

City of Gunnison



2019 Budget



Cover Credit: Matt Burt



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City of Gunnison

LETTER OF BUDGET TRANSMITTAL

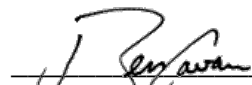
TO: Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203

Date: January 31, 2019

Attached is the 2019 budget for the City of Gunnison, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 11, 2018 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 \$292,539. 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*

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Acknowledgements

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

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Consolidated Budget Summary

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City Profile

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Financial Structure

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*Departmental Performance
Measures*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gunnison
Colorado**

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

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, 2018.

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 2019 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 |
| • Erica Boucher | City Clerk |
| • David Gardner | Public Works Director |
| • Mike Lee | IT Director |
| • Keith Robinson | Police Chief |
| • Andie Ruggera | Interim Community Development Director |
| • Finance Department | |
| • Ben Cowan | Finance Director |
| • Shannon Singer | Accountant |
| • Tammy Shelafo | Human Resource Generalist |
| • Dorene Elam | Accounting 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 11, 2018

Dear Council,

The 2019 City of Gunnison Staff Proposed Budget was presented to City Council on October 15, 2018. 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.

Strategic Priorities

The Strategic Plan, most recently updated January 22, 2019, 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 \$16,159,653 in appropriations, or 42% of the total budget, directly related to achievement of your strategic priorities:

• Infrastructure and Safety	\$14,347,155
• Community Engagement	\$45,052
• Livable and Affordable Housing	\$307,036
• Economic Prosperity	\$1,460,410

It should also be noted that the Departmental Performance Measures section of the Budget Document includes departmental strategic results that align with your Strategic Plan. 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.

Policy Issues

2018 included a few policy changes as listed below:

- 1) Personnel Policy Revisions
 - a) Worker's Compensation – this change was required to remain in compliance with Workers' Compensation regulations and clarifies that Workers'

- Compensation leave is paid in hourly increments and not just by entire shifts when work is missed due to a work-related injury
- b) Complaint Procedure for Retaliation – this change corrects a word that improperly directed an affected employee to the procedure to be followed in the event of retaliation for reporting a harassment incident or EEO policy violation.
 - c) Standby Compensation – This change memorializes the practice already in use to compensate refuse crew members that are on standby during special events or holidays.
 - d) Exempt Flex Scheduling – This new section memorializes the practice already in place for exempt employees utilizing exempt time. This has already been enforced using the exempt leave Requests Forms.
 - e) Out of State Travel Authorization – This change allows the City Manager to authorize out of state travel requests with subsequent approval by City Council. This will allow City personnel to take advantage of trainings and necessary travel regardless of the Council’s meeting schedule.
- 2) Financial Policies – In order to receive a new grant from the Federal Government a variety of policies used in practice were formalized in a Financial Policies document. These policy changes are reflected in the Financial Policies section of this document.
- 3) Purchasing Policy – The Purchasing Policy was updated to comply with a variety of State statutes and increase usability. These policy changes are reflected in the Financial Policies section of this document.

Economic Factors

The non-partisan Legislative Council and the Governor’s economists are predicting a small recession in the next one year to eighteen months, with stagnant economic growth until then. 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 yield curve has also flattened, which caused a great deal of concern. Based on sales tax returns through November 2018, we project a 3% sales tax revenue increase for 2018 and forecast revenues with a 3% increase for 2018. We expect, however, that 3% growth should be conservative given the City’s year-to-date growth for 2018 is at 9.8%.

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 2019 budget included:

- 1) Wayfair vs. South Dakota – During 2017, 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. The Supreme Court Decision in *South Dakota v. Wayfair* removed the former 1992 *Quill Corp. v. North Dakota* opinion that sales tax collection for remote sellers with a non-physical location was unconstitutional. However, the home-rule municipalities in Colorado are

still under a voluntary remittance status for these types of transactions until a simpler remittance system or flat rate is established to remove the complexity barriers for vendors.

- 2) Federal Grant Funding Complexity – the City has been the recipient of several smaller grants with pass-through funding from the Federal government including the Transportation Alternatives Program and Safe Routes to School. However, the City has discovered that grants less than \$1,000,000 carry so many additional regulatory requirements that add costs in terms of engineering and monitoring, that 80% funded grants are not financially beneficial over simply conducting the project absent the grant. The City will continue to advocate for removing the cost of government bureaucracy when appropriate to make better use of limited funds.

The City will continue to monitor environmental regulations related to the wastewater treatment facility, any potential for changes to the healthcare system, among any other changes.

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

The 2019 budget continues full implementation of the compensation plan for employees. Health insurance premiums will increase 7% in 2019 and the minimum wage increase, even for those employees at the top of their pay range, is proposed to be \$318 to accommodate the premium increase as it is important to preserve the employees' purchasing power. The minimum wage increase to \$13.34 also has made a significant impact on part-time wages, increasing budgeted costs by \$101,910. It was necessary to increase above legal minimum wage of \$11.10 to compete with local fast food chains and grocery stores.

Several full-time employees have been added to the 2019 budget. The Facilities Manager should help bring the City forward to a proactive approach toward maintenance of its various facilities. A new Police Officer, funded through Special Marijuana Sales Taxes, will help with enforcement of traffic related concerns to enhance safety on the state highways, and allow for better coverage to improve officer safety. A Receptionist in Public Works should help address public concerns about prompt service over the counter and via telephone. Finally, the City received a Federal Victims of Crime Act Grant, which allows the Victim Advocate to increase from half-time to full-time. This should be a tremendous increase in services for victims across the region.

There are also several additions to part-time employee hours. Most notably, the Senior Coordinator's hours have doubled bringing that employee's position to half-time.

The City's Sales Tax Compliance ordinance allocates 15.9% of General Fund Sales and Use Tax revenue to capital improvements (10% is required) equaling \$886,673. Details regarding these improvements can be found in the Capital Expenditures section of the budget document. Street Improvements utilize 34.8% of sales tax revenues (30% is required) which equates to \$1,942,918. Within this allocation there is \$1,588,900 for street improvement projects that will be determined prior to 2019 construction and include some pedestrian crossings at 11th Street and hopefully at Legion Park, dependent upon bids. The net of capital improvements and street improvements comply with the sales tax allocation set in 2009.


Wastewater rates will increase 17% effective January 1, 2019 to support the improvements required at the City's nearly 35-year-old Wastewater Treatment Plant. The project costs are estimated to reach \$13,143,890. Rate adjustments of 15% will likely be necessary for 2020 and 2021 to support planned debt service requirements. City staff will defend a \$1,000,000 grant proposal at the State in March to mitigate the heavy impacts the rate adjustments will have on our customers. Water rates are slated to increase by 7%. This will allow the City to replace meters that have reached their useful life, paint the water tanks to prevent corrosion, and install

a new well in the next several years in West Gunnison to provide proper fire flows. Electric rates were increased by 5% in 2015, 2016 and 2017 a further 7% rate adjustment was required in 2018. 2019 includes a 7% rate increase effective in April. These adjustments have been necessary to support the planned replacement of a major transformer and address some capacity issues. The franchise fee remains at five percent in the Electric, Water, and Sewer Departments for 2019. Capital replacement plans have been created for all our utilities 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,



Russell W. Forrest
City Manager



Budget Overview

The City of Gunnison Finance Department is pleased to present the 2019 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 October 23, 2018 at 5:30 pm. 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?	12-24
What are the total expenses in the current budget?	30
Where are major revenue sources discussed?	25-29
What is the City's basis of budgeting?	246
Where is debt service/lease purchase information?	221-224
What capital projects are included in this budget?	207-219
Where is personnel and FTE information?	196-205
Where can I find a one-page summary of total budget appropriations?	37



Budget Overview

Section Guide

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 2016 actuals, 2017 actuals, 2018 budget and projections, and 2019 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

“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, and updated on January 22, 2019. The primary purpose of the 2017-2021 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 2019 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.** \$16,159,653 has been included in the 2019 budget that is directly related to the below strategic priorities.



Budget Overview

Infrastructure and Safety - \$14,347,155

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, 2020, 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 2019 budget includes:

- Facility improvements totaling \$12,471,390 as a result of the city-wide facility assessment reserve to address immediate needs related to operational and maintenance needs:



Budget Overview

- City Hall improvements, \$10,000 – Improvements need to be made to correct cooling issues in the Finance Department and heating issues in the City Council Chambers.
- Community Center, \$19,800 – The heating and ventilation system will be cleaned to provide a healthier environment. There are signs that black mold may be growing within the system and this will ensure the air quality is maintained at an acceptable level.
- Ice Rink, \$47,700 – Lighting in the lobby and locker room areas will enhance visibility and increase energy efficiency. Also, shade walls will be added to the outdoor rink to prevent sunlight from melting sections of the ice.
- Wastewater Treatment Plant, \$12,393,890 – In what will likely be one of the most significant projects in recent history, the Wastewater Treatment Plant will receive a variety of upgrades to meet the plant's current and future regulatory needs.
- Facilities Manager, \$106,716 – In 2017, the City of Gunnison commissioned a facilities assessment through a competitive Request for Proposals process and ultimately selected SGM. After a review of the City's large portfolio of buildings totaling over 200,000 square feet, SGM found that most buildings are suffering from deferred maintenance. While there were many recommendations in the report including specific lists of repair and replacements and budgetary estimates, one of the primary findings included the recommendation to hire a full-time facility manager. This manager should be specifically trained and experienced in facility management in municipal facilities, and also an additional 1.5 FTEs should be considered in the near future for building maintenance personnel. The 2019 budget includes the hire of a full-time Facilities Manager and anticipates the use of existing repair and maintenance funds to contract necessary assistance. The hope is that this new manager can evaluate the need for additional personnel and offset any future hires from cost savings with proactive repairs versus replacements and more efficient use of repair funds.
- Public Works Street and Sign Inventory System, \$34,820 - This system will allow the City to create a multi-year replacement plan for streets.
- City Shop Asphalt, \$329,600 - The current asphalt is at the end of useful life, in excess of 25 years old. It does not meet loading requirements of the heavy equipment that drive over the asphalt on a daily basis. Evidence of this is exhibited in the poor condition of the existing asphalt such as stress cracks, alligator cracking, and thinning of asphalt in high traffic areas. A savings of approx. \$62,000 may be incurred if we are able to combine this project in with a larger street improvement project and get a lesser price per ton asphalt cost.
- Street Improvements, \$485,000 - Pooling projects with Crested Butte, Mt. Crested Butte, Gunnison County, and the Crested Butte South Metro District will collectively leverage quantities in order to reduce costs for road projects. This will enable us to do more linear miles of road improvements at a lower cost. Specific road improvement projects proposed for 2019 include the Palisades neighborhood and potentially Virginia Avenue.



Budget Overview

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.

2.c) By October 1, 2018 the City will implement the 1st phase of complete Streets and by December 1, 2019 the City will implement the 2nd 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 2019 budget includes:

- \$396,805 to install pedestrian crossings on Tomichi Avenue at Jorgensen Park and at the 11th Street crossing. The projected amounts include this project that will be rolled forward as necessary in 2019.
- \$87,500 for matching funds for a Colorado Safe Routes to School Infrastructure Grant totaling \$437,500 for installation of sidewalks along Spruce and Arthur streets. The projected amounts include this project that will be rolled forward as necessary in 2019.
- \$11,000 for bicycle related safety signage. The signage pertinent for riding bikes and wheeled devices on sidewalks downtown is changing. Cost estimates to replace signs and posts is \$9,000. Additionally, Public Works and the Police Department have been working on bike lane stripping and signage, primarily at stop intersections. Cost estimate for signs is \$2,000.

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



Budget Overview

response plan in cooperation with regional partners and conducting annual training for personnel to effectively implement the plan.

The 2019 budget includes:

- Emergency Training – While not affecting the use of cash, City staff will begin training around the City's emergency plan and participate in trainings at the Emergency Operations Center. This is still a commitment of City resources in terms of reallocated productivity.

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 30th 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 or land use implications that need to be addressed and modified with our current policy.

The 2019 budget includes:

- Comprehensive Plan, \$200,000 - A Comprehensive Plan will be initiated in December of 2018 and be a significant project in 2019 that will touch all departments and facets of the community. This plan will also address Council's strategic result associated with creating an environmental policy and program.
- \$224,324 for prevention activities related to marijuana use:
 - \$70,000 to community non-profits that create positive protective factors.
 - \$35,093 to support 42% of the 15th police officer
 - \$82,739 to support 100% of the 16th police officer
 - \$26,270 for Parks and Recreation program scholarships, youth events and trips
 - \$10,222 for Police Department educational materials and prevention overtime



Result # 5: Comprehensive Plan & Environmental Sustainability

By October 1, 2019, create a specific multiyear budget plan for the use of the Recreation Fund to ensure adequate maintenance and quality of the City's recreational buildings, parks, and trails so that life cycle costs are minimized while providing our customers high quality recreational amenities and programs.

Strategies:

5.a) By June 1, 2019 complete the Recreation Center – Phase 1 scope of work to determine if there is need for new addition to the Recreation Center and also determine if there are existing unbudgeted capital maintenance and replacement needs for the existing Recreation Center.

5.b) By October 1, 2019 staff and the Parks Recreation Advisory Board will provide a multi-year proposed strategic budget to the City Council for their consideration that provides budgetary guidance on maintenance of existing facilities, proposed funding for new Recreation Center amenities, trail maintenance and development, and new outdoor recreational amenities.

Community Engagement - \$45,052

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.



Budget Overview

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 2019 budget includes:

- \$20,000 for a leadership training program including skills to communication promptly and effectively with the press.
- \$17,000 for a bi-annual citizen survey is included in the projected amount. Survey results will be used to inform future direction.
- \$2,000 for a State of the City report has been included in the City Clerk's budget.
- \$5,000 of advertising funds has been included in the City Clerk's budget to support a monthly article in the newspaper and boosting of social media postings.
- \$1,052 for Clerk Department cell phone plans to allow for extremely prompt citizen responses via social media after hours and during holidays.

Livable and Affordable Housing - \$307,036

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, 2019, 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 \$250,000 (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.



Budget Overview

Result #2: 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 and by March 1, 2019, complete the Code amendment process to implement improvements to the City's housing policy.

Strategies:

- 2.a) Budget for and retain an independent consultant to review zoning code and develop recommendations to achieve this result.
- 2.b) Develop a committee composed of builders and housing experts to work with staff and the consultant to recommend specific changes to the City Council.
- 3.c) Recommendations will be integrated into the Comprehensive Plan update as appropriate and forwarded to the Planning Commission and City Council for their consideration and approval.

Result # 3: 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:

- 3.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.
- 3.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 2019 budget includes:

- \$20,000 for support of an energy rebate program
- \$228,586 has been loaded as a Strategic Plan Implementation Reserve to support this initiative, among others.
- \$58,750 for support of the Gunnison Valley Regional Housing Authority for its work on maintaining and enhancing the stock of affordable and attainable housing.



Result #4: Create Housing Funding Source

By May 1, 2019 work with Housing Authority partners to develop a funding proposal to take to voters in November 2019 to support the above mentioned results.

Strategies:

4.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.

4.b) By June 30th, 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, elected officials, and senior staff. This would be a strategy respectfully recommended to the Housing Authority.

Economic Prosperity - \$1,460,410

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.

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



Budget Overview

tool for both generating funding and providing an organizational framework 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.

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



Budget Overview

By December 31, 2019, the City working with Western Colorado University will work collaboratively to implement our mutual strategic plans and to complete the City's Comprehensive Plan project.

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 Crested Butte Mountain Resort 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.

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 2019 budget includes:

- While not specifically budgeted, the financial plan includes grant match for the following projects. Grants are being sought to offset approximately 75% of the total project costs. Matching funds are anticipated to be appropriated from



Budget Overview

the Other Recreation Improvements Fund. The City's Financial Policies recommend loading projects supported by grant funds when the grants are awarded.

- Odd Fellows Park, \$226,950 - In May of 2017, the City of Gunnison was selected for assistance from Community Builders to create a strategy for improving the vitality and livability of their downtown. Creating a strategy for downtown Gunnison was a priority identified through the One Valley Prosperity Project (OVPP), the regional economic strategy completed in 2016. The Gunnison Vibrancy Initiative was a community-driven effort that worked to establish a vision, goals and strategies for the downtown, as well as to identify the tools, resources and leadership capacity needed for implementation. Odd Fellows Park is an important community space in the downtown. While the park is recognized as an important asset, many people do not believe it is reaching its full potential and would benefit from improvements. A number of concepts for improving Odd Fellows Park were discussed with the community. Phase 1 of the Odd Fellows Park enhancements emphasizes "quick wins," which are relatively inexpensive improvements that are simple to install and will begin to transform the park in the near-term.

These include:

- Ditch inspired water feature
 - Climbing boulder with rubberized fall surface
 - "Lilly pad" stone steppers
 - Flexible plaza space with patio tables
 - String festival lighting
 - Gas fire pit
 - Planting beds with raised seat walls
- Lazy K/West Gunnison Park, \$642,488 - The City has determined that there is a gap in the park network in the southwestern section of town. The city owns a parcel of land in this area, just east of the Gunnison River, which is an ideal site for the development of a new park. The site already has many park-like qualities such as mature groves of trees, pond-like water features, open meadows, and the Gunnison River. This request is for Phase I of the park, which includes over 2,000 feet of hard and soft trails, a restroom structure, playground features and miscellaneous landscaping.
 - Ohio Avenue Improvements, \$475,837 - The City has engaged an architectural firm to develop conceptual streetscape drawings of Ohio Street from Western's campus to Main Street. The intent of the project is to bridge the downtown businesses with Western by enhancing the corridor to a more user friendly and safer option for cyclist, pedestrians, and students to travel back and forth. Based on public input, conceptual drawings and costs estimates have been prepared by the consultants. This public input was provided via public hearing and design charrettes between the City, Western, business owners, students, adjacent land owners, and other vested stakeholders.



Budget Overview

- \$68,635 for support of the Visitor Center, operated by the Gunnison Country Chamber of Commerce.
- \$40,000 for support of the ICELab @ Western and partners on an Economic Development campaign for Gunnison Valley.
- \$6,500 for support of the economic indicators project through the One Valley Prosperity Project.



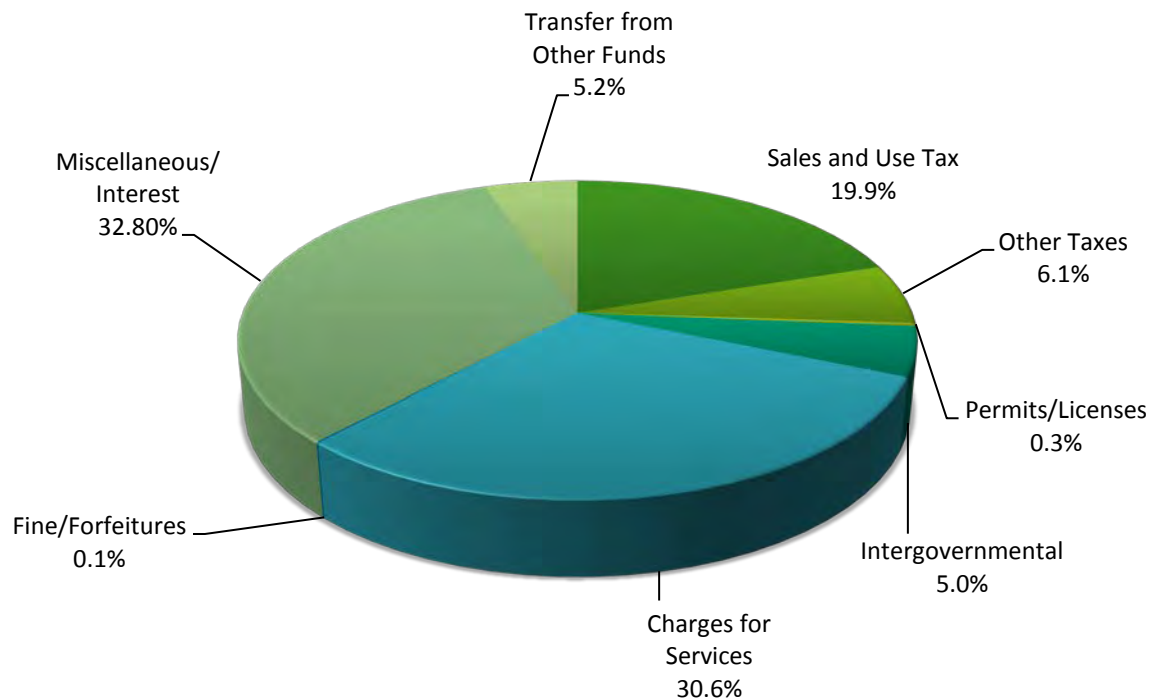
Budget Overview

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, exclusive of bond proceeds, continues to be charges for services. This area consists of electric, wastewater, water, refuse sales, etc. The 2019 budget has a total of \$11,428,720 from these charges. In 2018 that number was \$10,877,153.

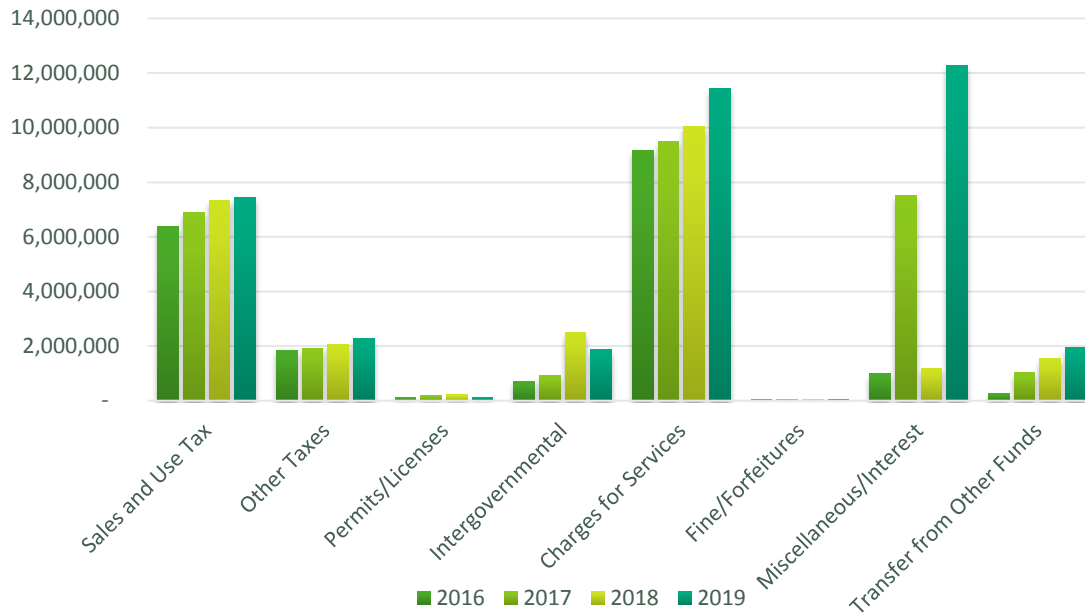
2019 will see a significant issuance of revenue bonds amounting to \$11,393,890 to support infrastructure upgrades at the Wastewater Treatment Plant.

Table II, Revenue Sources, details major revenue categories.



Table II

Revenue Sources



Sales Tax

The 2018 projection for City of Gunnison Sales Tax collections estimate that sales tax revenues will show growth at 3% over collections for the remainder of the year. Revenues through the October filing period were up 9.69%. The 2019 amount is budgeted with a 3% increase over the 2018 projection.

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

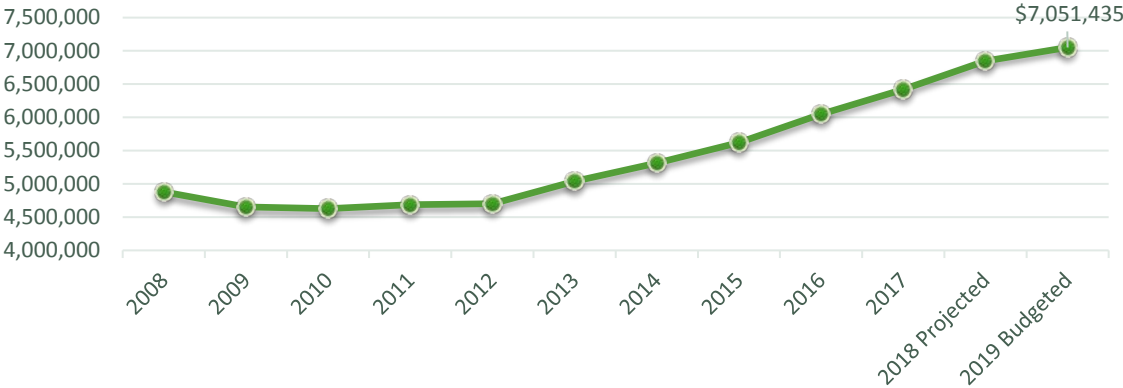
The 2019 budget expects City sales tax and use tax revenue to comprise 20% of total revenue, and 61% of General Fund specific revenues. Table III represents the change in this major revenue stream over the last twelve years.



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

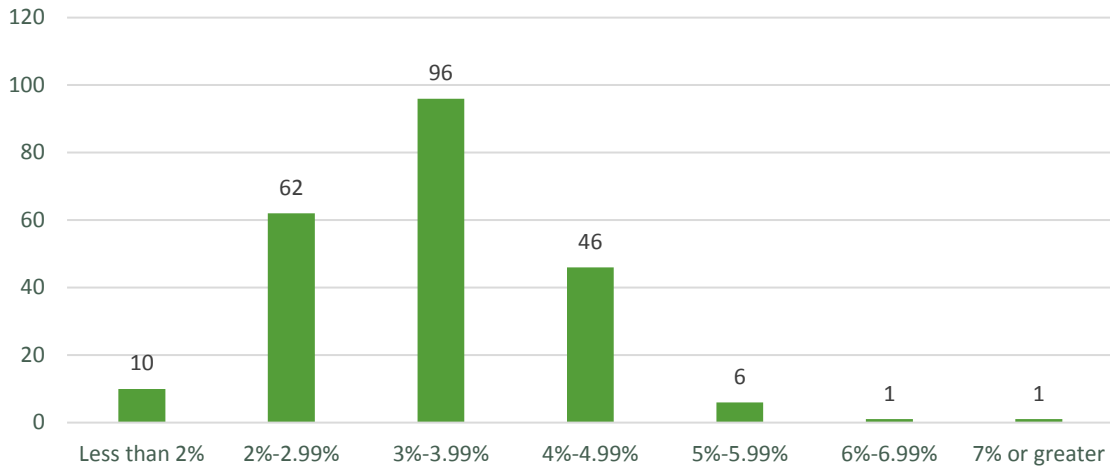


The histogram in Table V below depicts the frequency of occurrences of each sales tax rate across the 222 municipalities in the State of Colorado. 92% of Colorado municipalities levy a sales tax rate between 2% and 4%. 21% levy a sales tax rate between 4% and 4.99%.



Table V

Sales Tax Rate Histogram - Colorado Municipalities

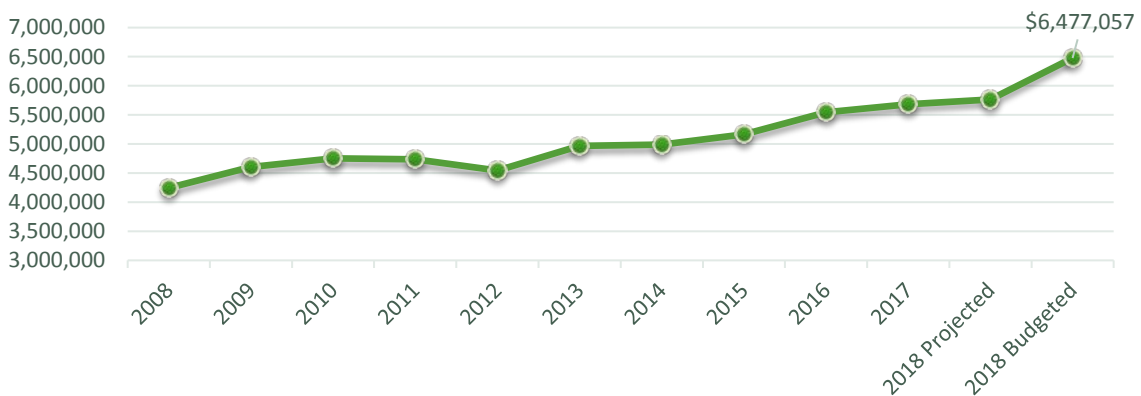


Electric User Fees

The second largest single revenue source for the City of Gunnison is electric user fees, which represents 17% of the City's overall revenue. The 2019 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 twelve years.

Table VI

Electric User Fee Revenue



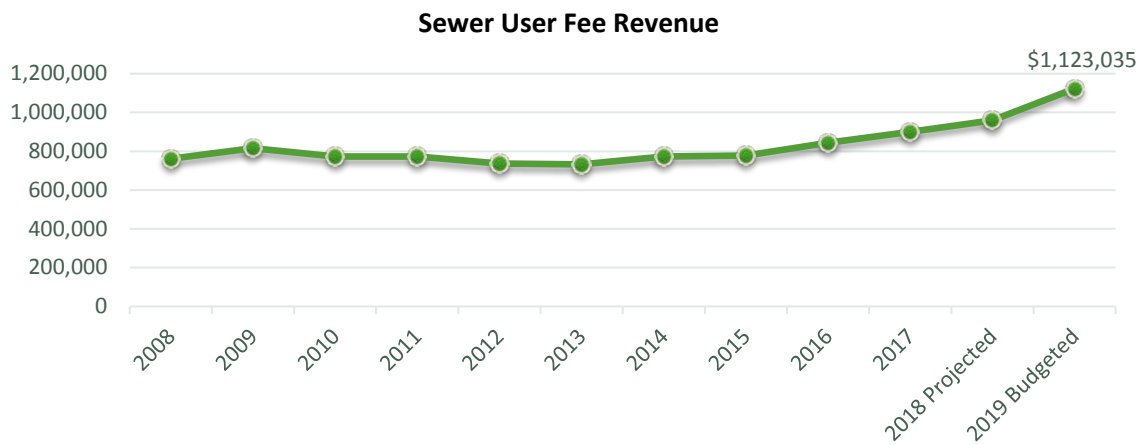


Budget Overview

Wastewater Collection/Treatment Fees

The 2019 Budget includes a 17% rate increase to work toward eventual support of repayment of revenue bonds. A recent facility study indicated 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 completed and 60% design will determine the most cost effective improvements. Table VII represents the change in this major revenue stream over the last twelve years, which encompasses 3% of the total 2019 budgeted revenues.

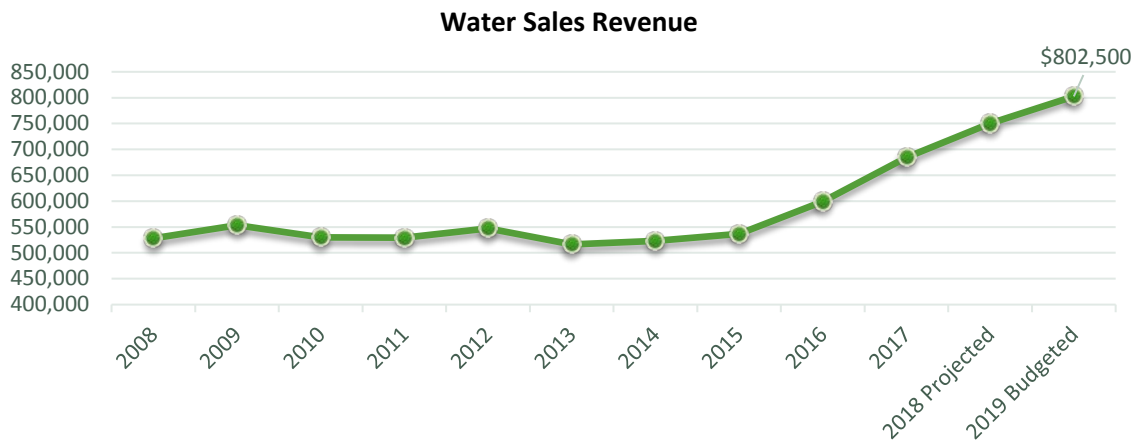
Table VII



Water Sales

The 2019 Budget includes a 7% rate increase to support the eventual construction of a new well in the western part of Gunnison to support required fire flows. All water users will be affected equally by this increase. Table VIII represents the change in this major revenue stream over the last twelve years.

Table VIII





Budget Overview

Expenditure Summary

The 2019 total appropriations are summarized below by functional category.

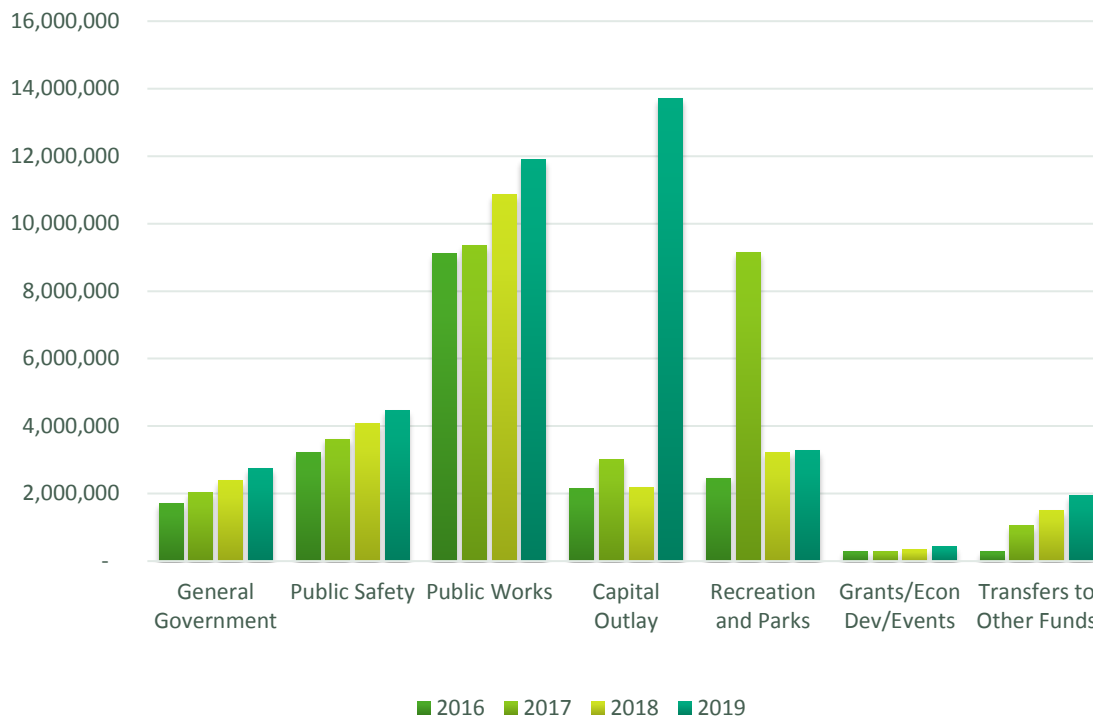
Table IX

Functional Category	2018	2019	% Change
General Government	2,385,577	2,747,453	15.17%
Public Safety	4,075,062	4,453,475	9.29%
Public Works	10,868,907	11,902,915	9.51%
Capital Outlay	2,166,949	13,715,548	532.94%
Recreation and Parks	3,211,831	3,273,233	1.91%
Grants/Econ Dev/Events	337,352	431,813	28.00%
Trans. to Other Funds	1,505,891	1,945,627	29.20%
Totals	24,551,569	38,470,064	56.69%

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)

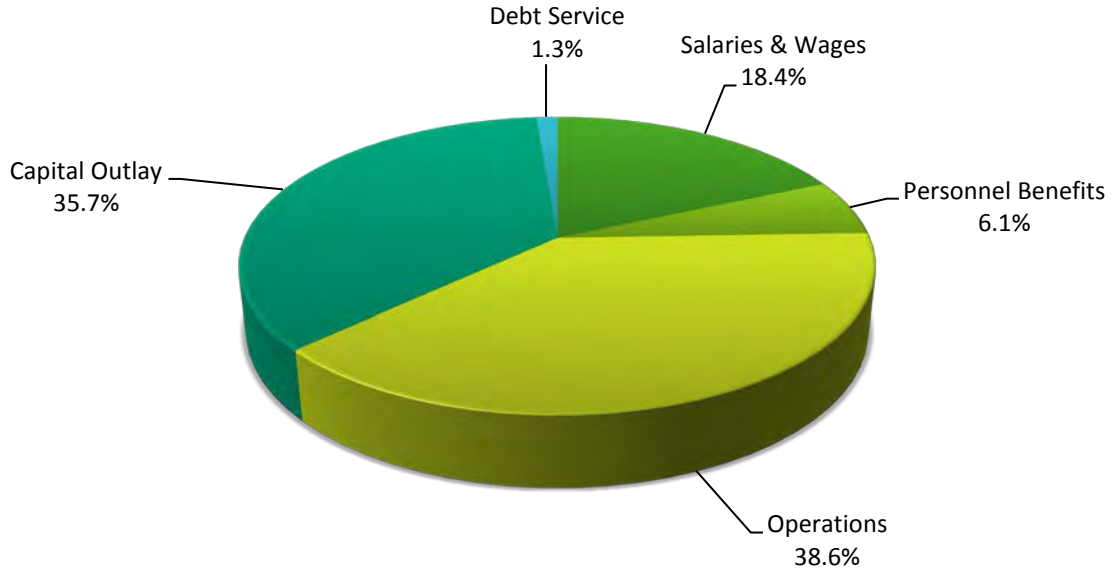
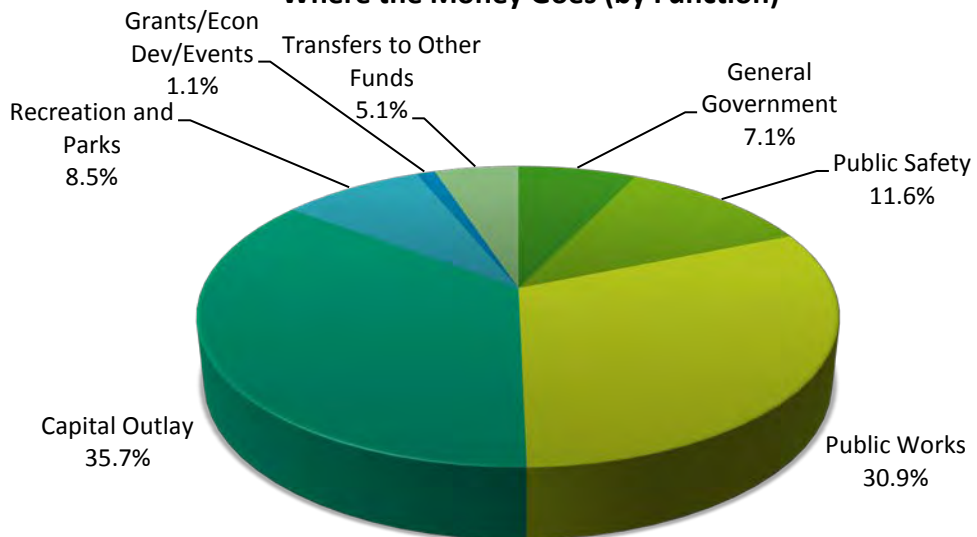


Table XII

Where the Money Goes (by Function)

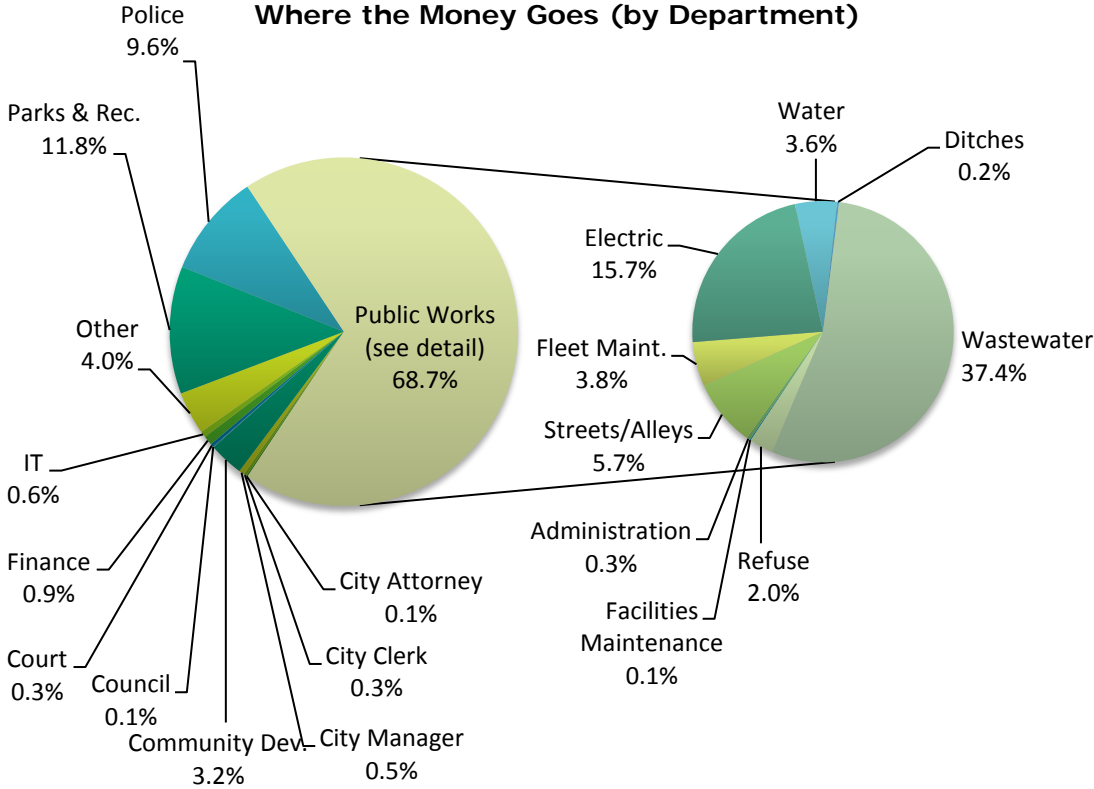




Budget Overview

Table XIII

Where the Money Goes (by Department)





Budget Overview

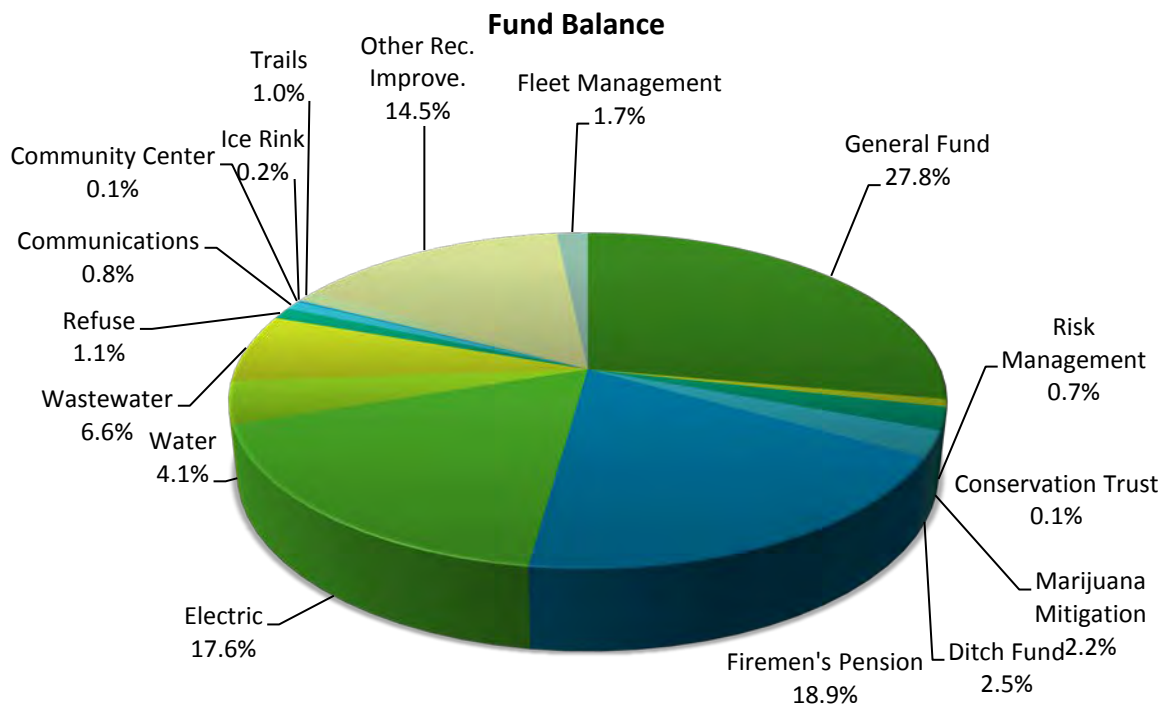
Fund Balances

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 31%. 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 \$12,048,966.

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.



Budget Overview

Table XV

Total Available Resources vs. Budget

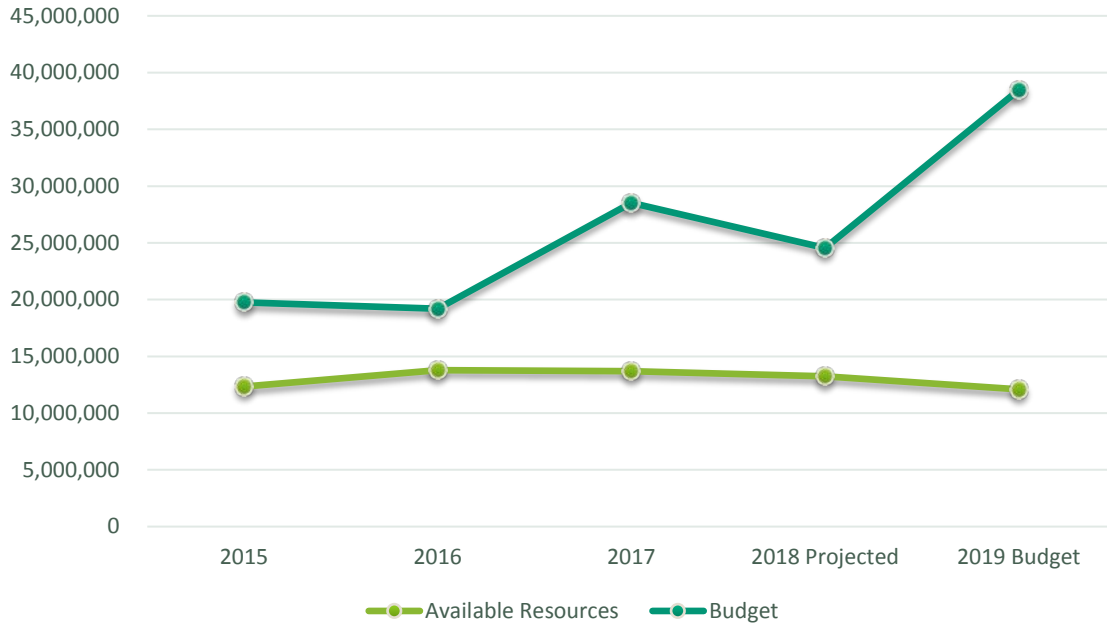
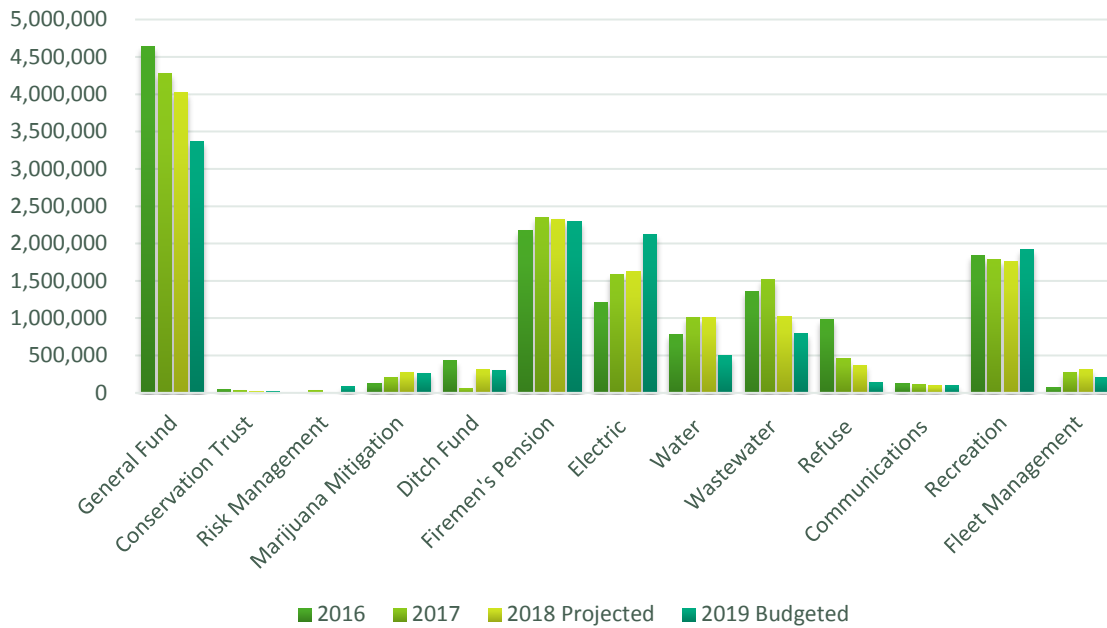


Table XVI

Available Resources by Fund





Budget Overview

Table XVII

Fund	2018 Projected	2019 Budgeted	% Change
General Fund	4,022,822	3,363,453	-16.39%
Conservation Trust	20,487	12,337	-39.78%
Risk Management	8,249	80,737	878.74%
Marijuana Mitigation	275,085	263,841	-4.09%
Ditch Fund	315,469	300,473	-4.75%
Firemen's Pension	2,326,739	2,291,165	-1.53%
Electric	1,628,132	2,125,874	30.57%
Water	1,004,920	494,293	-50.81%
Wastewater	1,018,924	798,138	-21.67%
Refuse	371,936	138,095	-62.87%
Communications	92,175	102,175	10.85%
Recreation	1,762,757	1,919,366	8.88%
Fleet Management	312,391	202,357	-35.22%
Totals	13,160,085	12,092,303	-8.11%

Some available resource balances have a 10% or more change from 2018 projections to the 2019 budget. Following is a list of those funds and a detail of the changes.

General Fund – decrease of 16.39%, (\$659,369)

The General Fund has decreased due to a modification of the fund balance policy four years ago. The estimated ending unreserved fund balance is expected to be 33%. The budgeted revenues will equal budgeted expenditures if there is 3% conservatism built into the budget.

Conservation Trust Fund – decrease of 29.43%, (\$8,150)

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

Risk Management Fund – increase of 878.74%, \$72,488

While the budget includes a significant increase by percentage, the actual dollars are not as significant. There are two large claims that should result in subrogation of \$50,000 for third party claims. 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.

Electric Fund – increase of 30.57%, \$497,742

An electric transformer replacement is scheduled in a few years. This significant project will cost approximately \$1,100,000 and the five-year capital improvement plan calls for pay-as-you-go financing. Fund balance is being built to pay for this and other projects.



Budget Overview

Water Fund – decrease of 50.81%, (\$510,627)

An adjustment to the fund balance policy based on assets in service, emergency reserves and 10% of upcoming capital projects proved that the former fund balance policy of maintaining \$1,000,000 was excessive. 2019 includes a variety of one time projects such as \$210,000 for water tank painting, retirement of the oldest water meters of \$175,000, SCADA upgrades for \$80,000, well rehabilitation for \$25,000 and a vehicle replacement for \$20,000.

Wastewater Fund – decrease of 21.67%, (\$220,786)

The 2018 projections include the use of fund balance for design work for the treatment plant upgrades. 2019 includes a variety of one-time projects (exclusive of the upgrades) totaling \$424,000.

Refuse Fund – decrease of 62.87%, (\$233,841)

The reallocation of the Street Supervisor to reflect supervision of the refuse crews has impacted this fund, along with the purchase of a new storage garage and a small loader to clear alleyways of snow for more efficient pickup of refuse. All assets associated with the refuse service has been recently upgraded and there are no plans for significant capital projects within the foreseeable future, with the exception of a small project in 2019 to enclose the north garage bay and add a heater. Rates will need to be adjusted accordingly in the near future to support a balanced budget.

Communication Fund – increase of 10.85%, \$10,000

Communications users agreed to pay back the fund balance for a project that occurred in 2018 to upgrade the radio systems.

Fleet Management Fund – decrease of 35.22%, (\$110,034)

The 2019 budget calls for use of fund balance as many vehicles and equipment are scheduled for replacement this year. This 5-year financial plan demonstrates the capital replacement reserve will not be depleted as a result of the planned purchases.



2019 Consolidated Budget Summary

Fund	2019 Beginning Balance	Estimated Revenues	Interfund Transfers	2019 Available Resources	Net Budgeted Expenditures	Interfund Transfers	2019 Total Appropriations	2019 Ending Balance	%
General Fund:	4,022,822	8,674,166	538,494	13,235,481	9,154,565	717,463	9,872,028	3,363,453	34%
Special Revenue Funds:									
Conservation Trust Fund	20,487	45,350	0	65,837	38,500	15,000	53,500	12,337	23%
Risk Management Fund	8,249	286,333	0	294,582	213,845	0	213,845	80,737	38%
Marijuana Mitigation Fund	275,085	221,680	0	496,765	70,000	162,924	232,924	263,841	113%
Ditch Fund	315,469	51,500	0	366,969	66,496	0	66,496	300,473	452%
Fiduciary Funds:									
Firemen's Pension Fund	2,326,739	218,926	0	2,545,665	254,500	0	254,500	2,291,165	900%
Enterprise Funds:									
Electric Fund	1,628,132	6,520,957	0	8,149,089	6,006,735	16,480	6,023,215	2,125,874	35%
Water Fund	1,004,920	859,500	0	1,864,420	1,288,257	81,870	1,370,127	494,293	36%
Wastewater Fund	1,018,924	14,148,191	0	15,167,115	14,287,107	81,870	14,368,977	798,138	6%
Refuse Fund	371,936	579,500	0	951,436	731,471	81,870	813,341	138,095	17%
Communications Fund	92,175	945,906	0	1,038,081	935,906	0	935,906	102,175	11%
Recreation									
Community Center	3,721	926,509	399,585	1,329,815	1,313,140	0	1,313,140	16,675	1%
Ice Rink	15,236	369,718	321,675	706,629	685,054	0	685,054	21,575	3%
Trails	126,415	33,290	9,800	169,505	47,535	0	47,535	121,970	257%
Other Recreation Improvements	1,617,386	913,431	0	2,530,817	0	771,670	771,670	1,759,147	228%
Internal Service Fund:									
Fleet Management	312,391	661,698	676,073	1,650,162	1,431,325	16,480	1,447,805	202,357	14%
Total City Budget	13,160,085	35,456,655	1,945,627	50,562,367	36,524,437	1,945,627	38,470,064	12,092,303	31%



Department/Fund Expenditure Relationship

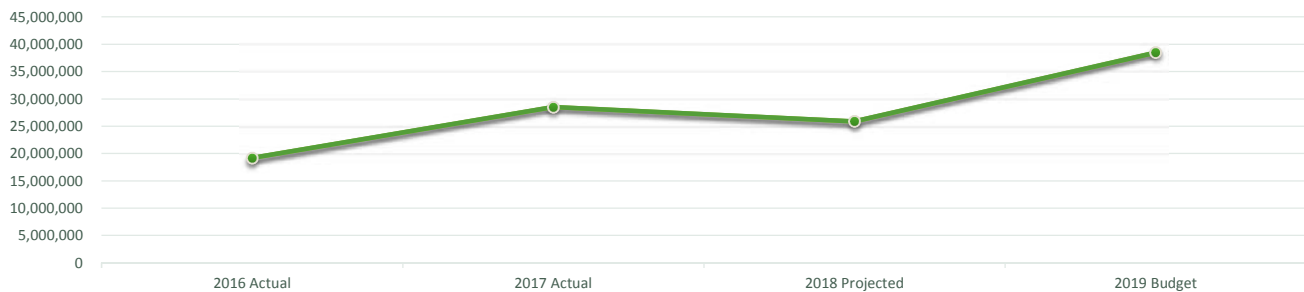
Fund	City Council	City Manager	City Attorney	Municipal Judge	City Clerk	Community Development	Finance	Information Technology	Parks and Recreation	Police	Public Works	Other	Total Fund Budget
General Fund:	26,649	190,429	53,270	116,600	99,406	996,659	331,632	213,205	1,674,931	2,750,634	2,332,126	1,086,486	9,872,028
Special Revenue Funds:													
Conservation Trust Fund	0	0	0	0	0	0	0	0	53,500	0	0	0	53,500
Risk Management Fund	0	0	0	0	0	0	0	0	0	0	0	213,845	213,845
Marijuana Mitigation Fund	0	0	0	0	0	0	0	0	0	0	0	232,924	232,924
Ditch Fund	0	0	0	0	0	0	0	0	0	0	66,496	0	66,496
Fiduciary Funds:													
Firemen's Pension Fund	0	0	0	0	0	254,500	0	0	0	0	0	0	254,500
Enterprise Funds:													
Electric	0	0	0	0	0	0	0	0	0	0	6,023,215	0	6,023,215
Water	0	0	0	0	0	0	0	0	0	0	1,370,127	0	1,370,127
Wastewater	0	0	0	0	0	0	0	0	0	0	14,368,977	0	14,368,977
Refuse	0	0	0	0	0	0	0	0	0	0	813,341	0	813,341
Communications	0	0	0	0	0	0	0	0	0	935,906	0	0	935,906
Recreation													
Community Center	0	0	0	0	0	0	0	0	1,313,140	0	0	0	1,313,140
Ice Rink	0	0	0	0	0	0	0	0	685,054	0	0	0	685,054
Trails	0	0	0	0	0	0	0	0	47,535	0	0	0	47,535
Other Recreation Improve.	0	0	0	0	0	0	0	0	771,670	0	0	0	771,670
Internal Service Fund:													
Fleet Management	0	0	0	0	0	0	0	0	0	0	1,447,805	0	1,447,805
Total Department Budget	26,649	190,429	53,270	116,600	99,406	1,251,159	331,632	213,205	4,545,830	3,686,541	26,422,088	1,533,255	38,470,064
	0.07%	0.50%	0.14%	0.30%	0.26%	3.25%	0.86%	0.55%	11.82%	9.58%	68.68%	3.99%	



Budget Summary by Function

Account	Description	2016 Actual	2017 Actual	Original Budget	2018		2019 Budget
					Revised Budget	Projected Year-end	
REVENUES							
	TAXES	8,378,953	8,987,388	8,948,795	8,948,795	9,616,076	9,725,571
	PERMITS/LICENSES	116,562	184,174	90,075	90,075	210,002	119,242
	INTERGOVERNMENTAL	713,043	931,251	1,143,633	2,429,416	2,499,374	1,878,245
	CHARGES FOR SVCS	9,161,610	9,698,883	10,877,153	10,877,653	10,247,408	11,428,720
	FINES/FORFEITURES	43,348	38,945	41,200	41,200	38,784	37,169
	MISCELLANEOUS	858,660	7,130,652	598,529	758,614	1,108,669	12,117,733
	INTEREST	136,786	392,522	182,250	182,250	105,020	149,975
	TRANSFERS IN	277,792	1,044,038	1,505,891	1,540,212	1,540,735	1,945,627
	TOTAL REVENUE	19,686,754	28,407,852	23,387,526	24,868,215	25,366,068	37,402,282
EXPENDITURES							
	GENERAL GOVERNMENT	1,704,999	2,034,469	2,385,577	2,600,330	2,213,943	2,747,453
	PUBLIC SAFETY	3,210,430	3,616,827	4,075,062	4,077,663	4,068,317	4,453,475
	PUBLIC WORKS	9,102,477	9,366,115	10,868,907	12,035,711	11,142,292	11,902,915
	CAPITAL OUTLAY	2,145,605	3,009,185	2,166,949	3,192,817	3,265,534	13,715,548
	RECREATION & PARKS	2,462,168	9,150,239	3,211,831	3,294,732	3,269,300	3,273,233
	GRANTS/ECON DEV/EVENTS	293,575	288,365	337,352	377,028	386,508	431,813
	TRANSFERS OUT	277,792	1,044,038	1,505,891	1,540,212	1,540,735	1,945,627
	TOTAL EXPENDITURES	19,197,045	28,509,238	24,551,569	27,118,493	25,886,629	38,470,064
	Revenues Over (Under) Expenditures	489,708	(101,387)	(1,164,043)	(2,250,278)	(520,560)	(1,067,782)
	Beginning Fund Balance	13,292,312	13,782,029	12,926,405	13,680,642	13,680,642	13,160,085
	Ending Fund Balance	13,782,029	13,680,642	11,762,363	11,430,365	13,160,100	12,092,303

Expenditures



Fund Balance





City Profile

General Information

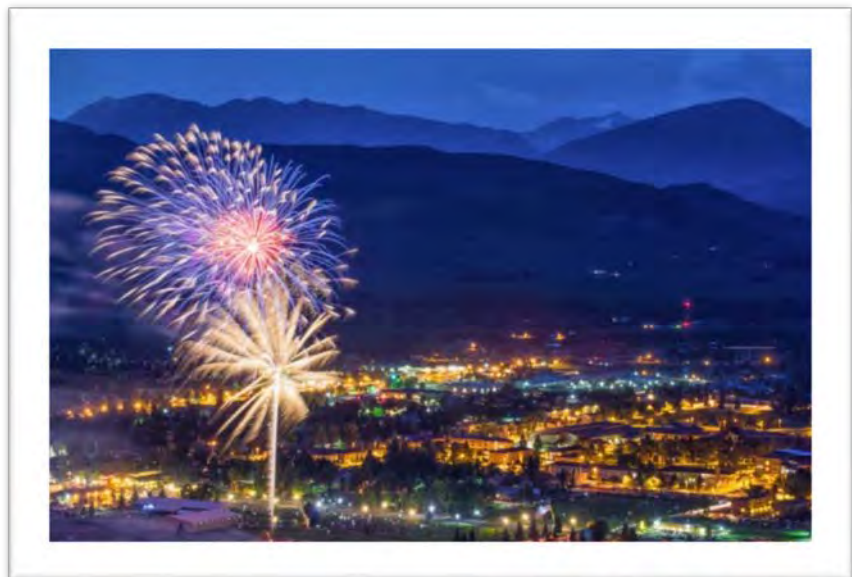


The City of Gunnison was founded February 28, 1880. The City was named for John W. Gunnison, a United States Army officer and captain in the Army Topographical Engineers, who surveyed for the transcontinental railroad in 1853. The City of Gunnison is the county seat of the "unspoiled heart of Colorado."

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 an 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.

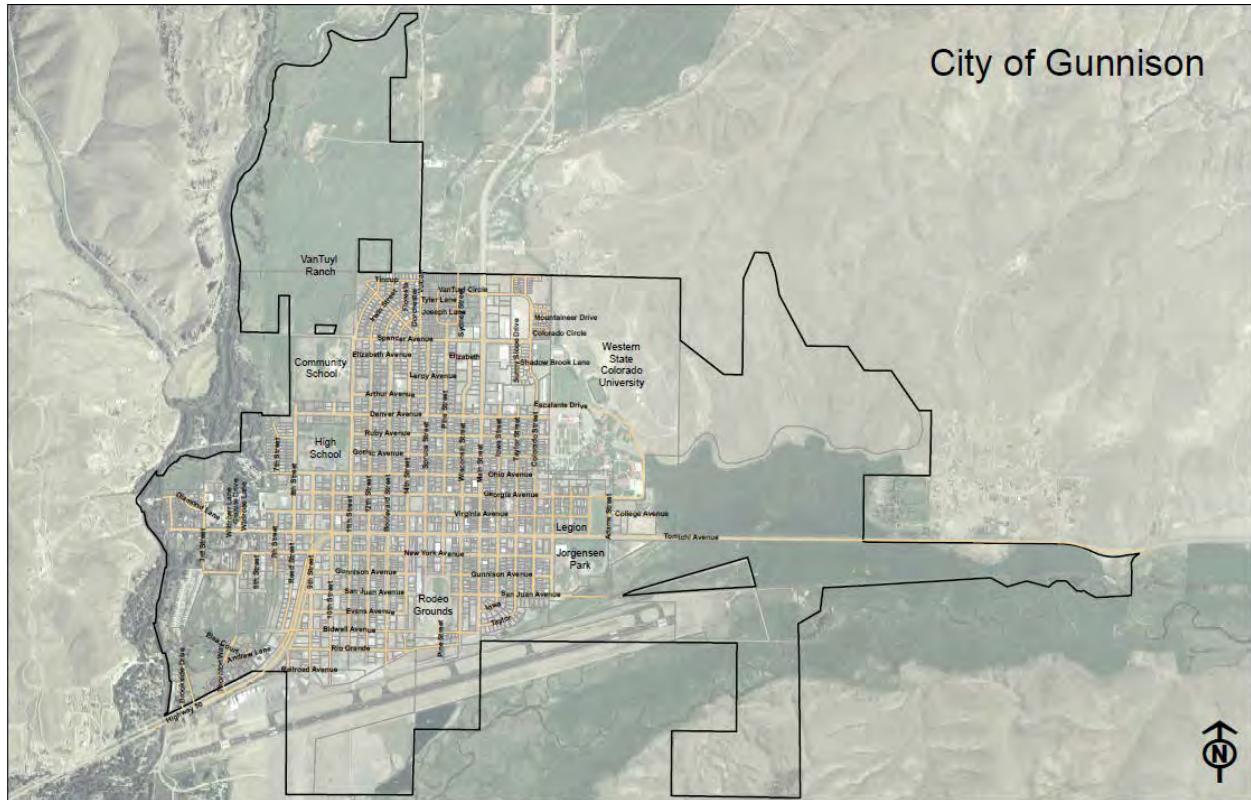
Geography Quickfacts

Area (square miles)	4.75
Population (2017 estimate)	6,530
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
Population		
Population estimates, July 1, 2017, (V2017)	6,530	5,607,154
Population estimates base, April 1, 2010, (V2017)	5,829	5,029,325
Population, percent change - April 1, 2010 (estimates base) to July 1, 2017, (V2017)	12.00%	11.50%
Population, Census, April 1, 2010	5,854	5,029,196
Age and Sex		
Persons under 5 years, percent	4.10%	6.00%
Persons under 18 years, percent	13.60%	22.50%
Persons 65 years and over, percent	6.60%	13.80%
Female persons, percent	44.50%	49.70%
Race and Hispanic Origin		
White alone, percent	95.80%	87.30%
Black or African American alone, percent	1.40%	4.50%
American Indian and Alaska Native alone, percent	0.60%	1.60%
Asian alone, percent	0.20%	3.40%
Native Hawaiian and Other Pacific Islander alone, percent	0.00%	0.20%
Two or More Races, percent	0.80%	3.00%
Hispanic or Latino, percent	18.70%	21.50%
White alone, not Hispanic or Latino, percent	79.70%	68.30%
Population Characteristics		
Veterans, 2012-2016	237	383,699
Foreign born persons, percent, 2012-2016	4.60%	9.80%
Housing		
Housing units, July 1, 2017, (V2017)	X	2,385,359
Owner-occupied housing unit rate, 2012-2016	37%	64%
Median value of owner-occupied housing units, 2012-2016	\$217,200	\$264,600
Median selected monthly owner costs -with a mortgage, 2012-2016	\$1,250	\$1,585
Median selected monthly owner costs -without a mortgage, 2012-2016	\$300	\$427
Median gross rent, 2012-2016	\$743	\$1,057
Building permits, 2017	X	\$40,673



City Profile

Families and Living Arrangements		
Households, 2012-2016	2,360	2,051,616
Persons per household, 2012-2016	2.26	2.56
Living in same house 1 year ago, percent of persons age 1 year+, 2012-2016	72.30%	81.10%
Language other than English spoken at home, percent of persons age 5 years+, 2012-2016	12.90%	17.00%
Education		
High school graduate or higher, percent of persons age 25 years+, 2012-2016	89.00%	91.00%
Bachelor's degree or higher, percent of persons age 25 years+, 2012-2016	42.60%	38.70%
Health		
With a disability, under age 65 years, percent, 2012-2016	4.40%	7.20%
Persons without health insurance, under age 65 years, percent	15.10%	8.60%
Economy		
In civilian labor force, total, percent of population age 16 years+, 2012-2016	73.60%	67.50%
In civilian labor force, female, percent of population age 16 years+, 2012-2016	71.60%	62.50%
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
Transportation		
Mean travel time to work (minutes), workers age 16 years+, 2012-2016	11.4	24.9
Income and Poverty		
Median household income (in 2016 dollars), 2012-2016	\$36,094	\$62,520
Per capita income in past 12 months (in 2016 dollars), 2012-2016	\$17,408	\$33,230
Persons in poverty, percent	29.00%	10.30%

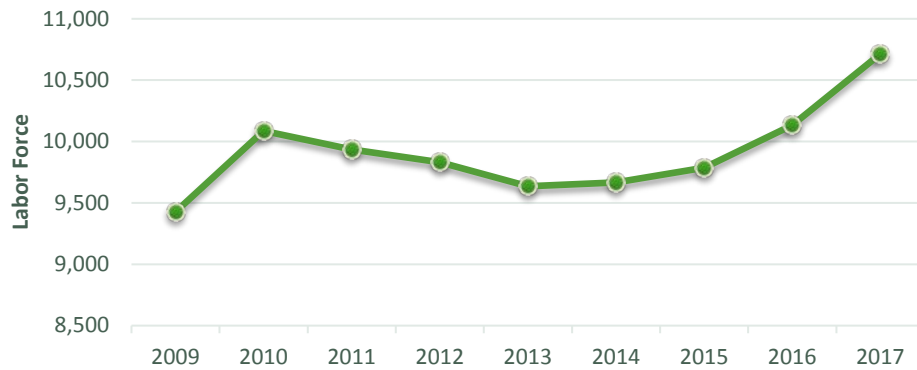
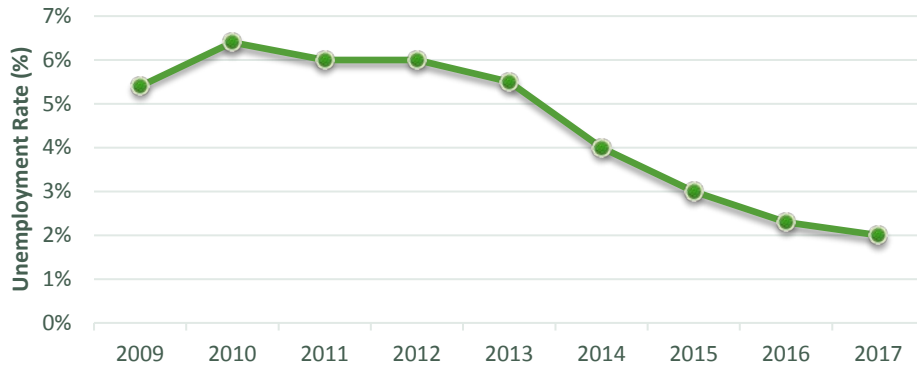
Source: U.S. Census Bureau



Economic Characteristics

Gunnison County Unemployment

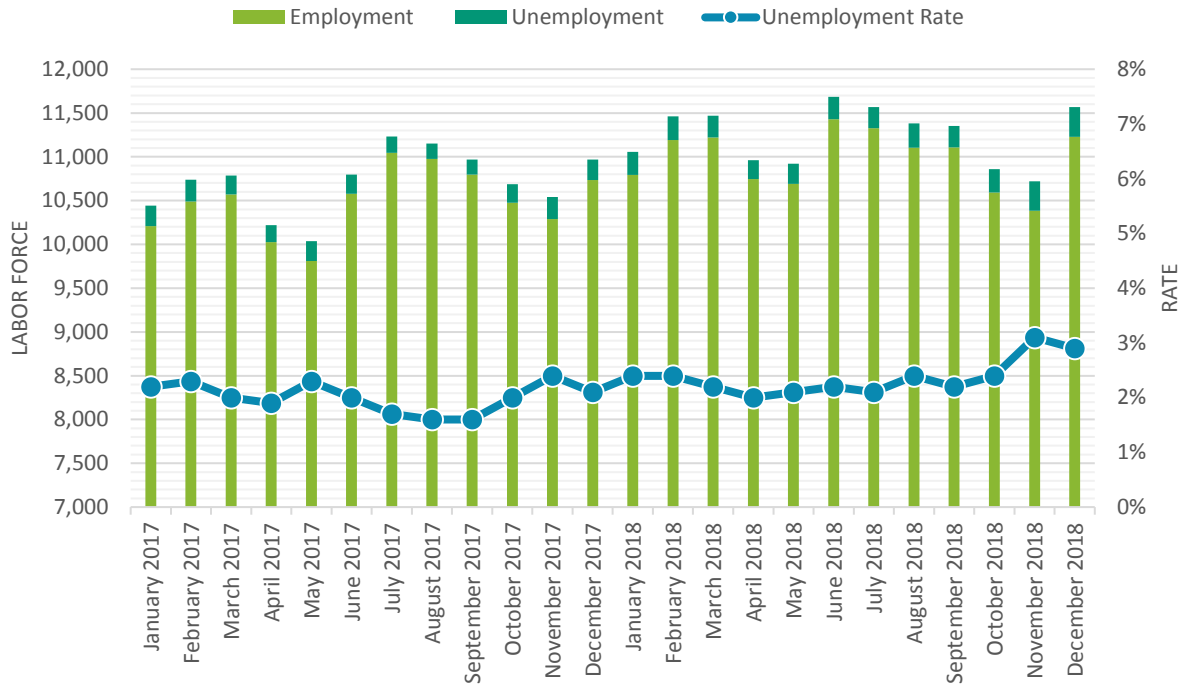
Year	Civilian Labor Force	Employment	Unemployment	Unemployment Rate
2009	9,427	8,915	512	5.4%
2010	10,087	9,439	648	6.4%
2011	9,935	9,336	599	6.0%
2012	9,832	9,244	588	6.0%
2013	9,635	9,108	527	5.5%
2014	9,667	9,276	391	4.0%
2015	9,787	9,498	289	3.0%
2016	10,133	9,901	232	2.3%
2017	10,714	10,500	214	2.0%



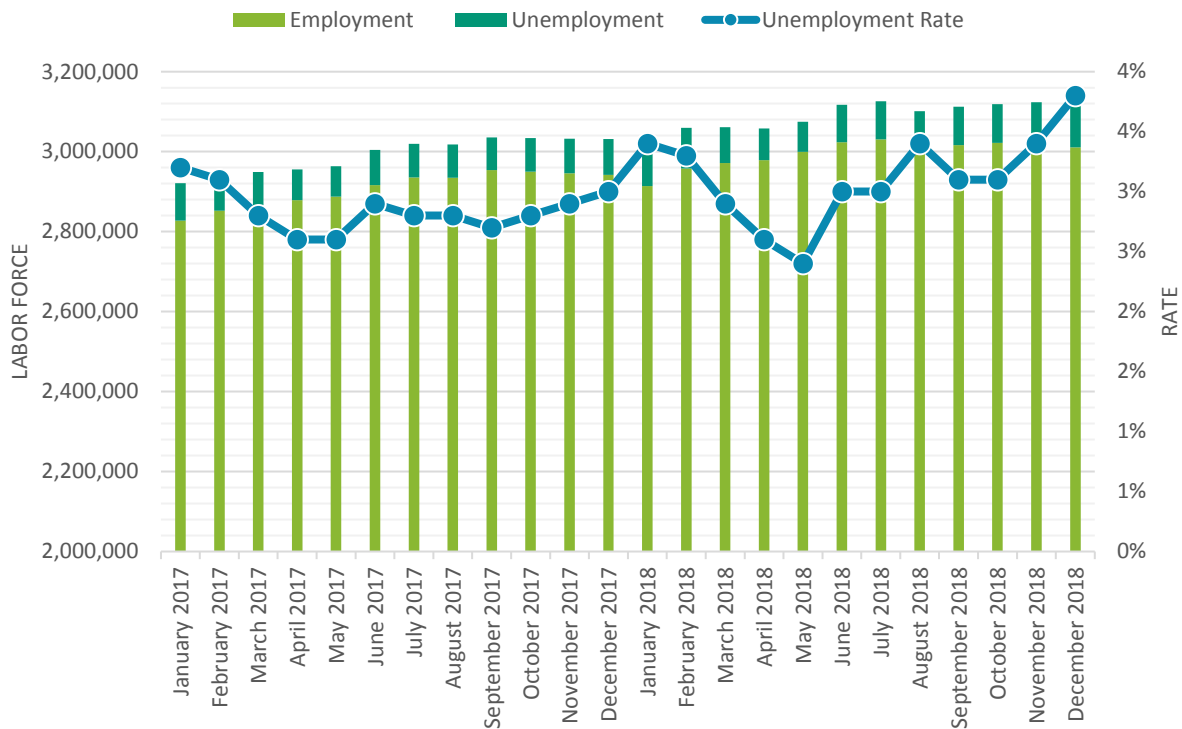
Source: Colorado Department of Labor and Employment



Gunnison County Labor Force Information



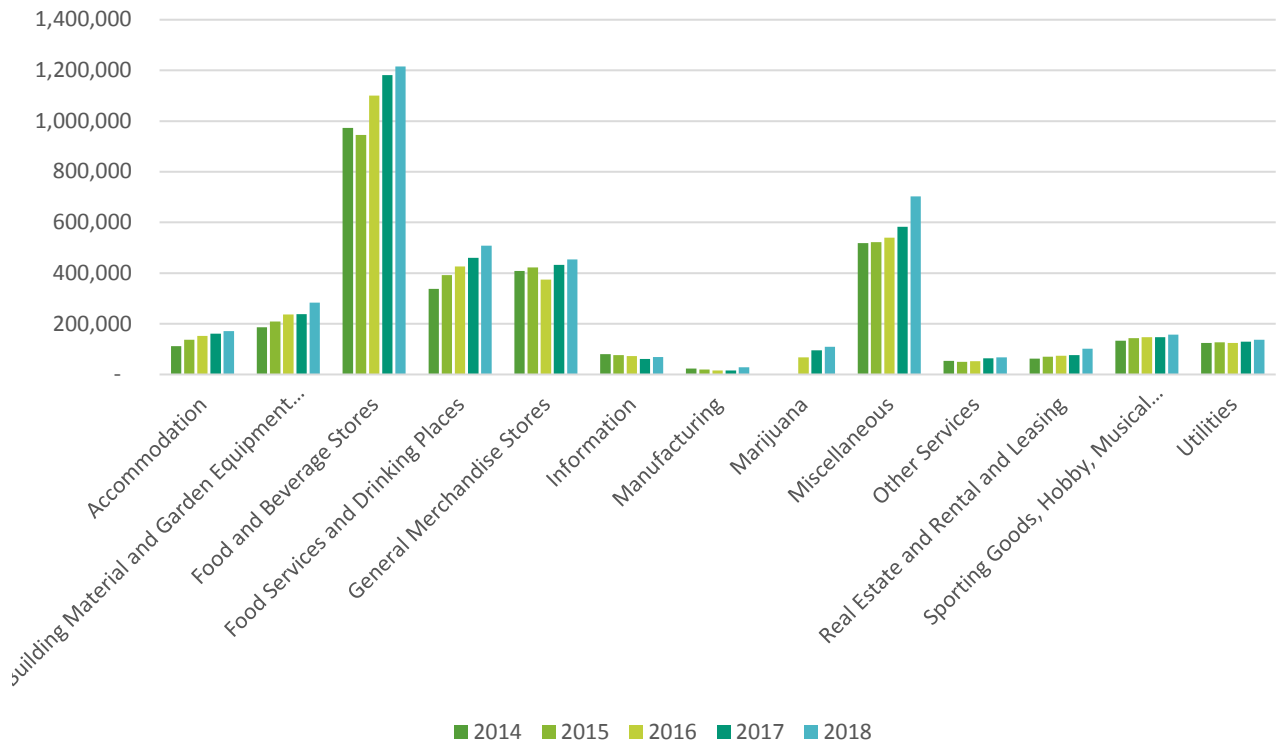
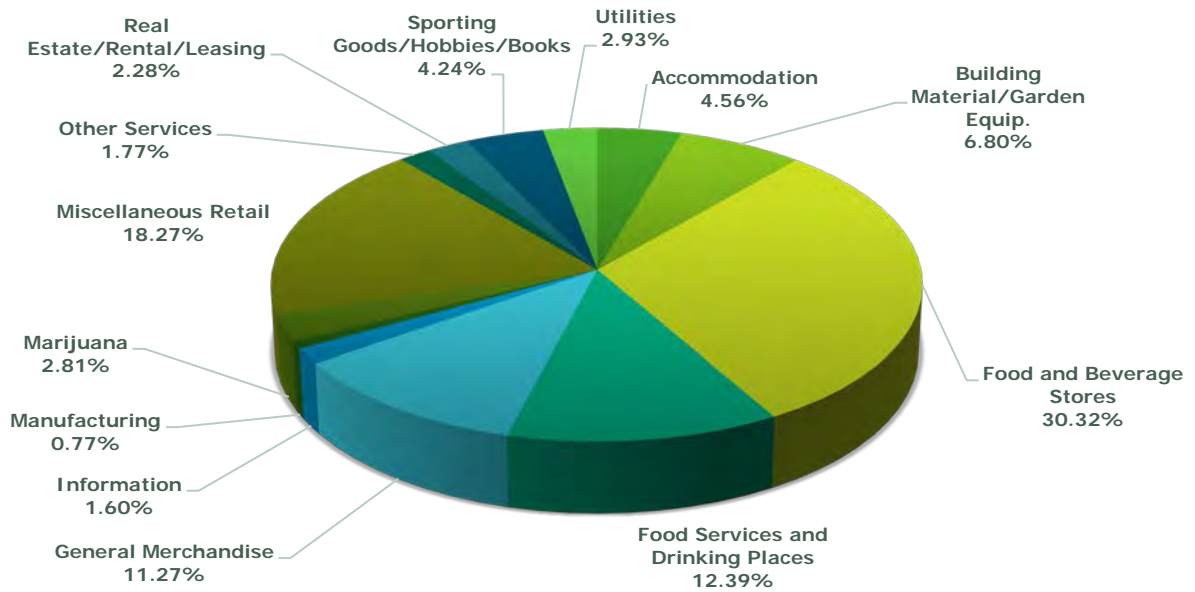
Colorado Labor Force Information



Source: Colorado Department of Labor and Employment



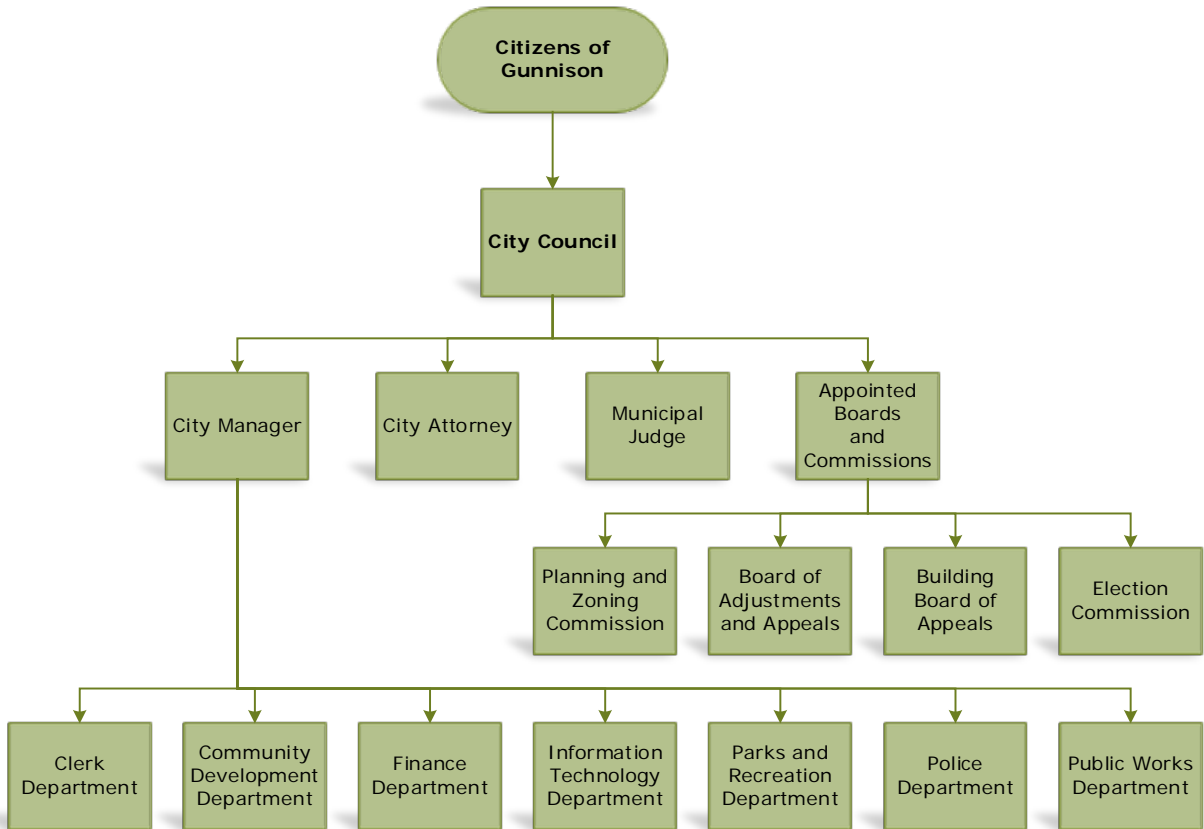
2018 YTD November Sales Tax Revenues





Financial Structure

Organizational Structure



City Council with Term Expirations



Mayor
Jim Gelwicks- 2021



Mayor Pro Tem
Jim Miles - 2021



Councilor
Bob Drexel - 2019



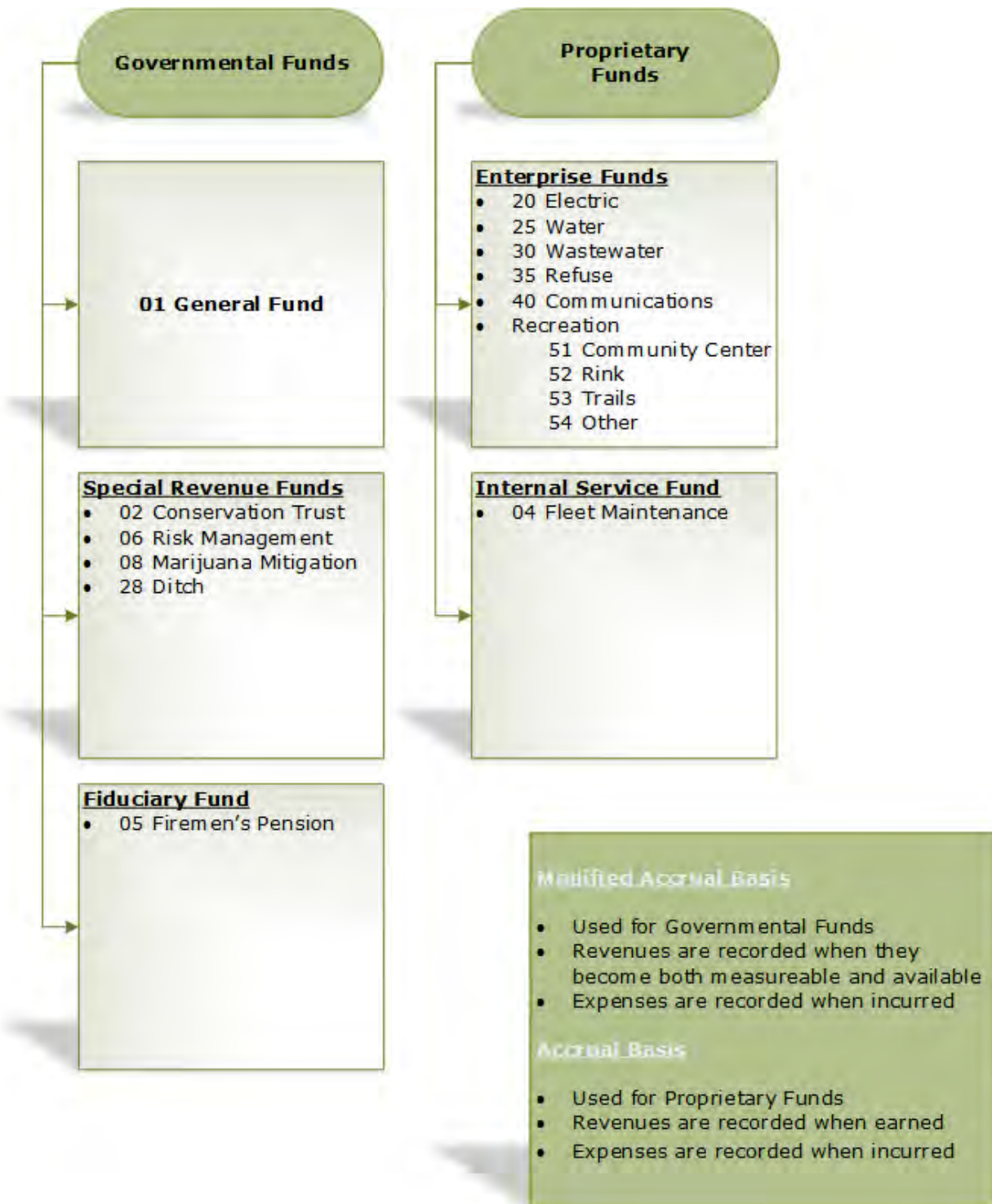
Councilor
Leia Morrison - 2019



Councilor
Mallory Logan - 2019



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



Departmental Performance Measures

Budgeting for Results

In 2018, the City of Gunnison began transitioning to a strategic, measurable, performance-based management system called Managing for Results. *Managing for Results* is an integrated management system that focuses on results for customers while promoting accountability, transparency, and credibility.

In 2017, the City Council of the City of Gunnison adopted the City's first Strategic Plan which outlined the Council's priorities and focused the city organization on achieving the Strategic Results identified in the plan. Subsequently, each department in the City has created its own Strategic Business Plan. The Strategic Business Plans allow departments to align their priorities with the Council's Plan as well as to identify Key Results for the customers they serve and to create performance measures that will allow City staff to manage time and resources toward the achievement of these results. The Board updated the Strategic Plan most recently in January 2019.



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Budgeting for Results focuses on aligning financial resources with the results identified in Strategic Business Plans and includes performance information so that progress toward those results can be measured. Budgeting for Results allows citizens to understand clearly what a given activity aims to accomplish, how much it costs, and how successfully results are being delivered to customers. Detailed information regarding the budgetary elements directly aligned with the City Council's Strategic Plan can be found in the Budget Overview section of this document.

The following portions of the budget include the departmental strategic priorities along with an indication where there is alignment with the City Council's Strategic Plan, indicated with this symbol. While the individual strategic plans include a variety of strategies to be used to accomplish the strategic results, the budget document only includes the results themselves.





Departmental Performance Measures

City Clerk

The purpose of the City Clerk's Department is to provide relevant, timely, accurate information and services to Gunnison's residents, businesses, and guests, so we live in an orderly, desirable, structured community that maintains continuity and a preservation of history and a strong sense of community.

Department Director

Erica Boucher
eboucher@gunnisonco.gov
970-641-8080


Core Services

- 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
- 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

Strategic Results

Communication

Result A-External Communication

By December 31, 2020, the community survey will reveal a 10% improvement over the 2018 survey where the respondents state that they experience timely, accurate, and effective two-way communication (and a 10% improvement with respondents saying that the City is going in the right direction). 

Result B-Internal Communication

Field a baseline survey for employees by December 31, 2018 regarding internal communication, and realize a 30% increase by December 31, 2019 to the question if they experience timely, accurate, and effective communication about City initiatives and news. It will also be important to learn from employees what is the most effective way to communicate with them.



Departmental Performance Measures

Customer Service

Result A- By June 30, 2019, hold an internal and external focus group of which 70% of the group believes that the Clerk's Department is providing an increased amount of personalized, knowledgeable, and welcoming customer service and look forward to coming back.

Result B- By December 31, 2020, 10% more residents state through the community survey that they experience personalized, knowledgeable, and welcoming service over the 2018 baseline survey.

Council Agendas and Packets

Result A- By January 31, 2019, 5 out of 7 department directors fully utilize the Council agendas and packets processes in Laserfiche and provide the Clerk's Department with timely and accurate information which allows for Council to make effective decisions and 100% of City Council agrees with the statement above.



Departmental Performance Measures

Community Development

The purpose of the Community Development Department is to provide planning, code compliance and fire prevention services for the Gunnison community to achieve quality growth and development that results in enhanced community health, safety and prosperity.





Department Director

Andie Ruggera (Interim)
aruggera@gunnisonco.gov
970-641-8090

Core Services

- 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

Strategic Results

1. By 2021, the Gunnison community will be physically linked between the north and south sides of town with safe pedestrian crossings at key highway locations and be able to participate in a West Highway 50 plan/engineer design to enhance aesthetics, safety and function. 
2. By 2020, improvements will be made to increase the downtown vibrancy and to fulfill the community's goals and strategies identified through the Gunnison Vibrancy Initiative. 
3. By 2018, a review of the City's Land Development Code identifying barriers to affordable housing will be completed and by 2019, and the City owned Lazy K property will be master planned for development and rezoning through a public process that addresses affordable housing, recreational uses and transportation system functions. 
4. By 2020, the Gunnison community will have a vision and comprehensive plan to direct policy decisions related to land use and development, downtown vitality enhancement, highway entry improvements, affordable 



Departmental Performance Measures

housing, sustainability, trails and open space, transportation, safety and economic development.

5. By 2020, the Gunnison community will have the ability to access various geographic data sets and related documents in an efficient and integrated manner using multiple communication platforms.



Departmental Performance Measures

Finance Department

The purpose of the Finance Department is to provide accounting, budgeting, and personnel support to our community, City Council, and employees so they can receive effective and efficient City services.

Department Director

Ben Cowan
bcowan@gunnisonco.gov
970-641-8070

Core Services

- 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
- 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

Strategic Results

Technology

Result A

By December 31, 2020, 75% of City departments will have targeted access to pertinent financial information to make timely financial decisions as determined by a yes/no question in an internal customer survey.

Result B

By December 31, 2020, new employees can use Laserfiche to auto-populate paperwork, sign, and employees can access personnel files.



Departmental Performance Measures

Result C

By December 31, 2020, 90% of utility billing customers will have access to online bills and metering info to make informed financial and manage utility usage as measured in a community survey.

Result D

By December 31, 2019, 95% of accounts vendor payments can be made electronically or initiated by vendor to reduce time for payment for customers.

Financial Forecasting

Result A

By October 15, 2018, project a 5-year revenue and cost estimate starting with the General Fund to ensure long term economic sustainability.

Result B

By August 31, 2019, communicate a city-wide 5-year revenue and cost estimate to the City Council and the public to ensure long term economic sustainability.

Result C

By July 31, 2018 all capital projects include annual operating costs to ensure long term economic sustainability.

Communication

Result A

By December 31, 2019, 60% of all customers will utilize convenient, reliable utility services so they can experience effective and efficient City services. This will be evidenced by:



- 40% of customers utilizing the Automatic Payment Plan
- 6% of customers signed up for the Voluntary Green Power Program
- 5% of customers making use of the Budget Billing Program
- 2% of customers accessing the Gunnison Valley Home Energy Advancement Team (GV-HEAT) program

Result B

By September 1, 2020, the Finance Department will provide information to the community in a Financial Indicator Analysis to clearly demonstrate financial resources are used responsibly.



Result C

By September 1, 2021, 10% more (over 2019 baseline) community survey respondents report that the City of Gunnison Finance Department provides clear, accurate, timely financial information.



Departmental Performance Measures

Result D

By June 30, 2019, 70% of employees indicate that they are satisfied with:

- Clarity of organizational values and policies
- Clarity of availability of fringe benefits

Result E

By December 31, 2018, a majority of council reports that they have adequate financial information so they can make informed decisions.



Departmental Performance Measures

Information Technology Department

The Purpose of the Information Technology Department is to provide computing, telecommunications, and networking Services to City Departments so they can use IT systems to provide critical services (i.e. communications, dispatch) to our external and internal customers.

Department Director

Mike Lee
mlee@gunnisonco.gov
970-641-8179

Core Services

- 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

Strategic Results

1.1 By January 1, 2021, the City will experience no more than one week of data inaccessibility caused by an internal security breach.

2.1 By December 31, 2019, the IT Department will complete the transition of old servers into a new virtual environment to provide adequate IT storage and capacity for the City's IT functions.

3.1 By July 1, 2021, the City can resume critical IT operations consistent with all Departmental continuity of operations plan.



Departmental Performance Measures

Parks and Recreation Department

The purpose of the Gunnison Parks and Recreation Department is to provide facilities, parks, events, trails, and recreation services to Gunnison community members and guests so they can live actively, socialize and have fun in a safe, healthy environment.

Department Director

Dan Ampietro
dampietro@gunnisonco.gov
970-641-8060

Core Services

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

Strategic Results

Employee Retention & Cost of Living vs. Living Wage

The City of Gunnison Parks and Recreation Department will be able to fill positions and retain employees for a longer period of time as evidenced by:

By 2018, and committed beyond, part time and temporary employee wages will be equal to or above local competitive positions.

By 2019, 50% of full time and part time Parks and Recreation employees will be retained in current positions for two season or more and 50% of open positions will produce two or more qualified applicants.

By 2019, downtime due to staffing shortages will hold to 95% or less (pool, rink, Cranor).



Departmental Performance Measures

Program Participation

The City of Gunnison Parks and Recreation Department will reach and retain program participants from low income, minority, seniors, and special needs families as evidenced by:

By 2018 100% of scholarship eligible program positions will be filled by low income/fixed income participants.

By 2020, 70% of GES students will have participated in one Parks and Recreation program within the last year.

By 2020, 50% or more middle school students participate in one or more Parks and Recreation programs.

Expand participation in senior programs by creating a strategic plan with specific goals for participation and begin implementation of that plan by December of 2018.

Infrastructure, Safety, and Trail System

The City of Gunnison Parks and Recreation Infrastructure and Trail System will be addressed as evidenced by:

2019, 95% of Parks and Recreation operating hours will be accident free in the swimming pool and gymnastics room.

By 2023, 80% of all Parks and Recreation facilities will be rated as good (from a cleanliness perspective)



By the end of 2019, Parks and Recreation will research and develop the feasibility of incorporating trails into our department and will have one source of contact for our City Wide Trails system.



By September 2018, create a multi-year capital replacement and maintenance budget (including staff needs) for consideration in the 2019 budget process.



By December 31, 2018, complete the planning for both the Lazy K and IOOF parks which would include estimates for additional operational costs and also include proposal for funding the construction of these parks (including potential grants).



Departmental Performance Measures

Police Department

The purpose of the Gunnison Police Department is to reflect a responsiveness to, and create a feeling of security in, our community through: protecting the Constitutional Guarantees to all persons; protecting life and property, preserving public peace and order; creating partnerships throughout the community, preventing, detecting, and solving crimes; facilitating the safe movement of people and vehicles, and rendering other emergency services as needed.


Department Director

Keith Robinson
krobinson@gunnisonco.gov
970-641-8200

Core Services


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

Strategic Results

1. By 2022, illegal drug crimes committed by person 25 and younger will be reduced by 5% from 2016 based on arrests and surveys performed by community groups. 
2. By 2022, first responders and the public will have uninterrupted and rapid access to 911 services by virtue of a fully staffed and technologically updated communications center.
3. By 2022, 80% of the dispatch coverage area is accessible by radio communications on a common frequency.
4. Response to calls for service:
 - By 2022, 90% of emergency in progress calls for service receive a response within 5 minutes.
 - By 2022, 90% of dispatched calls for service, not in progress, will receive a response within 20 minutes.



Departmental Performance Measures

5. By 2020, 85% of victims who report a crime will receive a case status update or notice of case resolution within 30 days of initial report.
6. By 2020, clearance rate for part A crimes will be 50%.
7. Safety in the downtown area:
 - By 2020, 90% of survey respondents feel safe walking in the downtown area. 
 - By 2020, fewer than 5 residents or visitors will be injured, annually, while walking in the downtown area from a pedestrian/traffic related incident.



Departmental Performance Measures

Public Works Department

The purpose of the Public Works department is to provide infrastructure maintenance and utility services to the Gunnison Community so they can live, travel, and conduct business in a safe and reliable city.

Department Director

David Gardner
dgardner@gunnisonco.gov
970-641-8020

Core Services

- 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
 - 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



Departmental Performance Measures

- 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

Strategic Results

Safe Travel

Visitors and residents will experience safer travel in and around the City of Gunnison as evidenced by:

By end of 2022, complete 15% of the missing/damaged sidewalk segments within the city.



By 2021, within 48 hours of a snowstorm of 6 inches or less, 50% of wind rows will be cleared within 36 hours.

By end of 2022, 25% of street surfaces area will be resurfaced or reconditioned.



By 2020, 80% of maintenance service requests will be scheduled for completion within 48 hours of call.



Communication and Outreach

The community will experience prompt response and receipt of timely information as evidenced by:

By end of 2020, 99% of all citizen requests and inquiries will be responded to within one business day.

By mid-2019, 75% of utility outage notifications will be sent to affected customers 24 hours prior to planned events and within one hour for unplanned events.

By mid-2019, 75% of street construction closure notifications will be sent to affected customers 48 hours prior to the event.



Departmental Performance Measures

Utility Services

City of Gunnison customers will experience world class utility service as evidenced by:

By end of 2022, all customers will experience 98% or greater up-time for all City of Gunnison utilities.

By 2022, reach a range of 20% to 25% of unaccounted water loss.

By 2020, 80% of all water, sewer, and electric new construction requests, after payment received for work, will be scheduled for completion in 5 days.

By 2020, 80% of utility maintenance service requests will be scheduled for completion within 24 hours of call.

Workforce

Employees of public works will experience value, team spirit, engagement and feel individual worth as evidenced by:

By 2022, 70% of public works employees will receive opportunities for pertinent job training.

By 2021, 95% of work days without a lost-time injury.

By 2021, 90% of public works employees will feel engaged and better informed in long term public works projects and city goals.

By 2022, 90% of public works employees feel there are ample opportunities to participate in employee appreciation events sponsored by the city or public works. Includes internal picnics, BBQ's and/or other social activities with employees.

Potential Future Work

By 2020, superintendents will develop a department/employee appreciation program to reward positive attitudes and productivity as part of the Employee Task Force Employee Appreciation initiative.

Fund Details

General Fund

...

Special Revenue Funds

Conservation Trust

Risk Management

Marijuana Mitigation

Ditch

...

Fiduciary Fund

Firemen's Pension

...

Enterprise Funds

Electric

Water

Wastewater

Refuse

Communications

Recreation

...

Internal Service Fund

Fleet Maintenance

...

Cost Allocation Plan

**CITY OF GUNNISON
GENERAL FUND
SUMMARY**

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
	TAXES	6,602,440	7,061,139	7,093,850	7,093,850	7,561,205	7,642,233
	PERMITS/LICENSES	116,562	184,174	90,075	90,075	210,002	119,242
	INTERGOVERNMENTAL	401,868	350,006	755,884	1,085,044	1,121,932	464,064
	CHARGES FOR SVCS	263,631	253,407	273,705	274,205	289,095	308,913
	FINES/FORFEITURES	26,935	21,285	25,700	25,700	20,741	21,669
	MISCELLANEOUS	68,652	170,009	58,050	68,135	78,334	77,395
	INTEREST	(3,649)	25,416	31,000	31,000	8,000	40,650
	TRANSFERS IN	39,000	227,925	169,686	194,007	194,007	538,494
	TOTAL REVENUE	7,515,439	8,293,360	8,497,950	8,862,016	9,483,316	9,212,659
EXPENDITURES							
	GENERAL GOVERNMENT	1,331,777	1,341,438	1,376,595	1,541,347	1,417,947	1,660,184
	PUBLIC SAFETY	2,322,563	2,561,025	2,847,760	2,851,261	2,857,617	3,193,069
	PUBLIC WORKS	1,611,903	1,924,506	1,930,799	2,318,215	2,313,778	2,233,326
	CAPITAL OUTLAY	920,185	799,821	592,055	633,416	599,547	210,600
	RECREATION & PARKS	996,200	1,162,240	1,359,737	1,442,638	1,438,764	1,425,574
	GRANTS/ECON DEV/EVENTS	293,575	288,365	337,352	377,028	386,508	431,813
	TRANSFERS OUT	174,677	571,335	724,995	724,995	724,995	717,463
	TOTAL EXPENDITURES	7,650,880	8,648,730	9,169,292	9,888,900	9,739,155	9,872,028
	Revenues Over (Under) Expenditures	(135,441)	(355,370)	(671,342)	(1,026,884)	(255,839)	(659,369)
	Beginning Fund Balance	4,769,466	4,634,030	3,830,836	4,278,661	4,278,661	4,022,822
	Ending Fund Balance	4,634,030	4,278,661	3,159,496	3,251,777	4,022,822	3,363,453
	Ending Fund Balance % of Total Expenditures	61%	49%	34%	33%	41%	34%
	Ending Fund Balance Analysis						
	Unreserved Fund Balance	4,631,414	4,276,042	2,894,921	3,249,158	4,020,202	3,132,247
	Real Estate Transfer Assessment	2,616	2,619	2,619	2,619	2,620	2,620
	Strategic Plan Implementation	0	0	261,956	0	0	228,586
		4,634,030	4,278,661	3,159,496	3,251,777	4,022,822	3,363,453
	Ending Unreserved Fund Balance % of Total Expenditures						33%

Reserve Calculation

Total Expenditures		9,872,028
Less: Adjustments to Expenditures per Fund Balance Policy		
Transfers from Other Funds for Expenditures in the General Fund		
Shop Yard Asphalt	(230,720)	
Compaction Roller	(47,850)	
Other Recreation Improvements	(101,800)	
Expenditures Subject to Reserve Requirement		9,491,658
Minimum Unreserved Fund Balance	33% of expenditures ----->	3,132,247
Maximum Unreserved Fund Balance	40% of expenditures ----->	3,796,663
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 **FY2019** **\$5,588,576** **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	\$1,676,573	30%
CAPITAL IMPROVEMENT COMMITMENT	\$558,858	10%
GENERAL FUND COMMITMENT (Remainder)	\$3,353,146	60%

USE OF FUNDS BY PURPOSE:

STREET & ALLEY

EXPENSES:

Street & Alley Maintenance	01-4034	\$587,674	
Street Improvements	01-4035	\$1,588,900	
	Sub-Total	\$2,176,574	

Less Projects from Cash Reserves or Other Funding Sources

Add'l MV Tax	01-3103	\$21,630	
Hwy 50 Maint. Agreement	01-3306	\$50,000	
St. of Colorado - H.U.T.F.	01-3307	\$162,026	
Transportation Alternatives Program	01-3301	\$0	
	Sub-Total	\$233,656	

Total Street & Alley Expense **\$1,942,918** **34.8%**

Over (Under) Commitment	\$266,345
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CAPITAL IMPROVEMENT

EXPENSES:

Capital Improvements		\$210,600	
	Sub-total	\$210,600	

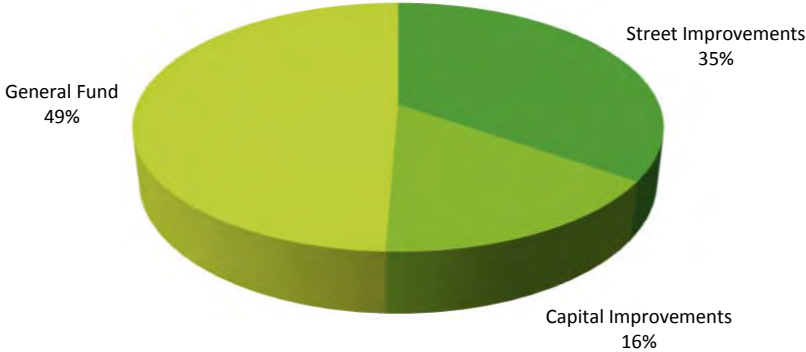
Capital Purchases for Fleet (Transfer Out)		\$676,073	
	Sub-total	\$676,073	

Less Capital Projects from Cash Reserves or other funding:

None		\$0	
	Sub Total	\$0	

Total Capital Expense **\$886,673** **15.9%**

Over (Under) Commitment	\$327,815
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**CITY OF GUNNISON
PROPERTY TAX CALCULATION**

TAX YEAR	2015		2016		2017		2018	
DESCRIPTION	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL
Vacant Land	3,954,810	5.42%	3,767,070	5.17%	3,963,810	5.24%	3,416,750	4.52%
Residential	27,455,930	37.66%	27,732,650	38.03%	27,083,080	35.80%	28,013,460	37.04%
Commercial	37,129,680	50.92%	36,803,780	50.47%	39,693,770	52.47%	39,758,260	52.57%
Industrial	938,500	1.29%	1,014,100	1.39%	1,120,030	1.48%	1,117,950	1.48%
Agricultural	47,190	0.06%	47,140	0.06%	49,410	0.07%	49,650	0.07%
Natural Resources	20	0.00%	20	0.00%	20	0.00%	20	0.00%
State Ass'd (Pub Util)	3,384,780	4.64%	3,552,950	4.87%	3,735,110	4.94%	3,274,580	4.33%
	72,910,910	100.00%	72,917,710	100.00%	75,645,230	100.00%	75,630,670	100.00%
MILL LEVY	3.868		3.868		3.868		3.868	
Property Taxes (Gross)	282,019		282,046		292,596		292,539	
Less: Treasurer's Fees	(5,640)		(5,641)		(5,852)		(5,851)	
Uncollectible	(1,410)		(1,410)		(1,463)		(1,463)	
Property Taxes (Net)	274,969		274,995		285,281		285,226	

**2019 Budget based on preliminary property tax certification of \$75,922,060, with net revenues calculated at \$286,325.

Actual property tax certification = \$75,630,670. Assessor adjustments since preliminary certification have resulted in a decrease of \$291,390 assessed valuation, or \$1,099 in net revenue.

CITY OF GUNNISON
GENERAL FUND

01 REVENUE SUMMARY

2017 Actual Revenues vs. 2018 Estimated Revenues	14.3%
2018 Revenues Under (Over) Budget	(621,300)
2018 Budgeted Revenues vs. 2019 Budget Request	4.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
3101	Property Tax	273,900	274,338	285,929	285,929	285,929	286,329
3102	Specific Ownership Tax	16,022	18,977	15,814	15,814	19,000	19,570
3103	Add'l Motor Vehicle Tax	19,395	20,676	18,623	18,623	21,000	21,630
3104	City Sales Tax	4,560,457	4,823,041	4,916,142	4,916,142	5,134,540	5,288,576
3105	County Sales Tax	727,638	789,475	781,175	781,175	840,524	865,740
3106	City Use Tax	224,337	336,004	241,443	241,443	368,000	300,000
3107	Cigarette Tax	15,180	16,305	15,000	15,000	12,611	13,000
3108	Occupation Tax-Phones	6,496	6,228	6,031	6,031	5,713	5,600
3109	Pen/Int on Delinq Prop Tx	918	1,082	1,000	1,000	1,000	1,000
3110	Cable Franchise Tax	17,691	18,296	17,379	17,379	22,000	22,660
3111	Nat'l Gas Franchise Tax	112,378	113,913	120,000	120,000	119,000	122,570
3112	Electric Franchise	277,723	313,224	329,113	329,113	292,112	326,048
3113	Water Franchise	37,401	46,392	39,388	39,388	46,123	42,975
3114	Sewer Franchise	68,311	82,079	73,813	73,813	83,492	87,715
3115	Pen/Int on Delinq Sales Tax	12,951	19,876	4,000	4,000	12,000	12,000
3116	State Marijuana Taxes	42,593	66,762	40,000	40,000	39,000	40,170
3117	Severance Tax	137,677	54,842	130,000	130,000	204,161	130,000
3118	Public Improvements Fee	38,424	44,474	50,000	50,000	40,000	41,200
3119	Wireless Network Fee	12,948	15,154	9,000	9,000	15,000	15,450
TAXES		6,602,440	7,061,139	7,093,850	7,093,850	7,561,205	7,642,233
3204	Liquor Licenses	8,195	10,618	8,000	8,000	8,000	8,240
3205	City Sales Tax Licenses	9,647	7,753	16,625	16,625	14,402	14,402
3206	Animal Licenses	195	341	350	350	550	550
3208	Comm. Dev. Permit/Lic.	58,475	131,362	45,000	45,000	144,000	70,000
3210	Marijuana Sales License	40,000	34,000	20,000	20,000	43,000	26,000
3212	Transient Merchant App.	50	100	100	100	50	50
PERMITS/LICENSES		116,562	184,174	90,075	90,075	210,002	119,242
3301	Federal Grants	0		443,844	443,844	443,844	0
3302	State Grants	1,431	25,000	0	329,160	350,000	25,000
3303	Local Grants	1,500		0	0	0	0
3304	Mineral Leasing	170,218	62,798	60,000	60,000	94,586	80,000
3306	State Maintenance Agrmt	28,282	36,237	33,683	33,683	18,345	50,000
3307	Hwy User's Trust Fund	159,063	175,037	161,024	161,024	161,824	162,026
3308	Fire Protection District	7,521	7,612	8,000	8,000	6,000	8,000
3310	Hazmat Reimbursements	799	0	0	0	0	0
3314	Victims of Crime Act Grant	0	0	0	0	0	89,136
3320	GOCO Grants	5,857	0	0	0	0	0
3327	POST Grant - Police	0	17,344	15,810	15,810	15,810	15,810
3328	Law Enforcement Advocate	27,196	25,978	33,523	33,523	31,523	34,092
INTERGOVERNMENTAL		401,868	350,006	755,884	1,085,044	1,121,932	464,064
3401	Court Cost	2,020	1,860	2,000	2,000	1,200	1,236
3402	Comm. Dev. Services	577	674	250	250	3,500	600
3403	Police Dept. Services	19,192	18,187	20,400	20,400	14,500	20,000
3404	City Clerk Services	0	0	0	0	0	0
3405	Animal Control Services	980	1,070	1,000	1,000	610	1,000
3406	Recreation Programs	159,335	152,603	168,096	168,096	180,000	189,000
3408	Finance Dept Rev	11,971	12,462	10,000	10,000	15,000	12,000
3410	Phone Service Fees	0	8,779	13,825	13,825	13,825	21,476
3411	Sales Tax Service Fee	7,697	7,886	8,000	8,000	6,500	8,000
3412	Dispatch Admin Fee	14,037	0	0	0	0	0
3425	Building Dept Services	567	0	0	0	0	0
3426	Fire Dept Services	0	0	0	0	0	0
3439	Events Equipment Rental	479	0	500	0	340	500
3440	Concessions	6,414	7,617	6,834	6,834	9,000	9,270
3441	Park Rentals	7,934	4,613	6,180	6,180	9,000	9,270
3442	Events	31,007	32,866	31,620	32,620	31,620	32,561
3444	Scholarships	(37)	3,256	3,000	3,000	2,000	2,000
3446	SW Colo Triathlon Series Revenue	1,458	1,535	2,000	2,000	2,000	2,000
CHARGES FOR SERVICES		263,631	253,407	273,705	274,205	289,095	308,913
3501	Traffic Fines	12,433	8,120	12,500	12,500	9,600	9,888

01 REVENUE SUMMARY

2017 Actual Revenues vs. 2018 Estimated Revenues	14.3%
2018 Revenues Under (Over) Budget	(621,300)
2018 Budgeted Revenues vs. 2019 Budget Request	4.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
3502	Dog/Cat Fines	2,195	2,383	1,950	1,950	2,700	2,781
3504	Misc. Fines & Forfeitures	12,307	10,782	11,250	11,250	8,441	9,000
	FINES & FORFEITURES	26,935	21,285	25,700	25,700	20,741	21,669
3601	Miscellaneous Revenue	0	1,436	2,000	2,000	12,399	0
3602	Refund-Prior Yr Expns	0	0	0	0	0	0
3603	Compensation for Loss	1,094	363	0	0	2,200	0
3604	Refunds	0	2,040	0	0	0	0
3605	Crime Prevention/DARE Contributor	951	1,042	2,650	2,650	2,650	2,650
3606	Law Enforcement Surcharge	0	0	0	0	0	0
3607	Youth Council	363	0	0	0	0	0
3608	Rental Income/Property Lease	40,034	39,909	30,600	30,600	39,000	39,000
3612	Sale of Fixed Assets	10,043	38,953	2,000	5,501	6,001	2,000
3630	Cranor Hill Lift Tickets	9,426	8,368	13,500	13,500	0	13,500
3647	CARA Contributions	1,799	5,211	3,300	3,300	5,500	5,500
3648	Pickleball Tournament	4,142	2,872	4,000	4,000	4,000	4,000
3650	Other Contributions	800	0	0	0	0	10,745
3657	Community Builders Grant	0	59,260	0	6,584	6,584	0
3658	Misc. Grants	0	10,555	0	0	0	0
	MISCELLANEOUS	68,652	170,009	58,050	68,135	78,334	77,395
3701	Interest on Investments	22,094	31,372	25,000	25,000	33,000	34,650
3710	Unrealized Gain/Loss	(25,743)	(5,956)	6,000	6,000	(25,000)	6,000
	INTEREST	(3,649)	25,416	31,000	31,000	8,000	40,650
3999	Transfer from Fleet	0	0	0	0	0	16,480
3999	Transfer from Marijuana Mitigation	39,000	53,936	48,186	49,086	49,086	158,124
3999	Transfer from Electric	0	0	0	8,783	8,783	16,480
3999	Transfer from Water	0	0	0	5,855	5,855	81,870
3999	Transfer from Wastewater	0	0	0	8,783	8,783	81,870
3999	Transfer from Refuse	0	50,000	0	0	0	81,870
3999	Transfer from Other Rec Improve	0	123,989	121,500	121,500	121,500	101,800
	TRANSFERS IN	39,000	227,925	169,686	194,007	194,007	538,494
	TOTAL REVENUES	7,515,439	8,293,360	8,497,950	8,862,016	9,483,316	9,212,659

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 0.37% 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. 2019 revenue is based on \$75,922,060 preliminary certification of property valuation from County Assessor and 3.868 mill levy with a temporary tax credit of 1 mill.

3104 2018 year end projections are based on a 3% estimated increase above the 2017 actual for the remainder of 2018. 2019 revenue is based on a 3% increase of 2018 projected year-end revenues.

3105 2018 year end projections and 2019 estimate based on the County typically being 16.37% of City revenue in 3104.

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 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

2017 Actual Revenues vs. 2018 Estimated Revenues	14.3%
2018 Revenues Under (Over) Budget	(621,300)
2018 Budgeted Revenues vs. 2019 Budget Request	4.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
3328	2019: \$15,000 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 - see offsetting fund for details						

01 EXPENDITURE RESTATEMENT BY DEPARTMENT

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
EXPENDITURES							
4001	City Council	24,542	197,547	48,450	76,164	61,629	26,649
4002	Municipal Court	98,088	106,720	120,666	120,666	112,852	116,600
4003	City Attorney	83,471	29,632	25,974	40,974	39,069	53,270
4004	City Manager	364,765	198,961	168,640	168,640	171,640	190,429
4005	City Clerk	86,990	78,075	111,564	123,223	89,280	99,406
4006	Finance	262,712	235,708	268,866	280,916	270,916	331,632
4007	Information Technology	59,431	127,710	178,809	219,219	205,521	213,205
4008	Community Development	307,053	320,173	378,859	436,778	405,764	554,224
4030	City Hall	44,724	46,912	74,767	74,767	61,276	74,767
GENERAL GOVERNMENT		1,331,777	1,341,438	1,376,595	1,541,347	1,417,947	1,660,184
4020	Police	1,942,736	2,147,334	2,324,766	2,324,766	2,323,653	2,616,727
4021	Building Inspection	114,707	125,411	156,214	156,214	157,725	166,946
4022	Fire Department	209,492	234,136	283,944	287,445	294,578	246,889
4023	Hazardous Materials	5,030	2,861	24,903	24,903	24,553	28,599
4024	LE Victim Advocate Program	50,598	51,283	57,933	57,933	57,108	24,709
4025	Victims of Crime Act Grant	0	0	0	0	0	109,199
PUBLIC SAFETY		2,322,563	2,561,025	2,847,760	2,851,261	2,857,617	3,193,069
4009	Facilities Maintenance	0	0	0	0	0	36,962
4031	Public Works Administration	0	0	0	0	0	110,725
4032	City Shop	(692)	6,932	51,581	57,107	52,051	(4,635)
4033	Streets & Alley-Admin	159,086	165,863	59,016	53,161	52,820	0
4034	Streets & Alley-Maint	572,255	725,166	561,323	561,323	562,283	587,674
4035	Street Improvements	881,255	1,026,545	1,258,879	1,646,624	1,646,624	1,502,600
PUBLIC WORKS		1,611,903	1,924,506	1,930,799	2,318,215	2,313,778	2,233,326
4038	Capital Improv - Fixed Assets	469,618	211,139	0	0	0	0
4039	Capital Improv - Non-Assets	6,837	0	0	0	0	0
xxxx	Capital Improv-Variou Department	443,730	588,683	592,055	633,416	599,547	210,600
CAPITAL OUTLAY		920,185	799,821	592,055	633,416	599,547	210,600
4045	Cranor Hill	20,708	19,125	36,770	36,770	21,692	41,109
4048	Senior Programming	0	0	0	0	0	20,729
4049	Recreation Administration	300,178	339,867	374,173	383,873	382,427	413,578
4050	Recreation Programs	155,231	186,349	184,431	220,886	220,417	219,324
4051	Parks	518,028	602,029	703,223	738,213	738,213	694,695
4052	Van Tuyl Ranch	149	14,343	31,603	18,414	31,603	31,603
4053	Lazy K Property	1,906	528	29,536	44,481	44,411	4,536
RECREATION & PARKS		996,200	1,162,240	1,359,737	1,442,638	1,438,764	1,425,574
4090	Public Service Grants	37,040	29,283	66,392	57,592	64,127	70,183
4091	Economic Development Grants	13,250	26,037	24,808	24,808	24,808	23,817
4090	Strategic Partnerships	126,046	122,282	129,400	169,400	174,286	190,256
4097	Events	117,239	110,762	116,752	125,228	123,286	147,557
GRANTS/ECONOMIC DEV		293,575	288,365	337,352	377,028	386,508	431,813
4999	Transfers Out	174,677	571,335	724,995	724,995	724,995	717,463
TRANSFERS OUT		174,677	571,335	724,995	724,995	724,995	717,463
TOTAL EXPENDITURES		7,650,880	8,648,730	9,169,292	9,888,900	9,739,155	9,872,028

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4001 CITY COUNCIL

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-68.8%
2018 Expenditures Under (Over) Budget	(13,179)
2018 Budgeted Expenditures vs. 2019 Budget Request	-65.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-City Council	31,136	33,564	31,200	31,200	31,200	31,200
4103	Social Security	1,919	1,931	1,934	1,934	1,934	1,934
4104	Medicare	449	452	452	452	452	452
4106	Hlth Ins/WC/Othr Benefits	13	16	47	47	47	41
Sub-Total: Personnel		33,516	35,963	33,634	33,634	33,634	33,628
4201	Office Supplies	93	191	200	200	350	200
4202	Clothing/Uniforms	0	0	100	100	50	100
4212	Computer Software Under \$5000	0	0	0	0	3	0
4303	Advertising/Legal Notices	0	0	0	8,000	3,500	0
4310	Dues/Mtgs/Mbrshps/Tuitn	10,359	12,806	14,215	14,215	15,000	15,000
4320	Telephone/Fax Services	0	625	877	877	720	904
4330	Professional Svcs	125	61,696	500	10,500	0	0
4360	Contracted Services	0	0	18,000	18,000	17,000	0
4370	Trvl/Mileage/Meals/Lodg	3,128	6,245	4,400	4,400	6,000	6,000
4650	Miscellaneous Expenses	1,082	710	1,000	1,000	1,000	800
4653	Employee Appreciation	4,546	5,021	6,000	6,000	6,000	6,000
4655	Youth Council	157	312	550	550	400	800
4659	City Fest	3,129	3,505	4,500	4,500	3,438	4,000
4704	Community Builder Grant Exp	0	101,041	0	9,714	10,060	0
9589	Special Projects	0	11,200	0	0	0	0
Sub-Total: Operations		22,618	203,351	50,342	78,056	63,521	33,804
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(31,592)	(41,768)	(35,526)	(35,526)	(35,526)	(40,783)
TOTALS		24,542	197,547	48,450	76,164	61,629	26,649

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	5.7%
2018 Expenditures Under (Over) Budget	7,814
2018 Budgeted Expenditures vs. 2019 Budget Request	-3.4%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Muni Court	72,377	77,707	80,500	80,500	76,825	82,910
4103	Social Security	3,988	4,372	4,991	4,991	4,763	5,140
4104	Medicare	933	1,023	1,167	1,167	1,114	1,202
4106	Hlth Ins/WC/Othr Benefits	15,951	18,067	19,860	19,860	16,618	17,375
4108	ER Retirement Contrbtn	3,075	3,118	4,298	4,298	3,965	4,373
Sub-Total: Personnel		96,323	104,288	110,816	110,816	103,285	111,000
4201	Office Supplies	0	580	550	550	250	350
4202	Clothing/Uniforms	0	0	0	0	167	50
4203	Fuel-Lubricant Supplies	0	45	0	0	0	0
4211	Computer Equipment Under \$5,000	0	0	0	0	0	0
4212	Computer Software Under \$5,000	0	0	4,800	4,800	4,775	0
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	544	750	750	750	750
4330	Professional Svcs	100	50	150	150	125	150
4340	Repair/Mntce Svcs	0	0	50	50	0	50
4343	Software Support	1,128	564	2,500	2,500	2,500	2,750
4350	Other Purchased Services	0	0	200	200	0	0
4370	Trvl/Mileage/Meals/Lodg	248	650	850	850	1,000	1,500
Sub-Total: Operations		1,766	2,433	9,850	9,850	9,567	5,600
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		98,088	106,720	120,666	120,666	112,852	116,600

2019 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 mtn 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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	31.8%
2018 Expenditures Under (Over) Budget	(13,095)
2018 Budgeted Expenditures vs. 2019 Budget Request	30.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	2,167	4,910	5,300	5,300	5,300	5,459
4330	Professional Svcs	81,304	61,770	63,975	78,975	10,070	15,000
4356	Legal Services	0	0	0	0	67,000	68,816
Sub-Total: Operations		83,471	66,680	69,275	84,275	82,370	89,275
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	0	(37,048)	(43,301)	(43,301)	(43,301)	(36,005)
TOTALS		83,471	29,632	25,974	40,974	39,069	53,270

Comments:

4310 Mountain States Employer Council \$5,459 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.
 Water Attorney services \$10,000 estimated cost.
 Other attorney fees \$5,000 estimated cost.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4004 CITY MANAGER

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-13.7%
2018 Expenditures Under (Over) Budget	(3,000)
2018 Budgeted Expenditures vs. 2019 Budget Request	12.9%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-City Manager	385,992	166,665	182,169	182,169	186,894	193,206
4103	Social Security	17,057	9,611	8,311	8,311	8,311	8,464
4104	Medicare	5,392	2,813	2,641	2,641	2,641	2,801
4106	Hlth Ins/WC/Othr Benefits	23,226	6,916	4,489	4,489	4,489	4,470
4108	ER Retirement Contrbtn	31,689	16,977	17,532	17,532	17,532	18,508
Sub-Total: Personnel		463,355	202,981	215,143	215,143	219,868	227,450
4201	Office Supplies	1,172	159	150	150	150	150
4202	Clothing/Uniforms	0	0	0	0	0	0
4203	Fuel-Lubricant Supplies	137	441	250	250	300	400
4211	Computer Equip Under \$5,000	1,711	0	0	0	0	0
4214	Furniture/Fixtures Under \$5,000	909	0	0	0	0	0
4303	Advertising/Legal Notices	0	0	0	0	0	0
4304	Subscrptn/Lit/Films	36	70	100	100	100	100
4310	Dues/Mtgs/Mbrshps/Tuitn	1,489	4,486	3,549	3,549	2,268	3,850
4320	Telephone/Fax Services	836	982	1,094	1,094	1,100	1,100
4330	Professional Svcs	35,033	32,136	500	500	0	0
4370	Trvl/Mileage/Meals/Lodg	982	2,035	2,500	2,500	2,500	2,500
4650	Miscellaneous Expenses	214	1	0	0	0	43
9588	Organizational Development	0	5,654	15,000	15,000	15,000	15,000
9589	Contingency	0	0	0	0	0	10,000
Sub-Total: Operations		42,518	45,962	23,143	23,143	21,418	33,143
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(141,108)	(49,981)	(69,646)	(69,646)	(69,646)	(70,164)
TOTALS		364,765	198,961	168,640	168,640	171,640	190,429

Comments:

- 4101 The wages category reflects compensation and benefits for the City Manager, \$8,124 plus taxes for internship programs with Western Colorado University (typically 117.5 hours worked per internship for 3 credit hours at \$13.34/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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	14.4%
2018 Expenditures Under (Over) Budget	22,284
2018 Budgeted Expenditures vs. 2019 Budget Request	-19.3%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-City Clerk	119,381	132,208	140,233	140,233	125,533	136,740
4102	Overtime	0	0	122	122	122	133
4103	Social Security	6,953	7,846	8,702	8,702	7,791	8,486
4104	Medicare	1,626	1,835	2,035	2,035	1,822	1,985
4106	Hlth Ins/WC/Othr Benefits	21,485	22,558	25,482	25,482	12,513	13,082
4108	ER Retirement Contrbtn	7,441	7,189	10,034	10,034	8,705	6,960
Sub-Total: Personnel		156,886	171,635	186,607	186,607	156,485	167,385
4201	Office Supplies	1,030	523	1,000	1,000	700	600
4202	Clothing/Uniforms	0	0	0	0	253	100
4206	Election Supplies	0	5,400	0	11,659	11,000	11,000
4211	Computer Equipment Under \$5,000	568	0	0	0	49	0
4212	Computer Software Under \$5,000	0	0	500	500	0	4,788
4213	Equipment Under \$5,000	0	0	500	500	0	500
4214	Furniture/Fixtures Under \$5,000	0	993	500	500	500	500
4215	Operating Supplies	0	0	0	0	250	0
4302	Printing/Duplication Svcs	0	30	50	50	0	2,000
4303	Advertising/Legal Svcs	5,492	3,149	6,000	6,000	4,000	5,000
4304	Subscripntn/Lit/Films	36	611	40	40	112	200
4310	Dues/Mtgs/Mbrshps/Tuitn	1,555	983	1,900	1,900	2,700	3,155
4320	Telephone/Fax Services	0	302	471	471	935	2,052
4330	Professional Svcs	3,072	2,428	3,000	3,000	2,500	3,000
4340	Repair/Mntce Svcs	0	0	100	100	0	100
4343	Software Support	0	0	650	650	0	200
4350	Other Purchased Services	0	0	0	0	350	0
4360	Contracted Svcs	499	42	1,500	1,500	1,500	1,500
4370	Trvl/Mileage/Meals/Lodg	949	1,035	2,400	2,400	1,600	3,411
Sub-Total: Operations		13,202	15,495	18,611	30,270	26,449	38,106
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(83,098)	(109,055)	(93,654)	(93,654)	(93,654)	(106,085)
TOTALS		86,990	78,075	111,564	123,223	89,280	99,406

Comments:

The wages category reflects compensation and benefits for 80% of the City Clerk, and allocation of the Deputy City Clerk's depending on work for Municipal Court.

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 (2018 includes the purchase of archival software)
- 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, State of the City Report
- 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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	14.9%
2018 Expenditures Under (Over) Budget	(2,049)
2018 Budgeted Expenditures vs. 2019 Budget Request	18.1%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Finance	285,277	299,033	311,416	311,416	311,412	336,892
4102	Overtime	3,419	504	366	366	369	395
4103	Social Security	16,527	16,739	19,330	19,330	19,330	20,912
4104	Medicare	3,865	3,915	4,521	4,521	4,521	4,891
4106	Hlth Ins/WC/Othr Benefits	63,674	71,798	76,083	76,083	76,083	79,370
4108	ER Retirement Contrbtn	14,489	14,761	15,571	15,571	15,571	18,175
Sub-Total: Personnel		387,251	406,751	427,287	427,287	427,287	460,634
4201	Office Supplies	2,308	2,273	2,500	2,500	2,250	2,500
4202	Clothing/Uniforms	0	212	50	50	250	50
4203	Fuel-Lubricant Supplies	120	192	250	250	250	250
4211	Computer Equipment Under \$5,000	0	299	100	100	100	100
4212	Computer Software Under \$5,000	40	190	100	100	100	100
4213	Equipment Under \$5,000	130	119	100	100	100	100
4214	Furniture/Fixtures Under \$5,000	0	0	0	0	0	3,700
4301	Postage/Freight Svcs	25,427	25,669	26,000	26,000	26,000	24,750
4302	Printing/Duplication Svcs	8,208	7,847	11,600	11,600	11,600	9,056
4303	Advertising/Legal Svcs	149	32	180	180	180	1,300
4304	Subscripnt/Literature	406	261	250	250	300	300
4310	Dues/Mtgs/Mbrshps/Tuitn	1,547	2,050	3,785	3,785	3,265	3,785
4320	Telephone/Fax Services	0	606	1,722	1,722	1,722	2,243
4330	Professional Svcs	18,105	18,632	18,884	18,884	19,180	19,755
4331	Sales Tax Audits	0	0	7,950	20,000	20,000	20,000
4340	Repair/Mntce Svcs	274	0	200	200	200	200
4343	Software Support	10,994	11,486	14,030	14,030	13,764	16,185
4360	Contracted Svcs	8,102	9,069	18,240	18,240	8,240	28,240
4370	Trvl/Mileage/Meals/Lodg	1,486	2,964	3,280	3,280	3,800	3,280
4401	Prop/Liab Ins Premium	50,820	61,804	8,534	8,534	8,534	39,665
4650	Miscellaneous Expenses	(117)	132	100	100	70	1,100
Sub-Total: Operations		127,996	143,837	117,855	129,905	119,905	176,659
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(252,535)	(314,879)	(276,276)	(276,276)	(276,276)	(305,661)
TOTALS		262,712	235,708	268,866	280,916	270,916	331,632

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
- 4214 2018 includes the purchase of adjustable height desks to replace the used desks that were salvaged from the old courthouse
- 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 Advertising for budget notices and position announcements for all City departments
- 4310 GFOA, CGFOA, Accounting Courses, Human Resource Training, Miscellaneous Trainings
- 4330 Annual Audit and costs for three independent reviewers of the budget
- 4331 Sales tax audits of multi-jurisdictional vendors has resulted in collections of nearly \$6 for every \$1 spent on audits
- 4340 Computer, printer, phones, and software maintenance/upgrades
- 4343 Accounting software, financial forecasting software and whistleblower hotline
- 4360 Utility bill printing and supervisor training program
- 4370 Corresponds to acct. 4310 including out of town expenses for professional development for all Finance employees
- 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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	33.1%
2018 Expenditures Under (Over) Budget	(34,843)
2018 Budgeted Expenditures vs. 2019 Budget Request	-22.3%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-IT	77,820	88,611	106,800	106,800	106,800	112,700
4103	Social Security	4,618	5,219	6,622	6,622	6,622	6,987
4104	Medicare	1,080	1,221	1,549	1,549	1,549	1,634
4106	Hlth Ins/WC/Othr Benefits	6,312	6,862	7,415	7,415	7,415	7,744
4108	ER Retirement Contrbtn	3,868	4,362	5,340	5,340	5,340	5,635
Sub-Total: Personnel		93,698	106,276	127,725	127,725	127,725	134,701
4201	Office Supplies	376	1,625	1,000	1,000	1,000	1,500
4211	Computer Equipment Under \$5000	19,171	17,448	21,000	21,000	8,700	23,600
4212	Computer Software Under \$5000	6,400	5,983	500	500	500	625
4301	Postage/Freight Svcs	35	41	50	50	150	150
4303	Advertising/Legal Svcs	15	20	30	30	0	0
4304	Subscripntn/Literature	100	0	100	100	100	100
4310	Dues/Mtgs/Mbrshps/Tuitn	410	652	530	530	530	3,790
4320	Telephone/FAX Services	0	8,880	13,668	13,668	8,500	22,000
4330	Professional Svcs	10,436	5,793	6,000	6,000	9,700	21,540
4343	Software Support	0	4,931	42,070	42,070	42,070	49,085
4350	Othr Purchased Services	3,666	1,864	4,400	44,810	44,810	3,529
4370	Trvl/Mileage/Meals/Lodg	660	1,183	1,400	1,400	1,400	6,300
Sub-Total: Operations		41,269	48,419	90,748	131,158	117,460	132,219
9970	Computer Equip. Over \$5,000	25,186	3,474	55,000	55,000	61,342	0
9971	Computer Software Over \$5,000	46,914	70,588	0	0	1,789	0
9972	Regional Broadband	0	0	0	0	0	0
Sub-Total: Capital Outlay		72,100	74,062	55,000	55,000	63,131	0
5000	Cost Allocation to Other Funds	(75,536)	(26,985)	(39,664)	(39,664)	(39,664)	(53,715)
TOTALS		131,531	201,772	233,809	274,219	268,652	213,205

Comments:

- 4211 Equipment replacement (2019 also includes the purchase of wifi equipment extensions)
- 4212 Software purchases
- 4320 Allocated central phone costs, based on the number of phone lines used by each department and employee cell phone (repimbursement)
- 4330 Outside IT assistance and projects
- 4343 Software support for the new website, antivirus, and enterprise licensing rather than licensing with each computer
- 4350 Internet service and domain registrations (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
2019 includes out of state travel to a Laserfiche conference for three employees

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4008 COMMUNITY DEVELOPMENT

2017 Actual Expenditures vs. 2018 Estimated Expenditures	26.7%
2018 Expenditures Under (Over) Budget	(26,905)
2018 Budgeted Expenditures vs. 2019 Budget Request	26.9%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Comm Dev	227,162	234,594	251,700	251,700	251,700	249,067
4102	Overtime	0	479	748	748	748	785
4103	Social Security	13,310	13,457	15,540	15,540	15,540	15,491
4104	Medicare	3,113	3,147	3,660	3,660	3,660	3,623
4106	Hlth Ins/WC/Othr Benefits	37,971	41,303	43,328	43,328	43,328	45,284
4108	ER Retirement Contrbtn	13,112	13,562	15,102	15,102	15,102	15,617
Sub-Total: Personnel		294,667	306,542	330,079	330,079	330,079	329,867
4201	Office Supplies	2,011	1,196	2,800	3,365	1,500	2,800
4202	Clothing/Uniforms	0	0	300	300	200	300
4203	Fuel-Lubricant Supplies	0	0	0	0	0	0
4211	Computer Equipment Under \$5000	0	0	0	0	0	0
4301	Postage/Freight Svcs	(67)	0	100	100	25	100
4302	Printing/Duplication Svcs	113	147	500	500	75	500
4303	Advertising/Legal Svcs	393	637	1,000	2,500	800	1,000
4304	Subscrptn/Lit/Films	0	36	300	300	300	300
4310	Dues/Mtgs/Mbrshps/Tuitn	2,351	2,085	3,000	3,000	2,000	3,340
4320	Telephone/Fax Services	0	302	1,430	1,430	1,430	732
4330	Professional Svcs	12	0	25,300	80,805	55,505	200,000
4340	Repair/Mntce Svcs	0	0	500	500	0	500
4343	Software Support	1,068	2,508	2,900	2,900	2,800	2,900
4360	Contracted Svcs	992	0	0	0	0	0
4363	Commission/Brd Fees	5,200	4,450	8,500	8,500	8,300	8,500
4370	Trvl/Mileage/Meals/Lodg	313	2,235	1,850	2,200	2,600	3,085
4421	Fleet Services	0	0	0	0	0	0
4650	Miscellaneous Expenses	0	35	300	300	150	300
Sub-Total: Operations		12,386	13,631	48,780	106,700	75,685	224,357
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		307,053	320,173	378,859	436,778	405,764	554,224

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 or 3) and/or P&Z (1).
- 4330 For professional services related to development review and other projects-this amount likely would not be recovered.
2019: City's Comprehensive Plan - \$175,000
- 4340 Includes plotter, phone and additional costs for computer repair and maintenance. A slight increase 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**

01-4009 FACILITIES MAINTENANCE

2017 Actual Expenditures vs. 2018 Estimated Expenditures	0.0%
2018 Expenditures Under (Over) Budget	0
2018 Budgeted Expenditures vs. 2019 Budget Request	0.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Fac Maint	0	0	0	0	0	84,300
4102	Overtime	0	0	0	0	0	0
4103	Social Security	0	0	0	0	0	5,227
4104	Medicare	0	0	0	0	0	1,222
4106	Hlth Ins/WC/Othr Benefits	0	0	0	0	0	24,397
4108	ER Retirement Contrbtn	0	0	0	0	0	4,215
Sub-Total: Personnel		0	0	0	0	0	119,361
4201	Office Supplies	0	0	0	0	0	500
4202	Clothing/Uniforms	0	0	0	0	0	200
4203	Fuel-Lubricant Supplies	0	0	0	0	0	500
4205	Small Tools	0	0	0	0	0	3,000
4303	Advertising/Legal Svcs	0	0	0	0	0	500
4304	Subscrptn/Lit/Films	0	0	0	0	0	250
4310	Dues/Mtgs/Mbrshps/Tuitn	0	0	0	0	0	800
4320	Telephone/Fax Services	0	0	0	0	0	660
4370	Trvl/Mileage/Meals/Lodg	0	0	0	0	0	800
4421	Fleet Services	0	0	0	0	0	0
4650	Miscellaneous Expenses	0	0	0	0	0	0
Sub-Total: Operations		0	0	0	0	0	7,210
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	0	0	0	0	0	(89,609)
TOTALS		0	0	0	0	0	36,962

Comments:

- 4101 Includes wages for a Facilities Manager
- 4202 Clothing allowance for employee
- 4303 Includes advertisements and public hearing notices.
- 4304 Subscriptions and the purchase of resource materials, books, CD's, videos, etc.
- 4421 Annual allocation of fleet service expenses.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4020 POLICE & NEIGHBORHOOD SERVICES

2017 Actual Expenditures vs. 2018 Estimated Expenditures	7.8%
2018 Expenditures Under (Over) Budget	1,113
2018 Budgeted Expenditures vs. 2019 Budget Request	11.9%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Police & NSO	1,166,417	1,262,926	1,330,173	1,330,173	1,330,173	1,452,197
4102	Overtime	37,714	52,276	54,347	54,347	54,347	56,542
4103	Social Security	12,555	14,091	15,107	15,107	15,107	15,909
4104	Medicare	16,656	18,098	20,076	20,076	20,076	21,877
4106	Hlth Ins/WC/Othr Benefits	197,236	233,430	245,859	245,859	245,859	301,794
4108	ER Retirement Contrbtn	136,176	147,979	158,303	158,303	158,303	173,973
Sub-Total: Personnel		1,566,753	1,728,801	1,823,863	1,823,863	1,823,863	2,022,292
4201	Office Supplies	14,422	13,783	13,838	13,838	2,984	2,100
4202	Clothing/Uniforms	4,412	6,149	7,940	7,940	7,940	7,940
4203	Fuel/Lubricant Supply	20,122	22,871	23,222	23,222	24,337	25,476
4211	Computer Equipment under \$5000	205	363	750	750	750	750
4213	Equipment under \$5000	25,604	17,362	36,270	36,270	36,270	71,770
4214	Furniture under \$5000	0	0	600	600	600	600
4215	Operating Supplies	0	0	0	0	9,604	20,198
4216	Cleaning Supplies	0	0	0	0	1,056	1,250
4301	Postage/Freight Svcs	333	432	400	400	663	800
4302	Printing/Duplication Svcs	1,219	2,650	2,430	2,430	2,430	2,430
4303	Advertising/Legal Svcs	240	99	400	400	400	600
4304	Subscrptn/Lit/Films	817	800	986	986	986	986
4310	Dues/Mtgs/Mbrshps/Tuitn	4,479	3,651	4,565	4,565	4,565	4,665
4320	Telephone/Fax Services	2,806	4,804	12,796	12,796	10,966	15,827
4321	Utilities	6,481	6,627	8,700	8,700	8,700	7,200
4330	Professional Svcs	9,688	8,594	12,200	12,200	12,200	14,200
4340	Repair/Mntce Svcs	6,635	16,100	13,077	13,077	8,977	8,977
4342	Building/Property Maintenance	0	0	0	0	4,100	4,100
4343	Software Support	4,913	11,887	13,500	13,500	13,033	13,500
4350	Othr Purchased Svcs	2,409	2,502	3,400	3,400	3,400	14,900
4351	Dispatch-City Svcs	180,141	177,223	205,259	205,259	205,259	215,260
4358	Janitorial Services	0	0	0	0	13,200	13,200
4360	Contracted Services	16,305	16,575	18,920	18,920	5,720	5,720
4370	Trvl/Mileage/Meals/Lodg	2,238	2,661	6,832	6,832	6,832	7,332
4401	Prop/Liab Ins Premium	52,063	63,316	30,231	30,231	30,231	25,897
4402	Prop/Liab Claim Pmnts	0	4,728	0	0	0	0
4420	Rental Svcs	2,812	2,812	2,820	2,820	2,820	2,820
4421	Fleet Services	11,177	13,522	62,757	62,757	62,757	86,927
4651	Code Compliance	0	0	550	550	550	550
4701	Crime Prevention/Dare Expenses	1,249	2,441	2,650	2,650	2,650	2,650
4703	POST Training Expenses	5,212	16,583	15,810	15,810	15,810	15,810
Sub-Total: Operations		375,983	418,533	500,903	500,903	499,790	594,435
9920	Building Improvements	0	0	13,500	13,500	13,500	0
9952	Equipment	0	20,261	0	0	0	0
9957	Vehicles	75,237	0	0	0	0	0
Sub-Total: Capital Outlay		75,237	20,261	13,500	13,500	13,500	0
TOTALS		2,017,974	2,167,595	2,338,266	2,338,266	2,337,153	2,616,727

Comments:

2018 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.

01-4020 POLICE & NEIGHBORHOOD SERVICES

- Increase to off set cost increases and regular purchase of less lethal supplies
2018 expense shows a reduction to acomidate a change in account numbering that accrued after the start of the year.
- 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, military equipment, 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.
Tuition for civilian employees to attend training in Records, Evidence, Animals
- 4320 Cell phones costs and IT Phone services. Increased to start either phonereimbursement for sworn officers or provide cell phones.
- 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)
2018 expense shows a reduction to acomidate a change in account numbering that accrued after the start of the year.
- 4343 Pays for Police Records Management Systeem and CAD System. Cost are split between both department based module used. Reduction in 2017 costs due to discontining 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)
2018 expense shows a reduction to acomidate a change in account numbering that accrued after the start of the year.
- 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

2019

- 4101 Compensation based on 16 police officers (Chief, Captain, 2 Sergeants, 1 full time detective, 11 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.
Line item reduced midyear 2018 to creat new line items.
- 4202 Anticipated expenditures include uniform costs, replacement uniforms including leather, footwear name tags, badges, etc.
- 4203 Covers cost of fuel for patrol vehicles. Continuing increase request of \$2,254.
- 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.
Temporary increase of \$13800 for ballistic tactical vests and \$19,200 for in-car cameras. Continuing increase request of \$3000 for body cameras.
- 4215 New Account created mid year 2018. Captures operating expense like, ammunition, batteries, medical supplies, etc
Continuing increase request of \$2886 for training ammunition, \$506 for training tazer cartridges, \$300 for NARCAN, \$450 for AED pads and \$884 for general increased supplies/costs.
- 4216 New Account created mid year 2018. Captures cleaning suppplies.
- 4301 Anticipated mailing costs for Intoxilizer, found property, evidence, military equipment, 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.
Tuition for civilian employees to attend training in Records, Evidence, Animals
- 4320 Cell phones costs and IT Phone services.
- 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.

01-4020 POLICE & NEIGHBORHOOD SERVICES

- 4340 Repair of basic law enforcement equipment, certification of measurement devices, radios, buildings, vehicles not repaired by fleet and firearms service/inspections (\$1,500)
Line item reduced midyear 2018 to create new line items.
Temporary increase of \$5000 for backflow program.
- 4342 New Account created mid year 2018. capture repair maintenance costs associated with buildings.
- 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.
- 4358 New Account created mid year 2018. Capture costs associated with Janitorial Services.
- 4360 Contract with Lexipol for policy development and related training (\$5000)
Line item reduced midyear 2018 to create new line items.
- 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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	25.8%
2018 Expenditures Under (Over) Budget	(1,511)
2018 Budgeted Expenditures vs. 2019 Budget Request	6.9%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Bldg Inspection	82,568	89,445	109,263	109,263	111,263	116,130
4102	Overtime	0	0	623	623	623	672
4103	Social Security	4,728	5,074	6,813	6,813	6,966	7,242
4104	Medicare	1,106	1,187	1,593	1,593	1,593	1,694
4106	Hlth Ins/WC/Othr Benefits	18,661	20,484	23,497	23,497	23,497	26,903
4108	ER Retirement Contrbt	4,105	4,408	6,959	6,959	7,059	6,842
Sub-Total: Personnel		111,168	120,598	148,749	148,749	151,002	159,481
4201	Office Supplies	280	90	150	150	230	200
4203	Fuel/Lubricant Supply	446	575	525	525	500	525
4301	Postage/Freight Svcs	0	0	50	50	0	50
4302	Printing/Duplication Svcs	0	5	50	50	0	50
4303	Advertising/Legal Notices	106	186	100	100	0	100
4304	Subscrptn/Lit/Films	0	734	100	100	278	50
4310	Dues/Mtgs/Mbrshps/Tuitn	905	981	1,000	1,000	600	1,000
4320	Telephone/Fax Services	839	730	873	873	873	904
4340	Repair/Mntce Svcs	0	0	50	50	0	50
4363	Commission/Brd Fees	0	0	250	250	0	0
4370	Trvl/Mileage/Meals/Lodg	419	933	1,250	1,250	1,275	1,022
4421	Fleet Services	545	545	2,967	2,967	2,967	3,414
4650	Miscellaneous Expenses	0	35	100	100	0	100
Sub-Total: Operations		3,539	4,813	7,465	7,465	6,723	7,465
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		114,707	125,411	156,214	156,214	157,725	166,946

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	3.7%
2018 Expenditures Under (Over) Budget	31,366
2018 Budgeted Expenditures vs. 2019 Budget Request	-25.1%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Fire Department	92,330	100,711	84,525	84,525	95,860	80,841
4102	Overtime	0	0	271	271	271	258
4103	Social Security	5,815	6,319	5,257	5,257	6,124	5,028
4104	Medicare	1,360	1,478	1,230	1,230	1,230	1,176
4106	Hlth Ins/WC/Othr Benefits	13,481	14,961	9,838	9,838	9,838	21,435
4108	ER Retirement Contrbttn	5,992	6,588	6,802	6,802	7,368	3,579
Sub-Total: Personnel		118,979	130,057	107,923	107,923	120,691	112,317
4201	Office Supplies	2,276	1,625	5,121	5,121	5,000	2,000
4202	Clothing/Uniforms	12,558	12,026	11,500	11,500	11,500	12,500
4203	Fuel/Lubricant Supply	3,020	2,773	4,000	4,000	4,000	4,000
4213	Equipment Under \$5,000	0	9,011	0	3,501	3,500	6,500
4301	Postage/Freight Services	51	39	250	250	100	150
4302	Printing/Duplication Svcs	0	0	50	50	50	50
4303	Advertising/Legal Notices	0	18	0	0	0	0
4304	Subscrptn/Lit/Films	898	2,938	3,000	3,000	3,000	3,000
4310	Dues/Mtgs/Mbrshps/Tuitn	1,960	3,982	5,000	5,000	5,000	5,000
4320	Telephone/Fax Services	740	794	1,404	1,404	1,404	1,652
4330	Professional Services	0	1,620	0	0	0	0
4340	Repair/Mntce Svcs	2,019	796	10,000	10,000	8,000	10,000
4351	Dispatch-City Svcs	6,574	6,574	11,120	11,120	11,120	9,409
4355	Firehouse Expenses	10,694	11,305	12,000	12,000	12,000	12,000
4370	Trvl/Mileage/Meals/Lodg	5,108	4,652	6,000	6,000	6,000	6,000
4401	Prop/Liab Ins Premium	806	981	2,419	2,419	2,419	2,713
4402	Prop/Liab Ins Claims	0	0	0	0	0	0
4403	Life Insurance Premium	1,564	1,347	3,500	3,500	1,637	1,686
4421	Fleet Services	3,928	4,753	50,147	50,147	50,147	7,402
4649	Late Fees	0	10	0	0	0	0
4650	Miscellaneous Expenses	150	0	0	0	0	0
4652	Volunteer Reimbursement	5,208	3,814	10,000	10,000	8,500	10,000
4653	Employee Appreciation	259	0	0	0	0	0
4656	Contributions-Retirement	32,700	35,022	40,510	40,510	40,510	40,510
Sub-Total: Operations		90,513	104,078	176,021	179,522	173,887	134,572
9952	Equipment	0	8,200	42,000	42,000	0	0
9957	Vehicles	11,258	41,781	0	0	0	0
Sub-Total: Capital Outlay		11,258	49,981	42,000	42,000	0	0
TOTALS		220,750	284,116	325,944	329,445	294,578	246,889

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)

01-4022 FIRE DEPARTMENT

-the largest fire training event in the world, Fire Leadership Challenge in Keystone-the annual conference 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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	758.1%
2018 Expenditures Under (Over) Budget	350
2018 Budgeted Expenditures vs. 2019 Budget Request	14.8%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Haz Mat	0	0	150	150	150	150
4102	Overtime	801	0	1,000	1,000	1,000	1,000
4103	Social Security	42	7	71	71	71	71
4104	Medicare	10	2	17	17	17	17
4106	Hlth Ins/WC/Othr Benefits	0	0	0	0	0	0
Sub-Total: Personnel		853	8	1,238	1,238	1,238	1,238
4201	Office Supplies	957	1,235	1,137	1,137	1,137	1,000
4202	Clothing/Uniforms	0	0	4,000	4,000	4,000	4,000
4203	Fuel/Lubricant Supply	207	44	500	500	150	500
4310	Dues/Meetings/Mbrshps/Tuition	0	50	0	0	0	0
4350	Other Purchased Services	0		150	150	150	150
4421	Fleet Services	430	520	13,145	13,145	13,145	16,841
4650	Miscellaneous Expense	2,583	1,003	4,733	4,733	4,733	4,870
Sub-Total: Operations		4,177	2,853	23,665	23,665	23,315	27,361
9952	Equipment	2,264	0	0	0	0	0
Sub-Total: Capital Outlay		2,264	0	0	0	0	0
TOTALS		7,294	2,861	24,903	24,903	24,553	28,599

Comments:

The City has an Intergovernmental Agreement (IGA) with Gunnison County regarding expenses associated with Haz Mat responses. Many Haz Mat spill costs are reimbursed by the responsible party. These funds go to the County Haz Mat, then expenses are paid by the County, alleviating the necessity to split the costs with the City. The City continues to budget for those instances when the costs are not recouped and the expenses must be shared on a 50/50 basis.

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	11.4%
2018 Expenditures Under (Over) Budget	825
2018 Budgeted Expenditures vs. 2019 Budget Request	-57.3%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Victim Advocate	38,560	39,583	41,348	41,348	41,348	9,236
4102	Overtime	0	0	215	215	215	1,144
4103	Social Security	2,273	2,419	2,577	2,577	2,577	624
4104	Medicare	532	566	603	603	603	146
4106	Hlth Ins/WC/Othr Benefits	3,534	3,845	4,383	4,383	4,383	1,326
4108	ER Retirement Contribution	1,392	1,473	1,492	1,492	1,492	1,272
Sub-Total: Personnel		46,290	47,887	50,617	50,617	50,617	13,748
4201	Office Supplies	160	223	220	220	220	1,000
4202	Clothing/Uniforms	0	0	80	80	60	0
4203	Fuel	0	103	300	300	100	600
4215	Operating Supplies	0	0	0	0	51	3,350
4301	Postage/Freight Svcs	0	0	200	200	0	0
4302	Printing/Duplication Svcs	83	202	230	230	230	0
4303	Advertising/Legal Notices	0	0	0	0	19	0
4310	Dues/Mtgs/Mbrshps/Tuitn	810	0	1,280	1,280	1,280	350
4320	Telephone/Fax Services	660	630	692	692	692	0
4330	Professional Services	0	0	0	0	420	420
4350	Othr Purchased Svcs	0	0	1,070	1,070	300	0
4351	Dispatch-City Svcs	579	579	730	730	730	783
4370	Trvl/Mileage/Meals/Lodg	1,017	347	1,930	1,930	1,805	1,000
4401	Prop/Liab Ins Premium	498	605	0	0	0	0
4421	Fleet Services	500	707	584	584	584	3,458
Sub-Total: Operations		4,307	3,396	7,316	7,316	6,491	10,961
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		50,598	51,283	57,933	57,933	57,108	24,709

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.

2018 Comments

- 4201 Pens, copier paper, envelopes, folders
- 4215 Support items for victims at scenes, water, blankets, stuffed animals, etc
- 4310 Attendance at COVA Academy, annual COVA Conference, and regional trainings. Reduced to cover increased fleet services.
- 4320 Cell phone and caller plan for on-call advocate
- 4330 paid for a advocate during the period we were without
- 4350 Includes money to be used to pay for interpreter services, costs covered by agencies, emergency phones
- 4351 Dispatch fees charged to all users
- 4370 Food and lodging to attend Training.
- 4401 Insurance was covered under PD insurance prior year
- 4421 Advocate assigned old police vehicle.

2019 Comments

Grant eligible expenses under the new Victims of Crime Act (VOCA) Grant have been shifted to a new cost center - 01-4025

- 4201 Copier paper, office supplies
- 4203 Fuel consumption for travel to conferences and meetings on City gas card
- 4215 Support items for victims at scenes: water, blankets, stuffed animals, etc
- 4310 Dues for miscellaneous conferences
- 4320 Telephone services fees for office phone on the central phone system
- 4350 Includes money to be used to pay for interpreter services
- 4351 Dispatch fees charged to all users
- 4370 Food and lodging to attend miscellaneous trainings other than the COVA academy and COVA conference
- 4421 Advocate assigned old police vehicle.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4025 VICTIMS OF CRIME ACT GRANT

2017 Actual Expenditures vs. 2018 Estimated Expenditures	0.0%
2018 Expenditures Under (Over) Budget	0
2018 Budgeted Expenditures vs. 2019 Budget Request	0.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Victim Advocate	0	0	0	0	0	71,914
4103	Social Security	0	0	0	0	0	4,479
4104	Medicare	0	0	0	0	0	1,047
4106	Hlth Ins/WC/Othr Benefits	0	0	0	0	0	25,392
4108	ER Retirement Contribution	0	0	0	0	0	279
Sub-Total: Personnel		0	0	0	0	0	103,111
4202	Clothing/Uniforms	0	0	0	0	0	498
4301	Postage/Freight Svcs	0	0	0	0	0	50
4302	Printing/Duplication Svcs	0	0	0	0	0	460
4310	Dues/Mtgs/Mbrshps/Tuitn	0	0	0	0	0	1,500
4320	Telephone/Fax Services	0	0	0	0	0	819
4370	Trvl/Mileage/Meals/Lodg	0	0	0	0	0	2,761
Sub-Total: Operations		0	0	0	0	0	6,088
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	0	0	0	109,199

Comments:

This program is offset by revenues reflected in account 01-3314 VOCA Grant and 01-3328 Law Enforcement Advocate.

- 4202 Clothing allowance for 6 representatives (coordinator and volunteers)
- 4301 Postage for victim mailings
- 4302 Printing of victim rights pamphlets and busines cards for coordinator and volunteers
- 4310 Attendance at annual COVA Conference and COVA Academy only when new employees or volunteers.
- 4320 Cell phone for advocate and on-call volunteer
- 4370 Food and lodging to attend COVA conference and academy

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4030 CITY HALL

2017 Actual Expenditures vs. 2018 Estimated Expenditures	30.6%
2018 Expenditures Under (Over) Budget	13,491
2018 Budgeted Expenditures vs. 2019 Budget Request	13.4%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office Supplies	4,997	4,563	7,000	7,000	5,000	5,000
4213	Equipment Under \$5,000	990	0	1,300	1,300	0	1,300
4214	Furniture/Fixtures Under \$5,000	0	494	2,250	2,250	2,996	2,250
4215	Operating Supplies	0	0	0	0	184	0
4216	Cleaning Supplies	0	222	0	0	500	500
4301	Postage/Freight Svcs	0	0	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	0	0	0	0	0	0
4320	Telephone/Fax Services	3,437	1,354	1,066	1,066	1,100	1,404
4321	Utilities	10,016	10,455	19,500	19,500	9,368	12,000
4340	Repair/Mntce Svcs	3,121	1,547	6,000	6,000	6,000	12,236
4342	Building/Property Maintenance	0	0	0	0	400	500
4350	Othr Purchased Svcs	0	159	550	550	0	0
4358	Janitorial Services	0	1,400	0	0	16,800	18,000
4360	Contracted Svcs	24,733	20,862	25,000	25,000	600	700
4361	Maintenance Contracts	0	0	0	0	6,609	6,800
4401	Property/Liability Insurance	0	0	3,883	3,883	3,883	4,418
4420	Rental Services	5,230	5,857	6,000	6,000	5,618	6,000
4421	Fleet Services	0	0	2,218	2,218	2,218	3,659
Sub-Total: Operations		52,525	46,912	74,767	74,767	61,276	74,767
9920	Building Improvements	0	0	0	0	0	10,000
Sub-Total: Capital Outlay		0	0	0	0	0	10,000
5000	Cost Allocation to Other Funds	(7,801)	0	0	0	0	0
TOTALS		44,724	46,912	74,767	74,767	61,276	84,767

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 mtnc 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 mtnc 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**

01-4031 PUBLIC WORKS ADMINISTRATION

2017 Actual Expenditures vs. 2018 Estimated Expenditures	0.0%
2018 Expenditures Under (Over) Budget	0
2018 Budgeted Expenditures vs. 2019 Budget Request	0.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-PW Admin	0	0	0	0	0	333,633
4102	Overtime	0	0	0	0	0	0
4103	Social Security	0	0	0	0	0	20,685
4104	Medicare	0	0	0	0	0	4,838
4106	Hlth Ins/WC/Othr Benefits	0	0	0	0	0	74,703
4108	ER Retirement Contrbtn	0	0	0	0	0	17,575
Sub-Total: Personnel		0	0	0	0	0	451,434
4201	Office Supplies	0	0	0	0	0	4,000
4202	Clothing/Uniforms	0	0	0	0	0	200
4203	Fuel-Lubricant Supplies	0	0	0	0	0	500
4212	Software Under \$5,000	0	0	0	0	0	3,000
4213	Equipment Under \$5,000	0	0	0	0	0	2,500
4214	Furniture/Fixtures Under \$5,000	0	0	0	0	0	0
4215	Operating Supplies	0	0	0	0	0	350
4302	Printing/Duplication Svcs	0	0	0	0	0	300
4303	Advertising/Legal Notices	0	0	0	0	0	800
4304	Subscriptions/Literature/Films	0	0	0	0	0	500
4310	Dues/Mtgs/Mbrshps/Tuition	0	0	0	0	0	7,000
4320	Telephone/Fax Services	0	0	0	0	0	3,144
4330	Professional Services	0	0	0	0	0	1,800
4343	Software Support	0	0	0	0	0	0
4350	Other Purchased Services	0	0	0	0	0	600
4351	Dispatch-City Svcs	0	0	0	0	0	3,244
4370	Travel/Mileage/Meals/Lodging	0	0	0	0	0	3,000
4420	Rental Services	0	0	0	0	0	2,250
4650	Miscellaneous Expenses	0	0	0	0	0	125
Sub-Total: Operations		0	0	0	0	0	33,313
9952	Equipment	0	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	0	0	0	0	0	(374,022)
TOTALS		0	0	0	0	0	110,725

Comments:

Total expenses for this department are allocated to the following departments: Streets & Alleys, Fleet, Electric, Water, Sewer, and Refuse. The Public Works Admin department pays for phone expenses for the Public Works Director, City Engineer, GIS Specialist/Administrative Assistant, and a Receptionist

- 4201 All office 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, Admin Assistant, and Receptionist
- 4320 Telephone allocation for City Shop departments, including phone repair and maintenance
- 4330 CDL/drug tests/etc.
- 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**

01-4032 CITY SHOP

2017 Actual Expenditures vs. 2018 Estimated Expenditures	481.0%
2018 Expenditures Under (Over) Budget	(470)
2018 Budgeted Expenditures vs. 2019 Budget Request	-91.8%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office Supplies	3,554	5,572	3,500	4,250	3,550	0
4202	Clothing/Uniforms	0	129	200	200	200	0
4302	Fuel-Lubricant Supplies	0	0	0	0	650	0
4212	Software Under \$5,000	0	0	1,200	3,175	3,000	0
4213	Equipment Under \$5,000	990	0	2,500	2,500	2,500	0
4214	Furniture/Fixtures Under \$5,000	0	4,389	0	2,626	2,500	2,500
4215	Operating Supplies	0	0	0	0	500	0
4216	Cleaning Supplies	0	0	0	0	200	200
4302	Printing/Duplication Svcs	221	229	300	300	300	0
4303	Advertising/Legal Notices	43	39	0	0	800	0
4304	Subscriptions/Literature/Films	46	0	500	500	500	0
4310	Dues/Mtgs/Mbrshps/Tuition	1,660	853	7,000	7,175	7,000	0
4320	Telephone/Fax Services	2,997	2,971	3,144	3,144	3,144	0
4321	Utilities	14,285	14,069	24,200	24,200	18,000	20,000
4330	Professional Services	1,970	1,751	1,650	1,650	1,500	0
4340	Repair/Maintnc Services	856	12,974	25,500	25,500	25,000	3,684
4350	Other Purchased Services	0	0	0	0	600	0
4351	Dispatch-City Svcs	3,032	3,244	3,244	3,244	3,244	0
4360	Contracted Services	6,291	6,269	7,000	7,000	6,720	7,720
4370	Travel/Mileage/Meals/Lodging	508	632	3,000	3,000	2,800	0
4401	Property/Liability Insurance	0	0	4,297	4,297	4,297	4,297
4420	Rental Services	1,817	2,468	1,800	1,800	2,500	0
4650	Miscellaneous Expenses	670	0	250	250	250	0
Sub-Total: Operations		38,942	55,589	89,285	94,811	89,755	38,401
9920	Building Improvements	0	0	38,250	38,250	38,250	12,500
9952	Equipment	0	8,610	0	0	0	0
Sub-Total: Capital Outlay		0	8,610	38,250	38,250	38,250	12,500
5000	Cost Allocation to Other Funds	(39,634)	(48,657)	(37,704)	(37,704)	(37,704)	(43,036)
TOTALS		(692)	15,542	89,831	95,357	90,301	7,865

Comments:

Total expenses for this department are allocated to the following departments: Streets & Alleys, Fleet, Electric, Water, Sewer, and Refuse.

4321 Electricity and gas for city shops.

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

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4033 STREET & ALLEY ADMINISTRATION

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-68.2%
2018 Expenditures Under (Over) Budget	6,196
2018 Budgeted Expenditures vs. 2019 Budget Request	-100.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-S/A Admin	101,578	92,326	39,423	34,613	34,613	0
4102	Overtime	577	387	0	0	0	0
4103	Social Security	6,132	5,473	2,444	2,146	2,146	0
4104	Medicare	1,434	1,280	572	502	502	0
4106	Hlth Ins/WC/Othr Benefits	20,742	22,494	6,233	5,796	5,796	0
4108	ER Retirement Contrbtn	7,446	6,364	1,931	1,691	1,691	0
Sub-Total: Personnel		137,909	128,324	50,603	44,748	44,748	0
4201	Office Supplies	0	0	0	0	582	0
4202	Clothing/Uniforms	1,114	1,365	1,500	1,500	1,500	0
4203	Fuel-Lubricant Supplies	0	181	0	0	63	0
4212	Computer Software Under \$5,000	0	1,693	0	0	0	0
4303	Advertising/Legal Notices	527	305	200	200	200	0
4310	Dues/Mtgs/Mbrshps/Tuition	0	860	750	750	764	0
4320	Telephone/Fax Services	1,314	2,473	1,513	1,513	1,513	0
4330	Professional Svcs	6,617	19,650	700	700	700	0
4343	Software Support	0	0	1,500	1,500	500	0
4370	Travel/Mileage/Meals/Lodging	50	2,653	2,250	2,250	2,250	0
4401	Prop/Liab Ins Premium	4,950	6,020	0	0	0	0
4402	Prop/Liab Claim Payments	0	2,337	0	0	0	0
4650	Miscellaneous Expenses	0	0	0	0	0	0
4804	Indirect Expenses	6,606	0	0	0	0	0
Sub-Total: Operations		21,177	37,539	8,413	8,413	8,072	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		159,086	165,863	59,016	53,161	52,820	0

Comments:

This cost center has been discontinued in 2019. Costs have been migrated to the Streets and Alleys Maintenance cost center for simplicity

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4034 STREET & ALLEY MAINTENANCE

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-22.5%
2018 Expenditures Under (Over) Budget	(960)
2018 Budgeted Expenditures vs. 2019 Budget Request	4.7%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-S/A Maintenance	184,709	208,179	269,514	269,514	269,514	273,060
4102	Overtime	25,043	38,115	17,636	17,636	17,636	11,809
4103	Social Security	12,209	14,756	17,893	17,893	17,893	17,752
4104	Medicare	2,855	3,451	4,185	4,185	4,185	4,152
4105	Standby	0	1,300	1,450	1,450	1,450	1,450
4106	Hlth Ins/WC/Othr Benefits	61,282	64,454	78,753	78,753	78,753	79,998
4108	ER Retirement Contrbtn	14,902	14,375	17,609	17,609	17,609	17,313
Sub-Total: Personnel		301,001	344,631	407,040	407,040	407,040	405,534
4201	Office Supplies	5,610	6,989	7,000	7,000	1,000	1,000
4202	Clothing/Uniforms	309	0	0	0	0	1,500
4203	Fuel/Lubricant Supply	26,343	38,587	42,800	42,800	42,800	42,875
4215	Operating Supplies	0	74	0	0	6,000	6,000
4302	Printing/Duplication Services	0	0	0	0	5	0
4303	Advertising/Legal Notices	0	1,315	200	200	200	200
4310	Dues/Mtgs/Mbrshps/Tuition	0	0	0	0	0	825
4320	Telephone/Fax Services	0	0	0	0	0	2,040
4321	Utilities	47	175	0	0	300	400
4330	Professional Services	0	0	0	0	0	500
4340	Repair/Mntce Svcs	451	475	1,200	1,200	500	800
4343	Software Support	0	0	0	0	0	1,500
4360	Contracted Service -Snow	7,565	43,666	7,500	7,500	7,500	7,500
4370	Travel/Mileage/Meals/Lodging	0	0	0	0	0	2,500
4402	Prop/Liab Claim Payments	3,407	953	0	0	1,335	0
4420	Equipment Rental	0	13,000	2,500	2,500	2,500	2,500
4421	Fleet Services	227,522	275,302	93,083	93,083	93,083	112,000
4649	Late Fees	0	0	0	0	20	0
Sub-Total: Operations		271,254	380,536	154,283	154,283	155,243	182,140
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		572,255	725,166	561,323	561,323	562,283	587,674

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	48.6%
2018 Expenditures Under (Over) Budget	(419,434)
2018 Budgeted Expenditures vs. 2019 Budget Request	-23.4%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office Supplies	0	0	0	750	750	0
4215	Operating Supplies	0	0	0	0	0	0
4303	Advertising/Legal Notices	0	0	0	1,500	1,500	0
4330	Professional Services	104,351	17,978	0	167,749	167,749	0
4360	Other Contracted Services	0	0	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	0	0	0	750	750	0
4420	Rental Equipment	0	0	0	0	0	0
9101	Tree Program	2,124	2,760	5,000	5,000	5,000	5,000
9102	Tree Chipping	23,415	39,669	40,000	30,000	30,000	10,000
9103	Material Crushing	6,300	27,060	40,000	0	0	40,000
9104	Paint Striping	26,691	25,314	30,000	60,000	60,000	70,000
9105	Signs	3,811	17,703	29,000	29,000	29,000	24,500
9106	Gravel/Asphalt Patching	6,350	7,105	8,500	8,500	8,500	8,500
9108	Concrete	3,148	70,661	132,379	568,428	568,428	25,000
9109	Slurry Seal	25	418,885	450,000	261,000	261,000	275,000
9110	Crack Seal	50,027	47,864	50,000	80,000	80,000	80,000
9111	Street Imprv/Overlay	655,013	351,547	474,000	282,795	282,795	814,600
9112	Concrete-Valley Pan, Curb, Gutter	0	0	0	151,152	151,152	150,000
Sub-Total: Operations		881,255	1,026,545	1,258,879	1,646,624	1,646,624	1,502,600
9902	Land	139,592	108,451	0	0	0	0
9940	Improv. Other Than Buildings	0	0	0	0	0	22,500
9952	Equipment	0	6,776	0	31,689	31,689	63,800
9956	Heavy Equipment	0	254,676	0	0	0	0
9960	Road Construction	0	0	396,805	396,805	396,805	0
Sub-Total: Capital Outlay		139,592	369,903	396,805	428,494	428,494	86,300
TOTALS		1,020,847	1,396,448	1,655,684	2,075,118	2,075,118	1,588,900

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; 2019 inc. \$11 for bicycle signage
 - 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
- 2019 includes the following special asphalt projects:
- | | |
|-------------------|---------|
| Alley Reclamation | 17,500 |
| Shop Yard Asphalt | 329,600 |

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4038 CAPITAL IMPROVEMENTS - Fixed Assets

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-100.0%
2018 Expenditures Under (Over) Budget	0
2018 Budgeted Expenditures vs. 2019 Budget Request	0.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
Sub-Total: Operations		0	0	0	0	0	0
9374	Unit #83 - Replace 1984 Ford 9000	270,037	0	0	0	0	0
9542	Legion Restroom Bldg	156,338	57,154	0	0	0	0
9544	Taylor Mountain Park Restrooms	39,013	0	0	0	0	0
9860	Land Acquisition	604	3,913	0	0	0	0
9866	City Shop Demolition	3,626	150,072	0	0	0	0
Sub-Total: Capital Outlay		469,618	211,139	0	0	0	0
TOTALS		469,618	211,139	0	0	0	0

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.

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	0.0%
2018 Expenditures Under (Over) Budget	0
2018 Budgeted Expenditures vs. 2019 Budget Request	0.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
Sub-Total: Operations		0	0	0	0	0	0
	4203 Holiday Lights	500	0	0	0	0	0
	9369 Fire Hose	6,337	0	0	0	0	0
Sub-Total: Capital Outlay		6,837	0	0	0	0	0
TOTALS		6,837	0	0	0	0	0

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.

9369 Third of 4-5 year program to replace all of the hose at the fire station

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4045 CRANOR HILL

2017 Actual Expenditures vs. 2018 Estimated Expenditures	13.4%
2018 Expenditures Under (Over) Budget	15,078
2018 Budgeted Expenditures vs. 2019 Budget Request	11.8%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Cranor Hill	7,968	9,656	14,626	14,626	7,313	17,301
4102	Overtime	0		312	312	156	369
4103	Social Security	534	671	926	926	463	1,096
4104	Medicare	125	157	217	217	108	256
4106	Hlth Ins/WC/Other Benefits	1,995	572	1,185	1,185	593	1,227
Sub-Total: Personnel		10,622	11,056	17,266	17,266	8,633	20,248
4201	Office Supplies	3,901	1,666	4,445	4,445	1,500	3,945
4203	Fuel/Lubricant Supply	144	379	1,000	1,000	700	1,000
4213	Equipment Under \$5,000	587	0	0	0	0	500
4303	Advertising/Legal Svcs	113	298	300	300	300	300
4320	Telephone/Fax Service	389	314	360	360	360	360
4321	Utilities	3,079	2,933	4,000	4,000	2,000	4,000
4330	Professional Svcs	1,874	2,479	3,000	3,000	2,500	3,000
4340	Repair/Maintnc Services	0	0	4,200	4,200	3,500	4,200
4401	Prop/Liab Ins Premium	0	0	355	355	355	928
4421	Fleet Services	0	0	1,844	1,844	1,844	2,628
Sub-Total: Operations		10,086	8,068	19,504	19,504	13,059	20,861
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		20,708	19,125	36,770	36,770	21,692	41,109

Comments:

4101 Projected 2018 expenses are based on the potential of being open 14 days in December plus a training day.

2019 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**

01-4048 SENIOR PROGRAMMING

2017 Actual Expenditures vs. 2018 Estimated Expenditures	0.0%
2018 Expenditures Under (Over) Budget	0
2018 Budgeted Expenditures vs. 2019 Budget Request	0.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Recreation Office	0	0	0	0	0	16,580
4103	Social Security	0	0	0	0	0	1,028
4104	Medicare	0	0	0	0	0	240
4106	Hlth Ins/WC/Othr Benefits	0	0	0	0	0	557
Sub-Total: Personnel		0	0	0	0	0	18,405
4201	Office Supplies	0	0	0	0	0	662
4202	Clothing/Uniforms	0	0	0	0	0	0
4203	Fuel/Lubricant Supplies	0	0	0	0	0	0
4210	CARA Parent Expenses	0	0	0	0	0	0
4211	Computer Equip. Under \$5,000	0	0	0	0	0	1,000
4303	Advertising/Legal Svcs	0	0	0	0	0	662
4310	Dues/Mtgs/Mbrshps/Tuitn	0	0	0	0	0	0
4320	Telephone/Fax Services	0	0	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	0	0	0	0	0	0
4420	Rental	0	0	0	0	0	0
4421	Fleet Services	0	0	0	0	0	0
Sub-Total: Operations		0	0	0	0	0	2,324
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	0	0	0	20,729

Comments:

- 4101 Wages for Senior Prgramming Coordinator
- 4201 Misc office supplies
- 4211 2019 includes the purchase of a laptop

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4049 RECREATION ADMINISTRATION

2017 Actual Expenditures vs. 2018 Estimated Expenditures	12.5%
2018 Expenditures Under (Over) Budget	(8,254)
2018 Budgeted Expenditures vs. 2019 Budget Request	7.7%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Recreation Office	214,196	233,176	243,659	251,766	251,766	263,308
4102	Overtime	3,536	3,567	8,115	8,115	8,115	8,785
4103	Social Security	12,682	13,689	15,610	16,113	16,113	16,870
4104	Medicare	2,966	3,202	3,651	3,769	3,769	3,945
4106	Hlth Ins/WC/Othr Benefits	39,811	54,697	64,486	64,797	64,797	71,089
4108	ER Retirement Contrbtn	12,782	15,331	16,419	16,419	16,419	17,723
Sub-Total: Personnel		285,974	323,661	351,939	360,978	360,978	381,721
4201	Office Supplies	6,349	5,532	6,510	6,840	6,840	6,510
4202	Clothing/Uniforms	0	102	0	0	0	0
4203	Fuel/Lubricant Supplies	501	517	500	500	500	500
4210	CARA Parent Expenses	2,699	5,211	0	0	0	0
4303	Advertising/Legal Svcs	87	138	100	431	100	100
4310	Dues/Mtgs/Mbrshps/Tuitn	635	524	800	800	500	800
4320	Telephone/Fax Services	1,459	1,586	1,650	1,650	1,650	1,800
4370	Travel/Mileage/Meals/Lodging	312	434	1,250	1,250	500	7,750
4420	Rental	2,163	2,163	2,065	2,065	2,000	2,065
4421	Fleet Services	0	0	9,359	9,359	9,359	12,332
Sub-Total: Operations		14,204	16,206	22,234	22,895	21,449	31,857
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		300,178	339,867	374,173	383,873	382,427	413,578

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	18.3%
2018 Expenditures Under (Over) Budget	(35,986)
2018 Budgeted Expenditures vs. 2019 Budget Request	-0.7%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Recreation	71,825	82,351	94,207	114,823	114,823	113,196
4202	Overtime	33	221	0	0	0	0
4103	Social Security	4,416	5,104	5,841	7,141	7,127	7,018
4104	Medicare	1,033	1,194	1,366	1,666	1,667	1,641
4106	Hlth Ins/WC/Othr Benefits	2,414	3,621	3,618	3,857	3,857	3,869
4108	Retirement	0	6	0	0	0	0
Sub-Total: Personnel		79,720	92,496	105,031	127,486	127,473	125,724
4201	Office Supplies	36,499	35,722	33,000	33,000	3,070	1,000
4203	Fuel/Lubricant Supplies	2,439	2,556	2,500	2,500	3,000	3,000
4208	Rec Supplies	0	0	0	6,000	36,000	36,000
4210	CARA Parent Expenses	0	0	3,300	3,300	5,500	5,500
4212	Computer Software Under \$5000	0	0	0	0	0	0
4302	Printing/Duplication Svcs	5,576	6,033	5,000	5,000	3,955	6,000
4303	Advertising/Legal Svcs	432	364	500	500	410	400
4310	Dues/Mtgs/Mbrshps/Tuitn	1,200	1,163	1,000	1,000	1,188	1,200
4343	Software Support	0	0	0	0	11,600	8,500
4350	Other Purchased Services	12,424	11,775	12,000	12,000	9,245	11,000
4360	Contracted Svcs	8,666	9,936	9,100	9,100	147	0
4370	Travel/Mileage/Meals/Lodging	1,513	494	1,000	1,000	829	1,000
4658	Scholarships	6,761	15,256	12,000	20,000	18,000	20,000
4705	Misc Grant Exp	0	10,555	0	0	0	0
Sub-Total: Operations		75,510	93,853	79,400	93,400	92,944	93,600
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		155,231	186,349	184,431	220,886	220,417	219,324

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 2019 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 Increase to \$15,000 for the scholarship line item is based on one \$80 program per quarter for all qualifying participants
- 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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	18.9%
2018 Expenditures Under (Over) Budget	(44,662)
2018 Budgeted Expenditures vs. 2019 Budget Request	-0.6%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Parks	295,503	340,162	365,858	365,858	365,858	394,948
4102	Overtime	3,137	2,500	3,658	3,658	3,658	3,796
4103	Social Security	17,968	20,530	22,910	22,910	22,910	24,722
4104	Medicare	4,202	4,801	5,358	5,358	5,358	5,782
4106	Hlth Ins/WC/Othr Benefits	40,718	48,988	55,344	55,344	55,344	71,177
4108	ER Retirement Contrbt	14,303	15,116	17,621	17,621	17,621	18,442
Sub-Total: Personnel		375,831	432,096	470,749	470,749	470,749	518,867
4201	Office Supplies	49,607	55,030	55,000	55,750	55,750	2,000
4202	Clothing/Uniforms	1,068	1,912	1,500	1,500	1,500	1,500
4203	Fuel/Lubricant Supply	11,167	11,927	12,500	12,500	12,000	12,500
4211	Computer Equip Under \$5000	0	325	0	0	0	0
4213	Equipment Under \$5,000	587	0	0	0	0	0
4215	Operating Supplies	0	0	0	0	0	53,230
4301	Postage/Freight Svcs	0	0	0	0	0	0
4302	Printing/Duplication Svcs	0	38	0	0	0	0
4303	Advertising/Legal Notices	0	0	0	1,500	1,307	0
4310	Dues/Mtgs/Mbrshps/Tuitn	650	953	800	800	500	800
4320	Telephone/Fax Services	1,436	1,372	1,680	1,680	1,680	1,380
4321	Utilities	41,357	40,774	38,000	38,000	39,512	43,000
4330	Professional Svcs	0	0	75,000	106,990	106,990	0
4340	Repair/Mntce Svcs	1,479	14,676	16,000	16,000	16,000	16,000
4343	Software Support	0	0	0	0	124	0
4360	Contracted Svcs	184	64	500	500	0	0
4370	Travel/Mileage/Meals/Lodging	0	71	600	1,350	700	600
4401	Prop/Liab Ins Premium	1,736	2,111	1,413	1,413	1,413	4,911
4402	Property/Liability Claim	0	0	0	0	0	0
4421	Fleet Services	32,926	39,840	29,481	29,481	29,481	39,907
4649	Late Fees	0	840	0	0	507	0
Sub-Total: Operations		142,198	169,933	232,474	267,464	267,464	175,828
9920	Building Improvements	0	0	6,500	6,500	6,500	0
9925	Building Construction	0	0	0	0	0	40,000
9940	Improve. Other Than Buildings	106,101	53,328	40,000	49,672	49,672	45,000
9952	Equipment	37,177	12,538	0	0	0	10,200
Sub-Total: Capital Outlay		143,278	65,866	46,500	56,172	56,172	95,200
TOTALS		661,306	667,895	749,723	794,385	794,385	789,895

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.
- 4340 Park and Rec asphalt maintenance and other smal repairs
- 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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	120.3%
2018 Expenditures Under (Over) Budget	0
2018 Budgeted Expenditures vs. 2019 Budget Request	71.6%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4303	Advertising/Legal Notices	0	0	0	0	0	0
4340	Repair/Maintenance Services	0	2,020	1,500	1,500	1,500	1,500
4342	Building/Property Maintenance	149	12,323	29,100	15,911	29,100	29,045
4401	Prop/Liab Ins Premium	0	0	1,003	1,003	1,003	1,058
Sub-Total: Operations		149	14,343	31,603	18,414	31,603	31,603
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		149	14,343	31,603	18,414	31,603	31,603

Comments:

Revenues generated from lease of house and agriculture land will be reinvested into the property for maintenance and upgrades.

4340	Well pump/appliances/septic pumping	
4342	Building/Property Maintenance	
	New Perimeter fencing/trail fence needed to relace old fence.	20,791
	South pasture 1500 lf. Large center pasture 3392 lf. 4892 feet at \$4.25/ft	
	Power to garden shed, barn and pump for well in corral near house	5,000
	Gutter over entrance	500
	Concrete pad in front of door way to be replaced 200 sq feet at \$7/sf	1,400
	Misc - Other	1,354
		29,045

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4053 LAZY K PROPERTY

2017 Actual Expenditures vs. 2018 Estimated Expenditures	8317.2%
2018 Expenditures Under (Over) Budget	(14,875)
2018 Budgeted Expenditures vs. 2019 Budget Request	-89.8%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Lazy K	0	0	0	0	0	0
4102	Overtime	0	0	0	0	0	0
4103	Social Security	0	0	0	0	0	0
4104	Medicare	0	0	0	0	0	0
4106	Hlth Ins/WC/Othr Benefits	20	24	0	0	0	0
4108	ER Retirement Contrbtn	0	0	0	0	0	0
Sub-Total: Personnel		20	24	0	0	0	0
4201	Office Supplies	0	0	500	685	685	500
4302	Printing/Duplication Svcs	0	0	0	0	0	0
4321	Utilities	6	0	500	500	400	500
4330	Professional Svcs	0	0	25,000	39,360	39,390	0
4340	Repair/Maintenance Services	1,560	0	1,000	1,000	1,000	1,000
4342	Building/Property Maintenance	320	503	2,000	2,000	2,000	1,478
4370	Travel/Mileage/Meals/Lodging	0	0	0	400	400	0
4401	Prop/Liab Ins Premium	0	0	536	536	536	1,058
Sub-Total: Operations		1,886	503	29,536	44,481	44,411	4,536
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		1,906	528	29,536	44,481	44,411	4,536

Comments:

- 4330 Lazy K/West Gunnison Park plan development
- 4342 Spraying for noxious weeds

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4090 PUBLIC SERVICE GRANTS

2017 Actual Expenditures vs. 2018 Estimated Expenditures	119.0%
2018 Expenditures Under (Over) Budget	2,265
2018 Budgeted Expenditures vs. 2019 Budget Request	21.9%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
8102	Youth Grants	750	500	470	470	470	2,000
8201	Gunnison Country Chamber	0	0	4,360	4,360	4,360	5,660
8202	Cattlemen's Days	0	0	11,130	11,130	11,130	11,480
8213	KBUT	0	0	2,800	2,800	2,800	0
8301	Additional Contracts	1,000	0	0	0	0	0
8302	Safe Ride of Gunnison	4,000	0	0	0	0	0
8303	Gunnison Council for the Arts	25,000	0	6,728	6,728	6,728	14,618
8304	GV Animal Welfare League	1,000	1,763	1,905	1,905	1,905	1,560
8305	Adult & Family Educ Program	1,500	500	1,380	1,380	1,380	3,400
8306	GC Pioneer & Historical Soc	5,000	5,000	4,500	4,500	4,500	2,880
8307	Colorado Water Workshop	1,000	0	0	0	0	0
8308	Project Hope of Gunnison Valley	1,500	333	1,000	1,000	1,000	0
8309	Six Points Evaluation & Trng	2,500	4,520	3,512	3,512	3,512	3,802
8310	Sage Grouse Summit	500	0	0	0	0	0
8311	Gunnison Country Food Pantry	5,000	5,000	5,000	5,000	5,000	5,000
8312	Gunnison Nordic Club	1,061	2,874	1,200	1,200	1,200	1,600
8401	Gunnison Country Chamber	0	0	0	0	6,535	0
8407	Community Builders Task Force	0	0	0	0	0	0
8408	GVH-Foundation	1,800	3,000	0	0	0	0
8808	Senior Transportation	(14,571)	0	0	0	0	0
8809	Gunnison County-Whitewater Park F	0	0	0	0	0	0
8810	Seasons Schoolhouse	0	2,725	2,475	2,475	2,475	2,633
8811	Tenderfoot CFDC	0	3,068	4,031	4,031	4,031	8,000
8812	Out of the Darkness Walk	0	0	0	0	0	1,450
8814	gO Initiative	0	0	360	360	360	400
8815	Gunnison 4-H	0	0	2,800	2,800	2,800	0
8817	Gunnison County Multicultural	0	0	2,691	2,691	2,691	1,800
8818	Gunnison Valley Mentors	0	0	1,250	1,250	1,250	0
8819	Gunnison Trails	0	0	0	0	0	2,900
8820	Gunnison Conservation District	0	0	0	0	0	1,000
8899	Other Service Grants	0	0	8,800	0	0	0
Sub-Total: Operations		37,040	29,283	66,392	57,592	64,127	70,183
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		37,040	29,283	66,392	57,592	64,127	70,183

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-4.7%
2018 Expenditures Under (Over) Budget	0
2018 Budgeted Expenditures vs. 2019 Budget Request	-4.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
8101	Challenge Grants	0	1,500	0	0	0	0
8201	Chamber of Commerce	2,000	2,000	4,920	4,920	4,920	5,925
8202	Cattlemen's Days	7,500	7,400	0	0	0	0
8205	Car Show	1,000	500	0	0	0	0
8207	Rotary (Kiwanis) Fishing Trnmnt	750	750	750	750	750	0
8210	Gunnison River Festival	2,000	2,000	0	0	0	1,472
8211	Gunnison Council for the Arts	0	11,887	4,970	4,970	4,970	5,400
8212	Gunnison-CB Tourism Assn	0	0	1,950	1,950	1,950	0
8213	KBUT	0	0	2,800	2,800	2,800	0
8214	Project Hope	0	0	548	548	548	0
8215	Western Colorado University	0	0	2,330	2,330	2,330	0
8216	West Elk Hockey Association	0	0	0	0	0	5,000
8299	For-Profit ED Grants	0	0	6,540	6,540	6,540	6,020
8801	Economic Development	0	0	0	0	0	0
Sub-Total: Operations		13,250	26,037	24,808	24,808	24,808	23,817
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		13,250	26,037	24,808	24,808	24,808	23,817

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	42.5%
2018 Expenditures Under (Over) Budget	(44,886)
2018 Budgeted Expenditures vs. 2019 Budget Request	12.3%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	8401 Visitor Center	61,766	58,753	59,400	59,400	59,400	68,635
	8403 Western Colorado University	0	0	0	40,000	40,000	40,000
	8802 Gunn Housing Authority (IGA)	49,073	48,000	53,000	53,000	53,000	58,750
	8899 Gunnison County-OVPP	0	0	0	0	6,040	6,500
	9201 Gunnison County-Mosquito Control	15,207	15,529	17,000	17,000	15,846	16,371
Sub-Total: Operations		126,046	122,282	129,400	169,400	174,286	190,256
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		126,046	122,282	129,400	169,400	174,286	190,256

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	11.3%
2018 Expenditures Under (Over) Budget	(6,534)
2018 Budgeted Expenditures vs. 2019 Budget Request	23.1%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Events	33,839	37,917	36,769	36,769	36,769	45,707
4102	Overtime	152	34	0	0	0	0
4103	Social Security	1,909	2,195	2,280	2,280	2,280	2,834
4104	Medicare	447	513	533	533	533	663
4106	Hlth Ins/WC/Othr Benefits	9,034	10,080	10,367	10,367	10,367	10,902
4108	ER Retirement Contrbtn	1,134	1,265	1,287	1,287	1,287	1,404
Sub-Total: Personnel		46,515	52,004	51,235	51,235	51,235	61,510
4201	Office Supplies	55	163	175	175	450	175
4202	Clothing/Uniforms	0	97	150	150	95	150
4213	Equipment Under \$5,000	6,056	1,472	4,500	3,750	3,500	4,500
4215	Operating Supplies	0	0	0	0	0	1,000
4301	Postage/Freight	0	0	200	200	200	200
4302	Printing/Duplication Svcs	921	953	700	700	700	700
4303	Advertising/Legal Svcs	2,678	2,008	2,000	2,000	2,000	2,000
4310	Dues/Meetings/Mbrshps/Tuition	0	0	0	0	16	0
4320	Telephone/Fax Services	729	630	636	636	636	880
4350	Other Purchased Services	36	159	150	150	150	150
4370	Travel/Mileage/Meals/Lodging	101	0	200	200	0	200
4401	Property/Liability Insurance Prem	1,600	636	0	0	0	0
4421	Fleet Services	0	0	3,067	3,067	3,067	3,353
4649	Late Fees	0	1	0	0	0	0
4650	Miscellaneous Expense	471	315	300	300	300	300
7002	Triathlon	4,360	4,645	4,500	4,500	4,500	6,000
7004	Bicycle Safety Program	1,514	1,513	1,600	9,576	9,576	1,600
7005	Growler	940	3,422	3,164	3,164	1,900	3,000
7007	Carving Up Colorado	8,704	0	0	0	0	0
7008	Fourth of July	6,888	6,677	6,250	6,250	6,543	16,250
7009	Diamonds in the Rockies	8,148	9,781	10,000	10,000	10,659	10,000
7010	Fishing Derby	767	541	500	500	439	500
7014	Egg-Aquatics	576	250	725	825	796	725
7015	Fright-Night	729	972	800	1,000	1,000	800
7016	Rudolph Roundup	487	231	600	800	800	600
7017	CARA Gymnastics Meet	0	0	1,000	1,000	1,377	1,000
7018	Gunnison Gun Show	2,596	4,108	2,950	2,950	2,600	2,950
7019	Pickleball Tournament	4,142	1,872	2,500	2,500	1,247	2,500
7020	SW Colo Triathlon Series Expenses	1,227	1,314	850	1,600	1,500	1,514
9560	Fireworks	17,000	17,000	18,000	18,000	18,000	25,000
Sub-Total: Operations		70,724	58,758	65,517	73,993	72,051	86,047
9952	Equipment	0	0	0	0	0	6,600
Sub-Total: Capital Outlay		0	0	0	0	0	6,600
TOTALS		117,239	110,762	116,752	125,228	123,286	154,157

Comments:

- 4101 2018 wages based on 44% of Facility Manager/Events Coordinator wages and temp wages for 1,210 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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	26.9%
2018 Expenditures Under (Over) Budget	(0)
2018 Budgeted Expenditures vs. 2019 Budget Request	-1.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4999	Transfer to Fleet Maintenance	37,268	448,909	686,393	686,393	686,393	676,073
4999	Transfer to Pool-CC Maint	120,409	104,841	20,665	20,665	20,665	22,915
4999	Transfer to Rink-Parks Exp	17,000	17,585	17,937	17,937	17,937	18,475
Sub-Total: Operations		174,677	571,335	724,995	724,995	724,995	717,463
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		174,677	571,335	724,995	724,995	724,995	717,463

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	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	63,733	30,641	42,397	42,397	44,920	45,000
	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	1	463	450	450	300	350
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	63,734	31,105	42,847	42,847	45,220	45,350
EXPENDITURES							
	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	28,117	35,978	41,000	41,000	38,549	38,500
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	14,115	16,532	14,397	14,397	14,920	15,000
	TOTAL EXPENDITURES	42,231	52,510	55,397	55,397	53,469	53,500
	Revenues Over (Under) Expenditures	21,502	(21,406)	(12,550)	(12,550)	(8,249)	(8,150)
	Beginning Fund Balance	28,638	50,140	42,650	28,736	28,736	20,487
	Ending Fund Balance	50,140	28,736	30,100	16,186	20,487	12,337
	Ending Fund Balance % of Total Expenditures	119%	55%	54%	29%	38%	23%

**CITY OF GUNNISON
CONSERVATION TRUST**

02 REVENUE SUMMARY

2017 Actual Revenues vs. 2018 Estimated Revenues	45.4%
2018 Revenues Under (Over) Budget	(2,373)
2018 Budgeted Revenues vs. 2019 Budget Request	5.8%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
3333	Lottery Proceeds	33,086	30,641	28,000	28,000	30,000	30,000
3334	Lottery Redistribution	30,647	0	14,397	14,397	14,920	15,000
	INTERGOVERNMENTAL	63,733	30,641	42,397	42,397	44,920	45,000
3601	Miscellaneous Revenue	0	2	0	0	0	0
	MISCELLANEOUS	0	2	0	0	0	0
3701	Interest on Investments	149	445	350	350	400	350
3710	Unrealized Gain/Loss	(148)	18	100	100	(100)	0
	INTEREST	1	463	450	450	300	350
	TOTAL REVENUES	63,734	31,106	42,847	42,847	45,220	45,350

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	7.1%
2018 Expenditures Under (Over) Budget	2,451
2018 Budgeted Expenditures vs. 2019 Budget Request	-6.1%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
9501	Hartman Rocks Improvements	561	2,361	3,000	3,000	2,000	2,000
9503	Picnic Table/Trash Can Repl.	6,080	5,464	5,500	5,500	5,000	5,000
9504	Taylor Mtn Park Improvements	1,093	4,246	3,500	3,500	3,500	3,500
9525	Fertilizer	3,569	6,374	6,500	6,500	6,500	6,500
9528	Dandelion Spraying	3,681	4,386	4,500	4,500	4,647	4,500
9530	Painting and Staining	2,341	3,057	3,000	3,000	2,000	2,000
9531	Landscaping materials	2,997	5,055	5,000	5,000	5,000	5,000
9532	Backflow Repair	5,814	4,817	6,000	6,000	7,402	7,500
9546	Cranor-lift hangers, sewer cleanout	839	219	4,000	4,000	2,000	2,000
9547	Skate Park Improvements	1,142	0	0	0	500	500
Sub-Total: Operations		28,117	35,978	41,000	41,000	38,549	38,500
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		28,117	35,978	41,000	41,000	38,549	38,500

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**

02-4999 TRANSFERS OUT

2017 Actual Revenues vs. 2018 Estimated Revenues	-9.7%
2018 Revenues Under (Over) Budget	(523)
2018 Budgeted Revenues vs. 2019 Budget Request	4.2%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to Pool-CC Maint	14,115	16,532	14,397	14,397	14,920	15,000
Sub-Total: Operations		14,115	16,532	14,397	14,397	14,920	15,000
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		14,115	16,532	14,397	14,397	14,920	15,000

Comments:

Transfer to the Community Center for janitorial services.

**CITY OF GUNNISON
RISK MANAGEMENT
SUMMARY**

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
	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	208,788	208,793	208,793	208,794	226,535
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	8,279	0	0	21,786	58,298
	INTEREST	0	1,036	1,000	1,000	2,000	1,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	0	218,103	209,793	209,793	232,580	286,333
EXPENDITURES							
	GENERAL GOVERNMENT	0	191,036	193,522	243,522	251,398	213,845
	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
	TOTAL EXPENDITURES	0	191,036	193,522	243,522	251,398	213,845
	Revenues Over (Under) Expenditures	0	27,067	16,271	(33,729)	(18,818)	72,488
	Beginning Fund Balance	0	0	17,161	27,067	27,067	8,249
	Ending Fund Balance	0	27,067	33,432	(6,662)	8,249	80,737
	Ending Fund Balance % of Total Expenditures	0%	14%	17%	-3%	3%	38%

06 REVENUE SUMMARY

2017 Actual Revenues vs. 2018 Estimated Revenues	6.6%
2018 Revenues Under (Over) Budget	(22,787)
2018 Budgeted Revenues vs. 2019 Budget Request	36.5%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
3445	Insurance Contributions	0	208,788	208,793	208,793	208,794	226,535
	CHARGES FOR SERVICES	0	208,788	208,793	208,793	208,794	226,535
3601	Miscellaneous	0	8,279	0	0	297	8,298
3603	Compensation for Loss	0	0	0	0	21,489	50,000
	MISCELLANEOUS	0	8,279	0	0	21,786	58,298
3701	Interest on Investments	0	809	700	700	2,000	1,500
3710	Unrealized Gain/Loss	0	227	300	300	0	0
	INTEREST	0	1,036	1,000	1,000	2,000	1,500
	TOTAL REVENUES	0	218,103	209,793	209,793	232,580	286,333

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	31.6%
2018 Expenditures Under (Over) Budget	(57,876)
2018 Budgeted Expenditures vs. 2019 Budget Request	-12.2%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4330 Professional Services	0	0	2,500	2,500	2,500	5,000
	4401 Property/Liability Insurance	0	173,492	151,022	151,022	151,362	168,845
	4402 Property/Liability Claim Payments	0	17,544	40,000	90,000	97,536	40,000
Sub-Total: Operations		0	191,036	193,522	243,522	251,398	213,845
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	191,036	193,522	243,522	251,398	213,845

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	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
	TAXES	169,053	206,567	160,000	160,000	220,691	220,480
	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	1,772	1,500	1,500	700	1,200
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	169,053	208,340	161,500	161,500	221,391	221,680
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	7,761	70,016	100,000	99,100	99,099	70,000
	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	39,000	53,936	52,986	53,886	53,886	162,924
	TOTAL EXPENDITURES	46,761	123,952	152,986	152,986	152,985	232,924
	Revenues Over (Under) Expenditures	122,292	84,387	8,514	8,514	68,406	(11,244)
	Beginning Fund Balance	0	122,292	133,159	206,679	206,679	275,085
	Ending Fund Balance	122,292	206,679	141,673	215,193	275,085	263,841
	Ending Fund Balance % of Total Expenditures	0%	167%	93%	141%	180%	113%

**CITY OF GUNNISON
MARIJUANA MITIGATION**

08 REVENUE SUMMARY

2017 Actual Revenues vs. 2018 Estimated Revenues	6.3%
2018 Revenues Under (Over) Budget	(59,891)
2018 Budgeted Revenues vs. 2019 Budget Request	37.3%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
3120	Special Marijuana Sales Tax	169,053	206,183	160,000	160,000	220,480	220,480
3121	Special Marijuana Excise Tax	0	384	0	0	211	0
	TAXES	169,053	206,567	160,000	160,000	220,691	220,480
3701	Interest on Investments	0	1,723	1,000	1,000	1,200	1,200
3710	Unrealized Gain/Loss	0	49	500	500	(500)	0
	INTEREST	0	1,772	1,500	1,500	700	1,200
	TOTAL REVENUES	169,053	208,340	161,500	161,500	221,391	221,680

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**

08-4202 PREVENTION & EDUCATION

2017 Actual Expenditures vs. 2018 Estimated Expenditures	41.5%
2018 Expenditures Under (Over) Budget	901
2018 Budgeted Expenditures vs. 2019 Budget Request	-29.4%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
8102	Youth Grants	0	1,000	0	0	0	0
8201	Gunnison Country Chamber	0	0	2,000	2,000	2,000	0
8302	Safe Ride of Gunnison	0	12,000	7,800	7,800	7,800	7,720
8303	Gunnison Council for the Arts	0	14,113	20,473	20,473	20,472	10,452
8305	Adult & Family Educ Program	0	1,700	2,200	2,200	2,200	0
8308	Project Hope of Gunnison Valley	0	1,667	1,100	1,100	1,100	1,350
8309	Six Points Evaluation & Trng	0	0	900	900	900	0
8312	Gunnison Nordic Club	0	0	400	400	400	0
8800	Teen Programming	7,761	26,969	43,250	43,250	43,250	26,000
8810	Seasons Schoolhouse	0	3,135	3,383	3,383	3,383	1,878
8811	Tenderfoot CFDC	0	6,932	4,996	4,996	4,996	4,000
8812	Out of the Darkness Walk	0	2,500	1,700	1,700	1,700	1,000
8814	gO Initiative	0	0	400	400	400	400
8815	Gunnison 4-H	0	0	1,700	1,700	1,700	0
8817	Gunnison County Multicultural	0	0	3,068	3,068	3,068	6,200
8818	Gunnison Valley Mentors	0	0	2,850	2,850	2,850	7,500
8819	Gunnison Trails	0	0	2,880	2,880	2,880	0
8821	Gunnison County Early Care	0	0	0	0	0	3,500
8899	Other Service Grants	0	0	900	0	0	0
Sub-Total: Operations		7,761	70,016	100,000	99,100	99,099	70,000
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		7,761	70,016	100,000	99,100	99,099	70,000

**CITY OF GUNNISON
MARIJUANA MITIGATION
EXPENDITURES**

08-4999 TRANSFERS OUT

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-0.1%
2018 Expenditures Under (Over) Budget	(900)
2018 Budgeted Expenditures vs. 2019 Budget Request	202.3%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4999	Transfer to General Fund	39,000	53,936	48,186	49,086	49,086	158,124
4999	Transfer to Community Center	0	0	4,800	4,800	4,800	4,800
Sub-Total: Operations		39,000	53,936	52,986	53,886	53,886	162,924
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		39,000	53,936	52,986	53,886	53,886	162,924

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	2019
Budget for 15th Officer	74,745	75,953	58,929	82,739
Marijuana Revenue Subsidy	31,702	32,214	24,994	35,093
	42%	42%	42%	42%
15th Officer Subsidy (above)	31,702	32,214	24,994	35,093
16th Officer	-	-	-	82,739
16th Officer Startup Equipment	-	-	-	8,200
Senior Services	-	-	-	900
Recreation Scholarships	6,298	11,500	11,500	19,500
Police Dept Educational Materials	1,000	1,000	1,000	1,000
Police Dept DARE Expenses	-	1,650	1,650	1,650
Police Dept Prevention Overtime	-	7,572	7,572	7,572
Youth Community Events	-	-	1,470	1,470
Youth Summer Trips (Comm Center)	-	-	4,800	4,800
Total Transfer to Other Funds	39,000	53,936	52,986	162,924

**CITY OF GUNNISON
DITCH FUND
SUMMARY**

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	119,182	41,865	40,000	489,792	512,849	50,000
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	150,000	147,000	0
	INTEREST	(784)	4,045	3,000	3,000	(100)	1,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	118,398	45,911	43,000	642,792	659,749	51,500
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	17,311	48,149	111,728	111,728	111,728	66,496
	CAPITAL OUTLAY	4,000	365,203	0	293,463	293,463	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
	TOTAL EXPENDITURES	21,311	413,352	111,728	405,191	405,191	66,496
	Revenues Over (Under) Expenditures	97,087	(367,441)	(68,728)	237,601	254,558	(14,996)
	Beginning Fund Balance	331,265	428,351	340,187	60,910	60,910	315,469
	Ending Fund Balance	428,351	60,910	271,459	298,512	315,469	300,473
	Ending Fund Balance % of Total Expenditures	2010%	15%	243%	74%	78%	452%

28 DITCH FUND

2017 Actual Revenues vs. 2018 Estimated Revenues	1337.0%
2018 Revenues Under (Over) Budget	(16,957)
2018 Budgeted Revenues vs. 2019 Budget Request	-92.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
3302	State Grants	5,703	0	0	449,792	449,792	0
3304	Mineral Leasing	113,479	41,865	40,000	40,000	63,057	50,000
	INTERGOVERNMENTAL	119,182	41,865	40,000	489,792	512,849	50,000
3650	Other Contributions	0	0	0	50,000	50,000	0
3658	Miscellaneous Grants	0	0	0	100,000	97,000	0
3601	Miscellaneous Revenues	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	150,000	147,000	0
3701	Interest on Investments	1,880	3,747	2,000	2,000	700	1,500
3710	Unrealized Gain/Loss	(2,664)	299	1,000	1,000	(800)	0
	INTEREST	(784)	4,045	3,000	3,000	(100)	1,500
	TOTAL REVENUES	118,398	45,911	43,000	642,792	659,749	51,500

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.

3302 CWCB Grant

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	-2.0%
2017 Expenditures Under (Over) Budget	(293,463)
2017 Budgeted Expenditures vs. 2018 Budget Request	-83.6%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Ditches	4,804	13,393	14,107	14,107	14,107	19,364
4102	Overtime	0	0	0	0	0	0
4103	Social Security	298	133	875	875	875	1,201
4104	Medicare	70	839	205	205	205	281
4105	Standby	0	196	542	542	542	651
4106	Hlth Ins/WC/Othr Benefits	321	439	0	0	0	0
4108	ER Retirement Contrbtn	0	0	0	0	0	0
Sub-Total: Personnel		5,492	15,000	15,728	15,728	15,728	21,496
4310	Dues/Meetings/Mbrshps/Tuition	0	32	0	0	0	0
4508	Ditch-Maintenance/Repair	11,819	33,117	96,000	96,000	96,000	45,000
Sub-Total: Operations		11,819	33,149	96,000	96,000	96,000	45,000
9651	Ditch Diversions	0	0	0	0	0	0
9652	Main Ditch Slip Lining	0	42,364	0	0	0	0
9654	River Restoration Project	4,000	322,839	0	293,463	293,463	0
Sub-Total: Capital Outlay		4,000	365,203	0	293,463	293,463	0
TOTALS		21,311	413,352	111,728	405,191	405,191	66,496

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
FIREMEN'S PENSION
SUMMARY**

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	124,260	123,282	144,060	144,060	144,060	153,926
	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	145,397	267,561	107,000	107,000	65,000	65,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	269,657	390,843	251,060	251,060	209,060	218,926
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	181,089	216,300	245,650	245,650	229,950	254,500
	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
	TOTAL EXPENDITURES	181,089	216,300	245,650	245,650	229,950	254,500
	Revenues Over (Under) Expenditures	88,568	174,543	5,410	5,410	(20,890)	(35,574)
	Beginning Fund Balance	2,084,518	2,173,086	2,266,870	2,347,629	2,347,629	2,326,739
	Ending Fund Balance	2,173,086	2,347,629	2,272,280	2,353,039	2,326,739	2,291,165
	Ending Fund Balance % of Total Expenditures	1200%	1085%	925%	958%	1012%	900%

05 REVENUE SUMMARY

2017 Actual Revenues vs. 2018 Estimated Revenues	-46.5%
2018 Revenues Under (Over) Budget	42,000
2018 Budgeted Revenues vs. 2019 Budget Request	-12.8%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
3309	Pension Fund Contributions	124,260	123,282	144,060	144,060	144,060	153,926
	INTERGOVERNMENTAL	124,260	123,282	144,060	144,060	144,060	153,926
3701	Interest on Investments	7,195	8,513	7,000	7,000	15,000	15,000
3801	Unrealized Gain/Loss	138,202	259,048	100,000	100,000	50,000	50,000
	INTEREST	145,397	267,561	107,000	107,000	65,000	65,000
	TOTAL REVENUES	269,657	390,843	251,060	251,060	209,060	218,926

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%
- 2019 Revenues - \$40,510 from City; \$40,510 estimated from District; \$72,906 estimated from State based on 90%

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

05-4101 FIREMEN'S PENSION

2017 Actual Expenditures vs. 2018 Estimated Expenditures	6.3%
2018 Expenditures Under (Over) Budget	15,700
2018 Budgeted Expenditures vs. 2019 Budget Request	3.6%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4115	Benefit Payments	164,128	199,300	225,150	225,150	212,950	234,000
4650	Miscellaneous Expenses	16,961	17,000	20,500	20,500	17,000	20,500
Sub-Total: Operations		181,089	216,300	245,650	245,650	229,950	254,500
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		181,089	216,300	245,650	245,650	229,950	254,500

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 (\$12,500) and actuarial consulting costs (\$4,500)

**CITY OF GUNNISON
ELECTRIC FUND
SUMMARY**

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
	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	5,543,965	5,683,848	6,525,356	6,525,356	5,764,298	6,477,057
	FINES/FORFEITURES	8,207	7,400	7,500	7,500	7,783	7,500
	MISCELLANEOUS	59,505	119,193	44,400	44,400	64,661	30,400
	INTEREST	(943)	7,787	5,000	5,000	5,500	6,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	5,610,734	5,818,228	6,582,256	6,582,256	5,842,242	6,520,957
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	5,382,941	5,296,530	6,149,837	6,141,054	5,351,922	5,508,735
	CAPITAL OUTLAY	26,376	146,191	437,239	437,239	437,239	498,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	8,783	8,783	16,480
	TOTAL EXPENDITURES	5,409,317	5,442,721	6,587,076	6,587,076	5,797,944	6,023,215
	Revenues Over (Under) Expenditures	201,417	375,508	(4,820)	(4,820)	44,298	497,742
	Beginning Available Resources	1,006,910	1,208,327	1,868,616	1,583,835	1,583,835	1,628,132
	Ending Available Resources	1,208,327	1,583,835	1,863,796	1,579,015	1,628,132	2,125,874
	Ending Available Resources % of Total Exp.	22%	29%	28%	24%	28%	35%
Ending Fund Balance Analysis							
	Net Liquid Assets	735,227	1,065,350	1,388,796	1,104,015	1,108,132	1,605,874
	Inventory	473,100	518,485	475,000	475,000	520,000	520,000
		1,208,327	1,583,835	1,863,796	1,579,015	1,628,132	2,125,874

20 REVENUE SUMMARY

2017 Actual Revenues vs. 2018 Estimated Revenues	0.4%
2018 Revenues Under (Over) Budget	740,014
2018 Budgeted Revenues vs. 2019 Budget Request	-0.9%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
3415	Electric Sales	5,543,965	5,683,848	6,525,356	6,525,356	5,764,298	6,477,057
	CHARGES FOR SERVICES	5,543,965	5,683,848	6,525,356	6,525,356	5,764,298	6,477,057
3510	Late Charges	8,207	7,400	7,500	7,500	7,783	7,500
	FINES & FORFEITURES	8,207	7,400	7,500	7,500	7,783	7,500
3601	Misc. Elec. Svcs.	18,098	19,847	20,000	20,000	20,000	20,000
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	2,208	0	0	0	0	0
3604	Refunds	0	122	0	0	0	0
3612	Sale of Fixed Assets	0	11,500	19,000	19,000	0	0
3621	Recycled Materials	759	307	400	400	2,444	400
3901	Constr Chgs-Hook Up	38,441	87,417	5,000	5,000	42,217	10,000
	MISCELLANEOUS	59,505	119,193	44,400	44,400	64,661	30,400
3701	Interest on Investments	3,734	8,217	5,000	5,000	11,500	6,000
3710	Unrealized Gain/Loss	(4,677)	(430)	0	0	(6,000)	0
	INTEREST	(943)	7,787	5,000	5,000	5,500	6,000
	TOTAL REVENUES	5,610,734	5,818,228	6,582,256	6,582,256	5,842,242	6,520,957

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, 2019. The rate increase is necessary due to rising cost which includes Purchased power cost.

3601 Pole attachment rentals

3901 Revenues received from new construction projects typically reimbursed by the developer

**CITY OF GUNNISON
ELECTRIC FUND
EXPENDITURES**

20-4201 ELECTRIC - ADMIN & GENERAL EXPENSES

2017 Actual Expenditures vs. 2018 Estimated Expenditures	6.2%
2018 Expenditures Under (Over) Budget	46,084
2018 Budgeted Expenditures vs. 2019 Budget Request	4.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Admin/General	55,830	44,893	86,744	79,529	79,529	0
4103	Social Security	3,831	2,804	5,917	5,470	5,470	0
4104	Medicare	896	656	1,384	1,279	1,279	0
4105	Standby	5,800	5,800	8,700	8,700	8,700	0
4106	Hlth Ins/WC/Othr Benefits	9,566	10,336	15,432	14,777	14,777	0
4108	ER Retirement Contrbtn	4,292	2,247	4,482	4,121	4,121	0
Sub-Total: Personnel		80,216	66,736	122,659	113,876	113,876	0
4201	Material/Operating Supply	223	755	500	500	450	500
4202	Clothing/Uniforms	5,437	5,194	6,500	6,500	6,500	6,500
4301	Postage/Freight Svcs	256	241	250	250	150	250
4302	Printing/Duplication Svcs	0	24	50	50	50	50
4303	Advertising/Legal Svcs	269	298	500	500	350	500
4310	Dues/Mtgs/Mbrshps/Tuitn	7,740	14,976	12,500	12,500	15,000	15,000
4330	Professional Svcs	395	6,145	4,500	4,500	4,000	35,500
4370	Trvl/Mileage/Meals/Lodg	5,545	5,079	11,000	11,000	11,000	11,000
4401	Prop/Liab Ins Premium	17,134	20,837	44,442	44,442	44,442	22,979
4804	Indirect Expenses	250,180	220,551	206,649	206,649	206,649	341,164
4810	Bad Debt Write Off	(939)	103	2,000	2,000	0	2,000
6005	Overhead Allocation	277,723	313,224	329,113	329,113	292,112	326,048
Sub-Total: Operations		563,964	587,426	618,004	618,004	580,703	761,491
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		644,179	654,162	740,663	731,880	694,579	761,491

Comments:

- 4101 The Electric department's portion of personnel costs for Public Works' Director, Public Works' Administrative Ass't/GIS Specialist has been transitioned to part of the cost allocation plan and moved to indirect costs (4804)
- 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, Cost of Service Initiate Phase 2 of the Electrical Engineering Capacity Study to include West Gunnison and other areas
- 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 FUND
EXPENDITURES**

20-4202 ELECTRIC-DISTRIBUTION

2017 Actual Expenditures vs. 2018 Estimated Expenditures	6.4%
2018 Expenditures Under (Over) Budget	751,831
2018 Budgeted Expenditures vs. 2019 Budget Request	-10.3%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Elec/Distribution	353,470	397,001	425,429	425,429	425,429	447,401
4102	Overtime	4,895	6,299	6,137	6,137	6,137	8,700
4103	Social Security	21,385	24,168	26,757	26,757	26,757	28,678
4104	Medicare	5,001	5,652	6,258	6,258	6,258	6,707
4105	Standby	0	0	0	0	0	6,455
4106	Hlth Ins/WC/Othr Benefits	33,148	47,679	52,141	52,141	52,141	53,814
4108	ER Retirement Contrbtn	17,591	23,614	26,035	26,035	26,035	27,311
Sub-Total: Personnel		435,491	504,414	542,757	542,757	542,757	579,067
4201	Office Supplies	3,953	39,158	3,200	3,200	3,200	3,500
4202	Clothing/Uniforms	0	0	0	0	0	0
4203	Fuel/Lubricant Supplies	5,128	6,453	8,000	8,000	8,000	8,000
4211	Computer Equip. Under \$5,000	0	1,142	2,900	2,900	834	2,500
4212	Computer Software Under \$5000	0	1,693	0	0	65	1,500
4301	Postage/Freight Svcs	0	0	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	0	587	0	0	0	0
4320	Telephone/Fax Services	1,387	3,520	3,379	3,379	2,300	4,824
4321	Utilities	911	2,309	3,000	3,000	1,400	2,500
4340	Repair/Mntce Svcs	1,722	2,287	3,500	3,500	3,500	3,500
4350	Othr Purchased Svcs	1,845	2,462	4,500	4,500	4,500	4,500
4360	Contracted Services	0	5,000	20,000	20,000	20,000	20,000
4370	Travel/Mileage/Meals/Lodging	0	0	0	0	0	0
4421	Fleet Services	18,902	22,871	48,938	48,938	48,938	59,943
4500	Purchased Power	4,099,113	3,790,487	4,263,600	4,263,600	3,473,862	3,723,058
4580	SubStat/Stat Expns-Opns	14,404	1,027	17,000	17,000	27,787	20,000
4584	Other Dist/Opns Expenses	2,712	2,793	3,200	3,200	5,000	5,000
4591	Street Light-Maintenance	6,614	8,017	10,000	10,000	10,000	10,000
4593	Line Exp-Maintenance	10,678	15,965	35,000	35,000	35,000	45,000
4650	Miscellaneous Expenses	2,005	1,992	2,200	2,200	2,200	4,700
4902	Meters	5,252	14,733	15,000	15,000	15,000	15,000
4904	Primary Underground	13,440	14,171	25,000	25,000	25,000	27,500
4911	New Construction Materials	16,361	54,537	10,000	10,000	40,000	10,000
4912	Christmas Decorations for Street Lig	4,709	6,261	6,000	6,000	6,000	6,000
4913	Aged Pole Testing & Replacement	23,315		45,000	45,000	45,000	45,000
4914	Cable Replacement	0	18,090	40,000	40,000	40,000	93,152
9550	Transformers	16,186	17,792	25,000	25,000	25,000	28,000
9552	Auto Meter Reading Replacement	44,737	94,653	272,000	272,000	272,000	25,000
9590	LED Street Lights	9,896	9,951	0	0	0	0
Sub-Total: Operations		4,303,270	4,137,954	4,866,417	4,866,417	4,114,586	4,168,177
9599	Power Transformer Relay Replacem	17,580		100,000	100,000	100,000	160,000
9920	Building Improvements	0		47,239	47,239	47,239	0
9940	Improvements Other Than Buildings	0	0	0	0	0	261,000
9952	Equipment	8,796	81	60,000	60,000	60,000	7,000
9956	Heavy Equipment	0	113,325	230,000	230,000	230,000	0
9957	Vehicles	0	32,785	0	0	0	70,000
Sub-Total: Capital Outlay		26,376	146,191	437,239	437,239	437,239	498,000
TOTALS		4,765,137	4,788,558	5,846,413	5,846,413	5,094,582	5,245,244

Comments:

- 4105 Standby pay for electric personnel
- 4201 Building foot mats, first-aid supplies, paint, electrical connectors, bolts, nuts, screws, small tools, romex wire, small conduit and fittings, fuses
- 4203 Gas/diesel
- 4211 New Laptop and Desktop 2019
- 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
- 4360 HEAT ESCARE Program
- 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

20-4202 ELECTRIC-DISTRIBUTION

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.

- 4503 Repair service lines as required & Utility Adjustments & Replacement of infrastructure for capital street programs
- 4580 Sub-station phones, WAPA maintenance contract, electric control parts and installation. (Out of City Control)
- 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.
- 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. Additional spraying is needed for 2019 and requested by Weed Initiative
- 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. \$48,152.02 added for Electric cost share on WWTP Fiber/Electric project
- 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 annual 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. Parts and Installation costs
- 9952 Replace Gunnison main sub-station breakers. In 2019 need to replace 11 year old underground line locator.
- 9956 Replacement Boom truck. Takes 290 days to construct. March 2019 delivery. May need to roll into 2019.

**CITY OF GUNNISON
ELECTRIC FUND
EXPENDITURES**

20-4999 TRANSFERS OUT

2017 Actual Expenditures vs. 2018 Estimated Expenditures	0.0%
2018 Expenditures Under (Over) Budget	(8,783)
2018 Budgeted Expenditures vs. 2019 Budget Request	87.6%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to General Fund	0	0	0	8,783	8,783	16,480
Sub-Total: Operations		0	0	0	8,783	8,783	16,480
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	0	8,783	8,783	16,480

Comments:
 2018 included a transfer to the Genreal Fund to support the purchase of engineer equipment (from payroll savings when vacant)
 2019 includes a transfer to the Gerneal Fund to support the repalcement of shop asphalt

**CITY OF GUNNISON
WATER FUND
SUMMARY**

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
	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	599,090	684,383	736,257	736,257	750,000	802,500
	FINES/FORFEITURES	8,207	10,260	8,000	8,000	10,260	8,000
	MISCELLANEOUS	142,024	171,607	43,500	43,500	159,709	43,500
	INTEREST	(456)	6,628	0	0	2,500	5,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	748,864	872,878	787,757	787,757	922,469	859,500
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	639,231	607,940	717,112	711,257	749,130	1,163,257
	CAPITAL OUTLAY	214,612	43,209	183,742	183,742	169,241	125,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	5,855	5,855	81,870
	TOTAL EXPENDITURES	853,843	651,149	900,854	900,854	924,226	1,370,127
	Revenues Over (Under) Expenditures	(104,979)	221,729	(113,097)	(113,097)	(1,757)	(510,627)
	Beginning Available Resources	889,926	784,948	890,613	1,006,677	1,006,677	1,004,920
	Ending Available Resources	784,948	1,006,677	777,516	893,581	1,004,920	494,293
	Ending Available Resources % of Total Exp.	92%	155%	86%	99%	109%	36%

25 REVENUE SUMMARY

2017 Actual Expenditures vs. 2018 Estimated Expenditures	5.7%
2018 Expenditures Under (Over) Budget	(134,712)
2018 Budgeted Expenditures vs. 2019 Budget Request	9.1%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
3416	Water Sales	599,090	684,383	736,257	736,257	750,000	802,500
	CHARGES FOR SERVICES	599,090	684,383	736,257	736,257	750,000	802,500
3510	Late Charges	8,207	10,260	8,000	8,000	10,260	8,000
	FINES & FORFEITURES	8,207	10,260	8,000	8,000	10,260	8,000
3601	Misc. Water Svcs.	495	277	1,000	1,000	2,869	1,000
3602	Refunds	0	29	0	0	0	0
3603	Compensation for Loss	0	0	0	0	5,365	0
3612	Sale of Fixed Assets	35,000	3,250	0	0	125	0
3621	Recycled Materials	301	902	500	500	0	500
3901	Const Chrgs-Hook-up	14,228	46,649	7,000	7,000	49,350	7,000
3902	Capital Investment Fees	92,000	120,500	35,000	35,000	102,000	35,000
	MISCELLANEOUS	142,024	171,607	43,500	43,500	159,709	43,500
3701	Interest on Investments	3,868	6,850	0	0	8,500	5,500
3710	Unrealized Gain/Loss	(4,323)	(222)	0	0	(6,000)	0
	INTEREST	(456)	6,628	0	0	2,500	5,500
	TOTAL REVENUES	748,864	872,878	787,757	787,757	922,469	859,500

Comments:

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

3416 2019 rates projected at \$0.12 per thousand gallons increase in sales and a \$.77 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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-4.6%
2018 Expenditures Under (Over) Budget	(6,636)
2018 Budgeted Expenditures vs. 2019 Budget Request	60.6%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4804	Indirect Expenses	129,025	110,848	103,862	103,862	103,862	187,232
4810	Bad Debt Expense	1,229	14	200	200	100	200
6005	Overhead Allocation	37,401	46,392	39,388	39,388	46,123	42,975
Sub-Total: Operations		167,655	157,254	143,450	143,450	150,085	230,407
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		167,655	157,254	143,450	143,450	150,085	230,407

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	55.6%
2018 Expenditures Under (Over) Budget	(10,882)
2018 Budgeted Expenditures vs. 2019 Budget Request	40.8%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Wtr Distribution	160,831	165,608	218,992	214,182	214,182	169,765
4102	Overtime	5,942	5,068	4,087	4,087	4,087	4,350
4103	Social Security	10,085	9,991	14,101	13,803	13,803	11,051
4104	Medicare	2,359	2,337	3,298	3,228	3,228	2,585
4105	Standby	4,350	4,338	4,350	4,350	4,350	4,131
4106	Hlth Ins/WC/Othr Benefits	33,376	39,285	57,834	57,397	57,397	50,035
4108	ER Retirement Contrbtn	9,926	9,301	13,194	12,954	12,954	10,083
Sub-Total: Personnel		226,869	235,928	315,856	310,001	310,001	251,999
4201	Office Supplies	17,717	15,479	13,000	13,000	13,000	13,000
4202	Clothing/Uniforms	1,371	1,205	1,800	1,800	1,800	1,800
4203	Fuel/Lubricant Supply	3,419	3,924	6,000	6,000	4,500	6,000
4211	Computer Equip. Under \$5,000	0	2,086	2,200	2,200	37	1,000
4212	Computer Software Under \$5000	0	1,693	0	0	834	500
4301	Postage/Freight Svcs	114	111	250	250	650	650
4302	Printing/Duplication Svcs	0	12	0	0	426	300
4303	Advertising/Legal Notices	815	680	800	800	800	800
4310	Dues/Mtgs/Mbrshps/Tuit	1,170	1,390	2,000	2,000	1,868	2,250
4320	Telephone/Fax	776	3,183	1,440	1,440	1,440	1,680
4321	Utilities	56,522	56,074	68,000	68,000	65,827	72,760
4330	Professional Svcs	10,525	33,112	30,000	30,000	34,000	35,000
4340	Repair/Mntce Svcs	5,422	5,277	5,000	5,000	5,000	5,000
4342	Building/Property Maintenance	0	0	0	0	2,160	210,000
4343	Software Support	0	0	0	0	1,725	4,300
4350	Othr Purchased Svcs	6,079	12,687	8,750	8,750	8,750	8,750
4356	Legal Services	0	0	0	0	7,380	0
4357	Engineering Services	0	0	0	0	30,000	15,000
4370	Trvl/Mileage/Meals/Lodg	342	327	1,500	1,500	1,225	1,750
4401	Prop/Liab Ins Premium	2,754	3,350	10,350	10,350	10,350	10,744
4420	Rental Svcs	250	0	800	800	0	800
4421	Fleet Services	20,610	24,938	35,736	35,736	35,736	54,895
4501	Main/Service Ln-New Constr	4,596	3,496	5,000	5,000	5,000	5,000
4502	Main/Service Ln-Replacement	4,979	5,178	6,000	6,000	5,800	6,000
4503	Service Ln-Maint/Repair	9,186	8,848	20,000	20,000	7,154	20,000
4504	Main Ln-Maint/Repair	7,940	8,119	8,000	8,000	7,700	9,000
4505	Meters-Maint/Repair	817	1,500	1,500	1,500	1,500	1,500
4506	Fire Hydrants-Maint/Rpr	3,000	2,868	3,000	3,000	3,000	3,000
4649	Late Fees	0	23	0	0	0	0
4806	State Admin Fees	680	680	680	680	1,020	680
4807	USGS Water Quality Test	6,490	6,600	7,000	7,000	7,000	9,692
9604	Remote Water Meters	75,640	9,201	15,000	15,000	19,487	175,000
9605	Small Tools	3,491	2,716	4,000	4,000	3,875	4,000
Sub-Total: Operations		244,707	214,758	257,806	257,806	289,044	680,851
9603	Well Rehab	15,157	0	100,000	100,000	85,500	25,000
9920	Building Improvements	0	0	23,742	23,742	23,742	0
9940	Improve. Other Than Buildings	0	0	18,500	18,500	18,500	0
9952	Equipment	0	0	0	0	0	0
9956	Heavy Equipment	199,455	0	41,500	41,500	41,499	0
9957	Vehicles	0	43,209	0	0	0	20,000
9970	Computer Equipment Over \$5,000	0	0	0	0	0	80,000
Sub-Total: Capital Outlay		214,612	43,209	183,742	183,742	169,241	125,000
TOTALS		686,188	493,895	757,404	751,549	768,286	1,057,850

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

25-4202 WATER DISTRIBUTION

- 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.
- 4340 Well pump or motor maintenance \$5000
- 4343 iWorQ Annual Support
- 4350 Work includes meter bench certification, radio repair, large meter repair, badger service agreement.
2019 includes funding for the Upper Gunnison River Water Conservancy District cloud seeding program in the amount of \$2,000
- 4357 Water Rights
- 4370 Travel, meals, and hotel for courses scheduled this fall
- 4421 Fleet service includes rental of loaders, dump trucks, and pickups
- 4503 Repair service lines as required & Utility Adjustments
- 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
- 9957 50% of replacement unit #161

**CITY OF GUNNISON
WATER FUND
EXPENDITURES**

25-4999 TRANSFERS OUT

2017 Actual Expenditures vs. 2018 Estimated Expenditures	0.0%
2018 Expenditures Under (Over) Budget	(5,855)
2018 Budgeted Expenditures vs. 2019 Budget Request	1298.3%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to General Fund	0	0	0	5,855	5,855	81,870
Sub-Total: Operations		0	0	0	5,855	5,855	81,870
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	0	5,855	5,855	81,870

Comments:
 2018 included a transfer to the General Fund to support the purchase of engineer equipment (from payroll savings when vacant)
 2019 includes a transfer to the General Fund to support the purchase of a compaction roller and shop asphalt

**CITY OF GUNNISON
WASTEWATER FUND
SUMMARY**

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	300,000	310,000	1,000,000
	CHARGES FOR SVCS	1,123,767	1,249,804	1,371,752	1,371,752	1,428,107	1,648,301
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	241,590	316,582	97,000	97,000	235,227	11,488,890
	INTEREST	(319)	11,388	7,500	7,500	6,500	11,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	1,365,037	1,577,775	1,476,252	1,776,252	1,979,834	14,148,191
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	1,025,687	1,004,977	1,335,001	2,129,027	2,069,218	2,213,734
	CAPITAL OUTLAY	620,825	419,762	188,910	368,999	395,998	12,073,373
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	8,783	8,783	81,870
	TOTAL EXPENDITURES	1,646,512	1,424,740	1,523,911	2,506,809	2,473,999	14,368,977
	Revenues Over (Under) Expenditures	(281,475)	153,035	(47,659)	(730,557)	(494,165)	(220,786)
	Beginning Available Resources	1,641,530	1,360,055	1,141,305	1,513,090	1,513,090	1,018,924
	Ending Available Resources	1,360,055	1,513,090	1,093,646	782,533	1,018,924	798,138
	Ending Available Resources % of Total Exp.	83%	106%	72%	31%	41%	6%

30 REVENUE SUMMARY

2017 Actual Expenditures vs. 2018 Estimated Expenditures	25.5%
2018 Expenditures Under (Over) Budget	(203,582)
2018 Budgeted Expenditures vs. 2019 Budget Request	696.5%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
3302	State Grants	0	0	0	300,000	310,000	1,000,000
INTERGOVERNMENTAL		0	0	0	300,000	310,000	1,000,000
3417	Wastewater Coll/Trtmnt	844,590	900,414	959,859	959,859	959,859	1,123,035
3418	Dos Rios WW Process	74,483	90,928	171,965	171,965	166,000	201,199
3419	Water Lab Svcs	55,478	56,135	43,500	43,500	60,000	60,000
3420	Commercial Dump Station	91,861	145,928	56,200	56,200	115,000	100,000
3421	North Valley WW Process	53,760	53,438	131,441	131,441	120,000	153,786
3427	Tomichi WW Processing	3,594	2,961	8,787	8,787	7,248	10,281
CHARGES FOR SERVICES		1,123,767	1,249,804	1,371,752	1,371,752	1,428,107	1,648,301
3601	Misc. WW Svcs	0	15	0	0	0	0
3602	Prior Year Refund	0	0	0	0	0	0
3604	Refunds	0	309	0	0	0	0
3609	Black Gold Compost	17,266	17,743	18,000	18,000	15,272	16,000
3612	Sale of Fixed Assets	35,000	3,250	0	0	125	0
3800	Bond Proceeds	0	0	0	0	0	11,393,890
3901	Const Chrgs-Hook-up	8,324	16,765	9,000	9,000	19,830	9,000
3902	Capital Investment Fees	181,000	278,500	70,000	70,000	200,000	70,000
MISCELLANEOUS		241,590	316,582	97,000	97,000	235,227	11,488,890
3701	Interest on Investments	7,228	11,306	7,500	7,500	12,500	11,000
3710	Unrealized Gain/Loss	(7,547)	82	0	0	(6,000)	0
INTEREST		(319)	11,388	7,500	7,500	6,500	11,000
TOTAL REVENUES		1,365,037	1,577,775	1,476,252	1,776,252	1,979,834	14,148,191

Comments:

- 3417 2019 Rate increase for residential customers is \$4.13 per month
- 2019 Commercial Rate increase: Service charge increase \$1.93; Usage charge increase of \$0.00042 per gallon
- 3418 Dos Rios rate increase for 2019 is proposed to be \$0.0038
- 3419 Projected lab revenues for 2019
- 3420 Commercial septic haulers will have a 0% rate increase for 2019; portable toilets will see an increase of \$0.01287
- 3421 North Valley rate increase for 2018 is proposed to be \$0.0004
- 3427 Tomichi WW Processing rate increase for 2018 is proposed to be \$0.0004

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4201 WASTEWATER ADMIN & GENERAL

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-1.4%
2018 Expenditures Under (Over) Budget	(8,779)
2018 Budgeted Expenditures vs. 2019 Budget Request	42.8%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4804	Indirect Expenses	53,854	53,480	50,110	50,110	50,110	90,134
4810	Bad Debt Expense	(299)	48	1,000	1,000	100	500
6005	Overhead Allocation	68,311	82,079	73,813	73,813	83,492	87,715
Sub-Total: Operations		121,866	135,607	124,923	124,923	133,702	178,349
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		121,866	135,607	124,923	124,923	133,702	178,349

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-10.3%
2018 Expenditures Under (Over) Budget	(9,217)
2018 Budgeted Expenditures vs. 2019 Budget Request	24.1%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages	167,346	167,078	204,332	197,117	197,117	143,323
4102	Overtime	2,502	5,789	5,099	5,099	5,099	4,350
4103	Social Security	10,308	10,115	13,254	12,807	12,807	9,475
4104	Medicare	2,411	2,366	3,100	2,995	2,995	2,216
4105	Standby	4,350	4,338	4,350	4,350	4,350	5,153
4106	HIth Ins/WC/Othr Benefits	32,482	39,505	46,551	45,896	45,896	37,339
4108	Retirement	10,207	9,329	12,461	12,100	12,100	8,761
Sub-Total: Personnel		229,605	238,520	289,147	280,364	280,364	210,616
4201	Office/Operating Supplies	9,497	4,230	8,000	8,000	4,000	8,000
4203	Fuel-Lubricant Supplies	3,419	3,924	5,500	5,500	4,618	5,500
4212	Computer Software Under \$5000	0	847	0	0	514	0
4215	Operating Supplies	0	0	0	0	190	0
4302	Printing/Duplication Svcs	0	12	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	733	1,149	2,000	2,000	1,750	2,000
4320	Telephone/FAX Services	640	0	960	960	1,297	1,680
4330	Professional Services	0	0	0	0	0	15,000
4340	Repair/Maintenance Services	90	2,326	2,500	2,500	2,500	2,500
4343	Software Support	0	0	0	0	1,000	700
4350	Other Purchased Services	2,230	9,770	14,500	14,500	14,205	14,500
4370	Travel/Mileage/Meals/Lodging	342	528	1,500	1,500	1,253	1,500
4401	Property/Liability Insurance	3,390	4,122	7,455	7,455	7,455	3,791
4402	Property/Liability Claim Pmnts	0	0	1,000	1,000	0	0
4420	Rental Services	0	500	500	500	0	500
4421	Fleet Services	20,610	24,938	35,736	35,736	35,736	54,895
4501	Main/Service Line-New Construction	2,336	2,160	2,750	2,750	2,750	2,750
4502	Main/Service Line-Replacement	1,539	2,424	7,750	7,750	7,750	12,500
4503	City Service Line-Maint/Repair	1,270	3,129	3,500	3,500	3,500	3,500
4504	Main Line-Maintenance/Repair	2,291	2,991	3,500	3,500	3,500	3,500
4507	Storm Drain-Maint/Repair	0	0	2,000	2,000	0	2,000
4650	Miscellaneous Expenses	0	211	200	200	0	200
9602	Computers Replace/Purchase	0	0	1,500	1,500	834	1,000
9605	Small Tools	1,028	1,385	2,000	2,000	1,000	2,000
9767	Manhole Rehabilitation	22,940	18,337	0	0	0	0
Sub-Total: Operations		72,354	82,982	102,851	102,851	93,852	138,016
9751	I/I Reduction	421,375	175,000	0	0	0	0
9920	Building Improvements	0	0	22,910	22,910	22,910	0
9940	Improve. Other Than Buildings	0	0	18,500	18,500	18,500	50,000
9952	Equipment	0	0	0	0	27,000	125,000
9956	Heavy Equipment	199,450	0	41,500	41,500	41,499	0
9957	Vehicles	0	43,370	0	0	0	55,000
9963	Sewer System Replacements	0	0	0	0	0	0
Sub-Total: Capital Outlay		620,825	218,370	82,910	82,910	109,909	230,000
TOTALS		922,784	539,871	474,908	466,125	484,125	578,632

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.
- 4343 iWorO support
- 4350 Contracted services for sewer installations as required
- 4370 Travel, meals, and lodging
- 4401 Insurance premiums
- 4402 Insurance claims deductibles
- 4421 Fleet rental/repairs
- 4502 Utility Relocation for Safe Routes and Ohio Avenue, et al
- 4503 Materials for service line repairs as needed

30-4204 WASTEWATER COLLECTION

4504 Materials for mainline/manhole repairs as required

4507 Storm drain materials/repairs as required

4650 Miscellaneous items

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4205 WASTEWATER TREATMENT PLANT

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-1.7%
2018 Expenditures Under (Over) Budget	(130,969)
2018 Budgeted Expenditures vs. 2019 Budget Request	-15.1%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages	199,929	164,478	96,278	96,278	96,278	106,753
4102	Overtime	2,287	2,403	883	883	883	955
4103	FICA	12,005	9,451	6,024	6,024	6,024	6,678
4104	Medicare	2,808	2,210	1,409	1,409	1,409	1,562
4106	Hlth Ins/WC/Othr Benefits	43,248	44,819	24,983	24,983	24,983	25,935
4108	Retirement	14,233	11,333	5,631	5,631	5,631	6,350
Sub-Total: Personnel		274,509	234,694	135,208	135,208	135,208	148,232
4201	Office/Operating Supplies	27,441	24,474	8,800	8,800	13,370	12,000
4202	Clothing/Uniforms	762	825	1,200	1,200	1,200	1,200
4203	Fuel-Lubricant Supplies	7,230	9,467	10,000	10,000	7,379	10,000
4205	Small Tools	0	0	2,000	2,000	1,042	2,000
4211	Computer Equipment Under \$5000	0	4,140	0	0	0	4,000
4212	Computer Software Under \$5000	0	847	0	0	0	750
4213	Equipment Under \$5,000	990	4,858	5,000	5,000	0	5,000
4301	Postage/Freight Services	0	0	0	0	0	500
4303	Advertising/Legal Notices	270	68	0	0	185	270
4304	Subscriptions/Literature/Films	265	326	500	500	500	500
4310	Dues/Meetings/Mbrshps/Tuition	651	835	2,000	2,000	1,372	2,500
4320	Telephone/FAX Services	1,681	1,987	2,060	2,060	1,787	2,616
4321	Utilities	110,850	109,741	117,000	117,000	73,296	122,500
4330	Professional Services	19,400	13,277	0	0	0	0
4340	Repair/Maintenance Services	35,468	11,106	45,000	60,875	46,272	45,000
4350	Other Purchased Services	12,187	12,788	11,900	11,900	8,628	11,900
4357	Engineering Services	0	0	15,000	15,000	12,137	15,000
4370	Travel/Mileage/Meals/Lodging	62	2,158	2,000	2,000	963	2,500
4401	Property/Liability Insurance	0	0	12,131	12,131	18,197	26,127
4420	Rental Services	2,289	2,687	3,000	3,000	2,109	3,000
4421	Fleet Services	20,068	20,852	42,383	42,383	42,383	52,013
4657	Biosolids Mediation	13,921	25,655	0	0	35	0
4804	Indirect Expenses	70,873	53,480	51,110	51,110	51,110	90,134
4807	USGS Water Quality Test	2,946	3,018	20,018	20,018	20,018	17,960
9752	Compost Asphalt Repair	0	1,000	0	0	0	0
9770	Pump Repair Parts	0	0	4,000	4,000	4,000	4,000
Sub-Total: Operations		327,352	303,589	355,102	370,977	305,982	431,470
9940	Improvements Other Than Bldgs	0	111,536	106,000	286,089	286,089	65,000
9952	Equipment	0	55,699	0	0	0	28,000
9957	Vehicles	0	34,157	0	0	0	0
Sub-Total: Capital Outlay		0	201,392	106,000	286,089	286,089	93,000
TOTALS		601,862	739,675	596,310	792,274	727,278	672,702

Comments:

- 4102 Overtime for Plant Upgrade Project & Misc
- 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

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4206 LABORATORY

2017 Actual Expenditures vs. 2018 Estimated Expenditures	0.0%
2018 Expenditures Under (Over) Budget	(6,008)
2018 Budgeted Expenditures vs. 2019 Budget Request	16.4%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages	0	0	84,507	84,507	84,495	91,064
4102	Overtime	0	0	0	0	12	0
4103	FICA	0	0	5,239	5,239	5,239	5,646
4104	Medicare	0	0	1,225	1,225	1,225	1,320
4106	Hlth Ins/WC/Othr Benefits	0	0	33,461	33,461	33,461	34,763
4108	Retirement	0	0	5,346	5,346	5,346	5,739
Sub-Total: Personnel		0	0	129,779	129,779	129,779	138,533
4201	Office/Operating Supplies	0	0	20,000	20,000	22,867	23,000
4213	Equipment Under \$5,000	0	0	5,000	5,000	5,000	5,000
4301	Postage/Freight Services	0	0	1,500	1,500	1,547	1,750
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	8,000	8,000	10,922	11,000
4340	Repair/Maintenance Services	0	0	0	0	172	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
Sub-Total: Operations		0	0	34,500	34,500	40,508	40,750
9952	Equipment	0	0	0	0	0	12,000
Sub-Total: Capital Outlay		0	0	0	0	0	12,000
TOTALS		0	0	164,279	164,279	170,286	191,283

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	0.0%
2018 Expenditures Under (Over) Budget	600
2018 Budgeted Expenditures vs. 2019 Budget Request	66.5%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages	0	0	73,048	73,048	73,025	76,841
4102	Overtime	0	0	0	0	23	0
4103	FICA	0	0	4,529	4,529	4,529	4,764
4104	Medicare	0	0	1,059	1,059	1,059	1,114
4106	Hlth Ins/WC/Othr Benefits	0	0	24,785	24,785	24,785	25,678
4108	Retirement	0	0	4,470	4,470	4,470	4,854
Sub-Total: Personnel		0	0	107,891	107,891	107,891	113,251
4201	Office/Operating Supplies	0	0	0	0	0	0
4202	Clothing/Uniforms	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	2,000	2,000	2,000	2,000
4340	Repair/Maintenance Services	0	0	0	0	0	0
4350	Other Purchased Services	0	0	600	600	0	0
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	43,000	43,000	43,000	58,000
9752	Compost Asphalt Repair	0	0	10,000	10,000	10,000	10,000
Sub-Total: Operations		0	0	55,600	55,600	55,000	70,000
9940	Improvements Other Than Bldgs	0	0	0	0	0	0
9952	Equipment	0	0	0	0	0	89,000
9957	Vehicles	0	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	89,000
TOTALS		0	0	163,491	163,491	162,891	272,251

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	8109.0%
2018 Expenditures Under (Over) Budget	(786,934)
2018 Budgeted Expenditures vs. 2019 Budget Request	1475.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		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
	4330 Professional Services	0	8,944	0	786,934	786,934	744,517
	4370 Travel/Mileage/Meals/Lodging	0	642	0	0	0	0
	4420 Rental Services	0	0	0	0	0	0
Sub-Total: Operations		0	9,586	0	786,934	786,934	744,517
	9589 Contingency	0	0	0	0	0	1,059,034
	9940 Improvements Other Than Bldgs	0	0	0	0	0	1,200,000
	9952 Equipment	0	0	0	0	0	9,390,339
Sub-Total: Capital Outlay		0	0	0	0	0	11,649,373
TOTALS		0	9,586	0	786,934	786,934	12,393,890

Comments:

This is a new cost center for 2018 to track costs associated with the plant upgrades.

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4999 TRANSFERS OUT

2017 Actual Expenditures vs. 2018 Estimated Expenditures	0.0%
2018 Expenditures Under (Over) Budget	(8,783)
2018 Budgeted Expenditures vs. 2019 Budget Request	832.1%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to General Fund	0		0	8,783	8,783	81,870
Sub-Total: Operations		0	0	0	8,783	8,783	81,870
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	0	8,783	8,783	81,870

Comments:

2018 included a transfer to the General Fund to support the purchase of engineer equipment (from payroll savings when vacant)
 2019 includes a transfer to the Genreal Fund to support the purchase of a compaction roller and shop asphalt

**CITY OF GUNNISON
REFUSE FUND
SUMMARY**

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
	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	508,479	504,455	440,106	440,106	513,165	513,000
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	38,673	78,850	44,100	44,100	70,575	65,000
	INTEREST	(1,172)	8,704	9,000	9,000	1,000	1,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	545,980	592,009	493,206	493,206	584,740	579,500
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	425,404	484,012	624,431	624,431	546,515	717,366
	CAPITAL OUTLAY	27	576,371	20,860	128,968	128,728	14,105
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	50,000	0	0	0	81,870
	TOTAL EXPENDITURES	425,431	1,110,384	645,291	753,399	675,243	813,341
	Revenues Over (Under) Expenditures	120,549	(518,375)	(152,085)	(260,193)	(90,503)	(233,841)
	Beginning Available Resources	860,263	980,813	238,988	462,439	462,439	371,936
	Ending Available Resources	980,813	462,439	86,903	202,246	371,936	138,095
	Ending Available Resources % of Total Exp.	231%	42%	13%	27%	55%	17%

**CITY OF GUNNISON
REFUSE FUND**

35 REVENUE SUMMARY

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-1.2%
2018 Expenditures Under (Over) Budget	(91,534)
2018 Budgeted Expenditures vs. 2019 Budget Request	17.5%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
3301	Federal Grants	0	0	0	0	0	0
INTERGOVERNMENTAL		0	0	0	0	0	0
3423	Refuse Collection Svcs	504,917	501,155	437,106	437,106	510,000	510,000
3424	Recycling Collection Fees	3,563	3,300	3,000	3,000	3,165	3,000
CHARGES FOR SERVICES		508,479	504,455	440,106	440,106	513,165	513,000
3601	Misc. Refuse Svcs	209	16	100	100	0	0
3602	Prior Year Refund	0	0	0	0	0	0
3604	Refunds	0	69	0	0	0	0
3612	Sale of Fixed Assets	0	12,500	0	0	2,500	0
3619	Tree Dump Fees	15,170	19,795	17,000	17,000	33,000	25,000
3620	Tree Chip Sales	0	0	0	0	0	0
3621	Recycled Materials	28,294	30,103	27,000	27,000	35,000	30,000
3656	Household Waste Cleanup	(5,000)	16,367	0	0	75	10,000
MISCELLANEOUS		38,673	78,850	44,100	44,100	70,575	65,000
3701	Interest on Investments	4,325	7,696	7,000	7,000	3,000	1,500
3710	Unrealized Gain/Loss	(5,497)	1,008	2,000	2,000	(2,000)	0
INTEREST		(1,172)	8,704	9,000	9,000	1,000	1,500
TOTAL REVENUES		545,980	592,009	493,206	493,206	584,740	579,500

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-6.2%
2018 Expenditures Under (Over) Budget	400
2018 Budgeted Expenditures vs. 2019 Budget Request	82.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4804 Indirect Expenses	114,162	97,391	91,253	91,253	91,253	166,900
	4810 Bad Debt Expense	(80)	(14)	500	500	100	100
Sub-Total: Operations		114,081	97,377	91,753	91,753	91,353	167,000
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		114,081	97,377	91,753	91,753	91,353	167,000

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-39.4%
2018 Expenditures Under (Over) Budget	(30,352)
2018 Budgeted Expenditures vs. 2019 Budget Request	-14.7%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages	98,012	116,239	148,804	148,804	148,804	143,799
4102	Overtime	109	270	2,822	2,822	2,822	1,340
4103	FICA	5,576	6,738	9,401	9,401	9,401	8,999
4104	Medicare	1,304	1,576	2,199	2,199	2,199	2,105
4106	Hlth Ins/WC/Othr Benefits	30,745	28,587	39,911	39,911	39,911	45,340
4108	Retirement	4,591	5,352	7,672	7,672	7,672	7,899
Sub-Total: Personnel		140,338	158,762	210,808	210,808	210,808	209,481
4201	Office/Operating Supplies	467	14,601	3,000	3,000	600	700
4202	Clothing/Uniforms	477	521	600	600	600	900
4203	Fuel-Lubricant Supplies	13,412	14,276	19,000	19,000	13,400	15,000
4211	Advertising/Legal Notices	399	1,586	300	300	0	300
4212	Computer Equipment Under \$5000	0	1,693	0	0	20	300
4215	Operating Supplies	0	0	0	0	1,547	2,300
4303	Computer Software Under \$5000	0	805	0	0	1,422	1,500
4310	Dues/Mtgs/Mbrshps/Tuitn	64	16	200	200	200	400
4320	Telephone/FAX Services	935	2,309	600	600	1,600	3,492
4321	Utilities	0	605	450	450	700	1,100
4330	Professional Services	0	0	4,000	4,000	376	3,000
4340	Repair/Maintenance Services	50	616	2,000	2,000	0	2,000
4350	Other Purchased Services	30,705	30,416	35,000	35,000	31,000	40,000
4352	Landfill Charges	95,681	95,728	156,000	156,000	100,000	130,000
4370	Travel/Mileage/Meals/Lodging	0	0	1,500	1,500	1,300	1,500
4401	Property/Liability Insurance	3,718	4,522	6,155	6,155	6,155	1,809
4402	Prop & Liab Claims	0	0	0	0	1,000	1,500
4421	Fleet Services	21,524	26,015	63,565	63,565	63,565	88,584
4649	Late Fees	0	0	0	0	0	0
4650	Miscellaneous Expenses	0	0	0	0	5	0
9801	Landfill Closure Plan	1,093	1,093	2,500	2,500	0	2,500
9802	Household Hazardous Waste Pgm	0	16,367	0	0	0	20,000
9803	Auto Refuse Containers	0	5,500	15,000	15,000	12,000	12,000
9807	Recycle Containers	2,461	5,450	7,000	7,000	7,000	7,000
9808	Community Clean-Up	0	5,754	5,000	5,000	1,864	5,000
Sub-Total: Operations		170,985	227,873	321,870	321,870	244,354	340,885
9925	Building Construction	0	188,141	0	106,359	106,119	14,105
9920	Building Improvements	0	0	20,860	20,860	20,860	0
9952	Equipment	0	6,950	0	1,749	1,749	0
9956	Heavy Equipment	27	381,280	0	0	0	0
Sub-Total: Capital Outlay		27	576,371	20,860	128,968	128,728	14,105
TOTALS		311,350	963,007	553,538	661,646	583,890	564,471

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

35-4203 REFUSE - OPERATIONS

- 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**

35-4999 TRANSFERS OUT

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-100.0%
2018 Expenditures Under (Over) Budget	0
2018 Budgeted Expenditures vs. 2019 Budget Request	0.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to General Fund	0	50,000	0	0	0	81,870
Sub-Total: Operations		0	50,000	0	0	0	81,870
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	50,000	0	0	0	81,870

Comments:

\$50,000 to support old City Shop Demolition to make room for new refuse building
 2019 includes a transfer to the General Fund to support the purchase of a compaction roller and shop asphalt

**CITY OF GUNNISON
COMMUNICATIONS FUND
SUMMARY**

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	145,087	161,292	161,292	158,782	165,255
	CHARGES FOR SVCS	696,369	609,199	721,473	721,473	721,473	778,151
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	166	242	0	0	160	0
	INTEREST	154	2,189	2,000	2,000	2,000	2,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	696,689	756,717	884,765	884,765	882,415	945,906
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	699,018	769,485	881,651	881,651	881,650	935,906
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	20,000	20,000	20,000	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
	TOTAL EXPENDITURES	699,018	769,485	901,651	901,651	901,650	935,906
	Revenues Over (Under) Expenditures	(2,328)	(12,769)	(16,886)	(16,886)	(19,235)	10,000
	Beginning Available Resources	126,510	124,178	113,236	111,410	111,410	92,175
	Ending Available Resources	124,178	111,410	96,350	94,525	92,175	102,175
	Ending Available Resources % of Total Exp.	18%	14%	11%	10%	10%	11%
	<i>Minimum Fund Balance</i>						15%
	<i>Desired Fund Balance</i>						25%

40 REVENUE SUMMARY

2017 Actual Expenditures vs. 2018 Estimated Expenditures	16.6%
2018 Expenditures Under (Over) Budget	2,350
2018 Budgeted Expenditures vs. 2019 Budget Request	6.9%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
3313	Gunnison/Hinsdale ETSA	0	145,087	161,292	161,292	158,782	165,255
	INTERGOVERNMENTAL	0	145,087	161,292	161,292	158,782	165,255
3430	Communications Svcs	696,369	609,199	721,473	721,473	721,473	778,151
	CHARGES FOR SERVICES	696,369	609,199	721,473	721,473	721,473	778,151
3601	Misc. Communications Svcs	166	68	0	0	160	0
3602	Prior Year Refunds	0	0	0	0	0	0
3604	Refunds	0	174	0	0	0	0
	MISCELLANEOUS	166	242	0	0	160	0
3701	Interest on Investments	1,130	1,818	1,500	1,500	2,500	3,000
3710	Unrealized Gain/Loss	(977)	371	500	500	(500)	(500)
	INTEREST	154	2,189	2,000	2,000	2,000	2,500
3999	Transfer from General Fund	0	0	0	0	0	0
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUES	696,689	756,717	884,765	884,765	882,415	945,906

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	17.2%
2018 Expenditures Under (Over) Budget	1
2018 Budgeted Expenditures vs. 2019 Budget Request	3.8%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages	464,897	474,994	543,684	543,684	543,684	558,567
4102	Overtime	31,720	51,016	36,801	36,801	36,801	37,277
4103	Social Security	28,955	30,151	35,990	35,990	35,990	36,942
4104	Medicare	6,772	7,052	8,417	8,417	8,417	8,640
4106	Hlth Ins/WC/Othr Benefits	84,852	112,161	132,339	132,339	132,339	147,152
4108	Retirement	26,455	27,931	30,794	30,794	30,794	31,695
Sub-Total: Personnel		643,652	703,303	788,025	788,025	788,025	820,274
4201	Office Supplies	3,013	3,029	3,000	3,000	2,200	500
4202	Clothing/Uniforms	1,084	1,091	1,100	1,100	1,100	1,205
4211	Computer Equipment under \$5000	0	6,100	800	800	500	800
4213	Equipment under \$5000	2,902	0	0	0	420	0
4214	Furniture/Fixtures under \$5000	5,021	0	500	500	500	500
4215	Operating Supplies	0	0	0	0	200	1,750
4216	Cleaning Supplies	0	0	0	0	600	750
4301	Postage/Freight Svcs	0	0	50	50	50	50
4302	Printing/Duplication Svcs	0	70	800	800	800	695
4303	Advertising/Legal Notices	0	90	100	100	100	100
4310	Dues/Meetings/Mbrshps/Tuition	35	2,507	4,000	4,000	4,000	4,000
4320	Telephone/FAX Services	239	3,607	4,293	4,293	4,293	4,293
4321	Utilities	6,542	6,746	7,500	7,500	7,500	7,500
4330	Professional Services	0	0	0	0	220	0
4340	Repair/Maintenance Services	1,737	2,753	2,380	2,380	500	1,200
4341	Repair/Maint-Mobile Command	2,669	2,815	4,000	4,000	4,000	4,000
4342	Building/Property Maintenance	0	0	0	0	1,550	2,380
4343	Software Support	6,029	8,313	8,500	8,500	8,468	8,500
4358	Janitorial Services	0	0	0	0	5,001	4,980
4360	Contracted Services	7,711	7,552	9,200	9,200	4,220	4,396
4370	Travel/Mileage/Meals/Lodging	1,510	484	3,000	3,000	3,000	3,000
4401	Property/Liability Insurance	1,860	2,261	767	767	767	1,818
4421	Fleet Services	978	1,183	10,960	10,960	10,960	18,362
4804	Indirect Expenses	14,037	17,583	32,676	32,676	32,676	44,853
Sub-Total: Operations		55,366	66,182	93,626	93,626	93,625	115,632
9952	Equipment	0	0	20,000	20,000	20,000	0
Sub-Total: Capital Outlay		0	0	20,000	20,000	20,000	0
TOTALS		699,018	769,485	901,651	901,651	901,650	935,906

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 eleven 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.

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
- 4213 purchased a used printer rather than leasing
- 4214 replacement for furniture that need replaced during year

40-4203 COMMUNICATIONS

4215 new line item - Purchase of operating supplies, school 9-1-1 educational material, etc.
4216 new line item - Purchase of cleaning supplies
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
4330 used to pay for installation of security camera
4340 Equipment, radio maintenance/repair.
4341 Mobile Command Vehicle upkeep, routine maintenance, satellite communications equipment, cell phone
4342 new line item - repair maintenance costs associated with PD facility, costs split with PD
4343 ITI Support
4358 new line item - Rug Cleaning (split with PD), Janitorial services (split with PD)
4360 Verizon, ReadyOP
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
9952 radio equipment costs to expand VHF/DTR service

2019

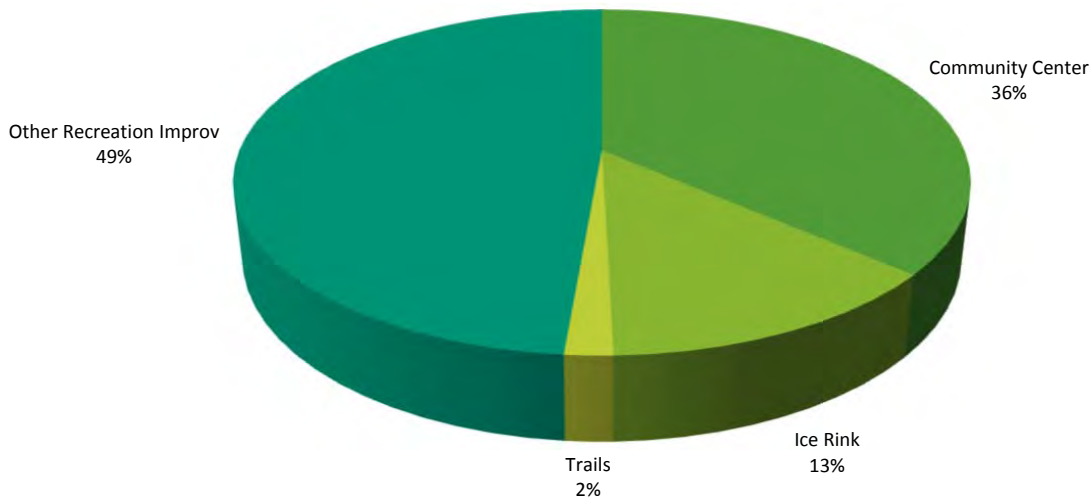
4101 Wages based on 2018 market study
4201 Purchase of office supplies, tapes, copy paper, ink cartridges, etc.
4202 To replace and purchase dispatch uniform shirts - three new shirts per dispatcher per year
4211 replacement screens, keyboards, parts
4214 replacement for furniture that need replaced during year
4215 Purchase of operating supplies, school 9-1-1 educational material, etc.
4216 Purchase of cleaning supplies
4301 Mailings for meetings and shipping equipment for repairs
4302 Business Cards, Brochures
4303 Costs associated with advertisement for job openings and PSA's

**CITY OF GUNNISON
RECREATION TAX ALLOCATION**

RECREATION SALES TAX			
SALES TAX REVENUE		\$1,762,859	
USE TAX REVENUE		\$100,000	
		\$1,862,859	
 25% FOR MAINTENANCE OF COMMUNITY CENTER, RINK AND TRAILS			\$465,715
 DISTRIBUTION:			
Community Center	71.43%	\$332,653	
Ice Rink	21.43%	\$99,796	
Trails	7.14%	\$33,265	
 CASH REQUIREMENT FOR DEBT SERVICE			
Community Center	70.31%	\$345,351	
Ice Rink	29.69%	\$145,862	
		\$491,213	
 REMAINING FOR OTHER RECREATION IMPROVEMENTS FUND			\$905,931

RESTATEMENT BY FUND

COMMUNITY CENTER				
SALES TAX REVENUE		\$641,608		
USE TAX REVENUE		\$36,396		
			\$678,004	
 ICE RINK				
SALES TAX REVENUE		\$232,471		
USE TAX REVENUE		\$13,187		
			\$245,658	
 TRAILS				
SALES TAX REVENUE		\$31,480		
USE TAX REVENUE		\$1,786		
			\$33,265	
 OTHER RECREATION IMPROVEMENTS				
SALES TAX REVENUE		\$857,300		
USE TAX REVENUE		\$48,631		
			\$905,931	
				\$1,862,859



**CITY OF GUNNISON
COMMUNITY CENTER FUND
SUMMARY**

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
	TAXES	676,680	710,598	728,277	728,277	686,504	678,004
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	44,242	45,987	50,010	50,010	50,005	50,005
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	193,131	4,597,437	196,000	196,000	196,000	196,000
	INTEREST	(58)	29,550	2,500	2,500	2,000	2,500
	TRANSFERS IN	171,524	218,277	494,615	494,615	495,138	399,585
	TOTAL REVENUE	1,085,519	5,601,848	1,471,402	1,471,402	1,429,647	1,326,094
EXPENDITURES							
	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	16,832	39,903	112,583	112,583	114,401	22,070
	RECREATION & PARKS	1,050,039	5,842,159	1,356,138	1,356,138	1,341,716	1,291,070
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	1,066,871	5,882,062	1,468,721	1,468,721	1,456,117	1,313,140
	Revenues Over (Under) Expenditures	18,648	(280,214)	2,680	2,680	(26,470)	12,954
	Beginning Available Resources	291,757	310,405	10,465	30,191	30,191	3,721
	Ending Available Resources	310,405	30,191	13,144	32,871	3,721	16,675
	Ending Available Resources % of Total Exp.	29%	1%	1%	2%	0%	1%
Ending Fund Balance Analysis							
	Unreserved Fund Balance	(93,002)	30,191	13,144	32,871	3,721	16,675
	Debt Service Reserve (Restricted)	403,407	0	0	0	0	0
		310,405	30,191	13,144	32,871	3,721	16,675
	Ending Unreserved Fund Balance % of Total Operational Expenditures						1%

**CITY OF GUNNISON
COMMUNITY CENTER FUND**

51 REVENUE SUMMARY

2017 Actual Revenues vs. 2018 Estimated Revenues	-74.5%
2018 Revenues Under (Over) Budget	41,755
2018 Budgeted Revenues vs. 2019 Budget Request	-9.9%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
3104	City Sales Tax	676,680	664,317	698,265	698,265	640,592	641,608
3106	Use Tax	0	46,281	30,012	30,012	45,912	36,396
	TAXES	676,680	710,598	728,277	728,277	686,504	678,004
3407	Swimming Programs	44,238	45,986	50,000	50,000	50,000	50,000
3411	Sales Tax Service Fee	4	1	10	10	5	5
	CHARGES FOR SERVICES	44,242	45,987	50,010	50,010	50,005	50,005
3601	Miscellaneous Revenues	0	761	0	0	0	0
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	0	0	0	0	0	0
3604	Refunds	0	298	0	0	0	0
3631	Recreation Memberships	105,485	107,304	105,000	105,000	105,000	105,000
3632	Community Center Rentals	7,290	7,734	7,000	7,000	7,000	7,000
3633	Comm Center Other Revenue	29	0	0	0	0	0
3638	Recreation Daily Fees	76,470	81,871	80,000	80,000	80,000	80,000
3642	Vending	3,857	4,325	4,000	4,000	4,000	4,000
3650	Other Contributions	0	5	0	0	0	0
3800	Bond Proceeds	0	4,395,139	0	0	0	0
	MISCELLANEOUS	193,131	4,597,437	196,000	196,000	196,000	196,000
3701	Interest on Investments	1,256	29,424	2,000	2,000	4,000	2,500
3710	Unrealized Gain/Loss	(1,314)	125	500	500	(2,000)	0
	INTEREST	(58)	29,550	2,500	2,500	2,000	2,500
3999	Transfer from GF-Subsidy	99,359	86,503	0	0	0	0
3999	Transfer from GF-Facility Use Fee	7,500	7,500	7,500	7,500	7,500	7,500
3999	Transfer from GF-50% of frnt desk	13,550	10,838	13,165	13,165	13,165	15,415
3999	Transfer from Conservation Trust	14,115	16,532	14,397	14,397	14,920	15,000
3999	Transfer from Marijuana Mitigation	0	0	4,800	4,800	4,800	4,800
3999	Transfer from Other Rec. Improve.	37,000	96,903	454,753	454,753	454,753	356,870
	TRANSFERS IN	171,524	218,277	494,615	494,615	495,138	399,585
	TOTAL REVENUES	1,085,519	5,601,848	1,471,402	1,471,402	1,429,647	1,326,094

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	50.4%
2018 Expenditures Under (Over) Budget	12,604
2018 Budgeted Expenditures vs. 2019 Budget Request	-12.8%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages	276,639	293,422	356,041	356,041	356,041	398,676
4102	Overtime	3,091	4,245	1,672	1,672	1,672	2,092
4103	FICA	16,245	17,282	22,178	22,178	22,178	24,271
4104	Medicare	3,799	4,042	5,187	5,187	5,187	5,811
4106	Hlth Ins/WC/Othr Benefits	58,683	57,137	72,928	72,928	72,928	74,482
4108	Retirement	7,981	7,208	7,838	7,838	7,838	8,290
Sub-Total: Personnel		366,438	383,336	465,843	465,843	465,843	513,623
4201	Material/Operating Supplies	17,414	18,703	17,700	17,700	17,700	22,000
4202	Clothing Uniforms	1,093	1,157	1,300	1,300	1,300	2,000
4207	Chemicals	9,724	12,296	14,000	14,000	14,000	14,000
4208	Event Supplies	3,465	2,508	7,600	7,600	7,500	7,500
4213	Equipment Under \$5,000	3,539	16,685	15,000	15,000	15,000	25,000
4216	Cleaning Supplies	0	0	0	0	5,445	5,500
4301	Postage/Freight Services	552	714	1,000	1,000	500	1,000
4302	Printing/Duplication Services	863	1,228	1,000	1,000	1,000	1,000
4303	Advertising/Legal Svcs	26	577	500	500	500	500
4310	Dues/Meetings/Memberships/Tuition	2,446	4,081	3,400	3,400	2,600	5,000
4320	Telephone/Fax Service	3,469	2,694	2,652	2,652	2,652	5,000
4321	Utilities	104,054	111,143	125,000	125,000	110,000	130,000
4330	Professional Services	0	0	30,000	30,000	30,000	0
4340	Repair/Maintenance Services	28,472	31,792	190,665	190,665	190,665	49,800
4342	Building/Property Maintenance	0	0	0	0	58	0
4343	Software Support	0	0	0	0	10,000	10,000
4358	Janitorial Services	0	0	0	0	61,200	63,036
4360	Contracted Services	86,838	89,180	96,000	96,000	20,000	20,000
4361	Maintenance Contracts	0	0	0	0	1,275	1,275
4370	Trvl/Mileage/Meals/Lodg	832	785	2,200	2,200	2,200	6,000
4401	Property/Liab Ins Premiums	8,967	10,905	22,806	22,806	22,806	22,986
4402	Property/Liability Claim Pmnts	24	1,352	0	0	0	0
4439	Late Fees	0	0	0	0	0	0
4650	Miscellaneous Expenses	487	256	500	500	500	500
4804	Indirect Expenses	0	0	0	0	0	39,999
Sub-Total: Operations		272,265	306,056	531,323	531,323	516,901	432,096
9940	Improvements Other Than Bldgs	0	0	91,083	91,083	91,083	22,070
9952	Equipment	16,832	39,903	21,500	21,500	23,318	0
Sub-Total: Capital Outlay		16,832	39,903	112,583	112,583	114,401	22,070
TOTALS		655,535	729,295	1,109,749	1,109,749	1,097,145	967,789

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: \$2,000 Pool manager computer \$400 extra monitors for surveillance/pool \$1,600 for 4 standing desks \$1,000 Ipad/
- 4202 Lifeguard uniform and other required carried items: jr lifeguard uniform, FD/CW shirts & sweatshirts
- 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 Increase: \$2,300 Raft \$400 Pool misc supplies \$1,200 Underwater speakers/amp \$100 underwater light \$600 CW Harnesses \$1,200 CW Shoes
\$2,000 Patio Pool chairs \$5,000 MPR mats \$5,000 MPR/Gym divider wall repair/maintenance \$5,000 climbing wall closet remodel
- 4216 Janitorial supplies
- 4301 Auto belay shipping
- 4302 Misc. paper and laminating supplies and over copy limit on Xerox printer.
- 4310 Employee background checks \$1,500, Professional Development 2ee's @ \$700 2ee's@ \$600 LG/WSI certs new ee \$700
NRPA Membership \$450 CPRA Membership \$265
- 4320 Phones for Community Center/Pool, Tuck Phone Maintenance Agreement, Cell Phone service
- 4321 Pool and community center heat/electric/water/sewer - expected cost increases City/Atmos + Senior Addition utilities costs
- 4330 Professional Services 2018 was for Phase II study
- 4340 Repairs for building/pool + additional repair/maintenance for Senior Additional
\$1,500 UV lights \$28,000 slide repairs/maintenance Spare pumps and HVAC equipment \$2,200 Diving board resurfacing

51-4401 POOL/COMMUNITY CENTER - OPERATIONS

4343 Software support: south doors, Active Net, surveillance system

4358 Harry's Janitorial service

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

4370 Meals, lodging, travel for 4 ee's to attend state/national conferences

**CITY OF GUNNISON
COMMUNITY CENTER FUND
EXPENDITURES**

51-4480 POOL - DEBT SERVICE

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-93.0%
2018 Expenditures Under (Over) Budget	0
2018 Budgeted Expenditures vs. 2019 Budget Request	-3.8%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel							
		0	0	0	0	0	0
4410	Debt Service-Principal	203,308	4,838,719	247,666	247,666	247,666	255,059
4411	Debt Service-Interest	207,548	313,691	111,057	111,057	111,057	89,942
4412	Debt Service-Fees	481	358	250	250	250	350
Sub-Total: Operations							
		411,336	5,152,767	358,972	358,972	358,972	345,351
Sub-Total: Capital Outlay							
		0	0	0	0	0	0
TOTALS							
		411,336	5,152,767	358,972	358,972	358,972	345,351

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	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
	TAXES	224,282	234,419	218,704	218,704	225,006	245,658
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	38	109	60	60	60	60
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	106,251	1,646,279	115,479	115,479	115,912	123,250
	INTEREST	75	9,994	600	600	700	750
	TRANSFERS IN	30,000	115,730	155,197	165,197	165,197	321,675
	TOTAL REVENUE	360,646	2,006,532	490,040	500,040	506,875	691,393
EXPENDITURES							
	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	35,145	64,060	64,060	65,039	204,700
	RECREATION & PARKS	352,629	2,036,370	428,271	428,271	426,169	480,354
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	352,629	2,071,515	492,331	492,331	491,208	685,054
	Revenues Over (Under) Expenditures	8,016	(64,983)	(2,291)	7,709	15,667	6,339
	Beginning Available Resources	56,536	64,551	4,127	(431)	(431)	15,236
	Ending Available Resources	64,551	(431)	1,835	7,278	15,236	21,575
	Ending Available Resources % of Total Exp.	18%	0%	0%	1%	3%	3%
Ending Fund Balance Analysis							
	Unreserved Fund Balance	(77,703)	(431)	1,835	7,278	15,236	21,575
	Debt Service Reserve (Restricted)	142,254	0	0	0	0	0
		64,551	(431)	1,835	7,278	15,236	21,575
	Ending Unreserved Fund Balance % of Total Operational Expenditures						4%

52 REVENUE SUMMARY

2017 Actual Revenues vs. 2018 Estimated Revenues	-74.7%
2018 Revenues Under (Over) Budget	(6,835)
2018 Budgeted Revenues vs. 2019 Budget Request	38.3%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
3104	City Sales Tax	224,282	219,151	208,450	208,450	209,958	232,471
3106	Use Tax	0	15,268	10,254	10,254	15,048	13,187
	TAXES	224,282	234,419	218,704	218,704	225,006	245,658
3411	Sales Tax Service Fee	38	109	60	60	60	60
	CHARGES FOR SERVICES	38	109	60	60	60	60
3444	Scholarships	200	0	0	0	0	0
3601	Miscellaneous Revenues	85	383	0	0	148	0
3602	Prior Year Refunds	0	0	0	0	0	0
3604	Refunds	0	58	0	0	0	0
3612	Sale of Fixed Assets	0	0	0	0	500	0
3631	Recreation Memberships/Passes	3,619	3,122	4,379	4,379	4,379	4,800
3634	Concessions	22,210	21,107	22,000	22,000	22,000	22,000
3636	Recreation Advertising	15,750	7,875	15,750	15,750	15,750	15,750
3638	Recreation Daily Fees	6,784	7,616	7,000	7,000	7,000	7,700
3641	Summer Rink Facility Rental	1,199	930	1,000	1,000	785	1,000
3643	Ice Rentals	56,405	55,328	65,350	65,350	65,350	72,000
3800	Bond Proceeds	0	1,549,862	0	0	0	0
3998	Contributed Capital	0	0	0	0	0	0
	MISCELLANEOUS	106,251	1,646,279	115,479	115,479	115,912	123,250
3701	Interest on Investments	214	9,955	500	500	1,300	750
3710	Unrealized Gain/Loss	(139)	39	100	100	(600)	0
	INTEREST	75	9,994	600	600	700	750
3999	Transfer from GF-Parks	17,000	17,585	17,937	17,937	17,937	18,475
3999	Transfer from Other Recreation Imp	13,000	98,145	137,260	147,260	147,260	303,200
	TRANSFERS IN	30,000	115,730	155,197	165,197	165,197	321,675
	TOTAL REVENUES	360,646	2,006,532	490,040	500,040	506,875	691,393

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	43.2%
2018 Expenditures Under (Over) Budget	1,123
2018 Budgeted Expenditures vs. 2019 Budget Request	47.5%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages	81,096	80,957	95,075	95,075	95,075	107,815
4102	Overtime	0	0	0	0	125	0
4103	FICA	4,799	4,722	5,895	5,895	5,895	6,685
4104	Medicare	1,123	1,104	1,379	1,379	1,379	1,563
4106	Hlth Ins/WC/Othr Benefits	13,075	15,110	14,977	14,977	14,977	15,485
4108	Retirement	1,434	1,610	1,638	1,638	1,638	1,787
Sub-Total: Personnel		101,526	103,503	118,963	118,963	119,088	133,335
4201	Office/Operating Supplies	6,366	6,522	36,300	36,300	36,300	7,000
4202	Clothing/Uniforms	455	500	500	500	500	600
4203	Fuel-Lubricant Supplies	2,022	2,408	2,500	2,500	2,500	2,500
4209	Concessions Supplies	11,903	19,141	13,000	13,000	13,000	14,000
4213	Equipment Under \$5,000	4,578	3,402	5,000	5,000	5,000	6,900
4214	Furniture Under \$5,000	0	0	3,200	3,200	3,200	1,000
4301	Postage/Freight Svcs	636	9	500	500	652	500
4302	Printing/Duplication Svcs	48	198	150	150	150	150
4303	Advertising/Legal Notices	621	248	250	250	266	500
4310	Dues/Meetings/Mbrshps/Tuition	1,273	1,721	2,000	2,000	331	2,000
4320	Telephone/FAX Services	1,084	699	829	829	829	784
4321	Utilities	45,490	50,207	57,000	57,000	57,000	59,000
4340	Repair/Maintenance Services	15,678	21,019	32,400	32,400	32,400	52,900
4343	Software Support	0	0	0	0	774	1,000
4360	Contracted Services	10,324	7,455	7,000	7,000	7,000	7,000
4370	Travel/Mileage/Meals/Lodging	1,342	728	1,500	1,500	0	1,500
4401	Property/Liability Insurance	2,156	2,622	6,676	6,676	6,676	9,340
4402	Property/Liability Claims	2,071	(1,036)	0	0	0	0
4421	Fleet Services	0	0	13,756	13,756	13,756	17,795
4650	Miscellaneous Expenses	9	0	0	0	0	0
4804	Indirect Expenses	0	0	0	0	0	16,688
Sub-Total: Operations		106,055	115,842	182,561	182,561	180,334	201,157
9920	Building Improvements	0	35,145	64,060	64,060	65,039	166,700
9940	Improv. Other Than Buildings	0	0	0	0	0	38,000
Sub-Total: Capital Outlay		0	35,145	64,060	64,060	65,039	204,700
TOTALS		207,581	254,490	365,584	365,584	364,461	539,192

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**

52-4480 RINK - DEBT SERVICE

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-93.0%
2018 Expenditures Under (Over) Budget	(0)
2018 Budgeted Expenditures vs. 2019 Budget Request	15.1%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4410 Debt Service-Principal	71,693	1,706,282	87,335	87,335	87,335	107,651
	4411 Debt Service-Interest	73,187	110,618	39,162	39,162	39,162	37,961
	4412 Debt Service-Fees	169	126	250	250	250	250
Sub-Total: Operations		145,049	1,817,025	126,747	126,747	126,747	145,862
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		145,049	1,817,025	126,747	126,747	126,747	145,862

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	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
	TAXES	27,243	30,709	30,700	30,700	32,753	33,265
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	4,000	200,369	0	206,831	206,831	0
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	19	0	0	0	0
	INTEREST	955	717	300	300	20	25
	TRANSFERS IN	0	33,197	0	0	0	9,800
	TOTAL REVENUE	32,198	265,011	31,000	237,831	239,604	43,090
EXPENDITURES							
	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	251,539	224,254	0	92,274	92,274	9,800
	RECREATION & PARKS	30,047	64,993	26,685	26,685	24,102	37,735
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	281,585	289,246	26,685	118,959	116,376	47,535
	Revenues Over (Under) Expenditures	(249,387)	(24,236)	4,315	118,872	123,228	(4,445)
	Beginning Available Resources	276,808	27,421	121,531	3,186	3,186	126,415
	Ending Available Resources	27,421	3,186	125,846	122,058	126,415	121,970
	Ending Available Resources % of Total Exp.	10%	1%	472%	103%	109%	257%

53 REVENUE SUMMARY

2017 Actual Revenues vs. 2018 Estimated Revenues	-9.6%
2018 Revenues Under (Over) Budget	(1,773)
2018 Budgeted Revenues vs. 2019 Budget Request	-81.9%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
3104	City Sales Tax	27,243	28,709	29,263	29,263	30,563	31,480
3106	Use Tax	0	2,000	1,437	1,437	2,190	1,786
	TAXES	27,243	30,709	30,700	30,700	32,753	33,265
3302	State Grants	0	200,369	0	206,831	206,831	0
3303	Local Grants	4,000	0	0	0	0	0
	INTERGOVERNMENTAL	4,000	200,369	0	206,831	206,831	0
3601	Miscellaneous Revenues	0	1	0	0	0	0
3604	Refunds	0	17	0	0	0	0
3650	Other Contributions	0	0	0	0	0	0
	MISCELLANEOUS	0	19	0	0	0	0
3701	Interest on Investments	1,013	636	200	200	50	25
3710	Unrealized Gain/Loss	(58)	81	100	100	(30)	0
	INTEREST	955	717	300	300	20	25
3999	Transfer from Other Rec Improv	0	33,197	0	0	0	9,800
	TRANSFERS IN	0	33,197	0	0	0	9,800
	TOTAL REVENUES	32,198	265,011	31,000	237,831	239,604	43,090

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	-59.8%
2018 Expenditures Under (Over) Budget	(89,691)
2018 Budgeted Expenditures vs. 2019 Budget Request	-60.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office/Operating Supplies	34	0	50	50	0	0
4203	Fuel-Lubricant Supplies	118	1,782	2,000	2,000	500	2,000
4204	Repairs/Supplies	0	33,197	2,000	2,000	2,000	2,000
4321	Utilities	105	109	0	0	65	100
4350	Other Purchased Services	2,240	0	0	0	0	0
4421	Fleet Services	10,848	13,126	2,635	2,635	1,537	2,635
9106	Gravel	0	1,452	3,000	3,000	3,000	5,000
9980	Street/Trails Striping	16,588	15,327	17,000	17,000	17,000	26,000
9987	Van Tuyl Ranch Segment	113	0	0	0	0	0
Sub-Total: Operations		30,047	64,993	26,685	26,685	24,102	37,735
9952	Equipment	0	0	0	0	0	9,800
9965	Trail Construction	251,539	224,254	0	92,274	92,274	0
Sub-Total: Capital Outlay		251,539	224,254	0	92,274	92,274	9,800
TOTALS		281,585	289,246	26,685	118,959	116,376	47,535

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
OTHER RECREATION IMPROVEMENTS FUND
SUMMARY**

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
	TAXES	679,255	743,956	717,264	717,264	889,916	905,931
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	40,000	0	0	0	0
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	1,910	0	0	2,805	0
	INTEREST	(2,265)	15,050	11,000	11,000	6,000	7,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	676,990	800,916	728,264	728,264	898,721	913,431
EXPENDITURES							
	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	53,941	128,969	0	310,573	310,573	0
	RECREATION & PARKS	5,136	8,500	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	50,000	352,235	713,513	723,513	723,513	771,670
	TOTAL EXPENDITURES	109,077	489,704	713,513	1,034,086	1,034,086	771,670
	Revenues Over (Under) Expenditures	567,913	311,212	14,751	(305,822)	(135,365)	141,761
	Beginning Fund Balance	873,621	1,441,536	1,653,084	1,752,750	1,752,750	1,617,386
	Ending Fund Balance	1,441,536	1,752,750	1,667,835	1,446,929	1,617,386	1,759,147
	Ending Fund Balance % of Total Expenditures	0%	0%	0%	140%	156%	228%

**CITY OF GUNNISON
OTHER RECREATION IMPROVEMENTS FUND**

54 OTHER RECREATION IMPROVEMENTS FUND

2017 Actual Revenues vs. 2018 Estimated Revenues	12.2%
2018 Revenues Under (Over) Budget	(170,457)
2018 Budgeted Revenues vs. 2019 Budget Request	25.4%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
3104	City Sales Tax	591,947	695,503	637,083	637,083	830,400	857,300
3106	City Use Tax	74,500	48,453	80,181	80,181	59,516	48,631
3118	Public Improvement Fee	12,808	0	0	0	0	0
	TAXES	679,255	743,956	717,264	717,264	889,916	905,931
3320	GOCO Grants	0	40,000	0	0	0	0
	INTERGOVERNMENT	0	40,000	0	0	0	0
3601	Miscellaneous Revenues	0	1	0	0	0	0
3650	Other Contributions	0	1,910	0	0	2,805	0
	MISCELLANEOUS	0	1,910	0	0	2,805	0
3701	Interest on Investments	5,025	15,053	8,000	8,000	15,000	7,500
3710	Unrealized Gain/Loss	(7,290)	(3)	3,000	3,000	(9,000)	0
	INTEREST	(2,265)	15,050	11,000	11,000	6,000	7,500
3999	Transfer from Community Center	0	0	0	0	0	0
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUES	676,990	800,917	728,264	728,264	898,721	913,431

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 OTHER RECREATION COSTS

2017 Actual Expenditures vs. 2018 Estimated Expenditures	125.9%
2018 Expenditures Under (Over) Budget	(310,573)
2018 Budgeted Expenditures vs. 2019 Budget Request	-100.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4303	Advertising/Legal Notices	800	0	0	0	0	0
4330	Professional Services	4,336	0	0	0	0	0
4412	Bank Fees	0	8,500	0	0	0	0
Sub-Total: Operations		5,136	8,500	0	0	0	0
9940	Improvement Other Than Bldgs	53,941	128,969	0	310,573	310,573	0
9952	Equipment	0	0	0	0	0	0
Sub-Total: Capital Outlay		53,941	128,969	0	310,573	310,573	0
TOTALS		59,077	137,469	0	310,573	310,573	0

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	105.4%
2018 Expenditures Under (Over) Budget	(10,000)
2018 Budgeted Expenditures vs. 2019 Budget Request	6.7%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4999	Transfer to General Fund	0	123,989	121,500	121,500	121,500	101,800
4999	Transfer to Community Center Fund	37,000	96,903	454,753	454,753	454,753	356,870
4999	Transfer to Rink Fund	13,000	98,145	137,260	147,260	147,260	303,200
4999	Transfer to Trails	0	33,197	0	0	0	9,800
Sub-Total: Operations		50,000	352,235	713,513	723,513	723,513	771,670
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		50,000	352,235	713,513	723,513	723,513	771,670

Comments:

		2016	2017	2018	2018	2018	2019
General Fund	Lazy K Parcel Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Van Tuyl Sidewalk	\$ -	\$ 70,661	\$ -	\$ -	\$ -	\$ -
	S Teller South Restrooms	\$ -	\$ 53,328	\$ -	\$ -	\$ -	\$ -
	Parks Utility Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,200
	Legion Basketball Court Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
	Jorgensen Picnic Shelter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
	Events Tent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,600
	Park ADA Audit	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
	Women's Restroom at Jorgensen	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
	Legion Park Basketball Court	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Comm Center	Repair and maintenance	\$ 37,000	\$ 37,000	\$ -	\$ -	\$ -	\$ -
	Pool Ultraviolet System	\$ -	\$ 39,903	\$ -	\$ -	\$ -	\$ -
	Roof Repair	\$ -	\$ -	\$ 35,065	\$ 35,065	\$ 35,065	\$ -
	Slide Maintenance	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
	Pump Room Maintenance	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
	Community Center Study	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
	Surveillance System	\$ -	\$ -	\$ 21,500	\$ 21,500	\$ 21,500	\$ -
	Pond Liner	\$ -	\$ -	\$ 33,000	\$ 33,000	\$ 33,000	\$ -
	Sidewalk	\$ -	\$ -	\$ 58,083	\$ 58,083	\$ 58,083	\$ -
	HVAC Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,800
	Pool Rock Wall	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,070
	Family Changing Room Tiling	\$ -	\$ -	\$ 38,600	\$ 38,600	\$ 38,600	\$ -
	Unreserved Fund Balance Shortfall	\$ -	\$ 20,000	\$ 196,505	\$ 196,505	\$ 196,505	\$ 315,000
Rink	Repair and maintenance	\$ 13,000	\$ 13,000	\$ -	\$ -	\$ -	\$ -
	Roof Snow Catchers	\$ -	\$ 35,145	\$ -	\$ -	\$ -	\$ -
	Skate Replacements	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
	Lockers	\$ -	\$ -	\$ 3,200	\$ 3,200	\$ 3,200	\$ -
	Indoor Lighting Replacements	\$ -	\$ -	\$ 35,935	\$ 35,935	\$ 35,935	\$ -
	Outdoor Lighting Replacements	\$ -	\$ -	\$ 28,125	\$ 28,125	\$ 28,125	\$ -
	HVAC and Chiller Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,500
	Surveillance System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,000
	Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,700
	Outdoor Rink Shade Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
	Ice Shavings Dump Tank	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	Sidewalk to Tomichi	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,000
	Unreserved Fund Balance Shortfall	\$ -	\$ 50,000	\$ 40,000	\$ 50,000	\$ 50,000	\$ 80,000
Trails	Van Tuyl Trail Damage	\$ -	\$ 33,197	\$ -	\$ -	\$ -	\$ -
	Mower Deck	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,800
		\$ 50,000	\$ 352,235	\$ 713,513	\$ 723,513	\$ 723,513	\$ 771,670

**CITY OF GUNNISON
FLEET MAINTENANCE
SUMMARY**

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
	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	382,029	458,902	549,641	549,641	522,411	624,198
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	8,668	20,245	0	0	16,500	35,000
	INTEREST	(150)	221	400	400	2,900	2,500
	TRANSFERS IN	37,268	448,909	686,393	686,393	686,393	676,073
	TOTAL REVENUE	427,816	928,276	1,236,434	1,236,434	1,228,204	1,337,771
EXPENDITURES							
	GENERAL GOVERNMENT	373,222	501,995	815,460	815,460	544,597	873,425
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	37,268	230,356	547,500	547,500	639,031	557,900
	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	16,480
	TOTAL EXPENDITURES	410,490	732,352	1,362,960	1,362,960	1,183,628	1,447,805
	Revenues Over (Under) Expenditures	17,326	195,924	(126,526)	(126,526)	44,576	(110,034)
	Beginning Available Resources	54,564	71,890	253,577	267,815	267,815	312,391
	Ending Available Resources	71,890	267,815	127,051	141,289	312,391	202,357
	Ending Available Resources % of Total Exp.	18%	37%	9%	10%	26%	14%
	Ending Fund Balance Analysis						
	Unreserved Fund Balance	71,890	267,815	127,051	141,289	54,460	87,342
	Fleet Replacement Reserve	0	0	0	0	257,931	173,761
		71,890	267,815	127,051	141,289	312,391	202,357
	Ending Unreserved Fund Balance % of Total Operational Expenditures						10%

**CITY OF GUNNISON
FLEET MAINTENANCE**

04 REVENUE SUMMARY

2017 Actual Expenditures vs. 2018 Estimated Expenditures	32.3%
2018 Expenditures Under (Over) Budget	8,230
2018 Budgeted Expenditures vs. 2019 Budget Request	8.2%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
REVENUES							
3409	Fleet Repair Services	117,741	141,433	1,000	1,000	1,000	1,000
3410	Fleet Rental Services	264,288	317,469	524,641	524,641	498,602	623,198
3413	Motor Pool Rent	0	0	24,000	24,000	22,809	0
CHARGES FOR SERVICES		382,029	458,902	549,641	549,641	522,411	624,198
3601	Misc. Fleet Svcs.	8,539	10,228	0	0	0	0
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	129	0	0	0	0	0
3604	Refunds	0	17	0	0	0	0
3612	Sale of Fixed Assets	0	10,000	0	0	16,500	35,000
MISCELLANEOUS		8,668	20,245	0	0	16,500	35,000
3701	Interest on Investments	360	210	300	300	4,900	2,500
3710	Unrealized Gain/Loss	(511)	11	100	100	(2,000)	0
INTEREST		(150)	221	400	400	2,900	2,500
3999	Transfer from General Fund	37,268	448,909	686,393	686,393	686,393	676,073
TRANSFERS IN		37,268	448,909	686,393	686,393	686,393	676,073
TOTAL REVENUES		427,816	928,276	1,236,434	1,236,434	1,228,204	1,337,771

**CITY OF GUNNISON
FLEET MAINTENANCE
EXPENDITURES**

04-4170 OPERATING

2017 Actual Expenditures vs. 2018 Estimated Expenditures	61.6%
2018 Expenditures Under (Over) Budget	179,332
2018 Budgeted Expenditures vs. 2019 Budget Request	5.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
4101	Wages-Fleet Maint	181,524	191,201	209,153	209,153	209,153	206,633
4102	Overtime	221	935	607	607	607	646
4103	Social Security	10,428	10,964	13,005	13,005	13,005	12,851
4104	Medicare	2,439	2,564	3,042	3,042	3,042	3,006
4106	Hlth Ins/WC/Othr Benefits	41,700	47,999	51,694	51,694	51,694	48,841
4108	ER Retirement Contrbtn	11,209	11,743	13,192	13,192	13,192	12,449
Sub-Total: Personnel		247,520	265,407	290,692	290,692	290,692	284,426
4201	Office Supplies	2,549	4,697	4,750	4,750	1,100	1,200
4202	Clothing/Uniforms	881	880	900	900	900	900
4203	Fuel/Lubricant Supply	10,801	10,131	12,000	12,000	11,000	12,000
4204	Repair Supplies	63,797	91,630	95,000	95,000	88,500	95,000
4205	Small Tools	3,131	3,515	4,000	4,000	4,000	4,000
4212	Computer Software Under \$5000	0	1,693	0	0	1,700	1,700
4213	Equipment Under \$5000	0	0	0	0	0	3,700
4215	Operating Supplies	0	0	0	0	4,000	4,000
4301	Postage/Freight Svcs	60	87	150	150	100	150
4302	Printing/Duplication Svcs	0	24	300	300	250	300
4303	Advertising/Legal Svcs	18	59	250	250	200	250
4304	Subscrptn/Lit/Films	195	115	1,800	1,800	2,000	2,250
4310	Dues/Mtgs/Mbrshps/Tuitn	952	1,110	2,500	2,500	2,000	2,500
4320	Telephone/FAX Services	0	0	0	0	525	900
4321	Utilities	6,902	7,040	7,875	7,875	7,875	9,000
4340	Repair/Mntce Svcs	7,970	14,000	20,000	20,000	12,000	15,000
4342	Building/Property Maintenance	0	0	0	0	8,000	10,000
4360	Contracted Svcs	1,533	1,690	3,000	3,000	3,000	3,000
4370	Trvl/Mileage/Meals/Lodg	0	180	600	600	300	600
4401	Prop/Liab Ins Premium	20,306	24,696	45,341	45,341	45,341	43,230
4413	Lease Payments	0	0	265,188	265,188	0	237,343
4804	Indirect Expenses	6,606	75,040	61,114	61,114	61,114	141,976
Sub-Total: Operations		125,702	236,589	524,768	524,768	253,905	588,999
9952	Equipment	0	0	44,000	44,000	44,000	24,500
9956	Heavy Equipment	0	140,508	460,000	460,000	551,531	217,500
9957	Vehicles	37,268	58,315	30,000	30,000	30,000	315,900
9958	Shop Equipment Over \$5,000	0	22,052	13,500	13,500	13,500	0
9970	Computer Software Over \$5,000	0	9,482	0	0	0	0
Sub-Total: Capital Outlay		37,268	230,356	547,500	547,500	639,031	557,900
TOTALS		410,490	732,352	1,362,960	1,362,960	1,183,628	1,431,325

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

2017 Actual Expenditures vs. 2018 Estimated Expenditures	0.0%
2018 Expenditures Under (Over) Budget	0
2018 Budgeted Expenditures vs. 2019 Budget Request	0.0%

Account	Description	2016 Actual	2017 Actual	Original Budget	2018 Revised Budget	Projected Year-end	2019 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to General Fund	0	0	0	0	0	16,480
Sub-Total: Operations		0	0	0	0	0	16,480
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	0	0	0	16,480

**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	65,801
City Attorney	71,272
City Manager	258,395
City Clerk	200,018
Finance	588,508
Information Technology	155,858
Facilities Maintenance	126,571
City Shop	49,501
City Hall	50,143
Public Works Administration	470,554
	<u>2,036,620</u>

RECEIVING DEPARTMENTS

General Fund	746,348
Fleet	141,976
Utility Funds	
Electric	341,164
Water	187,232
Wastewater	90,134
WWTP	90,134
Refuse	166,900
Communications	70,051
Less: Subsidy (4 year phasing)	<u>(25,198)</u>
Adjusted Communications Charge	44,853
Community Center	151,282
Ice Rink	51,397
	<u>2,011,420</u>

ACTUAL CONTRA-EXPENDITURE

City Council	40,783
City Attorney	36,005
City Manager	70,164
City Clerk	106,085
Finance	305,661
Information Technology	53,715
Facilities Maintenance	89,609
Public Works Administration	374,022
City Shop	43,036
	<u>1,119,080</u>

ACTUAL CHARGES

General Fund	-
Fleet	141,976
Utility Funds	
Electric	341,164
Water	187,232
Wastewater	90,134
WWTP	90,134
Refuse	166,900
Communications	70,051
Less: Subsidy (4 year phasing)	<u>(25,198)</u>
Adjusted Communications Charge	44,853
Community Center	39,999
Ice Rink	16,688
	<u>1,119,080</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	2017 Actual
Personnel Costs		
4101 Wages		33,564
4103 Social Security		1,931
4104 Medicare		452
4108 ER Retirement Contrbtn		16
Subtotal - Personnel Costs		<u>35,963</u>
Services and Supplies Cost		
4201 Office Supplies		191
4202 Clothing/Uniforms		-
4212 Computer Software Under \$5000		-
4303 Advertising/Legal Notices		-
4310 Dues/Mtgs/Mbrshps/Tuitn		12,806
4320 Telephone/Fax Services		625
4330 Professional Svcs		61,696
4360 Contracted Services		-
4370 Trvl/Mileage/Meals/Lodg		6,245
4650 Miscellaneous Expenses		710
4653 Employee Appreciation		5,021
4655 Youth Council		312
4659 City Fest		3,505
4704 Community Builder Grant Exp		101,041
9589 Special Projects		11,200
Subtotal - Services and Supplies Cost		<u>203,351</u>
Department Cost Total		<u>239,315</u>
Adjustments to Cost		
Youth Council		(312)
City Fest		(3,505)
Community Builders Grant		(101,041)
Building Assessment		(55,696)
GVR Housing Authority Survey		(6,000)
Special Projects		(11,200)
Subtotal - Adjustments to Cost		<u>(177,754)</u>
2017 Grand Total to be Allocated		<u>61,561</u>
Escalation Factor (Denver-Aurora-Lakewood CPI)		3.39%
Incoming Costs		
City Hall		14,928
Subtotal - Incoming Costs		<u>14,928</u>
2019 Inflated Costs to be Allocated		<u>80,729</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	8,293,360	38.79%	31,316
Fleet	928,276	4.34%	3,505
Utility Funds	9,379,265	43.87%	35,417
Communications	769,485	3.60%	2,906
Community Center	1,486,924	6.96%	5,615
Ice Rink	521,654	2.44%	1,970
Total	21,378,964	100.00%	80,729

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	2017 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		4,910
4330 Professional Svcs		61,770
Subtotal - Services and Supplies Cost		<u>66,680</u>
Department Cost Total		<u>66,680</u>
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		<u>-</u>
2017 Grand Total to be Allocated		<u>66,680</u>
Escalation Factor (Denver-Aurora-Lakewood CPI)		3.39%
Incoming Costs		
City Hall		-
Subtotal - Incoming Costs		<u>-</u>
2019 Inflated Costs to be Allocated		<u>71,272</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	8,293,360	38.79%	27,648
Fleet	928,276	4.34%	3,095
Utility Funds	9,379,265	43.87%	31,268
Communications	769,485	3.60%	2,565
Community Center	1,486,924	6.96%	4,957
Ice Rink	521,654	2.44%	1,739
Total	21,378,964	100.00%	71,272

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	2017 Actual
Personnel Costs		
4101	Wages	166,665
4103	Social Security	9,611
4104	Medicare	2,813
4106	Hlth Ins/WC/Othr Benefits	6,916
4108	ER Retirement Contrbtn	16,977
Subtotal - Personnel Costs		<u>202,981</u>
Services and Supplies Cost		
4201	Office Supplies	159
4202	Clothing/Uniforms	-
4203	Fuel-Lubricant Supplies	441
4211	Computer Equip Under \$5,000	-
4214	Furniture/Fixtures Under \$5,000	-
4303	Advertising/Legal Notices	-
4304	Subscriptn/Lit/Films	70
4310	Dues/Mtgs/Mbrshps/Tuitn	4,486
4320	Telephone/Fax Services	982
4330	Professional Svcs	32,136
4370	Trvl/Mileage/Meals/Lodg	2,035
4650	Miscellaneous Expenses	1
9588	Organizational Development	5,654
Subtotal - Services and Supplies Cost		<u>45,962</u>
Department Cost Total		<u>248,943</u>
Adjustments to Cost		
	Internship Program	(7,197)
Subtotal - Adjustments to Cost		<u>(7,197)</u>
2017 Grand Total to be Allocated		<u>241,746</u>
Escalation Factor (Denver-Aurora-Lakewood CPI)		3.39%
Incoming Costs		
	City Hall	6,499
Subtotal - Incoming Costs		<u>6,499</u>
2019 Inflated Costs to be Allocated		<u>264,894</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	59	56.27%	149,066
Fleet	3	3.04%	8,046
Utility Funds	18	17.07%	45,218
Communications	11	9.96%	26,394
Community Center	12	10.89%	28,851
Ice Rink	3	2.76%	7,319
Total	106	100.00%	264,894

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	2017 Actual
Personnel Costs		
4101	Wages	132,208
4102	Overtime	-
4103	Social Security	7,846
4104	Medicare	1,835
4106	Hlth Ins/WC/Othr Benefits	22,558
4108	ER Retirement Contrbtn	7,189
Subtotal - Personnel Costs		<u>171,635</u>
Services and Supplies Cost		
4201	Office Supplies	523
4202	Clothing/Uniforms	-
4206	Election Supplies	5,400
4211	Computer Equipment Under \$5,000	-
4212	Computer Software Under \$5,000	-
4213	Equipment Under \$5,000	-
4214	Furniture/Fixtures Under \$5,000	993
4215	Operating Supplies	-
4302	Printing/Duplication Svcs	30
4303	Advertising/Legal Svcs	3,149
4304	Subscrptn/Lit/Films	611
4310	Dues/Mtgs/Mbrshps/Tuitn	983
4320	Telephone/Fax Services	302
4330	Professional Svcs	2,428
4340	Repair/Mntce Svcs	-
4343	Software Support	-
4350	Other Purchased Services	-
4360	Contracted Svcs	42
4370	Trvl/Mileage/Meals/Lodg	1,035
Subtotal - Services and Supplies Cost		<u>15,495</u>
Department Cost Total		<u>187,130</u>
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		<u>-</u>
2017 Grand Total to be Allocated		<u>187,130</u>
Escalation Factor (Denver-Aurora-Lakewood CPI)		3.39%
Incoming Costs		
City Hall		9,976
Subtotal - Incoming Costs		<u>9,976</u>
2019 Inflated Costs to be Allocated		<u>209,994</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	8,293,360	38.79%	81,461
Fleet	928,276	4.34%	9,118
Utility Funds	9,379,265	43.87%	92,128
Communications	769,485	3.60%	7,558
Community Center	1,486,924	6.96%	14,605
Ice Rink	521,654	2.44%	5,124
Total	21,378,964	100.00%	209,994

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	2017 Actual
Personnel Costs		
4101	Wages	299,033
4102	Overtime	504
4103	Social Security	16,739
4104	Medicare	3,915
4106	Hlth Ins/WC/Othr Benefits	71,798
4108	ER Retirement Contrbbtn	14,761
Subtotal - Personnel Costs		<u>406,751</u>
Services and Supplies Cost		
4201	Office Supplies	2,273
4202	Clothing/Uniforms	212
4203	Fuel-Lubricant Supplies	192
4211	Computer Equipment Under \$5,000	299
4212	Computer Software Under \$5,000	190
4213	Equipment Under \$5,000	119
4301	Postage/Freight Svcs	25,669
4302	Printing/Duplication Svcs	7,847
4303	Advertising/Legal Svcs	32
4304	Subscriptn/Literature	261
4310	Dues/Mtgs/Mbrshps/Tuitn	2,050
4320	Telephone/Fax Services	606
4330	Professional Svcs	18,632
4331	Sales Tax Audits	-
4340	Repair/Mntce Svcs	-
4343	Software Support	11,486
4360	Contracted Svcs	9,069
4370	Trvl/Mileage/Meals/Lodg	2,964
4401	Prop/Liab Ins Premium	61,804
4650	Miscellaneous Expenses	132
Subtotal - Services and Supplies Cost		<u>143,837</u>
Department Cost Total		<u>550,588</u>
Adjustments to Cost		
	Sales Tax Audits	-
	Insurance Premiums	-
Subtotal - Adjustments to Cost		<u>-</u>
2017 Grand Total to be Allocated		<u>550,588</u>
Escalation Factor (Denver-Aurora-Lakewood CPI)		3.39%
Incoming Costs		
	City Hall	16,546
Subtotal - Incoming Costs		<u>16,546</u>
2019 Inflated Costs to be Allocated		<u>605,054</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	8,293,360	38.79%	234,713
Fleet	928,276	4.34%	26,271
Utility Funds	9,379,265	43.87%	265,446
Communications	769,485	3.60%	21,777
Community Center	1,486,924	6.96%	42,082
Ice Rink	521,654	2.44%	14,764
Total	21,378,964	100.00%	605,053

Basis Units: Total Revenues (2017 adjusted for bond proceeds)

**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	2017 Actual
Personnel Costs		
4101	Wages	88,611
4103	Social Security	5,219
4104	Medicare	1,221
4106	Hlth Ins/WC/Othr Benefits	6,862
4108	ER Retirement Contrbtn	4,362
Subtotal - Personnel Costs		<u>106,276</u>
Services and Supplies Cost		
4201	Office Supplies	1,625
4211	Computer Equipment Under \$5000	17,448
4212	Computer Software Under \$5000	5,983
4301	Postage/Freight Srvs	41
4303	Advertising/Legal Svcs	20
4304	Subscriptn/Literature	-
4310	Dues/Mtgs/Mbrshps/Tuitn	652
4320	Telephone/FAX Services	8,880
4330	Professional Svcs	5,793
4343	Software Support	4,931
4350	Othr Purchased Services	1,864
4370	Trvl/Mileage/Meals/Lodg	1,183
Subtotal - Services and Supplies Cost		<u>48,419</u>
Department Cost Total		<u>154,695</u>
Adjustments to Cost		
	Direct Billed Costs-Telephone	(8,880)
Subtotal - Adjustments to Cost		<u>(8,880)</u>
2017 Grand Total to be Allocated		<u>145,815</u>
Escalation Factor (Denver-Aurora-Lakewood CPI)		3.39%
Incoming Costs		
	City Hall	2,193
Subtotal - Incoming Costs		<u>2,193</u>
2019 Inflated Costs to be Allocated		<u>158,051</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	65	52.00%	82,186
Fleet	4	3.20%	5,058
Utility Funds	34	27.20%	42,990
Communications	7	5.60%	8,851
Community Center	12	9.60%	15,173
Ice Rink	3	2.40%	3,793
Total	125	100.00%	158,051

Basis Units: Number of Devices

**CITY OF GUNNISON
COST ALLOCATION PLAN**

FACILITIES MAINTENANCE

Facilities Maintenance provides building maintenance, facility managements and construction assistance services to other City departments.

CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2019 Actual
Personnel Costs		
4101 Wages		84,300
4103 Social Security		5,227
4104 Medicare		1,222
4106 Hlth Ins/WC/Othr Benefits		24,397
4108 ER Retirement Contrbtn		4,215
Subtotal - Personnel Costs		<u>119,361</u>
Services and Supplies Cost		
4201 Office Supplies		500
4202 Clothing/Uniforms		200
4203 Fuel-Lubricant Supplies		500
4205 Small Tools		3,000
4303 Advertising/Legal Svcs		500
4304 Subscrptn/Lit/Films		250
4310 Dues/Mtgs/Mbrshps/Tuitn		800
4320 Telephone/Fex Services		660
4370 Trvl/Mileage/Meals/Lodg		800
4421 Fleet Services		-
4650 Miscellaneous Expenses		-
Subtotal - Services and Supplies Cost		<u>7,210</u>
Department Cost Total		<u>126,571</u>
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		<u>-</u>
2019 Grand Total to be Allocated		<u>126,571</u>
Escalation Factor (Denver-Aurora-Lakewood CPI)		3.39%
Incoming Costs		
City Hall		-
Subtotal - Incoming Costs		<u>-</u>
2019 Inflated Costs to be Allocated		<u>126,571</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	10,628,400	29.20%	36,961
Fleet	445,200	1.22%	1,548
Utility Funds	9,021,786	24.79%	31,374
Communications	-	0.00%	-
Community Center	11,502,000	31.60%	39,999
Ice Rink	4,798,700	13.18%	16,688
Total	36,396,086	100.00%	126,570

Basis Units: Building Value

**CITY OF GUNNISON
COST ALLOCATION PLAN**

PUBLIC WORKS ADMINISTRATION

The Public Works Administration cost center accounts for all costs associated with the supervision and support services for all Public Works Divisions.

CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2019 Budget/ 2017 Actual
Personnel Costs		
4101	Wages	333,633
4103	Social Security	20,685
4104	Medicare	4,838
4106	Hlth Ins/WC/Othr Benefits	74,703
4108	ER Retirement Contrbtn	17,575
Subtotal - Personnel Costs		<u>451,434</u>
Services and Supplies Cost		
4201	Office Supplies	5,572 *
4202	Clothing/Uniforms	129 *
4302	Fuel-Lubricant Supplies	-
4212	Software Under \$5,000	-
4213	Equipment Under \$5,000	-
4214	Furniture/Fixtures Under \$5,000	-
4215	Operating Supplies	-
4216	Cleaning Supplies	-
4302	Printing/Duplication Svcs	229 *
4303	Advertising/Legal Notices	39 *
4304	Subscriptions/Literature/Films	-
4310	Dues/Mtgs/Mbrshps/Tuition	853 *
4320	Telephone/Fax Services	2,971 *
4321	Utilities	-
4330	Professional Services	1,751 *
4340	Repair/Maintnc Services	-
4350	Other Purchased Services	-
4351	Dispatch-City Svcs	3,244 *
4360	Contracted Services	-
4370	Travel/Mileage/Meals/Lodging	632 *
4401	Property/Liability Insurance	-
4420	Rental Services	2,468 *
4650	Miscellaneous Expenses	-
Subtotal - Services and Supplies Cost		<u>17,888</u>
Department Cost Total		<u>469,322</u>
Adjustments to Cost		
	Allocable Equipment Costs	-
Subtotal - Adjustments to Cost		<u>-</u>
2019 Grand Total to be Allocated		<u>469,322</u>
Escalation Factor (Denver-Aurora-Lakewood CPI)		3.39%
Incoming Costs		
	NONE	-
Subtotal - Incoming Costs		<u>-</u>
2019 Inflated Costs to be Allocated		<u>470,554</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	5.42	20.51%	96,533
Fleet	3.01	11.39%	53,610
Utility Funds	17.99	68.09%	320,412
Communications	-	0.00%	-
Community Center	-	0.00%	-
Ice Rink	-	0.00%	-
Total	<u>26.42</u>	<u>100.00%</u>	<u>470,555</u>

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

**Note: 2017 actual costs shifted from City Shop*

**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	2017 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		
4201 Office Supplies		- *
4202 Clothing/Uniforms		- *
4302 Fuel-Lubricant Supplies		-
4212 Software Under \$5,000		-
4213 Equipment Under \$5,000		-
4214 Furnture/Fixtures Under \$5,000		4,389
4215 Operating Supples		-
4216 Cleaning Supplies		-
4302 Printing/Duplication Svcs		- *
4303 Advertising/Legal Notices		- *
4304 Subscriptions/Literature/Films		-
4310 Dues/Mtgs/Mbrshps/Tuition		- *
4320 Telephone/Fax Services		- *
4321 Utilities		14,069
4330 Professional Services		- *
4340 Repair/Maintnc Services		12,974
4350 Other Purchased Services		-
4351 Dispatch-City Svcs		- *
4360 Contracted Services		6,269
4370 Travel/Mileage/Meals/Lodging		- *
4401 Property/Liability Insurance		-
4420 Rental Services		- *
4650 Miscellaneous Expenses		-
Subtotal - Services and Supplies Cost		<u>37,701</u>
Department Cost Total		<u>37,701</u>
Adjustments to Cost		
Allocable Equipment Costs		8,610
Subtotal - Adjustments to Cost		<u>8,610</u>
2017 Grand Total to be Allocated		<u>46,311</u>
Escalation Factor (Denver-Aurora-Lakewood CPI)		3.39%
Incoming Costs		
NONE		-
Subtotal - Incoming Costs		<u>-</u>
2019 Inflated Costs to be Allocated		<u>49,501</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	1,614	13.06%	6,464
Fleet	7,921	64.09%	31,725
Utility Funds	2,824	22.85%	11,311
Communications	-	0.00%	-
Community Center	-	0.00%	-
Ice Rink	-	0.00%	-
Total	12,359	100.00%	49,500

Basis Units: Square Footage Occupied

**Note: 2017 costs disregarded to shift allocation to PW Admin*

**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	2017 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		
4201	Office Supplies	4,563
4213	Equipment Under \$5,000	-
4214	Furniture/Fixtures Under \$5,000	494
4215	Operating Supplies	-
4216	Cleaning Supplies	222
4301	Postage/Freight Svcs	-
4310	Dues/Meetings/Mbrshps/Tuition	-
4320	Telephone/Fax Services	1,354
4321	Utilities	10,455
4340	Repair/Mntce Svcs	1,547
4342	Building/Property Maintenance	-
4350	Othr Purchased Svcs	159
4358	Janitorial Services	1,400
4360	Contracted Svcs	20,862
4361	Maintenance Contracts	-
4401	Property/Liability Insurance	-
4420	Rental Services	5,857
4421	Fleet Services	-
Subtotal - Services and Supplies Cost		<u>46,912</u>
Department Cost Total		<u>46,912</u>
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		<u>-</u>
2017 Grand Total to be Allocated		<u>46,912</u>
Escalation Factor (Denver-Aurora-Lakewood CPI)		3.39%
Incoming Costs		
NONE		-
Subtotal - Incoming Costs		<u>-</u>
2019 Inflated Costs to be Allocated		<u>50,143</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
City Council	1,123	29.77%	14,928
City Attorney	-	0.00%	-
City Manager	489	12.96%	6,499
City Clerk	751	19.90%	9,976
Finance	1,245	33.00%	16,546
Information Tech.	165	4.37%	2,193
Total	3,773	100.00%	50,142

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	2017 Actual
Incoming Costs		
	City Council	35,417
	City Attorney	31,268
	City Manager	45,218
	City Clerk	92,128
	Finance	265,446
	Information Technology	42,990
	Facilities Maintenance	31,374
	Public Works Administration	320,412
	City Shop	11,311
Subtotal - Incoming Costs		<u>875,564</u>
2019 Inflated Costs to be Allocated		<u>875,564</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
Electric	4,262	38.97%	341,164
Water	2,339	21.38%	187,232
Wastewater	2,252	10.29%	90,134
WWTP		10.29%	90,134
Refuse	2,085	19.06%	166,900
Total	10,938	100.00%	875,564

Basis Units: Utility Customers

Personnel

Compensation Philosophy

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Changes in Staffing Levels

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Personnel Distribution

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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 2019 minimum wage increase for full-time regular employees is \$318. 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 53 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.

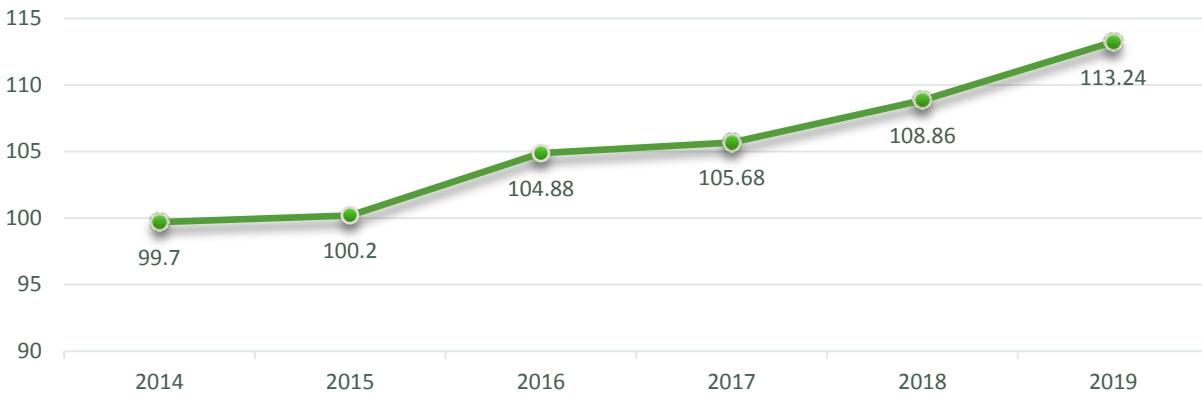
Part-Time Wage Adjustments: Part-time wage adjustments will be made annually, based on the overall market adjustment for regular employees (not including step increases based on merit).

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	
Entry	1	2	3	4	5	6	7	8	9	10
	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 2019, the budget includes an overall increase of 4.38 in Full-Time Equivalents (FTEs). The 4.38 FTE, or 4%, increase comes from the following departments in alphabetical order.

Facilities Maintenance: 1.0

Facilities Maintenance, 1.00: In 2017, the City of Gunnison commissioned a facilities assessment through a competitive Request for Proposals process and ultimately selected SGM. After a review of the City's large portfolio of buildings totaling over 200,000 square feet, SGM found that most buildings are suffering from deferred maintenance. While there were many recommendations in the report including specific lists of repair and replacements and budgetary estimates, one of the primary findings included the recommendation to hire a full-time facility manager. This manager should be specifically trained and experienced in facility management in municipal facilities, and also an additional 1.5 FTEs should be considered in the near future for building maintenance personnel. The 2019 budget includes the hire of a full-time Facilities Manager and anticipates the use of existing repair and maintenance funds to contract necessary assistance. The hope is that this new manager can evaluate the need for additional personnel and offset any future hires from cost savings with proactive repairs versus replacements and more efficient use of repair funds.

Parks and Recreation: 0.88

Senior Programming, 0.50: The City Council authorized the hire of a 0.25 FTE Senior Coordinator after the adoption of the 2018 using Public Service Grant funds, to respond to a request from a senior service organization. The new position was charged to "plan, market, and execute recreation programs, activities, and events for seniors throughout the Gunnison Valley", as well as to "meet with senior groups and organizations in the community to gain feedback [on]...recreation needs and desires...and develop a strategy to meet those needs and desires." The 2019 budget includes an additional 0.25 FTE increase to address gaps in a recent needs assessment for senior programming.



Personnel

Recreation Programs, 0.24: 2018 required an increase in the number of hours needed to support recreation programming. In the past, parent volunteers were acquired to coach youth teams. These volunteers are becoming harder and harder to find and hourly coaches were obtained to continue programming. There were also many requests for travel to regional tournaments, which also increases the need for additional 500 hours.

Events, 0.14: The invent of Bicycle Safety Week turned what was a one-day event called Ana's Pledge into a labor-intensive educational awareness for youth. Also, many events such as the 4th of July require heavy personnel assistance and civic organizations have been less and less apt to provide volunteer labor. To address these needs, the 2019 budget includes 300 hours for paid part-time employees.

Police Department: 1.50

Police Department, 1.00: The public has increased traffic enforcement in 2018. That request resulted in a schedule shift that moved one officer from nights to create double coverage on day shift when the majority of traffic violations occur. The result was an 11% increase in graveyard shifts for the first half of 2018 that had only one patrol officer on duty after 3 am. This has always been an officer safety concern and was heightened when the change was made to increase traffic enforcement during day shift. In the last year, three officers have been injured while responding to calls so the level of resistance we are seeing is increasing. Additionally, Council strategic planning and department strategic planning both call for increased pedestrian safety. Education and enforcement are the most common means to achieve this. To achieve increased enforcement and a safe environment for the officers, the 2019 budget includes the addition of a sixteenth Police Officer, funded through the Special Marijuana Sales Tax.

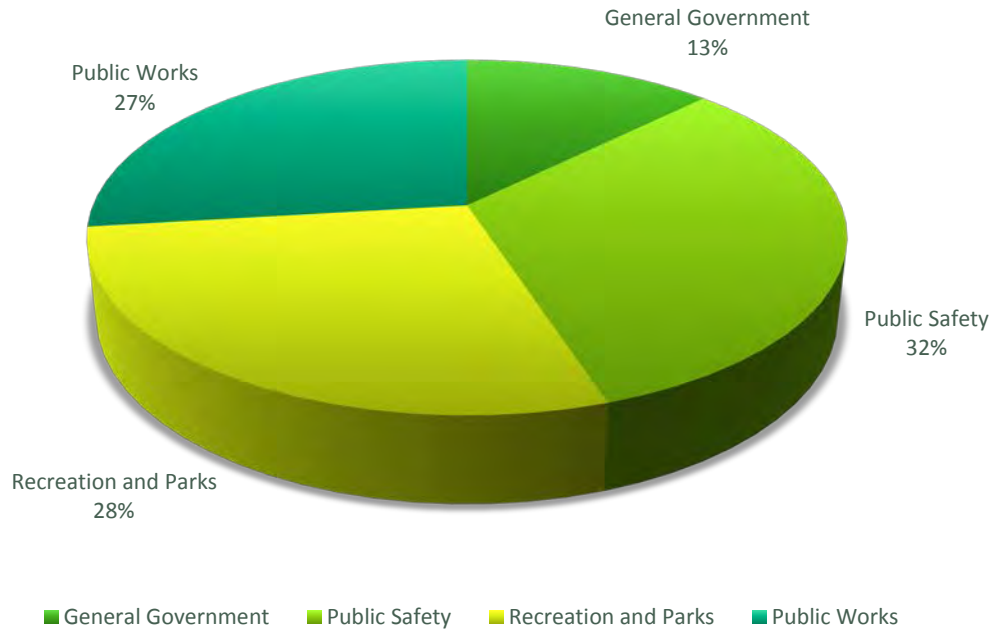
Victim Advocate, 0.50: The City of Gunnison received a Victims of Crime Act Grant totaling \$178,272 for the next two years. To increase the service for victims of crimes, the 2019 increased the existing 0.50 FTE Advocate to a full-time position. This will allow the Advocate to coordinate volunteers to increase victim contact, compliance with required notifications and support for call-out responses countywide. All costs are offset by the receipt of grant funds.

Public Works: 1.00

Public Works Administration, 1.00: Focus group input during the department's strategic planning process indicated a weakness in the area of customer service. In the past, most customer service at the counter and via telephone was provided by the Administrative Assistant/GIS Specialist. Customer service now makes up nearly 80% of this position and the Public Works Director and City Engineer do not have support with engineering and special projects which also have increased due to technical expansion of the department. Outside engineering support has had to be contracted to make up for the lack of internal support. The 2019 budget includes a new receptionist to allow the Administrative Assistant/GIS Specialist to support department functions. The receptionist will be the primary customer contact and the Administrative Assistant/GIS Specialist will provide backup when the receptionist is on leave.



Personnel Distribution



SUMMARY

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2017	2018	2019
GENERAL FUND								
City Council		31,200	0	0	33,628	0.00	0.00	0.00
Municipal Court		82,910	0	0	111,000	1.00	1.00	1.00
City Manager		193,206	0	0	227,450	1.28	1.28	1.28
City Clerk		136,740	133	0	167,385	2.00	2.00	2.00
Finance		336,892	395	0	460,634	5.00	5.00	5.00
Information Technology		112,700	0	0	134,701	1.00	1.00	1.00
Community Development		249,067	785	0	329,867	3.01	3.01	3.01
Facilities Maintenance		84,300	0	0	119,361	0.00	0.00	1.00
Police/Neighborhood Services		1,452,197	56,542	0	2,022,292	20.57	20.57	21.57
Building Inspection		116,130	672	0	159,481	1.00	1.15	1.15
Fire Department		80,841	258	0	112,317	1.00	0.85	0.85
Hazardous Materials		150	1,000	0	1,238	0.00	0.00	0.00
Victim Advocacy		81,150	1,144	0	116,859	1.00	1.00	1.50
Public Works Administration		333,633	0	0	451,434	3.00	3.08	4.08
Streets & Alleys		273,060	11,809	1,450	405,534	5.22	4.87	4.87
Cranor Hill Ski Area		17,301	369	0	20,248	0.58	0.58	0.58
Senior Programming		16,580	0	0	18,405	0.00	0.00	0.50
Recreation Administration		263,308	8,785	0	381,721	3.78	3.78	3.78
Recreation Programs		113,196	0	0	125,724	3.51	3.51	3.75
Parks		394,948	3,796	0	518,867	7.69	7.79	7.79
Events		45,707	0	0	61,510	0.88	0.88	1.02
		4,415,217	85,689	1,450	5,979,657	61.52	61.35	65.73
SPECIAL REVENUE								
Ditches		19,364	0	0	21,496	0.55	0.55	0.55
		19,364	0	0	21,496	0.55	0.55	0.55
ENTERPRISE								
Electric		447,401	6,455	8,700	579,067	5.25	5.25	5.25
Water		169,765	4,131	4,350	251,999	2.45	2.95	2.95
Wastewater		143,323	5,153	4,350	210,616	2.46	2.46	2.46
Wastewater Treatment Plant		274,658	955	0	400,016	3.01	4.51	4.51
Refuse		143,799	1,340	0	209,481	2.47	2.82	2.82
Communications		558,567	37,277	0	820,274	10.53	11.53	11.53
Park & Recreation (Pool and Rink)		506,491	2,092	0	646,958	14.43	14.43	14.43
		2,244,003	57,405	17,400	3,118,412	40.60	43.95	43.95
INTERNAL SERVICE								
Fleet Maintenance		206,633	646	0	284,426	3.01	3.01	3.01
		206,633	646	0	284,426	3.01	3.01	3.01
GRAND TOTAL		6,885,217	143,739	18,850	9,403,991	105.68	108.86	113.24

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2017	2018	2019
DETAIL								
CITY COUNCIL								
Mayor	PT	7,200	0	0	7,760	0.00	0.00	0.00
City Councilmember	PT	6,000	0	0	6,467	0.00	0.00	0.00
City Councilmember	PT	6,000	0	0	6,467	0.00	0.00	0.00
City Councilmember	PT	6,000	0	0	6,467	0.00	0.00	0.00
City Councilmember	PT	6,000	0	0	6,467	0.00	0.00	0.00
		<u>31,200</u>	<u>0</u>	<u>0</u>	<u>33,628</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
MUNICIPAL COURT								
Municipal Judge	PT	18,000	0	0	19,401	0.00	0.00	0.00
City Clerk	FT	15,750	0	0	18,403	0.20	0.20	0.20
Deputy City Clerk	FT	49,160	0	0	73,197	0.80	0.80	0.80
		<u>82,910</u>	<u>0</u>	<u>0</u>	<u>111,000</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
CITY MANAGER								
City Manager	FT	185,082	0	0	218,694	1.00	1.00	1.00
Intern (585 hrs: 15 credit hrs)	PT	8,124	0	0	8,756	0.28	0.28	0.28
		<u>193,206</u>	<u>0</u>	<u>0</u>	<u>227,450</u>	<u>1.28</u>	<u>1.28</u>	<u>1.28</u>
CITY CLERK								
City Clerk	FT	63,000	0	0	71,119	0.80	0.80	0.80
Deputy City Clerk	FT	61,450	0	0	77,837	1.00	1.00	1.00
Deputy City Clerk	FT	12,290	0	0	18,287	0.20	0.20	0.20
Overtime (3 hrs)	OT	0	133	0	143	0.00	0.00	0.00
		<u>136,740</u>	<u>133</u>	<u>0</u>	<u>167,385</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
FINANCE								
Finance Director	FT	117,767	0	0	152,043	1.00	1.00	1.00
Accountant	FT	60,075	0	0	88,121	1.00	1.00	1.00
Accounting Clerk	FT	53,200	0	0	81,697	1.00	1.00	1.00
Utility Billing Clerk	FT	46,000	0	0	55,799	1.00	1.00	1.00
Human Resource Generalist	FT	59,850	0	0	82,548	1.00	1.00	1.00
Overtime (10 hrs)	OT	0	395	0	426	0.00	0.00	0.00
		<u>336,892</u>	<u>395</u>	<u>0</u>	<u>460,634</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
INFORMATION TECHNOLOGY								
IT Director	FT	112,700	0	0	134,701	1.00	1.00	1.00
		<u>112,700</u>	<u>0</u>	<u>0</u>	<u>134,701</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
COMMUNITY DEVELOPMENT								
Community Development Director	FT	114,500	0	0	150,647	1.00	1.00	1.00
Senior Planner	FT	82,700	0	0	110,567	1.00	1.00	1.00
Community Development Technician	FT	51,867	0	0	67,807	1.00	1.00	1.00
Overtime (21 hrs)	OT	0	785	0	846	0.01	0.01	0.01
		<u>249,067</u>	<u>785</u>	<u>0</u>	<u>329,867</u>	<u>3.01</u>	<u>3.01</u>	<u>3.01</u>
FACILITIES MAINTENANCE								
Facilities Manager	FT	84,300	0	0	119,361	0.00	0.00	1.00
		<u>84,300</u>	<u>0</u>	<u>0</u>	<u>119,361</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>
POLICE								
Police Chief	FT	134,400	0	0	180,642	1.00	1.00	1.00
Police Captain	FT	98,200	0	0	117,812	1.00	1.00	1.00
Police Sergeant	FT	91,200	0	0	129,054	1.00	1.00	1.00
Police Sergeant	FT	91,200	0	0	130,001	1.00	1.00	1.00
Detective	FT	77,900	0	0	114,966	1.00	1.00	1.00
Police Officer	FT	71,200	0	0	104,641	1.00	1.00	1.00
Police Officer	FT	71,200	0	0	92,094	1.00	1.00	1.00
Police Officer	FT	71,200	0	0	83,276	1.00	1.00	1.00

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL				
					COST	2017	2018	2019	
Police Officer	FT	71,200	0	0	104,770	1.00	1.00	1.00	
Police Officer	FT	71,200	0	0	91,738	1.00	1.00	1.00	
Police Officer	FT	65,067	0	0	83,920	1.00	1.00	1.00	
Police Officer	FT	63,533	0	0	73,681	1.00	1.00	1.00	
Police Officer	FT	57,400	0	0	88,069	1.00	1.00	1.00	
Police Officer	FT	55,100	0	0	63,911	1.00	1.00	1.00	
Police Officer	FT	52,800	0	0	82,739	1.00	1.00	1.00	
Police Officer	FT	52,800	0	0	82,739	0.00	0.00	1.00	
Records Clerk II	FT	38,775	0	0	50,531	0.75	0.75	0.75	
Records Clerk II	FT	38,775	0	0	50,531	0.75	0.75	0.75	
Neighborhood Services Officer	FT	58,000	0	0	75,678	1.00	1.00	1.00	
Neighborhood Services Officer	FT	58,000	0	0	71,066	1.00	1.00	1.00	
Neighborhood Services Officer	FT	46,750	0	0	68,577	1.00	1.00	1.00	
Parking Attendant (1,040 hrs)	PT	16,297	0	0	17,799	0.50	0.50	0.50	
Overtime (1,184 hrs)	OT	0	56,542	0	64,057	0.57	0.57	0.57	
		1,452,197	56,542	0	2,022,292	20.57	20.57	21.57	
BUILDING INSPECTION									
Building Official	FT	103,500	0	0	140,813	1.00	1.00	1.00	
Fire Inspector	FT	12,630	0	0	17,938	0.00	0.15	0.15	
Overtime (9 hrs)	OT	0	672	0	730	0.00	0.00	0.00	
		116,130	672	0	159,481	1.00	1.15	1.15	
FIRE DEPARTMENT									
Fire Marshal	FT	71,570	0	0	101,698	1.00	0.85	0.85	
Assistant Chief	PT	1,614	0	0	1,799	0.00	0.00	0.00	
Fire Captains (2)	PT	3,228	0	0	3,598	0.00	0.00	0.00	
Fire Lieutenants (4)	PT	4,429	0	0	4,938	0.00	0.00	0.00	
Volunteers	PT	0	0	0	0	0.00	0.00	0.00	
Overtime (5 hrs)	OT	0	258	0	284	0.00	0.00	0.00	
		80,841	258	0	112,317	1.00	0.85	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	12,925	0	0	16,827	0.25	0.25	0.25	
Records Clerk II	FT	12,925	0	0	16,827	0.25	0.25	0.25	
Victim Advocate Coordinator	FT	55,300	0	0	81,961	0.50	0.50	1.00	
Overtime (30 hrs)	OT	0	1,144	0	1,244	0.00	0.00	0.00	
		81,150	1,144	0	116,859	1.00	1.00	1.50	
PUBLIC WORKS ADMINISTRATION									
Public Works Director	FT	127,900	0	0	166,450	1.00	1.00	1.00	
City Engineer	FT	102,167	0	0	123,999	1.00	1.00	1.00	
Admin. Assistant/GIS Specialist	FT	59,700	0	0	89,492	1.00	1.00	1.00	
Receptionist	FT	41,500	0	0	68,784	0.00	0.00	1.00	
Administrative Assistant (160 hours)	TEMP	2,366	0	0	2,709	0.00	0.08	0.08	
		333,633	0	0	451,434	3.00	3.08	4.08	
STREETS & ALLEYS									
Street Supervisor	FT	54,730	0	0	77,023	1.00	0.65	0.65	
Public Works Crew Leader	FT	66,800	0	0	88,684	1.00	1.00	1.00	
Equipment Operator	FT	32,100	0	0	43,334	1.00	1.00	0.60	
Equipment Operator	FT	32,100	0	0	48,427	1.00	1.00	0.60	
Equipment Operator	FT	31,410	0	0	48,928	1.00	1.00	0.60	
Equipment Operator	FT	27,960	0	0	37,993	0.00	0.00	0.60	
Equipment Operator	FT	27,960	0	0	46,374	0.00	0.00	0.60	
Overtime (450 hours)	OT	0	11,809	1,450	14,771	0.22	0.22	0.22	
		273,060	11,809	1,450	405,534	5.22	4.87	4.87	

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2017	2018	2019
CRANOR HILL SKI AREA								
Concessions/Ski Patrol (796 hrs)	TEMP	11,160	0	0	12,794	0.38	0.38	0.38
Ski Patrol EMT (400 hrs)	TEMP	6,141	0	0	7,040	0.19	0.19	0.19
Overtime (17 hrs)	OT	0	369	0	414	0.01	0.01	0.01
		<u>17,301</u>	<u>369</u>	<u>0</u>	<u>20,248</u>	<u>0.58</u>	<u>0.58</u>	<u>0.58</u>
SENIOR PROGRAMMING								
Senior Recreation Coordinator (1,040 hrs)	TEMP	16,580	0	0	18,405	0.00	0.00	0.50
		<u>16,580</u>	<u>0</u>	<u>0</u>	<u>18,405</u>	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>
RECREATION ADMINISTRATION								
Parks & Recreation Director	FT	60,150	0	0	80,694	0.50	0.50	0.50
Assistant Facilities Supervisor	FT	66,800	0	0	95,221	1.00	1.00	1.00
Recreation Programs Supervisor	FT	73,900	0	0	102,410	1.00	1.00	1.00
Recreation Coordinator	FT	56,850	0	0	87,516	1.00	1.00	1.00
Concessions (400 hrs)	TEMP	5,608	0	0	6,225	0.19	0.19	0.19
Overtime (185 hrs)	OT	0	8,785	0	9,654	0.09	0.09	0.09
		<u>263,308</u>	<u>8,785</u>	<u>0</u>	<u>381,721</u>	<u>3.78</u>	<u>3.78</u>	<u>3.78</u>
RECREATION PROGRAMS								
Program Instructors (6,465 hrs)	TEMP	90,638	0	0	100,682	3.51	3.51	3.11
Summer Camp Counselors (1,335 hrs)	TEMP	22,558	0	0	25,042	0.00	0.00	0.64
		<u>113,196</u>	<u>0</u>	<u>0</u>	<u>125,724</u>	<u>3.51</u>	<u>3.51</u>	<u>3.75</u>
PARKS								
Parks & Recreation Director	FT	60,150	0	0	80,694	0.50	0.50	0.50
Park Maintenance Foreman	FT	76,900	0	0	98,513	1.00	1.00	1.00
Park Maintenance Worker	FT	53,967	0	0	78,303	1.00	1.00	1.00
Park Maintenance Worker	FT	52,750	0	0	78,215	1.00	1.00	1.00
Park Maintenance Worker	FT	50,317	0	0	62,293	1.00	1.00	1.00
Parks Mow Crew (2,520 hrs)	TEMP	36,705	0	0	45,419	1.21	1.21	1.21
Parks Projects/Tour (3,496 hrs)	TEMP	53,235	0	0	59,131	1.68	1.68	1.68
Parks Gardener (750 hrs)	TEMP	10,924	0	0	12,127	0.26	0.36	0.36
Overtime (90 hrs)	OT	0	3,796	0	4,171	0.04	0.04	0.04
		<u>394,948</u>	<u>3,796</u>	<u>0</u>	<u>518,867</u>	<u>7.69</u>	<u>7.79</u>	<u>7.79</u>
EVENTS								
Facility Events Manager	FT	28,083	0	0	41,984	0.44	0.44	0.44
Events Laborer (1,210 hrs)	TEMP	17,624	0	0	19,526	0.44	0.44	0.58
		<u>45,707</u>	<u>0</u>	<u>0</u>	<u>61,510</u>	<u>0.88</u>	<u>0.88</u>	<u>1.02</u>
DITCHES								
Laborer (1,146 hrs)	TEMP	19,364	0	0	21,496	0.55	0.55	0.55
		<u>19,364</u>	<u>0</u>	<u>0</u>	<u>21,496</u>	<u>0.55</u>	<u>0.55</u>	<u>0.55</u>
ELECTRIC DISTRIBUTION								
Electric Superintendent	FT	112,600	0	0	141,036	1.00	1.00	1.00
Electric Crew Leader	FT	95,700	0	0	118,719	1.00	1.00	1.00
Electric Lineman	FT	82,583	0	0	102,791	1.00	1.00	1.00
Electric Lineman	FT	77,133	0	0	96,570	1.00	1.00	1.00
Electric Lineman	FT	70,775	0	0	89,313	1.00	1.00	1.00
Water Operator (Meter Reading)	FT	8,610	0	0	14,130	0.20	0.20	0.20
Overtime (102 hrs)	OT	0	6,455	0	7,013	0.05	0.05	0.05
Standby	OT	0	0	8,700	9,495	0.00	0.00	0.00
		<u>447,401</u>	<u>6,455</u>	<u>8,700</u>	<u>579,067</u>	<u>5.25</u>	<u>5.25</u>	<u>5.25</u>
WATER								
Water Superintendent	FT	42,059	0	0	57,210	0.50	0.50	0.50
Crew Leader	FT	30,426	0	0	44,671	0.50	0.50	0.50
Water Operator	FT	26,809	0	0	31,489	0.50	0.50	0.50
Water Operator	FT	26,809	0	0	39,289	0.50	0.50	0.50
Water Operator	FT	17,220	0	0	28,585	0.40	0.40	0.40
Laboratory Technician	FT	26,442	0	0	41,408	0.00	0.50	0.50

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL	2017	2018	2019
					COST			
Overtime (97 hrs)	OT	0	4,131	0	4,532	0.05	0.05	0.05
Standby	OT	0	0	4,350	4,817	0.00	0.00	0.00
		<u>169,765</u>	<u>4,131</u>	<u>4,350</u>	<u>251,999</u>	<u>2.45</u>	<u>2.95</u>	<u>2.95</u>
WASTEWATER								
Sewer Superintendent	FT	42,059	0	0	56,924	0.50	0.50	0.50
Crew Leader	FT	30,426	0	0	44,451	0.50	0.50	0.50
Water Operator	FT	26,809	0	0	31,289	0.50	0.50	0.50
Water Operator	FT	26,809	0	0	39,089	0.50	0.50	0.50
Water Operator	FT	17,220	0	0	28,438	0.40	0.40	0.40
Overtime (121 hrs)	OT	0	5,153	0	5,634	0.06	0.06	0.06
Standby	OT	0	0	4,350	4,792	0.00	0.00	0.00
		<u>143,323</u>	<u>5,153</u>	<u>4,350</u>	<u>210,616</u>	<u>2.46</u>	<u>2.46</u>	<u>2.46</u>
WASTEWATER TREATMENT PLANT								
Wastewater Superintendent	FT	52,383	0	0	66,317	1.00	0.70	0.70
Assistant Chief Plant Operator	FT	34,550	0	0	49,190	1.00	0.50	0.50
Laboratory Technician	FT	5,930	0	0	9,179	1.00	0.10	0.10
Laboratory Technician	FT	2,644	0	0	4,121	0.00	0.05	0.05
Wastewater Treatment Plant Operator I	FT	11,246	0	0	18,380	0.00	0.25	0.25
Overtime (22 hrs)	OT	0	955	0	1,045	0.01	0.01	0.01
		<u>106,753</u>	<u>955</u>	<u>0</u>	<u>148,232</u>	<u>3.01</u>	<u>1.61</u>	<u>1.61</u>
WWTP LABORATORY								
Wastewater Superintendent	FT	11,225	0	0	14,200	0.00	0.15	0.15
Laboratory Technician	FT	47,440	0	0	73,034	0.00	0.80	0.80
Laboratory Technician	FT	21,153	0	0	32,968	0.00	0.40	0.40
Wastewater Treatment Plant Operator I	FT	11,246	0	0	18,330	0.00	0.25	0.25
		<u>91,064</u>	<u>0</u>	<u>0</u>	<u>138,533</u>	<u>0.00</u>	<u>1.60</u>	<u>1.60</u>
WWTP COMPOSTING								
Wastewater Superintendent	FT	11,225	0	0	14,200	0.00	0.15	0.15
Assistant Chief Plant Operator	FT	34,550	0	0	49,140	0.00	0.50	0.50
Laboratory Technician	FT	5,930	0	0	9,129	0.00	0.10	0.10
Laboratory Technician	FT	2,644	0	0	4,121	0.00	0.05	0.05
Wastewater Treatment Plant Operator I	FT	22,492	0	0	36,661	0.00	0.50	0.50
		<u>76,841</u>	<u>0</u>	<u>0</u>	<u>113,251</u>	<u>0.00</u>	<u>1.30</u>	<u>1.30</u>
REFUSE								
Street Supervisor	FT	29,470	0	0	41,896	0.00	0.35	0.35
Equipment Operator	FT	21,400	0	0	29,182	0.00	0.00	0.40
Equipment Operator	FT	21,400	0	0	32,577	0.00	0.00	0.40
Equipment Operator	FT	20,940	0	0	32,904	0.00	0.00	0.40
Equipment Operator	FT	18,640	0	0	25,295	1.00	1.00	0.40
Equipment Operator	FT	18,640	0	0	30,882	1.00	1.00	0.40
Tree Dump Gatekeeper (900 hours)	TEMP	13,309	0	0	15,240	0.43	0.43	0.43
Overtime (92 hrs)	OT	0	1,340	0	1,504	0.04	0.04	0.04
		<u>143,799</u>	<u>1,340</u>	<u>0</u>	<u>209,481</u>	<u>2.47</u>	<u>2.82</u>	<u>2.82</u>
COMMUNICATIONS								
Telecommunications Director	FT	91,617	0	0	126,478	1.00	1.00	1.00
Telecommunications Supervisor	FT	65,550	0	0	83,444	1.00	1.00	1.00
Public Safety Telecommunicator	FT	51,000	0	0	79,083	1.00	1.00	1.00
Public Safety Telecommunicator	FT	49,800	0	0	64,698	1.00	1.00	1.00
Public Safety Telecommunicator	FT	46,800	0	0	68,721	1.00	1.00	1.00
Public Safety Telecommunicator	FT	43,200	0	0	52,641	1.00	1.00	1.00
Public Safety Telecommunicator	FT	43,200	0	0	69,089	1.00	1.00	1.00
Public Safety Telecommunicator	FT	43,200	0	0	57,254	1.00	1.00	1.00
Public Safety Telecommunicator	FT	41,400	0	0	55,224	1.00	1.00	1.00
Public Safety Telecommunicator	FT	41,400	0	0	55,224	0.00	1.00	1.00
Public Safety Telecommunicator	FT	41,400	0	0	68,256	1.00	1.00	1.00
Overtime (1,107 hrs)	OT	0	37,277	0	40,162	0.53	0.53	0.53
		<u>558,567</u>	<u>37,277</u>	<u>0</u>	<u>820,274</u>	<u>10.53</u>	<u>11.53</u>	<u>11.53</u>

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2017	2018	2019
POOL/COMMUNITY CENTER								
Aquatics Manager	FT	47,500	0	0	76,669	1.00	1.00	1.00
Recreation Assistant	FT	41,500	0	0	64,084	1.00	1.00	1.00
Head Lifeguard	FT	41,500	0	0	64,084	1.00	1.00	1.00
Head Lifeguard	FT	35,300	0	0	48,548	1.00	1.00	1.00
Lifeguards (9,180 hrs)	PT	137,696	0	0	152,280	4.41	4.41	4.41
Swim Instructors (2,600 hrs)	TEMP	40,058	0	0	44,468	1.25	1.25	1.25
Front Desk (1,909 hrs)	PT	27,772	0	0	30,830	0.92	0.92	0.92
Climbing Wall (1,880 hrs)	PT	27,350	0	0	30,361	0.90	0.90	0.90
Overtime (70 hrs)	OT	0	2,092	0	2,299	0.03	0.03	0.03
		<u>398,676</u>	<u>2,092</u>	<u>0</u>	<u>513,623</u>	<u>11.51</u>	<u>11.51</u>	<u>11.51</u>
RINK								
Facility Events Manager	FT	35,742	0	0	53,484	0.56	0.56	0.56
Concessions/Skate Sharpener (2,400 hrs)	TEMP	34,957	0	0	38,729	1.15	1.15	1.15
Zamboni Drivers (2,510 hrs)	TEMP	37,116	0	0	41,121	1.21	1.21	1.21
		<u>107,815</u>	<u>0</u>	<u>0</u>	<u>133,335</u>	<u>2.92</u>	<u>2.92</u>	<u>2.92</u>
FLEET MAINTENANCE								
Fleet Maintenance Manager	FT	84,700	0	0	108,169	1.00	1.00	1.00
Mechanic-Master	FT	64,333	0	0	90,009	1.00	1.00	1.00
Parts Manager	FT	57,600	0	0	85,541	1.00	1.00	1.00
Overtime (13 hrs)	OT	0	646	0	706	0.01	0.01	0.01
		<u>206,633</u>	<u>646</u>	<u>0</u>	<u>284,426</u>	<u>3.01</u>	<u>3.01</u>	<u>3.01</u>
GRAND TOTAL		6,885,217	143,739	18,850	9,403,991	105.68	108.86	113.24

Capital Expenditures

*Capital Improvement Plan
(CIP) Summary*

...

*Budgeted Capital
Expenditures*



Capital Expenditures

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.

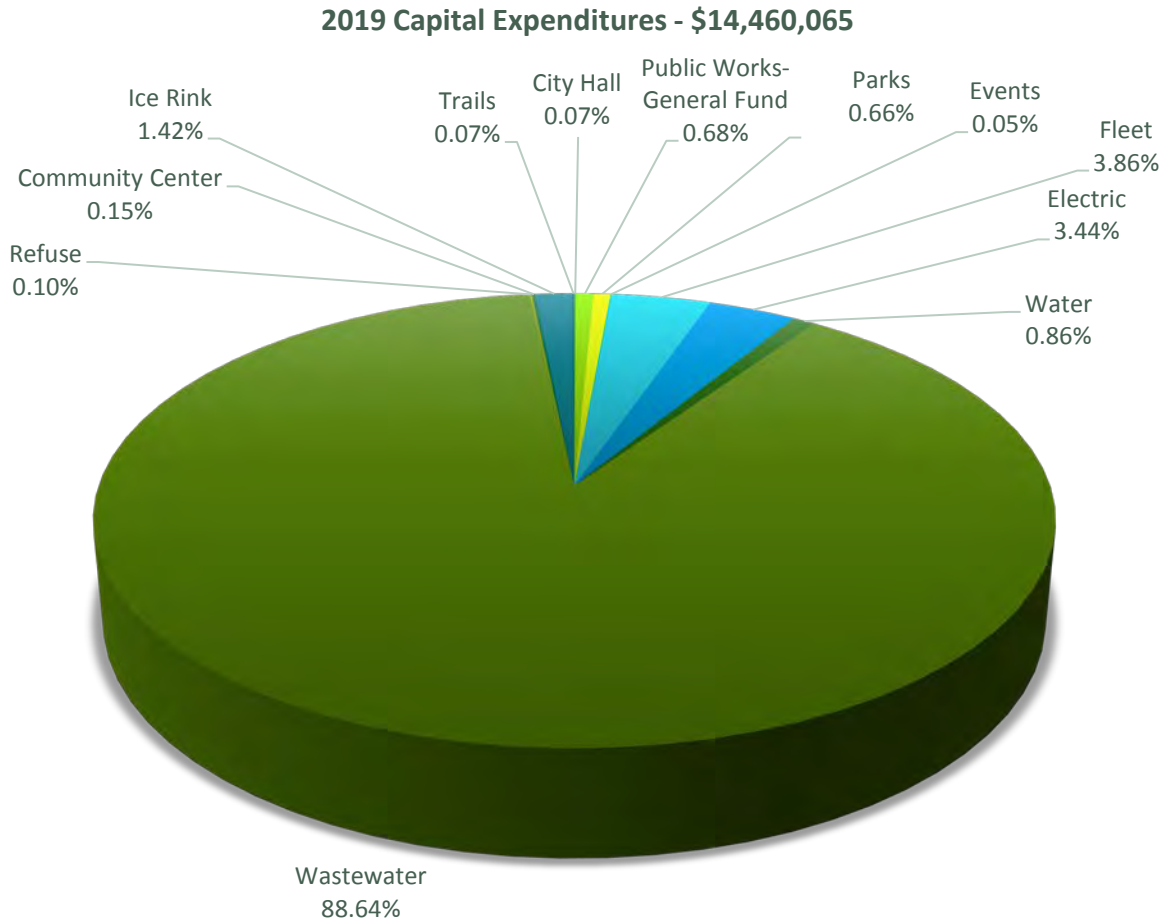
Other Capital Expenditures Budget Requests

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



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.



Capital Expenditures

General Fund - \$210,600

City Hall - \$10,000

BUILDING IMPROVEMENTS - \$10,000

01-4030-9920

This project includes upgrades to the Finance Department cooling system. Faux garage doors on the east side of the building simulate the former Fire Department that was located City Hall. However, since there is only one operable window in the south end of the first floor, the garage doors heat the interior spaces considerably with no way of releasing the heat. There is also a heating problem in the northwest corner of the Council Chamber that needs to be corrected. While specific solutions have not yet been identified, the 2019 budget includes funds to explore and hopefully correct these issues.

Funding Source(s):

General Fund

Impact on Operating Budget:

There is no significant impact to the operating budget.

Public Works - \$98,800

MOUNTAINEER TRAILHEAD - \$22,500

01-4035-9940

Western Colorado University has asked the Department of Higher Education develop Mountaineer Trailhead at the eastern side of Mountaineer Bowl. WSU has requested in-kind contributions from both City and County to offset match. Part of the project is to serve a new bathroom with water and sewer services. The city's in-kind contribution would be to install the 2-inch water line to provide water service to the new bathroom and future women's locker room to be located at the relocated soccer field and a turf field at the Crismon Field. The county is providing a \$25,000 labor & equipment contribution. In keeping with good relations with the University and to promote a trail system that would serve the entire community, this contribution of labor, material, and equipment is necessary.

Funding Source(s):

General Fund

Impact on Operating Budget:

There is no significant impact on the operating budget as this is an asset owned by Western.

COMPACTION ROLLER - \$63,800

01-4035-9952

This equipment, including a trailer, will be used to compact sub-grade, granular materials, and asphalt pavements. In addition, it will be used to enhance road repairs, trail maintenance, and with the 2019 alley reclamation project. Also can be used for water and sewer trench compaction. The existing roller is under 35 inches wide and weighs just over one ton. The new roller will be 52 inches and weigh over 3 tons. This new roller is vibratory, has a front steel drum and the rear section is comprised of rubber tires. This is much more advantageous to obtain necessary density

Funding Source(s):

General Fund, \$15,950; Water Fund, \$15,950; Wastewater Fund, \$15,950; Refuse Fund, \$15,950

Impact on Operating Budget:

Maintenance will approximately reach \$1,000 annually.



Capital Expenditures

requirements needed for structural roadways. The existing roller is not adequate for modern designed pavements. The new equipment will be used on existing and new trail sections, streets and alleys, sidewalks, utility trenches, as well as foundation compaction.

CITY SHOP LED LIGHTING RETROFIT - \$12,500

01-4032-9920

This project entails retrofitting the existing light fixtures to LED (light emitting diode) lighting at the Public Works offices. LED technology is the most energy efficient lighting technology available today. The retrofit of current lighting will greatly reduce the energy consumption currently put out for lighting in the Public Works offices, at least 75% energy reduction for LED lighting is estimated. The LED bulbs are less expensive and do not present the environmental concerns than standard fluorescent lighting. Cooling costs will also be reduced as LED lights put off far less heat than conventional fluorescent lighting.

Funding Source(s):

General Fund

Impact on Operating Budget:

There should be utility savings as a result of this project.

Parks and Recreation (Parks) - \$95,200

PARKS UTILITY VEHICLE - \$10,200

01-4051-9952

The Parks crew uses the ball field drag, mowers, and trucks to access pump houses, fix irrigation, pull trash, etc. The need for a low impact versatile vehicle is ever growing. This vehicle will be safer and allow use of vehicles the proper way, with the legally allowable passengers. Impact on the irrigation and turf areas would also be less. Over the past several years, Parks has tried other vehicles with limited success and a lack of safety. The vehicle must be a "Golf Cart" as specified by the Police Department for local road-vehicle regulations. This vehicle may be electric or gas depending on price and functionality. It must have a utility bed and come with headlights and taillights. If seat belts are available, it must come with them as well.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

Fuel or electricity will be used but not more than the "normal" allotted line items.

LEGION PARK BASKETBALL COURT LIGHTING - \$45,000

01-4051-9940

The existing legion basketball court lighting needs to be replaced with LED lights using the existing poles. A meter, timer and controls are also necessary.

The old lighting was fabricated in house and 1960 fixtures from Cranor Ski Hill were added to steel channel and mounted on old street light poles. The controls burned up in June 2018 and are not worth repairing.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

Currently, about \$40 per month is spent for eight months on electric utility. LED should have an efficiency gain.



Capital Expenditures

JORGENSEN PICNIC SHELTER - \$40,000

01-4051-9925

The northwest field does not have a shelter. This project would involve construction of a shelter similar to the others located in the alleyways between fields.

24' X 30"	\$23,000
Concrete pad	\$5,000
Labor to install	\$12,000
Total	\$40,000

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

Painting and staining will cost approximately \$500 per year.

Many requests are received for the construction of a shelter on the northwest softball field for spectator shade and protection from the weather and for use as a gathering area.

Parks and Recreation (Events) - \$6,600

EVENTS TENT - \$6,600

01-4097-9925

Having an additional event tent would give us more flexibility to offer shade or rain protection during City or sponsored events.

Funding Source(s):

General Fund

Impact on Operating Budget:

There is no significant impact on the operating budget.

Fleet Maintenance Fund - \$557,900

VEHICLES/EQUIPMENT - \$557,900

The following motor pool units will be replaced:

04-4170-9952 \$24,500 (EQUIPMENT)

- 1996 Polaris Snowmobile
- 2002 Decatur Rad Message Trailer

04-4170-9956 \$217,500 (HEAVY EQUIPMENT)

- 1994 Chevrolet Dump Truck
- 1970 Thiokol Snowcat
- 2009 Bobcat Skid Steer

04-4170-9957 \$315,900 (VEHICLES)

- | | |
|--------------------------------|-----------------------|
| 2007 Chrysler Electric Vehicle | 2013 Ford Interceptor |
| NEW: Engineer Pickup | 2010 Ford Explorer |
| 2001 Chevrolet Pickup | 1999 Chevrolet Pickup |
| 2008 Ford Expedition | 2005 Chevrolet Pickup |

Funding Source(s):

*Fleet Capital Replacement
Reserve*

Impact on Operating Budget:

None-this request is to replace the vehicles for similar vehicles/equipment that perform a similar function.



Capital Expenditures

Electric Fund - \$437,239

SUBSTATION RELAY REPLACEMENT - \$160,000

20-4202-9599

The breakers and the relays in the substation protect the power transformers from faults on the distribution side. The relays, relay cabinet and the two substation breakers have already been purchased, so the budget is for installation.

The breakers and relays in the substation were installed in the 1970's and have outlived their estimated useful. Parts for these breakers cannot be sourced if they fail. It is important to protect equipment in the substation because of the cost to replace the equipment in the substation (especially power transformers-they are roughly \$1,000,000 to replace).

Funding Source(s):

Electric user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

ARC FLASH ASSESSMENT - \$11,000

20-4202-9940

The arc flash rating of a piece of equipment demonstrates how many calories of fire retardant clothing and other safety equipment the lineman are required to wear and use when working on that particular piece of electrical equipment. Although we are not under OSHA, they require this study to be done in case of an accident. The arc flash assessment is done by an engineer. The information gathered tells the electric department what the total arc flash fault current is so the proper equipment can be used.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

There is no significant impact on the operating budget.

INFRASTRUCTURE UPGRADES - \$250,000

20-4202-9940

An electrical engineer has been hired to create a 3-5 year plan that will prioritize the City's infrastructure needs that will continue to support new growth and existing loads.

As the City of Gunnison continues to grow, the City infrastructure will need to be updated. The ESC electrical engineer was asked to help plan rehabilitation of the areas that need the most help. ESC has been working on this during 2018 and as soon as the plan is delivered, a more accurate costs estimate will be determined. An investment of a minimum of \$250,000 per year is likely for the next 3-5 years to accomplish necessary upgrades.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.



Capital Expenditures

LINE LOCATOR - \$7,000

20-4202-9952

This is the piece of equipment used to locate underground primary and secondary lines so excavators do not dig into electrical lines. The old one was purchased in 2006 and has been sent off to be repaired and recalibrated several times and parts for that particular locator are getting tough to find.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

VEHICLES - \$70,000

20-4202-9957

Two vehicles are being replaced with the older units to be transferred to other uses in the motor pool. This includes a 2005 Chevrolet Pickup and a 2017 Chevrolet Pickup.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

None-this request is to replace the vehicles/equipment for similar vehicles/equipment that perform a similar function.

Water Fund - \$125,000

WELL 9 REHABILITATION - \$25,000

25-4202-9603

The pump and motor are 12 years old and are due for service and inspection. Pump and motor will be rebuilt at this time if needed or if required be replaced. The well will also be rehabilitated by air lifting to remove any sediment in the well.

Funding Source(s):

Water user fees

Impact on Operating Budget:

None-this request is to replace the well components with similar components.

SCADA SYSTEM UPGRADES - \$23,742

25-4202-9970

The radios and the Programmable Logic Controllers (PLCs) are original Supervisory Control and Data Acquisition (SCADA) equipment (1998) and are at the end of their useful life. This equipment needs to be upgraded before we start having failures. This equipment is necessary to communicate with and run the wells to produce water.

Funding Source(s):

Water user fees

Impact on Operating Budget:

There is no significant impact on the operating budget.



Capital Expenditures

The SCADA system upgrades includes replacement of the existing radio's and the programmable logic controllers (plc's).

VEHICLES - \$20,000

25-4202-9957

A vehicle is being replaced with the older unit to be transferred to other uses in the motor pool. This includes a 2005 Chevrolet Pickup.

Funding Source(s):

Water user fees

Impact on Operating Budget:

None-this request is to replace the vehicle for a similar vehicle that performs a similar function.

Wastewater Fund - \$12,817,890

Wastewater Collection - \$230,000

SEWER CAMERA VAN AND EQUIPMENT - \$160,000

30-4204-9957 \$35,000

30-4204 9952 \$125,000

The sewer equipment is 10 years old and needs replaced. The Van is a 1995 and is needing to be replaced at the same time. The camera is used to detect and locate sources of water infiltration to avoid unnecessary user fee rate increases or determine the cause of blockages.

Funding Source(s):

Sewer user fees

Impact on Operating Budget:

There is no significant impact on the operating budget.

PALISADE STORM DRAIN IMPROVEMENTS - \$50,000

30-4204-9940

The storm drain improvements will improve the drainage in the subdivision and can be done before the street improvements for the subdivision in 2019.

Funding Source(s):

Sewer user fees

Impact on Operating Budget:

There is no significant impact on the operating budget.

VEHICLES - \$20,000

30-4204-9957

A vehicle is being replaced with the older unit to be transferred to other uses in the motor pool. This includes a 2005 Chevrolet Pickup.

Funding Source(s):

Sewer user fees

Impact on Operating Budget:

None-this request is to replace the vehicle for a similar vehicle that performs a similar function.



Capital Expenditures

Wastewater Treatment Plant - \$12,587,890

LABORATORY DISHWASHER - \$12,000 30-4206-9952

To conduct accurate compliant laboratory tests, clean and disinfected glassware is necessary for the commercial laboratory functions. The current dishwasher is designed for household dishes, and not rated for laboratory disinfection compliance.

\$12,000 is for replacement and installation of a laboratory grade dishwasher. Staff will install within the existing cabinet and counter space to provide a more accessible lab prep area.

Funding Source(s):
Sewer user fees

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

SCUM PUMPS - \$28,000 30-4205-9952

The existing scum pumps are 31 years old, and could fail any day. The pumps' packing is temporarily being held in place by two pieces of rod. The pumps are necessary to remove scum and trash from the scum pits.

This project includes the replacement of the current two scum pumps. Staff will install new scum pumps in place, some electrical work would need to be contracted, which is included in the project price.

Funding Source(s):
Sewer user fees

Impact on Operating Budget:
Current utility budget is sufficient to pay for electrical costs.

OXIDATION BASIN CLEANING PHASE II - \$65,000 30-4205-9940

Basin cleaning is a typical project in Wastewater Treatment, and it should be performed on a five-year schedule. Basins #1 and #2 have only been cleaned once in the last 30 years. The lack of cleaning has caused a large buildup of grit that is taking up 20% or more of the ditch's capacity.

In 2018, the first phase of the oxidation ditch cleaning project will begin. Veris Environmental will remove solids from #3 basin and dry them in a geo tube. Once the solids meet the requirements, the solids will be hauled to the Tree Dump for disposal. Phase Two of the project will be the same process for #2 basin utilizing 2018 prices.

Funding Source(s):
Sewer user fees

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



Capital Expenditures

SKID STEER WITH BROWN BEAR ATTACHEMENT - \$65,000 **30-4207-9952**

The Wastewater Treatment Plant produces 4,400+ cubic yards of compost each year. This compost must be laid out and dried to at least 50% solids before screening. The process is currently inefficient, time consuming, and very costly. With the addition of a skid steer and a brown bear, staff can dry the compost to the correct percentage of solids in a sensible timeframe. This will allow us to keep up with customer demand and attend to other plant needs. Additional benefits include a safer way to load pickup truck, snow removal, and provides a more cost effective way to dry compost.

Funding Source(s):

Sewer user fees

Impact on Operating Budget:

There is no significant impact on the operating budget.

TREATMENT PLANT UPGRADES - \$12,393,890 **30-4208-4XXX**

The Wastewater Treatment Plant was built in 1987 and although well maintained, has had no major renovations since. The project scope will include upgrading:

- Influent Pumping-Screw Pumps
- Influent Pumping-Redundant 3rd Screw Pump
- Screening-Perforated Plated Screen
- Oxidation Ditch-Mixing System
- Oxidation Ditch-Field Instruments
- Oxidation Ditch-Walkway Across Oxidation Ditches
- Oxidation Ditch-Weir Gate Actuators
- Secondary Clarifiers-New Clarifier Mechanisms
- Secondary Clarifiers-Renovation of Existing Mechanism, New Gearbox and Motor
- UV Disinfection-In-Vessel UV System
- Dewatering Building-Screw Press
- Composting-Augment Composting Area
- Administration Building-Building Renovation
- Plant Wide SCADA
- Fiber Optic Network Expansion
- Collection System Infiltration Repairs

Funding Source(s):

SRF Green Reserve @ 0%, \$3,000,000; SRF Clean Water Fund @ 2.5%, \$8,393,890; DOLA Energy Impact Assistance Grant, \$1,000,000; Sewer user fees for loan repayment

Impact on Operating Budget:

Energy efficiency of up to 35% will be realized due to the replacement of pumps and motors with variable frequency drives. This should more than offset any operational cost increases.

The equipment at the facility has extended its useful life. To meet the plant's current and future regulatory needs an upgrade is needed.

Refuse Fund - \$14,105

GARAGE DOOR AND HEATER - \$14,105 **35-4203-9925**

This project entails adding a garage door and heater to the north bay in the new storage building. This will enclose the structure, provide heat & protection for equipment.

Funding Source(s):

Refuse user fees

Impact on Operating Budget:

Utility costs will likely approach \$2,500 per year.



Capital Expenditures

Community Center Fund - \$22,070

POOL ROCK WALL - \$22,070

51-4401-9940

The community has been requesting new amenities for our pool area to make it more attractive to visitors. A rock wall can be suspended above the lap pool area.

Rock wall x 2 = \$20,064 (8 feet wide x 12 feet tall)
+ 10% contingency= \$22,070

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

*There is no significant impact
the annual operating budget
as a result of this
expenditure.*

Rink Fund - \$204,700

SIDEWALK TO TOMICHI AVENUE - \$38,000

52-4402-9940

When the crosswalk from Legion Park to Jorgensen Park is completed traffic will need to be directed toward the Ice Rink, Skate Park, Dog Park, and Ball Parks. This will really help kids to safely cross US Highway 50.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

*There is no significant impact
the annual operating budget.*

ICE SHAVINGS DUMP TANK - \$100,000

52-4402-9920

This project involves the designing and building of a dump bin/tank for our ice rink shavings. Piling the snow in public spaces exposes children to blood borne pathogens that may be present in the shavings. It also will make the ice rink a safer place by eliminating Zamboni traffic crossing in front of the front doors. Until the ground freezes, the Zamboni must travel across the parking lot and the driver has very limited visibility for pedestrians or cars.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

*There may be utility costs
necessary for melting ice
shavings in terms of heat or
hot water, but that is
unknown until the design is
complete.*



Capital Expenditures

SURVIELLANCE SYSTEM - \$19,000

52-4402-9920

This project entails installing a surveillance camera system at the rink. This system will provide surveillance of the indoor ice rink, lobby, concessions, hallways near locker rooms, outside entry doors, and two cameras out on the outdoor ice rink.

This system would make the Jorgensen Ice Skating Complex a safer place for guests and staff. Having surveillance would help deter certain types of behavior, it would help us be more efficient in addressing perpetrators, and help us in training our staff.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

*There is no significant impact
the annual operating budget.*

RINK LIGHTING - \$19,000

52-4402-9920

This projects allows for replacement of existing T-8 fluorescent lights with more efficient LED light fixtures. This will save electricity and pay for themselves within 3-5 years. This will also give us better lighting making it safer for all of our patrons.

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.*

OUTDOOR RINK SHADE WALLS - \$19,000

52-4402-9920

The installation of some permanent shades, (like garage doors) for the outdoor rink would work much better than the tennis court shades and Tyvek that we currently use. This would also improve the appearance of the outdoor rink.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

*There is no significant impact
the annual operating budget.*



Capital Expenditures

Trails Fund - \$9,800

MOWER DECK - \$9,800

53-4401-9952

Currently, to properly mow the trail shoulders, it takes 3 passes with the tractor to mow each side of the trail at Van Tuyl Ranch and other trails. The existing mowing deck is 30 inches. This new deck is 59 inches and has 99% more cutting capacity. With this attachment being wider and able to cut more of the trail shoulder in a single pass, the operator may get the job done with two passes or possibly just one. Also, we plan to extend the mower deck level with the trail to avoid contact with rocks at ground level. This will save money on blade replacement as well as wear and tear on the machine. Without needing a larger tractor, this mower deck can attach to the existing tractor and will allow a wider cut.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

This attachment will save time mowing trails and save on fuel consumption. By changing our mowing method and mowing level with the trail, will have less contact with the rocky surfaces and will save money on mower blades.

Debt

Summary of Debt Obligations

...

*Summary of Debt Service and
Lease Payments*

...

*Debt Service Requirements by
Year*

...

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 2017	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 2017			Municipal Energy Agency of Nebraska Regulatory ISO Transmission Adjustment			TOTALS
	Principal	Interest	Debt Service	Principal	Interest	Debt Service	
2014			-	19,891		19,891	19,891
2015			-	26,522		26,522	26,522
2016			-	26,522		26,522	26,522
2017	315,000	122,616	437,616	26,522		26,522	464,138
2018	335,000	154,825	489,825	26,522		26,522	516,347
2019	345,000	145,613	490,613	6,630		6,630	497,243
2020	355,000	136,125	491,125			-	491,125
2021	360,000	126,363	486,363			-	486,363
2022	375,000	116,463	491,463			-	491,463
2023	385,000	106,150	491,150			-	491,150
2024	395,000	95,563	490,563			-	490,563
2025	405,000	84,700	489,700			-	489,700
2026	415,000	73,563	488,563			-	488,563
2027	425,000	62,150	487,150			-	487,150
2028	440,000	50,463	490,463			-	490,463
2029	455,000	38,363	493,363			-	493,363
2030	465,000	25,850	490,850			-	490,850
2031	475,000	13,063	488,063			-	488,063
	5,945,000	1,351,866	7,296,866	132,610	-	132,610	7,429,475

Principal
Remaining
at Start of
Budget Year

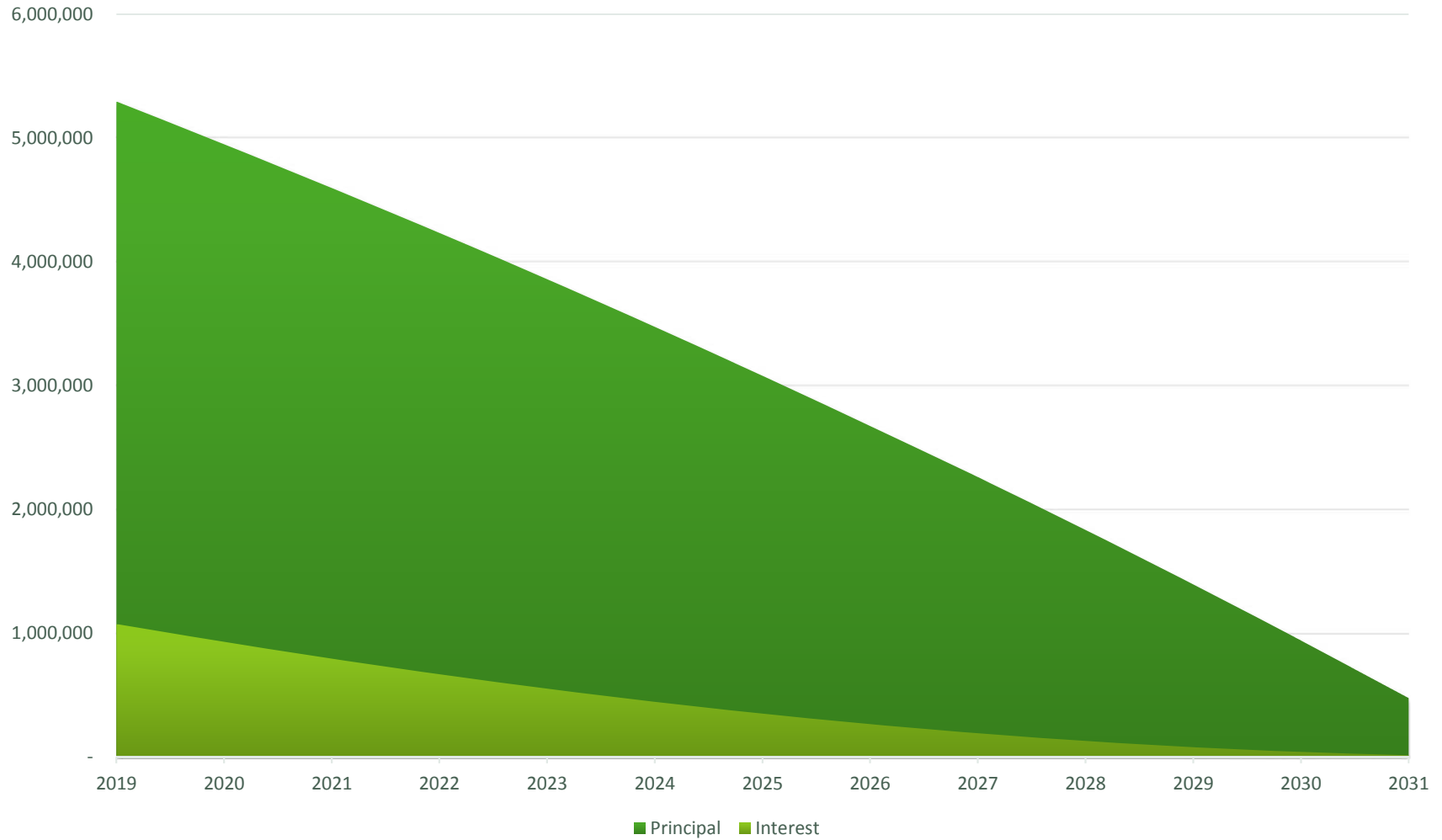
5,295,000

6,630

5,301,630



Debt Service Requirements by Year





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:

2017 Actual Valuation, per Assessor	\$ 75,645,230	
Legal Debt Limit Percentage	20%	
Legal Debt Limit	<u>\$ 15,129,046</u>	
Total Long-Term Borrowing	\$ 5,301,630	
Less: Borrowing Not Subject to Full Faith and Credit	<u>\$ -</u>	
Net Borrowing Applicable to Debt Limit	<u>\$ 5,301,630</u>	
Legal Debt Margin	<u>\$ 9,827,416</u>	



Appendix

Financial Policies

*City Charter
Purchasing Policy
Fund Balance Policy
Financial Policies
Investment Policy*

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Budget Process and Policies

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Glossary of Budget Related Terms

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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



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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.



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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.

Purchasing Policy

Chapter 2.2 of Title 2 of the City of Gunnison Code contains the following policies related to purchasing:

2.20.010 – Definitions

- A. "Change Order" means work that is added to or deleted from the original scope of work of a contract, however, depending on the magnitude of the change, it may or may not alter the original contract amount and/or completion date.
- B. "Cooperative Purchasing" involves sharing procurement contracts between governments. Cooperative procurement contracts are usually based on the common requirements of multiple governments. There are several types of cooperative purchasing arrangements, but the type the City will use the majority of the time will be so-called "piggyback options". These occur when one or more organizations represent their requirements and include an option for other organizations to "ride" or "bridge" the contract as awarded.
- C. "Emergency Conditions" means situations in which the health, welfare, and/or safety of employees or the public are endangered. This includes those instances when immediate repair to City property, equipment, or vehicles is necessary under the circumstances mentioned above.
- D. "Invitation for Bid (IFB)" means a "formal" bid that may require advertising, bonds, and sealed bids. The department head or designee is responsible for the bid package and vendor eligibility. The specifications, delivery requirements, plans, drawings,



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and other items must be determined and finalized prior to the bid package being provided. Eligibility may be determined from a pre-qualification process, general advertising of project, or any other method deemed appropriate.

- E. "Liquidated Damages" is a contractual clause where the City can collect as compensation upon a specific breach (e.g., late performance).
- F. "Payment Bond" is a type of bond covers a percentage of the contract amount. A claim on a performance bond can be used to perform unfinished work or defective work on a project.
- G. "Petty Cash Fund Administrator" is the employee responsible for administering a petty cash fund.
- H. "Performance Bond" is a type of bond designed to provide security to subcontractors and materials suppliers to ensure payment for their work, labor and/or materials on the project.
- I. "Public Works Project" is a contract of the City for the construction, alteration, repair, or maintenance of any building, structure, highway, bridge, viaduct, pipeline, public works, real property as defined in section 24-30-1301(15) of the Colorado Revised Statutes, or any other work dealing with construction, which includes, but need not be limited to, moving, demolition or excavation performed in conjunction with such work.
- J. "Professional Services" are services within the scope of the practice of architecture, consulting, engineering, professional land surveying, legal counsel, financial advisers, banks, or other service type industry.
- K. "Request for Proposal (RFP)" is a process used to acquire supplies and services that involves the review of written proposals and the use of negotiations with the most qualified bidder(s). This process may also include the use of a Request for Qualifications (RFQ) as a preliminary step to the RFP process in an attempt to gather information and pre-qualify prospective bidders.
- L. "Request for Qualification (RFQ)" is a process used to identify qualified providers of specified services to be used in the RFP process.
- M. "Requesting Department" mean the department asking to purchase goods or services to be used for City business.
- N. "Retainage" means a portion of the agreed upon contract price deliberately withheld until the work is substantially complete to assure that contractor or subcontractor



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will satisfy its obligations and complete a construction project. Once work is deemed satisfactory, the retainage is released.

- O. "Sole Source Purchase" is procurement of goods or services can only be obtained from a single supplier capable of meeting all specifications and purchase requirements or when it is in the City's best interests.
- P. "Voucher" is a source document that serves as evidence of some expenditure of the City of Gunnison with appropriate authorization, and substantiates issuance of an accounts payable check or an electronic funds transfer.

2.20.020 – Policy Objectives

The purpose of this purchasing policy is to establish standards for all purchasing activity and procurement procedures. The objectives of the policy are to:

- A. Provide for the fair and impartial treatment of persons involved in public purchasing by the City of Gunnison.
- B. Procure goods and services at the lowest possible cost with the quality needed for effective use.
- C. Minimize or eliminate disruptions in operations resulting from the lack of material, equipment, or supplies.
- D. Avoid duplication, waste, and obsolescence with respect to the procurement of goods and services.
- E. Provide appropriate budgetary and fiscal control over all municipal expenditures.
- F. Comply with the Colorado Revised Statutes, as amended and as applicable.
- G. Provide a uniform procedure for the purchase of materials, equipment, and services.
- H. Purchase goods and services from local vendors, using local preference as stated in GMC 2.20.120, when their goods and services are economically competitive and their quality is comparable to other goods and services.
- I. Require all vendors and other suppliers to fulfill all terms and conditions of contracts and other purchasing agreements.



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- J. Secure all applicable federal and state tax exemptions appropriate to purchase or contracts for services.
- K. Assure applicability to all city departments, including elected offices.

2.20.030 – Roles & Responsibilities

- A. Purchases are initiated by the various departments of the City. Their primary responsibilities include the following:
 - 1) Ensure all employees involved in the procurement process are familiar with purchasing policies and procedures.
 - 2) Anticipate purchasing requirements.
 - 3) Ensure adequate funds are available for purchases of goods and services and are specifically included in the budget.
 - 4) Provide all contracts, agreements, and legal instruments to the City Clerk's office as official custodian.
 - 5) Take appropriate steps to ensure goods and services are purchased from qualified vendors in an efficient and effective manner.
 - 6) Obtain appropriate approvals throughout the purchasing process, with adequate supporting documentation, and ensure the appropriate budget line item is charged in the accounting system.
 - 7) Ensure materials received and the quality of work or services rendered meet the purchasing/contract terms before approving payment.
 - 8) Strive to maintain good relations with the City's vendors.
- B. The Finance Department is responsible for administration of the purchasing policy. Its primary responsibilities include the following:
 - 1) Maintain the City's accounting system to ensure spending authorization limits pursuant to the approved budget and approval paths are current.
 - 2) Implement procedures to help ensure City staff complies with this purchasing policy.



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- 3) Issue checks to vendors in a timely manner and maintain accounts payable records.

- 4) Prescribe and maintain such forms as the Finance Director shall find reasonable and necessary to implement and support the purchasing procedures contained within this policy.

2.20.040 – Summary of Purchasing Thresholds

The minimum thresholds as referenced in this purchasing policy are identified below. The City Manager or Department Directors have the discretion to include more stringent thresholds on a case-by-case basis. Thresholds are subject to other provisions and exceptions as enumerated in the applicable subsequent sections of the Purchasing Policy.

A. Signature Authority for Purchases Included in the Budget

Department Director	\$0 - \$25,000
City Manager	\$25,001 - \$50,000
City Council	Greater than \$50,000

B. City Attorney Review

City Standard Contract Form	\$0 - \$25,000
Specific City Review	Greater than \$25,000

C. Competitive Bidding

Buyer's Best Judgement	\$0-\$5,000
Informal Purchase	\$5,001-\$25,000
Formal Purchase	Greater than \$25,000

D. Bid Bond for Public Works Contracts

5% of the estimated project cost	\$100,000 - \$500,000
10% of the estimated project cost	Greater than \$500,000

E. Performance Bond for Public Works Contracts

50% of the contract amount	Greater than \$50,000
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F. Payment Bond for Public Works Contracts

50% of the contract amount	Greater than \$50,000
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G. Retainage for Public Works Contracts

5% of the contract amount	Greater than \$150,000
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H. Local Preference

10% of the bid amount	\$0 - \$250,000
3% of the bid amount	Greater than \$250,000

I. Sole Source Approval

Finance Director	\$0 - \$25,000
City Manager	Greater than \$25,000

2.20.050 – Approval Authority

- A. Approval authority is granted on an individual basis. The various approval thresholds related to this policy are identified in GMC 2.20.040:

- B. The Finance Department shall keep a current list of designated staff authorized to approve City expenditures. The list shall include the full signature and initials of each authorized individual and the authorization level granted to that individual along with the authorized employee delegating authorization where applicable. It is each department's responsibility to update these signatures when staff changes occur. No purchase shall be divided to circumvent the above approval levels.

- C. Directors may request additional approval levels less than those in the table above to reflect intradepartmental procedures, but such requests are subject to approval by the Finance Director and will be implemented only to the extent the City's purchasing system is able to support any such requests.

- D. When a Director is out of the office, he/she may designate a staff member to approve vouchers/invoices in their absence up to the level of the Director's approval authority. Such designation shall be in writing (or via email) and provided to the Finance Director.

- E. Members of the City Council and advisory boards and commissions are required to comply with the terms of this policy and may not commit City funds except as provided for by this policy or by formal action of the City Council.

2.20.060 – Petty Cash

With the exception of the petty cash fund in the Finance Department, a petty cash fund may not be used to pay for purchases. Petty cash funds within other departments may only be used to make change for customer transactions.

General controls for petty cash funds are as follows:

- A. New petty cash funds, or changes to amounts of existing funds, must be approved by the Finance Director.



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- B. Petty cash must be kept in a locked box in a secure location.
- C. The Petty Cash Fund Administrator(s) is responsible for ensuring that the cash on hand equals the total authorized amount.
- D. The Finance Department or external auditors are authorized to verify that the cash on hand equals the total authorized amount at any time.

The process for a purchase using the Finance Department petty cash fund is as follows:

- E. Complete a Petty Cash Request Form, obtaining required approvals, in order to receive the amount needed for the purchase for an amount not exceeding \$40. Multiple requests/purchases may not be utilized to circumvent the \$40 limit. The Finance Director must approve amounts greater than \$40.
- F. Attach the invoice/receipt to the Petty Cash Request Form. The employee making the purchase is responsible for any shortfall when returning unused funds.
- G. The Finance Department shall issue a check to replenish the petty cash fund.

2.20.070 – Payment Requests

- A. Payment requests must be submitted on accounts payable vouchers as established by the Finance Director and include general ledger account coding and appropriate approvals based on the thresholds in GMC 2.20.040. Other requirements for payment requests are as follows:
 - 1) The voucher must include supporting documentation, which includes at least one of the following items:
 - Vendor invoice
 - Itemized receipt
 - Copy of approved City Council meeting minutes with a motion to make payment to a vendor
 - Properly executed contract or agreement that dictates payment to a vendor
 - Travel expense form
 - 2) If documentation needs to be included with the check to be sent to the payee, copy and attach the documents to the voucher for Finance to send to the vendor after the check is issued.



2.20.080 – Purchasing Cards

The City has issued purchasing cards to certain staff. Policy and procedures for use of these cards are addressed in a separate policy. All applicable portions of this purchasing policy apply to use of City purchasing cards. Split purchases with credit cards are not permitted if they are made to circumvent this policy.

2.20.090 – Competitive Bidding

Competitive bids are required according to the thresholds identified in GMC 2.20.040. Depending on the nature of the product or service, bids are not necessarily awarded to the lowest bidder. For those situations where the low bid is not accepted, the basis for the award should be documented in writing and included in the documentation submitted with the voucher. Exceptions to the requirement for competitive bidding are prescribed in GMC 2.20.100 and 2.20.110.

- A. Bidder's List. Departments are encouraged, but not required, to maintain bidder's lists. All formal bids shall be advertised on the City's web site, and vendors should be encouraged to subscribe to the notification service provided on the site. Public notice may also include publication in the City's legal newspaper or a newspaper of general circulation.
- B. Types of Bids.
 - 1) 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. There is no requirement for notice.
 - 2) Formal Purchase. Formal Invitation for Bid (IFB) or Request for Proposals (RFP) shall be required. Request for bids shall be advertised in a newspaper of legal record and the City's website a minimum of 10 days prior to the date set forth for bid opening. All solicitations requiring contracts, bonds or insurance according to GMC 2.20.140 shall be reviewed by the City Attorney.
- C. Bid Evaluation. Bids shall be evaluated based on the requirements set forth in the bid package, which may include criteria to determine acceptability such as inspection, testing, quality, workmanship, delivery, and suitability for a particular purpose. Those criteria that will affect the bid price and be considered in evaluation for award shall be objectively measurable, such as discounts, transportation costs, and total for life cycle costs. The bid package sets forth the evaluation criteria to be used. No criteria may be used in bid evaluation that is not set forth in the bid package.
- D. Bid Security. Bid security in accordance with the thresholds in GMC 2.20.040 shall be required for all competitive sealed bidding for Public Works Contracts. Bid security



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shall be a bond provided by a surety company authorized to do business in this state, or the equivalent in certified funds, or otherwise supplied in a form satisfactory to the City. When the invitation for bid requires security, noncompliance requires that the bid be rejected.

- E. Colorado Labor. Contractors who are working under a Public Works Contract exceeding \$50,000 must meet the eighty percent (80%) Colorado labor requirements, unless waived by the City Council pursuant to the Colorado Revised Statutes.
- F. Award. The contract shall be awarded with reasonable promptness to the lowest responsible and responsive bidder whose bid meets the requirements and criteria set forth in the bid package, unless the City Manager or his designee shall determine that the public interest will be better served by accepting a different bid. When the award is not given to the lowest bidder, a complete statement of the reasons for placing the order with another bidder shall be made available to all bidders upon request.
- G. Cancellation of Invitation for Bids. An invitation for bids or any other solicitation may be canceled, or any or all bids or proposals may be rejected in whole or in part as may be specified in the solicitation, when it is in the best interests of the City. The reasons therefore shall be put in writing and made part of the contract file.

2.20.100 – Formal/Informal Bid Exceptions

- A. Governmental Purchases. Purchases from federal, state or other local government units and purchases made through other governmental entities as may be authorized by ordinance or statute.
- B. Equipment and Compatibility. Equipment repairs and purchases where use of any other than specific vendors would result in incompatible component parts or would otherwise disrupt or impair services being provided.
- C. Single Vendor Availability. Sole source purchases may be made if it has been determined that there is only one good or service that can reasonably meet the need and there is only one vendor who can provide the good or service and is in the best interest of the City. If the requesting department believes use of a sole source provider is appropriate, documentation supporting this decision should be included with the voucher and approved by the department director. Sole source purchases must be approved according to the thresholds in GMC 2.20.040.

2.20.110 – Cooperative Purchasing

- A. City staff may use State of Colorado bids (solicited through the Bid Information and Distribution System), bids from the Multiple Assembly of Procurement Officials (MAPO), the General Services Administration (GSA) or Sourcwell (formerly National Joint Power Alliance) to get the benefit of the pricing available through those procurement systems. Similar organizations may be added to the above list with the



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approval of the Finance Director. While exempt from the formal bid process, these purchases are subject to the normal approval process. Depending on the nature of the product or service, bids are not necessarily awarded to the lowest cost vendor.

- B. Cooperative purchasing may also include the 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. Depending on the nature of the product or service, bids are not necessarily awarded to the lowest cost bidder.
- C. 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.

2.20.120 – 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 according to the thresholds outlined in GMC 2.20.040 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. A local business shall be awarded a contract if its bid is within the local preference percentage 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. The provisions for local preference apply to consideration of cost only. Bids that include other requirements regarding product specifications, vendor qualifications, or other criteria based on the nature of the product or service, may not necessarily be awarded to the lowest cost bidder.

2.20.130 – Change Orders

If a change order increases the dollar amount of the purchase above the approval level of the approver of the purchase, additional approval will be required based on the thresholds in GMC 2.20.040.



2.20.140 – Contract Terms/City Attorney Review

- A. Term. All service contracts must specifically state the term of the contract and the options for renewing the contract (if applicable) beyond the original term. In no case shall any service contract have an indefinite term. Generally, contracts should begin and end within the current fiscal year where practical. It must also be expressly stated in any multi-year service contract—which is any contract with a term extending beyond the current fiscal year—that all financial obligations of the City beyond the current fiscal year are subject to annual appropriation.
- B. Insurance. Contract documents must require the contractor to procure and maintain minimum insurance coverage at the direction of or as prescribed by standard contract forms by the City Attorney.
- C. Performance Bond. A performance bond, satisfactory to the City and in accordance with the thresholds in GMC 2.20.040, executed by a surety company authorized to do business in this state, or otherwise secured in a manner satisfactory to the City, shall be delivered to the City and shall become binding on the parties upon execution of Public Works Contracts.
- D. Payment Bond. A payment bond, satisfactory to the City and in accordance with the thresholds in GMC 2.20.040, executed by a surety company authorized to do business in this state, or otherwise secured in a manner satisfactory to the City for the protection of all persons supplying labor and material to the contractor or its subcontractors for the performance of the work provided for in Public Works Contracts.
- E. Retainage. The contract shall include provisions for retainage of contract sums as prescribed by state law, and may include provisions for retainage in contracts not covered by state law.
- F. Liquidated Damages. The City may, by contract, require the contractor to waive, release, or extinguish its rights to recover costs or damages, or obtain an equitable adjustment, for delays in performing such contract if such delay is caused, in whole or in part, by the acts or omissions of the City or its agents, if the contract provides that an extension of time for completion of the work is the contractor's remedy for such delay. Such clause is valid and enforceable, any provision of state law to the contrary notwithstanding.
- G. Final Payment. The City may include provisions to withhold the final payment until at least ten days after notice of intention to pay is published at least twice in a newspaper of general circulation in the City and after the City has received a release of statements of claim or liens. Other similar provisions may be included such as a requirement to provide a list of subcontractors, an affidavit attesting that all subcontractors have been paid and/or have each subcontractor provide a release of statements of claim or liens. Proof of publication should be submitted to the Finance Department. Claims against the contract shall be filed as prescribed by state law.



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- H. Review. Contracts are to be reviewed by the City Attorney based on the thresholds in GMC 2.20.040. Generally, all contracts/agreements should use the City's standard form. Exceptions can only be approved by the City Attorney or City Manager.
- I. Signature Authority. Directors and the City Manager may execute contracts with contractual commitments up to their approval authority as presented in GMC 2.20.040. All other contracts are to be approved by the City Council. The City Council may delegate signature authority to the City Manager for specific contracts or contractual commitments.

2.20.150 – Independent Contractor Policy

The City's Finance Director or designee shall make the determination whether an individual is an independent contractor, as compared to an employee, and shall approve any contract arrangements.

The rules for determining whether an individual is or isn't an independent contractor are complex. The determination needs to be made on a case by case basis as required by governing law.

2.20.160 – Professional Services

Professional services include architectural, engineering, financial, legal, consulting or other similar services. Requests for Proposal, Requests for Qualifications or a similar process are typically used to solicit professional services. Evaluation of responses to such requests should consider whether the bidder:

- A. Possesses adequate technical and financial resources to perform the project or services or the ability to obtain the resources required for performance;
- B. Possesses necessary experience, organizational and technical skills in the relevant fields or the ability to obtain them, including without limitation arrangements with subcontractors;
- C. Proposes a reasonable approach to achieve the project or service objectives in an acceptable timeframe;
- D. Has a satisfactory record of performance in developing and implementing similar projects or providing similar services in other jurisdictions; and
- E. Will perform the project or services at a reasonable cost compared with the level of effort expended.



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Written justification for the service provider selected shall be attached to the voucher. Approval of professional services are subject to the same approval thresholds and processes as any other expenditure.

2.20.170 – 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 debarment 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;
 - 1) Violation of contract provisions, as set forth below, of a character which is regarded by City Manager to be so serious as to justify debarment action;
 - 2) Deliberate failure without good cause to perform in accordance with the specifications or within the time limit provided in the contract;
- D. 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.

After approval of a debarment or suspension by 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.



2.20.180 – Miscellaneous Purchasing Provisions

- A. Computer Hardware/Software/Printers. All such purchases shall be made through or in coordination with the Information Technology Department.
- B. Exempt Items. Certain expenditures are not subject to this policy. Such exempt items include debt service, payroll related disbursements and investment transactions.
- C. Gift Cards/Certificates. Any gift cards/certificates purchased for an employee of the City is taxable through payroll and must be pre-approved by the City Manager or Finance Director in writing. A listing of employees receiving gift cards must be submitted to payroll for processing.
- D. Personal Purchases. No personal purchases may be made using City funds, even with employee reimbursement.
- E. Professional Dues and Licenses. Professional dues, licenses, and memberships to associations and organizations that benefit the City will be paid from City funds but shall be the responsibility of the employee to obtain and maintain. Examples would include, but are not limited to: professional engineer license, water/wastewater treatment operator's licenses, professional certifications, etc.
- F. Sales Tax. Sales tax is not to be charged on any purchase by the City within the State of Colorado. The City's tax exempt number is 98-06327000 and should be given to the vendor before the sale is completed. A copy of the City's tax-exempt certificate is available from Finance. Some types of purchases may be exempted from this provision at the discretion of the City Manager or Finance Director.

2.20.190 – Emergency Procurement

Notwithstanding any other provision of this policy, the City Manager or designee may make or authorize others to make emergency procurement when there exists a threat to public health, welfare, or safety under emergency conditions. The required purchasing procedures stipulated in other areas of this policy may be waived for emergency purchases where necessary. A written determination of the basis for emergency and for the purchase or selection of the particular vendor or contractor shall be included with the purchase documentation. A summary of all emergency purchases shall be submitted for review by the City Council at the earliest Council meeting possible if in excess of \$25,000.

2.20.200 – Audit Procedures

Periodically, Finance staff will review samples of check requests, new vendor requests and remittance address changes to ensure that City staff is complying with policy. Errors/violations of policy will be communicated to the Finance Director and department



Financial Policies

directors, as appropriate, in addition to communicating with the responsible staff. Additional training will be provided or other appropriate actions taken as required.

2.20.210 – Ethical Responsibilities

All city personnel are obligated to establish and maintain ethical relationships with all vendors or suppliers of city goods and services. 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.

- 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 (i.e. pens, pencils, paper weights, cups, caps, candy, calendars, etc.) are not considered articles of value or gifts in relation to this policy.

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-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.



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- 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.
- **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**

- 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.



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- 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.

Financial Policies

The following Financial Policies were adopted by City Council on September 25, 2018:

Section 1 – Policy Objectives

The purpose of this policy is to serve as a blueprint to achieving the fiscal stability required to fund the services, public facilities and infrastructure necessary to meet the community's immediate and long term objectives. In addition, these policies can improve financial planning and assist with internal financial management for the City of Gunnison. Because of the broad and diverse nature of the City's departments, it is critical to have written, clearly defined, financial policies which minimize the risk of developing conflicting or inconsistent goals and objectives causing negative impacts on the overall financial position of the City.

Section 2 – Auditing and Financial Reporting

- A. Independent Audit. In accordance with State law (C.R.S. 29-1-603) and the City Municipal Home Rule Charter (Section 7.14), an independent audit shall be made annual 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 or the Council's designee(s).
- B. Accounting Information System. The City's accounting system, Black Mountain Software, shall be maintained in conformance with Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board (GASB) and with the goal of obtaining an unqualified opinion from the independent auditor.
- C. Financial Statements. The City will produce its General Purpose Financial Statements (GPFS) in conformance with GAAP.
- D. Bank Reconciliation. The Finance Department shall reconcile all bank statements to



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the general ledger on a monthly basis, with approval of such reconciliation being conducted by a different employee than the employee that prepared the reconciliation. Bank reconciliation duties are divided among various employees that have no direct responsibility for the collection or disbursement of cash in the account for which the reconciliation is performed.

- E. **Interim Financial Statements.** At a minimum, the City will produce quarterly financial statements for presentation and review by the City Council of the City. The City may produce additional interim financial statements as deemed appropriate by the Finance Director.
- F. **Fund Accounting.** Pursuant to GASB 34, the principal role of funds is to demonstrate fiscal accountability. While there are no limits to the number of individual funds a government elects to use, a basic principle of governmental accounting recommends that the entity use the smallest number of individual funds possible, consistent with its particular circumstances. The City has sixteen funds which are broken out into three classifications: Governmental, Proprietary and Fiduciary Funds. The general ledger is organized on the basis of these funds and the fund's classification, and maintained in conformance with GAAP. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that consist of assets, liabilities, fund equity, revenues and expenditures.
- G. **Basis of Accounting.** The basis of accounting for governmental funds is modified accrual and revenues are recognized in the accounting period in which they become "measurable and available". The basis of accounting for proprietary funds is full accrual.

Section 3 – Budgeting

- A. **Basis of Budgeting.** The basis of budgeting for governmental funds is modified accrual. The basis of budgeting for proprietary funds is full accrual.
- B. **Fiscal Year.** The City budgets on a calendar year, January 1 – December 31 for all funds.
- C. **Budget Adoption and Amendment.** Budget adoption and amendment shall be in accordance with Article VII of the City Municipal Home Rule Charter.
- D. **Capital Fund Reversion.** According to C.R.S. 30-25-202, moneys credited to Capital Funds shall not revert or be transferred to any other fund.
- E. **Balanced Budget.** The recommended budget presented annually to the City Council of the City 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.



Financial Policies

Section 4 – Revenues

- A. The City should strive to maintain a diversified and stable revenue base; to the extent it has the legal authority to do so.
- B. The City should follow an aggressive policy of collecting all due and payable revenues.
- C. All revenue projections should be realistically calculated and budgeted.

Section 5 – Fee and User Charges

- A. The City will set its fees and user charges to recover, at a minimum, the variable costs of services in order to reduce reliance on sales and other taxes.
- B. The City should charge fees and user charges when it is allowable, when a limited and specific group of beneficiaries can be identified or when it is feasible to charge beneficiaries for services rendered. To the extent possible, fee levels should be set to recover the full costs of the services provided, unless it is deemed necessary or desirable to subsidize the service.
- C. The capital and operating budgets of enterprise funds shall not be subsidized by the General Fund and shall be supported wholly by fees and charges generated by the enterprise.
- D. As part of the budget process, the City shall annually review the fees and user charges. All changes to the schedule of fees and charges must be approved by resolution of the City Council of the City.

Section 6 – Operating Expenditures

- A. The City will pay all current expenditures with current revenue.
- B. The City will maintain a budgetary control system to ensure adherence to the budget and will make timely reports available to management, which compare actual revenues and expenditures to budgeted amounts.
- C. The City will encourage the use of technology and capital investment programs that are cost effective and will manage the growth of operating costs.
- D. Services that preserve life safety or directly contribute to the City Strategic Plan will receive first priority for funding.
- E. A plan should be maintained and funded which provides for the orderly replacement of



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equipment.

- F. The City will not use long-term debt for current operational costs.
- G. Goods and services shall be procured in accordance with the Purchasing Policy and procedure in Gunnison Municipal Code Chapter 2.20.
- H. The Finance Department shall adopt policies and procedures controlling the use of the City purchasing cards.

Section 7 – Debt

- A. The issuance of debt is in accordance with Article VIII of the City Municipal Home Rule Charter.
- B. Debt will not be used to finance current operating expenses. Debt should only be used for the construction of capital facilities or the purchase of capital assets. In general, the assets should not be recurring capital replacements, such as vehicles.
- C. The City will confine long-term borrowing to major capital purchases or projects that cannot be financed from current revenues. The City should exhaust all possible resources, such as grants and pay-as-you-go funding, before borrowing funds.
- D. When debt is approved by the voters, the City will make every effort to obtain the best possible rating and to maintain a favorable rating through prudent financial management.
- E. Refunding of Outstanding Debt: A refunding (or refinancing), either on a current or advance basis, will only be executed if the net present value savings (gross savings present valued at the arbitrage yield of proposed refunding issue), net of issuance costs and cash contribution to the refinancing, is at least 3%. However, in certain circumstances, a lower threshold may be justified if the refunding is being executed for reasons other than economic savings (e.g. cash flow relief).

Section 8 – Capital Improvement Program (CIP)

- A. The City will plan for its capital needs at least five years into the future in order to address needs and to earmark revenues.
- B. A five-year CIP shall be prepared and updated annually. Departments shall request items meeting the definition of capital assets through the annual capital budget process.



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- C. The CIP shall incorporate a ranking method to determine priority of projects.
- D. The City will strive to fund capital improvements on a pay-as-you-go basis in order to enhance its financial condition and bond rating.
- E. An asset is classified as a fixed asset if the cost is greater than \$5,000 and its useful life is greater than one year.

Section 9 – Compensation

- A. The City is committed to compensating its employees fairly, within economically feasible parameters, while considering the competitive job market, internal equity and individual performance.
- B. The Compensation Plan shall be modified from time to time as deemed necessary by City staff.
- C. Salary range structures should be evaluated periodically to determine the relative competitiveness of the pay structure to the job market.
- D. The midpoint of the salary range is the market value against which the City will assess its pay plan relative to the job market.
- E. All proposed salary structure adjustments require the approval of the City Council of the City during the annual budget process.
- F. Staffing shall not exceed the authorized level.
- G. Savings in an adopted budget that result from vacant positions are not to be used as justification for to increase expenses for operational or capital expenditure purposes.
- H. The City does not have a defined benefit plan for retirees, with the exception of fire department volunteers, having first attained twenty (20) years of service and fifty (50) years of age.

Section 10 – Cash Management

- A. Cash Pool. All monies from all of the City's different funds are centralized in the City's main checking account (pooled account) unless stipulated under federal or state provisions to be segregated or as required for special projects. For financial reporting purposes, the monies are reported in the appropriate fund. Interest earned by the pool is proportionately divided among the funds based on their month-end cash balance.



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- B. Centralized Depository. Various City departments have the capability to accept cash payments. Monies collected are forwarded on a recurring basis, as determined by the Finance Director, to the Finance Department which performs the actual depository function. A deposit is made daily to ensure funds are available for immediate use or investment. Monies collected after the deposit is made are kept secure in a locked vault with access limited to authorized personnel.

- C. Check 21. The City accepts substitute checks that meet the standards as outlined under the Check Clearing for the 21st Century Act (Check 21 Act). Any checks that are not in compliance with the promulgated standards will be subject to refusal of acceptance.

- D. Credit Card. The City maintains compliance with the Payment Card Industry (PCI) data security requirements for security controls over customer card data.

- E. Receivables. The City actively pursues collection on returned checks and bad debts. Returned checks are subject to additional processing costs incurred by the City as approved by the City Council of the City. Checks will not be accepted from individuals who have not satisfied outstanding debts or who have a history of writing bad checks. Procedures for the collection of delinquencies conforms with the provisions of the Fair Debt Collection Practices Act Subchapter V, Section 1692 of the U.S. Code, which requires the elimination of abusive debt collection practices, limits communications with debtors, prohibits harassment or abuse, prohibits unfair practices, requires written validation of the debt, provides for civil liability of debt collectors and uses the Federal Trade Commission to enforce its provisions. Special tax liens are instigated against real property whose owners have failed to pay debt obligations to the City related to that specific property.

- F. Cash Flow Monitoring. Temporarily idle cash is invested until needed. Cash inflows and outflows are monitored to ensure that the supply of liquid cash is available to meet appropriation requests. During peak periods, cash outflows increase and cash on hand is generally maintained at a level to meet three months of appropriation requests. Cash flow monitoring ensures the City has the ability to meet future cash requirements and eliminates the need for short-term borrowing in addition to maximizing the time available for investment.

- G. Investment Policy. The City's shall adopt an investment policy 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.

- H. Fund Balance Policy. The City shall adopt a fund balance policy to ensure adequate levels of fund balance are maintained to mitigate current and future risks, meet emergency obligations, avoid interruptions in cash flow, generate interest income, and maintain a sound bond rating.

- I. Vendor Disbursements. Cash disbursements are typically made on a weekly basis,



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with checks being prepared only after approval of the check request according to the City's Purchasing Policy. Exceptions to the weekly disbursement cycle include the need for an advance check or for an electronic transfer for payment of payroll taxes, bonds, bond fees, sales tax remittance, etc. The City strives to make timely payment and take advantage of every applicable discount possible and avoid the payment of late fees.

- J. Payroll Disbursements. Payroll is performed bi-weekly. City employees have the option for their payroll checks to be directly deposited into their respective bank accounts.
- K. Check Fraud Protection. The City secures its check stock in a locked location with access limited to authorized personnel. Two authorized signatures are required on all checks disbursed. Duties are segregated among the staff for initiating, authorizing, preparing, signing, mailing payments and reconciling bank statements.
- L. Banking Services. The City goes out for bids on their banking services at the discretion of the Finance Director. If necessary, the bid process consists of sending out requests for proposals (RFP) to all local financial institutions which details the services required by the City. Each bid is reviewed in detail to determine the scope of services offered, at what cost and interest rate offered on the collective bank accounts.
- M. Unclaimed Property. All refunds of monies are remitted back to the rightful owners as applicable. The City makes every possible effort to find the owner of property; if refunds are "abandoned" or go unclaimed, the City will remit unclaimed property to the Great Colorado Payback or Energy Outreach Colorado, depending upon the type of unclaimed property.
- N. Identity Theft. The City enforces the Fair and Accurate Credit Transaction Act of 2003 (FACTA) and adopted the "Red Flag" rules as they pertain to the provision of and payment for municipal-provided utility services. An Identity Theft Prevention Program may be adopted and amended via the discretion of the Finance Director and Information Technology Director.

Section 11 – Grants

- A. Grant Funding. Funding through grants is encouraged as a means of financing a project or one-time expenditures. The City should, however, discourage the use of intergovernmental grant assistance for routine, ongoing operational costs and programming may be cancelled if grants are not sustained. If personnel is funded through an ongoing grant source, such personnel shall be notified that continued availability of that position is contingent upon future availability of grant funding. Costs associated with grant reimbursements shall be separated into general ledger accounts or groups of accounts as is appropriate according to the specific grantor requirements.
- B. Conflict of Interest. No employee or official of the City shall have any interest, financial



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or otherwise, direct or indirect, or have any arrangement concerning prospective employment that will, or may be reasonably expected to, bias the design, conduct, or reporting of a grant funded project on which he or she is working. It shall be the responsibility of the Grant Administrator for each particular grant-funded project to ensure that in the use of sponsored funds, officials or employees of the City and nongovernmental recipients or sub-recipients shall avoid any action that might result in, or create the appearance of:

- 1) Using his or her official position for private gain.
- 2) Giving preferential treatment to any person or organization.
- 3) Losing complete independence or impartiality.
- 4) Making an official decision outside official channels.
- 5) Affecting adversely public confidence in the grant funded program in particular and the City in general.

C. Accounting and Reporting.

- 1) The accounting system will separate revenues and expenditures by funding source for all grants. The accounting system will break down revenues and expenditures for each individual grant via the project system and supporting documentation will be maintained in the financial system for all grant expenditures, as is required of all expenditures.
- 2) The accounting system has a project system that tracks all revenues and expenditures by the specific grant or project by line item or by broad category as may be included in a grant application budget. Grant Administrators will reconcile on a regular basis to ensure all revenues and expenditures are being appropriately coded to the correct grant. Project system reports can be run to accommodate different grant time periods that may differ from calendar year reporting.
- 3) Federal grant funds will not be commingled with funds from other Federal grants or other local match money. When applicable, any matching funds for a grant will be tracked by the department who is responsible for the grant and will only include items that directly correlate to an approved activity identified in the grant proposal or grant agreement.
- 4) Capital assets are tracked through the fixed asset system and, if a grant has purchased a capital asset, will be noted in the fixed asset system using the project system identified above. The City also tracks related award information as required per 2 CFR 200, §200.313(d), Management Requirements.



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- 5) Only allowable costs will be allocated to a grant.
 - 6) Grants will only be budgeted when a grant award letter or statement of grant award has been received.
 - 7) City departments are responsible for all aspects of the grant process including planning for grant acquisition, preparing and submitting grant proposals, preparing Resolution requests to accept funds, developing grant implementation plans, managing grant programs, preparing and submitting reports to grantors, and properly closing out grant projects. Department staff and Finance staff will maintain a close working relationship with respect to any grant activity to ensure a clear understanding of the project status.
- D. Documentation. All grant expenses must comply with the terms set forth in the grant application, grant award letter, city procurement policies and the guidelines in the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), 2 CFR 200.
- 1) Documentation for all expenditures must be retained by the department for audit purposes and should include:
 - Timesheets certified or signed by the employee and approved by their supervisor for all payroll expenses.
 - Purchasing documents for expenditures (if necessary based on dollar amount of purchase).
 - City, state or governmental agreement number.
 - Formal bids for all purchases requiring such a process per City or Federal regulation, and price or rate quotation documentation for all purchases that do not exceed the Simplified Acquisition Threshold on Federally funded grants per 2 CFR 200, §200.320(b).
 - Detailed receipts or invoices.
 - General Ledger detail showing revenue and expenditure activity, reviewed on a regular basis, and reconciled to detail provided to granting agencies.
 - 2) The City's Finance Department, with the assistance of specific grantee City departments, shall maintain the following information:
 - Identify, through a project and account structure, all federal awards



Financial Policies

received and expended and the federal programs under which they were received. All awards should be identifiable by the Catalog of Federal Domestic Assistance (CFDA) title and number, award number, award year, name of federal agency, and the name of the pass-through agency (if applicable).

- Maintain internal control over federal programs that provides reasonable assurance that the grantee is managing the award in compliance with the laws, regulations, and the provisions of the contract or grant agreement.
 - Comply with laws, regulations and the provisions of contract or grant agreements related to each grant award.
 - Prepare required financial statements, including financial statements that reflect the entity's financial position, results of operations or changes in net assets, and where appropriate, cash flows for the fiscal year audited. In addition, a schedule of federal assistance will be prepared for the external auditors which includes all federal grants.
- 3) Grant documents should be read carefully to ensure compliance with all grant requirements. Additional documentation may be required under the terms and conditions of the specific grant award to include, but not limited to, procurement justification, grant reconciliation frequency, cash match calculation and tracking, and records retention.
- 4) Grant administrators are responsible for confirming that the information in the financial system is accurate as outlined above.
- E. Audit. Per OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR 200 §200.501, all non-federal entities that expend \$750,000 or more in a year on Federal awards, either as the grantee or the sub-grantee, shall have a single or program-specific audit conducted for that year in accordance with the provisions of the Uniform Guidance. The single audit encompasses both the entity's financial statements and the Federal awards received by the entity; whereas a program-specific audit will audit one Federal program and can only be used when the grantee receives grant awards only from one Federal program. The city contracts with an external firm to conduct a single audit on an annual basis. The awarding agency may also specify additional audit requirements in the grant award letter or grant guidance. The Finance Department, with the assistance of the specific grantee City departments, shall follow up and take corrective action on all audit findings.

Section 12 – Internal Controls

- A. City management is responsible for establishing and maintaining an internal control structure. The internal control structure is designed to provide reasonable, but not



Financial Policies

absolute, assurance that the following objectives are met. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires estimates and judgments by management. We believe the City's internal control structure adequately safeguards assets and provides reasonable assurance of proper recording of financial transactions. Internal controls are defined as the organization and methods used to:

- 1) Safeguard assets from loss by fraud or by unintentional errors;
 - 2) Assure the reliability of the accounting data which management may use in making decisions; and
 - 3) Promote operational efficiency and encourage adherence to adopted policies.
- B. The City will utilize the Black Mountain Software accounting software system to maintain its financial accounting and reporting. All records and reporting will be in accordance with GAAP. The City will maintain an accounting system which provides internal budgetary and accounting controls designed to provide reasonable assurance regarding both the safeguarding of assets against the loss from unauthorized use or disposition and the reliability of financial information used in preparation of financial statements and reports.
- C. An independent certified public accounting firm will perform an annual audit and will publicly issue a financial opinion and a statement on internal controls. A management letter will be part of this report.
- D. The City will maintain and update procedures designed for position control, as it relates to authorized positions, hours budgeted and worked, and filling vacancies. All positions dependent on grant funding will require the employee to verify their understanding that if grant funding decreases or ends, their compensation will also decrease or end.
- E. The Finance Department will maintain a fixed assets inventory for assets greater than \$5,000. Capitalization thresholds will not be applied to groups of similar items if they individually do not meet the capitalization criteria.
- F. The City Departments will maintain an inventory of items that require special attention to ensure legal compliance. Legal or contractual provisions may require a higher than ordinary level of accountability over certain items (i.e., items acquired through grant contracts).
- G. The City Departments will maintain an inventory of theft sensitive items (i.e., computers, laptops, monitors).



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- H. The City Departments will maintain an inventory of items that require special attention to protect public safety and avoid potential liability (i.e., Police firearms).
- I. Internal control procedures should be formally documented and reviewed periodically, and a Fiscal Internal Control Worksheet shall be updated as changes occur.
- J. An accounting procedures manual will be maintained and updated on a continuing basis.

Investment Policy

The following Investment Policy was adopted by City Council on January 23, 2014:

POLICY

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 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



Financial Policies

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

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.



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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 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



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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 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



Financial Policies

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.

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



Financial Policies

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 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.

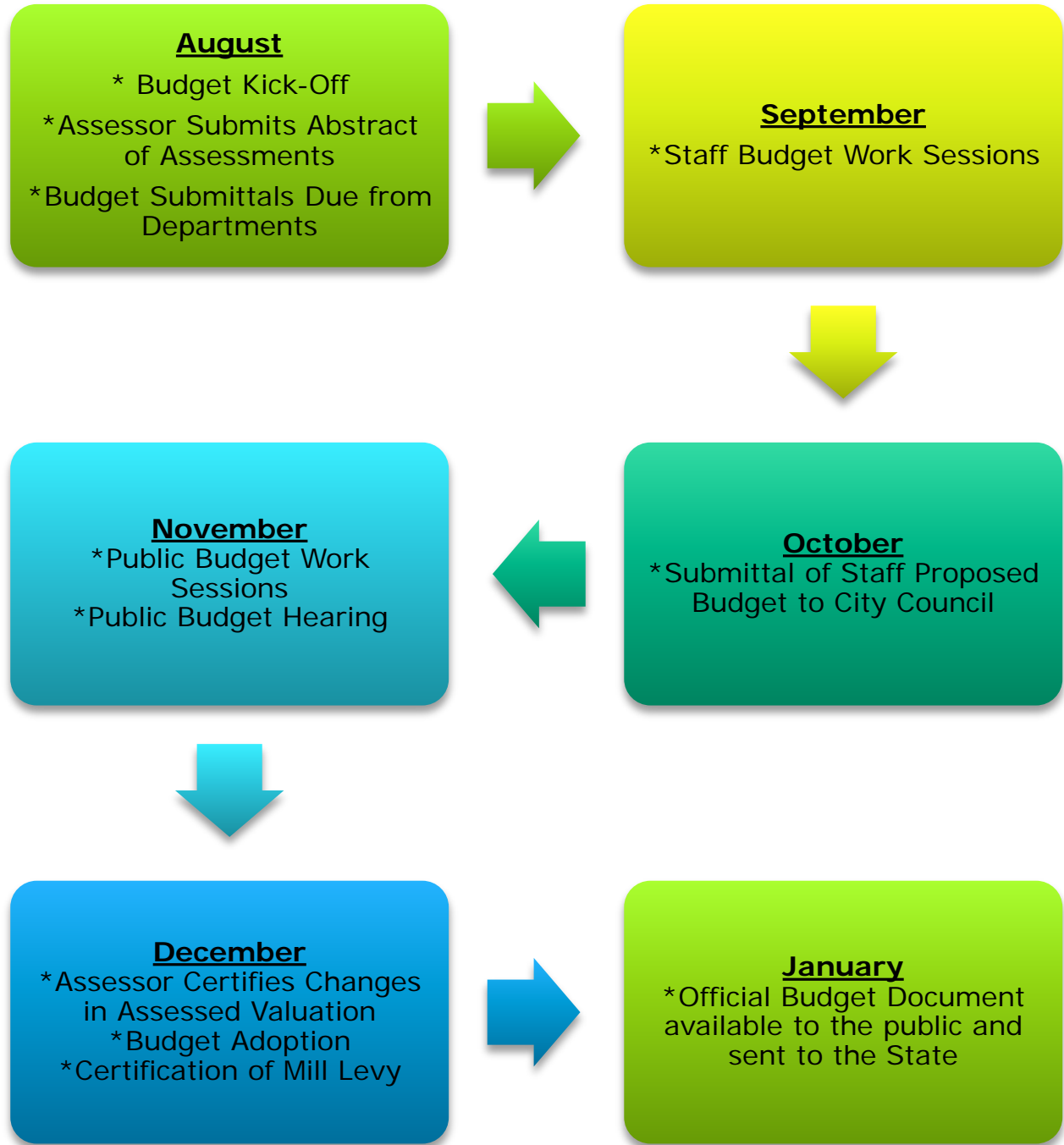
POLICY REVISIONS

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

2018 Calendar																							
For 2019 Budget Preparation																							
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					1	2	3					1	2	3			
7	8	9	10	11	12	13	4	5	6	7	8	9	10	4	5	6	7	8	9	10			
14	15	16	17	18	19	20	11	12	13	14	15	16	17	11	12	13	14	15	16	17			
21	22	23	24	25	26	27	18	19	20	21	22	23	24	18	19	20	21	22	23	24			
28	29	30	31				25	26	27	28				25	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	2	3	4	5	6	7			1	2	3	4	5						1	2			
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9			
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16			
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23			
29	30						27	28	29	30	31			24	25	26	27	28	29	30			
30 Assess Strt Plan progress														6 CIP Request Forms Out 16 CIP Request Forms Due									
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	2	3	4	5	6	7				1	2	3	4							1			
8	9	10	11	12	13	14	5	6	7	8	9	10	11	2	3	4	5	6	7	8			
15	16	17	18	19	20	21	12	13	14	15	16	17	18	9	10	11	12	13	14	15			
22	23	24	25	26	27	28	19	20	21	22	23	24	25	16	17	18	19	20	21	22			
29	30	31					26	27	28	29	30	31		23	24	25	26	27	28	29			
24 Wage Analysis to mgmt staff 26 City Fest Public Input Event							7 Interfund Fees Developed (IT, fleet, Communications, etc) 14 Budget Kick-Off 25 Abstract of assessments due 31 Grant applications out							7 Budget Worksheets Due 17-21 Depts meet with City Mgr									
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					1	2	3							1			
7	8	9	10	11	12	13	4	5	6	7	8	9	10	2	3	4	5	6	7	8			
14	15	16	17	18	19	20	11	12	13	14	15	16	17	9	10	11	12	13	14	15			
21	22	23	24	25	26	27	18	19	20	21	22	23	24	16	17	18	19	20	21	22			
28	29	30	31				25	26	27	28	29	30		23	24	25	26	27	28	29			
9 Staff Meeting @ City Hall 15 SPB Presented to Council 16 Council/Staff Bdgt Meeting 23 SPB Presented to Council							6 Bdgt on Worksession Agenda 27 1st Ordinance Reading							4 Bdgt on Worksession Agenda 11 2nd Ordinance Reading 14 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 7, 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

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.

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 - A method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.

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.

Balanced Budget – According to Colorado Revised Statutes 29-1-103(2), no budget adopted pursuant to this section shall provide for expenditures in excess of available revenues and beginning fund balances.

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).



Glossary of Budget-Related Terms

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.

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.

Fiduciary Fund - Account for assets held by the City in a Trustee capacity or as an agent for individuals, private organizations or other governmental units and other funds.

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.



Glossary of Budget-Related Terms

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 Fund – The General Fund is used to account for all of the financial resources of the government, except those required to be accounted for in another fund. It is the primary operating fund.

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.

Governmental Fund - Account for the expendable financial resources, other than those accounted for in Proprietary and Fiduciary Funds.

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.



Glossary of Budget-Related Terms

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;
- (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.



Glossary of Budget-Related Terms

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.

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. 14
SERIES 2018**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GUNNISON,
COLORADO, 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 2019 fiscal year on October 15, 2018; and

WHEREAS, in accordance with Article VII, Section 7.3 of said Charter, a Public Hearing on the proposed budget was held on October 23, 2018; 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, 2019, and ending December 31, 2019.


Section 2. The following appropriations are made for the above fiscal year for the City of Gunnison:

General Fund	\$9,872,028
Conservation Trust Fund	53,500
Risk Management Fund	213,845
Marijuana Mitigation Fund	232,924
Ditch Fund	66,496
Firemen's Pension Fund	254,500
Electric Fund	6,023,215
Water Fund	1,370,127
Wastewater Fund	14,368,977
Refuse Fund	813,341
Communications Fund	935,906
Recreation Fund	2,817,399
Fleet Maintenance Fund	<u>1,447,805</u>
TOTAL	\$38,470,064

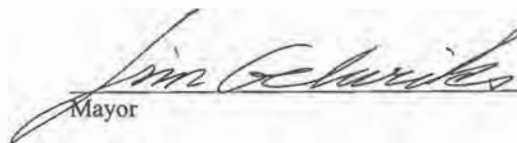
INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 27th day of November, 2018, on first reading, and introduced, read, passed, and adopted on second and final reading this 11th day of December, 2018.

(SEAL)

ATTEST:


E. Baughen

City Clerk



Mayor

Published by Title in the
Gunnison Country Times Newspaper
December 6, 2018

**ORDINANCE NO. 13
SERIES 2018**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GUNNISON,
COLORADO, 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 2018 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.

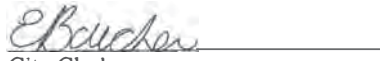
Section 4. Should any section, clause, phrase, or provision of this ordinance be ruled invalid or unenforceable by any court of competent jurisdiction, it is hereby declared the intent of the City Council of the City of Gunnison, Colorado, that the remaining provisions of this ordinance shall be given full force and effect if it is possible to do so.

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 27th day of November, 2018, on first reading, and introduced, read, passed and adopted on second and final reading this 11th day of December, 2018.




Mayor

ATTEST:


City Clerk

Published by Title in the
Gunnison Country Times Newspaper
December 6, 2018.