0	0	0	23,742
9940	Improve. Other Than Buildings	0	0	0	0	0	18,500
9956	Heavy Equipment	0	199,455	0	0	0	41,500
9957	Vehicles	0	0	43,500	43,500	43,500	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>214,612</b>	<b>43,500</b>	<b>43,500</b>	<b>43,500</b>	<b>183,742</b>
<b>TOTALS</b>		<b>344,980</b>	<b>686,188</b>	<b>528,371</b>	<b>528,371</b>	<b>522,999</b>	<b>757,404</b>

**Comments:**

- 4102 O.T. for water breaks, callouts to turn water off or on, emergency locates
- 4105 Standby for water, ditches and wastewater
- 4201 Material and operating supplies include chlorine, pipe, fittings, bolts, paint, etc.
- 4202 Clothing allowance for purchase of work clothes including steel toe boots
- 4203 Fuel bills are allocated among water & sewer
- 4301 Freight for water samples, usually must be shipped overnight
- 4303 Advertising/ Legal notices for bids, CCR, and job postings
- 4310 Membership in American Water Works, Colorado Rural Water, and tuition for training
- 4320 Cell phone expenses
- 4330 Annual water sampling and leak detection survey. 2018 - increased by \$20,000 for State's 3 year test cycle. Shop backflow preventer
- 4340 Well pump or motor maintenance \$5000
- 4350 Work includes meter bench certification, radio repair, large meter repair, badger service agreement.
- 2018 includes funding for the Upper Gunnison River Water Conservancy District cloud seeding program in the amount of \$2,000
- 4370 Travel, meals, and hotel for courses scheduled this fall

**25-4202 WATER DISTRIBUTION**

- 4421 Fleet service includes rental of loaders, dump trucks, and pickups
- 4503 Repair service lines as required
- 4504 Repair main lines as required
- 4505 Water meter repair includes frozen and plugged meters
- 4506 Fire hydrant repairs as required
- 4806 State fees for water quality
- 4807 Shared cost with USGS and other cooperators for water quality sampling. Shared cost with WWTP

**CITY OF GUNNISON  
WATER FUND  
EXPENDITURES**

**25-4239 WATER-CAPITAL OUTLAY - NON-ASSETS**

2016 Actual Revenues vs. 2017 Estimated Revenues	0.0%
2017 Revenues Under (Over) Budget	0
2017 Budgeted Revenues vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	4501 Main/Service Ln-New Constr	987	0	0	0	0	0
	4502 Main/Service Ln-Replacement	2,332	0	0	0	0	0
	9603 Well Rehab	24,999	0	0	0	0	0
	9604 Remote Water Meters	7,887	0	0	0	0	0
	9605 Small Tools	2,968	0	0	0	0	0
<b>Sub-Total: Operations</b>		<b>39,174</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>39,174</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Comments:**

This cost center has been moved to the operating account for 2016.

**CITY OF GUNNISON  
WATER FUND  
EXPENDITURES**

**25-4999 TRANSFERS OUT**

2016 Actual Revenues vs. 2017 Estimated Revenues	0.0%
2017 Revenues Under (Over) Budget	0
2017 Budgeted Revenues vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	4999 Transfer to General Fund	50,000	0	0	0	0	0
<b>Sub-Total: Operations</b>		<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**CITY OF GUNNISON  
WASTEWATER FUND  
SUMMARY**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	1,019,402	1,123,767	1,064,343	1,064,343	1,108,501	1,371,752
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	160,808	241,590	65,500	65,500	220,549	97,000
	INTEREST	6,362	(319)	9,500	9,500	9,500	7,500
	TRANSFERS IN	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>1,186,572</b>	<b>1,365,037</b>	<b>1,139,343</b>	<b>1,139,343</b>	<b>1,338,550</b>	<b>1,476,252</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	944,076	1,025,687	1,122,842	1,162,842	1,030,100	1,335,001
	CAPITAL OUTLAY	71,635	620,825	274,500	531,700	527,200	188,910
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	100,000	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>1,115,711</b>	<b>1,646,512</b>	<b>1,397,342</b>	<b>1,694,542</b>	<b>1,557,300</b>	<b>1,523,911</b>
	Revenues Over (Under) Expenditures	70,861	(281,475)	(258,000)	(555,200)	(218,750)	(47,659)
	<b>Beginning Available Resources</b>	<b>1,570,668</b>	<b>1,641,529</b>	<b>1,109,457</b>	<b>1,360,055</b>	<b>1,360,055</b>	<b>1,141,305</b>
	<b>Ending Available Resources</b>	<b>1,641,529</b>	<b>1,360,055</b>	<b>851,457</b>	<b>804,856</b>	<b>1,141,305</b>	<b>1,093,646</b>
	Ending Available Resources % of Total Exp.	147%	83%	61%	47%	73%	72%

**30 REVENUE SUMMARY**

2016 Actual Revenues vs. 2017 Estimated Revenues	-1.9%
2017 Revenues Under (Over) Budget	(199,207)
2017 Budgeted Revenues vs. 2018 Budget Request	29.6%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
3417	Wastewater Coll/Trtmt	778,428	844,590	841,432	841,432	881,947	959,859
3418	Dos Rios WW Process	71,716	74,483	74,548	74,548	74,548	171,965
3419	Water Lab Svcs	45,462	55,478	43,500	43,500	43,500	43,500
3420	Commercial Dump Station	80,042	91,861	52,500	52,500	56,144	56,200
3421	North Valley WW Process	40,238	53,760	49,377	49,377	49,377	131,441
3427	Tomichi WW Processing	3,516	3,594	2,985	2,985	2,985	8,787
<b>CHARGES FOR SERVICES</b>		<b>1,019,402</b>	<b>1,123,767</b>	<b>1,064,343</b>	<b>1,064,343</b>	<b>1,108,501</b>	<b>1,371,752</b>
3601	Misc. WW Svcs	12	0	0	0	15	0
3602	Prior Year Refund	0	0	0	0	0	0
3609	Black Gold Compost	22,657	17,266	20,000	20,000	13,034	18,000
3612	Sale of Fixed Assets	0	35,000	0	0	0	0
3901	Const Chrgs-Hook-up	1,139	8,324	1,500	1,500	13,000	9,000
3902	Capital Investment Fees	137,000	181,000	44,000	44,000	194,500	70,000
<b>MISCELLANEOUS</b>		<b>160,808</b>	<b>241,590</b>	<b>65,500</b>	<b>65,500</b>	<b>220,549</b>	<b>97,000</b>
3701	Interest on Investments	6,633	7,228	7,500	7,500	7,500	7,500
3710	Unrealized Gain/Loss	(271)	(7,547)	2,000	2,000	2,000	0
<b>INTEREST</b>		<b>6,362</b>	<b>(319)</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>7,500</b>
<b>TOTAL REVENUES</b>		<b>1,186,572</b>	<b>1,365,037</b>	<b>1,139,343</b>	<b>1,139,343</b>	<b>1,338,550</b>	<b>1,476,252</b>

**Comments:**

NOTE: It is the intent of the City to maintain cash reserves of \$1,000,000 for capital replacement and enlargement of the facilities.

- 3417 2018 Rate increase for residential customers is \$1.31 per month  
2018 Commercial Rate increase, Service charge increase \$0.63 Usage charge increase of \$0.00013 per gallon
- 3418 Dos Rios rate increase for 2018 is proposed to be \$0.00163
- 3419 Projected lab revenues for 2018
- 3420 Commercial haulers will have a 0% rate increase for 2018
- 3421 North Valley rate increase for 2018 is proposed to be \$0.00163  
Proposed use of fund balance is to increase the effort to further reduce ground water infiltration into the WWTP and prolong the life of the existing sewer pipe and manholes. Engineering consultant to develop plan to meet new regulations.
- 3427 Tomichi WW Processing rate increase for 2018 is proposed to be \$0.00163

**CITY OF GUNNISON  
WASTEWATER FUND  
EXPENDITURES**

**30-4201 WASTEWATER ADMIN & GENERAL**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	2.1%
2017 Expenditures Under (Over) Budget	(9,210)
2017 Budgeted Expenditures vs. 2018 Budget Request	8.4%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	4804 Indirect Expenses	49,668	53,854	57,252	57,252	57,252	50,110
	4810 Bad Debt Expense	665	(299)	1,000	1,000	250	1,000
	6005 Overhead Allocation	59,363	68,311	56,967	56,967	66,928	73,813
<b>Sub-Total: Operations</b>		<b>109,695</b>	<b>121,866</b>	<b>115,220</b>	<b>115,220</b>	<b>124,430</b>	<b>124,923</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>109,695</b>	<b>121,866</b>	<b>115,220</b>	<b>115,220</b>	<b>124,430</b>	<b>124,923</b>

**Comments:**

- 4804 Allocation of administrative expenses including City Council, City Manager, Clerk, Finance
- 4810 Bad Debt Write Off
- 6005 Transfer to general fund, based on 5% of total revenues.

**CITY OF GUNNISON  
WASTEWATER FUND  
EXPENDITURES**

**30-4204 WASTEWATER COLLECTION**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	-43.1%
2017 Expenditures Under (Over) Budget	76,389
2017 Budgeted Expenditures vs. 2018 Budget Request	-21.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages	186,748	167,346	197,110	197,110	162,691	204,332
4102	Overtime	2,756	2,502	5,041	5,041	4,161	5,099
4103	Social Security	11,361	10,308	12,803	12,803	10,567	13,254
4104	Medicare	2,657	2,411	2,994	2,994	2,471	3,100
4105	Standby	4,125	4,350	4,350	4,350	4,350	4,350
4106	HIth Ins/WC/Othr Benefits	33,394	32,482	43,371	43,371	35,798	46,551
4108	Retirement	12,171	10,207	12,988	12,988	10,720	12,461
<b>Sub-Total: Personnel</b>		<b>253,212</b>	<b>229,605</b>	<b>278,659</b>	<b>278,659</b>	<b>230,758</b>	<b>289,147</b>
4201	Office/Operating Supplies	4,279	9,497	7,000	7,000	6,750	8,000
4203	Fuel-Lubricant Supplies	3,337	3,419	5,500	5,500	3,500	5,500
4302	Printing/Duplication Svcs	0	0	0	0	12	0
4310	Dues/Meetings/Mbrshps/Tuition	745	733	1,200	1,200	1,000	2,000
4320	Telephone/FAX Services	462	640	960	960	960	960
4340	Repair/Maintenance Services	1,431	90	2,500	2,500	2,500	2,500
4350	Other Purchased Services	1,150	2,230	14,500	14,500	14,500	14,500
4370	Travel/Mileage/Meals/Lodging	0	342	750	750	750	1,500
4401	Property/Liability Insurance	3,268	3,390	4,122	4,122	4,122	7,455
4402	Property/Liability Claim Pmnts	0	0	1,000	1,000	0	1,000
4420	Rental Services	0	0	1,000	1,000	1,000	500
4421	Fleet Services	19,856	20,610	24,938	24,938	24,938	35,736
4501	Main/Service Line-New Construction	0	2,336	2,500	2,500	2,500	2,750
4502	Main/Service Line-Replacement	0	1,539	2,500	2,500	2,500	7,750
4503	City Service Line-Maint/Repair	2,882	1,270	3,000	3,000	3,000	3,500
4504	Main Line-Maintenance/Repair	3,249	2,291	3,000	3,000	3,000	3,500
4507	Storm Drain-Maint/Repair	0	0	2,000	2,000	2,000	2,000
4650	Miscellaneous Expenses	0	0	200	200	200	200
9602	Computers Replace/Purchase	0	0	1,100	1,100	1,050	1,500
9605	Small Tools	0	1,028	1,500	1,500	1,500	2,000
9767	Manhole Rehabilitation	0	22,940	25,000	25,000	0	0
<b>Sub-Total: Operations</b>		<b>40,659</b>	<b>72,354</b>	<b>104,270</b>	<b>104,270</b>	<b>75,782</b>	<b>102,851</b>
9751	I/I Reduction	0	421,375	175,000	175,000	175,000	0
9920	Building Improvements	0	0	0	0	0	22,910
9940	Improve. Other Than Buildings	0	0	0	0	0	18,500
9956	Heavy Equipment	0	199,450	0	0	0	41,500
9957	Vehicles	0	0	43,500	43,500	43,500	0
9963	Sewer System Replacements	0	0	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>620,825</b>	<b>218,500</b>	<b>218,500</b>	<b>218,500</b>	<b>82,910</b>
<b>TOTALS</b>		<b>293,870</b>	<b>922,784</b>	<b>601,429</b>	<b>601,429</b>	<b>525,040</b>	<b>474,908</b>

**Comments:**

- 4101 Wages
- 4102 O.T. for sewer plugs, emergency locates
- 4201 Sewer construction and repair materials including pipe, tap saddles, etc.
- 4203 Fuel bills are divided between water, sewer and ditches
- 4310 Certification/Training
- 4340 Repairs for small equipment.
- 4350 Contracted services for sewer installations as required; 201 includes a rate study for \$11,500
- 4370 Travel, meals, and lodging
- 4401 Insurance premiums
- 4402 Insurance claims deductibles
- 4421 Fleet rental/repairs
- 4503 Materials for service line repairs as needed
- 4504 Materials for mainline/manhole repairs as required
- 4507 Storm drain materials/repairs as required
- 4650 Miscellaneous items
- 9767 Program to be included with Plant Upgrade SRF funding
- 9956 Jet vac truck replacement
- 9751 Program to be included with Plant Upgrade SRF funding

**CITY OF GUNNISON  
WASTEWATER FUND  
EXPENDITURES**

**30-4205 WASTEWATER TREATMENT PLANT**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	44.2%
2017 Expenditures Under (Over) Budget	(187,136)
2017 Budgeted Expenditures vs. 2018 Budget Request	-36.4%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages	193,009	199,929	191,100	191,100	146,283	96,278
4102	Overtime	2,620	2,287	1,011	1,011	774	883
4103	FICA	11,493	12,005	11,911	11,911	9,117	6,024
4104	Medicare	2,688	2,808	2,786	2,786	2,132	1,409
4106	Hlth Ins/WC/Othr Benefits	38,308	43,248	59,262	59,262	45,364	24,983
4108	Retirement	14,617	14,233	13,495	13,495	10,330	5,631
<b>Sub-Total: Personnel</b>		<b>262,735</b>	<b>274,509</b>	<b>279,564</b>	<b>279,564</b>	<b>214,000</b>	<b>135,208</b>
4201	Office/Operating Supplies	27,414	27,441	25,000	25,000	26,978	8,800
4202	Clothing/Uniforms	564	762	900	900	0	1,200
4203	Fuel-Lubricant Supplies	8,559	7,230	10,000	10,000	8,666	10,000
4205	Small Tools	154	0	0	0	0	2,000
4213	Equipment Under \$5,000	0	990	0	0	4,858	5,000
4301	Postage/Freight Services	0	0	0	0	0	0
4303	Advertising/Legal Notices	0	270	0	0	0	0
4304	Subscriptions/Literature/Films	74	265	260	260	295	500
4310	Dues/Meetings/Mbrshps/Tuition	416	651	750	750	775	2,000
4320	Telephone/FAX Services	2,032	1,681	1,800	1,800	1,800	2,060
4321	Utilities	103,444	110,850	117,000	117,000	101,838	117,000
4330	Professional Services	10,168	19,400	9,000	9,000	9,000	0
4340	Repair/Maintenance Services	4,138	35,468	13,200	13,200	13,200	45,000
4350	Other Purchased Services	6,206	12,187	12,500	12,500	12,500	11,900
4370	Travel/Mileage/Meals/Lodging	949	62	1,000	1,000	2,000	2,000
4401	Property/Liability Insurance	0	0	0	0	0	12,131
4420	Rental Services	2,656	2,289	2,900	2,900	2,900	3,000
4421	Fleet Services	19,333	20,068	20,852	20,852	20,852	42,383
4657	Biosolids Mediation	20,854	13,921	41,500	41,500	41,500	0
4804	Indirect Expenses	64,904	70,873	75,450	75,450	75,450	51,110
4807	USGS Water Quality Test	2,886	2,946	3,018	3,018	3,018	20,018
9752	Compost Asphalt Repair	0	0	10,000	10,000	10,000	0
9770	Pump Repair Parts	3,024	0	0	0	7,500	4,000
9971	WWTP Regulations Engineering	0	0	0	0	2,000	15,000
<b>Sub-Total: Operations</b>		<b>277,776</b>	<b>327,352</b>	<b>345,130</b>	<b>345,130</b>	<b>345,130</b>	<b>355,102</b>
9940	Improvements Other Than Bldgs	0	0	0	221,700	217,200	106,000
9952	Equipment	0	0	16,000	51,500	51,500	0
9957	Vehicles	0	0	40,000	40,000	40,000	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>56,000</b>	<b>313,200</b>	<b>308,700</b>	<b>106,000</b>
<b>TOTALS</b>		<b>540,511</b>	<b>601,862</b>	<b>680,694</b>	<b>937,894</b>	<b>867,830</b>	<b>596,310</b>

**Comments:**

- 4201 Cost for lab supplies and testing to include phosphorus, ammonia, COD, and other processes
- 4203 Fuel, oil and grease costs
- 4205 Shared Gas Monitor - Confined Space
- 4321 Electric and gas utilities.
- 4330 Meter calibrations, lab inspections, etc.
- 4340 U.V. repairs, electric repairs, motor rebuild, prior to plant upgrade in 2019-2020 etc.
- 4420 Copier lease-additional costs for extra copies; Internet Service
- 4421 Fleet equipment rental and repair
- 4330 Consultant for WWTP regulations
- 4350 Admin Fees-State of Colorado, State Biosolids Dry Tons Fee, Stormwater Permit Fee.
- 4657 Purchase of odor controlling bacteria, polymer, air piping, and wood chips for composting. 2014 - added funds transferred from Dos Rios Flow Meter, which was not purchased, in order to catch up with tree chipping needs
- 4804 Administrative charges from City Council, City Manager, City Clerk, and Finance
- 4807 USGS Water Quality Test Site at Cnty Rd 32 split with Water Dept; \$350 for Tomichi Creek testing
- 9971 Permit Renewals, Bio-Solids Compliance, Misc Compliance Issues, Environmental Engineering Issues

**CITY OF GUNNISON  
WASTEWATER FUND  
EXPENDITURES**

**30-4206 LABORATORY**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages	0	0	0	0	0	84,507
4102	Overtime	0	0	0	0	0	0
4103	FICA	0	0	0	0	0	5,239
4104	Medicare	0	0	0	0	0	1,225
4106	Hlth Ins/WC/Othr Benefits	0	0	0	0	0	33,461
4108	Retirement	0	0	0	0	0	5,346
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>129,779</b>
4201	Office/Operating Supplies	0	0	0	0	0	20,000
4213	Equipment Under \$5,000	0	0	0	0	0	5,000
4301	Postage/Freight Services	0	0	0	0	0	1,500
4303	Advertising/Legal Notices	0	0	0	0	0	0
4304	Subscriptions/Literature/Films	0	0	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	0	0	0	0	0	0
4320	Telephone/FAX Services	0	0	0	0	0	0
4321	Utilities	0	0	0	0	0	0
4330	Professional Services	0	0	0	0	0	8,000
4340	Repair/Maintenance Services	0	0	0	0	0	0
4350	Other Purchased Services	0	0	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	0	0	0	0	0	0
4420	Rental Services	0	0	0	0	0	0
<b>Sub-Total: Operations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,500</b>
9952	Equipment	0	0	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>164,279</b>

**Comments:**

This is a new cost center for 2018 to help track costs associated with operations of the regional water laboratory

**CITY OF GUNNISON  
WASTEWATER FUND  
EXPENDITURES**

**30-4207 COMPOSTING**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages	0	0	0	0	0	73,048
4102	Overtime	0	0	0	0	0	0
4103	FICA	0	0	0	0	0	4,529
4104	Medicare	0	0	0	0	0	1,059
4106	Hlth Ins/WC/Othr Benefits	0	0	0	0	0	24,785
4108	Retirement	0	0	0	0	0	4,470
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,891</b>
4201	Office/Operating Supplies	0	0	0	0	0	0
4203	Fuel-Lubricant Supplies	0	0	0	0	0	0
4205	Small Tools	0	0	0	0	0	0
4213	Equipment Under \$5,000	0	0	0	0	0	0
4301	Postage/Freight Services	0	0	0	0	0	0
4303	Advertising/Legal Notices	0	0	0	0	0	0
4304	Subscriptions/Literature/Films	0	0	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	0	0	0	0	0	0
4320	Telephone/FAX Services	0	0	0	0	0	0
4321	Utilities	0	0	0	0	0	0
4330	Professional Services	0	0	0	0	0	2,000
4340	Repair/Maintenance Services	0	0	0	0	0	0
4350	Other Purchased Services	0	0	0	0	0	600
4370	Travel/Mileage/Meals/Lodging	0	0	0	0	0	0
4420	Rental Services	0	0	0	0	0	0
4421	Fleet Services	0	0	0	0	0	0
4657	Biosolids Mediation	0	0	0	0	0	43,000
9752	Compost Asphalt Repair	0	0	0	0	0	10,000
<b>Sub-Total: Operations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,600</b>
9940	Improvements Other Than Bldgs	0	0	0	0	0	0
9952	Equipment	0	0	0	0	0	0
9957	Vehicles	0	0	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>163,491</b>

**Comments:**

This is a new cost center for 2018 to help track costs associated with composting biosolids

**CITY OF GUNNISON  
WASTEWATER FUND  
EXPENDITURES**

**30-4208 WASTEWATER TREATMENT PLANT CAPITAL UPGRADES**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	(40,000)
2017 Budgeted Expenditures vs. 2018 Budget Request	-100.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	4301 Postage/Freight Services	0	0	0	0	0	0
	4303 Advertising/Legal Notices	0	0	0	0	0	0
	4330 Professional Services	0	0	0	40,000	40,000	0
	4370 Travel/Mileage/Meals/Lodging	0	0	0	0	0	0
	4420 Rental Services	0	0	0	0	0	0
<b>Sub-Total: Operations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
	9940 Improvements Other Than Bldgs	0	0	0	0	0	0
	9952 Equipment	0	0	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>

**Comments:**

This is a new cost center for 2018 to track costs associated with the plant upgrades.  
Once the preliminary engineering report and needs assessment is complete, a budget will be adopted for this project.



**CITY OF GUNNISON  
WASTEWATER FUND  
EXPENDITURES**

**30-4241 WASTEWATER COLLECTION-CAPITAL OUTLAY - NON-ASSETS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		0	0	0	0	0	0
<b>Sub-Total: Operations</b>		0	0	0	0	0	0
	4501 Main/Service Line-New Construction	845	0	0	0	0	0
	4502 Main/Service Line-Replacement	2,110	0	0	0	0	0
	9602 Computers Replace/Purchase	0	0	0	0	0	0
	9605 Small Tools	1,082	0	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		4,038	0	0	0	0	0
<b>TOTALS</b>		4,038	0	0	0	0	0

**Comments:**

This cost center has been moved to the operating account for 2016.

CITY OF GUNNISON  
WASTEWATER FUND  
EXPENDITURES

30-4243 WWTP - CAPITAL OUTLAY - NON-ASSETS

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		0	0	0	0	0	0
<b>Sub-Total: Operations</b>		0	0	0	0	0	0
	9751 I/I Reduction	120	0	0	0	0	0
	9752 Compost Asphalt Repair	38,350	0	0	0	0	0
	9767 Manhole Rehabilitation	24,814	0	0	0	0	0
	9769 Replace Loader Tires	0	0	0	0	0	0
	9770 Pump Repair Parts	0	0	0	0	0	0
	9771 WWTP Regulations Engineering	4,313	0	0	0	0	0
	9772 Dos Rios Flow Meter Replacement	0	0	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		<b>67,597</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>67,597</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Comments:

This cost center has been moved to the operating account for 2016.

**CITY OF GUNNISON  
WASTEWATER FUND  
EXPENDITURES**

**30-4999 TRANSFERS OUT**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	4999 Transfer to General Fund	100,000	0	0	0	0	0
<b>Sub-Total: Operations</b>		<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF GUNNISON  
REFUSE FUND  
SUMMARY**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	495,634	508,479	503,500	503,500	440,106	440,106
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	37,073	38,673	78,187	78,187	84,987	44,100
	INTEREST	3,299	(1,172)	5,700	5,700	8,500	9,000
	TRANSFERS IN	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>536,007</b>	<b>545,980</b>	<b>587,387</b>	<b>587,387</b>	<b>533,593</b>	<b>493,206</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	431,796	425,404	562,589	562,589	537,477	624,431
	CAPITAL OUTLAY	13,048	27	515,000	685,900	687,941	20,860
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	50,000	50,000	50,000	0
	<b>TOTAL EXPENDITURES</b>	<b>444,844</b>	<b>425,431</b>	<b>1,127,589</b>	<b>1,298,489</b>	<b>1,275,418</b>	<b>645,291</b>
	Revenues Over (Under) Expenditures	91,163	120,549	(540,202)	(711,102)	(741,825)	(152,085)
	<b>Beginning Available Resources</b>	<b>769,101</b>	<b>860,264</b>	<b>940,405</b>	<b>980,813</b>	<b>980,813</b>	<b>238,988</b>
	<b>Ending Available Resources</b>	<b>860,264</b>	<b>980,813</b>	<b>400,203</b>	<b>269,711</b>	<b>238,988</b>	<b>86,903</b>
	Ending Available Resources % of Total Exp.	193%	231%	35%	21%	19%	13%

**CITY OF GUNNISON  
REFUSE FUND**

**35 REVENUE SUMMARY**

2016 Actual Revenues vs. 2017 Estimated Revenues	-2.3%
2017 Revenues Under (Over) Budget	53,794
2017 Budgeted Revenues vs. 2018 Budget Request	-16.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
3301	Federal Grants	0	0	0	0	0	0
<b>INTERGOVERNMENTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
3423	Refuse Collection Svcs	492,534	504,917	500,000	500,000	437,106	437,106
3424	Recycling Collection Fees	3,100	3,563	3,500	3,500	3,000	3,000
<b>CHARGES FOR SERVICES</b>		<b>495,634</b>	<b>508,479</b>	<b>503,500</b>	<b>503,500</b>	<b>440,106</b>	<b>440,106</b>
3601	Misc. Refuse Svcs	390	209	100	100	100	100
3602	Prior Year Refund	0	0	0	0	0	0
3612	Sale of Fixed Assets	0	0	12,500	12,500	12,500	0
3619	Tree Dump Fees	12,594	15,170	11,000	11,000	17,000	17,000
3620	Tree Chip Sales	0	0	0	0	0	0
3621	Recycled Materials	26,220	28,294	27,000	27,000	27,800	27,000
3656	Household Waste Cleanup	(2,131)	(5,000)	27,587	27,587	27,587	0
<b>MISCELLANEOUS</b>		<b>37,073</b>	<b>38,673</b>	<b>78,187</b>	<b>78,187</b>	<b>84,987</b>	<b>44,100</b>
3701	Interest on Investments	3,445	4,325	4,500	4,500	6,000	7,000
3710	Unrealized Gain/Loss	(145)	(5,497)	1,200	1,200	2,500	2,000
<b>INTEREST</b>		<b>3,299</b>	<b>(1,172)</b>	<b>5,700</b>	<b>5,700</b>	<b>8,500</b>	<b>9,000</b>
<b>TOTAL REVENUES</b>		<b>536,007</b>	<b>545,980</b>	<b>587,387</b>	<b>587,387</b>	<b>533,593</b>	<b>493,206</b>

**Comments:**

- 3423 Current refuse rates range from \$15/mo for 38 gallons to \$23/mo for a 98 gallon container
- 3620 Tree chipping costs will be paid by the Wastewater Treatment Plant since they utilize all of the chipped material
- 3621 The City accepts electronics for recycled disposal and charges per weight of the item to cover the expenses incurred with recycling

**CITY OF GUNNISON  
REFUSE FUND  
EXPENDITURES**

**35-4201 REFUSE - ADMIN & GENERAL**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	-8.2%
2017 Expenditures Under (Over) Budget	500
2017 Budgeted Expenditures vs. 2018 Budget Request	-12.8%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	4804 Indirect Expenses	104,895	114,162	104,260	104,260	104,260	91,253
	4810 Bad Debt Expense	1,086	(80)	1,000	1,000	500	500
<b>Sub-Total: Operations</b>		<b>105,980</b>	<b>114,081</b>	<b>105,260</b>	<b>105,260</b>	<b>104,760</b>	<b>91,753</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>105,980</b>	<b>114,081</b>	<b>105,260</b>	<b>105,260</b>	<b>104,760</b>	<b>91,753</b>

**Comments:**

4804 Allocation of administrative expenses including City Council, City Manager, Clerk, Finance  
 4810 Write off for bad debt (Non Payment)

**CITY OF GUNNISON  
REFUSE FUND  
EXPENDITURES**

**35-4203 REFUSE - OPERATIONS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	259.9%
2017 Expenditures Under (Over) Budget	(148,329)
2017 Budgeted Expenditures vs. 2018 Budget Request	-51.6%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages	113,230	98,012	118,797	118,797	106,917	148,804
4102	Overtime	278	109	2,787	2,787	2,508	2,822
4103	FICA	6,352	5,576	7,538	7,538	6,784	9,401
4104	Medicare	1,486	1,304	1,763	1,763	1,587	2,199
4106	Hlth Ins/WC/Othr Benefits	37,930	30,745	30,143	30,143	27,129	39,911
4108	Retirement	5,469	4,591	5,664	5,664	5,098	7,672
<b>Sub-Total: Personnel</b>		<b>164,744</b>	<b>140,338</b>	<b>166,692</b>	<b>166,692</b>	<b>150,023</b>	<b>210,808</b>
4201	Office/Operating Supplies	866	467	3,500	3,500	1,500	3,000
4202	Clothing/Uniforms	458	477	600	600	600	600
4203	Fuel-Lubricant Supplies	15,587	13,412	19,000	19,000	19,000	19,000
4303	Advertising/Legal Notices	310	399	200	200	308	300
4310	Dues/Mtgs/Mbrshps/Tuitn	0	64	200	200	200	200
4320	Telephone/FAX Services	709	935	600	600	600	600
4321	Utilities	0	0	0	0	356	450
4330	Professional Services	0	0	4,000	4,000	0	4,000
4340	Repair/Maintenance Services	1,500	50	2,000	2,000	1,000	2,000
4350	Other Purchased Services	23,405	30,705	35,000	35,000	35,000	35,000
4352	Landfill Charges	93,871	95,681	130,000	130,000	130,000	156,000
4370	Travel/Mileage/Meals/Lodging	41	0	500	500	500	1,500
4401	Property/Liability Insurance	3,585	3,718	4,522	4,522	4,522	6,155
4421	Fleet Services	20,736	21,524	26,015	26,015	26,015	63,565
4649	Late Fees	3	0	0	0	0	0
9801	Landfill Closure Plan	0	1,093	2,500	2,500	1,093	2,500
9802	Household Hazardous Waste Pgm	0	0	35,000	35,000	35,000	0
9803	Auto Refuse Containers	0	0	15,000	15,000	15,000	15,000
9807	Recycle Containers	0	2,461	7,000	7,000	7,000	7,000
9808	Community Clean-Up	0	0	5,000	5,000	5,000	5,000
<b>Sub-Total: Operations</b>		<b>161,072</b>	<b>170,985</b>	<b>290,637</b>	<b>290,637</b>	<b>282,694</b>	<b>321,870</b>
9925	Building Construction	0	0	285,000	285,000	285,000	0
9920	Building Improvements	0	0	0	0	0	20,860
9952	Equipment	0	0	20,000	20,000	20,000	0
9956	Heavy Equipment	0	27	210,000	380,900	382,941	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>27</b>	<b>515,000</b>	<b>685,900</b>	<b>687,941</b>	<b>20,860</b>
<b>TOTALS</b>		<b>325,816</b>	<b>311,350</b>	<b>972,329</b>	<b>1,143,229</b>	<b>1,120,658</b>	<b>553,538</b>

**Comments:**

- 4101 Refuse personnel consists of two full-time employees and one temporary employee plus a portion of the Public Works Director and Administrative Assistant positions.
- 4102 Overtime includes 50 hours for trash pickup in central business district on weekends and holidays
- 4201 Material for dumpster repair, gloves, etc.
- 4202 Clothing costs
- 4203 Fuel costs
- 4303 Advertising for tree dump operations and recycling programs
- 4310 Equipment training
- 4330 CDL Physical Exams- Towing Services
- 4340 Dumpster pads, painting trash cans
- 4341 All fleet costs allocated monthly through fleet services (see line item 4421)
- 4350 Recycling fees for electronics and port-o-potty costs at the tree dump
- 4352 Landfill charges for tipping fees at County landfill
- 4421 Annual allocation of fleet service expenses for rental, repairs, storage and use of shop facility
- 9801 Continued water testing of reclaimed landfill site; may need to reseed site again
- 9802 City's contribution to Household Hazardous Waste Cleanup day
- 9803 Purchase of refuse containers for all City refuse customers to be used with new automated trash collection system
- 9805 Purchase of new automated refuse collection truck
- 9807 Replenish supply of recycle containers for City residential recycle program
- 9808 Community Clean-up - will develop plan for clean-up of specific area in City
- 9925 A building for the storage of recycled materials is necessary
- 9952 New recycle trailer & electronic recycle scale system
- 9956 Replacement of the automated refuse truck

**CITY OF GUNNISON  
REFUSE FUND  
EXPENDITURES**

**35-4239 CAPITAL OUTLAY NON-ASSETS**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-Total: Operations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9801	Landfill Closure Plan	1,185	0	0	0	0	0
9802	Household Hazardous Waste Pgm	2,869	0	0	0	0	0
9803	Auto Refuse Containers	6,079	0	0	0	0	0
9805	Automated Refuse Truck	0	0	0	0	0	0
9806	Recycle Truck Replacement	0	0	0	0	0	0
9807	Recycle Containers	2,915	0	0	0	0	0
9808	Community Clean-Up	0	0	0	0	0	0
<b>Sub-Total: Capital Outlay</b>		<b>13,048</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>13,048</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Comments:**

This cost center has been moved to the operating account for 2016.



**CITY OF GUNNISON  
REFUSE FUND  
EXPENDITURES**

**35-4999 TRANSFERS OUT**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	-100.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	4999 Transfer to General Fund	0	0	50,000	50,000	50,000	0
<b>Sub-Total: Operations</b>		<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>

**Comments:**

\$50,000 to support old City Shop Demolition to make room for new refuse building

**CITY OF GUNNISON  
COMMUNICATIONS FUND  
SUMMARY**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	138,607	138,607	138,607	161,292
	CHARGES FOR SVCS	645,407	696,369	611,145	611,145	611,145	721,473
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	407	166	0	0	68	0
	INTEREST	1,016	154	1,250	1,250	1,250	2,000
	TRANSFERS IN	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>646,831</b>	<b>696,689</b>	<b>751,002</b>	<b>751,002</b>	<b>751,070</b>	<b>884,765</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	642,302	699,018	756,263	762,046	762,016	881,651
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	3,307	0	0	0	0	20,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>645,609</b>	<b>699,018</b>	<b>756,263</b>	<b>762,046</b>	<b>762,016</b>	<b>901,651</b>
	Revenues Over (Under) Expenditures	1,222	(2,328)	(5,261)	(11,044)	(10,946)	(16,886)
	<b>Beginning Available Resources</b>	<b>125,288</b>	<b>126,510</b>	<b>116,819</b>	<b>116,819</b>	<b>124,181</b>	<b>113,236</b>
	<b>Ending Available Resources</b>	<b>126,510</b>	<b>124,181</b>	<b>111,558</b>	<b>105,776</b>	<b>113,236</b>	<b>96,349</b>
	Ending Available Resources % of Total Exp.	20%	18%	15%	14%	15%	11%
	<i>Minimum Fund Balance</i>						15%
	<i>Desired Fund Balance</i>						25%

**40 REVENUE SUMMARY**

2016 Actual Revenues vs. 2017 Estimated Revenues	7.8%
2017 Revenues Under (Over) Budget	(68)
2017 Budgeted Revenues vs. 2018 Budget Request	17.8%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
3313	Gunnison/Hinsdale ETSA	0	0	138,607	138,607	138,607	161,292
	<b>INTERGOVERNMENTAL</b>	<b>0</b>	<b>0</b>	<b>138,607</b>	<b>138,607</b>	<b>138,607</b>	<b>161,292</b>
3430	Communications Svcs	645,407	696,369	611,145	611,145	611,145	721,473
	<b>CHARGES FOR SERVICES</b>	<b>645,407</b>	<b>696,369</b>	<b>611,145</b>	<b>611,145</b>	<b>611,145</b>	<b>721,473</b>
3601	Misc. Communications Svcs	407	166	0	0	68	0
3602	Prior Year Refunds	0	0	0	0	0	0
	<b>MISCELLANEOUS</b>	<b>407</b>	<b>166</b>	<b>0</b>	<b>0</b>	<b>68</b>	<b>0</b>
3701	Interest on Investments	1,038	1,130	1,000	1,000	1,000	1,500
3710	Unrealized Gain/Loss	(22)	(977)	250	250	250	500
	<b>INTEREST</b>	<b>1,016</b>	<b>154</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>2,000</b>
3999	Transfer from General Fund	0	0	0	0		
	<b>TRANSFERS IN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>		<b>646,831</b>	<b>696,689</b>	<b>751,002</b>	<b>751,002</b>	<b>751,070</b>	<b>884,765</b>

**Comments:**

All user agencies have been given preliminary costs for services so that they may create their budgets.

**CITY OF GUNNISON  
COMMUNICATIONS FUND  
EXPENDITURES**

**40-4203 COMMUNICATIONS**

2015 Actual Expenditures vs. 2016 Estimated Expenditures	9.0%
2016 Expenditures Under (Over) Budget	(5,753)
2016 Budgeted Expenditures vs. 2017 Budget Request	18.3%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages	418,261	464,897	480,575	480,575	462,052	543,684
4102	Overtime	38,537	31,720	36,284	44,507	44,507	36,801
4103	Social Security	26,312	28,955	32,045	32,045	29,584	35,990
4104	Medicare	6,154	6,772	7,494	7,494	6,919	8,417
4106	Hlth Ins/WC/Othr Benefits	72,570	84,852	97,888	97,888	110,945	132,339
4108	Retirement	21,634	26,455	27,311	27,311	27,591	30,794
<b>Sub-Total: Personnel</b>		<b>583,468</b>	<b>643,652</b>	<b>681,598</b>	<b>689,821</b>	<b>681,598</b>	<b>788,025</b>
4201	Office/Operating Supplies	3,899	3,013	3,000	3,000	3,000	3,000
4202	Clothing/Uniforms	875	1,084	1,100	1,100	1,100	1,100
4211	Computer Equipment under \$5000	0	0	6,100	6,100	6,100	800
4213	Equipment under \$5000	0	2,902	0	0	0	0
4214	Furniture/Fixtures under \$5000	0	5,021	500	500	500	500
4301	Postage/Freight Svcs	87	0	50	50	50	50
4302	Printing/Duplication Svcs	0	0	200	200	200	800
4303	Advertising/Legal Notices	20	0	100	100	100	100
4310	Dues/Meetings/Mbrshps/Tuition	4,190	35	4,000	4,000	4,000	4,000
4320	Telephone/FAX Services	6,248	239	5,755	5,755	5,755	4,293
4321	Utilities	6,718	6,542	7,500	7,500	7,500	7,500
4340	Repair/Maintenance Services	6,823	1,737	2,480	40	8,420	2,380
4341	Repair/Maint-Mobile Command	1,872	2,669	4,000	4,000	4,000	4,000
4343	Software Support	0	6,029	8,500	8,500	8,313	8,500
4360	Contracted Services	7,003	7,711	8,000	8,000	8,000	9,200
4370	Travel/Mileage/Meals/Lodging	3,335	1,510	3,000	3,000	3,000	3,000
4401	Property/Liability Insurance	1,793	1,860	2,261	2,261	2,261	767
4421	Fleet Services	942	978	1,183	1,183	1,183	10,960
4804	Indirect Expenses	15,028	14,037	16,936	16,936	16,936	32,676
<b>Sub-Total: Operations</b>		<b>58,834</b>	<b>55,366</b>	<b>74,665</b>	<b>72,225</b>	<b>80,418</b>	<b>93,626</b>
9952	Equipment	0	0	0	0	0	20,000
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
<b>TOTALS</b>		<b>642,302</b>	<b>699,018</b>	<b>756,263</b>	<b>762,046</b>	<b>762,016</b>	<b>901,651</b>

**Comments:**

The Gunnison Regional Communication Center provides communication service to all emergency service users in both Gunnison and Hinsdale Counties, as well as parts of Saguache County, and answers all 9-1-1 calls for the same counties. The department is staffed by ten full-time employees, which include eight full time communications officers, one communication supervisor and a communications director; and one part-time employee. The communications center is an enterprise entity, funded by all users on a formula basis, with two of the positions funded by 9-1-1 funds.

**2017**

- 4101 Wages based on 2016 market study
- 4201 Purchase of operating supplies, tapes, copy paper, ink cartridges, school 9-1-1 educational material, etc.
- 4202 To replace and purchase dispatch uniform shirts - three new shirts per dispatcher per year
- 4301 Mailings for meetings and shipping equipment for repairs
- 4302 Business cards
- 4303 Costs associated with advertisement for job openings and PSA's
- 4310 Dues for professional organizations (NENA,APCO), user groups (CCIC/CCNC), Registration costs for training.
- 4320 Allocation of telephone and fax services for the dispatch center
- 4340 Tuck Communications, equipment, radio maintenance/repair, copier costs, and building related expenses.
- 4341 Mobile Command Vehicle upkeep, routine maintenance, satellite communications equipment, cell phone
- 4343 ITI Support
- 4360 Rug Cleaning (split with PD), Janitorial services (split with PD), Verizon, ReadyOP

## 40-4203 COMMUNICATIONS

- 4370 Reflects costs associated with travel outside jurisdiction for training, food and lodging
- 4421 Allocated fleet services costs- travel vehicle.
- 4804 Reflects 2.5% of personnel costs for administrative services

### **2018**

- 4101 Wages based on 2017 market study
- 4201 Purchase of operating supplies, tapes, copy paper, ink cartridges, school 9-1-1 educational material, etc.
- 4202 To replace and purchase dispatch uniform shirts - three new shirts per dispatcher per year
- 4211 replacement screens, keyboards, parts
- 4214 replacement for furniture that need replaced during year
- 4301 Mailings for meetings and shipping equipment for repairs
- 4302 Business Cards, per copy cost on copier/printer/fax lease
- 4303 Costs associated with advertisement for job openings and PSA's
- 4310 Dues for professional organizations (NENA,APCO), user groups (CCIC/CCNC), Registration costs for training.
- 4320 Allocation of telephone and fax services for the dispatch center
- 4340 Tuck Communications, equipment, radio maintenance/repair, copier costs, and building related expenses. Costs associated with switching to 800 DTR system.
- 4341 Mobile Command Vehicle upkeep, routine maintenance, satellite communications equipment, cell phone
- 4343 ITI Support
- 4360 Rug Cleaning (split with PD), Janitorial services (split with PD), Verizon, ReadyOP, Copier/printer/fa lease
- 4370 Reflects costs associated with travel outside jurisdiction for training, food and lodging
- 4421 Allocated fleet services costs- travel vehicle.
- 4804 Reflects indirect costs according to the cost allocation plan

**CITY OF GUNNISON  
COMMUNICATIONS FUND  
EXPENDITURES**

**40-4239 COMMUNICATIONS-CAPITAL OUTLAY - NON-ASSETS**

2014 Actual Expenditures vs. 2015 Estimated Expenditures	0.0%
2015 Expenditures Under (Over) Budget	0
2015 Budgeted Expenditures vs. 2016 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
	<b>Sub-Total: Personnel</b>	0	0	0	0	0	0
	<b>Sub-Total: Operations</b>	0	0	0	0	0	0
	9870 Dispatch Chairs	3,307	0	0	0	0	0
	<b>Sub-Total: Capital Outlay</b>	<b>3,307</b>	0	0	0	0	0
	<b>TOTALS</b>	<b>3,307</b>	0	0	0	0	0

**Comments:**

This cost center has been moved to the operating account for 2016.

**CITY OF GUNNISON  
FLEET MAINTENANCE  
SUMMARY**

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	368,043	382,029	462,256	462,256	462,256	549,641
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	7,773	8,668	10,285	10,285	15,211	0
	INTEREST	1,914	(150)	350	350	350	400
	TRANSFERS IN	0	37,268	237,000	260,000	460,000	686,393
	<b>TOTAL REVENUE</b>	<b>377,730</b>	<b>427,816</b>	<b>709,891</b>	<b>732,891</b>	<b>937,817</b>	<b>1,236,434</b>
<b>EXPENDITURES</b>							
	GENERAL GOVERNMENT	355,122	373,222	490,965	513,965	511,630	815,460
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	37,268	237,000	244,500	244,500	547,500
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	386,778	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>741,900</b>	<b>410,490</b>	<b>727,965</b>	<b>758,465</b>	<b>756,130</b>	<b>1,362,960</b>
	Revenues Over (Under) Expenditures	(364,170)	17,326	(18,075)	(25,575)	181,687	(126,526)
	<b>Beginning Available Resources</b>	<b>418,734</b>	<b>54,564</b>	<b>55,879</b>	<b>71,890</b>	<b>71,890</b>	<b>253,577</b>
	<b>Ending Available Resources</b>	<b>54,564</b>	<b>71,890</b>	<b>37,804</b>	<b>46,315</b>	<b>253,577</b>	<b>127,050</b>
	Ending Available Resources % of Total Exp.	7%	18%	5%	6%	34%	9%
	Ending Fund Balance Analysis						
	Unreserved Fund Balance	54,564	71,890	37,804	46,315	53,577	53,345
	Fleet Replacement Reserve	0	0	0	0	200,000	73,705
		54,564	71,890	37,804	46,315	253,577	127,050
	Ending Unreserved Fund Balance % of Total Operational Expenditures						7%

**CITY OF GUNNISON  
FLEET MAINTENANCE**

**04 REVENUE SUMMARY**

2016 Actual Revenues vs. 2017 Estimated Revenues	119.2%
2017 Revenues Under (Over) Budget	(204,926)
2017 Budgeted Revenues vs. 2018 Budget Request	68.7%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>REVENUES</b>							
3409	Fleet Repair Services	113,430	117,741	142,467	142,467	142,467	1,000
3410	Fleet Rental Services	254,613	264,288	319,789	319,789	319,789	524,641
3413	Motor Pool Rent	0	0	0	0	0	24,000
<b>CHARGES FOR SERVICES</b>		<b>368,043</b>	<b>382,029</b>	<b>462,256</b>	<b>462,256</b>	<b>462,256</b>	<b>549,641</b>
3601	Misc. Fleet Svcs.	7,773	8,539	10,285	10,285	7,711	0
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	0	129	0	0	0	0
3612	Sale of Fixed Assets	0	0	0	0	7,500	0
<b>MISCELLANEOUS</b>		<b>7,773</b>	<b>8,668</b>	<b>10,285</b>	<b>10,285</b>	<b>15,211</b>	<b>0</b>
3701	Interest on Investments	1,998	360	300	300	250	300
3710	Unrealized Gain/Loss	(84)	(511)	50	50	100	100
<b>INTEREST</b>		<b>1,914</b>	<b>(150)</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>400</b>
3999	Transfer from General Fund	0	37,268	237,000	260,000	460,000	686,393
<b>TRANSFERS IN</b>		<b>0</b>	<b>37,268</b>	<b>237,000</b>	<b>260,000</b>	<b>460,000</b>	<b>686,393</b>
<b>TOTAL REVENUES</b>		<b>377,730</b>	<b>427,816</b>	<b>709,891</b>	<b>732,891</b>	<b>937,817</b>	<b>1,236,434</b>



**CITY OF GUNNISON  
FLEET MAINTENANCE  
EXPENDITURES**

**04-4170 OPERATING**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	84.2%
2017 Expenditures Under (Over) Budget	(28,165)
2017 Budgeted Expenditures vs. 2018 Budget Request	79.7%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
4101	Wages-Fleet Maint	175,601	181,524	191,659	191,659	191,659	209,153
4102	Overtime	105	221	554	554	554	607
4103	Social Security	10,341	10,428	11,917	11,917	11,917	13,005
4104	Medicare	2,419	2,439	2,787	2,787	2,787	3,042
4106	Hlth Ins/WC/Othr Benefits	32,334	41,700	49,910	49,910	49,910	51,694
4108	ER Retirement Contrbtn	10,896	11,209	12,787	12,787	12,787	13,192
<b>Sub-Total: Personnel</b>		<b>231,696</b>	<b>247,520</b>	<b>269,614</b>	<b>269,614</b>	<b>269,614</b>	<b>290,692</b>
4201	Material/Operating Sply	4,982	2,549	4,750	4,750	8,000	4,750
4202	Clothing/Uniforms	466	881	900	900	1,200	900
4203	Fuel/Lubricant Supply	8,580	10,801	12,000	12,000	12,000	12,000
4204	Repair Supplies	59,963	63,797	72,000	92,000	92,000	95,000
4205	Small Tools	3,485	3,131	3,750	3,750	3,750	4,000
4301	Postage/Freight Svcs	81	60	100	100	100	150
4302	Printing/Duplication Svcs	300	0	300	300	175	300
4303	Advertising/Legal Svcs	249	18	250	250	110	250
4304	Subscrptn/Lit/Films	345	195	300	300	300	1,800
4310	Dues/Mtgs/Mbrshps/Tuitn	945	952	2,000	2,000	1,000	2,500
4321	Utilities	6,546	6,902	7,350	7,350	6,000	7,875
4340	Repair/Mntce Svcs	8,759	7,970	15,000	18,000	15,000	20,000
4360	Contracted Svcs	2,645	1,533	2,500	2,500	2,500	3,000
4370	Trvl/Mileage/Meals/Lodg	100	0	600	600	330	600
4401	Prop/Liab Ins Premium	19,581	20,306	24,696	24,696	24,696	45,341
4413	Lease Payments	0	0	0	0	0	265,188
4804	Indirect Expenses	6,401	6,606	74,855	74,855	74,855	61,114
<b>Sub-Total: Operations</b>		<b>123,426</b>	<b>125,702</b>	<b>221,351</b>	<b>244,351</b>	<b>242,016</b>	<b>524,768</b>
9952	Equipment	0	0	0	0	0	44,000
9956	Heavy Equipment	0	0	133,000	140,500	140,500	460,000
9957	Vehicles	0	37,268	70,000	70,000	70,000	30,000
9958	Shop Equipment Over \$5,000	0	0	22,000	22,000	22,052	13,500
9970	Computer Software Over \$5,000	0	0	12,000	12,000	11,948	0
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>37,268</b>	<b>237,000</b>	<b>244,500</b>	<b>244,500</b>	<b>547,500</b>
<b>TOTALS</b>		<b>355,122</b>	<b>410,490</b>	<b>727,965</b>	<b>758,465</b>	<b>756,130</b>	<b>1,362,960</b>

**Comments:**

- 4201 Car wash materials, first aid supplies and other shop supplies
- 4202 Clothing for three employees plus extra coveralls for shop
- 4203 Fuel and oil used for maintaining fleet vehicles and equipment. Price increase due to fuel costs.
- 4204 Parts used in maintaining fleet vehicles and equipment.
- 4205 Yearly replacement of small tools broken or lost. Purchasing specialized tools for newer vehicles.
- 4301 Cost for receiving parts and supplies
- 4302 Print repair orders
- 4303 Advertise vehicle and equipment sales
- 4304 Repair manuals, safety films, fleet magazines
- 4310 Tuition for CFA school, membership in Rocky Mountain Fleet Manager Assoc.
- 4321 Electricity for equipment barn
- 4340 Sublet repairs on vehicles and equipment fleet not equipped to do in-house
- 4360 Shop rugs and miscellaneous items and fleet accident repairs
- 4370 Meals, lodging, travel
- 4401 Insurance increase
- 4804 Increase in indirect expenses

**CITY OF GUNNISON  
FLEET MAINTENANCE  
EXPENDITURES**

**04-4999 TRANSFERS OUT**

2016 Actual Expenditures vs. 2017 Estimated Expenditures	0.0%
2017 Expenditures Under (Over) Budget	0
2017 Budgeted Expenditures vs. 2018 Budget Request	0.0%

Account	Description	2015 Actual	2016 Actual	Original Budget	2017 Revised Budget	Projected Year-end	2018 Budget
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	4999 Transfer to General Fund	386,778	0	0	0	0	0
<b>Sub-Total: Operations</b>		<b>386,778</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-Total: Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>386,778</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF GUNNISON  
COST ALLOCATION PLAN**

**PURPOSE**

The City of Gunnison Cost Allocation Plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City departments that benefit other City departments.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- 1 Identify the City departments that provide support to other City departments.  
These departments are referred to as central service or allocating departments.
- 2 Identify the City departments that receive support from other City departments.  
These departments are referred to as grantee or receiving departments.
- 3 Accumulate the allowable actual expenditures of the City departments that provide support to other City departments.
- 4 Distribute, or allocate, the allowable expenditures of the City departments that provide support to other City departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

**SUMMARY SCHEDULE**

**CENTRAL SERVICE DEPARTMENTS**

City Council	55,819
City Attorney	88,163
City Manager	275,392
City Clerk	179,649
Finance	544,211
Information Technology	142,554
City Shop	41,132
City Hall	55,477
	<u>1,382,396</u>

**RECEIVING DEPARTMENTS**

General Fund	619,192
Fleet	61,114
Utility Funds	
Electric	206,649
Water	103,862
Wastewater	50,110
WWTP	50,110
Refuse	91,253
Communications	71,736
Less: Subsidy (4 year phasing)	<u>(39,060)</u>
Adjusted Communications Charge	32,676
Community Center	100,068
Ice Rink	28,303
	<u>1,343,336</u>

**ACTUAL CONTRA-EXPENDITURE**

City Council	35,526
City Attorney	43,301
City Manager	69,646
City Clerk	93,654
Finance	276,276
Information Technology	39,664
City Shop	37,704
	<u>595,773</u>

**ACTUAL CHARGES**

General Fund	-
Fleet	61,114
Utility Funds	
Electric	206,649
Water	103,862
Wastewater	50,110
WWTP	50,110
Refuse	91,253
Communications	71,736
Less: Subsidy (4 year phasing)	<u>(39,060)</u>
Adjusted Communications Charge	32,676
Community Center	-
Ice Rink	-
	<u>595,773</u>

**CITY OF GUNNISON  
COST ALLOCATION PLAN**

**CITY COUNCIL**

The City Council provides strategic direction and visionary leadership to all City Departments.

**CENTRAL SERVICE DEPARTMENT COSTS**

Account	Description	2016 Actual
Personnel Costs		
4101 Wages		31,136
4103 Social Security		1,919
4104 Medicare		449
4108 ER Retirement Contrbtn		13
Subtotal - Personnel Costs		<u>33,516</u>
Services and Supplies Cost		
4201 Material/Operating Sply		93
4202 Clothing/Uniforms		-
4310 Dues/Mtgs/Mbrshps/Tuitn		10,359
4320 Telephone/Fax Services		-
4330 Professional Svcs		125
4370 Trvl/Mileage/Meals/Lodg		3,128
4650 Miscellaneous Expenses		1,082
4653 Employee Appreciation		4,546
4655 Youth Council		157
4659 City Fest		3,129
9589 Special Projects		-
Subtotal - Services and Supplies Cost		<u>22,618</u>
Department Cost Total		<u>56,134</u>
Adjustments to Cost		
Youth Council		(157)
City Fest		(3,129)
Subtotal - Adjustments to Cost		<u>(3,286)</u>
2016 Grand Total to be Allocated		<u>52,848</u>
Escalation Factor (Denver-Boulder-Greeley CPI)		2.77%
Incoming Costs		
City Hall		16,516
Subtotal - Incoming Costs		<u>16,516</u>
<b>2018 Inflated Costs to be Allocated</b>		<u><b>72,335</b></u>

**RECEIVING DEPARTMENTS ALLOCATION**

Department	Units	Allocation %	Department Allocation
General Fund	7,515,440	40.94%	29,615
Fleet	427,816	2.33%	1,686
Utility Funds	8,270,615	45.05%	32,590
Communications	696,689	3.80%	2,745
Community Center	1,085,519	5.91%	4,277
Ice Rink	360,646	1.96%	1,421
<b>Total</b>	<b>18,356,725</b>	<b>100.00%</b>	<b>72,334</b>

*Basis Units: Total Revenues*

**CITY OF GUNNISON  
COST ALLOCATION PLAN**

**CITY ATTORNEY**

The City Attorney provides legal advice and counsel to the City Council and all City Departments so they can understand the full extent of their legal authorities, understand the limits of those authorities, and act within those authorities.

**CENTRAL SERVICE DEPARTMENT COSTS**

Account	Description	2016 Actual
Personnel Costs		
4101 Wages		-
4103 Social Security		-
4104 Medicare		-
4106 Hlth Ins/WC/Othr Benefits		-
4108 ER Retirement Contrbtn		-
Subtotal - Personnel Costs		<u>-</u>
Services and Supplies Cost		
4310 Dues/Meetings/Mbrshps/Tuition		2,167
4330 Professional Svcs		81,304
Subtotal - Services and Supplies Cost		<u>83,471</u>
Department Cost Total		<u>83,471</u>
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		<u>-</u>
2016 Grand Total to be Allocated		<u>83,471</u>
Escalation Factor (Denver-Boulder-Greeley CPI)		2.77%
Incoming Costs		
City Hall		-
Subtotal - Incoming Costs		<u>-</u>
<b>2018 Inflated Costs to be Allocated</b>		<u><b>88,163</b></u>

**RECEIVING DEPARTMENTS ALLOCATION**

Department	Units	Allocation %	Department Allocation
General Fund	7,515,440	40.94%	36,095
Fleet	427,816	2.33%	2,055
Utility Funds	8,270,615	45.05%	39,722
Communications	696,689	3.80%	3,346
Community Center	1,085,519	5.91%	5,213
Ice Rink	360,646	1.96%	1,732
<b>Total</b>	<b>18,356,725</b>	<b>100.00%</b>	<b>88,163</b>

*Basis Units: Total Revenues*

**CITY OF GUNNISON  
COST ALLOCATION PLAN**

**CITY MANAGER**

The City Manager provides strategic management services to the City Council and the City organization so they can experience and deliver excellent local government.

**CENTRAL SERVICE DEPARTMENT COSTS**

Account	Description	2016 Actual
Personnel Costs		
4101	Wages	395,992
4103	Social Security	17,057
4104	Medicare	5,392
4106	Hlth Ins/WC/Othr Benefits	23,226
4108	ER Retirement Contrbtn	31,689
Subtotal - Personnel Costs		<u>473,355</u>
Services and Supplies Cost		
4201	Material/Operating Sply	1,172
4202	Clothing/Uniforms	-
4203	Fuel-Lubricant Supplies	137
4211	Computer Equip Under \$5,000	1,711
4214	Furniture/Fixtures Under \$5,000	909
4303	Advertising/Legal Notices	-
4304	Subscrptn/Lit/Films	36
4310	Dues/Mtgs/Mbrshps/Tuitn	1,489
4320	Telephone/Fax Services	836
4330	Professional Svcs	35,033
4370	Trvl/Mileage/Meals/Lodg	982
4650	Miscellaneous Expenses	214
9588	Organizational Development	-
Subtotal - Services and Supplies Cost		<u>42,518</u>
Department Cost Total		<u>515,873</u>
Adjustments to Cost		
	Internship Program	(3,264)
	Ken Coleman Consulting Contract	(251,874)
Subtotal - Adjustments to Cost		<u>(255,138)</u>
2016 Grand Total to be Allocated		<u>260,735</u>
Escalation Factor (Denver-Boulder-Greeley CPI)		2.77%
Incoming Costs		
	City Hall	7,191
Subtotal - Incoming Costs		<u>7,191</u>
<b>2018 Inflated Costs to be Allocated</b>		<b><u>282,583</u></b>

**RECEIVING DEPARTMENTS ALLOCATION**

Department	Units	Allocation %	Department Allocation
General Fund	59	56.27%	159,020
Fleet	3	3.04%	8,583
Utility Funds	18	17.07%	48,238
Communications	11	9.96%	28,157
Community Center	12	10.89%	30,777
Ice Rink	3	2.76%	7,808
<b>Total</b>	<b>106</b>	<b>100.00%</b>	<b>282,583</b>

*Basis Units: Number of Employee Full-Time Equivalents (FTEs)*

**CITY OF GUNNISON  
COST ALLOCATION PLAN**

**CITY CLERK**

The City Clerk provides records management and election services to the City Council, City departments and the public so they can access information.

**CENTRAL SERVICE DEPARTMENT COSTS**

Account	Description	2016 Actual
Personnel Costs		
4101	Wages	119,381
4102	Overtime	6,953
4103	Social Security	1,626
4104	Medicare	21,485
4106	Hlth Ins/WC/Othr Benefits	7,441
4108	ER Retirement Contrbtn	1,030
Subtotal - Personnel Costs		<u>157,916</u>
Services and Supplies Cost		
4201	Material/Operating Sply	568
4206	Election Supplies	-
4211	Computer Equipment Under \$5,000	-
4212	Computer Software Under \$5,000	-
4213	Equipment Under \$5,000	-
4214	Furniture/Fixtures Under \$5,000	-
4302	Printing/Duplication Svcs	-
4303	Advertising/Legal Svcs	5,492
4304	Subscrptn/Lit/Films	36
4310	Dues/Mtgs/Mbrshps/Tuitn	1,555
4320	Telephone/Fax Services	-
4330	Professional Svcs	3,072
4340	Repair/Mntce Svcs	-
4343	Software Support	-
4360	Contracted Svcs	499
4370	Trvl/Mileage/Meals/Lodg	949
Subtotal - Services and Supplies Cost		<u>12,172</u>
Department Cost Total		<u>170,088</u>
Adjustments to Cost		
	NONE	-
Subtotal - Adjustments to Cost		<u>-</u>
2016 Grand Total to be Allocated		<u>170,088</u>
Escalation Factor (Denver-Boulder-Greeley CPI)		2.77%
Incoming Costs		
	City Hall	11,038
Subtotal - Incoming Costs		<u>11,038</u>
<b>2018 Inflated Costs to be Allocated</b>		<u><b>190,687</b></u>

**RECEIVING DEPARTMENTS ALLOCATION**

Department	Units	Allocation %	Department Allocation
General Fund	7,515,440	40.94%	78,069
Fleet	427,816	2.33%	4,444
Utility Funds	8,270,615	45.05%	85,914
Communications	696,689	3.80%	7,237
Community Center	1,085,519	5.91%	11,276
Ice Rink	360,646	1.96%	3,746
<b>Total</b>	<b>18,356,725</b>	<b>100.00%</b>	<b>190,686</b>

*Basis Units: Total Revenues*

**CITY OF GUNNISON  
COST ALLOCATION PLAN**

**FINANCE**

The Finance Department provides accounting, budgeting, and human resources services to the City Council, City departments and the public so they can manage their operations in a fiscally responsible manner and make informed operational and policy decisions.

**CENTRAL SERVICE DEPARTMENT COSTS**

Account	Description	2016 Actual
<b>Personnel Costs</b>		
4101	Wages	285,277
4102	Overtime	3,419
4103	Social Security	16,527
4104	Medicare	3,865
4106	Hlth Ins/WC/Othr Benefits	63,674
4108	ER Retirement Contrbtn	14,489
Subtotal - Personnel Costs		<u>387,251</u>
<b>Services and Supplies Cost</b>		
4201	Material/Operating Sply	2,308
4202	Clothing/Uniforms	-
4203	Fuel-Lubricant Supplies	120
4212	Computer Software Under \$5,000	40
4213	Equipment Under \$5,000	130
4301	Postage/Freight Svcs	25,427
4302	Printing/Duplication Svcs	8,208
4303	Advertising/Legal Svcs	149
4304	Subscriptn/Literature	406
4310	Dues/Mtgs/Mbrshps/Tuitn	1,547
4320	Telephone/Fax Services	-
4330	Professional Svcs	18,105
4340	Repair/Mntce Svcs	274
4343	Software Support	10,994
4360	Contracted Svcs	8,102
4370	Trvl/Mileage/Meals/Lodg	1,486
4401	Prop/Liab Ins Premium	50,820
4650	Miscellaneous Expenses	(117)
Subtotal - Services and Supplies Cost		<u>127,996</u>
Department Cost Total		<u>515,247</u>
<b>Adjustments to Cost</b>		
NONE		-
Subtotal - Adjustments to Cost		<u>-</u>
2016 Grand Total to be Allocated		<u>515,247</u>
Escalation Factor (Denver-Boulder-Greeley CPI)		2.77%
<b>Incoming Costs</b>		
City Hall		18,307
Subtotal - Incoming Costs		<u>18,307</u>
<b>2018 Inflated Costs to be Allocated</b>		<u><b>562,518</b></u>

**RECEIVING DEPARTMENTS ALLOCATION**

Department	Units	Allocation %	Department Allocation
General Fund	7,515,440	40.94%	230,301
Fleet	427,816	2.33%	13,110
Utility Funds	8,270,615	45.05%	253,442
Communications	696,689	3.80%	21,349
Community Center	1,085,519	5.91%	33,264
Ice Rink	360,646	1.96%	11,052
<b>Total</b>	<b>18,356,725</b>	<b>100.00%</b>	<b>562,518</b>

*Basis Units: Total Revenues*



**CITY OF GUNNISON  
COST ALLOCATION PLAN**

**INFORMATION TECHNOLOGY**

The Information Technology Department provides infrastructure, personal computing, communications, policy and support services to Gunnison County departments so they can communicate without interruption, achieve their operational results and fulfill their mission.

**CENTRAL SERVICE DEPARTMENT COSTS**

Account	Description	2016 Actual
Personnel Costs		
4101	Wages	77,820
4103	Social Security	4,618
4104	Medicare	1,080
4106	Hlth Ins/WC/Othr Benefits	6,312
4108	ER Retirement Contrbtn	3,868
Subtotal - Personnel Costs		<u>93,698</u>
Services and Supplies Cost		
4201	Material/Operating Sply	376
4211	Computer Equipment Under \$5000	19,171
4212	Computer Software Under \$5000	6,400
4301	Postage/Freight Srvs	35
4303	Advertising/Legal Svcs	15
4304	Subscripntn/Literature	100
4310	Dues/Mtgs/Mbrshps/Tuitn	410
4320	Telephone/FAX Services	-
4330	Professional Svcs	10,436
4343	Software Support	-
4350	Othr Purchased Services	3,666
4370	Trvl/Mileage/Meals/Lodg	660
Subtotal - Services and Supplies Cost		<u>41,269</u>
Department Cost Total		<u><u>134,967</u></u>
Adjustments to Cost		
Direct Billed Costs		-
Subtotal - Adjustments to Cost		<u>-</u>
2016 Grand Total to be Allocated		<u><u>134,967</u></u>
Escalation Factor (Denver-Boulder-Greeley CPI)		2.77%
Incoming Costs		
City Hall		2,426
Subtotal - Incoming Costs		<u>2,426</u>
<b>2018 Inflated Costs to be Allocated</b>		<u><u><b>144,980</b></u></u>

**RECEIVING DEPARTMENTS ALLOCATION**

Department	Units	Allocation %	Department Allocation
General Fund	65	57.02%	82,664
Fleet	3	2.63%	3,815
Utility Funds	25	21.93%	31,794
Communications	7	6.14%	8,902
Community Center	12	10.53%	15,261
Ice Rink	2	1.75%	2,544
<b>Total</b>	<b>114</b>	<b>100.00%</b>	<b>144,980</b>

*Basis Units: Number of Devices*

**CITY OF GUNNISON  
COST ALLOCATION PLAN**

**CITY SHOP**

The City Shop cost center accounts for all costs associated with operating the Public Works facility located at 110 W. Virginia Ave.

**CENTRAL SERVICE DEPARTMENT COSTS**

Account	Description	2016 Actual
Personnel Costs		
4101 Wages		-
4103 Social Security		-
4104 Medicare		-
4106 Hlth Ins/WC/Othr Benefits		-
4108 ER Retirement Contrbtn		-
Subtotal - Personnel Costs		-
Services and Supplies Cost		
4201 Material/Operating Sply		3,554
4202 Clothing/Uniforms		-
4213 Equipment Under \$5,000		990
4302 Printing/Duplication Svcs		221
4303 Advertising/Legal Notices		43
4304 Subscription/Literature/Films		46
4310 Dues/Mtgs/Mbrshps/Tuition		1,660
4320 Telephone/Fax Services		2,997
4321 Utilities		14,285
4330 Professional Services		1,970
4340 Repair/Maintnc Services		856
4350 Other Purchased Services		-
4351 Dispatch-City Svcs		3,032
4360 Contracted Services		6,291
4370 Travel/Mileage/Meals/Lodging		508
4420 Rental Services		1,817
4650 Miscellaneous Expenses		670
Subtotal - Services and Supplies Cost		38,942
Department Cost Total		38,942
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		-
2016 Grand Total to be Allocated		38,942
Escalation Factor (Denver-Boulder-Greeley CPI)		2.77%
Incoming Costs		
NONE		-
Subtotal - Incoming Costs		-
<b>2018 Inflated Costs to be Allocated</b>		<b>41,132</b>

**RECEIVING DEPARTMENTS ALLOCATION**

Department	Units	Allocation %	Department Allocation
General Fund	1,050	8.33%	3,428
Fleet	8,400	66.67%	27,421
Utility Funds	3,150	25.00%	10,283
Communications	-	0.00%	-
Community Center	-	0.00%	-
Ice Rink	-	0.00%	-
<b>Total</b>	<b>12,600</b>	<b>100.00%</b>	<b>41,132</b>

*Basis Units: Square Footage Occupied*

**CITY OF GUNNISON  
COST ALLOCATION PLAN**

**CITY HALL**

The City Hall cost center accounts for all costs associated with operating the City Hall facility located at 201 W. Virginia Ave.

**CENTRAL SERVICE DEPARTMENT COSTS**

Account	Description	2016 Actual
Personnel Costs		
4101 Wages		-
4103 Social Security		-
4104 Medicare		-
4106 Hlth Ins/WC/Othr Benefits		-
4108 ER Retirement Contrbtn		-
Subtotal - Personnel Costs		-
Services and Supplies Cost		
4201 Material/Operating Sply		4,997
4213 Equipment Under \$5,000		990
4214 Furniture/Fixtures Under \$5,000		-
4320 Telephone/Fax Services		3,437
4321 Utilities		10,016
4340 Repair/Mntce Svcs		3,121
4350 Othr Purchased Svcs		-
4360 Contracted Svcs		24,733
4401 Property/Liability Insurance		-
4420 Rental Services		5,230
Subtotal - Services and Supplies Cost		52,525
Department Cost Total		52,525
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		-
2016 Grand Total to be Allocated		52,525
Escalation Factor (Denver-Boulder-Greeley CPI)		2.77%
Incoming Costs		
NONE		-
Subtotal - Incoming Costs		-
<b>2018 Inflated Costs to be Allocated</b>		<b>55,477</b>

**RECEIVING DEPARTMENTS ALLOCATION**

Department	Units	Allocation %	Department Allocation
City Council	1,123	29.77%	16,516
City Attorney	-	0.00%	-
City Manager	489	12.96%	7,191
City Clerk	751	19.90%	11,038
Finance	1,245	33.00%	18,307
Information Tech.	165	4.37%	2,426
<b>Total</b>	<b>3,773</b>	<b>100.00%</b>	<b>55,478</b>

*Basis Units: Square Footage Occupied*

**CITY OF GUNNISON  
COST ALLOCATION PLAN**

**UTILITY FUNDS ALLOCATION**

The following schedule further allocates costs attributable to the Utility Funds.

**CENTRAL SERVICE DEPARTMENT COSTS**

Account	Description	2016 Actual
Incoming Costs		
	City Council	32,590
	City Attorney	39,722
	City Manager	48,238
	City Clerk	85,914
	Finance	253,442
	Information Technology	31,794
	City Shop	10,283
Subtotal - Incoming Costs		<u>501,983</u>
<b>2018 Inflated Costs to be Allocated</b>		<u><b>501,983</b></u>

**RECEIVING DEPARTMENTS ALLOCATION**

Department	Units	Allocation %	Department Allocation
Electric	4,425	41.17%	206,649
Water	2,224	20.69%	103,862
Wastewater	2,146	9.98%	50,110
WWTP		9.98%	50,110
Refuse	1,954	18.18%	91,253
<b>Total</b>	<b>10,749</b>	<b>100.00%</b>	<b>501,983</b>

*Basis Units: Utility Customers*

# Personnel

*Compensation Philosophy*

...

*Changes in Staffing Levels*

...

*Personnel Distribution*

...

*Staffing Table*



**Compensation Philosophy**

The City of Gunnison recognizes that employees are critical to the success of our mission and goals. We must attract and retain competent, professional and results-oriented staff. Therefore, our total compensation system matches, within our ability to pay, other comparable governmental employers.

**Minimum Wage Increase:** The 2018 minimum wage increase for full-time regular employees is \$534. An attempt is made to offset any health insurance cost increases with this minimum increase. Any wage increases for employees who exceed their maximum salary range will be treated as a bonus wage (paid over the full year) and will not be added to their base wage for future wage calculations.

**Relevant Labor Market:** The City of Gunnison bases its relevant labor market on criteria that includes jurisdiction population, organization size (number of full-time equivalents), and budget size. This ensures the City is able to attract and retain quality employees by maintaining competitiveness with communities with whom the City competes with. For 2018, there are 49 comparable communities based on the above criteria. In addition, Gunnison County and Crested Butte data is utilized due to their proximity to the City of Gunnison. Salary survey data, gathered by the Colorado Municipal League, is used in most positions unless there are too few comparables. In which case, additional data may be gathered such as using all-Colorado data or other entities. All relevant salary data is used to determine the midpoint of the salary range for each position.

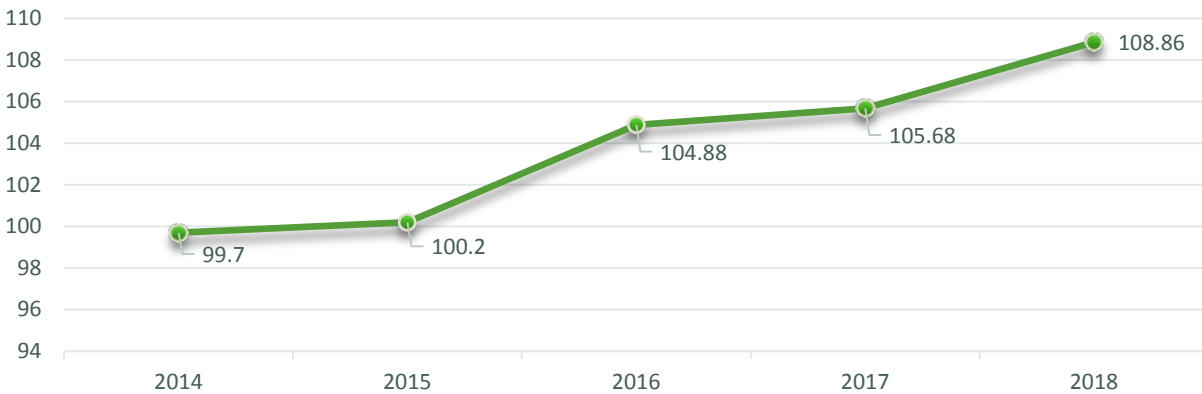
**Part-Time Wage Adjustments:** Part-time wage adjustments will be made annually, based on the overall market adjustment for regular employees (not including step increases based on merit).

**Years of Service:** Wage increases are determined by targeting the step that correlates to the years of service for the current position. Employees that are hired at steps above entry level are credited for those years of service when calculating the appropriate step. The difference between the minimum step and the maximum step is a 35% spread.

	Hiring Range										
	Minimum			Midpoint				Maximum			
<b>Entry</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	
	4.4%	4.2%	4.0%	3.9%	2.5%	2.4%	2.4%	2.3%	2.3%	2.2%	



## Changes in Staffing Levels



In 2018, the budget includes an overall increase of 3.17 in Full-Time Equivalents (FTEs). The 3.17 FTE, or 3%, increase comes from the following departments in alphabetical order.

### **Parks and Recreation: 0.08**

*Parks, 0.10:* Many garden beds have remained untouched due to a lack of available gardner hours including gardens near Safeway, the Public Works shop, Charmar Park, the Police Department, and on the Boulevard islands. This increase from 550 hours to 750 annually will allow beds to be prepared in the fall and be ready for planting in the spring.

### **Police Department: 1.00**

*Communications, 1.00:* The last time a dispatcher position was added was 20 years ago (1998). A coverage study from APCO (Association of Public Safety Communications) showed the dispatch center needs 11.5 FTEs. Prior to the 2018 budget, the center operated with 10.53 FTEs. The complexity of calls and expectations of dispatchers has increased tremendously. Whereas, dispatchers were formerly expected to simply answer the phone and radio, they now must contend with text to 911, text notification to agencies on using advanced software, increased reporting of calls due to cell phone usage, more inquiry calls due to social media, management of multiple computer systems, and emergency medical care via the phone. All these increasingly complex duties and the need to handle them simultaneously caused a concern about not having two dispatchers on duty at all times, as a dispatcher needs to focus on a single incident with the second dispatcher handling routine traffic or more increasingly a second emergency. This additional FTE will allow for better coverage.

### **Public Works: 2.08**

*Streets and Alleys Administration, 0.08:* Recent input from focus groups during the Public Works strategic planning process indicated a communication gap exists in the Public Works Department. Since there is only one office employee in Public Works, 160 hours has been added annually to provide coverage for customer service during scheduled vacations and



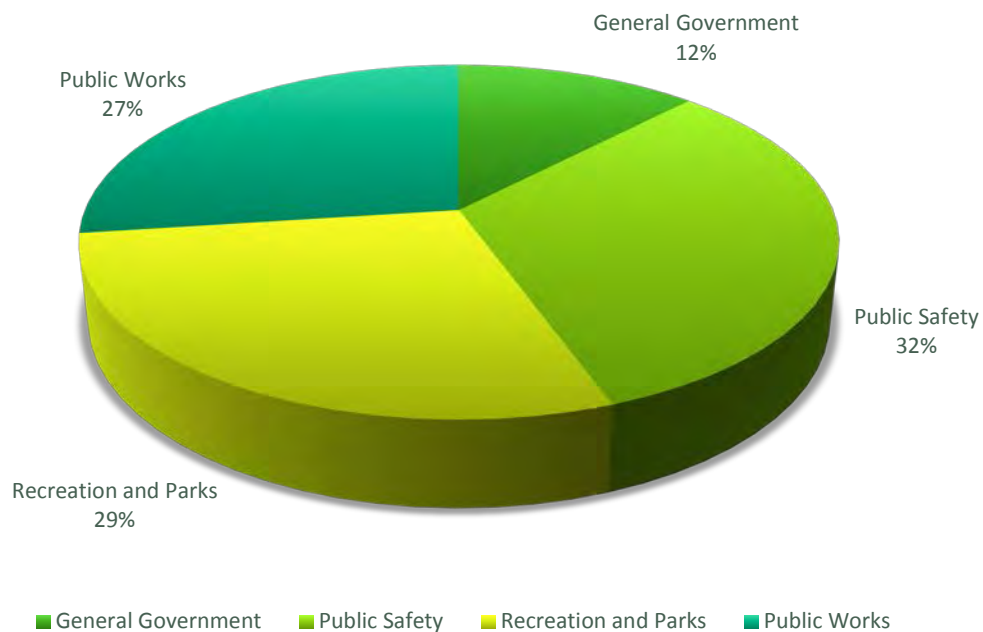
# Personnel

absences. Citizens expect to be able to contact Public Works to report power outages, water leaks, ditch overflows, streets and alley concerns and refuse issues.

*Wastewater Treatment Plant, 1.5:* Due to the upcoming plant upgrade, the workload has increased. The plant is currently staffed with a Superintendent, Chief Operator, and a Laboratory Technician. The plant currently lacks coverage when an employee is on vacation, or sick. A full-time Wastewater Treatment Plant Operator I position has been added as well as a half-time Analyst position, shared with the water utility (below).

*Water Distribution, 0.5:* A half-time Analyst position has been added to comply with new State regulations and will conduct field surveys, record keeping, customer communication and notifications.

## Personnel Distribution





## 2018 Staffing Table

### SUMMARY

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2016	2017	2018
<b>GENERAL FUND</b>								
City Council		31,200	0	0	33,634	0.00	0.00	0.00
Municipal Court		80,500	0	0	110,816	1.00	1.00	1.00
City Manager		182,169	0	0	215,143	1.28	1.28	1.28
City Clerk		140,233	122	0	186,607	2.00	2.00	2.00
Finance		311,416	366	0	427,287	5.00	5.00	5.00
Information Technology		106,800	0	0	127,725	1.00	1.00	1.00
Community Development		251,700	748	0	330,079	3.01	3.01	3.01
Police/Neighborhood Services		1,330,173	54,347	0	1,823,863	20.50	20.57	20.57
Building Inspection		109,263	623	0	148,749	1.00	1.00	1.15
Fire Department		84,525	271	0	107,923	1.00	1.00	0.85
Hazardous Materials		150	1,000	0	1,238	0.00	0.00	0.00
Victim Advocacy		41,348	215	0	50,617	1.00	1.00	1.00
Streets & Alleys Administration		39,423	0	0	50,603	0.40	0.40	0.48
Streets & Alleys Maintenance		269,514	17,636	1,450	407,040	5.22	5.22	4.87
Cranor Hill Ski Area		14,626	312	0	17,266	0.58	0.58	0.58
Recreation Administration		243,659	8,115	0	351,939	3.78	3.78	3.78
Recreation Programs		94,207	0	0	105,031	3.51	3.51	3.51
Parks		365,858	3,658	0	470,749	6.96	7.69	7.79
Events		36,769	0	0	51,235	0.88	0.88	0.88
		3,733,534	87,412	1,450	5,017,545	58.12	58.92	58.75
<b>SPECIAL REVENUE</b>								
Ditches		14,107	0	0	15,728	0.55	0.55	0.55
		14,107	0	0	15,728	0.55	0.55	0.55
<b>ENTERPRISE</b>								
Electric		512,173	6,137	8,700	665,416	6.15	6.15	6.15
Water		218,992	4,087	4,350	315,856	3.00	3.00	3.50
Wastewater		204,332	5,099	4,350	289,147	3.11	3.11	3.11
Wastewater Treatment Plant		253,834	883	0	372,878	3.01	3.01	4.51
Refuse		148,804	2,822	0	210,808	2.77	2.77	3.12
Communications		543,684	36,801	0	788,025	10.53	10.53	11.53
Park & Recreation (Pool and Rink)		451,116	1,672	0	584,806	14.43	14.43	14.43
		2,332,935	57,501	17,400	3,226,937	43.00	43.00	46.35
<b>INTERNAL SERVICE</b>								
Fleet Maintenance		209,153	607	0	290,692	3.21	3.21	3.21
		209,153	607	0	290,692	3.21	3.21	3.21
<b>GRAND TOTAL</b>		<b>6,289,729</b>	<b>145,521</b>	<b>18,850</b>	<b>8,550,902</b>	<b>104.88</b>	<b>105.68</b>	<b>108.86</b>

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2016	2017	2018
<b>DETAIL</b>								
<b>CITY COUNCIL</b>								
Mayor	PT	7,200	0	0	7,762	0.00	0.00	0.00
City Councilmember	PT	6,000	0	0	6,468	0.00	0.00	0.00
City Councilmember	PT	6,000	0	0	6,468	0.00	0.00	0.00
City Councilmember	PT	6,000	0	0	6,468	0.00	0.00	0.00
City Councilmember	PT	6,000	0	0	6,468	0.00	0.00	0.00
		<u>31,200</u>	<u>0</u>	<u>0</u>	<u>33,634</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>MUNICIPAL COURT</b>								
Municipal Judge	PT	18,000	0	0	19,404	0.00	0.00	0.00
City Clerk	FT	18,020	0	0	24,295	0.20	0.20	0.20
Adm/Court Clerk	FT	44,480	0	0	67,117	0.80	0.80	0.80
		<u>80,500</u>	<u>0</u>	<u>0</u>	<u>110,816</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b>CITY MANAGER</b>								
City Manager	FT	175,319	0	0	207,758	1.00	1.00	1.00
Intern (585 hrs: 15 credit hrs)	PT	6,850	0	0	7,385	0.28	0.28	0.28
		<u>182,169</u>	<u>0</u>	<u>0</u>	<u>215,143</u>	<u>1.28</u>	<u>1.28</u>	<u>1.28</u>
<b>CITY CLERK</b>								
City Clerk	FT	72,080	0	0	97,231	0.80	0.80	0.80
Deputy City Clerk	FT	57,033	0	0	72,479	1.00	1.00	1.00
Admin/Court Clerk	FT	11,120	0	0	16,767	0.20	0.20	0.20
Overtime (3 hrs)	OT	0	122	0	131	0.00	0.00	0.00
		<u>140,233</u>	<u>122</u>	<u>0</u>	<u>186,607</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<b>FINANCE</b>								
Finance Director	FT	108,633	0	0	140,917	1.00	1.00	1.00
Accountant	FT	55,700	0	0	82,297	1.00	1.00	1.00
Accounting Clerk	FT	51,200	0	0	77,221	1.00	1.00	1.00
Utility Billing Clerk	FT	42,350	0	0	51,691	1.00	1.00	1.00
Human Resource Technician	FT	53,533	0	0	74,768	1.00	1.00	1.00
Overtime (10 hrs)	OT	0	366	0	394	0.00	0.00	0.00
		<u>311,416</u>	<u>366</u>	<u>0</u>	<u>427,287</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<b>INFORMATION TECHNOLOGY</b>								
IT Director	FT	106,800	0	0	127,725	1.00	1.00	1.00
		<u>106,800</u>	<u>0</u>	<u>0</u>	<u>127,725</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b>COMMUNITY DEVELOPMENT</b>								
Community Development Director	FT	129,000	0	0	166,158	1.00	1.00	1.00
Planner II	FT	73,300	0	0	98,752	1.00	1.00	1.00
Community Development Technician	FT	49,400	0	0	64,363	1.00	1.00	1.00
Overtime (21 hrs)	OT	0	748	0	806	0.01	0.01	0.01
		<u>251,700</u>	<u>748</u>	<u>0</u>	<u>330,079</u>	<u>3.01</u>	<u>3.01</u>	<u>3.01</u>
<b>POLICE</b>								
Police Chief	FT	128,100	0	0	172,819	1.00	1.00	1.00
Police Captain	FT	96,700	0	0	116,458	1.00	1.00	1.00
Police Sergeant	FT	87,000	0	0	123,114	1.00	1.00	1.00
Police Sergeant	FT	85,117	0	0	122,205	1.00	1.00	1.00

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2016	2017	2018
Detective	FT	73,834	0	0	109,476	1.00	1.00	1.00
Police Officer	FT	68,400	0	0	100,740	1.00	1.00	1.00
Police Officer	FT	68,400	0	0	88,734	1.00	1.00	1.00
Police Officer	FT	68,400	0	0	80,318	1.00	1.00	1.00
Police Officer	FT	66,917	0	0	99,117	1.00	1.00	1.00
Police Officer	FT	66,917	0	0	85,983	1.00	1.00	1.00
Police Officer	FT	60,983	0	0	79,081	1.00	1.00	1.00
Police Officer	FT	59,500	0	0	69,281	1.00	1.00	1.00
Police Officer	FT	52,825	0	0	69,142	1.00	1.00	1.00
Police Officer	FT	52,825	0	0	69,142	1.00	1.00	1.00
Police Officer	FT	50,600	0	0	58,929	1.00	1.00	1.00
Records Clerk II	FT	37,301	0	0	48,197	0.75	0.75	0.75
Records Clerk II	FT	37,301	0	0	48,197	0.75	0.75	0.75
Neighborhood Services Officer	FT	56,934	0	0	74,189	1.00	1.00	1.00
Neighborhood Services Officer	FT	56,934	0	0	69,963	1.00	1.00	1.00
Neighborhood Services Officer	FT	42,800	0	0	63,488	1.00	1.00	1.00
Parking Attendant (1,040 hrs)	PT	12,386	0	0	13,556	0.50	0.50	0.50
Overtime (1,184 hrs)	OT	0	54,347	0	61,736	0.50	0.57	0.57
		1,330,173	54,347	0	1,823,863	20.50	20.57	20.57

#### BUILDING INSPECTION

Building Official	FT	95,983	0	0	131,413	1.00	1.00	1.00
Fire Inspector	FT	13,280	0	0	16,657	0.00	0.00	0.15
Overtime (9 hrs)	OT	0	623	0	678	0.00	0.00	0.00
		109,263	623	0	148,749	1.00	1.00	1.15

#### FIRE DEPARTMENT

Fire Marshal	FT	75,254	0	0	94,441	1.00	1.00	0.85
Assistant Chief	PT	1,614	0	0	1,808	0.00	0.00	0.00
Fire Captains (2)	PT	3,228	0	0	3,616	0.00	0.00	0.00
Fire Lieutenants (4)	PT	4,429	0	0	4,962	0.00	0.00	0.00
Volunteers	PT	0	0	0	2,797	0.00	0.00	0.00
Overtime (5 hrs)	OT	0	271	0	300	0.00	0.00	0.00
		84,525	271	0	107,923	1.00	1.00	0.85

#### HAZARDOUS MATERIALS

Hazardous Materials Team	PT	150	0	0	161	0.00	0.00	0.00
Overtime	OT	0	1,000	0	1,077	0.00	0.00	0.00
		150	1,000	0	1,238	0.00	0.00	0.00

#### VICTIM ADVOCACY

Records Clerk II	FT	12,434	0	0	16,173	0.25	0.25	0.25
Records Clerk II	FT	12,434	0	0	16,173	0.25	0.25	0.25
Part Time Victim Advocate (1,090 hrs)	PT	16,481	0	0	18,037	0.50	0.50	0.50
Overtime (6 hrs)	OT	0	215	0	234	0.00	0.00	0.00
		41,348	215	0	50,617	1.00	1.00	1.00

#### STREETS & ALLEYS ADMIN

Public Works Director	FT	12,390	0	0	16,171	0.10	0.10	0.10
Admin. Assistant/GIS Specialist	FT	5,783	0	0	8,688	0.10	0.10	0.10
City Engineer	FT	19,280	0	0	23,469	0.20	0.20	0.20
Administrative Assistant (160 hours)	TEMP	1,970	0	0	2,275	0.00	0.00	0.08
		39,423	0	0	50,603	0.40	0.40	0.48

#### STREETS & ALLEYS MAINT

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2016	2017	2018
Street Supervisor	FT	52,130	0	0	73,791	1.00	1.00	0.65
Public Works Crew Leader	FT	65,600	0	0	87,358	1.00	1.00	1.00
Equipment Operator	FT	51,734	0	0	70,097	1.00	1.00	1.00
Equipment Operator	FT	50,583	0	0	76,828	1.00	1.00	1.00
Equipment Operator	FT	49,467	0	0	77,615	1.00	1.00	1.00
Overtime (450 hours)	OT	0	17,636	1,450	21,352	0.22	0.22	0.22
		269,514	17,636	1,450	407,040	5.22	5.22	4.87
<b>CRANOR HILL SKI AREA</b>								
Concessions/Ski Patrol (796 hrs)	TEMP	9,437	0	0	10,913	0.38	0.38	0.38
Ski Patrol EMT (400 hrs)	TEMP	5,189	0	0	6,001	0.19	0.19	0.19
Overtime (17 hrs)	OT	0	312	0	352	0.01	0.01	0.01
		14,626	312	0	17,266	0.58	0.58	0.58
<b>RECREATION ADMINISTRATION</b>								
Parks & Recreation Director	FT	56,450	0	0	76,141	0.50	0.50	0.50
Assistant Facilities Supervisor	FT	60,700	0	0	87,563	1.00	1.00	1.00
Recreation Programs Supervisor	FT	67,600	0	0	94,652	1.00	1.00	1.00
Recreation Coordinator	FT	54,167	0	0	79,354	1.00	1.00	1.00
Concessions (400 hrs)	TEMP	4,742	0	0	5,287	0.19	0.19	0.19
Overtime (185 hrs)	OT	0	8,115	0	8,943	0.09	0.09	0.09
		243,659	8,115	0	351,939	3.78	3.78	3.78
<b>RECREATION PROGRAMS</b>								
Program Instructors (7,300 hrs)	TEMP	94,207	0	0	105,031	3.51	3.51	3.51
		94,207	0	0	105,031	3.51	3.51	3.51
<b>PARKS</b>								
Parks & Recreation Director	FT	56,450	0	0	76,141	0.50	0.50	0.50
Park Maintenance Foreman	FT	71,767	0	0	92,465	1.00	1.00	1.00
Park Maintenance Worker	FT	52,850	0	0	62,164	1.00	1.00	1.00
Park Maintenance Worker	FT	51,633	0	0	76,402	1.00	1.00	1.00
Park Maintenance Worker	FT	49,200	0	0	61,233	1.00	1.00	1.00
Parks Mow Crew (2,520 hrs)	TEMP	30,542	0	0	38,724	1.70	1.21	1.21
Parks Projects/Tour (3,496 hrs)	TEMP	44,326	0	0	49,454	0.48	1.68	1.68
Parks Gardener (750 hrs)	TEMP	9,090	0	0	10,134	0.24	0.26	0.36
Overtime (90 hrs)	OT	0	3,658	0	4,032	0.04	0.04	0.04
		365,858	3,658	0	470,749	6.96	7.69	7.79
<b>EVENTS</b>								
Facility Events Manager	FT	25,740	0	0	38,967	0.44	0.44	0.44
Events Laborer (910 hrs)	TEMP	11,029	0	0	12,269	0.44	0.44	0.44
		36,769	0	0	51,235	0.88	0.88	0.88
<b>DITCHES</b>								
Laborer (1,146 hrs)	TEMP	14,107	0	0	15,728	0.55	0.55	0.55
		14,107	0	0	15,728	0.55	0.55	0.55
<b>ELECTRIC ADMINISTRATION</b>								
Public Works Director	FT	43,365	0	0	56,423	0.35	0.35	0.35
Admin. Assistant/GIS Specialist	FT	14,459	0	0	21,594	0.25	0.25	0.25
City Engineer	FT	28,920	0	0	35,128	0.30	0.30	0.30
Standby	OT	0	0	8,700	9,513	0.00	0.00	0.00
		86,744	0	8,700	122,659	0.90	0.90	0.90

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2016	2017	2018
<b>ELECTRIC DISTRIBUTION</b>								
Electric Superintendent	FT	108,950	0	0	136,585	1.00	1.00	1.00
Electric Crew Leader	FT	90,800	0	0	112,883	1.00	1.00	1.00
Electric Lineman	FT	78,367	0	0	97,758	1.00	1.00	1.00
Electric Lineman	FT	73,067	0	0	91,698	1.00	1.00	1.00
Electric Lineman	FT	66,000	0	0	83,617	1.00	1.00	1.00
Water Operator (Meter Reading)	FT	8,245	0	0	13,540	0.20	0.20	0.20
Overtime (102 hrs)	OT	0	6,137	0	6,676	0.05	0.05	0.05
		<u>425,429</u>	<u>6,137</u>	<u>0</u>	<u>542,757</u>	<u>5.25</u>	<u>5.25</u>	<u>5.25</u>
<b>WATER</b>								
Public Works Director	FT	24,780	0	0	32,242	0.20	0.20	0.20
Admin. Assistant/GIS Specialist	FT	8,675	0	0	12,956	0.15	0.15	0.15
City Engineer	FT	19,280	0	0	23,419	0.20	0.20	0.20
Water Superintendent	FT	41,900	0	0	57,665	0.50	0.50	0.50
Crew Leader	FT	30,267	0	0	44,233	0.50	0.50	0.50
Water Operator	FT	26,650	0	0	31,420	0.50	0.50	0.50
Water Operator	FT	26,650	0	0	38,599	0.50	0.50	0.50
Water Operator	FT	16,490	0	0	27,431	0.40	0.40	0.40
Laboratory Technician	FT	24,300	0	0	38,560	0.00	0.00	0.50
Overtime (97 hrs)	OT	0	4,087	0	4,496	0.05	0.05	0.05
Standby	OT	0	0	4,350	4,836	0.00	0.00	0.00
		<u>218,992</u>	<u>4,087</u>	<u>4,350</u>	<u>315,856</u>	<u>3.00</u>	<u>3.00</u>	<u>3.50</u>
<b>WASTEWATER</b>								
Public Works Director	FT	24,780	0	0	32,242	0.20	0.20	0.20
Admin. Assistant/GIS Specialist	FT	8,675	0	0	13,193	0.15	0.15	0.15
City Engineer	FT	28,920	0	0	35,128	0.30	0.30	0.30
Sewer Superintendent	FT	41,900	0	0	57,347	0.50	0.50	0.50
Crew Leader	FT	30,267	0	0	43,989	0.50	0.50	0.50
Water Operator	FT	26,650	0	0	31,199	0.50	0.50	0.50
Water Operator	FT	26,650	0	0	38,378	0.50	0.50	0.50
Water Operator	FT	16,490	0	0	27,275	0.40	0.40	0.40
Overtime (121 hrs)	OT	0	5,099	0	5,587	0.06	0.06	0.06
Standby	OT	0	0	4,350	4,808	0.00	0.00	0.00
		<u>204,332</u>	<u>5,099</u>	<u>4,350</u>	<u>289,147</u>	<u>3.11</u>	<u>3.11</u>	<u>3.11</u>
<b>WASTEWATER TREATMENT PLANT</b>								
Wastewater Superintendent	FT	43,470	0	0	55,938	1.00	1.00	0.70
Assistant Chief Plant Operator	FT	33,850	0	0	47,936	1.00	1.00	0.50
Laboratory Technician	FT	5,603	0	0	8,720	1.00	1.00	0.10
Laboratory Technician	FT	2,430	0	0	3,835	0.00	0.00	0.05
Wastewater Treatment Plant Operator I	FT	10,925	0	0	17,812	0.00	0.00	0.25
Overtime (22 hrs)	OT	0	883	0	967	0.01	0.01	0.01
		<u>96,278</u>	<u>883</u>	<u>0</u>	<u>135,208</u>	<u>3.01</u>	<u>3.01</u>	<u>1.61</u>
<b>WWTP LABORATORY</b>								
Wastewater Superintendent	FT	9,315	0	0	11,976	0.00	0.00	0.15
Laboratory Technician	FT	44,827	0	0	69,358	0.00	0.00	0.80
Laboratory Technician	FT	19,440	0	0	30,683	0.00	0.00	0.40
Wastewater Treatment Plant Operator I	FT	10,925	0	0	17,762	0.00	0.00	0.25
		<u>84,507</u>	<u>0</u>	<u>0</u>	<u>129,779</u>	<u>0.00</u>	<u>0.00</u>	<u>1.60</u>
<b>WWTP COMPOSTING</b>								
Wastewater Superintendent	FT	9,315	0	0	11,976	0.00	0.00	0.15

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2016	2017	2018
Assistant Chief Plant Operator	FT	33,850	0	0	47,886	0.00	0.00	0.50
Laboratory Technician	FT	5,603	0	0	8,670	0.00	0.00	0.10
Laboratory Technician	FT	2,430	0	0	3,835	0.00	0.00	0.05
Wastewater Treatment Plant Operator I	FT	21,850	0	0	35,524	0.00	0.00	0.50
		73,048	0	0	107,891	0.00	0.00	1.30

**REFUSE**

Public Works Director	FT	12,390	0	0	16,121	0.10	0.10	0.10
Admin. Assistant/GIS Specialist	FT	11,567	0	0	17,275	0.20	0.20	0.20
Street Supervisor	FT	28,070	0	0	39,756	0.00	0.00	0.35
Refuse-Equipment Operator	FT	42,534	0	0	51,320	1.00	1.00	1.00
Refuse-Equipment Operator	FT	42,534	0	0	69,628	1.00	1.00	1.00
Tree Dump Gatekeeper (900 hours)	TEMP	11,709	0	0	13,523	0.43	0.43	0.43
Overtime (92 hrs)	OT	0	2,822	0	3,185	0.04	0.04	0.04
		148,804	2,822	0	210,808	2.77	2.77	3.12

**COMMUNICATIONS**

Telecommunications Director	FT	88,600	0	0	122,100	1.00	1.00	1.00
Telecommunications Supervisor	FT	61,200	0	0	78,097	1.00	1.00	1.00
Public Safety Telecommunicator	FT	51,867	0	0	66,651	1.00	1.00	1.00
Public Safety Telecommunicator	FT	48,367	0	0	75,168	1.00	1.00	1.00
Public Safety Telecommunicator	FT	47,200	0	0	53,292	1.00	1.00	1.00
Public Safety Telecommunicator	FT	43,700	0	0	64,522	1.00	1.00	1.00
Public Safety Telecommunicator	FT	41,950	0	0	55,015	1.00	1.00	1.00
Public Safety Telecommunicator	FT	40,200	0	0	49,266	1.00	1.00	1.00
Public Safety Telecommunicator	FT	40,200	0	0	64,813	1.00	1.00	1.00
Public Safety Telecommunicator	FT	40,200	0	0	53,491	1.00	1.00	1.00
Public Safety Telecommunicator	FT	40,200	0	0	65,956	0.00	0.00	1.00
Overtime (1,107 hrs)	OT	0	36,801	0	39,653	0.53	0.53	0.53
		543,684	36,801	0	788,025	10.53	10.53	11.53

**POOL/COMMUNITY CENTER**

Aquatics Manager	FT	42,075	0	0	69,624	1.00	1.00	1.00
Recreation Assistant	FT	38,225	0	0	59,757	1.00	1.00	1.00
Head Lifeguard	FT	38,225	0	0	52,674	1.00	1.00	1.00
Head Lifeguard	FT	38,225	0	0	59,757	1.00	1.00	1.00
Lifeguards (9,180 hrs)	PT	118,159	0	0	131,735	4.41	4.41	4.41
Swim Instructors (2,600 hrs)	TEMP	34,259	0	0	38,195	1.25	1.25	1.25
Front Desk (1,909 hrs)	PT	23,616	0	0	26,329	0.92	0.92	0.92
Climbing Wall (1,880 hrs)	PT	23,257	0	0	25,929	0.90	0.90	0.90
Overtime (70 hrs)	OT	0	1,672	0	1,843	0.03	0.03	0.03
		356,041	1,672	0	465,843	11.51	11.51	11.51

**RINK**

Facility Events Manager	FT	32,760	0	0	49,644	0.56	0.56	0.56
Concessions/Skate Sharpener (2,400 hrs)	TEMP	29,088	0	0	32,357	1.15	1.15	1.15
Zamboni Drivers (2,510 hrs)	TEMP	33,227	0	0	36,962	1.21	1.21	1.21
		95,075	0	0	118,963	2.92	2.92	2.92

**FLEET MAINTENANCE**

Public Works Director	FT	6,195	0	0	8,060	0.05	0.05	0.05
Admin. Assistant/GIS Specialist	FT	8,675	0	0	13,190	0.15	0.15	0.15
Fleet Maintenance Manager	FT	81,300	0	0	104,071	1.00	1.00	1.00
Mechanic-Master	FT	61,483	0	0	86,850	1.00	1.00	1.00
Parts Manager	FT	51,500	0	0	77,856	1.00	1.00	1.00

<b>FUND TYPE/DEPT/POSITION</b>	<b>CLASS</b>	<b>WAGE</b>	<b>OVERTIME</b>	<b>STANDBY</b>	<b>TOTAL COST</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Overtime (13 hrs)	OT	0	607	0	665	0.01	0.01	0.01
		209,153	607	0	290,692	3.21	3.21	3.21
<b>GRAND TOTAL</b>		<b>6,289,729</b>	<b>145,521</b>	<b>18,850</b>	<b>8,550,902</b>	<b>104.88</b>	<b>105.68</b>	<b>108.86</b>

# Capital Expenditures

*Capital Improvement Plan  
(CIP) Summary*

...

*Budgeted Capital  
Expenditures*





# Capital Expenditures

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## Capital Improvement Plan (CIP)

Each year, the City of Gunnison updates its Capital Improvement Plan (CIP), which identifies the City's capital needs for the next five years. The capital improvement process provides for the identification, reviewing, planning and budgeting of capital expenditures. The entire plan is available on the City's website at <http://gunnisonco.gov>

For the purposes of the Capital Improvement Plan process, capital is defined as follows: items that have a single acquisition cost of \$10,000 or more and a usable life of five (5) or more years. Project request forms are prepared for those items that can be clearly classified as major improvements, whereas routine maintenance or equipment replacements are included in the plan for resource planning purposes.

The Capital Improvement Plan is presented annually to the City Council. The first year of the package is referred to as the Capital Improvement Budget and is a list of projects for recommended implementation during the next fiscal year, while the subsequent four year period is referred to as the Capital Improvement Plan, which will be approved by the City Council in concept only. By adopting a CIP, the City adopts a statement of intent, not an appropriation of funding for projects contained within the plan. The CIP lists are updated annually as new needs become known and as priorities are changed. Therefore, it is entirely possible that a project with a low priority will remain in the Capital Improvement Plan longer than four years, as more important projects appear and move ahead for quick implementation. On the other hand, a project may be implemented sooner than originally planned due to changing priorities or funding availability.

This section includes the projects from the Capital Improvement Budget or projects from the Capital Improvement Plan that have been moved ahead for quick implementation or have been approved for appropriation in the current budget.

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## Other Capital Expenditures Budget Requests

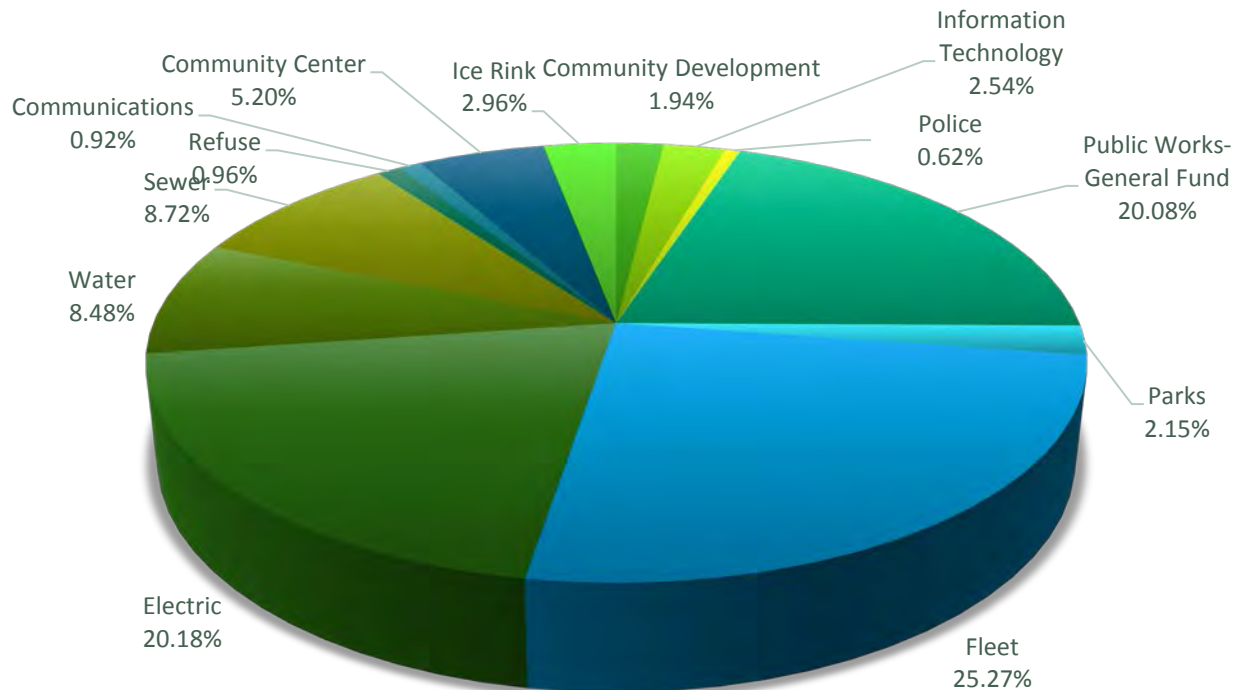
During the annual budget process, department directors are also afforded the opportunity to request additional capital expenditures for projects not included in the annual Capital Improvement Plan. These requests are intended for projects that cost more than \$5,000 and have a useful life of greater than one year. Requests for projects under \$10,000 do not need to be examined as thoroughly as those included in the CIP, as they often are for equipment replacement or routine maintenance. These requests may also include projects over \$10,000 that have become necessary since the adoption of the most recent Capital Improvement Plan.



# Capital Expenditures

## Capital Expenditures Summary

### 2018 Capital Expenditures - \$2,166,949



## Capital Expenditures by Fund

The following section discusses each project included in the current budget. The total cost is included as well as a list of funding sources. The narrative for each project discusses any significant impacts that capital improvements make on the annual operating budget.

### General Fund - \$592,055

#### Information Technology - \$55,000

##### **SERVER REPLACEMENT - \$55,000** **01-4007-9970**

This project includes the purchase of a SAN (Storage area network) device, related hardware/software and reuse existing servers that have reliable useful life to build a virtual server environment. This would allow for better usage of physical servers to host several virtual servers reducing the amount of hardware required for the servers required for software applications.

**Funding Source(s):** General Fund

**Impact on Operating Budget:**  
*There is no significant impact to the operating budget.*



## Capital Expenditures

### Community Development - \$42,000

#### FIRE DEPARTMENT DUAL BAND RADIOS - \$42,000

01-4008-9952

Most of the emergency services served by the Gunnison/Hinsdale County Communications center have recently agreed to make the move to the state's 800 MHz DTR radio system. In order to maintain communications with Law Enforcement and EMS, the Fire Department will need to purchase new radios for the Fire Officers. Unfortunately, the Fire Department is not able to make the move entirely to 800 MHz as our main partners when dealing with wildfire are the USFS and BLM. They maintain an analog VHF system that they are not going to move away from any time soon. This necessitates that the Fire Officers carry both VHF and 800 MHz radios in order to maintain mission critical communications. Motorola and Harris make the only dual-band radios that I am aware of and they cost \$8,000 each. This total amount will cover the cost of 5 radios, programming software and accessories and training. The Gunnison County Fire Protection District will have to purchase the same to be sure that all of the officers have radios.

*Funding Source(s): General Fund*

*Impact on Operating Budget: Annual costs would include replacing batteries, antennas and speaker mics. These items would be easily covered with the existing operating budget. Any replacement radios would be a capital item.*

### Police Department - \$13,500

#### COMPUTER ROOM COOLING FAN - \$8,000

01-4020-9920

The computer room at the Police Department houses the computer, phone and radio systems used by Communications, the Police Department and the City generally. The room, when constructed in 2014, was designed to be on a separate cooling system from the building with no heat as the electrical equipment does not require heat due to the amount of internal heat generated. As a result, the cooling system has to run year-round. The efficiency in the cooling system is reduced as the temperature goes below freezing and the system will stop working at around twenty degrees below zero. This project includes installation of a system to use filtered outside air when the outside air temperature is low enough to cool the room and only use the air conditioner on warmer days. This will increase the efficiency of the cooling system, reduce energy costs and potential damage to the air conditioner.

*Funding Source(s): General Fund*

*Impact on Operating Budget: Reducing use of the air condition will show a reduction in utility costs as well as damage to the air conditioner itself.*



## Capital Expenditures

### **BUILDING SURVEILLANCE SYSTEM - \$5,500**

**01-4020-9920**

The existing system is failing. Currently, the two outdoor cameras have failed as they are not rated for Gunnison weather. The cost to replace the failing cameras and the existing recorder is expensive. Replacement of the whole system will be more cost effective over next 5 years than replacing parts of this system.

*Funding Source(s): General Fund*

*Impact on Operating Budget: These systems typically come with a 3-year warranty and have an expected life of 5-7 years.*

### **Public Works - \$435,055**

#### **CITY SHOP ROOF REPLACEMENT (GENERAL FUND) - \$38,250**

**01-4032-9920**

During the 2017 facility assessment, it was determined that the entire roof on the City Shops should be replaced.

A minor repair for \$12,000 was considered to repair the most significant area of leaking. However, due to large areas of existing patching and the age of the existing tin, it was determined a more cost effective approach is to replace the entire roof.

*Funding Source(s): General Fund*

*Impact on Operating Budget: There is no significant impact on the operating budget.*

#### **HIGHWAY 50 PEDESTRIAN CROSSINGS - \$396,805**

**01-4035-9960**

On July 29, 2016, the City of Gunnison submitted two Transportation Alternatives Program (TAP) grants to CDOT Region 3. Both grant applications, with a combined value of \$554,805, were approved for award in October, 2016. On February 16, 2017 the project kickoff meeting with CDOT personnel was held in Gunnison.

On June 27th the Council was provided a project update and during that discussion, the staff was directed to assess alternative design options for the 11th Street crosswalk.

After assessing existing site conditions, it was determined that the existing curb ramps on 11th Street do not comply with ADA standards and would need to be replaced as part of this project. The proposed alternative design incorporates traditional pedestrian bulb outs which will reduce the curb-line width from 92 feet to approximately 68 feet. By including the bike lanes, the effective pedestrian crossing distance is reduced to 58 feet. The narrowing will certainly reduce pedestrian exposure to vehicles and the traffic lane configuration will promote traffic calming.

The only significant change for the park crossing feature is that it has been shifted to the west approximately 60 feet. This position shift will optimize the facility use as it will provide direct accessibility to the ice rink and to playground facilities in Legion Park.

*Funding Source(s): General Fund, \$79,361; Transportation Alternatives Program Grant, \$317,444*

*Impact on Operating Budget: Utilities will approximately reach \$1,000 annually.*



# Capital Expenditures

## Parks and Recreation (Parks) - \$46,500

### WOMEN'S RESTROOM AT JORGENSEN COMPLEX - \$6,500 01-4051-9920

The Jorgensen restroom is in poor condition and needs to be updated and renovated. To accomplish this, the walls will be brought down to the studs, floor stripped down to concrete, and toilets and sink removed. Then the walls get new insulation, concrete board, drywall, and finally tile and trim. Then the old toilets, light fixtures, mirror, faucet, and will be replaced. The facility will be painted and the floor will be coated with a paint-like product.

*Funding Source(s): General Fund*

*Impact on Operating Budget:  
There is no significant impact on the operating budget since this is simply an upgrade to an existing restroom facility.*

City employees as well as the public have stated a need for updating, as well as a push to update and replace restrooms on Parks' Work Plans over the last two years.

### LEGION PARK BASKETBALL COURT - \$40,000 01-4051-9940

During the 2017 facility assessment, the basketball courts were observed to have a failing concrete underlayment.

*Funding Source(s): Other Recreation Improvements Fund*

The engineer recommendation is to mill the court and install a pavement overlay to extend the useful life of this asset.

*Impact on Operating Budget:  
There is no significant impact on the operating budget.*



# Capital Expenditures

## Fleet Maintenance Fund - \$547,500

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### VEHICLES/EQUIPMENT - \$547,500

The following motor pool units will be replaced:

**04-4170-9952 \$44,000 (EQUIPMENT)**

- 1993 Wacker Packer
- 1994 Plate Compactor
- 1992 John Deere Mower D F935

**04-4170-9956 \$460,000 (HEAVY EQUIPMENT)**

- 2003 John Deere Loader 644h
- 1988 Pierce Ladder Truck

**04-4170-9957 \$30,000 (VEHICLES)**

- 2006 Chevrolet Express Van 3500

**04-4170-9958 \$13,500 (EQUIP OVER \$5,000)**

- 1999 Hotsy Power Washer

**Funding Source(s):** General Fund (transfer), \$347,500; \$200,000 General Fund Capital Replacement Reserve for the aerial fire truck with remaining to be leased.

**Impact on Operating Budget:** None-this request is to replace the vehicles/equipment for similar vehicles/equipment that perform a similar function.

The estimated lease for the firetruck is \$265,188 per year for five years at 5% for an aerial truck estimated at \$1,400,000.

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## Electric Fund - \$437,239

### SUBSTATION RELAY REPLACEMENT - \$100,000

**20-4202-9952**

Relay equipment is located within substation controls which coordinates the protection of the substation components. In 2016, we budgeted for the engineering to be done and the replacement is the next step. The relays that are currently installed are out of date and not repairable because of age. Once these old relays fail, the substation will not be protected from high fault current events such as lightning if it would strike the substation. This could possibly damage equipment in substation causing us to experience a much more significant outage.

**Funding Source(s):** Electric user fees

**Impact on Operating Budget:** There is no significant impact on the annual operating budget.



## Capital Expenditures

### **CITY SHOP ROOF REPLACEMENT (ELECTRIC SHARE) - \$47,239** **20-4202-9920**

During the 2017 facility assessment, it was determined that the entire roof on the City Shops should be replaced.

A minor repair for \$12,000 was considered to repair the most significant area of leaking. However, due to large areas of existing patching and the age of the existing tin, it was determined a more cost effective approach is to replace the entire roof.

**Funding Source(s):** *Electric Fund*

**Impact on Operating Budget:**  
*There is no significant impact on the operating budget.*

### **BREAKER REPLACEMENT - \$60,000** **20-4202-9952**

The breakers in the substation protect the power transformers from damage. One will be replaced this year and the other one the following year. A contract crew will be hired to set up the new breakers and tie to substation bus work. Power transformers alone are roughly \$800,000 to replace.

**Funding Source(s):**  
*Electric user fees*

**Impact on Operating Budget:**  
*There is no significant impact on the annual operating budget.*

### **BOOM TRUCK REPLACEMENT - \$230,000** **20-4202-9956**

The 2003 International Harvester Boom Truck needs to be replaced as the integrity of the bucket and boom are critical for the life safety of electrical linemen.

**Funding Source(s):**  
*Sales of Fixed Assets, \$19,000;  
Electric user fees, \$211,000*

**Impact on Operating Budget:**  
*None-this request is to replace the vehicle for a similar vehicle that performs a similar function.*

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### **Water Fund - \$183,742**

### **WELL 8 REHABILITATION - \$100,000** **25-4202-9603**

This project includes removing the motor and pump from the well and repair or replace any and all parts necessary to have well 8 running at original or better standards. This project redevelops the well and addresses the problem of inducing air into the water system during winter pumping.

**Funding Source(s):**  
*Water user fees*

**Impact on Operating Budget:**  
*None-this request is to replace the well components with similar components.*



## Capital Expenditures

### **CITY SHOP ROOF REPLACEMENT (WATER SHARE) - \$23,742** **25-4202-9920**

During the 2017 facility assessment, it was determined that the entire roof on the City Shops should be replaced.

A minor repair for \$12,000 was considered to repair the most significant area of leaking. However, due to large areas of existing patching and the age of the existing tin, it was determined a more cost effective approach is to replace the entire roof.

**Funding Source(s):** *Water Fund*

**Impact on Operating Budget:**  
*There is no significant impact on the operating budget.*

### **MINI-EXCAVATOR AND TRAILER - \$41,500** **25-4202-9956**

This piece of equipment will allow us to install and repair water and sewer service lines in areas where a backhoe does not fit like in alleys where there is no room. It will also help us in areas where we have no room to place dirt by being able to turn around 180 degrees and place the dirt behind us or in a truck to haul it away. Currently, we have to rent a mini excavator from a local contractor if one is available. The total cost is \$83,000.

**Funding Source(s):**  
*50% water user fees  
50% sewer user fees*

**Impact on Operating Budget:**  
*The operations and maintenance of this unit is expected to reach approximately \$2,000 per year for fuel, insurance and repair/maintenance.*

### **WATER SHOP ASPHALT - \$18,500** **25-4202-9940**

To improve the water shop and eliminate having to regularly clean the shop floor from all the dirt and mud being track in from the dirt approach. This also prevent dust from bothering the neighboring homes. This was planned in the original building design in 2007 but cut during the project during construction.

**Funding Source(s):**  
*50% water user fees  
50% sewer user fees*

**Impact on Operating Budget:**  
*There is no significant impact to the annual operating budget.*





# Capital Expenditures

## Wastewater Fund - \$188,910

### **CITY SHOP ROOF REPLACEMENT (SEWER SHARE) - \$23,742** **23-4204-9920**

During the 2017 facility assessment, it was determined that the entire roof on the City Shops should be replaced.

A minor repair for \$12,000 was considered to repair the most significant area of leaking. However, due to large areas of existing patching and the age of the existing tin, it was determined a more cost effective approach is to replace the entire roof.

**Funding Source(s):**  
*Wastewater Fund*

**Impact on Operating Budget:**  
*There is no significant impact on the operating budget.*

### **MINI-EXCAVATOR AND TRAILER - \$41,500** **30-4204-9956**

This piece of equipment will allow us to install and repair water and sewer service lines in areas where a backhoe does not fit like in alleys where there is no room. It will also help us in areas where we have no room to place dirt by being able to turn around 180 degrees and place the dirt behind us or in a truck to haul it away. Currently, we have to rent a mini excavator from a local contractor if one is available. The total cost is \$83,000.

**Funding Source(s):**  
*50% water user fees*  
*50% sewer user fees*

**Impact on Operating Budget:**  
*The operations and maintenance of this unit is expected to reach approximately \$2,000 per year for fuel, insurance and repair/maintenance.*

### **WATER SHOP ASPHALT - \$18,500** **30-4204-9940**

To improve the water shop and eliminate having to regularly clean the shop floor from all the dirt and mud being track in from the dirt approach. This also prevent dust from bothering the neighboring homes. This was planned in the original building design in 2007 but cut during the project during construction.

**Funding Source(s):**  
*50% water user fees*  
*50% sewer user fees*

**Impact on Operating Budget:**  
*There is no significant impact to the annual operating budget.*

### **OXIDATION BASIN CLEANING - \$106,000** **30-4204-9940**

The basin cleaning is a typical CIP in wastewater treatment, and should be performed on a five-year schedule. The basins have only been cleaned once in the last 30 years. Resulting in a large buildup of grit taking up 20% or more of the ditch's capacity.

**Funding Source(s):**  
*Sewer user fees*

**Impact on Operating Budget:**  
*\$50,000 should be loaded every 5 years to clean out the residual that builds up.*



# Capital Expenditures

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## Refuse Fund - \$20,860

### **CITY SHOP ROOF REPLACEMENT (REFUSE SHARE) - \$20,860** **35-4203-9920**

During the 2017 facility assessment, it was determined that the entire roof on the City Shops should be replaced.

A minor repair for \$12,000 was considered to repair the most significant area of leaking. However, due to large areas of existing patching and the age of the existing tin, it was determined a more cost effective approach is to replace the entire roof.

***Funding Source(s):** Refuse Fund*

***Impact on Operating Budget:**  
There is no significant impact on the operating budget.*

---

## Community Center Fund - \$20,000

### **800 MHz DTR UPGRADE - \$20,000** **40-4203-9952**

Due to narrow-banding of the radio frequencies, most agencies are experiencing significant lack of radio coverage.

After an exhaustive selection process which considered expansion of the VHF system, digital VHF, and 800 MHz both proprietary and universal (P25), 800 MHz was selected due to cost. There is significant existing infrastructure and the State will assist will installation of new repeater sites.

The initial cost to allow agencies to voluntarily switch to the 800 MHz DTR radio system is estimated at \$20,000 for Phase I to allow dispatch to bridge VHF frequencies to 800 MHz.

This cost will be spread across 2018 and 2019 so fees will only include \$10,000 additionally.

***Funding Source(s):**  
Communication user fees*

***Impact on Operating Budget:**  
There is no significant impact the annual operating budget as a result of this expenditure.*

---

## Community Center Fund - \$112,583

### **COMMUNITY CENTER SURVEILLANCE SYSTEM - \$21,500** **51-4401-9952**

The existing system is failing and currently, half of the cameras have gone bad. The cost to replace the failing cameras and existing recorder is very expensive. Replacement of the whole system will be more cost effective over next 5 years than replacing parts of this system.

***Funding Source(s):**  
Other Recreation  
Improvements Fund*

***Impact on Operating Budget:**  
These systems typically come with a 3-year warranty and have an expected life of 5-7 years.*



## Capital Expenditures

### COMMUNITY CENTER SIDEWALK - \$58,083

51-4401-9940

Completion of the sidewalk at the Community Center. The sidewalk is planned to extend along Colorado and wrap around the irrigation pond. There is 900 feet sidewalk 8 feet in width to be installed to complete the project.

#### **Funding Source(s):**

*Other Recreation  
Improvements Fund*

#### **Impact on Operating Budget:**

*There is no impact to the annual operating budget as a result of this project.*

### POND LINER - \$33,000

51-4401-9940

This project will consist of lining the existing pond north of the Community Center with a global linings application to keep the irrigation water from soaking into the ground. We are currently set up with a pump house and have most of the necessary plumbing in place to irrigate the landscaping at the Community center. We would need to prep the pad area with sand prior to the liner application and add river rock over the liner. The pond liner is \$27,000, sand is \$3,000 and river rock will cost approximately \$3,000. An added water feature to the landscaping on site is also a bonus.

#### **Funding Source(s):**

*Other Recreation  
Improvements Fund*

#### **Impact on Operating Budget:**

*Use of potable water for irrigation continues to grow at the Community Center as the landscaping plan continues to evolve. We will have a better handle on cost savings as we begin to see water utility bills associated with irrigation. This would also prove additional usage of our water right.*

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### Ice Rink Fund - \$64,060

### RINK LIGHTING - \$64,060

52-4402-9920

*Indoor:*

Replace 50 fluorescent light fixtures in the indoor rink with 50 new LED light fixtures. Bid includes all materials and labor.

The justification for this project includes; no longer need to replace 10 – 16 ballasts per year and the labor to install. Electricity savings over the next 15 – 20 years. No

#### **Funding Source(s):**

*Other Recreation  
Improvements Fund*

#### **Impact on Operating Budget:**

*The estimated payback on the installation of these systems is just under 5 years.*



## Capital Expenditures

maintenance necessary on the new lights. Finally, better lighting quality both color and quantity of light.

*Outdoor:*

Replace existing lights in outdoor rink with 36 Lithonian IBG 24000LM SEF AFL LED light fixtures. Bid includes all materials and labor to remove old lamps and install new ones.

The justification for this project includes; Electricity savings over the next 15-20 years. No maintenance necessary on the new lights. The new lights would provide better lighting and a higher quality experience for all users.

# Debt

*Summary of Debt Obligations*

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*Summary of Debt Service and  
Lease Payments*

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*Legal Debt Margin*



## Summary of Debt Obligations

Issue	Purpose	Issue Amount	Issue Date	Interest Rate
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### GOVERNMENTAL ACTIVITIES

There are currently no debt obligations for governmental activities.

### BUSINESS-TYPE ACTIVITIES

Sales and Use Tax Revenue Bonds, Series 2015	Forward refunding refinance to retire the Sales and Use Tax Revenue Bonds, Series 2007, at the 12/01/17 call date	\$5,945,000	10/15/15	2.75% (possible rate reset 12/01/27)
Municipal Energy Agency of Nebraska Regulatory ISO Transmission Adjustment	NMPP-MEAN settled with a third party. The City's Service Schedule Power Contract required each participant to pay an allocated amount.	\$132,610	12/31/13	0.00%



## Summary of Debt Service and Lease Payments

YEAR	Sales and Use Tax Revenue Bonds, Series 2015			Municipal Energy Agency of Nebraska Regulatory ISO Transmission Adjustment			TOTALS
	Principal	Interest	Debt Service	Principal	Interest	Debt Service	
2014			-	19,891		19,891	<b>19,891</b>
2015			-	26,522		26,522	<b>26,522</b>
2016			-	26,522		26,522	<b>26,522</b>
2017	315,000	122,616	437,616	26,522		26,522	<b>464,138</b>
2018	335,000	154,825	489,825	26,522		26,522	<b>516,347</b>
2019	345,000	145,613	490,613	6,630		6,630	<b>497,243</b>
2020	355,000	136,125	491,125			-	<b>491,125</b>
2021	360,000	126,363	486,363			-	<b>486,363</b>
2022	375,000	116,463	491,463			-	<b>491,463</b>
2023	385,000	106,150	491,150			-	<b>491,150</b>
2024	395,000	95,563	490,563			-	<b>490,563</b>
2025	405,000	84,700	489,700			-	<b>489,700</b>
2026	415,000	73,563	488,563			-	<b>488,563</b>
2027	425,000	62,150	487,150			-	<b>487,150</b>
2028	440,000	50,463	490,463			-	<b>490,463</b>
2029	455,000	38,363	493,363			-	<b>493,363</b>
2030	465,000	25,850	490,850			-	<b>490,850</b>
2031	475,000	13,063	488,063			-	<b>488,063</b>
	5,945,000	1,351,866	7,296,866	132,610	-	132,610	7,429,475

Principal  
Remaining  
at Start of  
Budget Year

5,630,000

33,152

5,663,152



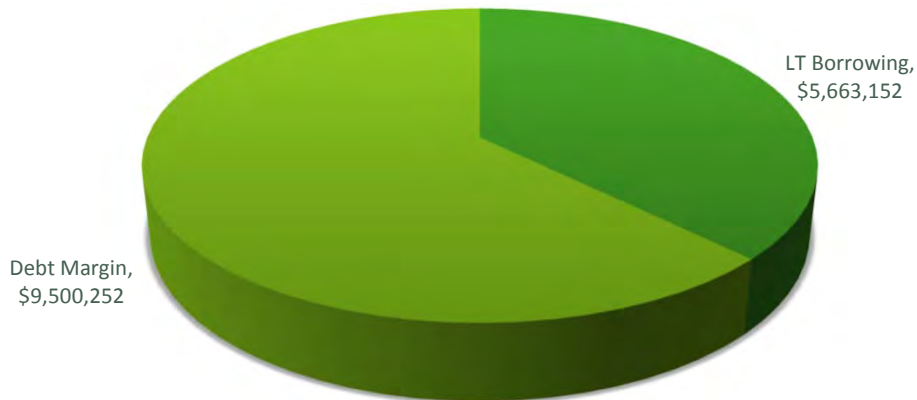
## Computation of Legal Debt Margin

**GUNNISON MUNICIPAL CODE  
ARTICLE VIII-BONDED INDEBTEDNESS  
SECTION 8.4 LIMITATIONS OF INDEBTEDNESS**

The aggregate amount of bonds or other forms from the proceeds of ad valorem taxes or to which the full faith and credit of the City are pledged (including such debts relating to water and sewer, and excluding securities issued under Section 8.7) shall not exceed twenty (20) per cent of the assessed valuation of the taxable property within the City as shown in the most recent assessment.

**Computation of Legal Debt Limit:**

2016 Actual Valuation, per Assessor	\$ 75,817,020
Legal Debt Limit Percentage	20%
<b>Legal Debt Limit</b>	<b><u><u>\$ 15,163,404</u></u></b>
Total Long-Term Borrowing	\$ 5,663,152
Less: Borrowing Not Subject to Full Faith and Credit	<u>\$ -</u>
Net Borrowing Applicable to Debt Limit	<u>\$ 5,663,152</u>
<b>Legal Debt Margin</b>	<b><u><u>\$ 9,500,252</u></u></b>





# Appendix

## ***Financial Policies***

*City Charter*

*Purchasing Policy*

*Fund Balance Policy*

*Basis of Budgeting and Accounting*

*Definition of a Balanced Budget*

*Investment Policy*

...

## ***Budget Process and Policies***

...

## ***Glossary of Budget Related Terms***

...

## ***Glossary of Common Acronyms***

...

## ***Budget Ordinances***



## City Charter

Article VII of the City of Gunnison Municipal Home Rule Charter contains the following policies related to City Finances:

**Section 7.1 Fiscal Year:** The fiscal year of the City of Gunnison, and all of its agencies, shall begin on the first day of January, and end on the thirty-first day of December of each year.

**Section 7.2 Annual Budget:** The City Manager shall present a proposed budget for the ensuing fiscal year to the Council, together with a budget message, on or before October fifteenth of each year.

**Section 7.3 Budget Hearings:** The Council shall hold a public hearing on the proposed budget on or before November fifteenth of each year. Notice of the time and place of such hearing shall be published at least once five days or more prior to such hearings, and a copy of the proposed budget shall be made available for inspection by the public, by depositing it in the office of the Director of Finance.

The Council may at any time before final adoption of the budget, increase, or decrease, add or strike out any item in it.

**Section 7.4 Scope of Annual Budget:** The budget adopted by the Council shall contain:

- A. An estimate of the anticipated revenue of the city other than the tax levy for the ensuing year;
- B. An estimate of the General Fund cash surplus at the end of the current fiscal year, or of the deficit to be made up by appropriation;
- C. The estimated expenditures necessary for the operation of the several departments, offices, and agencies of the City;
- D. Debt service requirements for the ensuing fiscal year;
- E. The amount to be set aside for the public improvements fund, together with a schedule showing all recommended public improvement expenditures during the ensuing five years.
- F. An estimate of the sum required to be raised by the tax levy for the ensuing fiscal year, and the rate of levy necessary to produce such sum based on the percentage of current levy collection experience during the three preceding fiscal years;
- G. A balance between the total estimated expenditures, including any deficit to be met, and monies set aside for public improvements and total anticipated revenue, plus any surplus. All estimates shall be in detail showing revenues by source, and detailed expenditures by organizational units, activities, character and object.

**Section 7.5 Adoption of Budget and Appropriations:** Not later than December fifteenth of each year, the Council shall adopt on final reading an ordinance for the budget and an



## Financial Policies

ordinance of the annual appropriations. When finally adopted, the budget shall become a public record and sufficient copies shall be deposited with the Director of Finance to insure adequate circulation.

**Section 7.6 Certification of Tax Levy:** Not later than December fifteenth of each year, or such other date required by law the Council shall fix the amount of tax levy which shall be assessed upon each dollar of assessed valuation of all taxable property within the corporate limits of the City of Gunnison, and shall cause the same to be certified to the Board of County Commissioners of the County of Gunnison as required by law. If the council should fail in any year to make such levy as above provided, the rate last fixed shall be the rate for the ensuing fiscal year, which rate shall be levied as by law provided.

**Section 7.7 General Fund:** There is hereby established a fund to be known as the General Fund. All revenues not specifically allocated to any other fund shall be placed in the General Fund. All general functions of the City shall be financed by expenditures from the General Fund. The General Fund may contain an item for contingencies. Except in those cases where there is no logical account to which an expenditure can be charged, expenditure shall not be charged directly to contingencies, but instead, the necessary part of the appropriation for contingencies shall be transferred to the logical account and the expenditure charged to such account. No such transfer shall be made without the express approval of the Council, and then only for expenditures which could not be readily foreseen at the time the budget was adopted.

**Section 7.8 Public Improvements Fund:** There is hereby established a fund to be known as the Public Improvements Fund for the purpose of paying the cost of capital improvements not specifically chargeable to other funds. The Council shall have the power to define the rules and regulations pertaining to such funds by ordinance, and shall have power to transfer from time to time monies from the General Fund to the Public Improvements Fund. Appropriations for construction or other permanent Improvements from the Public Improvements Fund shall not lapse until the purpose for which the appropriation was made shall have been accomplished or abandoned; unencumbered balances from projects accomplished or abandoned shall be deposited in any bond sinking fund wherein the faith and credit of the City was pledged, and the same used for payment of such outstanding bond indebtedness of the City, or if none, to any other fund. Any appropriated or unencumbered balance in the Public Improvements Fund may be transferred by the Council to any fund, or used to pay outstanding bonded indebtedness of the City.

**Section 7.9 Special Funds:** Additional funds which shall be known as special funds shall be created by ordinance to provide for monies to be held or used for special purposes such as: depreciation and obsolescence, debt service, equipment and building replacement, special services, local improvements, city-owned utilities, trust funds and endowments, and such other purposes as the Council may determine.

**Section 7.10 Transfer of Funds:** The City Manager may at any time transfer any unencumbered appropriation balance, or portion thereof, from one classification of expenditure to another within the same department, office, or agency. Report of any such transfer shall be made to the Council. The Council may, by resolution, transfer any unencumbered appropriation balance or portion thereof from one department, office, or agency to another. The Council may also by resolution, transfer any excess earnings of any City-owned utility to the General Fund of the City without establishing a liability for the same.



# Financial Policies

**Section 7.11 Additional Appropriations:** The Council may make additional appropriations by ordinance during the fiscal year for unanticipated expenditures required of the City, but such additional appropriations shall not exceed the amount by which actual and anticipated revenues of the year are exceeding the revenues as estimated in the budget, unless the appropriations are necessary to relieve an emergency endangering the public health, peace or safety.

**Section 7.12 Departmental Appropriations Revert:** Any annual departmental appropriation, or any portion thereof, remaining unexpended and unencumbered at the close of the fiscal year, shall revert to the respective fund.

**Section 7.13 Expenditures Forbidden:** No expenditures shall be made for any charitable or benevolent purposes to any person, corporation, or organization not under the control of the City, nor to any denominational or sectarian institution or association.

**Section 7.14 Audit of Accounts:** An independent audit shall be made annually of all financial affairs of the City, and more frequent audits may be made if deemed necessary by the Council. Such audits shall be made by certified public accountants, experienced in municipal accounting, selected by the Council.

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## **Purchasing Policy**

Chapter 2.2 of Title 2 of the City of Gunnison Code contains the following policies related to purchasing:

**2.20.010 Purpose.** The purpose of these policies and procedures is to provide for the fair and impartial treatment of all persons involved in public purchasing by the city of Gunnison. The intent is to maximize the purchasing value of public funds. It is also intended to encourage effective economic competition while providing safeguards for maintaining a purchasing system with quality and integrity. (Ord. 10-1999 § 1; Code 1997 § 2-2-1).

**2.20.020 Goals and objectives.** The following goals and objectives are intended to be minimum standards which shall apply to the city of Gunnison's purchase of goods and services:

- A. Comply with the State of Colorado Revised Statutes, as amended.
- B. Purchase for the city the best economic advantage, while maintaining the highest quality of services and goods necessary to accomplish the functions of municipal government.
- C. Provide a uniform procedure for the purchase of materials, equipment, and services.
- D. Consolidate purchases to achieve maximum economic benefits, wherever possible.
- E. Purchase goods and services from local vendors, using local preference as stated in GMC 2.20.170, when their goods and services are economically competitive and their quality is comparable to other goods and services.
- F. Require all vendors and other suppliers to fulfill all terms and conditions of contracts and purchase orders.



## Financial Policies

G. Secure all applicable federal and state tax exemptions appropriate to purchases or contracts for services.

H. Assure applicability to all city departments, including elected offices. (Ord. 8-2014; Ord. 10-1999 § 1; Code 1997 § 2-2-2).

**2.20.030 Responsibility.** The city manager shall be the purchasing agent for all departments, offices, and divisions of the city, as specified in the City of Gunnison Municipal Home Rule Charter. The city manager may recommend such further written procedures as are necessary to implement the policies stated herein.

Authority to Purchase. The following personnel will have the authority to purchase for the city of Gunnison:

A. The city manager, in cooperation with the director of finance, are hereby designated as the monitoring agents for the acquisition of goods and services, in accordance with the budget approved by the city council. The city manager may choose to further delegate purchasing authority.

B. City council, the city manager, designated department head or their designee must approve and sign the following types of contracts, regardless of the dollar amount:

1. Multi-year contracts of any nature;
2. Challenge grant and continuing challenge grant contracts;
3. Youth challenge grant contracts;
4. Contracts for service;
5. Real estate purchase contracts;
6. Contracts relating to the sale of bulk utilities, other than normal retail transactions;
7. Purchase of goods or services over \$50,000.

C. Notwithstanding the provisions of Section 7.10 of the City of Gunnison Municipal Home Rule Charter, the city manager shall consult with the city council before making a purchase that is beyond the scope and intent of the budget approved by the city council. (Ord. 8-2014; Ord. 7-2006 § 1; Ord. 10- 1999 § 1; Code 1997 § 2-2-3).

**2.20.040 Ethical relationships with vendors and suppliers.** All city personnel are obligated to establish and maintain ethical relationships with all vendors or suppliers of city goods and services. Acceptance or solicitation of entertainment, loans, gifts, or special consideration from vendors or suppliers for personal benefit by city personnel is prohibited. (See Section 8.12 of the city of Gunnison employee handbook.) The following are examples of unacceptable city employee relationships with vendors or suppliers. The list is not intended to be all-inclusive. City employees must also consider the appearance of fairness and propriety in their relationships with city vendors or suppliers.



## Financial Policies

A. Seeking or accepting directly from any persons, partnerships, corporations, or other business entities or representatives which are doing or seeking to do business with the city of Gunnison, services, cash or loans, vacations or pleasure trips, or any gifts exceeding the value of \$50.00.

B. Knowingly over- or underestimating the requirements of this policy and/or bids or failing to disclose the existing requirements in order to avoid doing business with a particular vendor or supplier.

C. Misrepresenting competitors' prices, quality, or services in order to obtain concessions from vendors or suppliers.

D. Having personal investments in any business entity which will create a substantial conflict between private interests and public duties when the city of Gunnison employee is involved in making a particular purchasing decision.

Inexpensive advertising items bearing the name of a vendor, such as pens, pencils, paper weights, cups, caps, candy, calendars, etc., are not considered articles of value or gifts in relation to this policy. (Ord. 8- 2014; Ord. 10-1999 § 1; Code 1997 § 2-2-4).

**2.20.050 Petty cash.** Shipping charges, postage fees, and laundry expenses for the animal shelter are regular allowable purchase reimbursements through petty cash. All other expenses must be reimbursed through the weekly accounts payable voucher system. Specific exceptions may be made with the approval of the finance director only.

The following accounts are provided in order to reduce the need for petty cash:

A. Courier Services.

1. Available to all city departments for air services including next-day and second-day air. Some preprinted forms are available in the City Hall mail room. Packages may be arranged for pickup or taken to a local drop. A current list of local drops is available in the finance department. Some additional charges may apply.
2. Ground service by some vendors must be paid through petty cash.

B. Food purchase charge accounts are available to all city departments at many food-vending businesses within the city limits. A list of businesses with charge accounts is available in the finance department. City employees should call ahead to businesses to verify charging approval. The accounts payable personnel can verify approval when requested. (Ord. 10-1999 § 1; Code 1997 § 2-2-5).

**2.20.060 Purchase orders.** A purchase order is a contract to purchase goods or services from a specific vendor, and should be treated as such. The city of Gunnison does not require a purchase order unless specifically requested by a vendor. Procedure:

A. A purchase order is initiated by a purchase requisition. All purchase requisitions must include the following:

1. Requisition date;



## Financial Policies

2. Item to be purchased (including item number, quantity, and description);
3. Account number to be charged;
4. Amount – projected cost of purchase;
5. Shipping costs; and
6. Authorized signature.

B. After the purchase requisition is completed, approved and signed by the department head or designee, a purchase order will be prepared by the purchasing agent or designee. The city manager and finance director, or their designees, will check the purchase order and attached purchase requisition for completeness and sign the purchase order. The purchase order copies are then distributed to the appropriate departments. One copy is kept in the purchase order file. It is the responsibility of the department to keep the original purchase order documentation and administer the purchase (mail hard copy to vendor, acknowledge receipt, accept invoice and process interim and final payments). (Ord. 10-1999 § 1; Code 1997 § 2-2-6).

**2.20.070 Cooperative purchasing.** This is the process of bidding like requirements with other governmental entities to purchase in quantities. This practice may sometimes be beneficial for all entities involved as it may result in lower per-unit costs, while still assuring bid requirements are met. When cooperative bidding is done, each entity shall supply its own requirements; however, one entity shall be chosen to administer the bid process. Bid awards are to be determined either on an individual basis or as a total, whichever is the most cost-effective to all bidders.

In accordance with Section 11.6 of the City of Gunnison Municipal Home Rule Charter, the council may, by resolution or by ordinance, enter into contracts or agreements with other governmental units or special districts for the use of buildings, equipment, or facilities, and for furnishing or receiving commodities or services. (Ord. 10-1999 § 1; Code 1997 § 2-2-7).

**2.20.080 State bid awards.** State bid awards made by the Purchasing Division of the state of Colorado are available for use by local government agencies to purchase goods and services at a reduced price due to quantity discounts. Using the state bid awards does not require the bidding process by individual entities. (Ord. 10-1999 § 1; Code 1997 § 2-2-8).

**2.20.090 Bulk purchasing.** Whenever feasible, purchasing shall be done in bulk in order to take full advantage of discounts. Departments shall be responsible for anticipating needs in a timely fashion in order to consolidate and expedite purchasing of the same type of supplies or contracts. (Ord. 10-1999 § 1; Code 1997 § 2-2-9).

**2.20.100 Emergency purchasing.** The city manager, or designee, subject to review by the city council, shall have the right to make emergency purchases in excess of the limits of this policy and without using the aforementioned procedures when there exists a threat to public health, welfare, or safety under emergency circumstances. The purchasing agent for the city should still secure, by informal bid procedure, at the "best value," any such materials, supplies, equipment or services. Such informal bid procedures shall, to the extent possible, consist of obtaining quotes either by telephone, in writing, or by electronic transmission from at least three suppliers of the product or service to be purchased. A written determination of



## Financial Policies

the basis for the emergency shall accompany the purchase order or voucher. (Ord. 10-1999 § 1; Code 1997 § 2-2-10).

**2.20.110 Formal purchase procedure.** The city manager, or designee, acting as the purchasing officer for the city of Gunnison, shall follow the procedures set forth in this section to call for competitive bids for all formal purchases of tangible goods, services and supplies for the city of Gunnison.

A. The city manager, or designee, shall require a request for bid be published at least one time in a newspaper of legal record in the city of Gunnison. The publication of the invitation to bid shall not be less than 10 days prior to the date set for the official bid opening. The invitation to bid shall contain the following information:

1. A description of the work to be performed or the product to be purchased;
2. The location where copies of plans, specifications, and other bid documents may be examined and/or obtained;
3. The time and place where bids will be received and opened;
4. A statement that the city reserves the right to reject any and all bids that are not in the best interest of the city of Gunnison.

B. Before submitting a bid, an applicant shall be responsible for the following:

1. A thorough examination of the bid documents and requirements;
2. An inspection of the project site in order to be familiar with the local conditions that may in any manner affect cost, progress, or performance of the work;
3. Familiarization with federal, state, and local laws, ordinances, rules and regulations that may in any manner affect cost, progress, or performance of the work.

C. The city reserves the right to reject any and all bids, and the right to disregard all nonconforming, nonresponsive or conditional bids. If conflicts arise between the provisions of the text and any table, illustration, graphic depiction, or number or calculation, the provisions of the text shall apply. In the event that all bids exceed the funds allocated in the city of Gunnison's budget, the city reserves the right to reduce the scope of work or reject all bids. The city may negotiate with the lowest responsible bidder to reduce the scope of work as required to conform to the funds available. Entering into negotiations does not guarantee the subsequent award of the bid.

D. The city shall conduct such investigations as deemed necessary to assist in the evaluation of any bid and to establish the responsibility, qualifications and financial ability of the bidders, proposed subcontractors and other persons and organizations to do the work in accordance with the contract documents to the city's satisfaction within the contract time. The city reserves the right to reject the bid of any bidder who does not pass any such evaluation to the city's satisfaction. If the contract is awarded, it will be awarded to the bidder who, by evaluation, the city determines will best meet the city's interest.





## Financial Policies

E. The city may consider the qualifications and experience of the subcontractors and other persons and organizations (including those who are to furnish the principal items of material or equipment) identified for any portion of the work. Operating costs, maintenance considerations, performance data and guarantees of time, materials and equipment may also be considered by the city. (Ord. 8-2014; Ord. 7-2006 §§ 2, 3; Ord. 10-1999 § 1; Code 1997 § 2-2-11).

**2.20.120 Disqualification of bids.** Failure to complete the bid form or to meet the requirements identified in the bid specifications shall constitute grounds for the rejection or disqualification of a bid. A bid will not be accepted from, nor shall a contract be awarded to, any person, firm, or corporation that is in arrears to the city of Gunnison upon debt or contract, or that is a defaulter on surety or otherwise upon any obligation to the city. Bidders may be required to submit satisfactory evidence that they have a practical knowledge of the project and that they have the necessary financial resources to complete the proposed work. (Ord. 10-1999 § 1; Code 1997 § 2-2-12).

**2.20.130 Bid openings.** Bids shall be opened in the presence of one or more witnesses and read aloud at the time and place stated in the invitation to bid. All bid openings shall be open to the public. Bidders, their representatives, and other interested parties are encouraged to attend the bid opening. Bids not submitted by the required deadline are ineligible for consideration and will not be opened. (Ord. 10-1999 § 1; Code 1997 § 2-2-13).

**2.20.140 Award of contract.** The city shall issue a notice of award (verbal or written) to the successful bidder within a reasonable time frame following the bid opening. Failure to enter into a contract with the city within a specified time frame shall be just cause for annulment of the award, and forfeiture of the bid guaranty (if applicable). The award of the contract may then be made to the next higher and qualified bidder in the same manner as previously prescribed. (Ord. 10-1999 § 1; Code 1997 § 2-2-14).

**2.20.150 Bids for construction contracts of \$50,000 and over.** The bid procedure for construction contracts equal to or greater than \$50,000 shall be the same as set forth for purchase of tangible goods, services, and supplies in this chapter except:

A. When contracting with a consulting or engineering firm for construction projects, said consulting or engineering firm shall be responsible for preparation of the invitation to bid and bid specifications and contracts.

B. All invitations to bid for construction contracts in any amount greater than \$100,000 shall include requirements for bid security. Bid security shall be a bond provided by a surety company authorized to do business in the state of Colorado. Bid security for construction contracts in any amount greater than \$100,000 but less than \$500,000 shall be in an amount that covers 5 percent (5%) of the estimated project cost. Bid security for construction contracts in any amount greater than \$500,000 shall be in an amount that covers 10 percent (10%) of the estimated project cost.

C. Following a sufficient period of time for review and inspection by city staff, all bids for a construction contract of \$50,000 and over shall be awarded by the city council at a regular meeting or at a special meeting called for such approval, authorizing the mayor, mayor pro tem, city manager or designated department head to sign said contract. (Ord. 8-2014; Ord. 7-2006 § 4; Ord. 10-1999 § 1; Code 1997 § 2-2-15).



## 2.20.160 Requirements for informal and formal bids per purchase.

Threshold	Bids/Proposal	Notice	Authorization
Up to \$2,000	Buyer's best judgement	None required	Department
\$2,001 - \$25,000	Informal Purchase. A minimum of three informal written bids conforming to bid specifications shall be solicited prior to the purchase of any goods or entering into a contract for services. An informal written bid shall be a firm written price or quote for specific goods or services, which is valid for no less than 30 days.	None required	Department
\$25,001 - \$50,000	Formal Purchase. Formal sealed bids shall be required.	Request for bids shall be advertised in a newspaper of legal record a minimum of 10 days prior to the date set forth for bid opening.	City Manager
\$50,001 and over	Formal Purchase. Formal sealed bids shall be required.	Request for bids shall be advertised in a newspaper of legal record a minimum of 10 days prior to the date set forth for bid opening.	City Council

**2.20.170 Local preference.** It is the intention of the city of Gunnison whenever possible to use, without significant additional cost to the taxpayers, local businesses for the purchase of goods and supplies and all general services. The city intends to give local businesses an advantage in the bidding process so that funds received from such contracts will be spent by the employees of local businesses in the local economy. For the purposes of this policy, a "local business" shall be defined as any business located or based in Gunnison County. If a purchase is equal to or less than \$250,000, a local business shall be awarded a contract if its bid is within 10 percent of the lowest responsible bidder who does not have the local business designation. If a purchase is more than \$250,000, a local business shall be awarded a contract if its bid is within three percent of the lowest responsible bidder who does not have the local business designation. In the event that the two lowest responsible bidders each have a local business designation, the lowest responsible bidder shall be awarded the contract. The provisions of the local preference shall be suspended if prohibited by an external source including, but not limited to grantors, creditors, contractual agreements, or force of law.

**2.20.180 Formal/informal bid exceptions.** The following shall be exempt from formal or informal bidding:

- A. Purchases from federal, state or other local government units;
- B. Purchases made through other governmental entities as may be authorized by ordinance or statute;
- C. Single vendor availability;
- D. Equipment repairs; and



## Financial Policies

E. Purchases where use of any other than specific vendors would result in incompatible component parts or would otherwise disrupt or impair services being provided. (Ord. 10-1999 § 1; Code 1997 § 2-2- 18).

**2.20.190 Authority to debar or suspend.** After reasonable notice to the person involved and reasonable opportunity for that person to be heard, the city manager or designee, after the approval of the city council, is authorized to debar a person for cause from consideration for award of contracts. The debarment shall be for a period of not more than three years. After the approval of the city council, the city manager is authorized to suspend a person from consideration for award of contracts if there is probable cause to believe that the person has engaged in any activity which might lead to debarment. The suspension shall be for a period not to exceed three months. The causes for disbarment include:

A. Conviction or commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract or in the performance of such contract or subcontract;

B. Conviction under state or federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property or any other offense indicating a lack of business integrity or business honesty which currently, seriously and directly affects responsibility as a city contractor;

C. Conviction under state or federal antitrust statutes arising out of the submission of bids or proposals;

D. Violation of contract provisions, as set forth below, of a character which is regarded by the city manager to be so serious as to justify debarment action:

1. Deliberate failure without good cause to perform in accordance with the specifications or within the time limit provided in the contract;
2. A recent record of failure to perform or of unsatisfactory performance in accordance with the terms of one or more contracts; provided, that failure to perform or unsatisfactory performance caused by acts beyond the control of the contractor shall not be considered to be a basis for debarment.

E. After approval of a debarment or suspension by the city council, the city manager shall issue a written order to debar or suspend, which order shall be immediately mailed, by first class mail, or personally delivered to the debarred or suspended person. The order shall state the reasons for the action taken. (Ord. 10-1999 § 1; Code 1997 § 2-2-19).

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### Fund Balance Policy

The following Fund Balance (Cash Reserve) Policy was adopted by City Council on January 12, 2016:

#### Purpose

It is essential that the City of Gunnison maintain adequate levels of fund balance to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures), meet emergency obligations, avoid interruptions in cash flow, generate interest income, and maintain a sound bond rating. Fund balance levels are an important consideration in long-



# Financial Policies

term financial planning and credit agencies carefully monitor levels of funds to evaluate a government's continued creditworthiness. This policy establishes appropriate levels of reserves, or Fund Balance, for each fund within the City's operations, recognizing the unique needs and differing situations for the various funds.

- Each fund should maintain a fund balance at a level that will provide for a positive cash balance throughout the fiscal year, which will reduce the likelihood of having to enter into short-term debt to pay for current operating expenditures.
- Adequate fund balances will be maintained so major unplanned occurrences will not jeopardize the financial position of the City.
- Fund balance may be used as appropriate (and approved by the City Council) under sound management practices when current revenues are not adequate to cover current expenditures.

## Fund Balance

For the purposes of this policy, Fund Balance is defined as accumulated revenues over expenditures that may be appropriated for use by City Council. More specifically, Fund Balance is associated with the current financial measurement focus as measured during budget development. Available resources (current assets minus current liabilities) will be used to calculate adherence to the below policy statement. Within the Fund Balance, specific reserves have been set aside as prescribed by this Reserve Policy. Excluding the TABOR or other reserves imposed by law or otherwise restricted due to contractual obligations, the reserves may be adjusted depending on current city financial conditions. It is the policy of the City Council to ensure the fiscal health of the community against unforeseen circumstances by maintaining reserves at sufficient levels for operations to continue.

## GOVERNMENTAL FUNDS

### General Fund

- Because of the City's dependence on sales tax revenue in a tourism-based economy, a cautious approach to managing fund balance reserves is warranted.
- **Unrestricted Fund Balance**  
Unrestricted fund balance comprises the committed, assigned, and unassigned fund balance categories. Within the unrestricted fund balance, the unassigned reserves should be a minimum of thirty-three percent (33%) of approved General Fund operating expenditures (excludes capital projects and transfers). Within the unrestricted fund balance, unassigned reserves should not exceed forty percent (40%) of approved General Fund operating expenditures. Council may authorize, through long-term financial planning and budget processes, the transfer of excess unassigned reserves to assigned or committed reserves for a designated future capital expense.
- **Exceptions**  
The City Council may exempt the following expenditures from the above and foregoing minimum and maximum thresholds for unassigned reserves:
  - *Pass-through Expenditures to Another Entity* – Pass-through expenditures for another entity wherein such expenditures are automatically adjusted depending on fluctuations in a specific revenue stream due to legislation or contract terms.
  - *Transfers to Other Funds* – One-time, non-operational transfers to other budgetary funds within the City of Gunnison.
  - *One-Time Expenditures* – Capital expenditures or specific one-time expenditures as identified by the City Council.



# Financial Policies

- **Restricted Fund Balance - TABOR Reserve**

Article X, Section 20 of the Colorado Constitution requires a three percent (3%) reserve for emergencies. The use of this reserve is restricted to the purpose for which it was established and can be used solely for declared emergencies, which excludes financial emergencies.

## Special Revenue Funds (Conservation Trust and Ditches)

- In general, no minimum reserve is required.
- The desired minimum reserve should be the subsequent year's annual operating expenditures (unassigned reserves should exceed one-hundred (100%) of approved operating expenditures). This would allow for one budget cycle to determine funding of expenditures if the single revenue source were discontinued.

## PROPRIETARY FUNDS

### Enterprise Fund

- **Electric Division**

The minimum available resources, net of customer deposits and inventory, shall consist of the following by the end of year 2021:

- i. For operational cash flow during periods of peak demand, 25% of operational expenditures,
- ii. For storm contingency and response to emergencies, 1% of gross utility plant in service (G-UPIS), and
- iii. For capital replacement reserve, 10% of five-year capital improvements less borrowing.

- **Water Division**

The minimum available resources, net of customer deposits and inventory, shall consist of the following by the end of year 2021:

- i. For operational cash flow, 25% of operational expenditures,
- ii. For response to emergencies, 1% of gross utility plant in service (G-UPIS), and
- iii. For capital replacement reserve, 10% of five-year capital improvements less borrowing.

- **Wastewater Division** The minimum available resources, net of customer deposits and inventory, shall consist of the following by the end of year 2021:

- i. For operational cash flow, 25% of operational expenditures,
- ii. For response to emergencies, 1% of gross utility plant in service (G-UPIS), and
- iii. For capital replacement reserve, 15% of five-year capital improvements less borrowing.

- **Refuse Division** – due to the critical operations of collecting trash, the desired reserve level is \$300,000.

- **Communications Division** – due to the critical operations of emergency dispatching, the reserve level is 15% of total expenditures. The desired reserve level is 25% of total expenditures.

- **Recreation Division**

- **Pool**

- i. The minimum reserve is the amount required by bond covenants.
- ii. In addition, it is recommended that \$250,000 also be reserved for equipment replacement and building expansion.

- **Rink**



# Financial Policies

- i. The minimum reserve is the amount required by bond covenants.
  - ii. In addition, it is recommended that \$100,000 also be reserved for equipment replacement.
- **Trails**
  - i. No minimum reserve is required.
  - ii. It is recommended that \$35,000 be reserved for equipment replacement.
- **Other Recreation Improvements**
  - i. No minimum reserve is required.

## **Internal Service Fund (Fleet)**

- In general, no minimum reserve is required.
- Due to potential fluctuations in operating costs for fuel and unexpected repairs, etc., the desired minimum reserve level should be eight percent (8%) of operating expenditures and the maximum should not exceed ten percent (10%).
- These limits should provide adequate funding for emergency replacement of equipment located within the fleet shop.

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## **Basis of Budgeting and Accounting**

The basis of accounting for governmental funds is modified accrual. The basis of budgeting for governmental funds is also modified accrual. The basis of accounting for proprietary funds is full accrual, and the basis of budgeting proprietary funds is full accrual. Revenues are recognized in the accounting period in which they become “available and measurable.”

The City budgets on a calendar year, January 1 – December 31 for all funds. Any increase to the adopted budget requires that a supplemental budget and appropriation be approved by second reading of an Ordinance, with prior published notice of the proposed change (C.R.S. 29-1-109). Expenditures must not exceed appropriations approved by the City Council (C.R.S. 29-1-110). The appropriations are established by classification and function.

According to Colorado State Statute (C.R.S. 30-25-202), moneys credited to Capital Funds shall not revert or be transferred to any other fund.

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## **Definition of a Balanced Budget**

The recommended budget presented annually to the City Council of the City of Gunnison shall be balanced by fund. According to C.R.S. 29-1-103 no budget adopted shall provide for expenditures in excess of available revenues and beginning fund balances.

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## **Investment Policy**

The following Investment Policy was adopted by City Council on January 23, 2014:

### **POLICY**



# Financial Policies

It is the policy of the City of Gunnison ("the City") to invest public funds in a manner that will provide preservation of capital, meet the daily liquidity needs of the City, diversify the City's investments, conform to all local and state statutes governing the investment of public funds, and generate market rates of return.

This Investment Policy addresses the methods, procedures and practices which must be exercised to ensure effective and judicious fiscal and investment management of the City's funds. It replaces any previous investment policy or investment procedures of the City.

This Investment Policy was adopted by the City Council of the City of Gunnison on January 28th, 2014.

## **SCOPE**

This Investment Policy shall apply to all funds accounted for in the City's Comprehensive Annual Financial Report.

The City consolidates cash balances from all funds to maximize investment earnings, except for the cash in restricted and special funds. Investment income is allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

## **INVESTMENT OBJECTIVES**

The City's principal investment objectives are:

- Preservation of capital and protection of investment principal.
- Maintenance of sufficient liquidity to meet anticipated cash flows.
- Attainment of a market rate of return.
- Diversification to avoid incurring unreasonable market risks.
- Conformance with all applicable City policies, State statutes and Federal regulations.

## **INVESTMENT ADVISORY BOARD**

An Investment Advisory Board shall be appointed by City Council and shall consist of the City Finance Director, the City Manager, a representative from the City Council and two representatives from the community. The community representatives must either live within the City limits or be primarily employed by a local business within the City limits. The community representatives shall be re-appointed every two years, at the first regular Council meeting in December of odd numbered years. The Investment Advisory Board shall meet semi-annually, during the second and fourth quarters of the year.

## **DELEGATION OF AUTHORITY**

The Finance Director, along with guidance from the Investment Advisory Board, is vested with responsibility for managing the City's investment program and for implementing this Investment Policy. The Finance Director may delegate the authority to conduct investment



## Financial Policies

transactions and to manage the operation of the investment portfolio to other specifically authorized staff members. No person may engage in an investment transaction except as expressly provided under the terms of this Investment Policy.

The Finance Director, along with the Investment Advisory Board, shall establish procedures and internal controls for the operation of the City's investment program, designed to prevent loss of public funds due to fraud, error, misrepresentation and imprudent actions.

The Finance Director, along with the Investment Advisory Board, may engage the support services of outside investment advisors with respect to its investment program, so long as it can be demonstrated that these services produce a net financial advantage or necessary financial protection of the City's financial resources.

### **PRUDENCE**

The standard of prudence to be used for managing the City's investment program is the "prudent investor" standard applicable to a fiduciary, which states that a prudent investor "shall exercise the judgment and care, under circumstances then prevailing, which men of prudence, discretion, and intelligence exercise in the management of the property of another, not in regard to speculation but in regard to the permanent disposition of funds, considering the probable income as well as the probable safety of capital." (Colorado Revised Statutes 15-1-304, Standard for Investments.)

The City's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The City recognizes that no investment is totally without risk and that its investment activities are a matter of public record. Accordingly, the City recognizes that occasional measured losses may occur in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security is in the best long-term interest of the City.

The Finance Director and other authorized persons acting in accordance with established procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided appropriate action is taken to control adverse developments and any deviations from expectations are reported to the City Council in the next quarterly financial report.

### **ETHICS AND CONFLICTS OF INTEREST**

City employees and Investment Advisory Board members involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the City's investment program or that could impair or create the appearance of an impairment of their ability to make impartial investment decisions. Employees and investment advisory board members shall disclose to the Finance Director any financial interest they have in financial institutions that conduct business with the City, and they shall subordinate their personal investment transactions to those of the City.

### **AUTHORIZED SECURITIES AND TRANSACTIONS**





## Financial Policies

All investments will be made in accordance with the Colorado Revised Statutes as follows: C.R.S. 11-10.5-101, et seq. Public Deposit Protection Act; C.R.S. 24-75-601, et. seq. Funds - Legal Investments; C.R.S. 24-75-603, Depositories; and C.R.S. 24-75-702, Local governments – authority to pool surplus funds. Any revisions or extensions of these sections of the statutes will be assumed to be part of this Investment Policy immediately upon being enacted.

This Investment Policy further restricts the investment of City funds to the following types of securities and transactions:

1. Direct obligations of the United States with a maximum maturity of five years from the settlement date, unless the governing body authorizes a longer maturity period.
2. Obligations of U.S. Government Agencies with a maximum maturity of five years from the settlement date, unless the governing body authorizes a longer maturity period. Specifically mentioned in the law are securities issued by FNMA (federal national mortgage association) "Fannie Mae"; by GNMA (government national mortgage association) "Ginnie Mae"; by FHLMC (federal home loan mortgage corporation) "Freddie Mac"; by the federal farm credit bank; by the federal land bank; by the export-import bank; by the Tennessee valley authority; and by the world bank.
3. Securities of entities or organizations not listed above, but created by, or authorized to be created by legislation of, the U.S. congress where the issuing agency is subject to control by the federal government at least as extensive as that which governs the agencies listed above. The period from the settlement date to its maturity shall be no longer than five years, unless the governing body authorizes a longer maturity period.
4. General obligations of any state of the United States, the District of Columbia, the territorial possessions of the U.S., or political subdivision, institution, department, agency, instrumentality, or authority of any of such governmental entities. These securities must be rated in the highest two rating categories by two or more nationally recognized rating agencies. The period from the settlement date to its maturity shall be no longer than three years, unless the governing body authorizes a longer maturity period.
5. Revenue obligations of any state of the United States, the District of Columbia, the territorial possessions of the U.S., or political subdivision, institution, department, agency, instrumentality, or authority of any of such governmental agencies. These securities must be rated in the highest rating category by two or more nationally recognized rating agencies. The period from the settlement date to its maturity shall be no longer than three years.
6. The investing local government's own securities including certificates of participation and lease obligations.
7. Any interest in a local government investment pool pursuant to CRS § 24-75-701, et seq.
8. Repurchase agreements for any of the U.S. Government and agency securities listed in paragraphs one and two above, under certain conditions, including that the securities must be marketable; that the market value of such securities at all times must be at least equal to the funds invested by the investing public entity; and that the title must be transferred



## Financial Policies

and the securities must actually be delivered versus payment. The securities subject to repurchase agreement may have a maturity in excess of five years, however the period from the settlement date of the repurchase agreement to its maturity shall be no longer than five years unless the governing body authorizes a longer maturity period.

9. Reverse repurchase agreements for any of the U.S. Government and agency securities listed in paragraphs one and two above, subject to several conditions, including that necessary transfer documents must be transferred to the investing public entity; cash must be received by the investing public entity in a delivery versus payment settlement; that the market value of such cash received from such reverse repurchase agreement at all times must be at least equal to the funds invested by the investing public entity; that the repurchase agreement is not greater than ninety days in maturity from the date of settlement unless the governing body authorizes a longer maturity period; that the counter-party meets the credit conditions of an issuer that would qualify under paragraph thirteen below; that the value of all securities does not exceed eighty percent of the total deposits and investments of the investing public entity; and that no securities are purchased with the proceeds of the reverse repurchase agreement that are greater in maturity than the term of the reverse repurchase agreement.

10. Securities lending agreement, subject to certain conditions, including that necessary transfer documents must be transferred to the investing public entity; securities must be received by the investing public entity in a simultaneous settlement; that the market value of such securities at all times must be at least equal to the securities lent by the investing public entity; that the counter-party meets the credit conditions of an issuer that would qualify under paragraph thirteen below; and that in the case of a local government, the securities lending agreement shall be approved and designated by written resolution adopted by a majority vote of the governing body and recorded in its minutes.

11. Certain money market funds. Statutes impose several conditions including: registration of the fund under the federal "Investment Company Act of 1940"; that the fund seeks to maintain a constant share price; the fund charges no sale or load fees unless the governing body of the public entity authorizes such a fee at the time of purchase; the securities have maximum maturity as specified in rule 2a-7 of the federal "Investment Company Act of 1940"; the fund has assets of a certain amount; or has the highest current rating from at least one nationally recognized rating agency; and the dollar-weighted average portfolio maturity meets requirements of rule 2a-7 with additional limitations.

12. Certain guaranteed investment contracts rated in one of the two highest rating categories by two or more nationally recognized securities ratings agencies that regularly issue such ratings; with a maturity not greater than three years; contracts with a maturity of greater than three years shall only be purchased with debt, certificates of participation, or lease-purchase agreement proceeds, but no refunding proceeds.

13. U.S. dollar denominated corporate or bank security, issued by a corporation or bank organized and operating within the United States; the debt matures within three years; at the time of purchase the debt must carry at least two ratings from any nationally recognized statistical ratings organizations. If the security is a money market instrument such as commercial paper or bankers' acceptance, then it must not be rated below "A1, P1, or F1"; any other type of security must not be rated below "AA- or AA3" by either of the two ratings used to fulfill the two rating requirements. The book value of the local government's investment in this type of debt shall at no time exceed 50% of the



# Financial Policies

government's investment portfolio, or five percent of the book value if the debt is issued by a single corporation or bank unless the governing body authorizes a greater percent. No subordinated security may be purchased. No corporate or bank security that is not organized outside of the U.S. may be purchased unless the governing body authorizes such investment.

The foregoing list of authorized securities and transactions shall be strictly interpreted. Any deviation from this list must be pre-approved by the City Council.

The City may, from time to time, issue bonds, the proceeds of which must be invested to meet specific cash flow requirements. In such circumstances and notwithstanding the paragraph immediately above, the reinvestment of debt issuance or related reserve funds may, upon the advice of Bond Counsel or financial advisors, deviate from the provisions of this Investment Policy with the written approval of the Finance Director.

## **INVESTMENT DIVERSIFICATION**

The City shall diversify its investments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. Nevertheless, the asset allocation in the investment portfolio should be flexible depending upon the outlook for the economy, the securities markets and the City's anticipated cash flow needs.

## **INVESTMENT MATURITY AND LIQUIDITY**

The investment portfolio shall remain sufficiently liquid to meet all cash requirements that may be reasonably anticipated. To the extent possible, investments shall be matched with anticipated cash flows and known future liabilities. Investments shall be limited to maturities not exceeding five years from the date of trade settlement.

## **SELECTION OF BROKER/DEALERS**

The Finance Director shall maintain a list of broker/dealers approved for investment purposes, and it shall be the policy of the City to purchase securities only from those authorized firms.

To be eligible, a firm must meet at least one of the following criteria:

1. Be recognized as a Primary Dealer by the Federal Reserve Bank of New York or have a Primary Dealer within its holding company structure,
2. Report voluntarily to the Federal Reserve Bank of New York,
3. Qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (Uniform Net Capital Rule).

The Finance Director, along with the Investment Advisory Board, will select broker/dealers on the basis of their expertise in public cash management and their ability to provide service to the City's account. Each authorized broker/dealer shall be required to submit and annually update a City approved Broker/Dealer Information Request form that includes the firm's most recent financial statements.



## Financial Policies

The City may purchase commercial paper from direct issuers even though they are not on the approved broker/dealer list as long as they meet the criteria outlined in item 5 of the Authorized Securities and Transactions section of this Investment Policy.

### **COMPETITIVE TRANSACTIONS**

All investment transactions shall be conducted competitively with authorized broker/dealers. At least three broker/dealers shall be contacted for each transaction and their bid or offering prices shall be recorded. If the City is offered a security for which there is no other readily available competitive offering, quotations for comparable or alternative securities will be documented.

### **SAFEKEEPING AND CUSTODY**

The Finance Director, along with the Investment Advisory Board, shall approve one or more banks to provide safekeeping and custodial services for the City. A City approved safekeeping agreement shall be executed with each custodian bank. Each financial institution that holds City securities in safekeeping is known as a "custodian" bank. The City's safekeeping banks shall qualify as eligible public depositories as defined in C.R.S. 11-10.5-103.

The purchase and sale of securities and repurchase agreement transactions shall be settled on a delivery versus payment basis. Ownership of all securities shall be perfected in the name of the City. Sufficient evidence to title shall be consistent with modern investment, banking and commercial practices.

All investment securities, except non-negotiable Certificates of Deposit, Local Government Investment Pools and Money Market Mutual Funds, purchased by the City will be delivered by either book entry or physical delivery and will be held in third-party safekeeping by the City approved custodian bank, its correspondent bank or the Depository Trust Company (DTC).

All Federal wireable book entry securities shall be evidenced by a safekeeping receipt or a customer confirmation issued to the City by the custodian bank stating that the securities are held in the Federal Reserve system in a Customer Account for the custodian bank which will name the City as "customer."

All Depository Trust Company (DTC) eligible securities shall be held in the custodian bank's DTC participant account and the custodian bank shall issue a safekeeping receipt evidencing that the securities are held for the City as "customer."

The City's custodian will be required to furnish the City a monthly report of safekeeping activity, including a list of month-end holdings.

### **PERFORMANCE BENCHMARKS**

The investment portfolio shall be designed to attain a market rate of return throughout budgetary and economic cycles, taking into account prevailing market conditions, risk constraints for eligible securities, and cash flow requirements. The performance of the investment portfolio shall be compared to the average yield on the U.S. Treasury security that



## Financial Policies

most closely corresponds to the investment portfolio's weighted average effective maturity. When comparing the performance of the investment portfolio, all fees involved with managing it shall be included in the computation of its rate of return net of fees.

### **REPORTING**

The Finance Director will submit a quarterly report to the City Council and the Investment Advisory Board, listing the investments held by the City, book and market values of the investments and performance results. The report shall include a summary of investment earnings during the period.

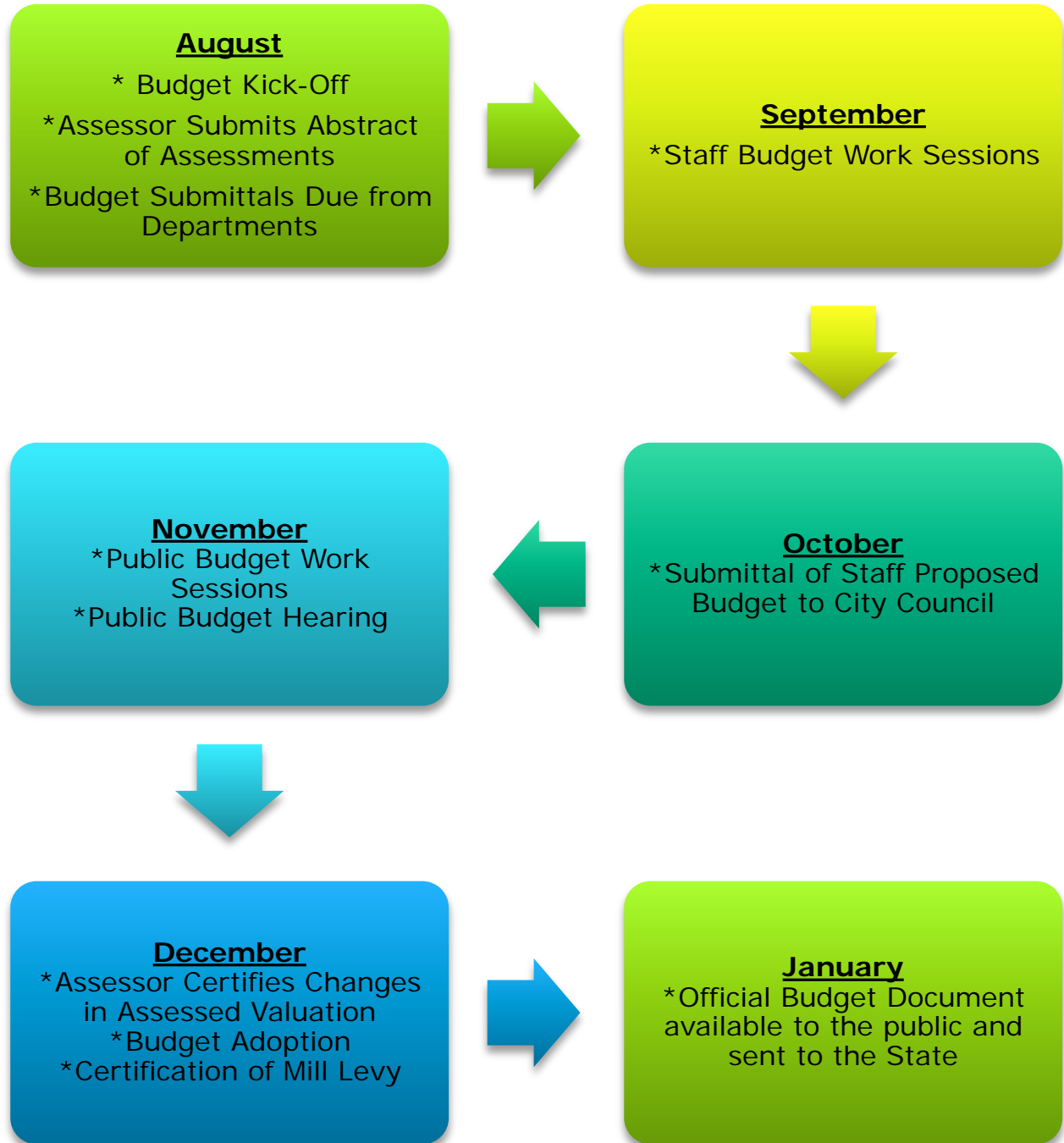
### **POLICY REVISIONS**

This Investment Policy shall be reviewed annually by the Finance Director and the Investment Advisory Board and may be amended by the City Council as conditions warrant.



# Budget Process and Policies

## Budget Process/Citizen Input





# Budget Process and Policies

JANUARY							FEBRUARY							MARCH													
S	M	T	W	TH	F	S	S	M	T	W	TH	F	S	S	M	T	W	TH	F	S							
1	2	3	4	5	6	7				1	2	3	4				1	2	3	4							
8	9	10	11	12	13	14	5	6	7	8	9	10	11	5	6	7	8	9	10	11							
15	16	17	18	19	20	21	12	13	14	15	16	17	18	12	13	14	15	16	17	18							
22	23	24	25	26	27	28	19	20	21	22	23	24	25	19	20	21	22	23	24	25							
29	30	31					26	27	28					26	27	28	29	30	31								
31 Budget due to State of CO																											
APRIL							MAY							JUNE													
S	M	T	W	TH	F	S	S	M	T	W	TH	F	S	S	M	T	W	TH	F	S							
						1		1	2	3	4	5	6					1	2	3							
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10							
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17							
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24							
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30								
30							9 Council election 23 Council reorganization mtg							6 CIP Request Forms Out 13 Strategic plan update 16 CIP Request Forms Due 27 CIP Draft Review													
25 Assess Strt Plan progress																											
JULY							AUGUST							SEPTEMBER													
S	M	T	W	TH	F	S	S	M	T	W	TH	F	S	S	M	T	W	TH	F	S							
						1			1	2	3	4	5						1	2							
2	3	4	5	6	7	8	6	7	8	9	10	11	12	3	4	5	6	7	8	9							
9	10	11	12	13	14	15	13	14	15	16	17	18	19	10	11	12	13	14	15	16							
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23	24	25	26	27	28	29	27	28	29	30	31			24	25	26	27	28	29	30							
30	31						8 Interfund Fees Developed (IT, fleet, Communications, etc) 15 Budget Kick-Off 25 Abstract of assessments due							4 Grant applications out 5 Budget Worksheets Due 13-15 Depts meet with City Mgr 19 Staff Meeting @ City Hall 26 Mgmt staff review draft budget													
18 CIP presentation 25 Wage Analysis to mgmt staff 27 City Fest																											
OCTOBER							NOVEMBER							DECEMBER													
S	M	T	W	TH	F	S	S	M	T	W	TH	F	S	S	M	T	W	TH	F	S							
1	2	3	4	5	6	7				1	2	3	4						1	2							
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2 No changes to SPB 5 SPB in Packets 10 SPB Presented to Council 17 Council/Staff Bdgt Meeting 24 Bdgt on Worksession Agenda							7 Bdgt on Worksession Agenda 14 Budget Public Hearing 28 1st Ordinance Reading							5 Bdgt on Worksession Agenda 12 2nd Ordinance Reading 13 Mill Levy Certified to County													
Finance Dept							Staff Budget Item							Council Regular Meeting							Council Worksession						



# Budget Process and Policies

## GREEN TEXT DENOTES CITIZEN INPUT OPPORTUNITIES

It is important to ensure that City Council is getting the public's perspective rather than only that of a small number of highly vocal special interest groups. To this end, the hosts an event called City Fest in July, wherein the City provides informative displays and gathers public input in exchange for a free lunch.

Each August, the City Manager and the Finance Department meet at the budget kick-off to discuss the budget process and key budget priorities. Budget Preparation Manuals are distributed to department directors for use in preparing their budget submittals.

Throughout August and September, the Finance Department conducts several workshops with departments to assist with calculating current year projections; setting user fees; allocating staff costs among departments; and generally completing the various required forms for the budget submittal.

On September 20, each department submits their budget along with any required special requests for staff, capital expenditures, and target enhancements and transfers.

In September, all departments meet with the City Manager and Finance staff to prepare and review the Staff Proposed Budget.

No later than October 15 of each year, the Staff Proposed Budget is presented to the City Council.

Upon receipt of the proposed budget, notice is published within ten days, containing:

1. The date and time of a public hearing at which the adoption of the proposed budget will be considered,
2. The location where the proposed budget may be inspected, and
3. A statement that any interested elector may file objections to the proposed budget at any time prior to the final adoption.

During October and November, the City Council meets to consider input from the public and revises the Staff Proposed Budget with changes they deem necessary. Numerous public work sessions are held to review various aspects of the proposed budget. A final Public Hearing for the budget is scheduled to consider citizen input.

No later than December 10 of each year, the Assessor certifies any changes in the assessed valuation to local jurisdictions and the Colorado Division of Property Taxation.

Final budget adoption is scheduled prior to or on December 15 of each year.

The Official City of Gunnison Budget Document is submitted to the State of Colorado Department of Local Affairs by January 31.





# Budget Process and Policies

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## **Budgetary Level of Control**

The level of budgetary control is at the fund level. No spending agency may expend, or contract to expend, any money in excess of the amount appropriated in the appropriation resolution.

Administratively, operating budgets are controlled at the department level with departments having the authority to transfer appropriations between line items in their department upon approval by the City Manager. Additional appropriations or transfers outside any department are approved by ordinance.

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## **Budget Amendments**

Throughout the year, the budget may be amended from time to time based on unforeseen circumstances. Any department may submit a request to amend their budget due to an increase/decrease in revenues (i.e., receipt of a new grant, change in State or Federal funding, etc.); a request for use of contingency funds; or the transfer of funds between departments. A department is required to submit a budget amendment request form which states why the revision is needed along with the appropriate revenue and/or expenditure account information.

These requests are then reviewed by the City Manager and the Finance Director and submitted for potential approval as a proposed amendment by the City Council.

Proposed Amendments that are approved are then forwarded to the City Council for formal adoption of an ordinance amending the City of Gunnison budget and amending the appropriation ordinance.



## Glossary of Budget-Related Terms

**Accounting Procedures** - All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

**Accrual Basis** - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Accrual Expenses** - Expenses incurred but not due until a later date.

**Allocate** - To divide a lump-sum appropriation into parts which are designated for expenditure by specific organizational units and/or for specific purposes, activities, or objects.

**Adopted Budget** - Required by Colorado Local Government Budget Law. The budget is an annual financial plan for City operations showing all expected revenues and expenditures to be in balance.

**Appropriation** - Legal authorization granted by the City Council to make expenditures as specified in the appropriating resolution.

**Assessed Valuation** - Total valuation established by the County Assessor on real and personal property within the City, which is used as a basis for levying taxes.

**Available Resources** – Current assets minus the current liabilities.

**Budget Document** - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

**Budget Preparation Manual** - The set of instructions and forms sent by the Finance Department to the departments/offices of the City for preparation of their budget requests.

**Budgetary Expenditures** - Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

**Capital Improvements** - Public facilities and infrastructure (buildings, bridges, roads) and major share equipment resources (computer systems, telephone systems).

**Capital Outlay** - Expenditures for equipment, vehicles, or machinery that results in the acquisition or addition to fixed assets.

**Charges for Services** - Charges to individuals or organizations for a broad array of services. Examples include user fees, reimbursement charges, and sales of documents.



## Glossary of Budget-Related Terms

**Chart of Accounts** - Numbering system used by Gunnison City to designate funds, organizations, revenue sources, and expense objects.

**Debt Service** - The annual payment of principal and interest on the City's indebtedness.

**Enterprise Fund** - A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges.

**Estimated Revenue** - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Council.

**Expenditure** - An actual payment made by City check, electronic payment or by inter-fund transfer.

**Fees** - Any charge levied by government associated with providing a service or imposing a fine or penalty. Major types of fees include user charges, building permits and vehicle registrations.

**Fiscal Policy** - The City Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides a consistent set of principles for planning and programming government budgets.

**Fiscal Year** - Twelve-month period to which the annual budget applies. The City of Gunnison's fiscal year is the same as the calendar year.

**Fringe Benefits** - City-funded benefits for employees including social security, retirement, group health, life, unemployment insurance and worker's compensation.

**F.T.E. (Full-time Equivalent)** - An employee position is converted to decimal equivalent value (equivalent of 2,080 hours or 52 forty-hour weeks).

**Fund** - Fiscal and accounting entity with self-balancing set of accounts which are segregated usually by financial resources or other special regulations, restrictions, or limitations.

**Fund Balance** - Difference between the assets and liabilities of a fund. Fund balance is terminology that is applicable to "fund level" reporting of individual governmental funds and is based on the modified accrual basis of accounting. It is used as a measure of the amount available to budget or spend in the future.

**GAAFR - (Governmental Accounting, Auditing, and Financial Reporting)** - The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

**GAAP - (Generally Accepted Accounting Principles)** - standards for financial accounting and reporting, which are different for government than for businesses.

**General Ledger** - Set of accounts, which contain information needed to reflect the financial position and the results of the operations of the City. The debit balances equal the credit balances.



## Glossary of Budget-Related Terms

**Grant** - A contribution by a government or other organization to support a particular function.

**Highway User Tax (HUTF)** - Revenue that is derived from the state gasoline tax, and restricted for Road and Bridge activities.

**Indirect Costs** - Costs associated with, but not directly attributable to, the providing of a product or service. These costs are usually incurred by other departments in the support of operating departments.

**Interfund Revenues** – Revenues derived mainly from charges to other City funds (as well as the occasional outside entity) by Internal Service Funds. Examples include computer service fees, repair and maintenance of vehicles, material sales, telephone fees, and equipment rental.

**Interfund Transfer** - Amounts transferred from one fund to another.

**Intergovernmental Agreement** - A concord between two or more governmental units to jointly identify, plan and/or implement a task for their mutual benefit.

**Intergovernmental Revenues** - Revenue from other governments, primarily Federal and State grants, but also other local governments.

**Internal Service Charges** - The charges to user departments for internal services provided by another City agency, such as data processing, or for vehicles and heavy equipment.

**Internal Service Fund** - Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

**Mandate** - Any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid.

**Mill** - The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

**Miscellaneous Expenses** – This category of expenditures includes classification by objects that don't readily fit into the other reported categories. Generally, these are expenditures that are specific to a particular organization unit that do not correspond to other organizational units within the City government.

**Modified Accrual Basis** - The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period". Expenditures are recognized when the related fund liability is incurred except for:

- (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used;
- (2) prepaid insurance and similar items which need not be reported;



## Glossary of Budget-Related Terms

- (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements;
- (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and
- (5) principal and interest on long-term debt which are generally recognized when due.

**Net Assets** - Net assets is defined as the difference between assets and liabilities of the governmental entity as an entire unit.

**Object** - As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies.

**Operating Budget** - The grouping of all objects for expenditures that are not personal services (wages and benefits).

**Operating Transfer** - Routine and/or recurring transfers of assets between funds.

**Personnel Costs** - This is a basic classification of expenditures by object for services rendered by officers and employees of the government unit, including related salaries, wages, benefits and employer's contributions.

**Proposed Budget** - Next year budgets that are prepared by each department and submitted to the Finance Department for analysis.

**Proprietary Fund** - A fund used to account for business-type activities in government. The activities are usually financed with user fees that are directly related to the services received. There are two types of proprietary funds - enterprise and internal service funds.

**Purchased Services** - This is a basic classification by object for services, other than personal services, which are required by the governmental unit in the administration of its assigned functions. Included are items such as insurance premiums, utilities, auditors, consultants, medical fees, contract labor and professional services.

**Recommended Budget** - After analysis and negotiation of proposed budgets with each department/office by the City Manager and the Finance Director, a balanced budget is submitted to the Council for their consideration.

**Reserve** - (1) An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure. (2) An account used to earmark a portion of fund equity as legally segregated for a specific future use.

**Revenue** - Income received by the City Government in support of the government's program of services to the community. It includes such items as property taxes, fees, user charges, grants and fines.

**Special Revenue Fund** - A fund used to account for revenues legally earmarked for a particular purpose.



## Glossary of Budget-Related Terms

**Supplemental Appropriation** - An act by the City Council to transfer budgeted and appropriated monies from one spending agency to another, whether the agencies are in the same or different funds. Also, if the City receives revenues that were not anticipated or assured at the time of budget adoption, those revenues can be used in the current fiscal year only after being approved for use via supplemental appropriation.

**Supplies** - This is a basic classification of expenditures by object for articles and commodities, which are purchased for consumption or resale and are materially altered when used. Examples include office and cleaning supplies, gas, oil, materials, tools and parts.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include user charges rendered only to those paying such charges as, for example, sewer service charges.

**User Charges** - The amount the government receives for the provision of services and commodities or the performance of specific services benefiting the person charged. Citizens only pay user charges when a specific service is received.



## Glossary of Common Acronyms

4WD	Four Wheel Drive
ADA	Americans With Disabilities Act Of 1990
ADAD	Alcohol and Drug Abuse Division
AICP	American Institute of Certified Planners
APA	American Planning Association
APPA	American Public Power Association
BMX	Bicycle Motocross
BOZA	Board of Zoning Adjustments & Appeals
CAHA	Colorado Amateur Hockey Association
CAMCA	Colorado Association for Municipal Court Administration
CAMU	Colorado Association of Municipal Utilities
CARA	Colorado Athletic Recreation Association
CASFM	Colorado Association of Stormwater and Floodplain Managers
CAST	Colorado Association of Ski Towns
CBD	Central Business District
CC	Community Center
CCCMA	Colorado City and County Management Association
CCICC	Colorado Chapter of the International Code Council
CCR	Consumer Confidence Reports
CD's	Computer Discs
CDA	Colorado Department of Agriculture
CDL	Commercial Driver's License
CDBG	Community Development Block Grant
CDOT	Colorado Department of Transportation
CDPHE	Colorado Department of Public Health and the Environment
CFA	Computerized Fleet Analysis (software program)
CFS	Cubic feet per second
CFTOA	Colorado Fire Training Officers Association
CGFOA	Colorado Government Finance Officers' Association
CGIA	Colorado Governmental Immunity Act
CIP	Capital Improvements Plan



## Glossary of Common Acronyms

CMCA	Colorado Municipal Clerk's Association
CML	Colorado Municipal League
CO	Certificate of Occupancy
CO	Colorado
COE	(Army) Corps of Engineers
COG	Council of Governments
CPO	Certified Pool and Spa Operator Certification
CPR	Cardiopulmonary Resuscitation
CRS	Colorado Revised Statutes
CTF	Conservation Trust Fund
CWA	Clean Water Act
CWCB	Colorado Water Conservation Board
DEF 457	Deferred 457 Retirement Plan
DOJ	Department of Justice
DOLA	Department of Local Affairs
DOR	Department of Revenue
DOT	Department of Transportation
DUI	Driving Under the Influence
E911	Emergency 911 Dispatching
EA	Environmental Assessment
EE's	Employees
EIAF	Energy Impact Assistance Funds
EIS	Environmental Impact Statement
EOC	Emergency Operations Center
EPA	US Environmental Protection Agency
ETSA	Emergency Telephone Service Authority
FASB	Financial Accounting Standards Board
FCC	Federal Communications Commission
FDIC	Fire Department Instructors' Conference
FEMA	Federal Emergency Management Agency
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board





## Glossary of Common Acronyms

GFOA	Government Finance Officers' Association
GIS	Geographic Information System
GOCO	Great Outdoors Colorado
GPCD	Gallons per capita per day
GPD	Gallons per day
GPM	Gallons per minute
GVAWL	Gunnison Valley Animal Welfare League
GVHA	Gunnison Valley Hockey Association
GVRHA	Gunnison Valley Regional Housing Authority
HHW	Household Hazardous Waste
HUTF	Highway Users' Tax Fund
HVAC	Heating, Ventilation, and Air Conditioning
ICC	International Code Council
ICMA	International City Manager's Association
IGA	Intergovernmental Agreement
IIMC	International Institute of Municipal Clerks
IOOF	International Order of Odd Fellows
IT	Information Technology Department
ITI	Police and Communications Software
LDC	Land Development Code
LE	Law Enforcement
LED	Light-Emitting Diode
LN	Line
MEAN	Municipal Energy Agency of Nebraska
MOA	Memorandum of Agreement
MOU	Memorandum Of Understanding
NARCE	North American Rink Conference Expo
NENA	National Emergency Number Association
NFPA	National Fire Protection Association
NMPP	Nebraska Municipal Power Pool
NPS	National Park Service
NRPA	National Recreation and Park Association
NSO	Neighborhood Services Office
OT	Overtime



## Glossary of Common Acronyms

OTA	Organized Team Activity
P&Z	Planning & Zoning Commission
PD	Police Department
POA	Property Owners Association
POST	Peace Officer Standards and Training
PR	Park and Recreation
PSA	Public Service Announcement
PUC	Public Utilities Commission
PUD	Planned Unit Development
PW	Public Works
RFP	Request For Proposal
ROW	Right of Way
RTA	Rural Transportation Authority
S&A	Street & Alley
SOT	Specific Ownership Tax
TABOR	Taxpayer Bill of Rights
TIF	Tax Increment Financing
UPCC	USA Pro Cycling Challenge
USGS	United States Geological Survey
UV	Ultra Violet
VCT	Vinyl Composition Tile
WAPA	Western Area Power Administration
WIFI	Wireless high speed Internet and network connections
WSCU	Western State Colorado University
WW	Wastewater
WWTP	Wastewater Treatment Plant
Y/E	Year End
ZAM	Zamboni (Ice Reconditioning Machine)

**ORDINANCE NO. 13  
SERIES 2017**

**AN ORDINANCE SETTING A TAX LEVY FOR THE  
CITY OF GUNNISON, COLORADO**

**WHEREAS**, Article VII, Section 7.6, of the City of Gunnison Municipal Home Rule Charter requires the City Council to fix the amount of the tax levy; and

**WHEREAS**, said Charter requires the City Council to cause the same to be certified to the Board of County Commissioners of Gunnison County, Colorado.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE  
CITY OF GUNNISON, COLORADO, THAT:**

Section 1: An Ad Valorem Tax shall be levied against all taxable property in the City of Gunnison, Colorado, for the 2017 tax year.

Section 2: The tax levy shall be 3.868 mills for the General Fund.

Section 3: The Director of Finance shall supply a copy of this ordinance to the Board of County Commissioners of Gunnison County, Colorado, as certification.

**INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED** this 28th day of November, 2017, on first reading, and introduced, read, passed and adopted on second and final reading this 12th day of December, 2017.



*Jim Gelwick*  
\_\_\_\_\_  
Mayor

ATTEST:

*Tara Kindall*  
\_\_\_\_\_  
Deputy City Clerk

Published by title only in the Gunnison Country Times on December 7, 2017.

**ORDINANCE NO. 14  
SERIES 2017**

**AN ORDINANCE ADOPTING AND APPROPRIATING AN ANNUAL BUDGET**

**WHEREAS**, Article VII, Section 7.5 of the City of Gunnison Municipal Home Rule Charter requires the City Council to adopt and appropriate an annual budget; and

**WHEREAS**, In accordance with Article VII, Section 7.2 of said Charter, the City Manager did present a proposed budget for the 2018 fiscal year on October 10, 2017; and

**WHEREAS**, In accordance with Article VII, Section 7.3 of said Charter, a Public Hearing on the proposed budget was held on November 14, 2017; and

**WHEREAS**, In accordance with Article VII, Section 7.6 of said Charter, the City Council has certified a mill levy to the County Board of Commissioners of Gunnison County, Colorado.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GUNNISON, COLORADO, THAT:**

Section 1: The proposed budget heretofore presented to the City Council after a Public Hearing with certain amendments is hereby adopted as the budget for the City of Gunnison, Colorado, for the fiscal year beginning January 1, 2018, and ending December 31, 2018.

Section 2: The following appropriations are made for the above fiscal year for the City of Gunnison:

General Fund	\$9,169,291
Conservation Trust Fund	55,397
Risk Management Fund	193,522
Marijuana Mitigation Fund	152,986
Ditch Fund	111,728
Recreation Fund	2,701,250
Firemen's Pension Fund	245,650
Electric Fund	6,587,076
Water Fund	900,854
Wastewater Fund	1,523,911
Refuse Fund	645,291
Communications Fund	901,651
Fleet Maintenance Fund	<u>1,362,960</u>
<b>TOTAL</b>	<b>\$24,551,567</b>

**INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED** this 28th day of November, 2017, on first reading, and introduced, read, passed, and adopted on second and final reading this 12th day of December, 2017.



*Jim Gehring*  
\_\_\_\_\_  
Mayor

ATTEST:

*Tara Kindall*  
\_\_\_\_\_  
City Clerk

Published by title only in the Gunnison Country Times on December 7, 2017.

