

2020 Budget





Cover Credit: Matt Burt



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City of Gunnison

LETTER OF BUDGET TRANSMITTAL

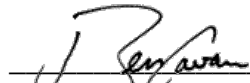
TO: Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203

Date: January 31, 2020

Attached is the 2020 budget for the City of Gunnison, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on November 19, 2019 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 \$100,324,660, the total gross property tax revenue is \$388,056. 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

Budget Transmittal Letter

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GFOA Distinguished Budget Presentation Award

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Acknowledgements

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Budget Message

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Budget Overview
Quick Reference Guide
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Consolidated Budget Summary

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City Profile

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Financial Structure

• • •

Departmental Performance Measures



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gunnison
Colorado**

For the Fiscal Year Beginning

January 1, 2019

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, 2019.

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 2020 Budget.

With gratitude,

The City of Gunnison Finance Department



City Council

- Jim Gelwicks Mayor
- Jim Miles Mayor Pro-Tem
- Mallory Logan Councilor
- Diego Plata Councilor
- Boe Freeburn Councilor

Budget Team

- Russ Forrest City Manager
- Erica Boucher City Clerk
- David Gardner Public Works Director
- Mike Lee IT Director
- Keith Robinson Police Chief
- Anton Sinkewich Community Development Director
- Finance Department
 - Ben Cowan Finance Director
 - Shannon Singer Accountant
 - Tammy Shelafo Human Resource Generalist
 - Dorene Elam Accounting Clerk
 - Anna Litwin Utility Billing Clerk

Contact Information

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



City of Gunnison

BUDGET MESSAGE

November 19, 2019

Dear Council,

The 2020 City of Gunnison Staff Proposed Budget was presented to City Council on October 15, 2019. 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 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 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 \$4,357,506 in appropriations, or 15% of the total budget, directly related to achievement of your strategic priorities:

- | | |
|----------------------------------|-------------|
| • Infrastructure and Safety | \$2,988,769 |
| • Community Engagement | \$36,052 |
| • Livable and Affordable Housing | \$618,030 |
| • Economic Prosperity | \$714,655 |

It should be noted that staff endeavors to align departmental business plans to the Council's strategic results. More details regarding alignment with your strategic plan can be found the Departmental Performance Measures section. 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.

2019 included a few policy changes as listed below:

Employee Handbook:

1. Pregnancy Accommodation – A new section addressing Pregnancy Accommodation has been included to adhere to the Pregnancy Discrimination Act and State of Colorado HB-1438 Pregnancy Accommodations.
2. Hiring – The Hiring Section and Re-employment sections have been removed from the Employee Handbook and moved to the Pre-Employment Screening Policy as this section predates the employment relationship. As a conceptual matter, employee handbooks deal with matters related to all or most employees, not prospective employees.
3. Employee Values – The Employee Values, recently developed by the Employee Task Force have been incorporated into the Handbook.
4. Smoking – Clarifies that smoking is prohibited within 15 feet of an entrance to a City-owned building in accordance with the Colorado Clean Air Act, and includes vaping in the definition of smoking.
5. Accidents and Injuries – Language has been removed related to drug testing and returning to work to avoid conflicts between the Employee Handbook and the Drug and Alcohol Policy/Return to Work Policy.
6. Workers' Compensation Calculation – The waiting period has been modified to match the timeframe before insurance begins to cover lost wages.
7. Overtime, Holiday Pay and Call-Out Compensation – *This is one of the most significant changes to the Handbook and the City's pay policies.* A new Call-Out Policy has been developed, with associated changes to the Overtime, Holiday Pay, and Stand-By pay. The City will continue paying 1.5 times the regular rate of paid when an employee is called out or working a holiday. However, the method of calculation is based on a clear designation for what constitutes a call-out, rather than backing into the call-out using other leave types in the calculation as if they were hours worked.
8. Holiday Pay for Part-Time Employees – Holiday pay is permitted for part-time employees. The 4th of July event requires heavy personnel assistance and civic organizations have been less and less apt to provide volunteer labor so additional funds were included in the 2019 budget to allow for this. This change is included in hopes that differential pay would entice part-time employees to assist during this holiday event.
9. Political Activity – A sentence reading, "Political beliefs, activities and affiliation will be a private matter to the employees of the City of Gunnison." has been removed to avoid an inference that the City discourages employees from engaging in speech protected by the First Amendment.
10. Cell Phone Use While Driving – The City's policy has been updated to align with law. The City requires use to be limited to hands-free while driving or while pulled over on the side of the road.
11. Weapons in the Workplace – Clarifies that only employees carrying a valid concealed handgun permit are allowed to carry a concealed handgun on City property or during

work. Open carry of any weapon is not permitted with the exception of sworn police officers.

12. Other Adjustments – Several other minor changes have been included that do not materially affect the policies.

Pre-Employment Screening Policy:

1. Hiring – The Hiring Section has been removed from the Employee Handbook and moved to the Pre-Employment Screening Policy as this section predates the employment relationship. As a conceptual matter, employee handbooks deal with matters related to all or most employees, not prospective employees.
2. Anti-Discrimination – This change adds a reference to anti-discrimination based on pregnancy or a related condition.

Drug and Alcohol Policy:

1. Safety Sensitive Employee Definition – While there is no “black and white” definition of a safety sensitive employee, the revised broad definition is suggested by the employment law attorney.
2. Post-Accident Reasonable Suspicion Testing – Language has been added to incorporate a new rule OSHA has adopted narrowing the scope of testing under the rationale that testing after any accident without some nexus between the employee’s actions and the accident will discourage employees from reporting workplace injuries.

Return to Work Policy:

1. Application – A clarification has been added to ensure the policy applies to work restrictions and removes language regarding 24hr/day restrictions that may or may not be included in medically necessary restrictions.
2. Family and Medical Leave Act – Several modifications remove language that could be construed as policy limitations on the FMLA, which is required by law.

The change affects the Call-Out Compensation Policy in Section 3.5 B. (1). Item (b) has been amended and item (c) has been added to provide both the City Manager and Department Heads the discretion to designate call-out time during a variety of unanticipated circumstances (i.e. emergency call-outs or shift coverage for other employees regardless of the amount of notice given or whether the hours were worked during an employee’s designated shift). If you have any questions, please contact your Department Head for additional details as they may be implementing administrative guidelines for such designations specific to your department that are outside the purview of Human Resources.

Compensation Plan Administration Guidelines

The following language was added to the section for Promotions to allow an employee in the Entry Level to get a merit increase rather than staying at entry level for at least a year.

If the promotion results in the employee being at entry level in the new position’s salary range, the employee may, at the discretion of their supervisor, be eligible to receive a step increase at the implementation date (typically January 1).

Economic conditions continue with a positive trend. While we project flat receipts for the remainder of the year for an increase of 2.41%, based on sales tax returns through November 2019, a 4.02% sales tax revenue increase has been realized and revenues are forecasted with a 2% increase for 2020.

According to the non-partisan Legislative Council economists, a small recession or slowing is expected in the next year or so, with only mild economic growth until then.

In the near term, wage pressures are expected to continue to rise due to labor shortages. In spite of an aging population, labor force participation has risen in Colorado while it remained stable nationally.

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 2020 budget included:

- 1) Sales Tax Simplification – 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.

The City of Gunnison is participating in current efforts include working with the state to implement Senate Bill 19-006 with a Geographic Information System so vendors can easily determine appropriate tax rates. A software provider, MuniRevs, was selected to conduct this work. This software is hoped to be up and running by June 2020.

There are several bills related to this issue, including:

- HB 20-1023 State Address Data for Sales and Use Tax Collection - This is the single point of remittance bill for the GIS system. The bill has been in committee with a suggestion for amendment for 95% accuracy for all municipalities (to cover smaller municipalities).
- HB 20-1022 Task Force Extension Bill - The task force added additional issues that the task force can take up, including the vendor fee.
- HB 20-1020 Long-term Lodging Sales Tax Exemption – The Colorado Municipal League is supporting this bill, which would repeal the state sales exemption for long-term lodging.
- SB 20-019 Legislative Oversight Committee Concerning Tax Policy – This bill includes oversight of taxation and streamlining the state taxation including overhauling Gallagher issues.

- 2) Federal Grant Funding Complexity - the City has been the recipient of several smaller grants with pass-through funding from the Federal government including 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. For instance, a sidewalk project on feeder surface streets should not contain the same engineering requirements as an interstate highway overpass. The suitability of administrative requirements should be proportionate to project complexity (such as the difference between an Environmental Assessment and a more complex and expensive Environmental Impact Statement). Mayor Gelwicks has been advocating for reduced specifications for smaller projects through the Colorado Municipal League Policy Committee.
- 3) 911 Surcharge Allocation – The Gunnison/Hinsdale Combined Emergency Telephone Service Authority collects telephone surcharges in the region. Communication costs not paid via the surcharges are shared by valley entities, including the Gunnison Police Department, the most significant user. While population in the county increased by 12% telephone surcharges has decreased by 10% , which has created funding shortfalls for emergency communications. As the use of landlines declines, the method of allocating cell phones is not straightforward as addressing benefits larger communities as the expense of smaller entities. Alternative funds solutions are being sought.

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

The 2020 budget continues full implementation of the compensation plan for employees. Health insurance premiums will increase 8% in 2020 and the minimum wage increase, even for those employees at the top of their pay range, is \$567 to accommodate the premium increase, as it is important to preserve the employees' purchasing power. The year over year budgeted salaries, based on the annual market study, increased 3.1%. The minimum wage increase to \$12.00 also has made a significant impact on part-time wages nationally, but that has proved non-competitive in the local market. The City implemented a minimum wage for part-time employees at \$14.00 per hour to compete with local fast food chains and grocery store wages.

The City's Sales Tax Compliance ordinance allocates 20.3% of General Fund Sales and Use Tax revenue to capital improvements (10% is required) equaling \$1,166,935. Details regarding these improvements can be found in the Capital Expenditures section of the budget document. Street Improvements utilize 33.9% of sales tax revenues (30% is required) which equates to \$1,951,825. Within this allocation, there is \$1,549,100 for street improvement projects that will be determined prior to 2020 construction and likely include resurfacing of the Palisades neighborhood. As pavement costs locally have grown unsustainably, the City continues to explore the establishment of its own asphalt plant. The net of capital improvements and street improvements comply with the sales tax allocation set in 2009.

Electric rates are proposed with a 7% increase beginning April 10, 2020 to continue saving for a major transformer replacement approaching \$1.2 million. Water rates were increased 2% for 2020 and planning will be necessary for the addition of a new well in the West Gunnison area to provide fire flows. That project is expected to be \$660,000 with exploration in 2023 and new construction may cause the timeline to be expedited. Sewer rates were adjusted 17% for 2020 as part of a three year phasing of increases to support the \$14.2 million upgrades to the Wastewater Treatment Plant. The franchise fee remains at five percent in the Electric, Water, and Sewer Departments for 2020. A challenge lies in the refuse fund's financial sustainability, which will likely need to be incorporated in your strategic plan update. An overall rate increase of 24% is included to break even operationally. Capital improvements will need close assessment to allow for future equipment replacements. We will continue to create capital replacement plans for all

our utilities and looking into our future to ensure our rate structure will support responsible stewardship while providing the best value we can for our customers.

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

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

Sincerely,



Russell W. Forrest
City Manager



Budget Overview

The City of Gunnison Finance Department is pleased to present the 2020 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 scheduled on October 22, 2019 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?	14-26
What are the total expenses in the current budget?	33
Where are major revenue sources discussed?	27-32
What is the City's basis of budgeting?	54
Where is debt service/lease purchase information?	234-237
What capital projects are included in this budget?	221-232
Where is personnel and FTE information?	207-217
Where can I find a one-page summary of total budget appropriations?	40



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 2017 actuals, 2018 actuals, 2019 budget and projections, and 2020 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.** \$4,357,506 has been included in the 2020 budget that is directly related to the below strategic priorities.



Budget Overview

Infrastructure and Safety - \$2,988,769

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 2020 budget includes:

- Facility improvements totaling \$971,687 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, \$13,000 – City Hall is due for repainting and the City Council Chambers floors will be refinished.
- City Shops, \$27,500 – Weatherization efforts will be conducted on the City Shops including work on doors, weather-stripping, and replacement of lighting with LEDs.
- Refuse Garage Addition, \$275,000 – Another heated bay will be added to house newly acquired equipment including the new crack sealer.
- Water Treatment, \$200,000 – The water tanks are planned to be repainted using labor provided by City staff.
- Wastewater, \$40,000 – A small sewer camera will be purchased to proactively maintain and repair collection lines that are subject to inflow and infiltration issues.
- Community Center, \$82,000 – A variety of projects are planned including replacement of old gutters and grates for \$15,000, \$1,500 for UV lights, \$28,000 for slide repairs/maintenance, spare pumps and HVAC equipment, \$2,200 for diving board resurfacing, \$3,800 to recoat the gym floor, and various door repairs. \$17,000 will be used to replace the gymnastic foam floor with a standard spring floor.
- Ice Rink, \$334,187 – A new ice shavings dump tank is planned to remove a hazardous practice of driving the ice resurface, with limited visibility, through areas where patrons are walking, including children. This project is planned for \$324,188. Bollard will be placed in front of the indoor rink to protect it from more damage from vehicles.
- Facilities Manager, \$122,726 – 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 2020 budget includes a full-time Facilities Manager and anticipates the use of existing repair and maintenance funds to contract necessary assistance.
- Street Improvements, \$1,499,100 - Pooling projects with Crested Butte, Mt. Crested Butte, Gunnison County, and the Crested Butte South Metro District will hopefully leverage quantities in order to reduce costs for road projects. Plans are being made to construct an asphalt plant to gain reduced units costs from the monopolistic prices seen throughout the valley from United Companies. This will enable us to do more linear miles of road improvements at a lower cost. Specific road improvement projects proposed for 2020 include the Palisades neighborhood if reasonable prices can be obtained.



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:

- \$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 2020.
- \$86,000 for paint striping. \$26,000 is planned for bike lanes and 2020 will likely see two applications of paint for critical stop bars and crosswalks to enhance pedestrian and bicycle safety.



Result #3: Emergency Preparedness

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

The 2020 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. The Police Department has secured an intern to assist with the creation of continuity of operations plans for each department.

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 2020 budget includes:

- \$216,756 for prevention activities related to marijuana use:
 - \$70,000 to community non-profits that create positive protective factors.
 - \$30,028 to support 42% of the 15th police officer
 - \$75,836 to support 100% of the 16th police officer
 - \$29,770 for Parks and Recreation program scholarships, youth events and trips



Budget Overview

- o \$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.

The 2019 budget included \$25,244 for planning related to these elements. A major topic for consideration during the 2020 budget process is the sustainability of the parks and Recreation Department as 75% of the 1% Parks and Recreation Sales Tax sunsets in 2032. A 20-year pro forma has been developed to create a path forward that is fiscally responsible.

Community Engagement - \$36,052

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 Overview

budget of the provided examples) to inform a decision on next steps for implementing an effective and comprehensive communication program.

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

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

The 2020 budget includes:

- \$18,000 for a bi-annual citizen survey is included to inform future direction.
- \$5,000 for a State of the City report has been included in the City Clerk's budget.
- \$12,000 for advertising funds has been included in the City Clerk's budget to support a monthly article in the newspaper, boosting of social media postings, and inclusion of radio ads.
- \$1,052 for Clerk Department cell phone plans to allow for extremely prompt citizen responses via social media after hours and during holidays.
- \$5,000 in Finance to keep employees trained, including in interaction with media.

Livable and Affordable Housing - \$618,030

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



Budget Overview

projections on public investment required to achieve the above mentioned result.

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

Result #2: 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.

2.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.



Budget Overview

The 2020 budget includes:

- \$20,000 for support of an energy rebate program.
- \$504,280 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.
- \$35,000 for incentives leading to remediation of dilapidated housing to increase housing stock.

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 - \$714,655

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

Result #1: Gunnison Vibrancy Project Implementation

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



Budget Overview

Strategies:

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

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

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

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

Strategies:

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

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

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

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

Result # 3: Abundant and Redundant Broadband

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



Budget Overview

Strategies:

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

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

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

By December 31, 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



Budget Overview

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 2020 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 the Other Recreation Improvements Fund. The City's Financial Policies recommend loading projects supported by grant funds when the grants are awarded.
 - I.O.O.F. Park, \$119,078 - 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
 - Flexible plaza space with patio tables
 - String festival lighting
 - Gas fire pit
 - Planting beds with raised seat walls
- 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



Budget Overview

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.

- \$73,240 for support of the Visitor Center, operated by the Gunnison Country Chamber of Commerce.
- \$40,000 for support Economic Development initiatives within the Gunnison Valley.
- \$6,500 for support of the economic indicators project through the One Valley Prosperity Project.



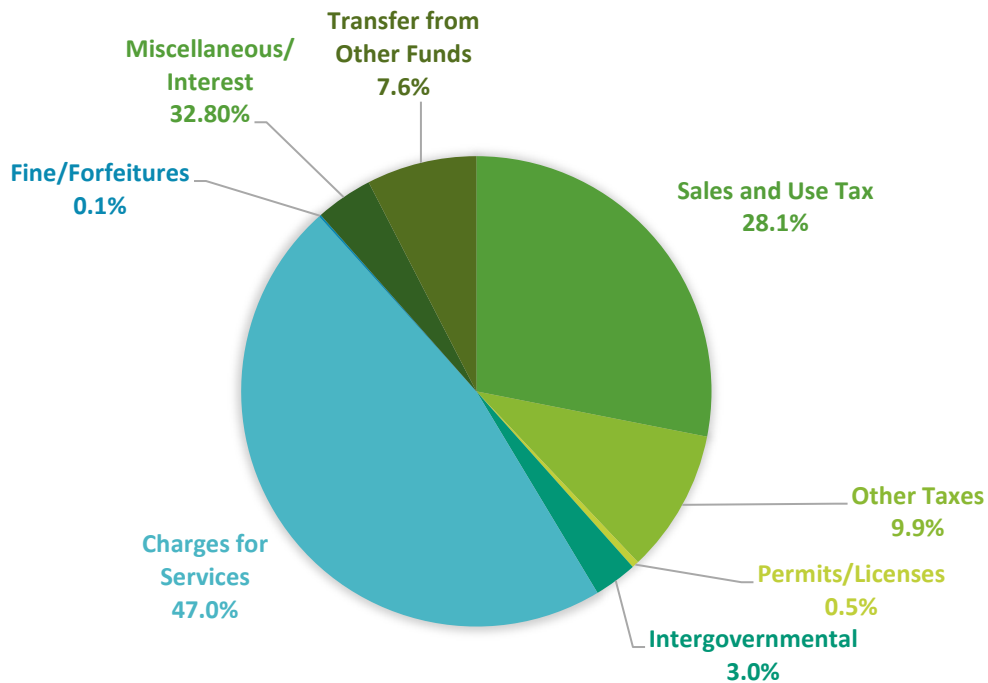
Budget Overview

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 2020 budget has a total of \$12,841,432 from these charges. In 2019, that number was \$11,428,720.

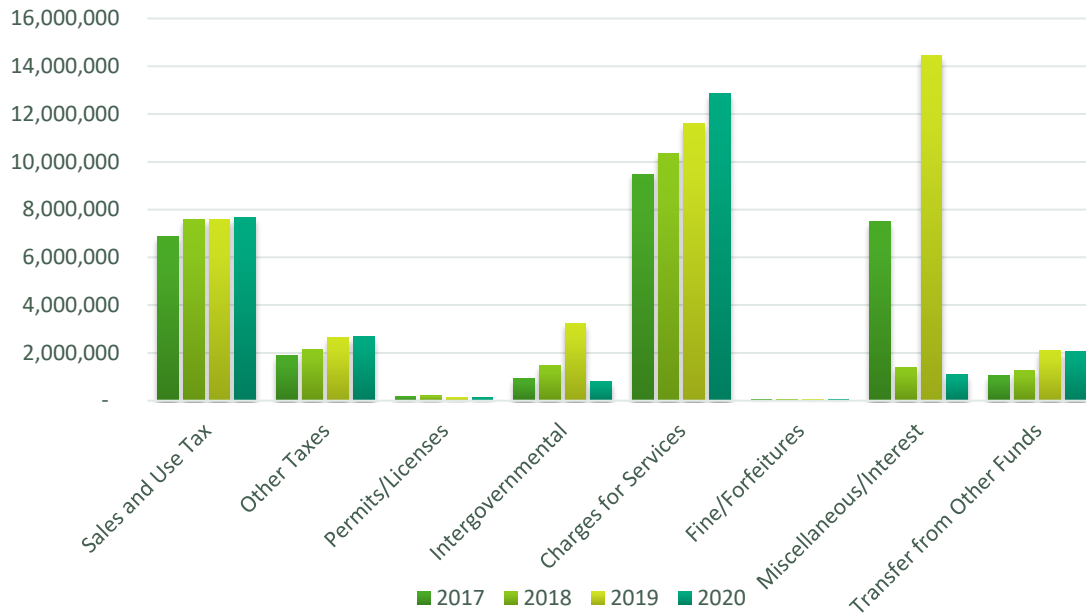
2019 saw a significant issuance of revenue bonds amounting to \$12,900,000 to support infrastructure upgrades at the Wastewater Treatment Plant. That revenue is shown in the charts as miscellaneous revenue.

Table II, Revenue Sources, details major revenue categories.



Table II

Revenue Sources

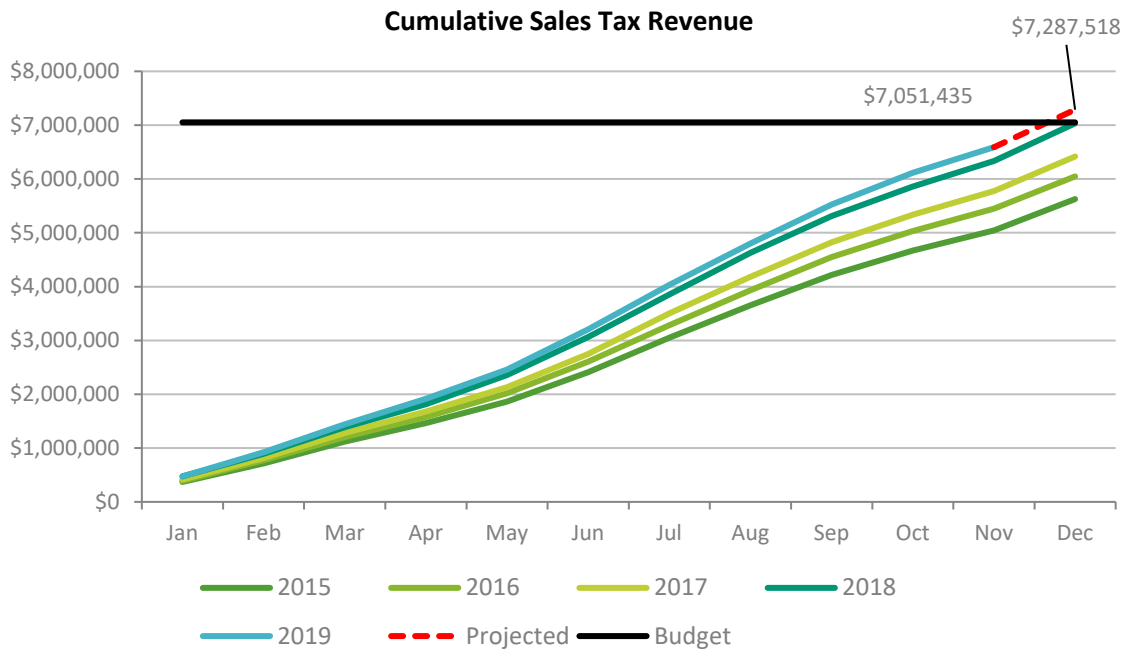


Sales Tax

The conservative 2019 projection for City of Gunnison Sales Tax collections estimate that sales tax revenues for August through December will be the same as the same period in 2018. Revenues through the November filing period were up 4.02%. If this trend continues in December, the actual may be \$84,146 over the projected amount. The 2020 amount is budgeted with a 2% increase over the 2019 projection.



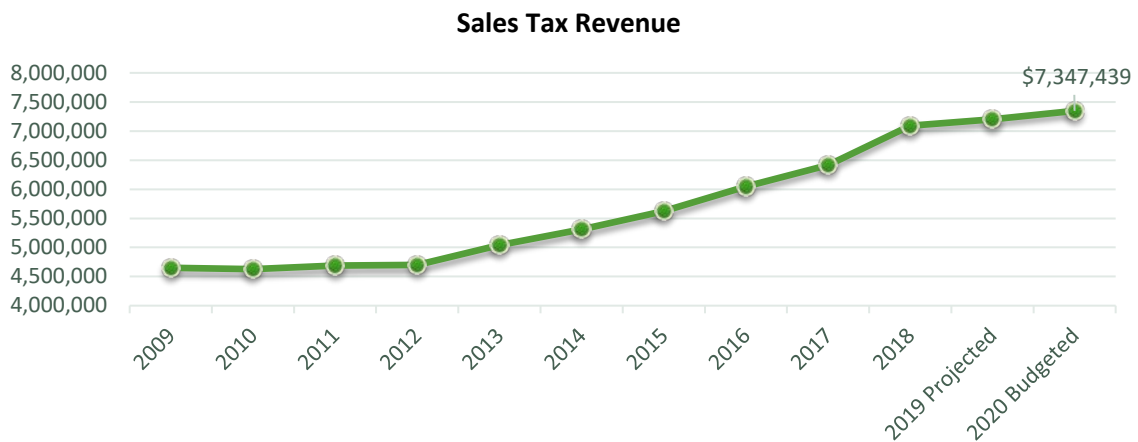
Budget Overview



While we hope this is a conservative estimate, various indicators point to a small recession in the next year, with a softening economic environment until then.

The 2020 budget expects City sales tax and use tax revenue to comprise 28.1% of total revenue, and 58% of General Fund specific revenues. Table III represents the change in this major revenue stream over the last twelve years.

Table III





Budget Overview

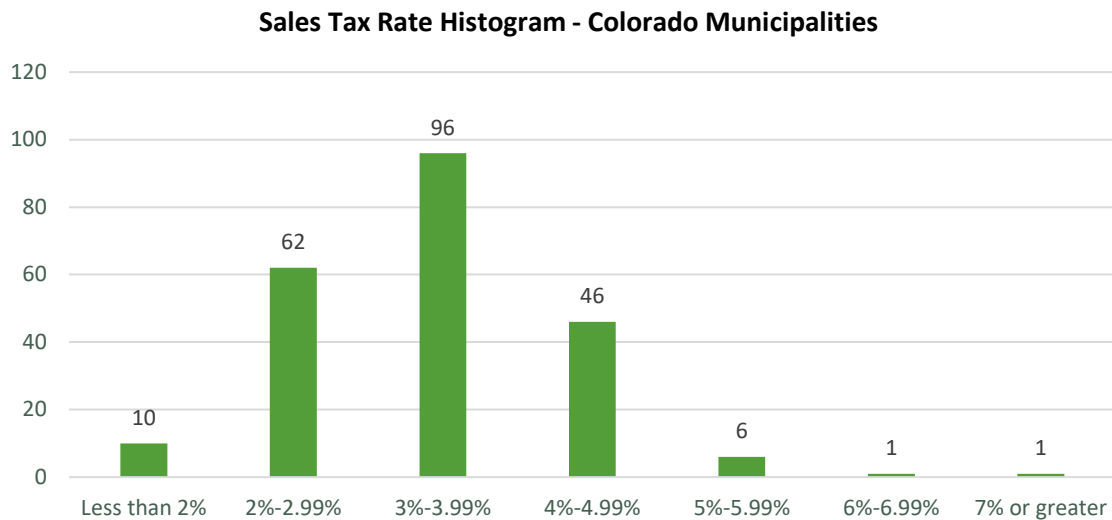
The total sales tax rate within the City of Gunnison is 8.9%. The distribution of the four taxing entities and their applicable sales tax rates is pictured below in Table IV.

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





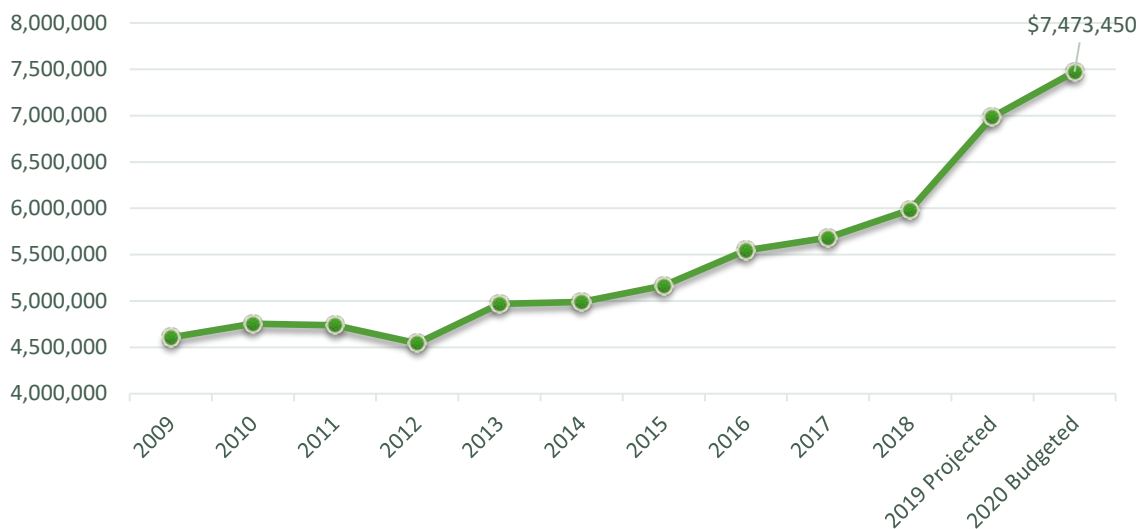
Budget Overview

Electric User Fees

The second largest single revenue source for the City of Gunnison is electric user fees, which represents 27% of the City's overall revenue. The 2020 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



Wastewater Collection/Treatment Fees

The 2020 Budget includes a 17% rate increase to work toward eventual support of repayment of revenue bonds. A recent facility study indicated the plant required significant improvements to comply with various regulations and ensure the plant's continued efficient operations for the new few decades. Construction of such upgrades are underway.

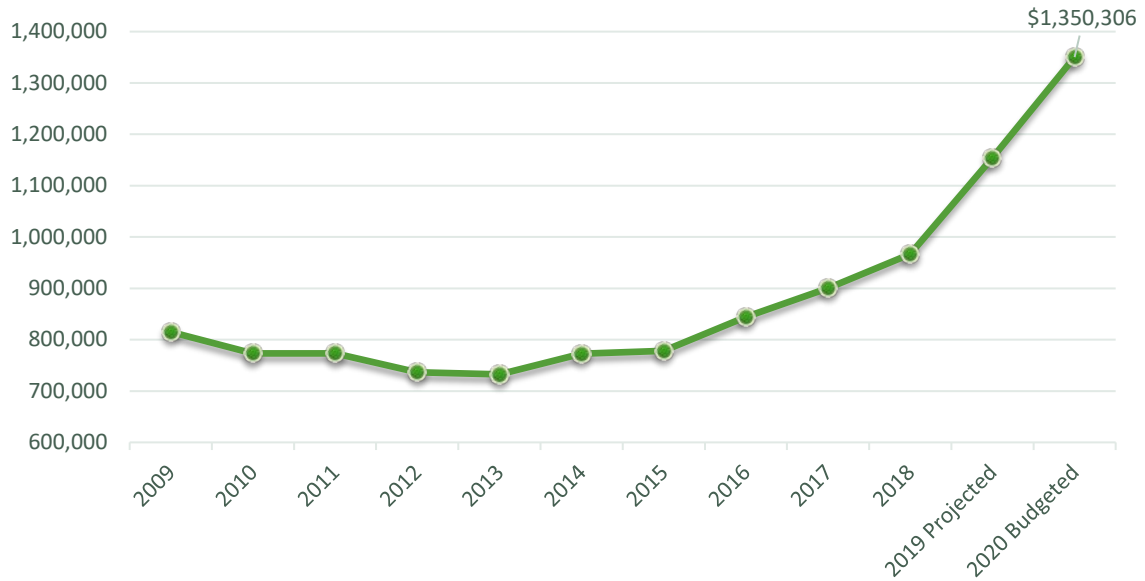
Table VII represents the change in this major revenue stream over the last twelve years, which encompasses 5% of the total 2020 budgeted revenues.



Budget Overview

Table VII

Sewer User Fee Revenue

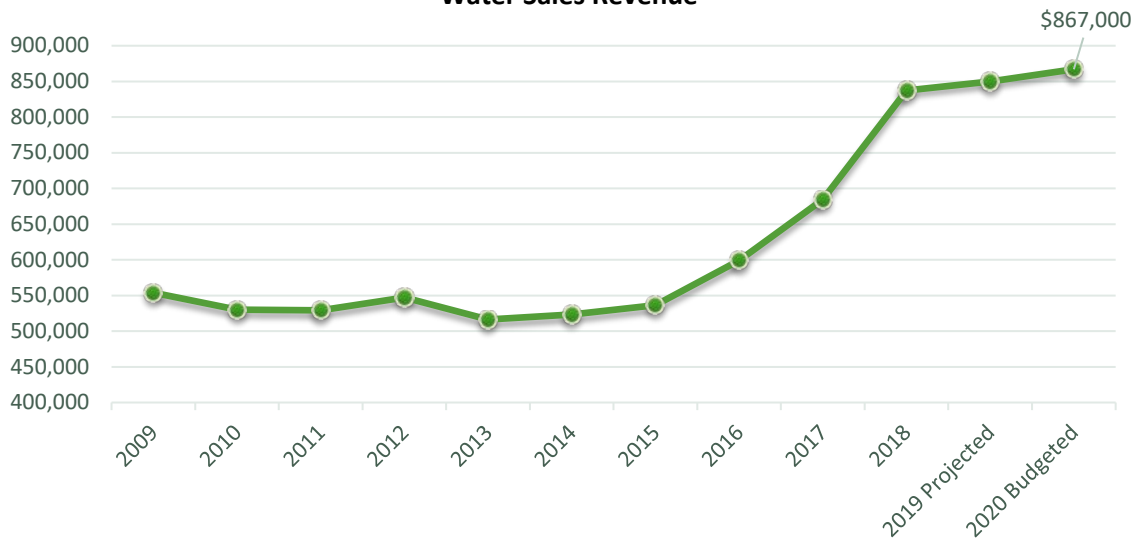


Water Sales

The 2020 Budget includes a 2% 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

Water Sales Revenue





Budget Overview

Expenditure Summary

The 2020 total appropriations are summarized below by functional category.

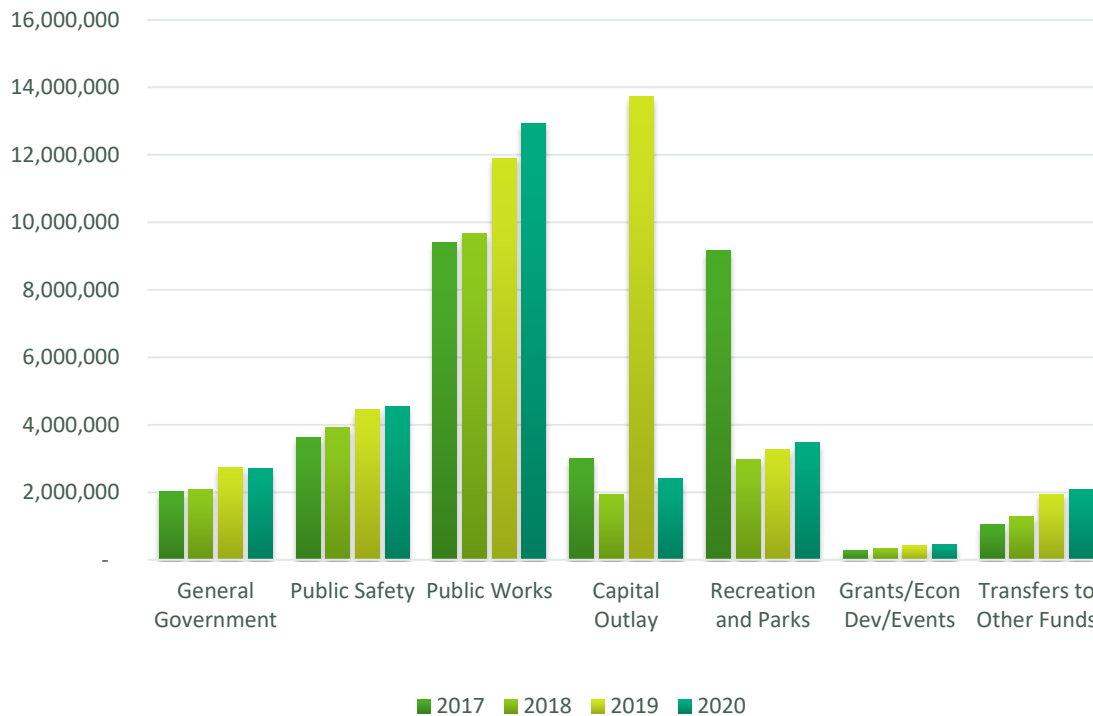
Table IX

Functional Category	2019	2020	% Change
General Government	2,747,453	2,696,609	-1.85%
Public Safety	4,453,475	4,550,624	2.18%
Public Works	11,902,915	12,937,232	8.69%
Capital Outlay	13,715,548	2,401,585	-82.49%
Recreation and Parks	3,273,233	3,477,971	6.25%
Grants/Econ Dev/Events	431,813	452,138	4.71%
Trans. to Other Funds	1,945,627	2,070,286	6.41%
Totals	38,470,064	28,586,444	-25.69%

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)

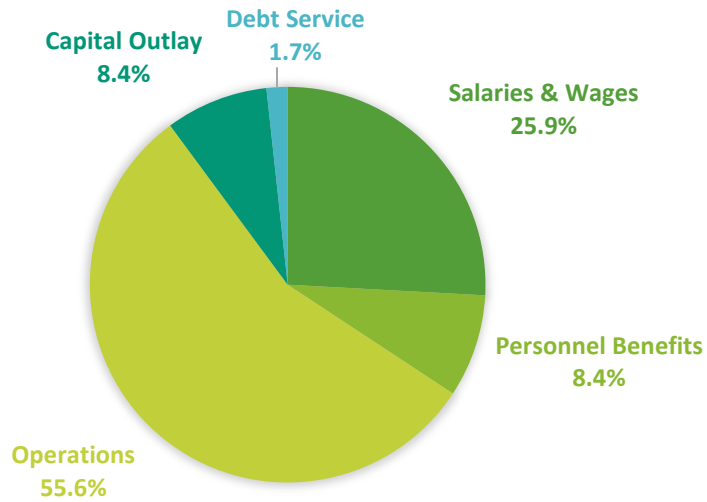
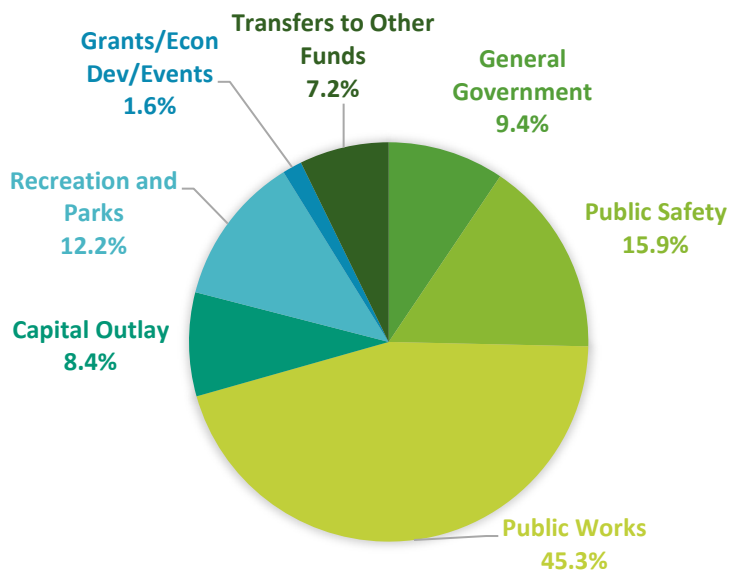


Table XII

Where The Money Goes (By Function)

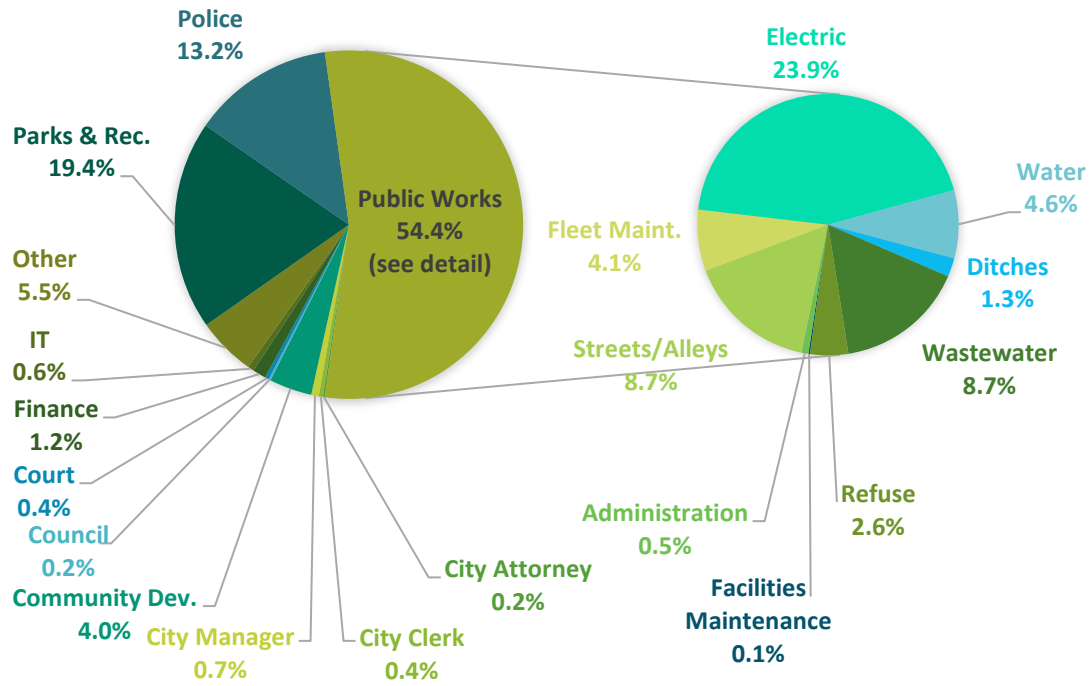




Budget Overview

Table XIII

Where The Money Goes (By Department)





Budget Overview

Fund Balances

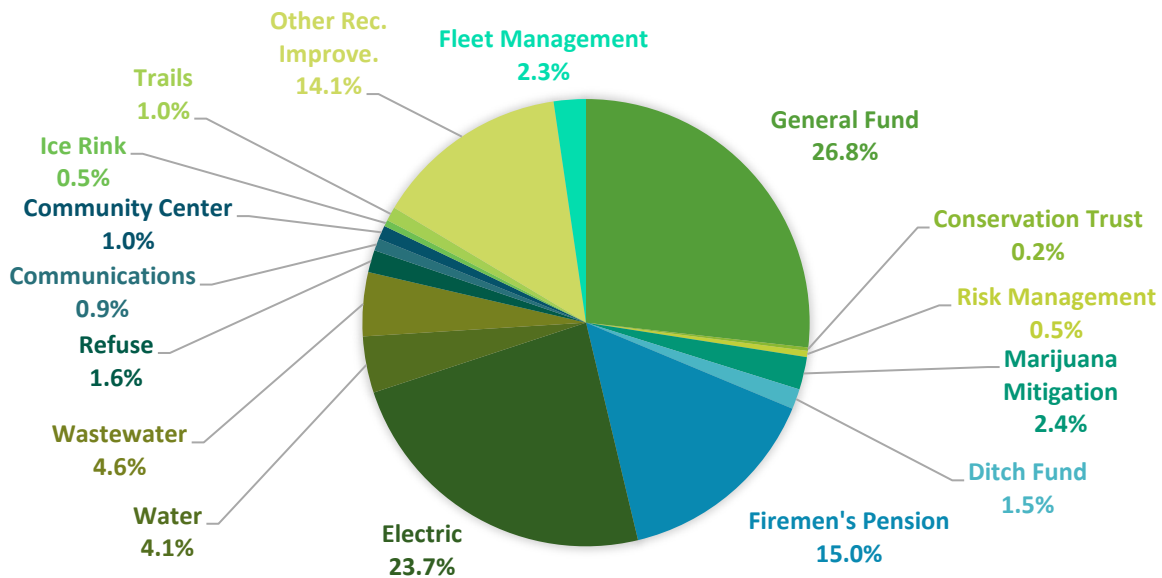
The City Council has established a policy of maintaining between a 33% and 40% ending available resource balance in the General Fund. Other funds require a variety of fund balances, as detailed in the Appendix. The term “available resources” is defined as current assets less current liabilities.

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 \$15,083,076.

Table XIV

Fund Balance



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

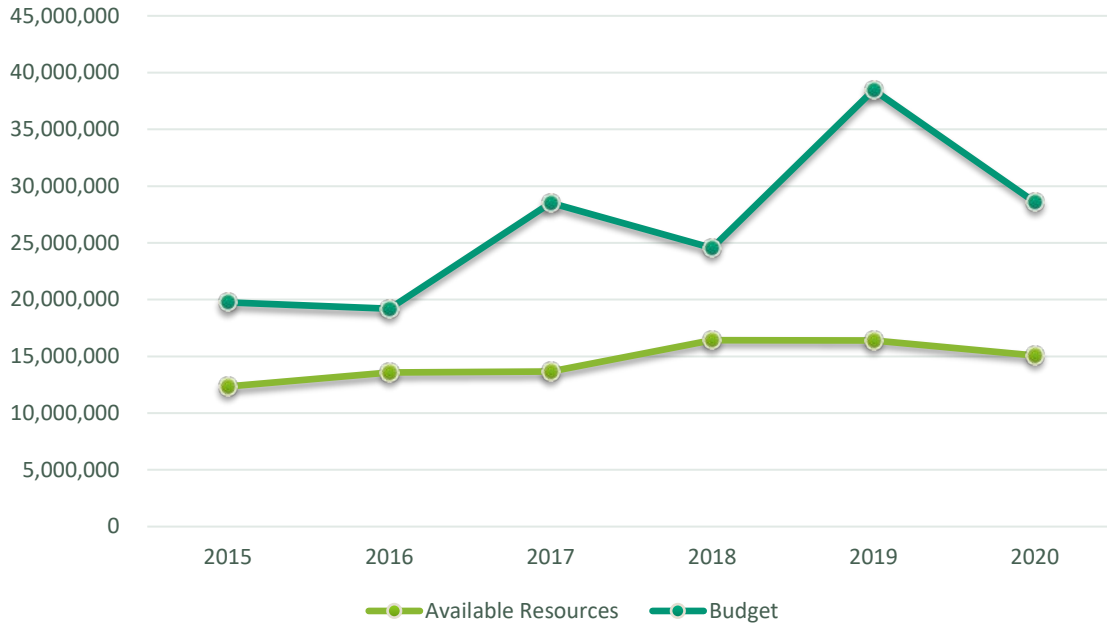
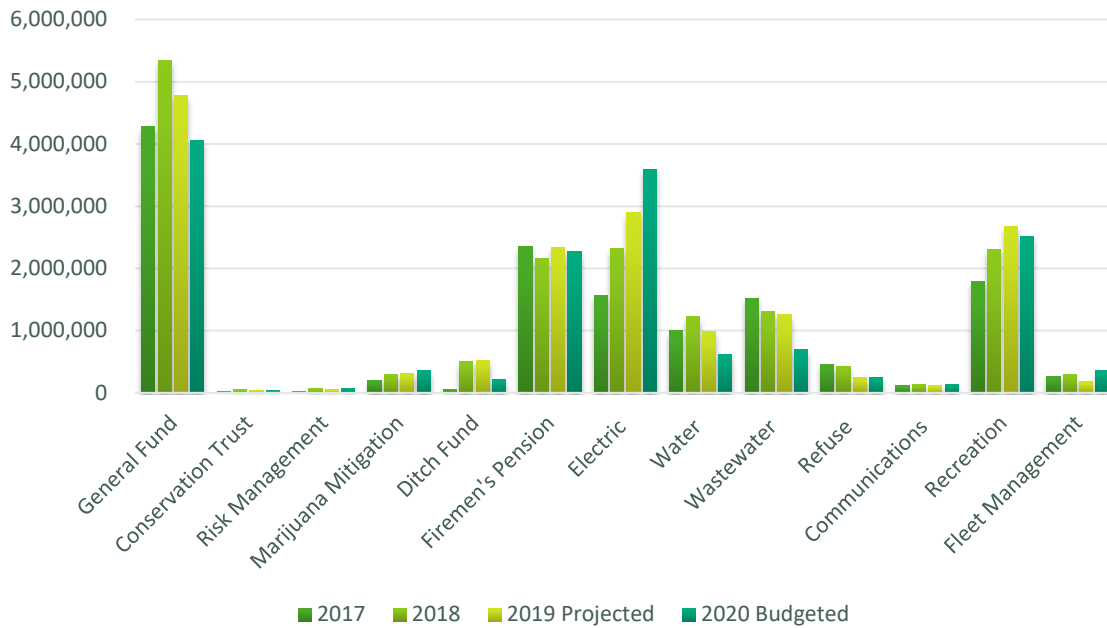


Table XVI

Available Resources by Fund





Budget Overview

Table XVII

Fund	2019 Projected	2020 Budgeted	% Change
General Fund	4,784,101	4,059,652	-15.14%
Conservation Trust	45,338	37,188	-17.98%
Risk Management	54,146	68,343	26.22%
Marijuana Mitigation	312,522	357,166	14.29%
Ditch Fund	527,728	221,629	-58.00%
Firemen's Pension	2,344,025	2,271,045	-3.11%
Electric	2,893,505	3,589,715	24.06%
Water	983,080	618,828	-37.05%
Wastewater	1,257,422	700,151	-44.32%
Refuse	245,276	243,981	-0.53%
Communications	111,047	132,794	19.58%
Recreation	2,670,240	2,510,748	-5.97%
Fleet Management	177,804	351,952	97.94%
Totals	16,406,233	15,163,192	-7.58%

Some available resource balances have a 10% or more change from 2019 projections to the 2020 budget. Following is a list of those funds and a detail of the changes.

General Fund – decrease of 15.14%, (\$724,449)

The estimated ending unreserved fund balance is expected to be 33%. Typically, revenues over the estimated amount and expenditures under the estimated amount are spent in the subsequent year, so funds are spent once they have actually been received. The budgeted revenues will equal budgeted expenditures if there is 3% conservatism built into the budget.

Conservation Trust Fund – decrease of 17.98%, (\$8,150)

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

Risk Management Fund – increase of 26.22%, \$14,197

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

Marijuana Mitigation Fund – increase of 14.29%, \$44,644

This is due to cautious use of revenues collected through the imposition of a 5% special marijuana sales and excise tax. As neighboring municipalities and states legalize the use of marijuana, it is prudent to avoid ongoing expenditures that rely heavily on this revenue stream until a solid track record has been established.



Budget Overview

Ditch Fund – decrease of 58.00%, (\$306,099)

Grant funds reaching nearly \$150,000 has already been received for a river restoration project, which is planned for completion in 2020. This fund also plans a construction project to enhance the town ditch.

Electric Fund – increase of 24.06%, \$696,210

An electric transformer replacement is scheduled in a few years. This significant project will cost approximately \$1,200,000 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.

Water Fund – decrease of 37.05%, (\$364,253)

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. 2020 includes a variety of one-time projects such as \$200,000 for water tank painting, installation of fiber optic connectivity for \$200,000, and a comprehensive system needs assessment for \$50,000.

Wastewater Fund – decrease of 44.32%, (\$557,270)

2020 is the second year of a three-year phasing plan for a required 60% increase, with a 17% increase. This rate change is necessary to repay debt service for the system upgrades that are underway.

Communication Fund – increase of 19.58%, \$21,747

Communications users agreed to pay back the fund balance for a project that occurred in 2019 to create a strategic plan for the communication system.

Fleet Management Fund – increase of 97.94%, (\$174,148)

The 2020 budget plans for building fund balance as few vehicles and equipment are scheduled for replacement this year. The 5-year financial plan demonstrates the capital replacement reserve will not be depleted as a result of the planned purchases.



2020 Consolidated Budget Summary

Fund	2020 Beginning Balance	Estimated Revenues	Interfund Transfers	2020 Available Resources	Net Budgeted Expenditures	Interfund Transfers	2020 Total Appropriations	2020 Ending Balance	%
General Fund:	4,784,101	9,234,487	302,696	14,321,284	9,542,929	718,704	10,261,632	4,059,652	40%
Special Revenue Funds:									
Conservation Trust Fund	45,338	45,350	0	90,688	38,500	15,000	53,500	37,188	70%
Risk Management Fund	54,146	251,103	0	305,249	236,906	0	236,906	68,343	29%
Marijuana Mitigation Fund	312,522	261,400	0	573,922	70,000	146,756	216,756	357,166	165%
Ditch Fund	527,728	52,500	0	580,228	358,599	0	358,599	221,629	62%
Fiduciary Funds:									
Firemen's Pension Fund	2,344,025	196,020	0	2,540,045	269,000	0	269,000	2,271,045	844%
Enterprise Funds:									
Electric Fund	2,893,505	7,521,350	0	10,414,855	6,825,140	0	6,825,140	3,589,715	53%
Water Fund	983,080	946,500	0	1,929,580	1,310,753	0	1,310,753	618,828	47%
Wastewater Fund	1,257,422	1,936,808	0	3,194,230	2,494,078	0	2,494,078	700,151	28%
Refuse Fund	245,276	730,541	0	975,817	731,836	0	731,836	243,981	33%
Communications Fund	111,047	1,000,717	0	1,111,764	978,970	0	978,970	132,794	14%
Recreation									
Community Center	149,412	981,335	595,402	1,726,149	1,575,599	0	1,575,599	150,550	10%
Ice Rink	59,619	378,374	496,115	934,108	864,177	0	864,177	69,931	8%
Trails	158,371	34,889	0	193,260	39,424	0	39,424	153,836	390%
Other Recreation Improvements	2,302,838	1,023,420	0	3,326,258	0	1,189,826	1,189,826	2,136,432	180%
Internal Service Fund:									
Fleet Management	177,804	678,323	676,073	1,532,200	1,180,248	0	1,180,248	351,952	30%
Total City Budget	16,406,233	25,273,117	2,070,286	43,749,636	26,516,159	2,070,286	28,586,444	15,163,192	53%



Department/Fund Expenditure Relationship

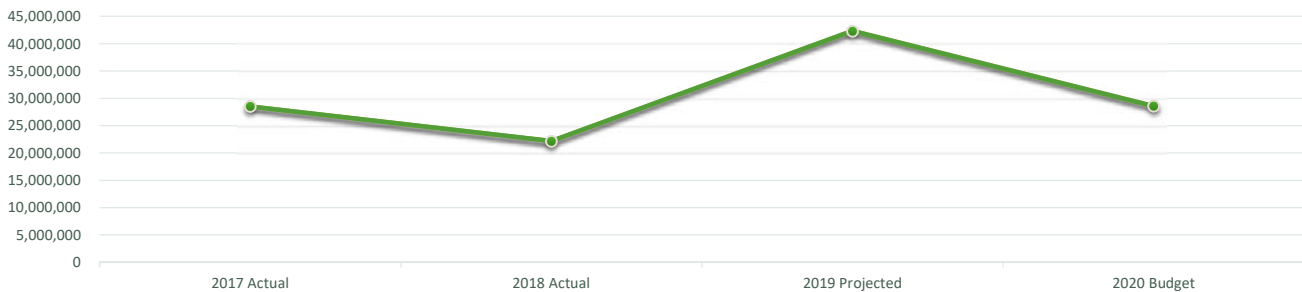
Fund	City Council	City Manager	City Attorney	Municipal Judge	City Clerk	Community Development	Finance	Information Technology	Parks and Recreation	Police	Public Works	Other	Total Fund Budget
General Fund:	55,694	202,128	45,922	104,785	114,138	861,945	350,508	165,587	1,819,505	2,782,623	2,654,463	1,104,335	10,261,632
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	236,906	236,906
Marijuana Mitigation Fund	0	0	0	0	0	0	0	0	0	0	0	216,756	216,756
Ditch Fund	0	0	0	0	0	0	0	0	0	0	358,599	0	358,599
Fiduciary Funds:													
Firemen's Pension Fund	0	0	0	0	0	269,000	0	0	0	0	0	0	269,000
Enterprise Funds:													
Electric	0	0	0	0	0	0	0	0	0	0	6,825,140	0	6,825,140
Water	0	0	0	0	0	0	0	0	0	0	1,310,753	0	1,310,753
Wastewater	0	0	0	0	0	0	0	0	0	0	2,494,078	0	2,494,078
Refuse	0	0	0	0	0	0	0	0	0	0	731,836	0	731,836
Communications	0	0	0	0	0	0	0	0	0	978,970	0	0	978,970
Recreation													
Community Center	0	0	0	0	0	0	0	0	1,575,599	0	0	0	1,575,599
Ice Rink	0	0	0	0	0	0	0	0	864,177	0	0	0	864,177
Trails	0	0	0	0	0	0	0	0	39,424	0	0	0	39,424
Other Recreation Improve.	0	0	0	0	0	0	0	0	1,189,826	0	0	0	1,189,826
Internal Service Fund:													
Fleet Management	0	0	0	0	0	0	0	0	0	0	1,180,248	0	1,180,248
Total Department Budget	55,694	202,128	45,922	104,785	114,138	1,130,945	350,508	165,587	5,542,031	3,761,593	15,555,116	1,557,996	28,586,444
	0.19%	0.71%	0.16%	0.37%	0.40%	3.96%	1.23%	0.58%	19.39%	13.16%	54.41%	5.45%	



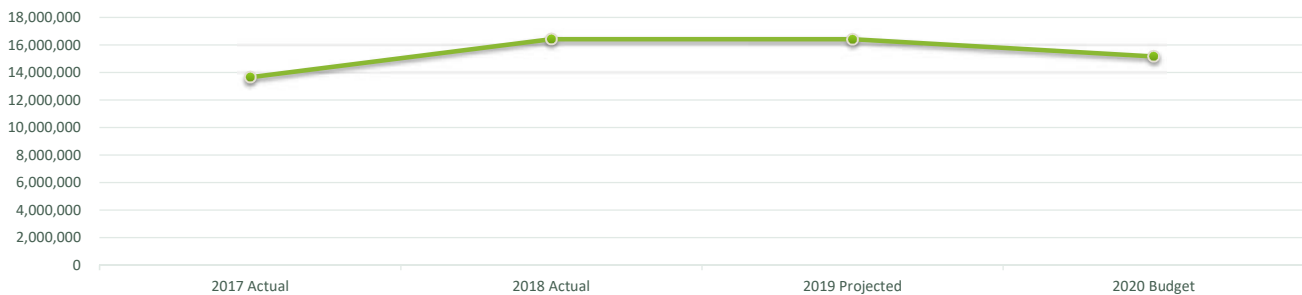
Budget Summary by Function

Account	Description	2017 Actual	2018 Actual	Original Budget	2019		2020 Budget
					Revised Budget	Projected Year-end	
REVENUES							
TAXES		8,987,388	9,973,794	9,725,571	9,725,571	10,488,872	10,374,508
PERMITS/LICENSES		184,174	208,104	119,242	119,242	129,950	130,450
INTERGOVERNMENTAL		931,251	1,453,514	1,878,245	2,859,050	3,236,458	810,476
CHARGES FOR SVCS		9,698,883	10,569,398	11,428,720	11,428,720	11,841,052	12,841,432
FINES/FORFEITURES		38,945	38,415	37,169	37,169	40,520	39,500
MISCELLANEOUS		7,130,652	1,362,376	12,117,733	13,680,799	14,040,086	836,051
INTEREST		392,522	66,915	149,975	149,975	432,800	240,700
TRANSFERS IN		1,044,038	1,268,330	1,945,627	2,190,554	2,099,942	2,070,286
TOTAL REVENUE		28,407,852	24,940,847	37,402,282	40,191,080	42,309,679	27,343,403
EXPENDITURES							
GENERAL GOVERNMENT		2,034,469	2,084,166	2,747,453	2,843,318	2,749,265	2,696,609
PUBLIC SAFETY		3,616,827	3,911,374	4,453,475	4,518,419	4,508,124	4,550,624
PUBLIC WORKS		9,392,637	9,659,537	11,902,915	13,129,811	13,063,850	12,937,232
CAPITAL OUTLAY		3,009,185	1,934,815	13,715,548	16,271,420	16,104,417	2,401,585
RECREATION & PARKS		9,150,239	2,977,758	3,273,233	3,381,169	3,365,214	3,477,971
GRANTS/ECON DEV/EVENTS		288,365	335,609	431,813	436,774	436,024	452,138
TRANSFERS OUT		1,044,038	1,268,330	1,945,627	2,190,554	2,099,942	2,070,286
TOTAL EXPENDITURES		28,535,760	22,171,588	38,470,064	42,771,466	42,326,835	28,586,444
Revenues Over (Under) Expenditures		(127,909)	2,769,259	(1,067,782)	(2,580,386)	(17,156)	(1,243,041)
Beginning Fund Balance		13,782,025	13,654,125	12,926,405	16,423,384	16,423,384	16,406,231
Ending Fund Balance		13,654,125	16,423,384	11,858,624	13,842,999	16,406,246	15,163,190

Expenditures



Fund Balance





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 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.

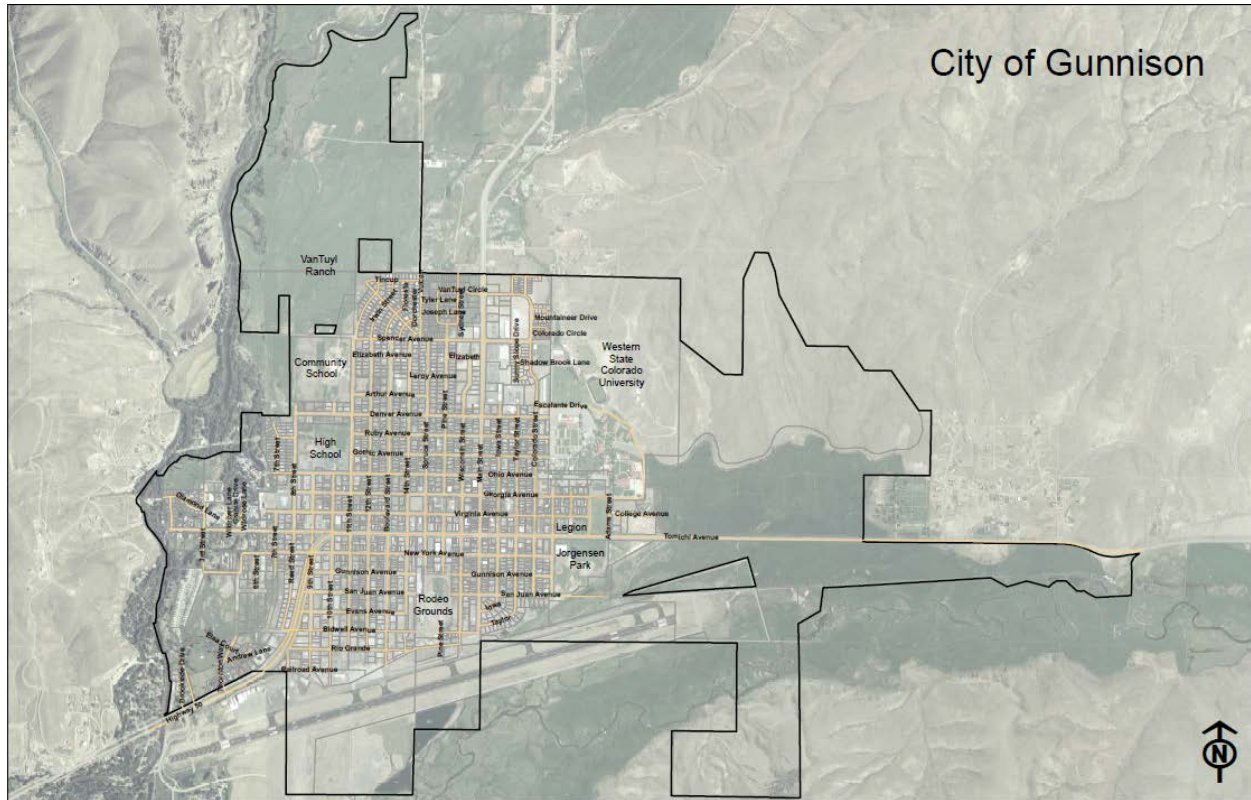
Geography Quickfacts

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%

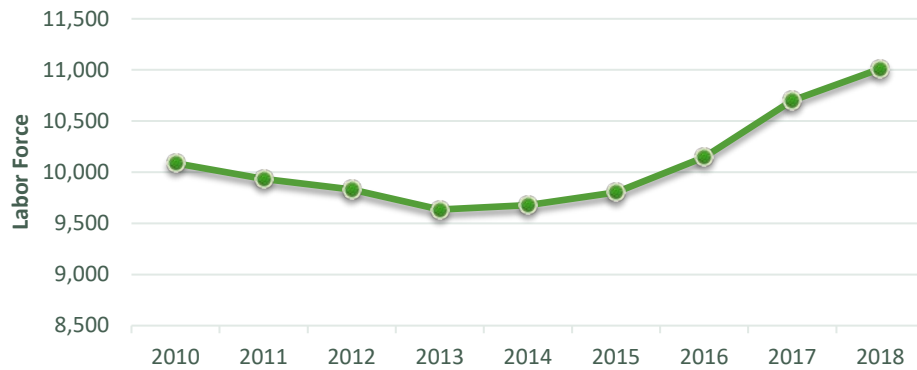
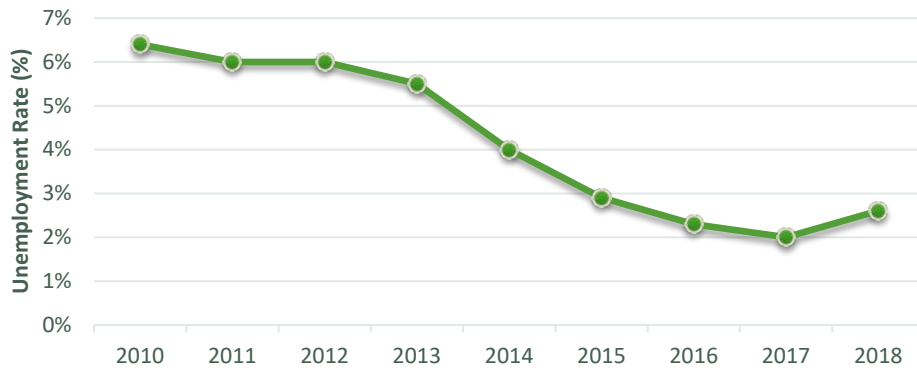
Source: U.S. Census Bureau



Economic Characteristics

Gunnison County Unemployment

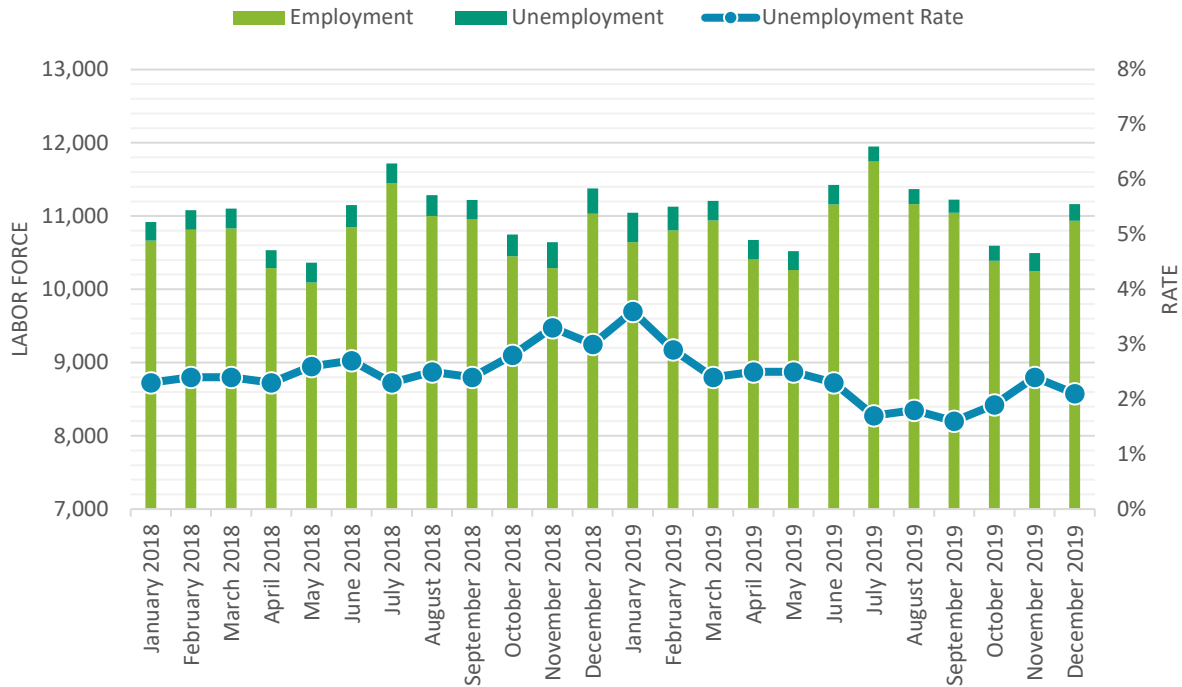
Year	Civilian Labor Force	Employment	Unemployment	Unemployment Rate
2010	10,087	9,439	648	6.4%
2011	9,935	9,336	599	6.0%
2012	9,832	9,244	588	6.0%
2013	9,635	9,108	527	5.5%
2014	9,677	9,286	391	4.0%
2015	9,802	9,514	288	2.9%
2016	10,146	9,917	229	2.3%
2017	10,702	10,493	209	2.0%
2018	11,012	10,727	285	2.6%



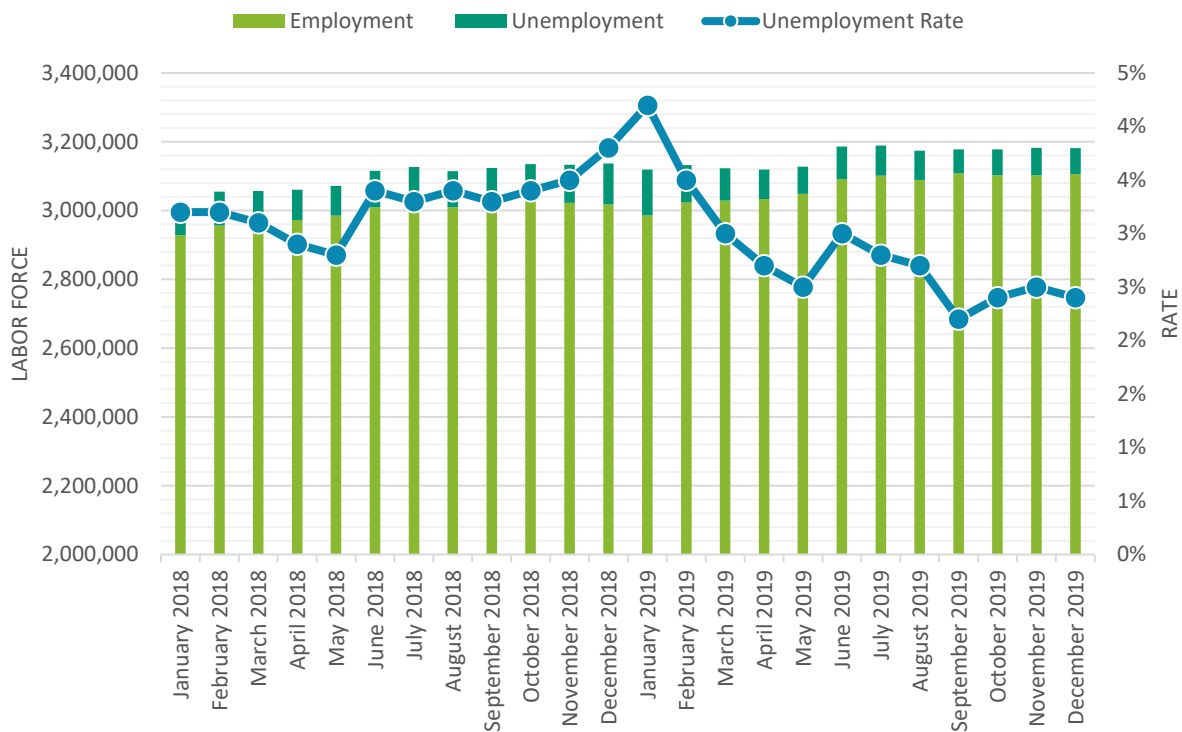
Source: Colorado Department of Labor and Employment



Gunnison County Labor Force Information



Colorado Labor Force Information

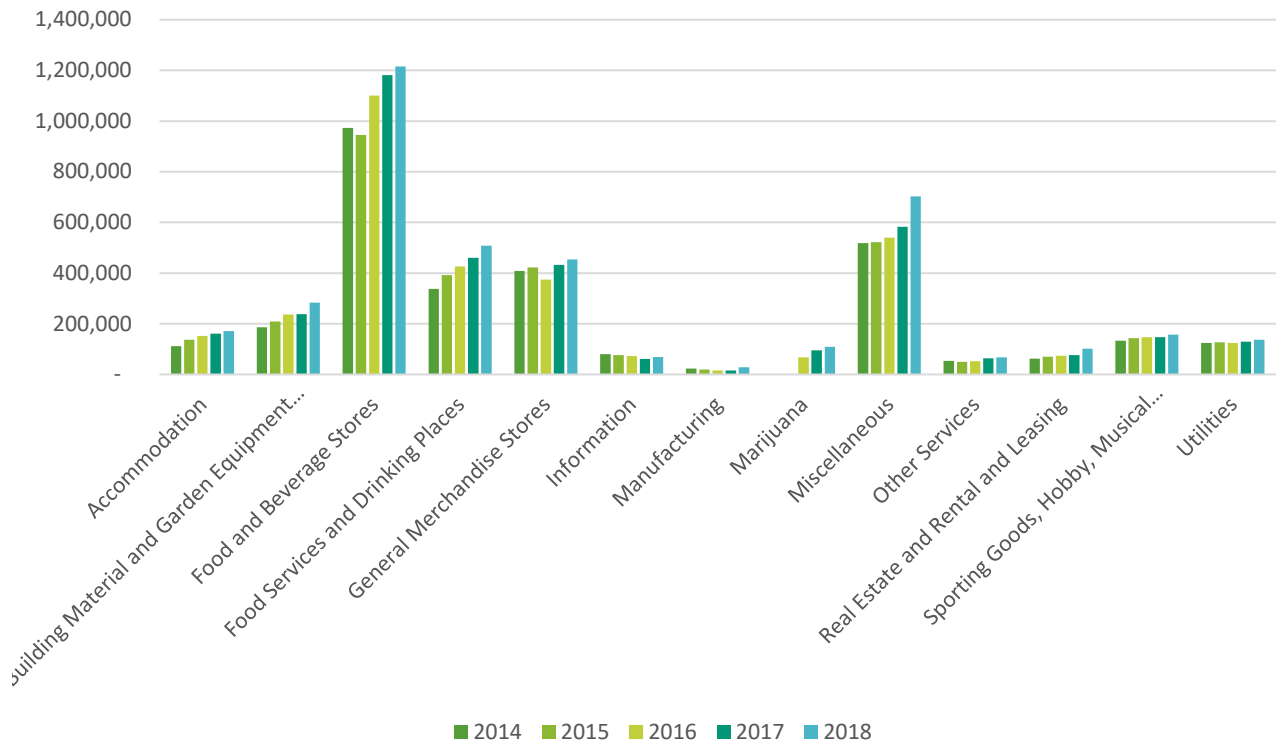
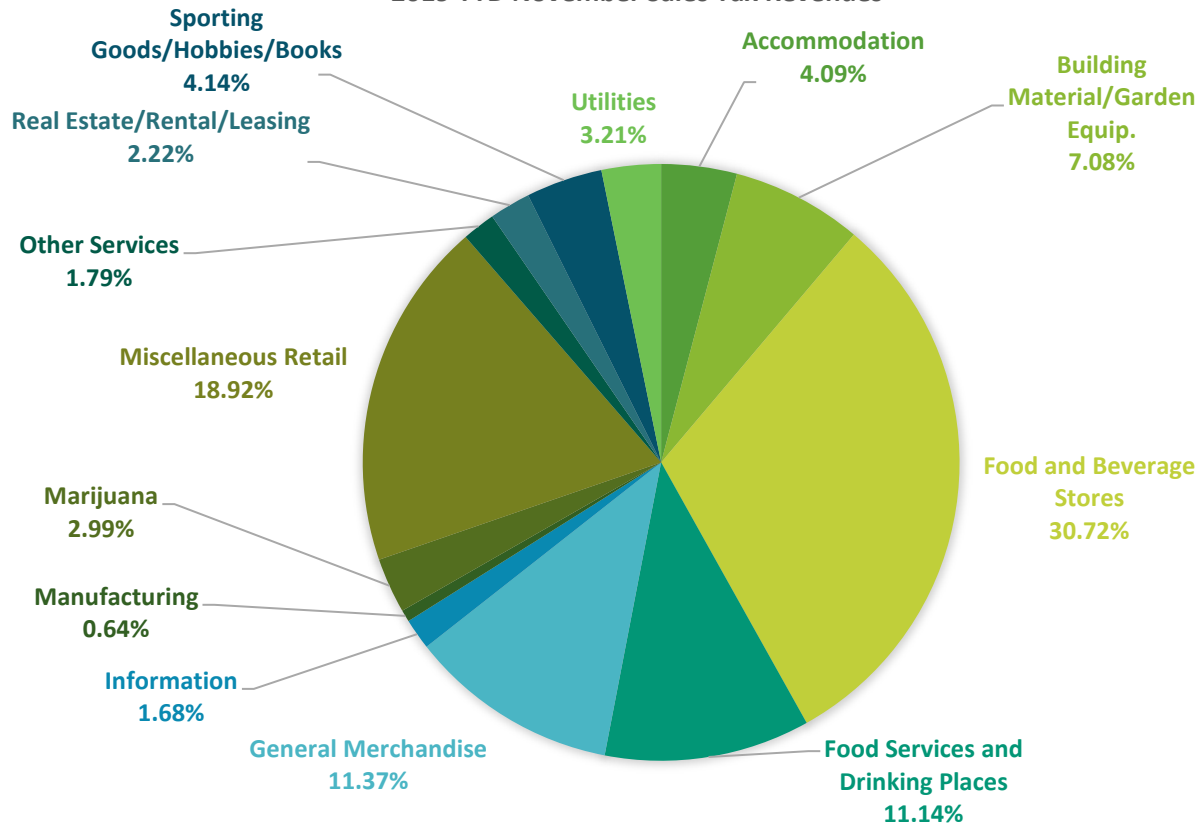


Source: Colorado Department of Labor and Employment



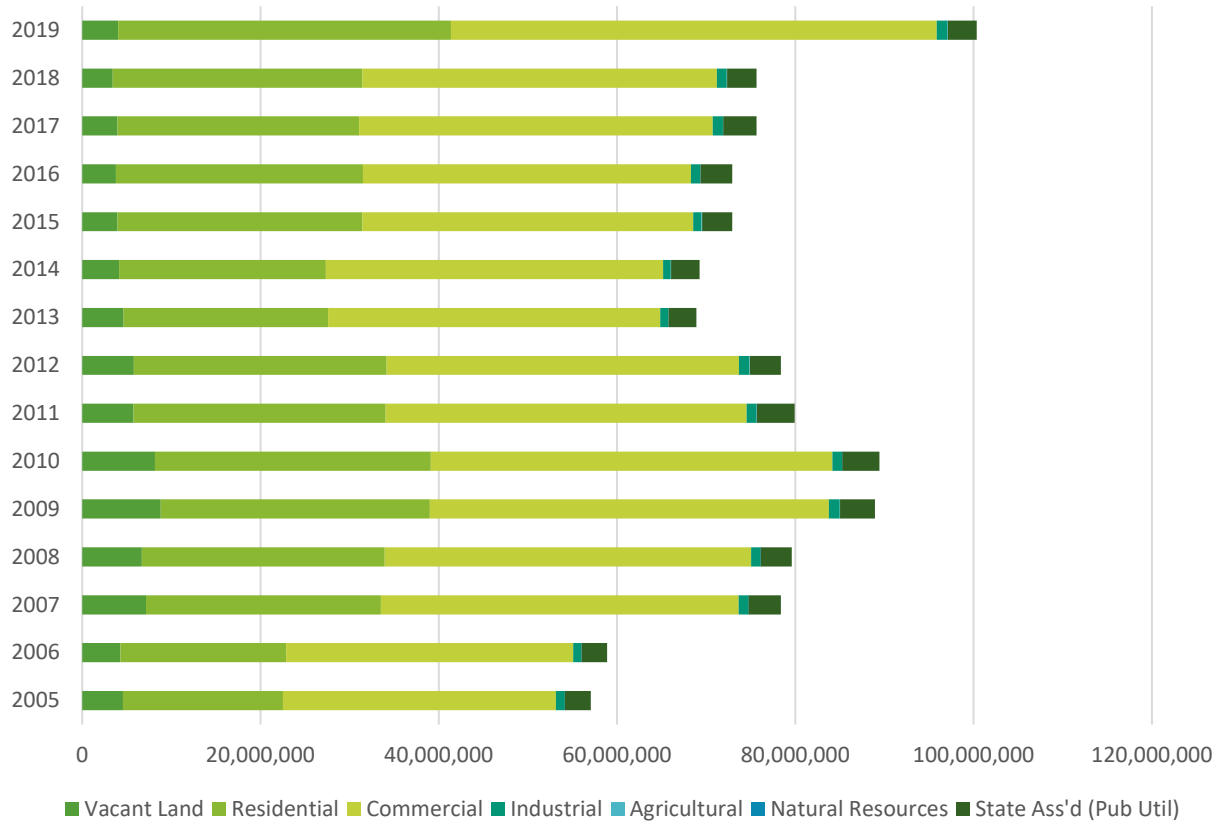
City Profile

2019 YTD November Sales Tax Revenues





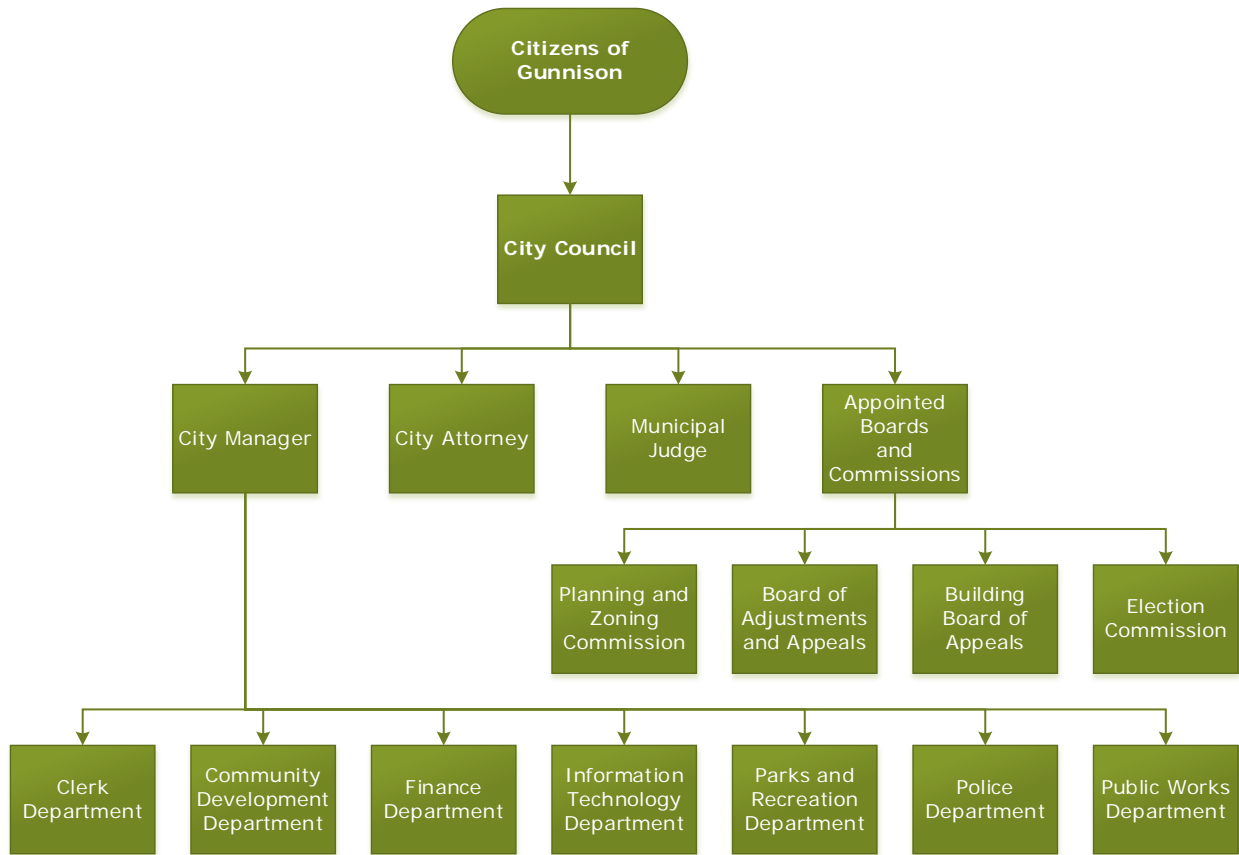
Changes in Assessed Valuation





Financial Structure

Organizational Structure



City Council with Term Expirations



Mayor
Jim Gelwicks- 2021



Mayor Pro Tem
Jim Miles - 2021



Councilor
Mallory Logan - 2023



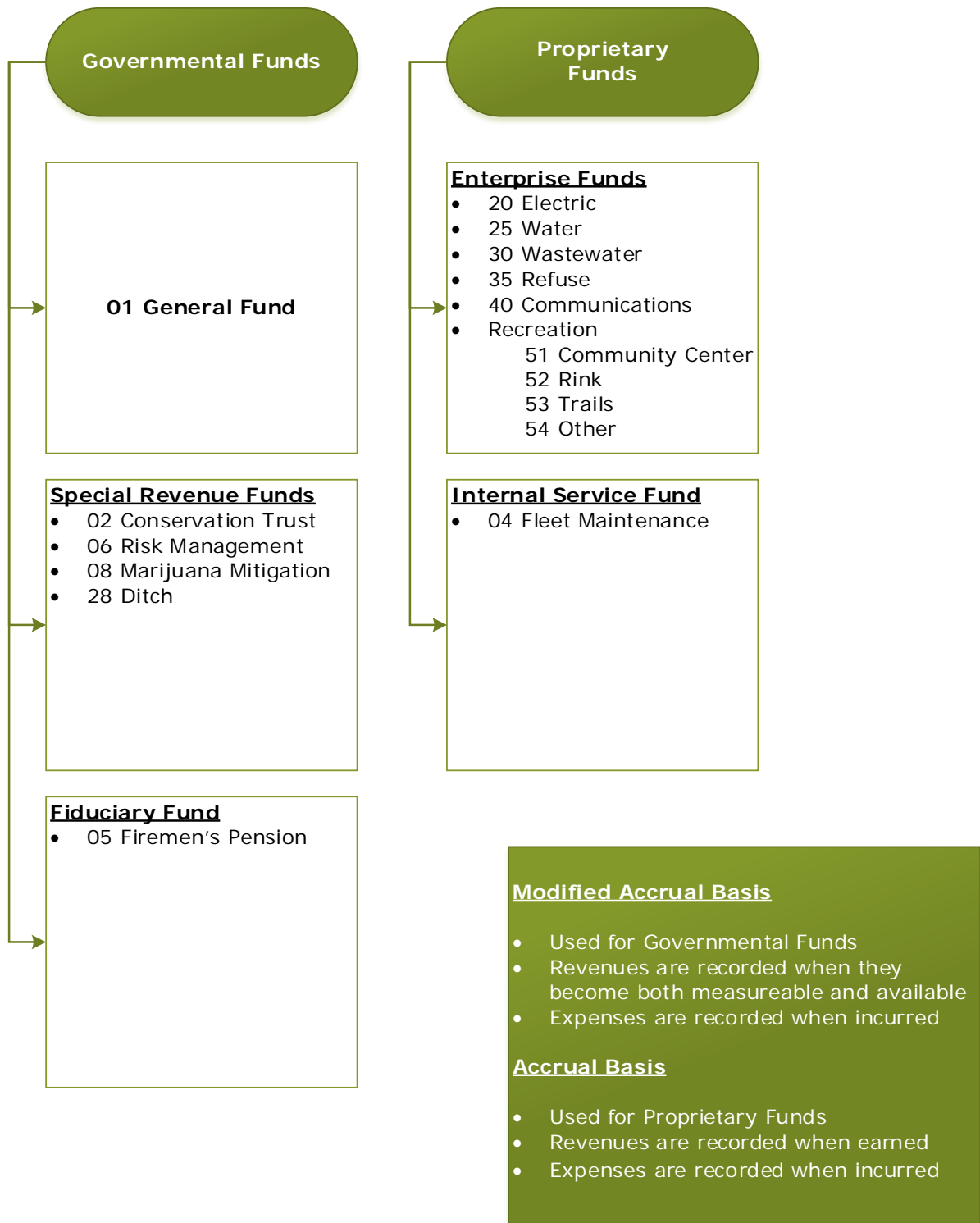
Councilor
Diego Plata - 2023



Councilor
Boe Freeburn - 2021



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.



Progress updates are included with [blue](#) text.



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). 

The City completed its first community survey in fall 2018 and published the 2019 State of the City Report in spring 2019. The survey revealed that only 48% of respondents are satisfied with the quality and quantity of information that the City is providing them. Efforts to increase this percentage by 10% by December 31, 2020, resulted in a current communication plan that includes Conversations with Council multiple times per quarter, a monthly article in the local newspaper, the Gunnison Country Times, regular posts on Facebook and Instagram, regular updates to the City website, print ads, radio spots, and open houses.



Departmental Performance Measures

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.

The Clerk's Department collaborated with the Finance Department on their all-employee survey in the fall of 2018. The survey exposed what kinds of information employees want to receive, how they want to receive it and how often. The survey did not reveal specific percentages, but it did inform the Clerk's Department that most employees who responded want to receive information about up-coming events, followed by new hires and Council priorities. Their preference is to receive the information through emails, an e-newsletter or at department meetings. Employees want to receive information on an as needed or on a monthly basis.

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.

The Clerk's Department reorganized the layout of the office to ensure that internal and external customers first see the clerks rather than computers when they come into City Hall. The department made it a priority to respond to customers' questions within 24 hours and established a guideline to respond to online questions within 45 minutes with accurate information. The office regularly has sweet treats available for external and internal customers, which commonly resulted in friendly conversations.

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.

Throughout 2018, 5 out of 7 department directors and the City Attorney were fully utilizing Laserfiche to submit Council agenda items and materials. However, with two new directors becoming a part of management staff in 2019, spring 2020 would be appropriate time for the Clerk to conduct a refresher training on using Laserfiche for Council submissions.



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

Anton Sinkewich
asinkewich@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 2021, 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. 

[Review of the City's Land Development Code identifying barriers to affordable housing was completed in 2018 and by 2020, and the City owned Lazy K property will be master planned for development and rezoning.](#)



Departmental Performance Measures

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

Implementation of plan recommendations will begin immediately upon adoption, and will continue through the life of the plan until 2030. 6. By 2021, The City of Gunnison will complete an Intergovernmental Agreement with Gunnison County updating the criteria and review process for the Three Mile Planning area.

5. By 2021, 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.

The Gunnison Plan review and permitting process will be transferred to a digital format.



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.

Ongoing. Finance is looking at some software option for citizen transparency that may provide better visibility to internal departments as well.

Result B



Departmental Performance Measures

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

Ongoing.

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.

Ongoing. Finance is finding that most customer are not missing this feature if it involves a cost increase on their bill. Finance is reviewing various software systems that provide this option with little cost. We are also working with the current software vendor to enhance the billing function. A demo of a module enhancement will be reviewing the February 2020. Any cost increases will have to be included in the 2021 budget process.

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.

While the Finance Department has reviewed this option, issues associated with accounts payable fraud deterred its use. A specific example regarding this is related to a fraudulent electronic payment made for a bridge project in Erie, Colorado. Finance is still exploring option for this including automation through the city's purchase card vendor, which would offer fraud protection through the credit card provider.

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.

Finance purchased a forecasting model in 2018 and began importing the data to create a forecast. However, it was determined, that without dedicated budget analyst staff, a complicated model isn't feasible at this time. A model using broad estimates on revenues and expenditures was created, along with a graphic chart, for the Capital Improvement Planning document. Other, lost staff intensive, options will be explored.

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.

While we already have some of these elements on a very macro scale, we will be working to identify the sustainability of other expenditures such as health



Departmental Performance Measures

insurance and employee wages, as well as more detailed work to allow for sufficient maintenance of facilities and equipment. Finance participated in a demo of a software package that integrates budget preparation with forecasting called ClearGov. This and other options will be explored in 2020 and a budget request may be included in the next budget process.

Result C

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

Departments are currently submitting this information along with their capital requests. More detail and analysis is desired, and work continues in this area.

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
1,809 customers were utilizing auto pay as of December 31, 2019. This represents 42% of all customers.
- 6% of customers signed up for the Voluntary Green Power Program
115 customers were utilizing the Green Power program. This is only 3% of the customers. However, the City is working on goals to reduce carbon emission from power purchases by 90% by December 2024. This will involve green power incorporated in the overall rate schedule and potentially eliminating the voluntary program.
- 5% of customers making use of the Budget Billing Program
Only 1% of customers are participating in this program. Efforts will be made to increase the visibility of this program. A challenge is that new customers cannot sign up because 12 months of data is required to calculate the average usage.
- 2% of customers accessing the Gunnison Valley Home Energy Advancement Team (GV-HEAT) program
2% of customers equates to 85.
Only 21 households were served by GV-HEAT during 2019. However, Finance has been working with customers to send them to the Housing Authority and contacting all Low-Income Energy Assistance Program customers. However, it has been difficult for the Housing Authority to source contractors to perform the assessment and resulting energy improvements.



Departmental Performance Measures

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.



Examples from other communities have been collected, including a great application of a Fiscal Summit used by Weston, MA. Finance will work to integrate its information into a tool during the 2021 budget process.

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.

The biannual citizen survey is included in the 2002 budget.

Result D

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

- Clarity of organizational values and policies

A survey conducted November 27, 2018 indicated that 89% either agreed or strongly agreed that they have clarity related to the City of Gunnison values. A June 4, 2019 version of the Employee Handbook included the addition of the values.

- Clarity of availability of fringe benefits

A survey conducted November 27, 2018 indicated that 86% either agreed or strongly agreed that they are aware of the various benefits available to them as a City employee.

Result E

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

The survey results from the Council seated at November 27, 2018 unanimously agreed they had adequate financial information so they can make informed decisions, further stating that the information they receive was "complete and thorough as always."



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 June 30, 2020, 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

Vacant

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.

Part time and temporary employee wages have steadily risen and are on par with local competitive positions. The rate for a Lifeguard now ranges from \$15.00 - \$18.81. The Recreation Instructors rate ranges from \$14.00 - \$18.75. Temporary Parks employees can make anywhere between \$14.00 - \$16.65.

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.



Departmental Performance Measures

Thanks to the increase in pay, and an effort to focus on the City's values and making sure that employees know how much we appreciate and value them there has been an uptick in retention of employees. We have several coaches and instructors that have been back for multiple seasons. There is less turnover with lifeguards and pool staff, and Parks has been able to rehire mow crew and staff as well.

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

There were some days in 2019 when we needed to close the pool or climbing wall because we were short staffed. Considering that we are open for roughly 4600 hours a year, and the total number of hours that we couldn't offer our services because we were short staffed was around 20, we are in line with our stated goal.

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.

In 2018 and 2019 combined, we issued \$42,322 in scholarships which is 106% of the \$40,000 that we had budgeted for that time frame.

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

After looking at the number of kids within GES and the number of kids participating in our programs, we are confident that we have had at least 70% of GES students in one of our programs within the last year. That includes swim lessons.

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

Though we have seen the programs that we offer for middle school students continue to be steady, we have not reached the mark of 50% of all middle school students. Many of the sporting events that children that age participate in take place within the middle school. Over 50% of middle school students have attended our middle school nights at the rec center that we offer a few times a year.



Departmental Performance Measures

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.

We have increased the position of Senior Program Coordinator to 3/4 time and with that has come an increase to the offerings of events, and activities for seniors. We have struggled to have a consistent Silver Sneakers instructor but have had an increase to the amount of seniors who use the Rec Center and scan their Silver Sneakers membership each time they do. We have not developed a strategic plan with specific goals for seniors but that is something that we still want to do.

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.

Thankfully, this metric has been met. We have not had a serious accident in either the pool or the gymnastics room in 2019, and we certainly were accident free for 95% of the time that we were open.

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



We continue to focus on cleanliness and have hired a new company for our janitorial services. The Parks Tour position has done a good job of keeping park facilities clean. We struggle to find a way to measure this goal but will be doing more survey work in 2020 and can incorporate a question pertaining to cleanliness of facilities in those surveys.

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.



We have had discussions with other City staff and Gunnison Trails about our trail systems. We are aware that Trails will likely be incorporated by our department in coming years. More research and discussion needs to take place on the impacts of that additional responsibility to our department and how that can be done so we have a world class trail system.

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





Departmental Performance Measures

We have made progress on addressing most aspects of capital replacement and maintenance in the parks and recreation system but a more formal document is needed.

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).

This has been done for both parks. The City has applied for a GOCO grant for Lazy K and we await that decision which will happen in March. We will move forward with the IOOF renovation in 2020 and will have that project complete this year.



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.

Statistical tracking for all victims reporting crime has not been achieved. Strategic planning will be modified to target Victim Rights Act crimes and compliance with annual victim update requirements.

6. By 2020, clearance rate for part A crimes will be 50%.

Clearance rate for part A crimes as of July 2019 was 54%. The strategic plan will be updated when complete 2019 figures are available for consideration.

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.

The 2018 city survey did not specifically address this strategic plan as stated in our strategic plan. Adjustment will be made to meet future survey question results. One pedestrian was injured during 2019 in a traffic accident in the identified downtown area.



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 65 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.



Safe Routes to school will be completed in 2020 (1200 LF). Safety corridors at 11th Ave and Legion Park have been completed in 2019.

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

Due to the elimination of 3 miles of windrow, this goal has been achieved.

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



To date, (end of 2019), approximately 20% has been completed. A new street inventory (IMS) has been implemented to track this.

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



iWorQ has been implemented to streamline and track maintenance service calls.

Communication and Outreach

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



Departmental Performance Measures

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

In 2019 and 2020, community engagement features of iWorQ, a TextmyGov app, coupled with a new receptionist has achieved this goal.

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.

Public Works has implemented Tantalus meters that can pinpoint outages in order to respond immediately to an outage. This has been achieved.

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

To date, working with the City Clerk's office, social media via Facebook, the City's web site and use of iworQ has achieved this goal.

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.

This has been achieved.

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

The city is underway (2020) with an inflow and infiltration study to identify and plan repairs to reduce water loss. Replacement of all damaged meter will be completed in 2020. Master meters at all well locations will be recalibrated in 2020.

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.

This is complete.

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

This is complete.



Departmental Performance Measures

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.

Additional funds in all budgets have been provided to achieve this.

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

Most injuries occur with recycle during winter conditions. Policy changes have been implemented to reduce unnecessary risks associated with large or heavy refuse containers.

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

New leadership in water/sewer/streets & alley have proven beneficial with employee moral.

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.

Public Works continues to host Christmas events, BBQ's, crawfish boils, etc. to interact socially with its employees.

Potential Future Work

By 2021, superintendents will develop a department/employee appreciation program to reward positive attitudes and productivity as part of the Employee Task Force Employee Appreciation initiative.

This is still underway.

Fund Details

General Fund

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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	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
	TAXES	7,061,139	7,844,155	7,642,233	7,642,233	8,333,029	8,194,415
	PERMITS/LICENSES	184,174	208,104	119,242	119,242	129,950	130,450
	INTERGOVERNMENTAL	350,006	389,256	464,064	1,144,869	1,230,802	417,254
	CHARGES FOR SVCS	253,407	290,109	308,913	308,913	281,078	284,492
	FINES/FORFEITURES	21,285	22,675	21,669	21,669	25,000	25,000
	MISCELLANEOUS	170,009	85,922	77,395	134,351	159,307	126,876
	INTEREST	25,416	58,928	40,650	40,650	71,000	56,000
	TRANSFERS IN	227,925	79,675	538,494	666,494	655,882	302,696
	TOTAL REVENUE	8,293,360	8,978,824	9,212,659	10,078,420	10,886,048	9,537,183
EXPENDITURES							
	GENERAL GOVERNMENT	1,341,438	1,344,526	1,660,184	1,716,049	1,655,143	1,539,455
	PUBLIC SAFETY	2,561,025	2,744,116	3,193,069	3,219,733	3,212,334	3,232,653
	PUBLIC WORKS	1,924,506	1,311,518	2,233,326	2,472,713	2,470,876	2,289,463
	CAPITAL OUTLAY	799,821	160,270	210,600	1,492,948	1,485,801	490,862
	RECREATION & PARKS	1,162,240	1,292,418	1,425,574	1,463,666	1,468,340	1,538,357
	GRANTS/ECON DEV/EVENTS	288,365	335,609	431,813	436,774	436,024	452,138
	TRANSFERS OUT	571,335	724,995	717,463	717,463	717,463	718,704
	TOTAL EXPENDITURES	8,648,730	7,913,451	9,872,028	11,519,345	11,445,981	10,261,632
	Revenues Over (Under) Expenditures	(355,370)	1,065,372	(659,369)	(1,440,925)	(559,933)	(724,449)
	Beginning Fund Balance	4,634,030	4,278,661	4,022,822	5,344,034	5,344,034	4,784,101
	Ending Fund Balance	4,278,661	5,344,034	3,363,453	3,903,109	4,784,101	4,059,652
	Ending Fund Balance % of Total Expenditures	49%	68%	34%	34%	42%	40%
	Ending Fund Balance Analysis						
	Unreserved Fund Balance	4,276,042	5,341,416	3,132,247	3,900,489	4,781,481	3,552,752
	Real Estate Transfer Assessment	2,619	2,619	2,620	2,620	2,620	2,620
	Strategic Plan Implementation	0	0	228,586	0	0	504,280
		4,278,661	5,344,034	3,363,453	3,903,109	4,784,101	4,059,652
	Ending Unreserved Fund Balance % of Total Expenditures						33%

Reserve Calculation

Total Expenditures		10,261,632
Plus: Anticipated, Unappropriated Strategic Plan Expenditures		504,280
Less: Adjustments to Expenditures per Fund Balance Policy Transfers from Other Funds for Expenditures in the General Fund		
Expenditures Subject to Reserve Requirement		10,765,912
Minimum Unreserved Fund Balance	33% of expenditures ----->	3,552,751
Maximum Unreserved Fund Balance	40% of expenditures ----->	4,306,365
Remaining Available for Appropriations		0
Available Funds Remaining @ 100% (Projections or revenue reductions)		1

**CITY OF GUNNISON
SALES TAX COMPLIANCE TABLE**

SALES AND USE TAX REVENUE **FY2020** **\$5,760,580** **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	\$1,728,174	30%
CAPITAL IMPROVEMENT COMMITMENT	\$576,058	10%
GENERAL FUND COMMITMENT (Remainder)	\$3,456,348	60%

USE OF FUNDS BY PURPOSE:

STREET & ALLEY

EXPENSES:

Street & Alley Maintenance	01-4034	\$641,623	
Street Improvements	01-4035	\$1,549,100	
	Sub-Total	\$2,190,723	

Less Projects from Cash Reserves or Other Funding Sources

Add'l MV Tax	01-3103	\$22,333	
Hwy 50 Maint. Agreement	01-3306	\$50,000	
St. of Colorado - H.U.T.F.	01-3307	\$166,565	
Transportation Alternatives Program	01-3301	\$0	
	Sub-Total	\$238,898	

Total Street & Alley Expense **\$1,951,825** **33.9%**

Over (Under) Commitment	\$223,651
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CAPITAL IMPROVEMENT

EXPENSES:

Capital Improvements		\$490,862	
	Sub-total	\$490,862	

Capital Purchases for Fleet (Transfer Out)		\$676,073	
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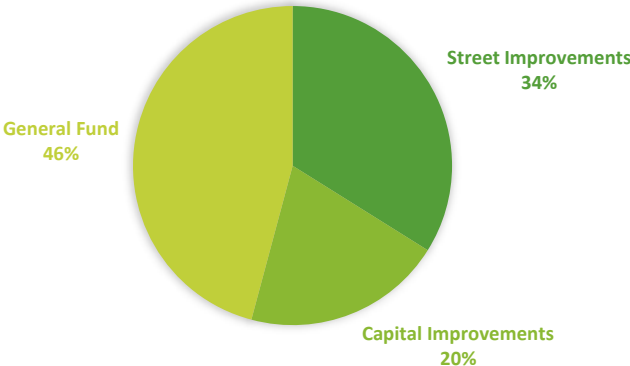
	Sub-total	\$676,073	
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Less Capital Projects from Cash Reserves or other funding:

None		\$0	
	Sub Total	\$0	

Total Capital Expense **\$1,166,935** **20.3%**

Over (Under) Commitment	\$590,877
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**CITY OF GUNNISON
PROPERTY TAX CALCULATION**

TAX YEAR	2016		2017		2018		2019	
DESCRIPTION	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL
Vacant Land	3,767,070	5.17%	3,963,810	5.24%	3,416,750	4.52%	4,024,700	4.01%
Residential	27,732,650	38.03%	27,083,080	35.80%	28,013,460	37.04%	37,347,910	37.23%
Commercial	36,803,780	50.47%	39,693,770	52.47%	39,758,260	52.57%	54,490,520	54.31%
Industrial	1,014,100	1.39%	1,120,030	1.48%	1,117,950	1.48%	1,214,540	1.21%
Agricultural	47,140	0.06%	49,410	0.07%	49,650	0.07%	48,270	0.05%
Natural Resources	20	0.00%	20	0.00%	20	0.00%	20	0.00%
State Ass'd (Pub Util)	3,552,950	4.87%	3,735,110	4.94%	3,274,580	4.33%	3,198,700	3.19%
	72,917,710	100.00%	75,645,230	100.00%	75,630,670	100.00%	100,324,660	100.00%
MILL LEVY	3.868		3.868		3.868		3.868	
Property Taxes (Gross)	282,046		292,596		292,539		388,056	
Less: Treasurer's Fees	(5,641)		(5,852)		(5,851)		(7,761)	
Uncollectible	(1,410)		(1,463)		(1,463)		(1,940)	
Property Taxes (Net)	274,995		285,281		285,226		378,354	

****2020 Budget based on preliminary property tax certification of \$100,182,600, with net revenues calculated at \$377,819**

Actual property tax certification = \$100,324,660. Assessor adjustments since preliminary certification have resulted in an increase of \$142,060 assessed valuation, or \$535 in net revenue.

01 REVENUE SUMMARY

2018 Actual Revenues vs. 2019 Estimated Revenues	21.2%
2019 Revenues Under (Over) Budget	(807,627)
2019 Budgeted Revenues vs. 2020 Budget Request	-5.4%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
3101	Property Tax	274,338	284,983	286,329	286,329	282,891	377,819
3102	Specific Ownership Tax	18,977	19,928	19,570	19,570	21,156	21,791
3103	Add'l Motor Vehicle Tax	20,676	20,776	21,630	21,630	21,682	22,333
3104	City Sales Tax	4,823,041	5,319,041	5,288,576	5,288,576	5,402,529	5,510,580
3105	County Sales Tax	789,475	855,969	865,740	865,740	941,299	960,125
3106	City Use Tax	336,004	371,000	300,000	300,000	300,000	250,000
3107	Cigarette Tax	16,305	14,825	13,000	13,000	13,103	13,000
3108	Occupation Tax-Phones	6,228	4,323	5,600	5,600	2,259	2,300
3109	Pen/Int on Delinq Prop Tx	1,082	1,088	1,000	1,000	1,136	1,000
3110	Cable Franchise Tax	18,296	21,872	22,660	22,660	22,307	22,000
3111	Nat'l Gas Franchise Tax	113,913	124,691	122,570	122,570	161,792	166,646
3112	Electric Franchise	313,224	304,854	326,048	326,048	352,124	364,657
3113	Water Franchise	46,392	53,569	42,975	42,975	52,075	47,325
3114	Sewer Franchise	82,079	90,623	87,715	87,715	154,326	96,840
3115	Pen/Int on Delinq Sales Tax	19,876	14,598	12,000	12,000	4,652	5,000
3116	State Marijuana Taxes	66,762	79,378	40,170	40,170	85,000	80,000
3117	Severance Tax	54,842	204,161	130,000	130,000	460,255	200,000
3118	Public Improvements Fee	44,474	42,504	41,200	41,200	36,908	37,000
3119	Wireless Network Fee	15,154	15,973	15,450	15,450	17,534	16,000
TAXES		7,061,139	7,844,155	7,642,233	7,642,233	8,333,029	8,194,415
3204	Liquor Licenses	10,618	7,906	8,240	8,240	5,500	6,000
3205	City Sales Tax Licenses	7,753	31,950	14,402	14,402	24,000	24,000
3206	Animal Licenses	341	495	550	550	900	900
3208	Comm. Dev. Permit/Lic.	131,362	118,753	70,000	70,000	70,000	70,000
3210	Marijuana Sales License	34,000	49,000	26,000	26,000	29,500	29,500
3212	Transient Merchant App.	100	0	50	50	50	50
PERMITS/LICENSES		184,174	208,104	119,242	119,242	129,950	130,450
3301	Federal Grants	0	0	0	315,844	315,844	0
3302	State Grants	25,000	0	25,000	389,961	389,961	0
3303	Local Grants	0	0	0	0	0	0
3304	Mineral Leasing	62,798	94,586	80,000	80,000	126,570	80,000
3306	State Maintenance Agrmt	36,237	46,803	50,000	50,000	50,000	50,000
3307	Hwy User's Trust Fund	175,037	204,438	162,026	162,026	203,389	166,565
3308	Fire Protection District	7,612	5,433	8,000	8,000	6,000	6,000
3310	Hazmat Reimbursements	0	0	0	0	0	0
3314	Victims of Crime Act Grant	0	0	89,136	89,136	89,136	64,787
3320	GOCO Grants	0	0	0	0	0	0
3327	POST Grant - Police	17,344	7,024	15,810	15,810	15,810	15,810
3328	Law Enforcement Advocate	25,978	30,971	34,092	34,092	34,092	34,092
INTERGOVERNMENTAL		350,006	389,256	464,064	1,144,869	1,230,802	417,254
3401	Court Cost	1,860	2,110	1,236	1,236	1,600	1,600
3402	Comm. Dev. Services	674	3,533	600	600	400	400
3403	Police Dept. Services	18,187	14,882	20,000	20,000	16,500	16,500
3404	City Clerk Services	0	0	0	0	0	0
3405	Animal Control Services	1,070	755	1,000	1,000	1,000	1,000
3406	Recreation Programs	152,603	176,543	189,000	189,000	165,000	170,000
3408	Finance Dept Rev	12,462	17,142	12,000	12,000	14,000	13,000
3410	Phone Service Fees	8,779	7,569	21,476	21,476	21,476	17,800
3411	Sales Tax Service Fee	7,886	8,134	8,000	8,000	9,500	9,500
3426	Fire Dept Services	0	41	0	0	602	50
3439	Events Equipment Rental	0	465	500	500	1,000	1,000
3440	Concessions	7,617	9,008	9,270	9,270	8,500	8,500
3441	Park Rentals	4,613	8,667	9,270	9,270	7,500	7,500
3442	Events	32,866	33,200	32,561	32,561	30,000	33,642
3444	Scholarships	3,256	6,412	2,000	2,000	2,000	2,000
3446	SW Colo Triathlon Series Revenue	1,535	1,648	2,000	2,000	2,000	2,000
CHARGES FOR SERVICES		253,407	290,109	308,913	308,913	281,078	284,492
3501	Traffic Fines	8,120	8,736	9,888	9,888	12,000	12,000
3502	Dog/Cat Fines	2,383	2,837	2,781	2,781	3,000	3,000
3504	Misc. Fines & Forfeitures	10,782	11,102	9,000	9,000	10,000	10,000

01 REVENUE SUMMARY

2018 Actual Revenues vs. 2019 Estimated Revenues	21.2%
2019 Revenues Under (Over) Budget	(807,627)
2019 Budgeted Revenues vs. 2020 Budget Request	-5.4%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
	FINES & FORFEITURES	21,285	22,675	21,669	21,669	25,000	25,000
3601	Miscellaneous Revenue	1,436	14,193	0	0	5,589	5,890
3602	Refund-Prior Yr Expns	0	0	0	0	0	0
3603	Compensation for Loss	363	3,035	0	0	931	0
3604	Refunds	2,040	2,174	0	0	2,000	2,000
3605	Crime Prevention/DARE Contributor	1,042	22	2,650	2,650	2,650	2,650
3606	Law Enforcement Surcharge	0	0	0	0	0	0
3607	Youth Council	0	0	0	0	0	0
3608	Rental Income/Property Lease	39,909	40,284	39,000	39,000	39,000	39,000
3612	Sale of Fixed Assets	38,953	11,001	2,000	2,000	24,069	2,000
3630	Cranor Hill Lift Tickets	8,368	0	13,500	13,500	13,500	13,500
3647	CARA Contributions	5,211	7,346	5,500	5,500	5,500	5,500
3648	Pickleball Tournament	2,872	1,282	4,000	4,000	3,000	3,000
3650	Other Contributions	0	0	10,745	10,745	10,745	0
3657	Community Builders Grant	59,260	6,584	0	0	0	0
3658	Misc. Grants	10,555	0	0	2,900	2,900	0
3659	Region 10 Senior Grant	0	0	0	8,788	8,788	0
3660	Met Rec Senior Grant	0	0	0	3,000	3,000	0
3661	NextFifty Initiative Senior Grant	0	0	0	15,604	10,971	0
3662	DOLA POMH Support Grant	0	0	0	26,664	26,664	53,336
	MISCELLANEOUS	170,009	85,922	77,395	134,351	159,307	126,876
3701	Interest on Investments	31,372	59,171	34,650	34,650	65,000	50,000
3710	Unrealized Gain/Loss	(5,956)	(243)	6,000	6,000	6,000	6,000
	INTEREST	25,416	58,928	40,650	40,650	71,000	56,000
3999	Transfer from Fleet	0	0	16,480	16,480	16,480	0
3999	Transfer from Marijuana Mitigation	53,936	49,086	158,124	158,124	158,124	141,956
3999	Transfer from Electric	0	8,783	16,480	16,480	16,480	0
3999	Transfer from Water	0	5,855	81,870	81,870	81,870	0
3999	Transfer from Wastewater	0	8,783	81,870	131,870	131,870	0
3999	Transfer from Refuse	50,000	0	81,870	81,870	81,870	0
3999	Transfer from Other Rec Improve	123,989	7,168	101,800	179,800	169,188	160,740
	TRANSFERS IN	227,925	79,675	538,494	666,494	655,882	302,696
	TOTAL REVENUES	8,293,360	8,978,824	9,212,659	10,078,420	10,886,048	9,537,183

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.

01 REVENUE SUMMARY

2018 Actual Revenues vs. 2019 Estimated Revenues	21.2%
2019 Revenues Under (Over) Budget	(807,627)
2019 Budgeted Revenues vs. 2020 Budget Request	-5.4%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
3327	POST Grant to reimburse training expenses, travel costs for safety trainings - State Funding from vehicle registration surcharge						
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	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
EXPENDITURES							
4001	City Council	197,547	65,337	26,649	36,649	36,149	55,694
4002	Municipal Court	106,720	110,449	116,600	116,600	115,200	104,785
4003	City Attorney	29,632	36,694	53,270	53,270	53,270	45,922
4004	City Manager	198,961	159,956	190,429	183,356	181,163	202,128
4005	City Clerk	78,075	84,095	99,406	99,406	99,107	114,138
4006	Finance	235,708	265,783	331,632	340,365	333,664	350,508
4007	Information Technology	127,710	174,518	213,205	240,337	208,025	165,587
4008	Community Development	320,173	385,964	554,224	571,297	567,222	411,915
4030	City Hall	46,912	61,729	74,767	74,767	61,342	88,778
GENERAL GOVERNMENT		1,341,438	1,344,526	1,660,184	1,716,049	1,655,143	1,539,455
4020	Police	2,147,334	2,248,792	2,616,727	2,643,391	2,643,380	2,657,391
4021	Building Inspection	125,411	138,985	166,946	166,946	166,157	152,734
4022	Fire Department	234,136	279,069	246,889	246,889	235,939	273,935
4023	Hazardous Materials	2,861	21,888	28,599	28,599	27,361	23,361
4024	LE Victim Advocate Program	51,283	55,381	24,709	24,709	24,709	28,050
4025	Victims of Crime Act Grant	0	0	109,199	71,819	77,408	77,551
4026	Victims of Crime Act Grant Match	0	0	0	37,380	37,380	19,632
PUBLIC SAFETY		2,561,025	2,744,116	3,193,069	3,219,733	3,212,334	3,232,653
4009	Facilities Maintenance	0	0	36,962	(10,538)	(27,540)	30,668
4031	Public Works Administration	0	0	110,725	110,725	114,571	122,154
4032	City Shop	6,932	38,081	(4,635)	(4,635)	(7,894)	(4,083)
4033	Streets & Alley-Admin	165,863	53,255	0	0	0	0
4034	Streets & Alley-Maint	725,166	525,539	587,674	587,674	595,516	641,623
4035	Street Improvements	1,026,545	694,644	1,502,600	1,602,287	1,609,022	1,499,100
4036	Hwy 50 Pedestrian Crossings	0	0	0	45,500	45,500	0
4037	Safe Routes to School	0	0	0	95,700	95,700	0
4041	Ohio Avenue Safe Walk	0	0	0	46,000	46,000	0
PUBLIC WORKS		1,924,506	1,311,518	2,233,326	2,472,713	2,470,876	2,289,463
4038	Capital Improv - Fixed Assets	211,139	0	0	0	0	0
xxxx	Capital Improv-Variou Department	588,683	160,270	210,600	1,492,948	1,485,801	490,862
CAPITAL OUTLAY		799,821	160,270	210,600	1,492,948	1,485,801	490,862
4045	Cranor Hill	19,125	9,441	41,109	41,109	39,320	43,574
4048	Senior Programming	0	0	20,729	32,517	32,517	48,083
4049	Recreation Administration	339,867	380,219	413,578	413,578	413,213	431,832
4050	Recreation Programs	186,349	209,703	219,324	219,324	218,374	232,570
4051	Parks	602,029	648,060	694,695	705,395	706,086	734,967
4052	Van Tuyl Ranch	14,343	3,844	31,603	31,603	31,603	31,713
4053	Lazy K Property	528	41,150	4,536	4,536	11,623	4,647
4054	Next50 Senior Grant	0	0	0	15,604	15,604	10,972
RECREATION & PARKS		1,162,240	1,292,418	1,425,574	1,463,666	1,468,340	1,538,357
4090	Public Service Grants	29,283	63,892	70,183	70,183	70,183	78,833
4091	Economic Development Grants	26,037	24,808	23,817	23,817	23,817	17,667
4092	Strategic Partnerships	122,282	134,286	190,256	190,256	189,506	200,353
4097	Events	110,762	112,623	147,557	152,518	152,518	155,285
GRANTS/ECONOMIC DEV		288,365	335,609	431,813	436,774	436,024	452,138
4999	Transfers Out	571,335	724,995	717,463	717,463	717,463	718,704
TRANSFERS OUT		571,335	724,995	717,463	717,463	717,463	718,704
TOTAL EXPENDITURES		8,648,730	7,913,451	9,872,028	11,519,345	11,445,981	10,261,632

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4001 CITY COUNCIL

2018 Actual Expenditures vs. 2019 Estimated Expenditures	-44.7%
2019 Expenditures Under (Over) Budget	(9,500)
2019 Budgeted Expenditures vs. 2020 Budget Request	52.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-City Council	33,564	29,157	31,200	31,200	31,200	39,000
4103	Social Security	1,931	1,934	1,934	1,934	1,934	2,418
4104	Medicare	452	452	452	452	452	566
4106	Hlth Ins/WC/Othr Benefits	16	43	41	41	41	51
Sub-Total: Personnel		35,963	31,587	33,628	33,628	33,628	42,034
4201	Office Supplies	191	801	200	200	200	200
4202	Clothing/Uniforms	0	35	100	100	100	200
4212	Computer Software Under \$5000	0	3	0	0	0	0
4303	Advertising/Legal Notices	0	8,863	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	12,806	12,700	15,000	15,000	13,000	13,500
4320	Telephone/Fax Services	625	818	904	904	904	860
4330	Professional Svcs	61,696	0	0	0	0	15,000
4360	Contracted Services	0	17,000	0	0	0	18,000
4370	Trvl/Mileage/Meals/Lodg	6,245	7,510	6,000	6,000	7,000	7,500
4650	Miscellaneous Expenses	710	1,095	800	800	1,500	1,000
4653	Employee Appreciation	5,021	6,539	6,000	6,000	6,000	6,000
4655	Youth Council	312	260	800	800	600	500
4659	City Fest	3,505	3,592	4,000	4,000	4,000	4,000
4704	Community Builder Grant Exp	101,041	10,060	0	0	0	0
9589	Special Projects	11,200	0	0	10,000	10,000	0
Sub-Total: Operations		203,351	69,276	33,804	43,804	43,304	66,760
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(41,768)	(35,526)	(40,783)	(40,783)	(40,783)	(53,100)
TOTALS		197,547	65,337	26,649	36,649	36,149	55,694

Comments:

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

- 4101 Per Ordinance No. 11, Series 2019, wages for the Mayor are \$750 per month and wages for the councilors are \$625 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 strategic planning/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
- 9589 2019 planned contribution for Crested Butte Land Trust-Gunnison Valley Housing Foundation Donation

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4002 MUNICIPAL COURT

2018 Actual Expenditures vs. 2019 Estimated Expenditures	4.3%
2019 Expenditures Under (Over) Budget	1,400
2019 Budgeted Expenditures vs. 2020 Budget Request	-10.1%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Muni Court	77,707	76,354	82,910	82,910	82,910	85,500
4103	Social Security	4,372	4,261	5,140	5,140	5,140	5,301
4104	Medicare	1,023	997	1,202	1,202	1,202	1,240
4106	Hlth Ins/WC/Othr Benefits	18,067	16,590	17,375	17,375	17,375	3,261
4108	ER Retirement Contrbtn	3,118	3,199	4,373	4,373	4,373	3,883
Sub-Total: Personnel		104,288	101,401	111,000	111,000	111,000	99,185
4201	Office Supplies	580	164	350	350	200	150
4202	Clothing/Uniforms	0	0	50	50	0	50
4203	Fuel-Lubricant Supplies	45	0	0	0	0	0
4211	Computer Equipment Under \$5,000	0	690	0	0	0	0
4212	Computer Software Under \$5,000	0	4,775	0	0	100	200
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	544	351	750	750	750	750
4330	Professional Svcs	50	0	150	150	150	150
4340	Repair/Mntce Svcs	0	0	50	50	0	50
4343	Software Support	564	2,026	2,750	2,750	2,000	2,750
4350	Other Purchased Services	0	0	0	0	0	0
4370	Trvl/Mileage/Meals/Lodg	650	1,042	1,500	1,500	1,000	1,500
Sub-Total: Operations		2,433	9,048	5,600	5,600	4,200	5,600
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		106,720	110,449	116,600	116,600	115,200	104,785

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 a Court Administrator
- 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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	45.2%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	-13.8%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	4,910	5,933	5,459	5,459	5,459	5,459
4330	Professional Svcs	61,770	10,438	15,000	15,000	15,000	15,000
4356	Legal Services	0	63,624	68,816	68,816	68,816	68,816
Sub-Total: Operations		66,680	79,995	89,275	89,275	89,275	89,275
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(37,048)	(43,301)	(36,005)	(36,005)	(36,005)	(43,353)
TOTALS		29,632	36,694	53,270	53,270	53,270	45,922

Comments:

- 4310 Mountain States Employer Council \$5,459 estimated cost
- 4330 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.
- 4356 City Attorney services rendered \$68,816 estimated cost.
The City Attorney advises the City on a contractual basis at \$185.00 per hour.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4004 CITY MANAGER

2018 Actual Expenditures vs. 2019 Estimated Expenditures	13.3%
2019 Expenditures Under (Over) Budget	9,266
2019 Budgeted Expenditures vs. 2020 Budget Request	10.2%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-City Manager	166,665	182,697	193,206	186,644	186,644	198,311
4103	Social Security	9,611	8,410	8,464	8,057	8,057	8,489
4104	Medicare	2,813	2,750	2,801	2,706	2,706	2,876
4106	Hlth Ins/WC/Othr Benefits	6,916	4,332	4,470	4,461	4,461	4,474
4108	ER Retirement Contrbtn	16,977	17,470	18,508	18,508	18,508	18,979
Sub-Total: Personnel		202,981	215,659	227,450	220,377	220,377	233,128
4201	Office Supplies	159	164	150	150	150	150
4202	Clothing/Uniforms	0	0	0	0	0	43
4203	Fuel-Lubricant Supplies	441	203	400	400	400	400
4211	Computer Equip Under \$5,000	0	0	0	0	0	0
4214	Furniture/Fixtures Under \$5,000	0	0	0	0	0	0
4303	Advertising/Legal Notices	0	0	0	0	0	0
4304	Subscrptn/Lit/Films	70	81	100	100	100	100
4310	Dues/Mtgs/Mbrshps/Tuitn	4,486	2,630	3,850	3,850	1,700	3,850
4320	Telephone/Fax Services	982	954	1,100	1,100	1,100	1,179
4330	Professional Svcs	32,136	0	0	0	0	0
4370	Trvl/Mileage/Meals/Lodg	2,035	3,875	2,500	2,500	2,500	2,500
4650	Miscellaneous Expenses	1	0	43	43	0	0
9588	Organizational Development	5,654	6,037	15,000	15,000	15,000	15,000
9589	Contingency	0	0	10,000	10,000	10,000	10,000
Sub-Total: Operations		45,962	13,944	33,143	33,143	30,950	33,222
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(49,981)	(69,646)	(70,164)	(70,164)	(70,164)	(64,222)
TOTALS		198,961	159,956	190,429	183,356	181,163	202,128

Comments:

- 4101 The wages category reflects compensation and benefits for the City Manager, \$8,520 plus taxes for internship programs with Western Colorado University (typically 112.5 hours worked per internship for 3 credit hours at \$14.00/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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	17.9%
2019 Expenditures Under (Over) Budget	299
2019 Budgeted Expenditures vs. 2020 Budget Request	14.8%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-City Clerk	132,208	123,284	136,740	136,740	136,740	136,167
4102	Overtime	0	0	133	133	133	130
4103	Social Security	7,846	7,145	8,486	8,486	8,486	8,450
4104	Medicare	1,835	1,671	1,985	1,985	1,985	1,976
4106	Hlth Ins/WC/Othr Benefits	22,558	12,477	13,082	13,082	13,082	24,283
4108	ER Retirement Contrbtn	7,189	6,095	6,960	6,960	6,960	6,935
Sub-Total: Personnel		171,635	150,673	167,385	167,385	167,385	177,942
4201	Office Supplies	523	910	600	600	1,200	1,000
4202	Clothing/Uniforms	0	253	100	100	0	150
4206	Election Supplies	5,400	11,659	11,000	11,000	11,700	0
4211	Computer Equipment Under \$5,000	0	49	0	0	0	0
4212	Computer Software Under \$5,000	0	0	4,788	4,788	4,788	4,478
4213	Equipment Under \$5,000	0	0	500	500	0	300
4214	Furniture/Fixtures Under \$5,000	993	2,984	500	500	0	316
4215	Operating Supplies	0	200	0	0	0	0
4302	Printing/Duplication Svcs	30	5	2,000	2,000	2,000	800
4303	Advertising/Legal Svcs	3,149	1,988	5,000	5,000	7,500	12,000
4304	Subscrptn/Lit/Films	611	112	200	200	119	200
4310	Dues/Mtgs/Mbrshps/Tuitn	983	3,034	3,155	3,155	2,400	2,705
4320	Telephone/Fax Services	302	1,141	2,052	2,052	2,100	1,920
4330	Professional Svcs	2,428	1,330	3,000	3,000	2,500	8,000
4340	Repair/Mntce Svcs	0	0	100	100	0	100
4343	Software Support	0	0	200	200	0	200
4350	Other Purchased Services	0	384	0	0	0	0
4360	Contracted Svcs	42	1,307	1,500	1,500	1,500	1,500
4370	Trvl/Mileage/Meals/Lodg	1,035	1,667	3,411	3,411	2,000	2,995
4649	Late Fees	0	55	0	0	0	0
Sub-Total: Operations		15,495	27,077	38,106	38,106	37,807	36,664
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(109,055)	(93,654)	(106,085)	(106,085)	(106,085)	(100,468)
TOTALS		78,075	84,095	99,406	99,406	99,107	114,138

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.

- 4201 Daily operating supplies; printer ink; liquor signs; ordinance supplies
- 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 (2020 included an ahnacement for increased advertising
- 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 (2020 includes costs to produce the State of the City Report)
- 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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	25.5%
2019 Expenditures Under (Over) Budget	(2,032)
2019 Budgeted Expenditures vs. 2020 Budget Request	3.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Finance	299,033	312,169	336,892	336,892	331,304	346,300
4102	Overtime	504	451	395	395	395	5,228
4103	Social Security	16,739	17,793	20,912	20,912	19,579	21,795
4104	Medicare	3,915	4,161	4,891	4,891	4,579	5,097
4106	Hlth Ins/WC/Othr Benefits	71,798	76,248	79,370	88,103	88,103	81,429
4108	ER Retirement Contrbtn	14,761	16,810	18,175	18,175	18,706	19,316
Sub-Total: Personnel		406,751	427,632	460,634	469,367	462,666	479,164
4201	Office Supplies	2,273	1,847	2,500	2,500	3,700	3,100
4202	Clothing/Uniforms	212	0	50	50	50	50
4203	Fuel-Lubricant Supplies	192	400	250	250	250	250
4211	Computer Equipment Under \$5,000	299	0	100	100	380	100
4212	Computer Software Under \$5,000	190	0	100	100	100	4,995
4213	Equipment Under \$5,000	119	0	100	100	100	100
4214	Furniture/Fixtures Under \$5,000	0	5,372	3,700	3,700	1,940	0
4301	Postage/Freight Svcs	25,669	20,037	24,750	24,750	25,930	24,750
4302	Printing/Duplication Svcs	7,847	8,441	9,056	9,056	9,056	9,056
4303	Advertising/Legal Svcs	32	714	1,300	1,300	1,300	1,300
4304	Subscriptn/Literature	261	121	300	300	300	300
4310	Dues/Mtgs/Mbrshps/Tuitn	2,050	2,548	3,785	3,785	3,785	3,785
4320	Telephone/Fax Services	606	1,302	2,243	2,243	2,243	1,980
4330	Professional Svcs	18,632	19,180	19,755	19,755	19,755	19,755
4331	Sales Tax Audits	0	18,218	20,000	20,000	20,000	20,000
4340	Repair/Mntce Svcs	0	0	200	200	200	200
4343	Software Support	11,486	13,764	16,185	16,185	16,185	16,185
4360	Contracted Svcs	9,069	9,307	28,240	28,240	28,240	10,240
4370	Trvl/Mileage/Meals/Lodg	2,964	4,606	3,280	3,280	3,280	3,280
4401	Prop/Liab Ins Premium	61,804	8,534	39,665	39,665	39,665	32,547
4650	Miscellaneous Expenses	132	37	1,100	1,100	200	500
9588	Organizational Development	0	0	0	0	0	5,000
Sub-Total: Operations		143,837	114,427	176,659	176,659	176,659	157,473
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(314,879)	(276,276)	(305,661)	(305,661)	(305,661)	(286,130)
TOTALS		235,708	265,783	331,632	340,365	333,664	350,508

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
- 4212 Cost to purchase an Accounts Receivable module
- 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 (2020 includes the cost to produce an employment recruitment video for \$2,000)
- 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
- 9588 Moved from contracted services to provide citywide training in a variety of areas including leadership and legal trainings

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4007 INFORMATION TECHNOLOGY

2018 Actual Expenditures vs. 2019 Estimated Expenditures	-12.5%
2019 Expenditures Under (Over) Budget	5,180
2019 Budgeted Expenditures vs. 2020 Budget Request	-31.1%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-IT	88,611	106,510	112,700	112,700	112,700	114,283
4103	Social Security	5,219	6,375	6,987	6,987	6,987	7,086
4104	Medicare	1,221	1,491	1,634	1,634	1,634	1,657
4106	Hlth Ins/WC/Othr Benefits	6,862	7,400	7,744	7,744	7,744	8,330
4108	ER Retirement Contrbtn	4,362	5,303	5,635	5,635	5,635	5,714
Sub-Total: Personnel		106,276	127,079	134,701	134,701	134,701	137,070
4201	Office Supplies	1,625	691	1,500	1,500	250	500
4211	Computer Equipment Under \$5000	17,448	11,086	23,600	23,600	33,000	23,225
4212	Computer Software Under \$5000	5,983	199	625	625	250	250
4301	Postage/Freight Svcs	41	252	150	150	0	0
4303	Advertising/Legal Svcs	20	0	0	0	0	0
4304	Subscripnt/Literature	0	72	100	100	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	652	516	3,790	3,790	5,434	530
4320	Telephone/FAX Services	8,880	7,681	22,000	22,000	18,020	18,000
4330	Professional Svcs	5,793	8,886	21,540	21,540	11,500	7,500
4343	Software Support	4,931	39,359	49,085	49,085	49,085	68,860
4350	Othr Purchased Services	1,864	16,995	3,529	30,661	5,000	8,350
4370	Trvl/Mileage/Meals/Lodg	1,183	1,366	6,300	6,300	4,500	1,400
Sub-Total: Operations		48,419	87,103	132,219	159,351	127,039	128,615
9970	Computer Equip. Over \$5,000	3,474	61,342	0	0	0	0
9971	Computer Software Over \$5,000	70,588	1,789	0	0	0	0
9972	Regional Broadband	0	0	0	0	0	0
Sub-Total: Capital Outlay		74,062	63,131	0	0	0	0
5000	Cost Allocation to Other Funds	(26,985)	(39,664)	(53,715)	(53,715)	(53,715)	(100,098)
TOTALS		201,772	237,649	213,205	240,337	208,025	165,587

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	47.0%
2019 Expenditures Under (Over) Budget	(12,998)
2019 Budgeted Expenditures vs. 2020 Budget Request	-27.9%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Comm Dev	234,594	237,026	249,067	249,067	243,420	258,634
4102	Overtime	479	404	785	785	785	825
4103	Social Security	13,457	14,061	15,491	15,491	14,204	16,086
4104	Medicare	3,147	3,288	3,623	3,623	3,323	3,762
4106	Hlth Ins/WC/Othr Benefits	41,303	33,533	45,284	45,284	46,961	50,144
4108	ER Retirement Contrbtn	13,562	11,649	15,617	15,617	15,617	15,037
Sub-Total: Personnel		306,542	299,961	329,867	329,867	324,310	344,490
4201	Office Supplies	1,196	4,994	2,800	2,800	1,000	1,800
4202	Clothing/Uniforms	0	90	300	300	300	0
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	0	0	100	100	0	100
4302	Printing/Duplication Svcs	147	81	500	500	60	250
4303	Advertising/Legal Svcs	637	1,803	1,000	1,000	700	1,000
4304	Subscrptn/Lit/Films	36	143	300	300	300	300
4310	Dues/Mtgs/Mbrshps/Tuitn	2,085	1,976	3,340	3,340	4,800	4,690
4320	Telephone/Fax Services	302	261	732	732	732	600
4330	Professional Svcs	0	62,937	200,000	200,000	200,000	0
4340	Repair/Mntce Svcs	0	176	500	500	0	500
4343	Software Support	2,508	2,560	2,900	2,900	2,900	8,900
4360	Contracted Svcs	0	0	0	17,073	17,073	0
4363	Commission/Brd Fees	4,450	7,750	8,500	8,500	8,500	8,500
4370	Trvl/Mileage/Meals/Lodg	2,235	3,232	3,085	3,085	6,547	5,485
4650	Miscellaneous Expenses	35	0	300	300	0	300
4660	Dilapidated Structures Mediation	0	0	0	0	0	35,000
Sub-Total: Operations		13,631	86,002	224,357	241,430	242,912	67,425
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		320,173	385,964	554,224	571,297	567,222	411,915

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 (3) and/or P&Z (1). Attendance for senior planning staff (2)
- 4330 For professional services related to development review and other projects-this amount likely would not be recovered.
2019: City's Comprehensive Plan - \$200,000
- 4340 Includes plotter, phone and additional costs for computer repair and maintenance. A slight increase of of maintenance cost is anticipated due to the age and constant use of the color printer and plotter.
- 4343 Includes maintenance on GIS and related software including Adobe InDesign and PhotoShop.
2020 includes the cost to institute a digital permitting review software for \$6,000
- 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 (1) 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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	0.0%
2019 Expenditures Under (Over) Budget	64,502
2019 Budgeted Expenditures vs. 2020 Budget Request	-391.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Fac Maint	0	0	84,300	50,753	38,444	72,975
4103	Social Security	0	0	5,227	3,147	2,152	4,524
4104	Medicare	0	0	1,222	736	503	1,058
4106	Hlth Ins/WC/Othr Benefits	0	0	24,397	14,688	11,183	24,947
4108	ER Retirement Contrbtn	0	0	4,215	2,537	1,922	3,649
Sub-Total: Personnel		0	0	119,361	71,861	54,205	107,153
4201	Office Supplies	0	0	500	500	300	500
4202	Clothing/Uniforms	0	0	200	200	200	300
4203	Fuel-Lubricant Supplies	0	0	500	500	500	500
4205	Small Tools	0	0	3,000	3,000	3,000	4,000
4211	Computer Equipment Under \$5000	0	0	0	0	1,403	1,500
4213	Equipment Under \$5,000	0	0	0	0	211	250
4303	Advertising/Legal Svcs	0	0	500	500	500	500
4304	Subscripnt/Lit/Films	0	0	250	250	250	250
4310	Dues/Mtgs/Mbrshps/Tuitn	0	0	800	800	0	800
4320	Telephone/Fax Services	0	0	660	660	0	660
4343	Software Support	0	0	0	0	1,500	1,500
4370	Trvl/Mileage/Meals/Lodg	0	0	800	800	0	1,250
4421	Fleet Services	0	0	0	0	0	3,563
4650	Miscellaneous Expenses	0	0	0	0	0	0
Sub-Total: Operations		0	0	7,210	7,210	7,864	15,573
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	0	0	(89,609)	(89,609)	(89,609)	(92,058)
TOTALS		0	0	36,962	(10,538)	(27,540)	30,668

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.
- 4205 HVAC, freon, plumbing, electrical tools, etc.
- 4343 Annual allocation of fleet service expenses
- 4421 Iworq Facilities software annual support

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4020 POLICE & NEIGHBORHOOD SERVICES

2018 Actual Expenditures vs. 2019 Estimated Expenditures	17.1%
2019 Expenditures Under (Over) Budget	(26,653)
2019 Budgeted Expenditures vs. 2020 Budget Request	0.5%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Police & NSO	1,262,926	1,295,608	1,452,197	1,447,197	1,447,197	1,474,636
4102	Overtime	52,276	60,407	56,542	56,542	56,542	57,288
4103	Social Security	14,091	13,415	15,909	15,909	15,909	15,530
4104	Medicare	18,098	18,655	21,877	21,877	21,877	22,213
4106	Hlth Ins/WC/Othr Benefits	233,430	243,858	301,794	301,794	301,794	285,015
4108	ER Retirement Contrbtn	147,979	155,154	173,973	173,973	173,973	175,622
Sub-Total: Personnel		1,728,801	1,787,098	2,022,292	2,017,292	2,017,292	2,030,304
4201	Office Supplies	13,783	1,912	2,100	2,100	2,100	3,100
4202	Clothing/Uniforms	6,149	7,886	7,940	7,940	8,440	8,940
4203	Fuel/Lubricant Supply	22,871	25,231	25,476	25,476	25,476	25,476
4211	Computer Equipment under \$5000	363	41	750	750	750	750
4213	Equipment under \$5000	17,362	33,367	71,770	71,770	71,270	70,244
4214	Furniture under \$5000	0	471	600	600	639	600
4215	Operating Supplies	0	10,235	20,198	20,198	19,198	14,414
4216	Cleaning Supplies	0	1,040	1,250	1,250	1,250	1,250
4301	Postage/Freight Svcs	432	729	800	800	800	800
4302	Printing/Duplication Svcs	2,650	1,506	2,430	2,430	3,430	3,430
4303	Advertising/Legal Svcs	99	335	600	600	600	600
4304	Subscrptn/Lit/Films	800	939	986	986	986	986
4310	Dues/Mtgs/Mbrshps/Tuitn	3,651	2,635	4,665	9,665	8,165	4,665
4320	Telephone/Fax Services	4,804	5,491	15,827	15,827	15,827	23,460
4321	Utilities	6,627	5,833	7,200	7,200	7,200	7,200
4330	Professional Svcs	8,594	12,151	14,200	14,200	14,200	14,200
4340	Repair/Mntce Svcs	16,100	4,047	8,977	8,977	7,201	8,977
4342	Building/Property Maintenance	0	958	4,100	4,100	4,100	4,100
4343	Software Support	11,887	13,033	13,500	13,500	13,998	13,500
4350	Othr Purchased Svcs	2,502	4,152	14,900	14,900	14,900	3,400
4351	Dispatch-City Svcs	177,223	205,259	215,260	215,260	215,260	221,957
4358	Janitorial Services	0	11,718	13,200	13,200	13,200	13,200
4360	Contracted Services	16,575	3,782	5,720	5,720	5,720	8,720
4370	Trvl/Mileage/Meals/Lodg	2,661	1,797	7,332	7,332	5,832	7,332
4401	Prop/Liab Ins Premium	63,316	30,231	25,897	25,897	28,897	28,751
4402	Prop/Liab Claim Pmnts	4,728	500	0	0	1,278	0
4420	Rental Svcs	2,812	2,812	2,820	2,820	2,820	2,820
4421	Fleet Services	13,522	62,757	86,927	86,927	86,927	61,869
4651	Code Compliance	0	0	550	550	500	550
4701	Crime Prevention/Dare Expenses	2,441	1,350	2,650	2,650	2,650	2,650
4703	POST Training Expenses	16,583	9,498	15,810	15,810	15,810	15,810
4708	DOLA POMH Support Grant	0	0	0	26,664	26,664	53,336
Sub-Total: Operations		418,533	461,695	594,435	626,099	626,088	627,087
9920	Building Improvements	0	8,768	0	0	0	0
9952	Equipment	20,261	0	0	0	0	0
9957	Vehicles	0	0	0	0	0	0
Sub-Total: Capital Outlay		20,261	8,768	0	0	0	0
TOTALS		2,167,595	2,257,561	2,616,727	2,643,391	2,643,380	2,657,391

Comments:

- 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.
- 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.
- 4202 Anticipated expenditures include uniform costs, replacement uniforms including leather, footwear name tags, badges, etc.

01-4020 POLICE & NEIGHBORHOOD SERVICES

- 4203 Covers cost of fuel for patrol vehicles.
- 4211 Screens, UPS not purchased with computers.
- 4213 Replacement or routine equipment Items which can be purchased as needed. Such as cameras, ballistic vests, PBTs, etc.
2019 included a temporary increase of \$13,800 for ballistic tactical vests and \$19,200 for in-car cameras.
2020 includes \$9,600 for ballistic helmets and \$25,990 for new handguns.
- 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 supplies.
- 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.
- 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 mid-year 2018 to create new line items. 2020 includes \$3,000 for video storage.
- 4370 Used for prisoner transports, mental health transports, trainings. Increased for civilian employee travel.
- 4401 Premiums for police liability insurance.
- 4420 Lease of copier in police records.
- 4421 User fees established by Fleet Maintenance.
- 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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	19.6%
2019 Expenditures Under (Over) Budget	789
2019 Budgeted Expenditures vs. 2020 Budget Request	-8.5%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Bldg Inspection	89,445	110,635	116,130	116,130	116,130	118,543
4102	Overtime	0	0	672	672	672	683
4103	Social Security	5,074	6,909	7,242	7,242	7,242	7,392
4104	Medicare	1,187	1,616	1,694	1,694	1,694	1,729
4106	Hlth Ins/WC/Othr Benefits	20,484	6,601	26,903	26,903	26,903	9,902
4108	ER Retirement Contrbtn	4,408	6,172	6,842	6,842	6,842	6,979
Sub-Total: Personnel		120,598	131,933	159,481	159,481	159,481	145,227
4201	Office Supplies	90	248	200	200	200	200
4203	Fuel/Lubricant Supply	575	668	525	525	400	525
4301	Postage/Freight Svcs	0	0	50	50	0	50
4302	Printing/Duplication Svcs	5	0	50	50	20	50
4303	Advertising/Legal Notices	186	0	100	100	0	100
4304	Subscrptn/Lit/Films	734	278	50	50	0	50
4310	Dues/Mtgs/Mbrshps/Tuitn	981	700	1,000	1,000	873	1,000
4320	Telephone/Fax Services	730	718	904	904	904	860
4340	Repair/Mntce Svcs	0	0	50	50	0	50
4363	Commission/Brd Fees	0	0	0	0	0	0
4370	Trvl/Mileage/Meals/Lodg	933	1,473	1,022	1,022	825	1,022
4421	Fleet Services	545	2,967	3,414	3,414	3,414	3,500
4650	Miscellaneous Expenses	35	0	100	100	40	100
Sub-Total: Operations		4,813	7,052	7,465	7,465	6,676	7,507
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		125,411	138,985	166,946	166,946	166,157	152,734

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	-26.5%
2019 Expenditures Under (Over) Budget	10,950
2019 Budgeted Expenditures vs. 2020 Budget Request	11.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Fire Department	100,711	94,428	80,841	80,841	80,841	84,879
4102	Overtime	0	0	258	258	258	321
4103	Social Security	6,319	6,230	5,028	5,028	5,028	5,282
4104	Medicare	1,478	1,457	1,176	1,176	1,176	1,235
4106	Hlth Ins/WC/Othr Benefits	14,961	10,942	21,435	21,435	21,435	23,059
4108	ER Retirement Contrbttn	6,588	6,246	3,579	3,579	3,579	3,780
Sub-Total: Personnel		130,057	119,303	112,317	112,317	112,317	118,557
4201	Office Supplies	1,625	1,615	2,000	2,000	2,000	2,000
4202	Clothing/Uniforms	12,026	12,166	12,500	12,500	12,500	15,000
4203	Fuel/Lubricant Supply	2,773	4,282	4,000	4,000	3,800	4,000
4213	Equipment Under \$5,000	9,011	104	6,500	6,500	6,500	20,000
4301	Postage/Freight Services	39	2,307	150	150	150	150
4302	Printing/Duplication Svcs	0	0	50	50	0	50
4303	Advertising/Legal Notices	18	0	0	0	0	0
4304	Subscrptn/Lit/Films	2,938	2,202	3,000	3,000	3,000	3,000
4310	Dues/Mtgs/Mbrshps/Tuitn	3,982	4,945	5,000	5,000	5,000	5,000
4320	Telephone/Fax Services	794	817	1,652	1,652	1,652	2,583
4330	Professional Services	1,620	0	0	0	0	0
4340	Repair/Mntce Svcs	796	4,169	10,000	10,000	5,000	10,000
4351	Dispatch-City Svcs	6,574	11,120	9,409	9,409	9,409	10,531
4355	Firehouse Expenses	11,305	9,668	12,000	12,000	12,000	12,000
4370	Trvl/Mileage/Meals/Lodg	4,652	4,127	6,000	6,000	6,000	6,000
4401	Prop/Liab Ins Premium	981	2,419	2,713	2,713	2,713	2,995
4402	Prop/Liab Ins Claims	0	0	0	0	0	0
4403	Life Insurance Premium	1,347	1,432	1,686	1,686	986	986
4421	Fleet Services	4,753	50,150	7,402	7,402	7,402	10,573
4649	Late Fees	10	0	0	0	0	0
4650	Miscellaneous Expenses	0	0	0	0	0	0
4652	Volunteer Reimbursement	3,814	7,733	10,000	10,000	5,000	10,000
4653	Employee Appreciation	0	0	0	0	0	0
4656	Contributions-Retirement	35,022	40,510	40,510	40,510	40,510	40,510
Sub-Total: Operations		104,078	159,766	134,572	134,572	123,622	155,378
9952	Equipment	8,200	42,000	0	0	0	0
9957	Vehicles	41,781	0	0	0	0	0
Sub-Total: Capital Outlay		49,981	42,000	0	0	0	0
TOTALS		284,116	321,069	246,889	246,889	235,939	273,935

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	25.0%
2019 Expenditures Under (Over) Budget	1,238
2019 Budgeted Expenditures vs. 2020 Budget Request	-18.3%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Haz Mat	0	0	150	150	0	0
4102	Overtime	0	0	1,000	1,000	0	0
4103	Social Security	7	0	71	71	0	0
4104	Medicare	2	0	17	17	0	0
4106	Hlth Ins/WC/Othr Benefits	0	0	0	0	0	0
Sub-Total: Personnel		8	0	1,238	1,238	0	0
4201	Office Supplies	1,235	0	1,000	1,000	1,000	1,000
4202	Clothing/Uniforms	0	3,800	4,000	4,000	2,000	0
4203	Fuel/Lubricant Supply	44	111	500	500	500	500
4310	Dues/Meetings/Mbrshps/Tuition	50	0	0	0	0	0
4350	Other Purchased Services		206	150	150	150	150
4421	Fleet Services	520	13,145	16,841	16,841	16,841	16,841
4650	Miscellaneous Expense	1,003	4,626	4,870	4,870	6,870	4,870
Sub-Total: Operations		2,853	21,888	27,361	27,361	27,361	23,361
9952	Equipment	0	0	0	0		
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		2,861	21,888	28,599	28,599	27,361	23,361

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	-55.4%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	13.5%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Victim Advocate	39,583	40,753	9,236	9,236	9,236	16,259
4102	Overtime	0	131	1,144	1,144	1,144	0
4103	Social Security	2,419	2,402	624	624	624	707
4104	Medicare	566	562	146	146	146	165
4106	Hlth Ins/WC/Othr Benefits	3,845	4,355	1,326	1,326	1,326	2,890
4108	ER Retirement Contribution	1,473	1,491	1,272	1,272	1,272	547
Sub-Total: Personnel		47,887	49,693	13,748	13,748	13,748	20,567
4201	Office Supplies	223	219	1,000	1,000	1,000	1,000
4202	Clothing/Uniforms	0	57	0	0	0	0
4203	Fuel	103	0	600	600	600	600
4215	Operating Supplies	0	58	3,350	3,350	3,350	3,350
4301	Postage/Freight Svcs	0	0	0	0	0	0
4302	Printing/Duplication Svcs	202	198	0	0	0	0
4303	Advertising/Legal Notices	0	19	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	0	1,055	350	350	350	350
4320	Telephone/Fax Services	630	631	0	0	0	200
4330	Professional Services	0	420	420	420	420	200
4350	Othr Purchased Svcs	0	0	0	0	0	0
4351	Dispatch-City Svcs	579	730	783	783	783	783
4370	Trvl/Mileage/Meals/Lodg	347	1,717	1,000	1,000	1,000	1,000
4401	Prop/Liab Ins Premium	605	0	0	0	0	0
4421	Fleet Services	707	584	3,458	3,458	3,458	0
Sub-Total: Operations		3,396	5,687	10,961	10,961	10,961	7,483
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		51,283	55,381	24,709	24,709	24,709	28,050

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.
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 memberships fees not paid by the VOCA grant
- 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 and meetings not supported by the VOCA Grant

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4025 VICTIMS OF CRIME ACT GRANT

2018 Actual Expenditures vs. 2019 Estimated Expenditures	0.0%
2019 Expenditures Under (Over) Budget	31,791
2019 Budgeted Expenditures vs. 2020 Budget Request	8.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Victim Advocate	0	0	71,914	45,844	45,844	31,008
4103	Social Security	0	0	4,479	2,855	2,855	4,917
4104	Medicare	0	0	1,047	667	667	1,150
4105	Standby	0	0	0	0	0	5,288
4106	Hlth Ins/WC/Othr Benefits	0	0	25,392	16,187	16,187	7,247
4108	ER Retirement Contribution	0	0	279	178	178	5,215
Sub-Total: Personnel		0	0	103,111	65,731	65,731	54,825
4202	Clothing/Uniforms	0	0	498	498	498	498
4301	Postage/Freight Svcs	0	0	50	50	50	0
4302	Printing/Duplication Svcs	0	0	460	460	460	550
4310	Dues/Mtgs/Mbrshps/Tuitn	0	0	1,500	1,500	1,500	2,295
4320	Telephone/Fax Services	0	0	819	819	819	1,392
4360	Contracted Services	0	0	0	0	0	5,700
4370	Trvl/Mileage/Meals/Lodg	0	0	2,761	2,761	2,761	6,401
4650	Miscellaneous Expenses	0	0	0	0	5,589	5,890
Sub-Total: Operations		0	0	6,088	6,088	11,677	22,726
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	109,199	71,819	77,408	77,551

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 VOCA eligible trainings and conferences
- 4320 Cell phone for advocate and on-call volunteer
- 4370 Food and lodging to attend VOCA eligible conferences and trainings
- 4650 Indirect cost needs to be shown as an expense in this cost center according to the grant

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4026 VICTIMS OF CRIME ACT GRANT MATCH

2018 Actual Expenditures vs. 2019 Estimated Expenditures	0.0%
2019 Expenditures Under (Over) Budget	(37,380)
2019 Budgeted Expenditures vs. 2020 Budget Request	-47.5%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Victim Advocate	0	0	0	26,070	26,070	11,234
4103	Social Security	0	0	0	1,624	1,624	2,162
4104	Medicare	0	0	0	380	380	506
4105	Standby	0	0	0	0	0	1,763
4106	Hlth Ins/WC/Othr Benefits	0	0	0	9,205	9,205	2,467
4108	ER Retirement Contribution	0	0	0	101	101	1,501
Sub-Total: Personnel		0	0	0	37,380	37,380	19,632
Sub-Total: Operations		0	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	0	37,380	37,380	19,632

Comments:

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

This cost center includes the required match for the VOCA grant of 25%.
The offsetting revenue is shown in 01 3601

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4030 CITY HALL

2018 Actual Expenditures vs. 2019 Estimated Expenditures	15.6%
2019 Expenditures Under (Over) Budget	13,425
2019 Budgeted Expenditures vs. 2020 Budget Request	4.7%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office Supplies	4,563	3,377	5,000	5,000	3,500	5,000
4205	Small Tools	0	9	0	0	77	0
4213	Equipment Under \$5,000	0	1,332	1,300	1,300	0	1,300
4214	Furniture/Fixtures Under \$5,000	494	5,432	2,250	2,250	5,000	2,500
4215	Operating Supplies	0	184	0	0	0	0
4216	Cleaning Supplies	222	674	500	500	750	700
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	1,354	1,310	1,404	1,404	1,404	1,260
4321	Utilities	10,455	9,293	12,000	12,000	8,000	11,700
4330	Professional Services	0	1,360	0	0	0	0
4340	Repair/Mntce Svcs	1,547	4,487	12,236	12,236	8,000	12,336
4342	Building/Property Maintenance	0	652	500	500	500	13,500
4350	Othr Purchased Svcs	159	0	0	0	0	0
4358	Janitorial Services	1,400	16,800	18,000	18,000	16,800	18,000
4360	Contracted Svcs	20,862	833	700	700	833	850
4361	Maintenance Contracts	0	5,526	6,800	6,800	3,900	7,000
4401	Property/Liability Insurance	0	3,883	4,418	4,418	4,418	5,374
4420	Rental Services	5,857	4,359	6,000	6,000	4,500	5,400
4421	Fleet Services	0	2,218	3,659	3,659	3,660	3,858
Sub-Total: Operations		46,912	61,729	74,767	74,767	61,342	88,778
9920	Building Improvements	0	0	10,000	10,000	10,000	0
Sub-Total: Capital Outlay		0	0	10,000	10,000	10,000	0
TOTALS		46,912	61,729	84,767	84,767	71,342	88,778

Comments:

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

- 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
- 4342 2020 includes funds to repaint City Hall and refinish the Council Chamber floors
- 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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	0.0%
2019 Expenditures Under (Over) Budget	(3,846)
2019 Budgeted Expenditures vs. 2020 Budget Request	21.6%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-PW Admin	0	0	333,633	333,633	333,633	348,067
4102	Overtime	0	0	0	0	0	0
4103	Social Security	0	0	20,685	20,685	20,685	21,307
4104	Medicare	0	0	4,838	4,838	4,838	5,047
4106	Hlth Ins/WC/Othr Benefits	0	0	74,703	74,703	74,703	80,694
4108	ER Retirement Contrbtn	0	0	17,575	17,575	17,575	18,309
Sub-Total: Personnel		0	0	451,434	451,434	451,434	473,424
4201	Office Supplies	0	0	4,000	4,000	4,000	3,100
4202	Clothing/Uniforms	0	0	200	200	200	1,000
4203	Fuel-Lubricant Supplies	0	0	500	500	500	1,000
4212	Software Under \$5,000	0	0	3,000	3,000	3,000	4,100
4213	Equipment Under \$5,000	0	0	2,500	2,500	2,500	2,500
4215	Operating Supplies	0	0	350	350	476	500
4302	Printing/Duplication Svcs	0	0	300	300	300	300
4303	Advertising/Legal Notices	0	0	800	800	800	800
4304	Subscriptions/Literature/Films	0	0	500	500	500	500
4310	Dues/Mtgs/Mbrshps/Tuition	0	0	7,000	7,000	6,000	6,000
4320	Telephone/Fax Services	0	0	3,144	3,144	8,181	2,421
4330	Professional Services	0	0	1,800	1,800	1,800	1,800
4350	Other Purchased Services	0	0	600	600	600	400
4351	Dispatch-City Svcs	0	0	3,244	3,244	3,415	3,415
4370	Travel/Mileage/Meals/Lodging	0	0	3,000	3,000	2,500	2,500
4420	Rental Services	0	0	2,250	2,250	2,262	2,300
4421	Fleet Services	0	0	0	0	0	11,793
4650	Miscellaneous Expenses	0	0	125	125	125	125
Sub-Total: Operations		0	0	33,313	33,313	37,159	44,554
9952	Equipment	0	0	0	0	0	12,500
Sub-Total: Capital Outlay		0	0	0	0	0	12,500
5000	Cost Allocation to Other Funds	0	0	(374,022)	(374,022)	(374,022)	(395,824)
TOTALS		0	0	110,725	110,725	114,571	134,654

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	14.5%
2019 Expenditures Under (Over) Budget	(44,241)
2019 Budgeted Expenditures vs. 2020 Budget Request	439.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office Supplies	5,572	6,435	0	0	0	0
4202	Clothing/Uniforms	129	284	0	0	0	0
4203	Fuel-Lubricant Supplies	0	927	0	0	0	0
4211	Computer Equipment Under \$5000	0	0	0	0	0	0
4212	Software Under \$5,000	0	2,050	0	0	0	0
4213	Equipment Under \$5,000	0	2,260	0	0	0	0
4214	Furniture/Fixtures Under \$5,000	4,389	0	2,500	2,500	2,500	2,500
4215	Operating Supplies	0	335	0	0	0	0
4216	Cleaning Supplies	0	19	200	200	200	200
4302	Printing/Duplication Svcs	229	80	0	0	0	0
4303	Advertising/Legal Notices	39	655	0	0	0	0
4304	Subscriptions/Literature/Films	0	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuition	853	4,017	0	0	0	0
4320	Telephone/Fax Services	2,971	3,180	0	0	0	0
4321	Utilities	14,069	12,271	20,000	20,000	18,000	20,000
4330	Professional Services	1,751	2,362	0	0	0	0
4340	Repair/Maintnc Services	12,974	21,897	3,684	3,684	3,684	3,684
4350	Other Purchased Services	0	206	0	0	0	0
4351	Dispatch-City Svcs	3,244	3,822	0	0	0	0
4358	Janitorial Services	0	0	0	0	0	10,720
4360	Contracted Services	6,269	6,117	7,720	7,720	7,720	0
4370	Travel/Mileage/Meals/Lodging	632	2,327	0	0	0	0
4401	Property/Liability Insurance	0	4,297	4,297	4,297	3,038	3,476
4420	Rental Services	2,468	2,185	0	0	0	0
4649	Late Fees	0	0	0	0	0	0
4650	Miscellaneous Expenses	0	60	0	0	0	0
Sub-Total: Operations		55,589	75,785	38,401	38,401	35,142	40,580
9920	Building Improvements	0	7,424	12,500	60,000	60,000	27,500
9925	Building Construction	0	0	0	0	0	275,000
9952	Equipment	8,610	0	0	0	0	0
Sub-Total: Capital Outlay		8,610	7,424	12,500	60,000	60,000	302,500
5000	Cost Allocation to Other Funds	(48,657)	(37,704)	(43,036)	(43,036)	(43,036)	(44,663)
TOTALS		15,542	45,505	7,865	55,365	52,106	298,417

Comments:

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

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

4358/4360 Cleaning service to clean city shops biweekly

CITY OF GUNNISON
GENERAL FUND
EXPENDITURES

01-4033 STREET & ALLEY ADMINISTRATION

2018 Actual Expenditures vs. 2019 Estimated Expenditures	-100.0%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	0.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-S/A Admin	92,326	34,900	0	0	0	0
4102	Overtime	387	0	0	0	0	0
4103	Social Security	5,473	2,007	0	0	0	0
4104	Medicare	1,280	470	0	0	0	0
4106	Hlth Ins/WC/Othr Benefits	22,494	7,825	0	0	0	0
4108	ER Retirement Contrbtn	6,364	1,670	0	0	0	0
Sub-Total: Personnel		128,324	46,871	0	0	0	0
4201	Office Supplies	0	0	0	0	0	0
4202	Clothing/Uniforms	1,365	1,333	0	0	0	0
4203	Fuel-Lubricant Supplies	181	63	0	0	0	0
4212	Computer Software Under \$5,000	1,693	0	0	0	0	0
4303	Advertising/Legal Notices	305	185	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuition	860	884	0	0	0	0
4320	Telephone/Fax Services	2,473	2,137	0	0	0	0
4330	Professional Svcs	19,650	244	0	0	0	0
4343	Software Support	0	10	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	2,653	1,526	0	0	0	0
4401	Prop/Liab Ins Premium	6,020	0	0	0	0	0
4402	Prop/Liab Claim Payments	2,337	0	0	0	0	0
4650	Miscellaneous Expenses	0	0	0	0	0	0
4804	Indirect Expenses	0	0	0	0	0	0
Sub-Total: Operations		37,539	6,383	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		165,863	53,255	0	0	0	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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	13.3%
2019 Expenditures Under (Over) Budget	(7,842)
2019 Budgeted Expenditures vs. 2020 Budget Request	9.2%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-S/A Maintenance	208,179	261,640	273,060	273,060	273,060	287,272
4102	Overtime	38,115	15,203	11,809	11,809	20,000	20,268
4103	Social Security	14,756	15,906	17,752	17,752	17,752	19,157
4104	Medicare	3,451	3,720	4,152	4,152	4,152	4,480
4105	Standby	1,300	3,200	1,450	1,450	1,450	1,450
4106	Hlth Ins/WC/Othr Benefits	64,454	78,493	79,998	79,998	79,998	78,970
4108	ER Retirement Contrbtn	14,375	17,361	17,313	17,313	17,313	18,654
Sub-Total: Personnel		344,631	395,524	405,534	405,534	413,725	430,252
4201	Office Supplies	6,989	1,223	1,000	1,000	1,000	1,000
4202	Clothing/Uniforms	0	105	1,500	1,500	1,500	1,500
4203	Fuel/Lubricant Supply	38,587	27,504	42,875	42,875	38,000	42,875
4215	Operating Supplies	74	3,660	6,000	6,000	6,000	6,000
4302	Printing/Duplication Services	0	5	0	0	0	0
4303	Advertising/Legal Notices	1,315	187	200	200	200	200
4310	Dues/Mtgs/Mbrshps/Tuition	0	0	825	825	825	825
4320	Telephone/Fax Services	0	0	2,040	2,040	2,040	3,399
4321	Utilities	175	442	400	400	400	400
4330	Professional Services	0	0	500	500	780	500
4340	Repair/Mntce Svcs	475	90	800	800	520	800
4343	Software Support	0	0	1,500	1,500	1,500	1,500
4350	Other Purchased Services	0	502	0	0	0	0
4360	Contracted Service -Snow	43,666	1,720	7,500	7,500	14,000	20,000
4370	Travel/Mileage/Meals/Lodging	0	0	2,500	2,500	2,500	2,500
4401	Prop & Liab Ins Premiums	0	0	0	0	26	0
4402	Prop/Liab Claim Payments	953	0	0	0	500	0
4420	Equipment Rental	13,000	1,474	2,500	2,500	0	2,500
4421	Fleet Services	275,302	93,083	112,000	112,000	112,000	127,372
4649	Late Fees	0	20	0	0	0	0
Sub-Total: Operations		380,536	130,015	182,140	182,140	181,791	211,371
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		725,166	525,539	587,674	587,674	595,516	641,623

Comments:

The maintenance department for streets and alleys includes 4.77 full-time equivalent employees, sharing responsibilities with refuse collection.

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	143.9%
2019 Expenditures Under (Over) Budget	(176,687)
2019 Budgeted Expenditures vs. 2020 Budget Request	-12.3%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office Supplies	0	0	0	0	0	0
4215	Operating Supplies	0	33	0	0	0	0
4303	Advertising/Legal Notices	0	972	0	0	0	0
4330	Professional Services	17,978	87,557	0	0	0	7,500
4350	Other Purchased Services	0	2,819	0	0	0	0
4360	Other Contracted Services	0	0	0	3,500	3,500	0
4370	Travel/Mileage/Meals/Lodging	0	1,537	0	0	0	0
4420	Rental Equipment	0	0	0	0	0	0
9101	Tree Program	2,760	4,670	5,000	5,000	5,000	5,000
9102	Tree Chipping	39,669	30,241	10,000	10,000	10,000	0
9103	Material Crushing	27,060	0	40,000	40,000	40,000	40,000
9104	Paint Striping	25,314	40,752	70,000	60,000	60,000	60,000
9105	Signs	17,703	18,381	24,500	42,500	42,500	24,500
9106	Gravel/Asphalt Patching	7,105	1,650	8,500	8,500	8,500	15,000
9108	Concrete	70,661	17,997	25,000	25,000	25,000	25,000
9109	Slurry Seal	418,885	262,904	275,000	0	0	300,000
9110	Crack Seal	47,864	79,890	80,000	3,000	9,735	25,500
9111	Street Imprv/Overlay	351,547	0	814,600	1,229,787	1,229,787	814,600
9112	Concrete-Valley Pan, Curb, Gutter	0	145,242	150,000	175,000	175,000	182,000
Sub-Total: Operations		1,026,545	694,644	1,502,600	1,602,287	1,609,022	1,499,100
9902	Land	108,451	0	0	0	0	0
9940	Improv. Other Than Buildings	0	0	22,500	22,500	22,500	0
9952	Equipment	6,776	29,247	63,800	63,800	63,800	50,000
9956	Heavy Equipment	254,676	0	0	77,000	70,265	0
9960	Road Construction	0	42	0	0	0	0
Sub-Total: Capital Outlay		369,903	29,289	86,300	163,300	156,565	50,000
TOTALS		1,396,448	723,933	1,588,900	1,765,587	1,765,587	1,549,100

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 special street projects
- 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
- 9105 Annual replacement and repair of signs, additional stop signs and pedestrian crossing pedestals
- 9106 Gravel and asphalt patching
- 9108 50/50 concrete program, ADA compliance and curb and gutter work/sidewalks; implementation of the non-motorized transportation plan
- 9109 Slurry sealing of streets
- 9110 Annual crack filling maintenance program
- 9111 Recommendations for street improvements/overlays will be presented to the Council prior to each proposed project

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4036 HIGHWAY 50 PEDESTRIAN CROSSINGS

2018 Actual Expenditures vs. 2019 Estimated Expenditures	0.0%
2019 Expenditures Under (Over) Budget	(618,348)
2019 Budgeted Expenditures vs. 2020 Budget Request	-100.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4330 Professional Services	0	0	0	40,500	40,500	0
	4357 Engineering Services	0	0	0	5,000	5,000	0
Sub-Total: Operations		0	0	0	45,500	45,500	0
	9960 Road Construction	0	0	0	572,848	572,848	0
Sub-Total: Capital Outlay		0	0	0	572,848	572,848	0
TOTALS		0	0	0	618,348	618,348	0

Comments: This cost center is offset by a Transportation Alternatives Program Grant.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4037 SAFE ROUTES TO SCHOOL

2018 Actual Expenditures vs. 2019 Estimated Expenditures	0.0%
2019 Expenditures Under (Over) Budget	(543,200)
2019 Budgeted Expenditures vs. 2020 Budget Request	-100.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4330 Professional Services	0	0	0	85,700	85,700	0
	4357 Engineering Services	0	0	0	10,000	10,000	0
Sub-Total: Operations		0	0	0	95,700	95,700	0
	9960 Road Construction	0	0	0	447,500	447,500	0
Sub-Total: Capital Outlay		0	0	0	447,500	447,500	0
TOTALS		0	0	0	543,200	543,200	0

Comments: This cost center is offset by a Safe Routes to School Grant.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4038 CAPITAL IMPROVEMENTS - Fixed Assets

2018 Actual Expenditures vs. 2019 Estimated Expenditures	0.0%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	0.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
Sub-Total: Operations		0	0	0	0	0	0
	9542 Legion Restroom Bldg	57,154	0	0	0	0	0
	9860 Land Acquisition	3,913	0	0	0	0	0
	9866 City Shop Demolition	150,072	0	0	0	0	0
Sub-Total: Capital Outlay		211,139	0	0	0	0	0
TOTALS		211,139	0	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.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4041 OHIO AVE SAFE WALK

2018 Actual Expenditures vs. 2019 Estimated Expenditures	0.0%
2019 Expenditures Under (Over) Budget	(143,500)
2019 Budgeted Expenditures vs. 2020 Budget Request	-100.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4330 Professional Services	0	0	0	46,000	46,000	0
Sub-Total: Operations		0	0	0	46,000	46,000	0
	9960 Road Construction	0	0	0	97,500	97,500	0
Sub-Total: Capital Outlay		0	0	0	97,500	97,500	0
TOTALS		0	0	0	143,500	143,500	0

Comments:

Additional costs will be appropriated depending upon allocation of Council Strategic Plan Implementation Reserve or grants.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4045 CRANOR HILL

2018 Actual Expenditures vs. 2019 Estimated Expenditures	316.5%
2019 Expenditures Under (Over) Budget	1,789
2019 Budgeted Expenditures vs. 2020 Budget Request	207.4%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Cranor Hill	9,656	0	17,301	17,301	17,301	18,135
4102	Overtime	0	0	369	369	369	387
4103	Social Security	671	0	1,096	1,096	1,096	1,148
4104	Medicare	157	0	256	256	256	269
4106	Hlth Ins/WC/Other Benefits	572	1,094	1,227	1,227	1,227	1,368
Sub-Total: Personnel		11,056	1,094	20,248	20,248	20,248	21,307
4201	Office Supplies	1,666	389	3,945	3,945	3,945	3,945
4203	Fuel/Lubricant Supply	379	307	1,000	1,000	1,000	1,000
4213	Equipment Under \$5,000	0	0	500	500	500	500
4303	Advertising/Legal Svcs	298	0	300	300	275	300
4320	Telephone/Fax Service	314	234	360	360	424	636
4321	Utilities	2,933	1,752	4,000	4,000	3,500	4,000
4330	Professional Svcs	2,479	1,569	3,000	3,000	3,000	3,000
4340	Repair/Maintnc Services	0	1,897	4,200	4,200	3,500	4,200
4401	Prop/Liab Ins Premium	0	355	928	928	928	1,024
4421	Fleet Services	0	1,844	2,628	2,628	2,000	3,662
Sub-Total: Operations		8,068	8,347	20,861	20,861	19,072	22,267
9925	Building Construction	0	0	0	0	0	82,800
Sub-Total: Capital Outlay		0	0	0	0	0	82,800
TOTALS		19,125	9,441	41,109	41,109	39,320	126,374

Comments:

4101 Projected 2019-2020 season expenses are based on the potential of being open 14 days in December plus a training day.

2020 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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	0.0%
2019 Expenditures Under (Over) Budget	(11,788)
2019 Budgeted Expenditures vs. 2020 Budget Request	47.9%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Recreation Office	0	0	16,580	16,580	16,580	42,144
4103	Social Security	0	0	1,028	1,028	1,028	2,613
4104	Medicare	0	0	240	240	240	611
4106	Hlth Ins/WC/Othr Benefits	0	0	557	557	557	1,391
Sub-Total: Personnel		0	0	18,405	18,405	18,405	46,759
4201	Office Supplies	0	0	662	662	662	662
4202	Clothing/Uniforms	0	0	0	0	0	0
4203	Fuel/Lubricant Supplies	0	0	0	0	0	0
4208	Rec Supplies	0	0	0	0	0	0
4211	Computer Equip. Under \$5,000	0	0	1,000	1,000	1,000	0
4212	Computer Software Under \$5000	0	0	0	0	0	0
4214	Furniture/Fixtures Under \$5000	0	0	0	0	0	0
4303	Advertising/Legal Svcs	0	0	662	662	662	662
4310	Dues/Mtgs/Mbrshps/Tuitn	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
4706	Met Rec Grant Expense	0	0	0	3,000	3,000	0
4707	Region 10 Grant Expense	0	0	0	8,788	8,788	0
Sub-Total: Operations		0	0	2,324	14,112	14,112	1,324
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	20,729	32,517	32,517	48,083

Comments:

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

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4049 RECREATION ADMINISTRATION

2018 Actual Expenditures vs. 2019 Estimated Expenditures	8.7%
2019 Expenditures Under (Over) Budget	365
2019 Budgeted Expenditures vs. 2020 Budget Request	4.4%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Recreation Office	233,176	249,734	263,308	263,308	263,308	271,362
4102	Overtime	3,567	9,436	8,785	8,785	8,785	9,096
4103	Social Security	13,689	14,991	16,870	16,870	16,870	17,388
4104	Medicare	3,202	3,504	3,945	3,945	3,945	4,067
4106	Hlth Ins/WC/Othr Benefits	54,697	65,510	71,089	71,089	71,089	78,562
4108	ER Retirement Contrbtn	15,331	16,778	17,723	17,723	17,723	15,723
Sub-Total: Personnel		323,661	359,954	381,721	381,721	381,721	396,199
4201	Office Supplies	5,532	6,065	6,510	6,510	6,510	6,875
4202	Clothing/Uniforms	102	0	0	0	0	0
4203	Fuel/Lubricant Supplies	517	775	500	500	500	500
4210	CARA Parent Expenses	5,211	0	0	0	0	0
4303	Advertising/Legal Svcs	138	127	100	100	100	100
4310	Dues/Mtgs/Mbrshps/Tuitn	524	312	800	800	800	800
4320	Telephone/Fax Services	1,586	1,487	1,800	1,800	1,800	1,860
4330	Professional Services	0	85	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	434	232	7,750	7,750	7,750	7,750
4420	Rental	2,163	1,824	2,065	2,065	1,700	1,700
4421	Fleet Services	0	9,359	12,332	12,332	12,332	16,048
Sub-Total: Operations		16,206	20,266	31,857	31,857	31,492	35,633
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		339,867	380,219	413,578	413,578	413,213	431,832

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	4.1%
2019 Expenditures Under (Over) Budget	950
2019 Budgeted Expenditures vs. 2020 Budget Request	12.9%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Recreation	82,351	104,359	113,196	113,196	113,196	122,405
4202	Overtime	221	0	0	0	0	998
4103	Social Security	5,104	6,458	7,018	7,018	7,018	7,651
4104	Medicare	1,194	1,515	1,641	1,641	1,641	1,789
4106	Hlth Ins/WC/Othr Benefits	3,621	3,908	3,869	3,869	3,869	4,127
4108	Retirement	6	0	0	0	0	0
Sub-Total: Personnel		92,496	116,241	125,724	125,724	125,724	136,970
4201	Office Supplies	35,722	3,485	1,000	1,000	1,000	1,000
4203	Fuel/Lubricant Supplies	2,556	2,761	3,000	3,000	2,900	3,000
4208	Rec Supplies	0	36,209	36,000	36,000	39,000	36,000
4210	CARA Parent Expenses	0	7,346	5,500	5,500	4,000	5,500
4212	Computer Software Under \$5000	0	0	0	0	0	0
4302	Printing/Duplication Svcs	6,033	4,074	6,000	6,000	6,000	6,000
4303	Advertising/Legal Svcs	364	410	400	400	300	400
4310	Dues/Mtgs/Mbrshps/Tuitn	1,163	1,555	1,200	1,200	1,200	1,200
4343	Software Support	0	9,934	8,500	8,500	8,500	8,500
4350	Other Purchased Services	11,775	9,106	11,000	11,000	11,000	11,000
4360	Contracted Svcs	9,936	147	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	494	947	1,000	1,000	750	1,000
4658	Scholarships	15,256	17,488	20,000	20,000	18,000	22,000
4705	Misc Grant Exp	10,555	0	0	0	0	0
Sub-Total: Operations		93,853	93,462	93,600	93,600	92,650	95,600
9952	Equipment	0	0	0	0	0	15,000
Sub-Total: Capital Outlay		0	0	0	0	0	15,000
TOTALS		186,349	209,703	219,324	219,324	218,374	247,570

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.
- 4208 Supplies for recreation equipment.
- 4210 \$5500 for CARA Expenses including a home meet if it is awarded.
- 4302 Printing of the City of Gunnison 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 Scholarships for recreation programs. For 2020, each scholarship is \$100 and awarded quarterly.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4051 PARKS

2018 Actual Expenditures vs. 2019 Estimated Expenditures	27.9%
2019 Expenditures Under (Over) Budget	(51,391)
2019 Budgeted Expenditures vs. 2020 Budget Request	-9.2%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Parks	340,162	345,416	394,948	394,948	391,744	400,907
4102	Overtime	2,500	6,644	3,796	3,796	7,000	10,137
4103	Social Security	20,530	20,834	24,722	24,722	24,722	25,758
4104	Medicare	4,801	4,873	5,782	5,782	5,782	6,024
4105	Standby	0	0	0	0	0	4,400
4106	HLth Ins/WC/Othr Benefits	48,988	63,852	71,177	71,177	71,177	83,070
4108	ER Retirement Contrbtn	15,116	16,644	18,442	18,442	18,442	14,761
Sub-Total: Personnel		432,096	458,263	518,867	518,867	518,867	545,056
4201	Office Supplies	55,030	63,028	2,000	2,000	3,000	2,000
4202	Clothing/Uniforms	1,912	1,034	1,500	1,500	1,500	1,500
4203	Fuel/Lubricant Supply	11,927	13,066	12,500	12,500	12,500	12,500
4211	Computer Equip Under \$5000	325	0	0	0	0	0
4213	Equipment Under \$5,000	0	0	0	0	0	0
4215	Operating Supplies	0	0	53,230	56,130	56,130	63,230
4301	Postage/Freight Svcs	0	20	0	0	0	0
4302	Printing/Duplication Svcs	38	0	0	0	0	0
4303	Advertising/Legal Notices	0	1,352	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	953	288	800	800	599	800
4320	Telephone/Fax Services	1,372	1,378	1,380	1,380	1,380	2,400
4321	Utilities	40,774	51,325	43,000	43,000	43,000	43,000
4330	Professional Svcs	0	19,281	0	7,800	7,800	0
4340	Repair/Mntce Svcs	14,676	5,360	16,000	16,000	16,000	16,000
4343	Software Support	0	160	0	0	35	0
4360	Contracted Svcs	64	0	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	71	460	600	600	457	600
4401	Prop/Liab Ins Premium	2,111	1,413	4,911	4,911	4,911	5,147
4402	Property/Liability Claim	0	500	0	0	0	0
4421	Fleet Services	39,840	29,481	39,907	39,907	39,907	42,734
4649	Late Fees	840	1,650	0	0	0	0
Sub-Total: Operations		169,933	189,797	175,828	186,528	187,219	189,911
9920	Building Improvements	0	7,168	0	0	0	0
9925	Building Construction	0	0	40,000	40,000	40,000	0
9940	Improve. Other Than Buildings	53,328	2,489	45,000	85,000	85,000	0
9952	Equipment	12,538	0	10,200	10,200	10,200	28,062
Sub-Total: Capital Outlay		65,866	9,657	95,200	135,200	135,200	28,062
TOTALS		667,895	657,718	789,895	840,595	841,286	763,029

Comments:

- 4101 Four full time EE's, 1/2 director's wage plus 6,766 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 877.64 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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	722.2%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	0.3%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4303	Advertising/Legal Notices	0	0	0	0	0	0
4340	Repair/Maintenance Services	2,020	2,841	1,500	1,500	1,500	1,500
4342	Building/Property Maintenance	12,323	0	29,045	29,045	29,045	29,045
4401	Prop/Liab Ins Premium	0	1,003	1,058	1,058	1,058	1,168
Sub-Total: Operations		14,343	3,844	31,603	31,603	31,603	31,713
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		14,343	3,844	31,603	31,603	31,603	31,713

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

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4053 LAZY K PROPERTY

2018 Actual Expenditures vs. 2019 Estimated Expenditures	-71.8%
2019 Expenditures Under (Over) Budget	(7,087)
2019 Budgeted Expenditures vs. 2020 Budget Request	2.4%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 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	24	0	0	0	0	0
4108	ER Retirement Contrbtn	0	0	0	0	0	0
Sub-Total: Personnel		24	0	0	0	0	0
4201	Office Supplies	0	261	500	500	11	500
4302	Printing/Duplication Svcs	0	0	0	0	0	0
4303	Advertising/Legal Notices	0	40	0	0	994	0
4321	Utilities	0	0	500	500	500	500
4330	Professional Svcs	0	38,892	0	0	7,800	0
4340	Repair/Maintenance Services	0	571	1,000	1,000	500	1,000
4342	Building/Property Maintenance	503	470	1,478	1,478	700	1,478
4370	Travel/Mileage/Meals/Lodging	0	380	0	0	60	0
4401	Prop/Liab Ins Premium	0	536	1,058	1,058	1,058	1,169
Sub-Total: Operations		503	41,150	4,536	4,536	11,623	4,647
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		528	41,150	4,536	4,536	11,623	4,647

Comments:

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

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4054 SENIOR PROGRAMMING-NEXT50 GRANT

2018 Actual Expenditures vs. 2019 Estimated Expenditures	0.0%
2019 Expenditures Under (Over) Budget	(15,604)
2019 Budgeted Expenditures vs. 2020 Budget Request	-29.7%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Senior Programming	0	0	0	12,786	12,786	9,306
4102	Overtime	0	0	0	0	0	0
4103	Social Security	0	0	0	793	793	577
4104	Medicare	0	0	0	185	185	135
4106	Hlth Ins/WC/Othr Benefits	0	0	0	290	290	204
4108	ER Retirement Contrbtn	0	0	0	0	0	0
Sub-Total: Personnel		0	0	0	14,054	14,054	10,222
4201	Office Supplies	0	0	0	0	0	0
4203	Fuel/Lubricant Supplies	0	0	0	0	0	0
4208	Rec Supplies	0	0	0	0	0	0
4211	Computer Equip. Under \$5,000	0	0	0	1,000	1,000	0
4212	Computer Software Under \$5000	0	0	0	0	0	0
4214	Furniture/Fixtures Under \$5000	0	0	0	0	0	0
4303	Advertising/Legal Svcs	0	0	0	250	250	250
4310	Dues/Mtgs/Mbrshps/Tuitn	0	0	0	0	0	500
4370	Travel/Mileage/Meals/Lodging	0	0	0	300	300	0
Sub-Total: Operations		0	0	0	1,550	1,550	750
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	0	15,604	15,604	10,972

Comments:

This cost center is 100% supported by a Next50 Grant. Expenditures are contingent upon future availability of grant funds.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4090 PUBLIC SERVICE GRANTS

2018 Actual Expenditures vs. 2019 Estimated Expenditures	9.8%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	12.3%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
8102	Youth Grants	500	470	2,000	2,000	2,000	2,000
8201	Gunnison Country Chamber	0	10,895	5,660	5,660	5,660	3,980
8202	Cattlemen's Days	0	11,130	11,480	11,480	11,480	11,480
8205	Gunnison Car Club	0	0	0	0	0	250
8213	KBUT	0	2,800	0	0	0	0
8302	Safe Ride of Gunnison	0	0	0	0	0	2,802
8303	Gunnison Council for the Arts	0	6,728	14,618	14,618	14,618	3,237
8304	GV Animal Welfare League	1,763	1,905	1,560	1,560	1,560	2,000
8305	Adult & Family Educ Program	500	1,380	3,400	3,400	3,400	3,560
8306	GC Pioneer & Historical Soc	5,000	4,500	2,880	2,880	2,880	1,000
8308	Project Hope of Gunnison Valley	333	1,000	0	0	0	2,000
8309	Six Points Evaluation & Trng	4,520	3,512	3,802	3,802	3,802	4,000
8311	Gunnison Country Food Pantry	5,000	5,000	5,000	5,000	5,000	5,000
8312	Gunnison Nordic Club	2,874	965	1,600	1,600	1,600	3,390
8408	GVH-Foundation	3,000	0	0	0	0	0
8808	Senior Transportation	0	0	0	0	0	0
8810	Seasons Schoolhouse	2,725	2,475	2,633	2,633	2,633	530
8811	Tenderfoot CFDC	3,068	4,031	8,000	8,000	8,000	1,971
8812	Out of the Darkness Walk	0	0	1,450	1,450	1,450	2,500
8814	gO Initiative	0	360	400	400	400	2,000
8815	Gunnison 4-H	0	2,800	0	0	0	0
8817	Gunnison County	0	2,691	1,800	1,800	1,800	2,759
8818	Gunnison Valley Mentors	0	1,250	0	0	0	0
8819	Gunnison Trails	0	0	2,900	2,900	2,900	3,000
8820	Gunnison Conservation District	0	0	1,000	1,000	1,000	1,120
8822	Dark Sky Tour	0	0	0	0	0	2,500
8823	Crested Butte Land Trust	0	0	0	0	0	5,000
8824	Coldharbour	0	0	0	0	0	7,176
8825	Gunnison Valley Observatory	0	0	0	0	0	3,078
8826	Gunnison High School	0	0	0	0	0	2,500
8899	Other Service Grants	0	0	0	0	0	0
Sub-Total: Operations		29,283	63,892	70,183	70,183	70,183	78,833
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		29,283	63,892	70,183	70,183	70,183	78,833

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	-4.0%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	-25.8%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
8101	Challenge Grants	1,500	0	0	0	0	0
8201	Chamber of Commerce	2,000	4,920	5,925	5,925	5,925	4,000
8202	Cattlemen's Days	7,400	0	0	0	0	0
8205	Car Show	500	0	0	0	0	0
8207	Rotary (Kiwanis) Fishing Trnmnt	750	750	0	0	0	1,000
8210	Gunnison River Festival	2,000	0	1,472	1,472	1,472	1,050
8211	Gunnison Council for the Arts	11,887	4,970	5,400	5,400	5,400	4,317
8212	Gunnison-CB Tourism Assn	0	1,950	0	0	0	0
8213	KBUT	0	2,800	0	0	0	0
8214	Project Hope	0	548	0	0	0	0
8215	Western Colorado University	0	2,330	0	0	0	0
8216	West Elk Hockey Association	0	0	5,000	5,000	5,000	1,000
8217	Race Revolutions	0	0	0	0	0	3,500
8299	For-Profit ED Grants	0	6,540	6,020	6,020	6,020	2,800
Sub-Total: Operations		26,037	24,808	23,817	23,817	23,817	17,667
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		26,037	24,808	23,817	23,817	23,817	17,667

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	41.1%
2019 Expenditures Under (Over) Budget	750
2019 Budgeted Expenditures vs. 2020 Budget Request	5.3%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
8401	Visitor Center	58,753	59,400	68,635	68,635	68,635	73,240
8403	Economic Development	0	0	40,000	40,000	40,000	40,000
8802	Gunn Housing Authority (IGA)	48,000	53,000	58,750	58,750	58,750	58,750
8899	Gunnison County-OVPP	0	6,040	6,500	6,500	5,750	6,500
8822	Sustainable Tourism And Outdoor R	0	0	0	0	0	5,000
9201	Gunnison County-Mosquito Control	15,529	15,846	16,371	16,371	16,371	16,863
Sub-Total: Operations		122,282	134,286	190,256	190,256	189,506	200,353
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		122,282	134,286	190,256	190,256	189,506	200,353

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	40.9%
2019 Expenditures Under (Over) Budget	(4,549)
2019 Budgeted Expenditures vs. 2020 Budget Request	-2.4%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Events	37,917	34,864	45,707	45,707	45,707	49,804
4102	Overtime	34	235	0	0	0	0
4103	Social Security	2,195	1,986	2,834	2,834	2,834	3,088
4104	Medicare	513	465	663	663	663	722
4106	Hlth Ins/WC/Othr Benefits	10,080	11,124	10,902	10,902	10,902	11,739
4108	ER Retirement Contrbtn	1,265	1,341	1,404	1,404	1,404	1,514
Sub-Total: Personnel		52,004	50,014	61,510	61,510	61,510	66,866
4201	Office Supplies	163	464	175	175	175	175
4202	Clothing/Uniforms	97	95	150	150	150	150
4213	Equipment Under \$5,000	1,472	789	4,500	4,500	4,500	4,500
4215	Operating Supplies	0	0	1,000	1,000	1,000	1,000
4301	Postage/Freight	0	0	200	200	200	200
4302	Printing/Duplication Svcs	953	676	700	700	700	700
4303	Advertising/Legal Svcs	2,008	2,001	2,000	2,000	2,000	2,000
4310	Dues/Meetings/Mbrshps/Tuition	0	16	0	0	80	0
4320	Telephone/Fax Services	630	631	880	880	880	636
4350	Other Purchased Services	159	92	150	150	150	150
4370	Travel/Mileage/Meals/Lodging	0	34	200	200	200	200
4401	Property/Liability Insurance Prem	636	0	0	0	0	0
4421	Fleet Services	0	3,067	3,353	3,353	3,353	3,412
4649	Late Fees	1	0	0	0	0	0
4650	Miscellaneous Expense	315	342	300	300	300	300
7002	Triathlon	4,645	6,271	6,000	6,000	6,000	5,595
7004	Bicycle Safety Program	1,513	823	1,600	6,561	6,561	1,600
7005	Growler	3,422	1,982	3,000	3,000	3,000	3,000
7007	Carving Up Colorado	0	0	0	0	0	0
7008	Fourth of July	6,677	6,546	16,250	16,250	15,946	16,250
7009	Diamonds in the Rockies	9,781	10,659	10,000	10,000	10,000	11,000
7010	Fishing Derby	541	567	500	500	839	1,000
7014	Egg-Aquatics	250	796	725	725	624	1,101
7015	Fright-Night	972	1,226	800	800	800	1,000
7016	Rudolph Roundup	231	792	600	600	600	1,000
7017	CARA Gymnastics Meet	0	1,377	1,000	1,000	1,000	1,000
7018	Gunnison Gun Show	4,108	2,768	2,950	2,950	2,950	2,950
7019	Pickleball Tournament	1,872	1,247	2,500	2,500	2,500	3,000
7020	SW Colo Triathlon Series Expenses	1,314	1,349	1,514	1,514	1,500	1,500
9560	Fireworks	17,000	18,000	25,000	25,000	25,000	25,000
Sub-Total: Operations		58,758	62,608	86,047	91,008	91,008	88,419
9952	Equipment	0	0	6,600	6,600	6,188	0
Sub-Total: Capital Outlay		0	0	6,600	6,600	6,188	0
TOTALS		110,762	112,623	154,157	159,118	158,706	155,285

Comments:

- 4101 2020 wages based on 44% of Events/Rink Manager wages and temp wages for 1,280 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 Events/Rink 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. A portion of the funding for these events comes from revenues generated by each event (Revenue line 3442)

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4999 TRANSFERS OUT

2018 Actual Expenditures vs. 2019 Estimated Expenditures	-1.0%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	0.2%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4999	Transfer to Fleet Maintenance	448,909	686,393	676,073	676,073	676,073	676,073
4999	Transfer to Pool-CC Maint	104,841	20,665	22,915	22,915	22,915	23,602
4999	Transfer to Rink-Parks Exp	17,585	17,937	18,475	18,475	18,475	19,029
Sub-Total: Operations		571,335	724,995	717,463	717,463	717,463	718,704
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		571,335	724,995	717,463	717,463	717,463	718,704

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	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	30,641	62,134	45,000	45,000	45,000	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	463	461	350	350	350	350
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	31,105	62,595	45,350	45,350	45,350	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	35,978	25,284	38,500	38,500	36,139	38,500
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	16,532	14,920	15,000	15,000	15,000	15,000
	TOTAL EXPENDITURES	52,508	40,204	53,500	53,500	51,139	53,500
	Revenues Over (Under) Expenditures	(21,404)	22,390	(8,150)	(8,150)	(5,789)	(8,150)
	Beginning Fund Balance	50,140	28,736	20,487	51,128	51,128	45,338
	Ending Fund Balance	28,736	51,128	12,337	42,978	45,338	37,188
	Ending Fund Balance % of Total Expenditures	55%	127%	23%	80%	89%	70%

02 REVENUE SUMMARY

2018 Actual Revenues vs. 2019 Estimated Revenues	-27.6%
2019 Revenues Under (Over) Budget	0
2019 Budgeted Revenues vs. 2020 Budget Request	0.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
3333	Lottery Proceeds	30,641	31,773	30,000	30,000	30,000	30,000
3334	Lottery Redistribution	0	30,360	15,000	15,000	15,000	15,000
	INTERGOVERNMENTAL	30,641	62,134	45,000	45,000	45,000	45,000
3601	Miscellaneous Revenue	2	0	0	0	0	0
3604	Refunds	0	2	0	0	0	0
	MISCELLANEOUS	2	2	0	0	0	0
3701	Interest on Investments	445	464	350	350	350	350
3710	Unrealized Gain/Loss	18	(3)	0	0	0	0
	INTEREST	463	461	350	350	350	350
	TOTAL REVENUES	31,106	62,597	45,350	45,350	45,350	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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	42.9%
2019 Expenditures Under (Over) Budget	2,361
2019 Budgeted Expenditures vs. 2020 Budget Request	0.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
9501	Hartman Rocks Improvements	2,361	1,048	2,000	2,000	1,855	2,000
9503	Picnic Table/Trash Can Repl.	5,464	0	5,000	5,000	5,471	5,000
9504	Taylor Mtn Park Improvements	4,246	2,253	3,500	3,500	1,275	3,500
9525	Fertilizer	6,374	6,571	6,500	6,500	6,500	6,500
9528	Dandelion Spraying	4,386	5,324	4,500	4,500	5,370	4,500
9530	Painting and Staining	3,057	2,686	2,000	2,000	2,000	2,000
9531	Landscaping materials	5,055	0	5,000	5,000	5,000	5,000
9532	Backflow Repair	4,817	7,402	7,500	7,500	6,668	7,500
9546	Cranor-lift hangers, sewer cleanout	219	0	2,000	2,000	2,000	2,000
9547	Skate Park Improvements	0	0	500	500	0	500
Sub-Total: Operations		35,978	25,284	38,500	38,500	36,139	38,500
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		35,978	25,284	38,500	38,500	36,139	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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	0.5%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	0.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to Pool-CC Maint	16,532	14,920	15,000	15,000	15,000	15,000
Sub-Total: Operations		16,532	14,920	15,000	15,000	15,000	15,000
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		16,532	14,920	15,000	15,000	15,000	15,000

Comments:

Transfer to the Community Center for janitorial services.

**CITY OF GUNNISON
RISK MANAGEMENT
SUMMARY**

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 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	208,788	208,794	226,535	226,535	226,535	247,238
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	8,279	31,670	58,298	58,298	15,872	2,365
	INTEREST	1,036	1,318	1,500	1,500	1,500	1,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	218,103	241,782	286,333	286,333	243,907	251,103
EXPENDITURES							
	GENERAL GOVERNMENT	191,036	204,765	213,845	253,845	253,845	236,906
	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	191,036	204,765	213,845	253,845	253,845	236,906
	Revenues Over (Under) Expenditures	27,067	37,016	72,488	32,488	(9,938)	14,197
	Beginning Fund Balance	0	27,067	8,249	64,084	64,084	54,146
	Ending Fund Balance	27,067	64,084	80,737	96,572	54,146	68,343
	Ending Fund Balance % of Total Expenditures	0%	31%	38%	38%	21%	29%

06 REVENUE SUMMARY

2018 Actual Revenues vs. 2019 Estimated Revenues	0.9%
2019 Revenues Under (Over) Budget	42,426
2019 Budgeted Revenues vs. 2020 Budget Request	-12.3%

Account	Description	2017 Actual	2018 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
3445	Insurance Contributions	208,788	208,794	226,535	226,535	226,535	247,238
CHARGES FOR SERVICES		208,788	208,794	226,535	226,535	226,535	247,238
3601	Miscellaneous	8,279	8,595	8,298	8,298	0	2,365
3603	Compensation for Loss	0	23,059	50,000	50,000	15,872	0
3604	Refunds	0	16	0	0	0	0
MISCELLANEOUS		8,279	31,670	58,298	58,298	15,872	2,365
3701	Interest on Investments	809	1,776	1,500	1,500	1,500	1,500
3710	Unrealized Gain/Loss	227	(458)	0	0	0	0
INTEREST		1,036	1,318	1,500	1,500	1,500	1,500
TOTAL REVENUES		218,103	241,782	286,333	286,333	243,907	251,103

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	24.0%
2019 Expenditures Under (Over) Budget	(40,000)
2019 Budgeted Expenditures vs. 2020 Budget Request	-6.7%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4330	Professional Services	0	443	5,000	5,000	5,000	5,000
4401	Property/Liability Insurance	173,492	152,718	168,845	168,845	168,845	181,906
4402	Property/Liability Claim Payments	17,544	51,604	40,000	80,000	80,000	50,000
Sub-Total: Operations		191,036	204,765	213,845	253,845	253,845	236,906
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		191,036	204,765	213,845	253,845	253,845	236,906

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	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
	TAXES	206,567	232,959	220,480	220,480	255,000	259,900
	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	1,772	2,592	1,200	1,200	1,200	1,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	208,340	235,551	221,680	221,680	256,200	261,400
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	70,016	99,099	70,000	70,000	70,000	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	53,936	53,886	162,924	162,924	162,924	146,756
	TOTAL EXPENDITURES	123,952	152,985	232,924	232,924	232,924	216,756
	Revenues Over (Under) Expenditures	84,387	82,566	(11,244)	(11,244)	23,276	44,644
	Beginning Fund Balance	122,293	206,680	275,085	289,246	289,246	312,522
	Ending Fund Balance	206,680	289,246	263,841	278,003	312,522	357,166
	Ending Fund Balance % of Total Expenditures	0%	189%	113%	119%	134%	165%

08 REVENUE SUMMARY

2018 Actual Revenues vs. 2019 Estimated Revenues	8.8%
2019 Revenues Under (Over) Budget	(34,520)
2019 Budgeted Revenues vs. 2020 Budget Request	17.9%

Account	Description	2017 Actual	2018 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
3120	Special Marijuana Sales Tax	206,183	231,997	220,480	220,480	245,000	249,900
3121	Special Marijuana Excise Tax	384	963	0	0	10,000	10,000
	TAXES	206,567	232,959	220,480	220,480	255,000	259,900
3701	Interest on Investments	1,723	2,455	1,200	1,200	1,200	1,500
3710	Unrealized Gain/Loss	49	137	0	0	0	0
	INTEREST	1,772	2,592	1,200	1,200	1,200	1,500
	TOTAL REVENUES	208,340	235,551	221,680	221,680	256,200	261,400

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	-29.4%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	0.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
8102	Youth Grants	1,000	0	0	0	0	0
8201	Gunnison Country Chamber	0	2,000	0	0	0	0
8302	Safe Ride of Gunnison	12,000	7,800	7,720	7,720	7,720	4,500
8303	Gunnison Council for the Arts	14,113	20,472	10,452	10,452	10,452	19,320
8305	Adult & Family Educ Program	1,700	2,200	0	0	0	1,440
8308	Project Hope of Gunnison Valley	1,667	1,100	1,350	1,350	1,350	0
8309	Six Points Evaluation & Trng	0	900	0	0	0	0
8312	Gunnison Nordic Club	0	400	0	0	0	0
8800	Teen Programming	26,969	43,250	26,000	26,000	26,000	10,000
8810	Seasons Schoolhouse	3,135	3,383	1,878	1,878	1,878	4,470
8811	Tenderfoot CFDC	6,932	4,996	4,000	4,000	4,000	10,029
8812	Out of the Darkness Walk	2,500	1,700	1,000	1,000	1,000	0
8814	gO Initiative	0	400	400	400	400	0
8815	Gunnison 4-H	0	1,700	0	0	0	0
8817	Gunnison County	0	3,068	6,200	6,200	6,200	12,241
8818	Gunnison Valley Mentors	0	2,850	7,500	7,500	7,500	8,000
8819	Gunnison Trails	0	2,880	0	0	0	0
8821	Gunnison County Early Care	0	0	3,500	3,500	3,500	0
8899	Other Service Grants	0	0	0	0	0	0
Sub-Total: Operations		70,016	99,099	70,000	70,000	70,000	70,000
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		70,016	99,099	70,000	70,000	70,000	70,000

**CITY OF GUNNISON
MARIJUANA MITIGATION
EXPENDITURES**

08-4999 TRANSFERS OUT

2018 Actual Expenditures vs. 2019 Estimated Expenditures	202.3%
2019 Expenditures Under (Over) Budget	(0)
2019 Budgeted Expenditures vs. 2020 Budget Request	-9.9%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4999	Transfer to General Fund	53,936	53,886	158,124	158,124	158,124	141,956
4999	Transfer to Community Center	0	0	4,800	4,800	4,800	4,800
Sub-Total: Operations		53,936	53,886	162,924	162,924	162,924	146,756
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		53,936	53,886	162,924	162,924	162,924	146,756

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.

	2017	2018	2019	2020
Budget for 15th Officer	75,953	58,929	82,739	70,799
Marijuana Revenue Subsidy	32,214	24,994	35,093	30,028
	42%	42%	42%	42%
15th Officer Subsidy (above)	32,214	24,994	35,093	30,028
16th Officer	-	-	82,739	75,836
16th Officer Startup Equipment	-	-	8,200	-
Senior Services	-	900	900	900
Recreation Scholarships	11,500	11,500	19,500	23,500
Police Dept Educational Materials	1,000	1,000	1,000	1,000
Police Dept DARE Expenses	1,650	1,650	1,650	1,650
Police Dept Prevention Overtime	7,572	7,572	7,572	7,572
Youth Community Events	-	1,470	1,470	1,470
Youth Summer Trips (Comm Center)	-	4,800	4,800	4,800
Total Transfer to Other Funds	53,936	53,886	162,924	146,756

**CITY OF GUNNISON
DITCH FUND
SUMMARY**

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	41,865	503,646	50,000	50,000	84,380	50,000
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	147,000	0	0	788	0
	INTEREST	4,045	426	1,500	1,500	2,500	2,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	45,911	651,072	51,500	51,500	87,668	52,500
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	48,149	82,602	66,496	66,496	66,496	67,962
	CAPITAL OUTLAY	365,203	122,826	0	0	0	290,637
	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	413,352	205,428	66,496	66,496	66,496	358,599
	Revenues Over (Under) Expenditures	(367,441)	445,644	(14,996)	(14,996)	21,172	(306,099)
	Beginning Fund Balance	428,351	60,910	315,469	506,556	506,556	527,728
	Ending Fund Balance	60,910	506,556	300,473	491,560	527,728	221,629
	Ending Fund Balance % of Total Expenditures	15%	247%	452%	739%	794%	62%

28 DITCH FUND

2018 Actual Revenues vs. 2019 Estimated Revenues	-86.5%
2019 Revenues Under (Over) Budget	(36,168)
2019 Budgeted Revenues vs. 2020 Budget Request	1.9%

Account	Description	2017 Actual	2018 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
3302	State Grants	0	440,589	0	0	0	0
3304	Mineral Leasing	41,865	63,057	50,000	50,000	84,380	50,000
	INTERGOVERNMENTAL	41,865	503,646	50,000	50,000	84,380	50,000
3650	Other Contributions	0	50,000	0	0	0	0
3658	Miscellaneous Grants	0	97,000	0	0	788	0
3601	Miscellaneous Revenues	0	0	0	0	0	0
	MISCELLANEOUS	0	147,000	0	0	788	0
3701	Interest on Investments	3,747	1,084	1,500	1,500	2,500	2,500
3710	Unrealized Gain/Loss	299	(658)	0	0	0	0
	INTEREST	4,045	426	1,500	1,500	2,500	2,500
	TOTAL REVENUES	45,911	651,072	51,500	51,500	87,668	52,500

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	-67.6%
2019 Expenditures Under (Over) Budget	(0)
2019 Budgeted Expenditures vs. 2020 Budget Request	439.3%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Ditches	13,393	5,537	19,364	19,364	19,364	20,696
4102	Overtime	0	0	0	0	0	0
4103	Social Security	133	328	1,201	1,201	1,201	1,283
4104	Medicare	839	77	281	281	281	300
4105	Standby	196	0	651	651	0	683
4106	Hlth Ins/WC/Othr Benefits	439	500	0	0	651	0
4108	ER Retirement Contrbtn	0	0	0	0	0	0
Sub-Total: Personnel		15,000	6,443	21,496	21,496	21,496	22,962
4310	Dues/Meetings/Mbrshps/Tuition	32	16	0	0	0	0
4508	Ditch-Maintenance/Repair	33,117	76,143	45,000	45,000	45,000	45,000
Sub-Total: Operations		33,149	76,159	45,000	45,000	45,000	45,000
9651	Ditch Diversions	0	0	0	0	0	120,000
9652	Main Ditch Slip Lining	42,364	0	0	0	0	0
9654	River Restoration Project	322,839	122,826	0	0	0	170,637
Sub-Total: Capital Outlay		365,203	122,826	0	0	0	290,637
TOTALS		413,352	205,428	66,496	66,496	66,496	358,599

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	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	123,282	131,980	153,926	153,926	131,020	131,020
	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	267,561	(89,479)	65,000	65,000	312,000	65,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	390,843	42,501	218,926	218,926	443,020	196,020
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	216,300	230,625	254,500	259,500	258,500	269,000
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	216,300	230,625	254,500	259,500	258,500	269,000
	Revenues Over (Under) Expenditures	174,543	(188,124)	(35,574)	(40,574)	184,520	(72,980)
	Beginning Fund Balance	2,173,086	2,347,629	2,326,739	2,159,505	2,159,505	2,344,025
	Ending Fund Balance	2,347,629	2,159,505	2,291,165	2,118,931	2,344,025	2,271,045
	Ending Fund Balance % of Total Expenditures	1085%	936%	900%	817%	907%	844%

05 REVENUE SUMMARY

2018 Actual Revenues vs. 2019 Estimated Revenues	942.4%
2019 Revenues Under (Over) Budget	(224,094)
2019 Budgeted Revenues vs. 2020 Budget Request	-10.5%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
3309	Pension Fund Contributions	123,282	131,980	153,926	153,926	131,020	131,020
	INTERGOVERNMENTAL	123,282	131,980	153,926	153,926	131,020	131,020
3701	Interest on Investments	8,513	10,757	15,000	15,000	12,000	15,000
3801	Unrealized Gain/Loss	259,048	(100,236)	50,000	50,000	300,000	50,000
	INTEREST	267,561	(89,479)	65,000	65,000	312,000	65,000
	TOTAL REVENUES	390,843	42,501	218,926	218,926	443,020	196,020

Comments:

- 3309 2017 Revenues - \$35,022 from City; \$35,022 from District; \$53,238 from State
- 2018 Revenues - \$40,510 from City; \$40,510 from District; \$50,960 from State
- 2019 Revenues - \$40,510 from City; \$40,510 estimated from District; \$50,000 estimated from State
- 2020 Revenues - \$40,510 from City; \$40,510 estimated from District; \$50,000 estimated from State

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

05-4101 FIREMEN'S PENSION

2018 Actual Expenditures vs. 2019 Estimated Expenditures	12.1%
2019 Expenditures Under (Over) Budget	(4,000)
2019 Budgeted Expenditures vs. 2020 Budget Request	3.7%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4115	Benefit Payments	199,300	213,625	234,000	239,000	241,500	252,000
4650	Miscellaneous Expenses	17,000	17,000	20,500	20,500	17,000	17,000
Sub-Total: Operations		216,300	230,625	254,500	259,500	258,500	269,000
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		216,300	230,625	254,500	259,500	258,500	269,000

Comments:

- 4115 Volunteer Firefighters who retire after 20 years of service and after reaching age 50 are entitled to a pension.
The 2020 budget includes benefits for 40 retired firefighters and 4 surviving spouses at \$500/mo and \$250/mo respectively.
The budget allows for an increase to \$500/mo if approved.
The current benefit level is \$500/mo and \$250/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	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 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	5,683,848	5,983,213	6,477,057	6,477,057	6,984,533	7,473,450
	FINES/FORFEITURES	7,400	6,687	7,500	7,500	8,520	7,500
	MISCELLANEOUS	119,193	86,858	30,400	30,400	40,227	28,400
	INTEREST	7,787	20,513	6,000	6,000	10,000	12,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	5,818,228	6,097,272	6,520,957	6,520,957	7,043,280	7,521,350
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	5,323,052	5,317,120	5,508,735	5,608,735	5,629,621	6,413,140
	CAPITAL OUTLAY	146,191	15,748	498,000	888,000	816,608	412,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	8,783	16,480	16,480	16,480	0
	TOTAL EXPENDITURES	5,469,243	5,341,651	6,023,215	6,513,215	6,462,709	6,825,140
	Revenues Over (Under) Expenditures	348,986	755,621	497,742	7,742	580,571	696,210
	Beginning Available Resources	1,208,327	1,557,313	1,628,132	2,312,934	2,312,934	2,893,505
	Ending Available Resources	1,557,313	2,312,934	2,125,874	2,320,676	2,893,505	3,589,715
	Ending Available Resources % of Total Exp.	28%	43%	35%	36%	45%	53%
Ending Fund Balance Analysis							
	Net Liquid Assets	1,038,828	1,780,780	1,605,874	1,800,676	2,361,351	3,057,561
	Inventory	518,485	532,154	520,000	520,000	532,154	532,154
		1,557,313	2,312,934	2,125,874	2,320,676	2,893,505	3,589,715

20 REVENUE SUMMARY

2018 Actual Revenues vs. 2019 Estimated Revenues	15.5%
2019 Revenues Under (Over) Budget	(522,323)
2019 Budgeted Revenues vs. 2020 Budget Request	15.3%

Account	Description	2017 Actual	2018 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
3415	Electric Sales	5,683,848	5,983,213	6,477,057	6,477,057	6,984,533	7,473,450
	CHARGES FOR SERVICES	5,683,848	5,983,213	6,477,057	6,477,057	6,984,533	7,473,450
3510	Late Charges	7,400	6,687	7,500	7,500	8,520	7,500
	FINES & FORFEITURES	7,400	6,687	7,500	7,500	8,520	7,500
3601	Misc. Elec. Svcs.	19,847	18,462	20,000	20,000	17,565	18,000
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	0	10,395	0	0	0	0
3604	Refunds	122	170	0	0	0	0
3612	Sale of Fixed Assets	11,500	0	0	0	0	0
3621	Recycled Materials	307	2,811	400	400	400	400
3901	Constr Chgs-Hook Up	87,417	55,020	10,000	10,000	22,262	10,000
	MISCELLANEOUS	119,193	86,858	30,400	30,400	40,227	28,400
3701	Interest on Investments	8,217	19,678	6,000	6,000	10,000	12,000
3710	Unrealized Gain/Loss	(430)	835	0	0	0	0
	INTEREST	7,787	20,513	6,000	6,000	10,000	12,000
	TOTAL REVENUES	5,818,228	6,097,272	6,520,957	6,520,957	7,043,280	7,521,350

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, 2020. The rate increase is necessary due to rising cost which includes Purchased power cost as well as for necessary capital improvements including a transformer and substation costs.

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	8.3%
2019 Expenditures Under (Over) Budget	(6,470)
2019 Budgeted Expenditures vs. 2020 Budget Request	5.6%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Admin/General	44,893	84,976	0	0	0	0
4103	Social Security	2,804	4,947	0	0	0	0
4104	Medicare	656	1,157	0	0	0	0
4105	Standby	5,800	5,800	0	0	0	0
4106	Hlth Ins/WC/Othr Benefits	10,336	18,131	0	0	0	0
4108	ER Retirement Contrbtn	2,247	4,412	0	0	0	0
Sub-Total: Personnel		66,736	119,423	0	0	0	0
4201	Material/Operating Supply	755	2,380	500	500	646	700
4202	Clothing/Uniforms	5,194	4,304	6,500	6,500	6,500	6,500
4301	Postage/Freight Svcs	241	13	250	250	250	250
4302	Printing/Duplication Svcs	24	29	50	50	25	50
4303	Advertising/Legal Svcs	298	205	500	500	1,000	500
4310	Dues/Mtgs/Mbrshps/Tuitn	14,976	10,422	15,000	15,000	15,000	15,000
4330	Professional Svcs	6,145	9,136	35,500	35,500	18,000	25,000
4370	Trvl/Mileage/Meals/Lodg	5,079	5,453	11,000	11,000	10,000	11,000
4401	Prop/Liab Ins Premium	20,837	44,442	22,979	22,979	22,979	27,502
4804	Indirect Expenses	220,551	206,649	341,164	341,164	341,164	352,949
4810	Bad Debt Write Off	103	1,866	2,000	2,000	273	273
6005	Overhead Allocation	313,224	304,854	326,048	326,048	352,124	364,657
Sub-Total: Operations		587,426	589,753	761,491	761,491	767,961	804,381
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		654,162	709,176	761,491	761,491	767,961	804,381

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 Evaluate Substation
- 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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	22.8%
2019 Expenditures Under (Over) Budget	(433,024)
2019 Budgeted Expenditures vs. 2020 Budget Request	5.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Elec/Distribution	397,001	420,609	447,401	447,401	447,401	533,393
4102	Overtime	6,299	4,972	8,700	8,700	8,700	6,428
4103	Social Security	24,168	25,846	28,678	28,678	28,678	34,008
4104	Medicare	5,652	6,045	6,707	6,707	6,707	7,954
4105	Standby	0	0	6,455	6,455	6,455	8,700
4106	Hlth Ins/WC/Othr Benefits	47,679	50,305	53,814	53,814	53,814	89,873
4108	ER Retirement Contrbtn	23,614	26,148	27,311	27,311	27,311	30,710
Sub-Total: Personnel		504,414	533,925	579,067	579,067	579,067	711,065
4201	Office Supplies	39,158	(46,993)	3,500	3,500	4,000	4,200
4202	Clothing/Uniforms	0	2,046	0	0	0	0
4203	Fuel/Lubricant Supplies	6,453	7,787	8,000	8,000	6,283	8,000
4211	Computer Equip. Under \$5,000	1,142	834	2,500	2,500	2,000	2,500
4212	Computer Software Under \$5000	1,693	0	1,500	1,500	1,500	1,500
4301	Postage/Freight Svcs	0	65	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	587	0	0	0	0	0
4320	Telephone/Fax Services	3,520	2,845	4,824	4,824	4,824	5,352
4321	Utilities	2,309	1,307	2,500	2,500	2,500	2,500
4330	Professional Services	0	0	0	0	0	50,000
4340	Repair/Mntce Svcs	2,287	2,555	3,500	3,500	3,500	3,500
4350	Othr Purchased Svcs	2,462	2,570	4,500	4,500	4,500	4,500
4360	Contracted Services	5,000	4,435	20,000	20,000	20,000	95,000
4421	Fleet Services	22,871	48,938	59,943	59,943	59,943	63,952
4500	Purchased Power	3,817,009	3,546,817	3,723,058	3,823,058	3,806,929	4,298,315
4580	SubStat/Stat Expns-Opns	1,027	28,155	20,000	20,000	40,000	20,000
4584	Other Dist/Opns Expenses	2,793	4,212	5,000	5,000	5,000	5,000
4591	Street Light-Maintenance	8,017	10,313	10,000	10,000	10,000	10,000
4593	Line Exp-Maintenance	15,965	21,367	45,000	45,000	45,000	46,350
4650	Miscellaneous Expenses	1,992	2,069	4,700	4,700	4,700	4,700
4902	Meters	14,733	16,298	15,000	15,000	15,000	15,000
4904	Primary Underground	14,171	22,706	27,500	27,500	27,500	28,325
4911	New Construction Materials	54,537	39,209	10,000	10,000	22,262	10,000
4912	Christmas Decorations for Street Lig	6,261	8,733	6,000	6,000	6,000	6,000
4913	Aged Pole Testing & Replacement	0	0	45,000	45,000	45,000	90,000
4914	Cable Replacement	18,090	52,624	93,152	93,152	93,152	75,000
9550	Transformers	17,792	21,120	28,000	28,000	28,000	28,000
9552	Auto Meter Reading Replacement	94,653	274,007	25,000	25,000	25,000	20,000
9590	LED Street Lights	9,951	0	0	0	0	0
Sub-Total: Operations		4,164,476	4,074,019	4,168,177	4,268,177	4,282,593	4,897,694
9599	Power Transformer Relay Replacem	0	0	160,000	260,000	260,000	0
9920	Building Improvements	0	15,748	0	0	0	0
9940	Improvements Other Than Buildings	0	0	261,000	261,000	181,858	396,000
9952	Equipment	81	0	7,000	67,000	67,000	16,000
9956	Heavy Equipment	113,325	0	0	230,000	230,000	0
9957	Vehicles	32,785	0	70,000	70,000	77,750	0
Sub-Total: Capital Outlay		146,191	15,748	498,000	888,000	816,608	412,000
TOTALS		4,815,080	4,623,692	5,245,244	5,735,244	5,678,268	6,020,759

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 replacement of an desk top computer
- 4321 Electric shop utilities
- 4330 Planning for new substation
- 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 CARE program
- 4421 Annual allocation of fleet service expenses for fleet rental, repairs, storage and use of the shop facility.

20-4202 ELECTRIC-DISTRIBUTION

- 4500 Annual purchased power cost from MEAN an WAPA
- 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
- 9540 Includes extension of primary wire to WWTP for \$96,000
- 9552 Replacement of unsupported automatic meter reading equipment and software. This will be an ongoing annual project.
2020 includes replacement of the meter testing board
- 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; 2020 includes installation for Ohio Ave, IOOF park, and Lazy K.
- 9599 Replacement of failing and outdated relays for KY2A power transformer. Parts and Installation costs

**CITY OF GUNNISON
ELECTRIC FUND
EXPENDITURES**

20-4999 TRANSFERS OUT

2018 Actual Expenditures vs. 2019 Estimated Expenditures	87.6%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	-100.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to General Fund	0	8,783	16,480	16,480	16,480	0
Sub-Total: Operations		0	8,783	16,480	16,480	16,480	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	8,783	16,480	16,480	16,480	0

Comments:

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

**CITY OF GUNNISON
WATER FUND
SUMMARY**

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 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	684,383	837,112	802,500	802,500	850,000	867,000
	FINES/FORFEITURES	10,260	9,054	8,000	8,000	7,000	7,000
	MISCELLANEOUS	171,607	211,968	43,500	43,500	179,000	67,000
	INTEREST	6,628	13,336	5,500	5,500	5,500	5,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	872,878	1,071,470	859,500	859,500	1,041,500	946,500
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	607,940	742,594	1,163,257	1,163,257	1,081,837	1,110,753
	CAPITAL OUTLAY	43,209	101,784	125,000	125,000	122,627	200,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	5,855	81,870	81,870	81,870	0
	TOTAL EXPENDITURES	651,149	850,233	1,370,127	1,370,127	1,286,334	1,310,753
	Revenues Over (Under) Expenditures	221,729	221,238	(510,627)	(510,627)	(244,834)	(364,253)
	Beginning Available Resources	784,948	1,006,677	1,004,920	1,227,914	1,227,914	983,080
	Ending Available Resources	1,006,677	1,227,914	494,293	717,287	983,080	618,828
	Ending Available Resources % of Total Exp.	155%	144%	36%	52%	76%	47%

25 REVENUE SUMMARY

2018 Actual Revenues vs. 2019 Estimated Revenues	-2.8%
2019 Revenues Under (Over) Budget	(182,000)
2019 Budgeted Revenues vs. 2020 Budget Request	10.1%

Account	Description	2017 Actual	2018 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
3416	Water Sales	684,383	837,112	802,500	802,500	850,000	867,000
	CHARGES FOR SERVICES	684,383	837,112	802,500	802,500	850,000	867,000
3510	Late Charges	10,260	9,054	8,000	8,000	7,000	7,000
	FINES & FORFEITURES	10,260	9,054	8,000	8,000	7,000	7,000
3601	Misc. Water Svcs.	277	1,869	1,000	1,000	0	0
3602	Prior Yr Refunds	29	0	0	0	0	0
3603	Compensation for Loss	0	5,715	0	0	0	0
3604	Refunds	0	88	0	0	0	0
3612	Sale of Fixed Assets	3,250	125	0	0	0	0
3621	Recycled Materials	902	1,364	500	500	0	0
3901	Const Chrgs-Hook-up	46,649	68,307	7,000	7,000	29,000	7,000
3902	Capital Investment Fees	120,500	134,500	35,000	35,000	150,000	60,000
	MISCELLANEOUS	171,607	211,968	43,500	43,500	179,000	67,000
3701	Interest on Investments	6,850	13,454	5,500	5,500	5,500	5,500
3710	Unrealized Gain/Loss	(222)	(118)	0	0	0	0
	INTEREST	6,628	13,336	5,500	5,500	5,500	5,500
	TOTAL REVENUES	872,878	1,071,470	859,500	859,500	1,041,500	946,500

Comments:

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

3416 2020 rates projected to increase 2%. Large upcoming capital projects include a needed new well in the West Gunnison area. 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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	51.9%
2019 Expenditures Under (Over) Budget	(8,950)
2019 Budgeted Expenditures vs. 2020 Budget Request	3.5%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4804 Indirect Expenses	110,848	103,862	187,232	187,232	187,232	190,971
	4810 Bad Debt Expense	14	164	200	200	50	200
	6005 Overhead Allocation	46,392	53,569	42,975	42,975	52,075	47,325
Sub-Total: Operations		157,254	157,594	230,407	230,407	239,357	238,496
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		157,254	157,594	230,407	230,407	239,357	238,496

Comments:

- 4804 Allocation of administrative expenses including City Council, City Manager, Clerk, Finance, IT, etc.
- 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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	40.5%
2019 Expenditures Under (Over) Budget	92,743
2019 Budgeted Expenditures vs. 2020 Budget Request	1.4%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Wtr Distribution	165,608	208,667	169,765	169,765	169,765	180,764
4102	Overtime	5,068	4,437	4,350	4,350	4,350	4,209
4103	Social Security	9,991	12,428	11,051	11,051	11,051	11,738
4104	Medicare	2,337	2,906	2,585	2,585	2,585	2,745
4105	Standby	4,338	4,350	4,131	4,131	4,131	4,350
4106	Hlth Ins/WC/Othr Benefits	39,285	50,004	50,035	50,035	50,035	57,775
4108	ER Retirement Contrbtn	9,301	12,102	10,083	10,083	10,083	10,917
Sub-Total: Personnel		235,928	294,894	251,999	251,999	251,999	272,499
4201	Office Supplies	15,479	(1,697)	13,000	13,000	13,000	13,000
4202	Clothing/Uniforms	1,205	1,701	1,800	1,800	1,800	1,125
4203	Fuel/Lubricant Supply	3,924	4,499	6,000	6,000	6,000	6,000
4205	Small Tools	0	37	0	0	0	0
4211	Computer Equip. Under \$5,000	2,086	2,209	1,000	1,000	1,000	5,000
4212	Computer Software Under \$5000	1,693	0	500	500	500	2,500
4215	Operating Supplies	0	8,875	0	0	7,720	8,000
4216	Cleaning Supplies	0	57	0	0	0	0
4301	Postage/Freight Svcs	111	814	650	650	650	650
4302	Printing/Duplication Svcs	12	380	300	300	300	300
4303	Advertising/Legal Notices	680	680	800	800	1,718	800
4310	Dues/Mtgs/Mbrshps/Tuit	1,390	1,580	2,250	2,250	1,764	2,750
4320	Telephone/Fax	3,183	1,589	1,680	1,680	1,498	2,421
4321	Utilities	56,074	62,886	72,760	72,760	67,301	73,000
4330	Professional Svcs	33,112	22,803	35,000	35,000	39,635	85,000
4340	Repair/Mntce Svcs	5,277	724	5,000	5,000	5,000	5,000
4342	Building/Property Maintenance	0	3,210	210,000	210,000	90,293	200,000
4343	Software Support	0	2,350	4,300	4,300	5,460	5,000
4350	Othr Purchased Svcs	12,687	2,704	8,750	8,750	8,750	8,750
4356	Legal Services	0	30,499	0	0	17,627	15,000
4357	Engineering Services	0	20,438	15,000	15,000	15,000	15,000
4370	Trvl/Mileage/Meals/Lodg	327	1,957	1,750	1,750	1,750	2,000
4401	Prop/Liab Ins Premium	3,350	10,350	10,744	10,744	11,363	12,474
4401	Prop & Liab Claims	0	500	0	0	0	0
4420	Rental Svcs	0	0	800	800	800	800
4421	Fleet Services	24,938	35,736	54,895	54,895	54,895	56,316
4501	Main/Service Ln-New Constr	3,496	5,050	5,000	5,000	5,000	5,000
4502	Main/Service Ln-Replacement	5,178	5,837	6,000	6,000	6,000	6,000
4503	Service Ln-Maint/Repair	8,848	18,848	20,000	20,000	20,000	20,000
4504	Main Ln-Maint/Repair	8,119	6,438	9,000	9,000	9,000	9,000
4505	Meters-Maint/Repair	1,500	8,958	1,500	1,500	1,500	1,500
4506	Fire Hydrants-Maint/Rpr	2,868	0	3,000	3,000	3,000	3,000
4649	Late Fees	23	0	0	0	0	0
4806	State Admin Fees	680	680	680	680	680	680
4807	USGS Water Quality Test	6,600	7,000	9,692	9,692	12,492	9,692
9604	Remote Water Meters	9,201	19,237	175,000	175,000	174,984	20,000
9605	Small Tools	2,716	3,180	4,000	4,000	4,000	4,000
Sub-Total: Operations		214,758	290,106	680,851	680,851	590,481	599,758
9603	Well Rehab	0	55,677	25,000	25,000	25,000	0
9920	Building Improvements	0	4,608	0	0	0	0
9940	Improve. Other Than Buildings	0	0	0	0	0	200,000
9952	Equipment	0	0	0	0	0	0
9956	Heavy Equipment	0	41,499	0	0	0	0
9957	Vehicles	43,209	0	20,000	20,000	17,627	0
9970	Computer Equipment Over \$5,000	0	0	80,000	80,000	80,000	0
Sub-Total: Capital Outlay		43,209	101,784	125,000	125,000	122,627	200,000
TOTALS		493,895	686,783	1,057,850	1,057,850	965,107	1,072,257

Comments:

- 4102 O.T. for water breaks, callouts to turn water off or on, emergency locates
- 4105 Standby for water, ditches and wastewater

25-4202 WATER DISTRIBUTION

- 4201 Material and operating supplies include chlorine, pipe, fittings, bolts, paint, etc.
- 4202 Clothing allowance for purchase of work clothes including steel toe boots
- 4203 Fuel bills are allocated among water & sewer
- 4301 Freight for water samples, usually must be shipped overnight
- 4303 Advertising/ Legal notices for bids, CCR, and job postings
- 4310 Membership in American Water Works, Colorado Rural Water, and tuition for training
- 4320 Cell phone expenses
- 4330 Annual water sampling and leak detection survey. Includes \$50k for water well house needs assessment for potential ultra-violet system
- 4340 Well pump or motor maintenance \$5000
- 4342 Includes tank repainting costs.
- 4343 iWorQ Annual Support
- 4350 Work includes meter bench certification, radio repair, large meter repair, badger service agreement.
2020 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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	1298.3%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	-100.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to General Fund	0	5,855	81,870	81,870	81,870	0
Sub-Total: Operations		0	5,855	81,870	81,870	81,870	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	5,855	81,870	81,870	81,870	0

Comments:

2018 included a transfer to the General Fund to support the purchase of engineer equipment (from payroll savings when vacant)
 2019 included 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	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	10,000	1,000,000	1,300,000	1,300,000	0
	CHARGES FOR SVCS	1,249,804	1,437,988	1,648,301	1,648,301	1,497,272	1,751,808
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	316,582	380,427	11,488,890	12,995,000	13,178,254	174,000
	INTEREST	11,388	17,406	11,000	11,000	11,000	11,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	1,577,775	1,845,822	14,148,191	15,954,301	15,986,526	1,936,808
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	1,004,977	1,674,017	2,213,734	3,101,244	3,099,543	2,324,078
	CAPITAL OUTLAY	419,762	375,588	12,073,373	12,817,456	12,798,217	170,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	8,783	81,870	131,870	131,870	0
	TOTAL EXPENDITURES	1,424,740	2,058,388	14,368,977	16,050,570	16,029,630	2,494,078
	Revenues Over (Under) Expenditures	153,035	(212,567)	(220,786)	(96,269)	(43,104)	(557,270)
	Beginning Available Resources	1,360,055	1,513,090	1,018,924	1,300,525	1,300,525	1,257,422
	Ending Available Resources	1,513,090	1,300,525	798,138	1,204,256	1,257,422	700,151
	Ending Available Resources % of Total Exp.	106%	63%	6%	8%	8%	28%

30 REVENUE SUMMARY

2018 Actual Revenues vs. 2019 Estimated Revenues	766.1%
2019 Revenues Under (Over) Budget	(32,225)
2019 Budgeted Revenues vs. 2020 Budget Request	-87.9%

Account	Description	2017 Actual	2018 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
3302	State Grants	0	10,000	1,000,000	1,300,000	1,300,000	0
INTERGOVERNMENTAL		0	10,000	1,000,000	1,300,000	1,300,000	0
3417	Wastewater Coll/Trtmnt	900,414	966,577	1,123,035	1,123,035	1,154,107	1,350,306
3418	Dos Rios WW Process	90,928	157,306	201,199	201,199	98,745	115,532
3419	Water Lab Svcs	56,135	58,741	60,000	60,000	49,399	57,796
3420	Commercial Dump Station	145,928	127,699	100,000	100,000	69,651	81,492
3421	North Valley WW Process	53,438	121,243	153,786	153,786	117,357	137,307
3427	Tomichi WW Processing	2,961	6,422	10,281	10,281	8,013	9,375
CHARGES FOR SERVICES		1,249,804	1,437,988	1,648,301	1,648,301	1,497,272	1,751,808
3601	Misc. WW Svcs	15	0	0	0	0	0
3602	Prior Year Refund	0	0	0	0	0	0
3604	Refunds	309	386	0	0	0	0
3609	Black Gold Compost	17,743	21,578	16,000	16,000	14,954	15,000
3612	Sale of Fixed Assets	3,250	16,625	0	0	7,300	0
3800	Bond Proceeds	0	0	11,393,890	12,900,000	12,900,000	0
3901	Const Chrgs-Hook-up	16,765	24,839	9,000	9,000	6,000	9,000
3902	Capital Investment Fees	278,500	317,000	70,000	70,000	250,000	150,000
MISCELLANEOUS		316,582	380,427	11,488,890	12,995,000	13,178,254	174,000
3701	Interest on Investments	11,306	18,272	11,000	11,000	11,000	11,000
3710	Unrealized Gain/Loss	82	(866)	0	0	0	0
INTEREST		11,388	17,406	11,000	11,000	11,000	11,000
TOTAL REVENUES		1,577,775	1,845,822	14,148,191	15,954,301	15,986,526	1,936,808

Comments:

2020 rate increase for residential customers is 17% overall to accommodate repayment of debt on the upgrades project.

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4201 WASTEWATER ADMIN & GENERAL

2018 Actual Expenditures vs. 2019 Estimated Expenditures	73.4%
2019 Expenditures Under (Over) Budget	(66,311)
2019 Budgeted Expenditures vs. 2020 Budget Request	-23.9%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel							
		0	0	0	0	0	0
	4804 Indirect Expenses	53,480	50,110	90,134	90,134	90,134	91,851
	4810 Bad Debt Expense	48	328	500	500	200	200
	6005 Overhead Allocation	82,079	90,623	87,715	157,715	154,326	96,840
Sub-Total: Operations							
		135,607	141,060	178,349	248,349	244,660	188,891
Sub-Total: Capital Outlay							
		0	0	0	0	0	0
TOTALS							
		135,607	141,060	178,349	248,349	244,660	188,891

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	12.9%
2019 Expenditures Under (Over) Budget	51,774
2019 Budgeted Expenditures vs. 2020 Budget Request	-0.5%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages	167,078	199,120	143,323	143,323	143,323	152,481
4102	Overtime	5,789	6,460	4,350	4,350	4,350	5,251
4103	Social Security	10,115	12,019	9,475	9,475	9,475	10,049
4104	Medicare	2,366	2,811	2,216	2,216	2,216	2,350
4105	Standby	4,338	4,350	5,153	5,153	5,153	4,350
4106	HIth Ins/WC/Othr Benefits	39,505	48,278	37,339	37,339	37,339	51,049
4108	Retirement	9,329	11,757	8,761	8,761	8,761	9,503
Sub-Total: Personnel		238,520	284,793	210,616	210,616	210,616	235,033
4201	Office/Operating Supplies	4,230	10,077	8,000	8,000	8,000	8,000
4202	Clothing/Uniforms	0	130	0	0	0	1,125
4203	Fuel-Lubricant Supplies	3,924	4,499	5,500	5,500	5,500	5,500
4205	Small Tools	0	0	0	0	2,000	2,500
4211	Computer Equip. Under \$5000	0	0	0	0	1,000	3,000
4212	Computer Software Under \$5000	847	514	0	0	0	2,000
4215	Operating Supplies	0	589	0	0	0	0
4302	Printing/Duplication Svcs	12	163	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	1,149	1,420	2,000	2,000	2,000	2,500
4320	Telephone/FAX Services	0	1,589	1,680	1,680	1,680	1,620
4330	Professional Services	0	0	15,000	15,000	15,000	100,000
4340	Repair/Maintenance Services	2,326	2,106	2,500	2,500	2,500	2,500
4343	Software Support	0	1,000	700	700	700	700
4350	Other Purchased Services	9,770	23,128	14,500	14,500	14,500	14,500
4370	Travel/Mileage/Meals/Lodging	528	731	1,500	1,500	1,500	2,000
4401	Property/Liability Insurance	4,122	7,455	3,791	3,791	4,410	5,271
4402	Property/Liability Claim Pmnts	0	0	0	0	1,000	1,000
4420	Rental Services	500	0	500	500	500	500
4421	Fleet Services	24,938	35,736	54,895	54,895	54,895	69,602
4501	Main/Service Line-New Construction	2,160	2,597	2,750	2,750	2,750	3,000
4502	Main/Service Line-Replacement	2,424	38,051	12,500	12,500	12,500	13,000
4503	City Service Line-Maint/Repair	3,129	1,657	3,500	3,500	3,500	3,750
4504	Main Line-Maintenance/Repair	2,991	2,758	3,500	3,500	3,500	3,750
4507	Storm Drain-Maint/Repair	0	0	2,000	2,000	2,000	5,000
4649	Late Fees	0	0	0	0	9	0
4650	Miscellaneous Expenses	211	0	200	200	0	0
9602	Computers Replace/Purchase	0	834	1,000	1,000	0	0
9605	Small Tools	1,385	564	2,000	2,000	0	0
9767	Manhole Rehabilitation	18,337	0	0	0	0	0
Sub-Total: Operations		82,982	135,598	138,016	138,016	139,444	250,818
9751	I/I Reduction	175,000	0	0	0	0	0
9920	Building Improvements	0	4,608	0	0	0	0
9940	Improve. Other Than Buildings	0	0	50,000	0	0	0
9952	Equipment	0	0	125,000	125,000	159,171	40,000
9956	Heavy Equipment	0	41,499	0	0	0	0
9957	Vehicles	43,370	0	55,000	55,000	17,627	0
9963	Sewer System Replacements	0	0	0	0	0	0
Sub-Total: Capital Outlay		218,370	46,107	230,000	180,000	176,798	40,000
TOTALS		539,871	466,498	578,632	528,632	526,858	525,850

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
- 4330 2019: Sewer master plan, \$15,000; 2020: inflow/infiltration state mandated study, \$100,000
- 4340 Repairs for small equipment.
- 4343 iWorQ support
- 4350 Contracted services for sewer installations as required
- 4370 Travel, meals, and lodging

30-4204 WASTEWATER COLLECTION

- 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
- 4504 Materials for mainline/manhole repairs as required
- 4507 Storm drain materials/repairs as required
- 4650 Miscellaneous items
- 9957 Camera Van and equipment replacement and 50% of #161 Replacement

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4205 WASTEWATER TREATMENT PLANT

2018 Actual Expenditures vs. 2019 Estimated Expenditures	-7.3%
2019 Expenditures Under (Over) Budget	(53,956)
2019 Budgeted Expenditures vs. 2020 Budget Request	-20.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages	164,478	93,274	106,753	106,753	106,753	87,547
4102	Overtime	2,403	950	955	955	955	1,030
4103	FICA	9,451	5,741	6,678	6,678	6,678	5,492
4104	Medicare	2,210	1,343	1,562	1,562	1,562	1,284
4106	Hlth Ins/WC/Othr Benefits	44,819	17,574	25,935	25,935	25,935	18,803
4108	Retirement	11,333	5,790	6,350	6,350	6,350	5,411
Sub-Total: Personnel		234,694	124,672	148,232	148,232	148,232	119,567
4201	Office/Operating Supplies	24,474	12,407	12,000	12,000	12,000	12,000
4202	Clothing/Uniforms	825	1,284	1,200	1,200	1,200	1,500
4203	Fuel-Lubricant Supplies	9,467	10,232	10,000	10,000	12,077	12,000
4205	Small Tools	0	1,951	2,000	2,000	2,000	2,000
4211	Computer Equipment Under \$5000	4,140	0	4,000	4,000	4,000	4,000
4212	Computer Software Under \$5000	847	0	750	750	750	2,000
4213	Equipment Under \$5,000	4,858	3,459	5,000	5,000	5,000	5,000
4301	Postage/Freight Services	0	0	500	500	500	500
4303	Advertising/Legal Notices	68	138	270	270	270	270
4304	Subscriptions/Literature/Films	326	0	500	500	500	500
4310	Dues/Meetings/Mbrshps/Tuition	835	2,873	2,500	2,500	2,500	3,000
4320	Telephone/FAX Services	1,987	2,362	2,616	2,616	2,589	2,259
4321	Utilities	109,741	84,584	122,500	122,500	110,956	131,688
4330	Professional Services	13,277	0	0	0	0	0
4340	Repair/Maintenance Services	11,106	58,407	45,000	45,000	45,000	45,000
4350	Other Purchased Services	12,788	12,977	11,900	11,900	12,189	12,500
4357	Engineering Services	0	10,022	15,000	15,000	15,000	15,000
4370	Travel/Mileage/Meals/Lodging	2,158	1,999	2,500	2,500	3,894	3,500
4401	Property/Liability Insurance	0	12,131	26,127	26,127	26,127	28,332
4420	Rental Services	2,687	2,482	3,000	3,000	3,235	3,000
4421	Fleet Services	20,852	42,383	52,013	52,013	52,013	64,358
4649	Late Fees	0	0	0	0	15	0
4657	Biosolids Mediation	25,655	128	0	0	7	0
4804	Indirect Expenses	53,480	50,110	90,134	90,134	90,134	94,641
4807	USGS Water Quality Test	3,018	23,043	17,960	17,960	17,960	17,960
9752	Compost Asphalt Repair	1,000	0	0	0	0	0
9770	Pump Repair Parts	0	6,655	4,000	4,000	7,310	4,000
Sub-Total: Operations		303,589	339,626	431,470	431,470	427,226	465,007
9940	Improvements Other Than Bldgs	111,536	275,452	65,000	123,200	123,200	0
9952	Equipment	55,699	44,417	28,000	28,000	28,000	0
9957	Vehicles	34,157	0	0	0	0	0
Sub-Total: Capital Outlay		201,392	319,869	93,000	151,200	151,200	0
TOTALS		739,675	784,167	672,702	730,902	726,658	584,574

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.
- 4804 Administrative charges from City Council, City Manager, City Clerk, and Finance
- 4807 USGS Water Quality Test Site at Cnty Rd 32 split with Water Dept; \$350 for Tomichi Creek testing
- 9971 Permit Renewals, Bio-Solids Compliance, Misc Compliance Issues, Environmental Engineering Issues

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4206 LABORATORY

2018 Actual Expenditures vs. 2019 Estimated Expenditures	28.5%
2019 Expenditures Under (Over) Budget	7,197
2019 Budgeted Expenditures vs. 2020 Budget Request	-3.3%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages	0	74,279	91,064	91,064	91,064	90,152
4102	Overtime	0	1,190	0	0	0	0
4103	FICA	0	3,971	5,646	5,646	5,646	5,589
4104	Medicare	0	929	1,320	1,320	1,320	1,307
4106	Hlth Ins/WC/Othr Benefits	0	21,570	34,763	34,763	34,763	22,689
4108	Retirement	0	4,658	5,739	5,739	5,739	5,746
Sub-Total: Personnel		0	106,597	138,533	138,533	138,533	125,483
4201	Office/Operating Supplies	0	21,737	23,000	23,000	27,274	30,000
4213	Equipment Under \$5,000	0	1,163	5,000	5,000	440	5,000
4301	Postage/Freight Services	0	1,091	1,750	1,750	535	1,750
4310	Dues/Meetings/Mbrshps/Tuition	0	8	0	0	27	30
4330	Professional Services	0	12,180	11,000	11,000	17,277	22,632
4340	Repair/Maintenance Services	0	115	0	0	0	0
4350	Other Purchased Services	0	350	0	0	0	0
Sub-Total: Operations		0	36,644	40,750	40,750	45,553	59,412
9952	Equipment	0	0	12,000	12,000	0	0
Sub-Total: Capital Outlay		0	0	12,000	12,000	0	0
TOTALS		0	143,241	191,283	191,283	184,086	184,896

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	125.7%
2019 Expenditures Under (Over) Budget	4,037
2019 Budgeted Expenditures vs. 2020 Budget Request	24.3%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages	0	61,708	76,841	76,841	76,841	71,722
4102	Overtime	0	868	0	0	0	0
4103	FICA	0	3,501	4,764	4,764	4,764	4,447
4104	Medicare	0	819	1,114	1,114	1,114	1,040
4106	Hlth Ins/WC/Othr Benefits	0	11,487	25,678	25,678	25,678	17,707
4108	Retirement	0	3,754	4,854	4,854	4,854	4,620
Sub-Total: Personnel		0	82,137	113,251	113,251	113,251	99,535
4202	Clothing/Uniforms	0	129	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	0	16	0	0	0	0
4330	Professional Services	0	531	2,000	2,000	2,000	2,000
4370	Travel/Mileage/Meals/Lodging	0	1,168	0	0	0	0
4649	Late Fees	0	71	0	0	0	0
4657	Biosolids Mediation	0	30,172	58,000	58,000	43,000	52,000
9801	Tree Chipping	0	4,600	0	0	15,000	25,000
9752	Compost Asphalt Repair	0	0	10,000	10,000	10,000	30,000
Sub-Total: Operations		0	36,686	70,000	70,000	70,000	109,000
9940	Improvements Other Than Bldgs	0	0	0	0	0	0
9952	Equipment	0	0	89,000	89,000	84,963	130,000
9957	Vehicles	0	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	89,000	89,000	84,963	130,000
TOTALS		0	118,823	272,251	272,251	268,214	338,535

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	3390.1%
2019 Expenditures Under (Over) Budget	(1,420,294)
2019 Budgeted Expenditures vs. 2020 Budget Request	-100.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 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
	4320 Telephone/FAX Services	0	0	0	0	0	0
	4330 Professional Services	8,944	386,204	744,517	1,372,818	1,372,818	0
	4370 Travel/Mileage/Meals/Lodging	642	0	0	0	0	0
	4412 Bank Fees	0	0	0	56,110	56,110	0
	4420 Rental Services	0	0	0	0	0	0
Sub-Total: Operations		9,586	386,204	744,517	1,428,928	1,428,928	0
	9589 Contingency	0	0	1,059,034	0	0	0
	9940 Improvements Other Than Bldgs	0	9,612	1,200,000	12,385,256	12,385,256	0
	9952 Equipment	0	0	9,390,339	0	0	0
Sub-Total: Capital Outlay		0	9,612	11,649,373	12,385,256	12,385,256	0
TOTALS		9,586	395,816	12,393,890	13,814,184	13,814,184	0

Comments:

This is a new cost center for 2017 to track costs associated with the plant upgrades.

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4480 WWTP - DEBT SERVICE

2018 Actual Expenditures vs. 2019 Estimated Expenditures	0.0%
2019 Expenditures Under (Over) Budget	(133,099)
2019 Budgeted Expenditures vs. 2020 Budget Request	404.4%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4410 Debt Service-Principal	0	0	0	80,535	80,535	482,879
	4411 Debt Service-Interest	0	0	0	28,710	28,710	112,120
	4412 Debt Service-Fees	0	0	0	23,854	23,854	76,332
Sub-Total: Operations		0	0	0	133,099	133,099	671,332
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	0	133,099	133,099	671,332

Comments:

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4999 TRANSFERS OUT

2018 Actual Expenditures vs. 2019 Estimated Expenditures	1401.4%
2019 Expenditures Under (Over) Budget	(50,000)
2019 Budgeted Expenditures vs. 2020 Budget Request	-100.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to General Fund	0	8,783	81,870	131,870	131,870	0
Sub-Total: Operations		0	8,783	81,870	131,870	131,870	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	8,783	81,870	131,870	131,870	0

Comments:

2018 included a transfer to the General Fund to support the purchase of engineer equipment (from payroll savings when vacant)
 2019 included a transfer to the General Fund to support the purchase of a compaction roller and shop asphalt, plus Palisade storm drains

**CITY OF GUNNISON
REFUSE FUND
SUMMARY**

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 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	504,455	525,458	513,000	513,000	542,402	669,041
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	78,850	79,846	65,000	65,000	83,836	60,000
	INTEREST	8,704	4,348	1,500	1,500	1,500	1,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	592,009	609,652	579,500	579,500	627,738	730,541
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	484,012	531,686	717,366	717,366	715,477	731,836
	CAPITAL OUTLAY	576,371	111,417	14,105	14,105	14,105	0
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	50,000	0	81,870	81,870	81,870	0
	TOTAL EXPENDITURES	1,110,384	643,103	813,341	813,341	811,452	731,836
	Revenues Over (Under) Expenditures	(518,375)	(33,451)	(233,841)	(233,841)	(183,714)	(1,295)
	Beginning Available Resources	980,814	462,439	371,936	428,989	428,989	245,276
	Ending Available Resources	462,439	428,989	138,095	195,148	245,276	243,981
	Ending Available Resources % of Total Exp.	42%	67%	17%	24%	30%	33%

35 REVENUE SUMMARY

2018 Actual Revenues vs. 2019 Estimated Revenues	3.0%
2019 Revenues Under (Over) Budget	(48,238)
2019 Budgeted Revenues vs. 2020 Budget Request	26.1%

Account	Description	2017 Actual	2018 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
3301	Federal Grants	0	0	0	0	0	0
INTERGOVERNMENTAL		0	0	0	0	0	0
3423	Refuse Collection Svcs	501,155	521,322	510,000	510,000	537,130	666,041
3424	Recycling Collection Fees	3,300	4,137	3,000	3,000	5,272	3,000
CHARGES FOR SERVICES		504,455	525,458	513,000	513,000	542,402	669,041
3601	Misc. Refuse Svcs	16	0	0	0	10,271	0
3602	Prior Year Refund	0	0	0	0	0	0
3604	Refunds	69	23	0	0	0	0
3612	Sale of Fixed Assets	12,500	2,500	0	0	0	0
3619	Tree Dump Fees	19,795	38,801	25,000	25,000	31,565	30,000
3620	Tree Chip Sales	0	0	0	0	0	0
3621	Recycled Materials	30,103	38,522	30,000	30,000	32,000	30,000
3656	Household Waste Cleanup	16,367	0	10,000	10,000	10,000	0
MISCELLANEOUS		78,850	79,846	65,000	65,000	83,836	60,000
3701	Interest on Investments	7,696	4,648	1,500	1,500	1,500	1,500
3710	Unrealized Gain/Loss	1,008	(300)	0	0	0	0
INTEREST		8,704	4,348	1,500	1,500	1,500	1,500
TOTAL REVENUES		592,009	609,652	579,500	579,500	627,738	730,541

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	82.5%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	3.7%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4804 Indirect Expenses	97,391	91,253	166,900	166,900	166,900	173,000
	4810 Bad Debt Expense	(14)	273	100	100	100	100
Sub-Total: Operations		97,377	91,525	167,000	167,000	167,000	173,100
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		97,377	91,525	167,000	167,000	167,000	173,100

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	2.0%
2019 Expenditures Under (Over) Budget	1,889
2019 Budgeted Expenditures vs. 2020 Budget Request	-1.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages	116,239	133,741	143,799	143,799	143,799	166,376
4102	Overtime	270	726	1,340	1,340	1,340	4,061
4103	FICA	6,738	7,949	8,999	8,999	8,999	10,567
4104	Medicare	1,576	1,859	2,105	2,105	2,105	2,471
4106	Hlth Ins/WC/Othr Benefits	28,587	26,244	45,340	45,340	45,340	43,864
4108	Retirement	5,352	6,916	7,899	7,899	7,899	9,429
Sub-Total: Personnel		158,762	177,435	209,481	209,481	209,481	236,770
4201	Office/Operating Supplies	14,601	15,001	700	700	700	700
4202	Clothing/Uniforms	521	476	900	900	900	900
4203	Fuel-Lubricant Supplies	14,276	15,807	15,000	15,000	15,000	17,000
4211	Advertising/Legal Notices	1,586	0	300	300	500	600
4212	Computer Equipment Under \$5000	1,693	20	300	300	300	300
4215	Operating Supplies	0	1,227	2,300	2,300	2,300	2,300
4303	Computer Software Under \$5000	805	2,356	1,500	1,500	1,500	1,500
4310	Dues/Mtgs/Mbrshps/Tuitn	16	184	400	400	400	400
4320	Telephone/FAX Services	2,309	1,922	3,492	3,492	3,492	2,016
4321	Utilities	605	1,530	1,100	1,100	1,811	2,000
4330	Professional Services	0	410	3,000	3,000	3,000	5,000
4340	Repair/Maintenance Services	616	0	2,000	2,000	2,000	2,000
4350	Other Purchased Services	30,416	24,372	40,000	40,000	40,000	40,000
4352	Landfill Charges	95,728	114,160	130,000	130,000	110,000	115,500
4370	Travel/Mileage/Meals/Lodging	0	776	1,500	1,500	1,500	1,500
4401	Property/Liability Insurance	4,522	6,155	1,809	1,809	1,809	2,243
4402	Prop & Liab Claims	0	1,000	1,500	1,500	0	1,500
4421	Fleet Services	26,015	63,714	88,584	88,584	88,584	94,007
4649	Late Fees	0	0	0	0	0	0
4650	Miscellaneous Expenses	0	5	0	0	0	0
9801	Landfill Closure Plan	1,093	0	2,500	2,500	0	2,500
9802	Household Hazardous Waste Pgm	16,367	0	20,000	20,000	20,000	0
9803	Auto Refuse Containers	5,500	5,815	12,000	12,000	32,200	15,000
9807	Recycle Containers	5,450	5,931	7,000	7,000	8,000	10,000
9808	Community Clean-Up	5,754	1,864	5,000	5,000	5,000	5,000
Sub-Total: Operations		227,873	262,726	340,885	340,885	338,996	321,966
9920	Building Improvements	0	4,049	0	0	0	0
9925	Building Construction	188,141	105,619	14,105	14,105	14,105	0
9952	Equipment	6,950	1,749	0	0	0	0
9956	Heavy Equipment	381,280	0	0	0	0	0
Sub-Total: Capital Outlay		576,371	111,417	14,105	14,105	14,105	0
TOTALS		963,007	551,578	564,471	564,471	562,582	558,736

Comments:

- 4101 Refuse personnel consists of three full-time equivalent employees.
- 4102 Overtime includes 92 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
- 4350 Recycling fees for electronics and port-o-potty costs at the tree dump
- 4352 Landfill charges for tipping fees at County landfill
- 4421 Annual allocation of fleet service expenses for rental, repairs, storage and use of shop facility
- 9801 Continued water testing of reclaimed landfill site; may need to reseed site again
- 9802 City's contribution to Household Hazardous Waste Cleanup day
- 9803 Purchase of refuse containers for all City refuse customers to be used with new automated trash collection system
- 9805 Purchase of new automated refuse collection truck
- 9807 Replenish supply of recycle containers for City residential recycle program
- 9808 Community Clean-up - will develop plan for clean-up of specific area in City

**CITY OF GUNNISON
REFUSE FUND
EXPENDITURES**

35-4999 TRANSFERS OUT

2018 Actual Expenditures vs. 2019 Estimated Expenditures	0.0%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	-100.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to General Fund	50,000	0	81,870	81,870	81,870	0
Sub-Total: Operations		50,000	0	81,870	81,870	81,870	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		50,000	0	81,870	81,870	81,870	0

Comments:

\$50,000 to support old City Shop Demolition to make room for new refuse building
 2019 included 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	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	145,087	149,666	165,255	165,255	165,255	167,202
	CHARGES FOR SVCS	609,199	721,476	778,151	778,151	778,151	831,015
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	242	376	0	0	80	0
	INTEREST	2,189	2,859	2,500	2,500	2,500	2,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	756,717	874,377	945,906	945,906	945,986	1,000,717
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	769,485	837,534	935,906	969,186	967,289	978,970
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	15,903	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	769,485	853,437	935,906	969,186	967,289	978,970
	Revenues Over (Under) Expenditures	(12,769)	20,941	10,000	(23,280)	(21,303)	21,747
	Beginning Available Resources	124,178	111,410	92,175	132,350	132,350	111,047
	Ending Available Resources	111,410	132,350	102,175	109,071	111,047	132,794
	Ending Available Resources % of Total Exp.	14%	16%	11%	11%	11%	14%
	<i>Minimum Fund Balance</i>						15%
	<i>Desired Fund Balance</i>						25%

40 REVENUE SUMMARY

2018 Actual Revenues vs. 2019 Estimated Revenues	8.2%
2019 Revenues Under (Over) Budget	(80)
2019 Budgeted Revenues vs. 2020 Budget Request	5.8%

Account	Description	2017 Actual	2018 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
3313	Gunnison/Hinsdale ETSA	145,087	149,666	165,255	165,255	165,255	167,202
	INTERGOVERNMENTAL	145,087	149,666	165,255	165,255	165,255	167,202
3430	Communications Svcs	609,199	721,476	778,151	778,151	778,151	831,015
	CHARGES FOR SERVICES	609,199	721,476	778,151	778,151	778,151	831,015
3601	Misc. Communications Svcs	68	280	0	0	80	0
3602	Prior Year Refunds	0	0	0	0	0	0
3604	Refunds	174	96	0	0	0	0
	MISCELLANEOUS	242	376	0	0	80	0
3701	Interest on Investments	1,818	2,755	3,000	3,000	2,500	2,500
3710	Unrealized Gain/Loss	371	104	(500)	(500)	0	0
	INTEREST	2,189	2,859	2,500	2,500	2,500	2,500
3999	Transfer from General Fund	0	0	0	0	0	0
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUES	756,717	874,377	945,906	945,906	945,986	1,000,717

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	13.3%
2019 Expenditures Under (Over) Budget	(31,383)
2019 Budgeted Expenditures vs. 2020 Budget Request	1.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages	474,994	511,337	558,567	558,567	558,567	583,475
4102	Overtime	51,016	46,250	37,277	37,277	37,277	40,171
4103	Social Security	30,151	31,975	36,942	36,942	36,942	38,666
4104	Medicare	7,052	7,478	8,640	8,640	8,640	9,043
4106	Hlth Ins/WC/Othr Benefits	112,161	125,758	147,152	147,152	147,152	135,038
4108	Retirement	27,931	30,545	31,695	31,695	31,695	32,527
Sub-Total: Personnel		703,303	753,342	820,274	820,274	820,274	838,921
4201	Office Supplies	3,029	2,268	500	500	600	700
4202	Clothing/Uniforms	1,091	1,301	1,205	1,205	1,205	1,205
4211	Computer Equipment under \$5000	6,100	33	800	800	969	800
4213	Equipment under \$5000	0	822	0	0	0	0
4214	Furniture/Fixtures under \$5000	0	286	500	500	500	3,000
4215	Operating Supplies	0	110	1,750	1,750	1,650	1,750
4216	Cleaning Supplies	0	787	750	750	750	750
4301	Postage/Freight Svcs	0	0	50	50	50	50
4302	Printing/Duplication Svcs	70	86	695	695	400	695
4303	Advertising/Legal Notices	90	63	100	100	100	100
4304	Subscriptions/Literature/Films	0	0	0	0	24	0
4310	Dues/Meetings/Mbrshps/Tuition	2,507	4,050	4,000	4,000	4,000	5,500
4320	Telephone/FAX Services	3,607	3,129	4,293	4,293	3,800	4,780
4321	Utilities	6,746	6,451	7,500	7,500	6,500	7,500
4330	Professional Services	0	220	0	33,280	33,374	0
4340	Repair/Maintenance Services	2,753	251	1,200	1,200	1,200	1,200
4341	Repair/Maint-Mobile Command	2,815	2,648	4,000	4,000	4,000	4,000
4342	Building/Property Maintenance	0	347	2,380	2,380	2,380	2,380
4343	Software Support	8,313	9,270	8,500	8,500	8,500	8,500
4350	Other Purchased Services	0	302	0	0	0	0
4358	Janitorial Services	0	5,022	4,980	4,980	4,980	4,980
4360	Contracted Services	7,552	480	4,396	4,396	4,000	3,696
4370	Travel/Mileage/Meals/Lodging	484	1,864	3,000	3,000	3,000	4,000
4401	Property/Liability Insurance	2,261	767	1,818	1,818	1,818	2,497
4421	Fleet Services	1,183	10,960	18,362	18,362	18,362	19,538
4804	Indirect Expenses	17,583	32,676	44,853	44,853	44,853	62,428
Sub-Total: Operations		66,182	84,191	115,632	148,912	147,015	140,049
9952	Equipment	0	15,903	0	0	0	0
Sub-Total: Capital Outlay		0	15,903	0	0	0	0
TOTALS		769,485	853,437	935,906	969,186	967,289	978,970

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.

- 4101 Wages based on annual 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

40-4203 COMMUNICATIONS

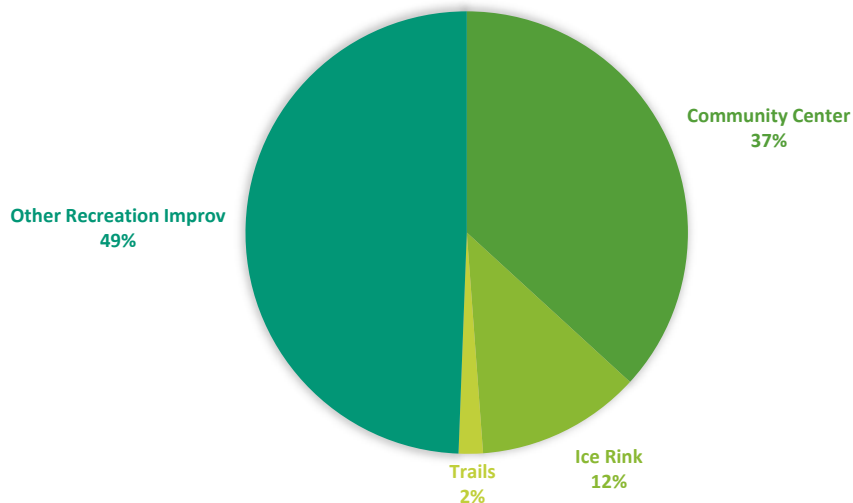
- 4215 Purchase of operating supplies, school 9-1-1 educational material, etc.
- 4216 Purchase of cleaning supplies
- 4301 Mailings for meetings and shipping equipment for repairs
- 4302 Business Cards, Brochures
- 4303 Costs associated with advertisement for job openings and PSA's
- 4310 Dues for professional organizations (NENA,APCO), user groups (CCIC/CCNC), Registration costs for training.
- 4320 Allocation of telephone and fax services for the dispatch center
- 4340 Equipment, radio maintenance/repair.
- 4341 Mobile Command Vehicle upkeep, routine maintenance, satellite communications equipment, cell phone
- 4342 Repair maintenance costs associated with PD facility, costs split with PD
- 4343 IT1 Support
- 4358 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

**CITY OF GUNNISON
RECREATION TAX ALLOCATION**

RECREATION SALES TAX		
SALES TAX REVENUE		\$1,836,860
USE TAX REVENUE		\$83,333
		\$1,920,193
 25% FOR MAINTENANCE OF COMMUNITY CENTER, RINK AND TRAILS		 \$480,048
 DISTRIBUTION:		
Community Center	71.43%	\$342,892
Ice Rink	21.43%	\$102,867
Trails	7.14%	\$34,289
 CASH REQUIREMENT FOR DEBT SERVICE		
Community Center	73.91%	\$363,439
Ice Rink	26.09%	\$128,286
		\$491,725
 REMAINING FOR OTHER RECREATION IMPROVEMENTS FUND		 \$948,420

RESTATEMENT BY FUND

COMMUNITY CENTER			
SALES TAX REVENUE	\$675,677		
USE TAX REVENUE	\$30,654		
			\$706,330
 ICE RINK			
SALES TAX REVENUE	\$221,122		
USE TAX REVENUE	\$10,032		
			\$231,154
 TRAILS			
SALES TAX REVENUE	\$32,801		
USE TAX REVENUE	\$1,488		
			\$34,289
 OTHER RECREATION IMPROVEMENTS			
SALES TAX REVENUE	\$907,260		
USE TAX REVENUE	\$41,160		
			\$948,420
			\$1,920,193



**CITY OF GUNNISON
COMMUNITY CENTER FUND
SUMMARY**

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
	TAXES	710,598	697,665	678,004	678,004	704,146	706,330
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	45,987	42,795	50,005	50,005	40,005	40,005
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	4,597,437	214,724	196,000	196,000	227,341	231,000
	INTEREST	29,550	4,676	2,500	2,500	4,000	4,000
	TRANSFERS IN	218,277	344,038	399,585	554,512	554,512	595,402
	TOTAL REVENUE	5,601,848	1,303,898	1,326,094	1,481,021	1,530,004	1,576,737
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	39,903	27,957	22,070	113,153	113,153	196,000
	RECREATION & PARKS	5,842,159	1,221,766	1,291,070	1,354,914	1,351,805	1,379,599
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	5,882,062	1,249,723	1,313,140	1,468,067	1,464,958	1,575,599
	Revenues Over (Under) Expenditures	(280,214)	54,175	12,954	12,954	65,046	1,138
	Beginning Available Resources	310,405	30,191	3,721	84,366	84,366	149,412
	Ending Available Resources	30,191	84,366	16,675	97,320	149,412	150,550
	Ending Available Resources % of Total Exp.	1%	7%	1%	7%	10%	10%
	Ending Unreserved Fund Balance % of Total Operational Expenditures						11%

51 REVENUE SUMMARY

2018 Actual Revenues vs. 2019 Estimated Revenues	17.3%
2019 Revenues Under (Over) Budget	(48,983)
2019 Budgeted Revenues vs. 2020 Budget Request	6.5%

Account	Description	2017 Actual	2018 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
3104	City Sales Tax	664,317	652,176	641,608	641,608	667,102	675,677
3106	Use Tax	46,281	45,489	36,396	36,396	37,044	30,654
	TAXES	710,598	697,665	678,004	678,004	704,146	706,330
3407	Swimming Programs	45,986	42,791	50,000	50,000	40,000	40,000
3411	Sales Tax Service Fee	1	4	5	5	5	5
	CHARGES FOR SERVICES	45,987	42,795	50,005	50,005	40,005	40,005
3601	Miscellaneous Revenues	761	542	0	0	341	0
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	0	0	0	0	0	0
3604	Refunds	298	329	0	0	300	300
3631	Recreation Memberships	107,304	117,334	105,000	105,000	117,000	117,000
3632	Community Center Rentals	7,734	11,246	7,000	7,000	7,000	7,000
3638	Recreation Daily Fees	81,871	80,183	80,000	80,000	99,000	99,000
3642	Vending	4,325	3,939	4,000	4,000	3,700	3,700
3650	Other Contributions	5	1,150	0	0	0	4,000
3800	Bond Proceeds	4,395,139	0	0	0	0	0
	MISCELLANEOUS	4,597,437	214,724	196,000	196,000	227,341	231,000
3701	Interest on Investments	29,424	5,265	2,500	2,500	4,000	4,000
3710	Unrealized Gain/Loss	125	(589)	0	0	0	0
	INTEREST	29,550	4,676	2,500	2,500	4,000	4,000
3999	Transfer from GF-Subsidy	86,503	0	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	10,838	13,165	15,415	15,415	15,415	16,102
3999	Transfer from Conservation Trust	16,532	14,920	15,000	15,000	15,000	15,000
3999	Transfer from Marijuana Mitigation	0	4,800	4,800	4,800	4,800	4,800
3999	Transfer from Other Rec. Improve.	96,903	303,653	356,870	511,797	511,797	552,000
	TRANSFERS IN	218,277	344,038	399,585	554,512	554,512	595,402
	TOTAL REVENUES	5,601,848	1,303,898	1,326,094	1,481,021	1,530,004	1,576,737

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
COMMUNITY CENTER FUND
EXPENDITURES**

51-4401 POOL/COMMUNITY CENTER - OPERATIONS

2018 Actual Expenditures vs. 2019 Estimated Expenditures	25.0%
2019 Expenditures Under (Over) Budget	(132,459)
2019 Budgeted Expenditures vs. 2020 Budget Request	8.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages	293,422	323,456	398,676	398,676	394,813	434,403
4102	Overtime	4,245	7,489	2,092	2,092	14,080	8,078
4103	FICA	17,282	19,191	24,271	24,271	22,926	25,901
4104	Medicare	4,042	4,484	5,811	5,811	5,360	6,416
4106	Hlth Ins/WC/Othr Benefits	57,137	77,099	74,482	74,482	68,969	68,088
4108	Retirement	7,208	7,052	8,290	8,290	7,475	8,961
Sub-Total: Personnel		383,336	438,771	513,623	513,623	513,623	551,847
4201	Material/Operating Supplies	18,703	14,641	22,000	22,000	22,000	22,000
4202	Clothing Uniforms	1,157	1,146	2,000	2,000	2,000	2,500
4207	Chemicals	12,296	11,953	14,000	14,000	14,000	14,500
4208	Event Supplies	2,508	1,617	7,500	7,500	2,500	7,500
4211	Computer Equip. Under \$5000	0	0	0	0	2,360	5,000
4213	Equipment Under \$5,000	16,685	10,912	25,000	25,000	25,000	29,500
4216	Cleaning Supplies	0	6,047	5,500	5,500	5,500	6,000
4301	Postage/Freight Services	714	557	1,000	1,000	1,000	1,500
4302	Printing/Duplication Services	1,228	928	1,000	1,000	1,000	1,000
4303	Advertising/Legal Svcs	577	849	500	500	547	600
4310	Dues/Meetings/Memberships/Tuition	4,081	2,791	5,000	5,000	5,000	5,000
4320	Telephone/Fax Service	2,694	3,307	5,000	5,000	5,000	4,383
4321	Utilities	111,143	120,818	130,000	130,000	130,000	136,500
4330	Professional Services	0	51,840	0	25,244	25,244	0
4340	Repair/Maintenance Services	31,792	50,319	49,800	88,400	69,800	50,000
4342	Building/Property Maintenance	0	58	0	0	0	0
4343	Software Support	0	10,571	10,000	10,000	10,000	10,500
4358	Janitorial Services	0	40,800	63,036	63,036	63,036	63,036
4360	Contracted Services	89,180	38,095	20,000	20,000	20,000	31,000
4361	Maintenance Contracts	0	21,675	1,275	1,275	0	0
4370	Trvl/Mileage/Meals/Lodg	785	2,000	6,000	6,000	6,000	6,000
4401	Property/Liab Ins Premiums	10,905	22,806	22,986	22,986	22,986	26,202
4402	Property/Liability Claim Pmnts	1,352	0	0	0	0	0
4649	Late Fees	0	10	0	0	0	0
4650	Miscellaneous Expenses	256	0	500	500	500	500
4804	Indirect Expenses	0	0	39,999	39,999	39,999	41,092
Sub-Total: Operations		306,056	413,740	432,096	495,940	473,472	464,313
9940	Improvements Other Than Bldgs	0	4,639	22,070	113,153	113,153	32,000
9952	Equipment	39,903	23,318	0	0	0	164,000
Sub-Total: Capital Outlay		39,903	27,957	22,070	113,153	113,153	196,000
TOTALS		729,295	880,468	967,789	1,122,716	1,100,248	1,212,160

Comments:

- 4101 Includes aquatics manager, head guards, lifeguards, swim instructors, rec asst., climbing wall attendant, front desk.
- 4102 Full time employees are having to cover part time shifts creating over time
- 4201 No increase requested
- 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
- 4211 Replace head lifeguard computers x 2
- 4213 Gym and west doors alarms \$3,000 Replace pool cameras, add hallway camera \$5,000
CW harnesses and shoes \$2,000 Mat room mats final replacment \$5,000 Standing desk (3) \$5,000 Office chairs \$3,000 Misc pool supplies \$500
4 patio chairs \$2,000 2 taller guard station chairs \$5,000
- 4216 Janitorial supplies
- 4301 Auto belay shipping - shipping fees have increased
- 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

51-4401 POOL/COMMUNITY CENTER - OPERATIONS

- 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
\$3,800 recoat gym floor; misc door hardware, etc.
- 4343 Software support: south doors, Active Net, surveillance system senior center door
- 4358 Harry's Janitorial service
- 4360 Contracted services equipment maintenance contracts, control systems, fire alarm and suppression, HVAC maintenance, music licensing, auto belay services,
Slide repairs/maintenance on-going \$28,000
Maintenance contracts for kitchen hood \$1,000, fridge/freezer \$1,000, dishwasher \$1,000, grease trap \$1,800, kitchen floor steam clean \$1,000
MPR mat flooring deep clean \$1,200, gym floor refinishing every 3 years \$4,000 Wall dividers maintenance every other year \$5,000
- 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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	-1.2%
2019 Expenditures Under (Over) Budget	(19,359)
2019 Budgeted Expenditures vs. 2020 Budget Request	5.2%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel							
		0	0	0	0	0	0
4410	Debt Service-Principal	4,838,719	255,059	255,059	255,059	255,059	262,452
4411	Debt Service-Interest	313,691	113,901	89,942	89,942	107,651	100,637
4412	Debt Service-Fees	358	296	350	350	2,000	350
Sub-Total: Operations							
		5,152,767	369,255	345,351	345,351	364,710	363,439
Sub-Total: Capital Outlay							
		0	0	0	0	0	0
TOTALS							
		5,152,767	369,255	345,351	345,351	364,710	363,439

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	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
	TAXES	234,419	228,355	245,658	245,658	230,359	231,154
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	109	31	60	60	60	60
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	1,646,279	110,542	123,250	123,250	142,631	146,410
	INTEREST	9,994	673	750	750	750	750
	TRANSFERS IN	115,730	158,223	321,675	283,675	203,675	496,115
	TOTAL REVENUE	2,006,532	497,824	691,393	653,393	577,475	874,489
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	35,145	65,456	204,700	166,700	66,700	382,086
	RECREATION & PARKS	2,036,370	417,899	480,354	480,354	465,194	482,091
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	2,071,515	483,355	685,054	647,054	531,894	864,177
	Revenues Over (Under) Expenditures	(64,983)	14,469	6,339	6,339	45,580	10,312
	Beginning Available Resources	64,551	(431)	15,236	14,039	14,039	59,619
	Ending Available Resources	(431)	14,039	21,574	20,378	59,619	69,931
	Ending Available Resources % of Total Exp.	0%	3%	3%	3%	11%	8%
Ending Fund Balance Analysis							
	Unreserved Fund Balance	(142,685)	14,039	21,574	20,378	59,619	69,931
	Debt Service Reserve (Restricted)	142,254	0	0	0	0	0
		(431)	14,039	21,574	20,378	59,619	69,931
	Ending Unreserved Fund Balance % of Total Operational Expenditures						15%

52 REVENUE SUMMARY

2018 Actual Revenues vs. 2019 Estimated Revenues	16.0%
2019 Revenues Under (Over) Budget	75,918
2019 Budgeted Revenues vs. 2020 Budget Request	33.8%

Account	Description	2017 Actual	2018 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
3104	City Sales Tax	219,151	213,466	232,471	232,471	218,240	221,122
3106	Use Tax	15,268	14,889	13,187	13,187	12,119	10,032
	TAXES	234,419	228,355	245,658	245,658	230,359	231,154
3411	Sales Tax Service Fee	109	31	60	60	60	60
	CHARGES FOR SERVICES	109	31	60	60	60	60
3444	Scholarships	0	0	0	0	0	0
3601	Miscellaneous Revenues	383	137	0	0	11	0
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	0	0	0	0	420	0
3604	Refunds	58	466	0	0	100	100
3612	Sale of Fixed Assets	0	500	0	0	0	0
3631	Recreation Memberships/Passes	3,122	5,288	4,800	4,800	4,800	5,280
3634	Concessions	21,107	26,070	22,000	22,000	30,000	30,000
3636	Recreation Advertising	7,875	7,875	15,750	15,750	15,750	15,750
3638	Recreation Daily Fees	7,616	8,144	7,700	7,700	12,000	12,000
3641	Summer Rink Facility Rental	930	785	1,000	1,000	4,750	1,000
3643	Ice Rentals	55,328	61,277	72,000	72,000	74,800	82,280
3800	Bond Proceeds	1,549,862	0	0	0	0	0
3998	Contributed Capital	0	0	0	0	0	0
	MISCELLANEOUS	1,646,279	110,542	123,250	123,250	142,631	146,410
3701	Interest on Investments	9,955	1,019	750	750	750	750
3710	Unrealized Gain/Loss	39	(346)	0	0	0	0
	INTEREST	9,994	673	750	750	750	750
3999	Transfer from GF-Parks	17,585	17,937	18,475	18,475	18,475	19,029
3999	Transfer from Other Recreation Imp	98,145	140,287	303,200	265,200	185,200	477,086
	TRANSFERS IN	115,730	158,223	321,675	283,675	203,675	496,115
	TOTAL REVENUES	2,006,532	497,824	691,393	653,393	577,475	874,489

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
- 3643 A 10% increase is proposed for 2020
- 3999 Transfer from parks based on historical budget for rink facilities.

**CITY OF GUNNISON
ICE RINK FUND
EXPENDITURES**

52-4402 RINK - OPERATIONS

2018 Actual Expenditures vs. 2019 Estimated Expenditures	14.2%
2019 Expenditures Under (Over) Budget	135,825
2019 Budgeted Expenditures vs. 2020 Budget Request	46.8%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages	80,957	95,932	107,815	107,815	107,041	114,153
4102	Overtime	0	490	0	0	774	0
4103	FICA	4,722	5,721	6,685	6,685	6,685	7,077
4104	Medicare	1,104	1,338	1,563	1,563	1,563	1,655
4106	Hlth Ins/WC/Othr Benefits	15,110	14,688	15,485	15,485	15,485	16,544
4108	Retirement	1,610	1,706	1,787	1,787	1,787	1,926
Sub-Total: Personnel		103,503	119,874	133,335	133,335	133,335	141,356
4201	Office/Operating Supplies	6,522	38,209	7,000	7,000	7,000	7,000
4202	Clothing/Uniforms	500	624	600	600	600	600
4203	Fuel-Lubricant Supplies	2,408	2,649	2,500	2,500	3,200	3,150
4209	Concessions Supplies	19,141	13,510	14,000	14,000	14,000	14,000
4213	Equipment Under \$5,000	3,402	4,242	6,900	6,900	6,000	6,000
4214	Furniture Under \$5,000	0	0	1,000	1,000	1,000	1,000
4301	Postage/Freight Svcs	9	652	500	500	750	750
4302	Printing/Duplication Svcs	198	242	150	150	175	150
4303	Advertising/Legal Notices	248	1,115	500	500	500	500
4310	Dues/Meetings/Mbrshps/Tuition	1,721	590	2,000	2,000	2,000	2,000
4320	Telephone/FAX Services	699	704	784	784	784	740
4321	Utilities	50,207	44,568	59,000	59,000	61,200	64,260
4340	Repair/Maintenance Services	21,019	33,281	52,900	52,900	52,800	52,900
4343	Software Support	0	1,832	1,000	1,000	1,000	1,000
4360	Contracted Services	7,455	5,162	7,000	7,000	7,000	7,000
4370	Travel/Mileage/Meals/Lodging	728	0	1,500	1,500	1,500	1,500
4401	Property/Liability Insurance	2,622	6,676	9,340	9,340	9,340	11,229
4402	Property/Liability Claims	(1,036)	0	0	0	0	0
4421	Fleet Services	0	13,756	17,795	17,795	17,795	21,526
4804	Indirect Expenses	0	0	16,688	16,688	16,688	17,144
Sub-Total: Operations		115,842	167,813	201,157	201,157	203,332	212,449
9920	Building Improvements	35,145	65,456	166,700	166,700	66,700	324,188
9940	Improv. Other Than Buildings	0	0	38,000	0	0	19,998
9952	Equipment	0	0	0	0	0	1,900
9957	Vehicles	0	0	0	0	0	36,000
Sub-Total: Capital Outlay		35,145	65,456	204,700	166,700	66,700	382,086
TOTALS		254,490	353,144	539,192	501,192	403,367	735,891

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	-1.3%
2019 Expenditures Under (Over) Budget	17,334
2019 Budgeted Expenditures vs. 2020 Budget Request	-12.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4410 Debt Service-Principal	1,706,282	89,943	107,651	107,651	89,942	92,549
	4411 Debt Service-Interest	110,618	40,165	37,961	37,961	37,961	35,488
	4412 Debt Service-Fees	126	104	250	250	625	250
Sub-Total: Operations		1,817,025	130,211	145,862	145,862	128,528	128,286
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		1,817,025	130,211	145,862	145,862	128,528	128,286

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	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
	TAXES	30,709	33,869	33,265	33,265	33,944	34,289
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	200,369	206,831	0	0	0	0
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	19	18	0	0	0	0
	INTEREST	717	(146)	25	25	600	600
	TRANSFERS IN	33,197	0	9,800	9,800	9,800	0
	TOTAL REVENUE	265,011	240,573	43,090	43,090	44,344	34,889
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	224,254	61,806	9,800	9,800	9,800	0
	RECREATION & PARKS	64,993	20,390	37,735	37,735	37,735	39,424
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	289,246	82,196	47,535	47,535	47,535	39,424
	Revenues Over (Under) Expenditures	(24,236)	158,377	(4,445)	(4,445)	(3,191)	(4,535)
	Beginning Available Resources	27,421	3,185	126,415	161,562	161,562	158,371
	Ending Available Resources	3,185	161,562	121,970	157,117	158,371	153,836
	Ending Available Resources % of Total Exp.	1%	197%	257%	331%	333%	390%

53 REVENUE SUMMARY

2018 Actual Revenues vs. 2019 Estimated Revenues	-81.6%
2019 Revenues Under (Over) Budget	(1,253)
2019 Budgeted Revenues vs. 2020 Budget Request	-19.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
3104	City Sales Tax	28,709	31,661	31,480	31,480	32,158	32,801
3106	Use Tax	2,000	2,208	1,786	1,786	1,786	1,488
	TAXES	30,709	33,869	33,265	33,265	33,944	34,289
3302	State Grants	200,369	206,831	0	0	0	0
3303	Local Grants	0	0	0	0	0	0
	INTERGOVERNMENTAL	200,369	206,831	0	0	0	0
3601	Miscellaneous Revenues	1	0	0	0	0	0
3604	Refunds	17	18	0	0	0	0
3650	Other Contributions	0	0	0	0	0	0
	MISCELLANEOUS	19	18	0	0	0	0
3701	Interest on Investments	636	(39)	25	25	600	600
3710	Unrealized Gain/Loss	81	(107)	0	0	0	0
	INTEREST	717	(146)	25	25	600	600
3999	Transfer from Other Rec Improv	33,197	0	9,800	9,800	9,800	0
	TRANSFERS IN	33,197	0	9,800	9,800	9,800	0
	TOTAL REVENUES	265,011	240,573	43,090	43,090	44,344	34,889

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	-42.2%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	-17.1%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office/Operating Supplies	0	58	0	0	0	0
4203	Fuel-Lubricant Supplies	1,782	399	2,000	2,000	2,000	2,000
4204	Repairs/Supplies	33,197	44	2,000	2,000	2,000	2,000
4215	Operating Supplies	0	37	0	0	0	0
4321	Utilities	109	218	100	100	100	200
4421	Fleet Services	13,126	2,635	2,635	2,635	2,635	3,224
9106	Gravel	1,452	0	5,000	5,000	5,000	6,000
9980	Street/Trails Striping	15,327	17,000	26,000	26,000	26,000	26,000
Sub-Total: Operations		64,993	20,390	37,735	37,735	37,735	39,424
9952	Equipment	0	0	9,800	9,800	9,800	0
9965	Trail Construction	224,254	61,806	0	0	0	0
Sub-Total: Capital Outlay		224,254	61,806	9,800	9,800	9,800	0
TOTALS		289,246	82,196	47,535	47,535	47,535	39,424

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	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
	TAXES	743,956	936,791	905,931	905,931	932,395	948,420
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	40,000	0	0	0	280,000	0
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	1,910	12,523	0	0	1,250	0
	INTEREST	15,050	23,295	7,500	7,500	7,500	75,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	800,916	972,610	913,431	913,431	1,221,145	1,023,420
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	128,969	224,215	0	86,358	86,358	0
	RECREATION & PARKS	8,500	0	0	6,000	6,000	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	352,235	451,108	771,670	966,597	875,985	1,189,826
	TOTAL EXPENDITURES	489,704	675,323	771,670	1,058,955	968,343	1,189,826
	Revenues Over (Under) Expenditures	311,212	297,287	141,761	(145,524)	252,802	(166,406)
	Beginning Fund Balance	1,441,536	1,752,750	1,617,386	2,050,036	2,050,036	2,302,838
	Ending Fund Balance	1,752,750	2,050,036	1,759,147	1,904,512	2,302,838	2,136,432
	Ending Fund Balance % of Total Expenditures	0%	0%	0%	180%	238%	180%

**CITY OF GUNNISON
OTHER RECREATION IMPROVEMENTS FUND**

54 OTHER RECREATION IMPROVEMENTS FUND

2018 Actual Revenues vs. 2019 Estimated Revenues	25.9%
2019 Revenues Under (Over) Budget	(310,614)
2019 Budgeted Revenues vs. 2020 Budget Request	12.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
3104	City Sales Tax	695,503	875,711	857,300	857,300	883,343	907,260
3106	City Use Tax	48,453	61,080	48,631	48,631	49,052	41,160
	TAXES	743,956	936,791	905,931	905,931	932,395	948,420
3320	GOCO Grants	40,000	0	0	0	280,000	0
	INTERGOVERNMENT	40,000	0	0	0	280,000	0
3601	Miscellaneous Revenues	1	0	0	0	2,900	0
3650	Other Contributions	1,910	12,523	0	0	1,250	0
	MISCELLANEOUS	1,910	12,523	0	0	1,250	0
3701	Interest on Investments	15,053	23,875	7,500	7,500	7,500	75,000
3710	Unrealized Gain/Loss	(3)	(580)	0	0	0	0
	INTEREST	15,050	23,295	7,500	7,500	7,500	75,000
3999	Transfer from Community Center	0	0	0	0		
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUES	800,917	972,610	913,431	913,431	1,224,045	1,023,420

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	-58.8%
2019 Expenditures Under (Over) Budget	(92,358)
2019 Budgeted Expenditures vs. 2020 Budget Request	-100.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4303 Advertising/Legal Notices	0	0	0	0	0	0
	4330 Professional Services	0	0	0	6,000	6,000	0
	4412 Bank Fees	8,500	0	0	0	0	0
Sub-Total: Operations		8,500	0	0	6,000	6,000	0
	9940 Improvement Other Than Bldgs	128,969	224,215	0	86,358	86,358	0
	9952 Equipment	0	0	0	0	0	0
Sub-Total: Capital Outlay		128,969	224,215	0	86,358	86,358	0
TOTALS		137,469	224,215	0	92,358	92,358	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 Jorgensen dog park and Char Mar park upgrades

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

54-4999 TRANSFERS OUT

2018 Actual Expenditures vs. 2019 Estimated Expenditures	94.2%
2019 Expenditures Under (Over) Budget	(104,315)
2019 Budgeted Expenditures vs. 2020 Budget Request	23.1%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4999	Transfer to General Fund	123,989	7,168	101,800	179,800	169,188	160,740
4999	Transfer to Community Center Fund	96,903	303,653	356,870	511,797	511,797	552,000
4999	Transfer to Rink Fund	98,145	140,287	303,200	265,200	185,200	477,086
4999	Transfer to Trails	33,197	0	9,800	9,800	9,800	0
Sub-Total: Operations		352,235	451,108	771,670	966,597	875,985	1,189,826
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		352,235	451,108	771,670	966,597	875,985	1,189,826

Comments:

		2017	2018	2019	2019	2019	2020
General Fund	Van Tuyl Sidewalk	\$ 70,661	\$ -	\$ -	\$ -	\$ -	\$ -
	S Teller South Restrooms	\$ 53,328	\$ -	\$ -	\$ -	\$ -	\$ -
	Women's Restroom at Jorgensen	\$ -	\$ 7,168	\$ -	\$ -	\$ -	\$ -
	Legion Basketball Court Lighting	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
	Jorgensen Picnic Shelter	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
	Events Tent	\$ -	\$ -	\$ 6,600	\$ 6,600	\$ 6,188	\$ -
	Sidewalk to Tomichi	\$ -	\$ -	\$ -	\$ 38,000	\$ 38,000	\$ -
	Legion Park Basketball Court	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -
	Senior Programming Coordination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,878
	Parks Utility Vehicle	\$ -	\$ -	\$ 10,200	\$ 10,200	\$ -	\$ 28,062
	Recreation Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
	Cranor Hill Snowcat Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,800
Comm Center	Repair and Maintenance	\$ 37,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Pool Ultraviolet System	\$ 39,903	\$ -	\$ -	\$ -	\$ -	\$ -
	Roof Repair	\$ -	\$ 51,830	\$ -	\$ -	\$ -	\$ -
	Slide Maintenance	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
	Pump Room Maintenance	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -
	Community Center Study	\$ -	\$ -	\$ -	\$ 25,244	\$ 25,244	\$ -
	Surveillance System	\$ -	\$ 23,318	\$ -	\$ -	\$ -	\$ -
	Pond Liner	\$ -	\$ -	\$ -	\$ 33,000	\$ 33,000	\$ -
	Sidewalk	\$ -	\$ -	\$ -	\$ 58,083	\$ 58,083	\$ -
	HVAC Cleaning	\$ -	\$ -	\$ 19,800	\$ 19,800	\$ 19,800	\$ -
	Pool Rock Wall	\$ -	\$ -	\$ 22,070	\$ 22,070	\$ 22,070	\$ -
	Family Changing Room Tiling	\$ -	\$ -	\$ -	\$ 38,600	\$ 38,600	\$ -
	Genie Scissor Lift	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000
	Gymnastics Spring Floor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000
	Oxygen/Dream Team	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,000
	Lap Pool Gutter and Grates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
	Unreserved Fund Balance Shortfall	\$ 20,000	\$ 196,505	\$ 315,000	\$ 315,000	\$ 315,000	\$ 360,000
Rink	Repair and maintenance	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Roof Snow Catchers	\$ 35,145	\$ -	\$ -	\$ -	\$ -	\$ -
	Skate Replacements	\$ -	\$ 25,289	\$ -	\$ -	\$ -	\$ -
	Lighting Replacements	\$ -	\$ 64,998	\$ -	\$ -	\$ -	\$ -
	HVAC and Chiller Repairs	\$ -	\$ -	\$ 18,500	\$ 18,500	\$ 18,500	\$ -
	Surveillance System	\$ -	\$ -	\$ 19,000	\$ 19,000	\$ 19,000	\$ -
	Lighting	\$ -	\$ -	\$ 17,700	\$ 17,700	\$ 17,700	\$ -
	Outdoor Rink Shade Walls	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
	Ice Shavings Dump Tank	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 10,000	\$ 324,188
	Sidewalk to Tomichi	\$ -	\$ -	\$ 38,000	\$ -	\$ -	\$ -
	Bollards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,999
	Card Printer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,900
	Sidewalk Continuation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,999
	Rink/Events Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
	Unreserved Fund Balance Shortfall	\$ 50,000	\$ 50,000	\$ 80,000	\$ 80,000	\$ 90,000	\$ 95,000
Trails	Van Tuyl Trail Damage	\$ 33,197	\$ -	\$ -	\$ -	\$ -	\$ -
	Mower Deck	\$ -	\$ -	\$ 9,800	\$ 9,800	\$ 9,800	\$ -
		\$ 352,235	\$ 451,108	\$ 771,670	\$ 966,597	\$ 875,985	\$ 1,189,826

**CITY OF GUNNISON
FLEET MAINTENANCE
SUMMARY**

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 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	458,902	522,421	624,198	624,198	641,016	677,323
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	20,245	502	35,000	35,000	11,500	0
	INTEREST	221	5,708	2,500	2,500	900	1,000
	TRANSFERS IN	448,909	686,393	676,073	676,073	676,073	676,073
	TOTAL REVENUE	928,276	1,215,024	1,337,771	1,337,771	1,329,489	1,354,396
EXPENDITURES							
	GENERAL GOVERNMENT	501,995	534,876	873,425	873,425	840,277	920,248
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	230,356	651,845	557,900	557,900	591,048	260,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	16,480	16,480	16,480	0
	TOTAL EXPENDITURES	732,352	1,186,720	1,447,805	1,447,805	1,447,805	1,180,248
	Revenues Over (Under) Expenditures	195,924	28,304	(110,034)	(110,034)	(118,316)	174,148
	Beginning Available Resources	71,890	267,814	312,391	296,120	296,120	177,804
	Ending Available Resources	267,814	296,120	202,357	186,086	177,804	351,952
	Ending Available Resources % of Total Exp.	37%	25%	14%	13%	12%	30%
	Ending Fund Balance Analysis						
	Unreserved Fund Balance	267,814	296,120	87,342	87,342	84,028	92,025
	Fleet Replacement Reserve	0	0	115,015	98,743	93,776	259,927
		267,814	296,120	202,357	186,086	177,804	351,952
	Ending Unreserved Fund Balance % of Total Operational Expenditures						10%

04 REVENUE SUMMARY

2018 Actual Revenues vs. 2019 Estimated Revenues	9.4%
2019 Revenues Under (Over) Budget	8,282
2019 Budgeted Revenues vs. 2020 Budget Request	1.2%

Account	Description	2017 Actual	2018 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2020 Budget
REVENUES							
3409	Fleet Repair Services	141,433	1,010	1,000	1,000	1,000	1,000
3410	Fleet Rental Services	317,469	498,602	623,198	623,198	640,016	676,323
3413	Motor Pool Rent	0	22,809	0	0	0	0
CHARGES FOR SERVICES		458,902	522,421	624,198	624,198	641,016	677,323
3601	Misc. Fleet Svcs.	10,228	0	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	17	52	0	0	0	0
3612	Sale of Fixed Assets	10,000	450	35,000	35,000	11,500	0
MISCELLANEOUS		20,245	502	35,000	35,000	11,500	0
3701	Interest on Investments	210	5,894	2,500	2,500	900	1,000
3710	Unrealized Gain/Loss	11	(185)	0	0	0	0
INTEREST		221	5,708	2,500	2,500	900	1,000
3999	Transfer from General Fund	448,909	686,393	676,073	676,073	676,073	676,073
TRANSFERS IN		448,909	686,393	676,073	676,073	676,073	676,073
TOTAL REVENUES		928,276	1,215,024	1,337,771	1,337,771	1,329,489	1,354,396

**CITY OF GUNNISON
FLEET MAINTENANCE
EXPENDITURES**

04-4170 OPERATING

2018 Actual Expenditures vs. 2019 Estimated Expenditures	20.6%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	-17.5%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
4101	Wages-Fleet Maint	191,201	208,968	206,633	206,633	206,633	214,033
4102	Overtime	935	10	646	646	646	669
4103	Social Security	10,964	11,949	12,851	12,851	12,851	13,312
4104	Medicare	2,564	2,794	3,006	3,006	3,006	3,113
4106	Hlth Ins/WC/Othr Benefits	47,999	53,752	48,841	48,841	48,841	61,844
4108	ER Retirement Contrbtbn	11,743	12,538	12,449	12,449	12,449	12,854
Sub-Total: Personnel		265,407	290,012	284,426	284,426	284,426	305,825
4201	Office Supplies	4,697	818	1,200	1,200	1,200	1,200
4202	Clothing/Uniforms	880	898	900	900	900	900
4203	Fuel/Lubricant Supply	10,131	10,419	12,000	12,000	10,000	12,000
4204	Repair Supplies	91,630	86,369	95,000	95,000	80,000	95,000
4205	Small Tools	3,515	3,624	4,000	4,000	4,000	4,000
4211	Computer Equip. Under \$5000	0	266	0	0	0	0
4212	Computer Software Under \$5000	1,693	1,375	1,700	1,700	0	2,000
4213	Equipment Under \$5000	0	0	3,700	3,700	3,700	4,000
4215	Operating Supplies	0	3,645	4,000	4,000	4,000	4,000
4301	Postage/Freight Svcs	87	25	150	150	100	150
4302	Printing/Duplication Svcs	24	164	300	300	200	300
4303	Advertising/Legal Svcs	59	128	250	250	150	250
4304	Subscrptn/Lit/Films	115	1,125	2,250	2,250	2,500	3,000
4310	Dues/Mtgs/Mbrshps/Tuitn	1,110	524	2,500	2,500	1,000	2,500
4320	Telephone/FAX Services	0	900	900	900	900	1,899
4321	Utilities	7,040	6,361	9,000	9,000	9,000	9,000
4340	Repair/Mntce Svcs	14,000	12,596	15,000	15,000	12,000	17,000
4342	Building/Property Maintenance	0	6,564	10,000	10,000	5,000	10,000
4360	Contracted Svcs	1,690	2,189	3,000	3,000	3,000	3,000
4370	Trvl/Mileage/Meals/Lodg	180	418	600	600	600	1,000
4401	Prop/Liab Ins Premium	24,696	45,341	43,230	43,230	43,230	52,200
4413	Lease Payments	0	0	237,343	237,343	232,395	232,395
4804	Indirect Expenses	75,040	61,114	141,976	141,976	141,976	158,629
Sub-Total: Operations		236,589	244,864	588,999	588,999	555,851	614,423
9952	Equipment	0	38,610	24,500	24,500	24,500	15,000
9956	Heavy Equipment	140,508	563,808	217,500	217,500	217,500	150,000
9957	Vehicles	58,315	29,688	315,900	315,900	349,048	95,000
9958	Shop Equipment Over \$5,000	22,052	19,739	0	0	0	0
9970	Computer Software Over \$5,000	9,482	0	0	0	0	0
Sub-Total: Capital Outlay		230,356	651,845	557,900	557,900	591,048	260,000
TOTALS		732,352	1,186,720	1,431,325	1,431,325	1,431,325	1,180,248

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

2018 Actual Expenditures vs. 2019 Estimated Expenditures	0.0%
2019 Expenditures Under (Over) Budget	0
2019 Budgeted Expenditures vs. 2020 Budget Request	-100.0%

Account	Description	2017 Actual	2018 Actual	Original Budget	2019 Revised Budget	Projected Year-end	2020 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to General Fund	0	0	16,480	16,480	16,480	0
Sub-Total: Operations		0	0	16,480	16,480	16,480	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	16,480	16,480	16,480	0

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	91,765
City Attorney	84,423
City Manager	234,086
City Clerk	187,590
Finance	543,835
Information Technology	284,559
Facilities Maintenance	130,027
City Shop	52,291
City Hall	40,508
Public Works Administration	497,984
	<u>2,147,067</u>

RECEIVING DEPARTMENTS

General Fund	811,220
Fleet	158,629
Utility Funds	
Electric	352,949
Water	190,971
Wastewater	91,851
WWTP	91,851
Refuse	173,000
Communications	76,686
Less: Subsidy (4 year phasing)	<u>(14,258)</u>
Adjusted Communications Charge	62,428
Community Center	148,662
Ice Rink	51,251
	<u>2,132,813</u>

ACTUAL CONTRA-EXPENDITURE

City Council	53,100
City Attorney	43,353
City Manager	64,222
City Clerk	100,468
Finance	286,130
Information Technology	100,098
Facilities Maintenance	92,058
Public Works Administration	395,824
City Shop	44,663
	<u>1,179,916</u>

ACTUAL CHARGES

General Fund	-
Fleet	158,629
Utility Funds	
Electric	352,949
Water	190,971
Wastewater	91,851
WWTP	91,851
Refuse	173,000
Communications	76,686
Less: Subsidy (4 year phasing)	<u>(14,258)</u>
Adjusted Communications Charge	62,428
Community Center	41,092
Ice Rink	17,144
	<u>1,179,916</u>

**CITY OF GUNNISON
2020 COST ALLOCATION PLAN**

CITY COUNCIL

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

CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2018 Actual
Personnel Costs		
4101	Wages	29,157
4103	Social Security	1,934
4104	Medicare	452
4108	ER Retirement Contrbtn	43
Subtotal - Personnel Costs		<u>31,587</u>
Services and Supplies Cost		
4201	Office Supplies	801
4202	Clothing/Uniforms	35
4212	Computer Software Under \$5000	3
4303	Advertising/Legal Notices	8,863
4310	Dues/Mtgs/Mbrshps/Tuitn	12,700
4320	Telephone/Fax Services	818
4330	Professional Svcs	-
4360	Contracted Services	17,000
4370	Trvl/Mileage/Meals/Lodg	7,510
4650	Miscellaneous Expenses	1,095
4653	Employee Appreciation	6,539
4655	Youth Council	260
4659	City Fest	3,592
4704	Community Builder Grant Exp	10,060
9589	Special Projects	-
Subtotal - Services and Supplies Cost		<u>69,276</u>
Department Cost Total		<u>100,863</u>
Adjustments to Cost		
	Youth Council	(260)
	City Fest	(3,592)
	Community Builders Grant	(10,060)
	Special Projects	-
Subtotal - Adjustments to Cost		<u>(13,912)</u>
2018 Grand Total to be Allocated		<u>86,951</u>
Escalation Factor (Denver-Aurora-Lakewood CPI)		2.73%
Incoming Costs		
	City Hall	12,060
Subtotal - Incoming Costs		<u>12,060</u>
2020 Inflated Costs to be Allocated		<u>103,825</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	8,293,360	38.79%	40,276
Fleet	928,276	4.34%	4,508
Utility Funds	9,379,265	43.87%	45,550
Communications	769,485	3.60%	3,737
Community Center	1,486,924	6.96%	7,221
Ice Rink	521,654	2.44%	2,533
Total	21,378,964	100.00%	103,825

Basis Units: Total Revenues

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	2018 Actual
Personnel Costs		
4101 Wages		-
4103 Social Security		-
4104 Medicare		-
4106 Hlth Ins/WC/Othr Benefits		-
4108 ER Retirement Contrbtn		-
Subtotal - Personnel Costs		-
Services and Supplies Cost		
4310 Dues/Meetings/Mbrshps/Tuition		5,933
4330 Professional Svcs		10,438
4356 Legal Services		63,624
Subtotal - Services and Supplies Cost		79,995
Department Cost Total		79,995
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		-
2018 Grand Total to be Allocated		79,995
Escalation Factor (Denver-Aurora-Lakewood CPI)		2.73%
Incoming Costs		
City Hall		-
Subtotal - Incoming Costs		-
2020 Inflated Costs to be Allocated		84,423

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	8,978,824	39.92%	33,699
Fleet	1,215,024	5.40%	4,560
Utility Funds	9,624,216	42.79%	36,121
Communications	874,377	3.89%	3,282
Community Center	1,303,898	5.80%	4,894
Ice Rink	497,824	2.21%	1,868
Total	22,494,164	100.00%	84,424

Basis Units: Total Revenues

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	2018 Actual
Personnel Costs		
4101	Wages	182,697
4103	Social Security	8,410
4104	Medicare	2,750
4106	Hlth Ins/WC/Othr Benefits	4,332
4108	ER Retirement Contrbtn	17,470
Subtotal - Personnel Costs		<u>215,659</u>
Services and Supplies Cost		
4201	Office Supplies	164
4203	Fuel-Lubricant Supplies	203
4304	Subscrptn/Lit/Films	81
4310	Dues/Mtgs/Mbrshps/Tuitn	2,630
4320	Telephone/Fax Services	954
4370	Trvl/Mileage/Meals/Lodg	3,875
9588	Organizational Development	6,037
Subtotal - Services and Supplies Cost		<u>13,944</u>
Department Cost Total		<u>229,603</u>
Adjustments to Cost		
	Internship Program	<u>(7,796)</u>
Subtotal - Adjustments to Cost		<u>(7,796)</u>
2018 Grand Total to be Allocated		<u>221,807</u>
Escalation Factor (Denver-Aurora-Lakewood CPI)		2.73%
Incoming Costs		
	City Hall	<u>5,250</u>
Subtotal - Incoming Costs		<u>5,250</u>
2020 Inflated Costs to be Allocated		<u>239,336</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	66.28	58.53%	140,085
Fleet	3.01	2.66%	6,362
Utility Funds	17.99	15.89%	38,022
Communications	11.53	10.18%	24,369
Community Center	11.51	10.16%	24,327
Ice Rink	2.92	2.58%	6,172
Total	113.24	100.00%	239,337

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

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	2018 Actual
Personnel Costs		
4101 Wages		123,284
4102 Overtime		-
4103 Social Security		7,145
4104 Medicare		1,671
4106 Hlth Ins/WC/Othr Benefits		12,477
4108 ER Retirement Contrbtn		6,095
Subtotal - Personnel Costs		150,673
Services and Supplies Cost		
4201 Office Supplies		910
4202 Clothing/Uniforms		253
4206 Election Supplies		11,659
4211 Computer Equipment Under \$5000		49
4214 Furniture/Fixtures Under \$5000		2,984
4215 Operating Supplies		200
4302 Printing/Duplication Svcs		5
4303 Advertising/Legal Notices		1,988
4304 Subscriptions/Literature/Films		112
4310 Dues/Meetings/Mbrshps/Tuition		3,034
4320 Telephone/FAX Services		1,141
4330 Professional Services		1,330
4350 Other Purchased Services		384
4360 Contracted Services		1,307
4370 Travel/Mileage/Meals/Lodging		1,667
4649 Late Fees		55
Subtotal - Services and Supplies Cost		27,077
Department Cost Total		177,750
Adjustments to Cost		
NONE		
Subtotal - Adjustments to Cost		-
2018 Grand Total to be Allocated		177,750
Escalation Factor (Denver-Aurora-Lakewood CPI)		2.73%
Incoming Costs		
City Hall		8,059
Subtotal - Incoming Costs		8,059
2020 Inflated Costs to be Allocated		195,649

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	8,978,824	39.92%	78,096
Fleet	1,215,024	5.40%	10,568
Utility Funds	9,624,216	42.79%	83,709
Communications	874,377	3.89%	7,605
Community Center	1,303,898	5.80%	11,341
Ice Rink	497,824	2.21%	4,330
Total	22,494,164	100.00%	195,649

Basis Units: Total Revenues

**CITY OF GUNNISON
2020 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	2018 Actual
Personnel Costs		
4101 Wages		312,169
4102 Overtime		451
4103 Social Security		17,793
4104 Medicare		4,161
4106 Hlth Ins/WC/Othr Benefits		76,248
4108 ER Retirement Contrbtn		16,810
Subtotal - Personnel Costs		427,632
Services and Supplies Cost		
4201 Office Supplies		1,847
4203 Fuel-Lubricant Supplies		400
4214 Furniture/Fixtures Under \$5000		5,372
4301 Postage/Freight Svcs		20,037
4302 Printing/Duplication Svcs		8,441
4303 Advertising/Legal Notices		714
4304 Subscriptions/Literature/Films		121
4310 Dues/Meetings/Mbrshps/Tuition		2,548
4320 Telephone/FAX Services		1,302
4330 Professional Services		19,180
4331 Sales Tax Audits		18,218
4343 Software Support		13,764
4360 Contracted Services		9,307
4370 Travel/Mileage/Meals/Lodging		4,606
4401 Prop & Liab Ins Premiums		8,534
4650 Miscellaneous Expenses		37
Subtotal - Services and Supplies Cost		114,427
Department Cost Total		542,060
Adjustments to Cost		
Sales Tax Audits		(18,218)
Insurance Premiums		(8,534)
Subtotal - Adjustments to Cost		(26,752)
2018 Grand Total to be Allocated		515,308
Escalation Factor (Denver-Aurora-Lakewood CPI)		2.73%
Incoming Costs		
City Hall		13,367
Subtotal - Incoming Costs		13,367
2020 Inflated Costs to be Allocated		557,202

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	8,978,824	39.92%	222,414
Fleet	1,215,024	5.40%	30,097
Utility Funds	9,624,216	42.79%	238,401
Communications	874,377	3.89%	21,659
Community Center	1,303,898	5.80%	32,299
Ice Rink	497,824	2.21%	12,332
Total	22,494,164	100.00%	557,202

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

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	2018 Actual
Personnel Costs		
4101	Wages	106,510
4103	Social Security	6,375
4104	Medicare	1,491
4106	Hlth Ins/WC/Othr Benefits	7,400
4108	ER Retirement Contrbtn	5,303
Subtotal - Personnel Costs		<u>127,079</u>
Services and Supplies Cost		
4201	Office Supplies	691
4211	Computer Equipment Under \$5000	11,086
4212	Computer Software Under \$5000	199
4301	Postage/Freight Svcs	252
4304	Subscriptions/Literature/Films	72
4310	Dues/Meetings/Mbrshps/Tuition	516
4320	Telephone/FAX Services	7,681
4330	Professional Services	8,886
4343	Software Support	39,359
4350	Other Purchased Services	16,995
4370	Travel/Mileage/Meals/Lodging	1,366
Subtotal - Services and Supplies Cost		<u>87,103</u>
Department Cost Total		<u>214,182</u>
Adjustments to Cost		
9970	Computer Equipment Over \$5,000	61,342
9971	Computer Software Over \$5000	1,789
	Direct Billed Costs-Telephone	(7,681)
Subtotal - Adjustments to Cost		<u>55,450</u>
2018 Grand Total to be Allocated		<u>269,632</u>
Escalation Factor (Denver-Aurora-Lakewood CPI)		2.73%
Incoming Costs		
	City Hall	1,771
Subtotal - Incoming Costs		<u>1,771</u>
2020 Inflated Costs to be Allocated		<u>286,330</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	65	52.00%	148,891
Fleet	4	3.20%	9,163
Utility Funds	34	27.20%	77,882
Communications	7	5.60%	16,034
Community Center	12	9.60%	27,488
Ice Rink	3	2.40%	6,872
Total	125	100.00%	286,330

Basis Units: Number of Devices

FACILITIES MAINTENANCE

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

CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2019 Budget
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		119,361
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
Subtotal - Services and Supplies Cost		7,210
Department Cost Total		126,571
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		-
2019 Grand Total to be Allocated		126,571
Escalation Factor (Denver-Aurora-Lakewood CPI)		2.73%
Incoming Costs		
City Hall		-
Subtotal - Incoming Costs		-
2020 Inflated Costs to be Allocated		130,027

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	10,628,400	29.20%	37,971
Fleet	445,200	1.22%	1,591
Utility Funds	9,021,786	24.79%	32,231
Communications	-	0.00%	-
Community Center	11,502,000	31.60%	41,092
Ice Rink	4,798,700	13.18%	17,144
Total	36,396,086	100.00%	130,029

Basis Units: Building Value

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
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	4,000
4202	Clothing/Uniforms	200
4203	Fuel-Lubricant Supplies	500
4212	Software Under \$5,000	3,000
4213	Equipment Under \$5,000	2,500
4214	Furniture/Fixtures Under \$5,000	-
4215	Operating Supplies	350
4302	Printing/Duplication Svcs	300
4303	Advertising/Legal Notices	800
4304	Subscriptions/Literature/Films	500
4310	Dues/Mtgs/Mbrshps/Tuition	7,000
4320	Telephone/Fax Services	3,144
4330	Professional Services	1,800
4343	Software Support	-
4350	Other Purchased Services	600
4351	Dispatch-City Svcs	3,244
4370	Travel/Mileage/Meals/Lodging	3,000
4420	Rental Services	2,250
4650	Miscellaneous Expenses	125
Subtotal - Services and Supplies Cost		<u>33,313</u>
Department Cost Total		<u>484,747</u>
Adjustments to Cost		
Allocable Equipment Costs		-
Subtotal - Adjustments to Cost		<u>-</u>
2019 Grand Total to be Allocated		<u>484,747</u>
Escalation Factor (Denver-Aurora-Lakewood CPI)		2.73%
Incoming Costs		
NONE		-
Subtotal - Incoming Costs		<u>-</u>
2020 Inflated Costs to be Allocated		<u>497,984</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	5.42	20.51%	102,160
Fleet	3.01	11.39%	56,735
Utility Funds	17.99	68.09%	339,089
Communications	-	0.00%	-
Community Center	-	0.00%	-
Ice Rink	-	0.00%	-
Total	26.42	100.00%	497,984

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

**CITY OF GUNNISON
2020 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	2019 Budget
Personnel Costs		
4101	Wages	-
4103	Social Security	-
4104	Medicare	-
4106	Hlth Ins/WC/Othr Benefits	-
4108	ER Retirement Contrbtn	-
Subtotal - Personnel Costs		-
Services and Supplies Cost		
4214	Furniture/Fixtures Under \$5,000	2,500
4216	Cleaning Supplies	200
4321	Utilities	20,000
4340	Repair/Maintnc Services	3,684
4360	Contracted Services	7,720
4401	Property/Liability Insurance	4,297
Subtotal - Services and Supplies Cost		38,401
Department Cost Total		38,401
Adjustments to Cost		
	Allocable Building Improvement Costs	12,500
	Allocable Equipment Costs	-
Subtotal - Adjustments to Cost		12,500
2018 Grand Total to be Allocated		50,901
Escalation Factor (Denver-Aurora-Lakewood CPI)		2.73%
Incoming Costs		
	NONE	-
Subtotal - Incoming Costs		-
2020 Inflated Costs to be Allocated		52,291

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	1,724	14.59%	7,628
Fleet	7,921	67.02%	35,045
Utility Funds	2,174	18.39%	9,618
Communications	-	0.00%	-
Community Center	-	0.00%	-
Ice Rink	-	0.00%	-
Total	11,819	100.00%	52,291

Basis Units: Square Footage Occupied

**CITY OF GUNNISON
2020 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	2018 Actual
Personnel Costs		
4101 Wages		-
4103 Social Security		-
4104 Medicare		-
4106 Hlth Ins/WC/Othr Benefits		-
4108 ER Retirement Contrbtn		-
Subtotal - Personnel Costs		-
Services and Supplies Cost		
4201 Office Supplies		1,007
4205 Small Tools		77
4214 Furniture/Fixtures Under \$5000		3,937
4216 Cleaning Supplies		353
4320 Telephone/FAX Services		948
4321 Utilities		4,716
4340 Repair/Maintenance Services		5,064
4342 Building/Property Maintenance		134
4358 Janitorial Services		8,400
4360 Contracted Services		280
4361 Maintenance Contracts		3,413
4401 Prop & Liab Ins Premiums		4,418
4420 Rental Equipment		3,806
4421 Fleet Services		1,830
Subtotal - Services and Supplies Cost		38,383
Department Cost Total		38,383
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		-
2018 Grand Total to be Allocated		38,383
Escalation Factor (Denver-Aurora-Lakewood CPI)		2.73%
Incoming Costs		
NONE		-
Subtotal - Incoming Costs		-
2020 Inflated Costs to be Allocated		40,508

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
City Council	1,123	29.77%	12,060
City Attorney	-	0.00%	-
City Manager	489	12.96%	5,250
City Clerk	751	19.90%	8,059
Finance	1,245	33.00%	13,367
Information Tech.	165	4.37%	1,771
Total	3,773	100.00%	40,507

Basis Units: Square Footage Occupied

UTILITY FUNDS ALLOCATION

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

CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2018 Actual
Incoming Costs		
	City Council	45,550
	City Attorney	36,121
	City Manager	38,022
	City Clerk	83,709
	Finance	238,401
	Information Technology	77,882
	Facilities Maintenance	32,231
	Public Works Administration	339,089
	City Shop	9,618
Subtotal - Incoming Costs		<u>900,623</u>
2020 Inflated Costs to be Allocated		<u>900,623</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
Electric	4,419	39.19%	352,949
Water	2,391	21.20%	190,971
Wastewater	2,300	10.20%	91,851
WWTP		10.20%	91,851
Refuse	2,166	19.21%	173,000
Total	11,276	100.00%	900,623

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 2020 minimum wage increase for full-time regular employees is \$567. This is intended to offset any health insurance cost increases. 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 2019, there are 50 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.

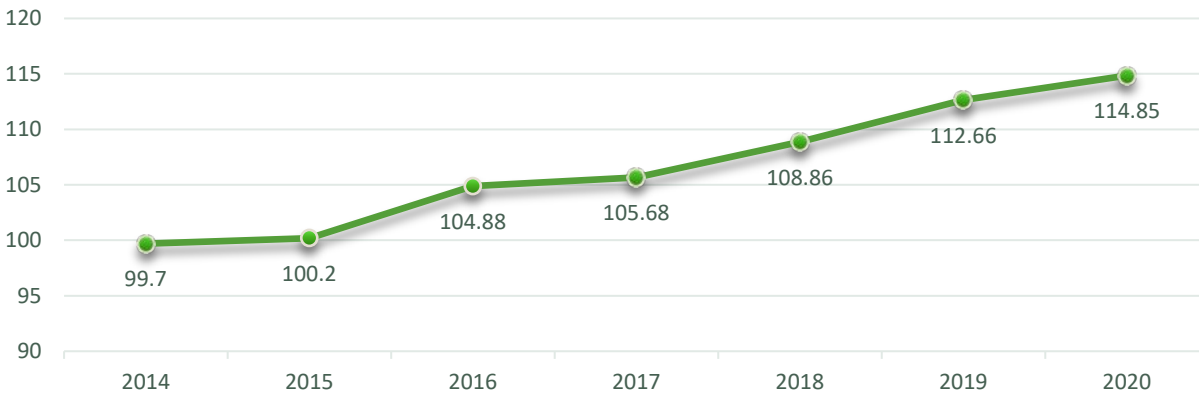
Part-Time Wage Adjustments: Part-time wage adjustments will be made annually, based on the overall market adjustment for regular employees (not including step increases based on merit).

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 2020, the budget includes an overall increase of 2.19 in Full-Time Equivalents (FTEs). The 2.19 FTE, or 2%, increase comes from the following departments in alphabetical order.

Parks and Recreation: 0.98

Senior Programming, 0.77: In 2018, the City Council authorized the hire of a 0.25 FTE Senior Coordinator and approved an additional 0.25 FTE in 2019. The 2020 budget includes the following additional increases:

- 1) Senior Recreation Coordinator, 0.23: 468 hours have been added to the Coordinator to allow for 29 hours per week, the maximum to avoid dramatically increasing the cost due to required health insurance.
- 2) Senior Recreation Assistant, 0.25: 520 hours has been added to a new Assistant position at 25%.
- 3) Senior Graduate Assistant, 0.29: A NextFifty grant was received, that allows for 609 hours for a graduate assistant. This position will create a strategic plan to guide senior programming decisions for the future.

These increases are approved on temporarily until need can be assessed. There has been dramatic growth in FTEs over the past three years for the Senior Program, with total FTEs at 1.27, nearly as much as is available for all other youth and adult programs combined. The Graduate Assistant position is contingent upon receipt of continued funding.

Community Center, 0.09: The City now pays part-time employees one and half times their regular rate of pay during hours worked on designated holidays. There are six holidays where the building is open for twelve hours. There are an additional six hours of pay for minimum of five employees each day for those six holidays, which equates to 180 total additional hours of overtime pay.

Recreation Programs, 0.02: 40 hours of overtime have been added to support some instructors that work in different capacities for the department or in different programs.



Personnel

Staffing is challenging and getting all of the shifts covered will be easier with the flexibility provided by these extra hours.

Events, 0.03: The only way to find volunteers recently to help with security for 4th of July, Gun Show, and course marshals for the Triathlon is to offer paying them. 70 hours has been added to the Event program to provide for this necessary staffing.

Parks, 0.08: 150 hours has been added to support staffing for events such as 4th of July, snow removal, watering flowers if they are incredibly dry, irrigation breaks, building issues, etc.

Finance Department: 0.06

Finance, 0.06: Finance has reached capacity as it has taken on billing responsibility for other departments, assistance with project planning, setting of rate schedules, recruitment and onboarding of employees, and grant accounting. There are so many projects ongoing that Finance cannot keep up with regular workload. Finance has typically resorted to flexing time and accruing comp time. However, those methods are no longer effective as there are no slow times to be able to take time off later. The Accountant has peak times during audit preparation between January 1 and April 30. The Accounting Clerk has peak times during the end of the year for sales tax remittances including monthly, quarterly, and annual filings, as well as renewal of sales tax licenses. The HR Generalist requires overtime during payroll weeks that include holidays and during open enrollment and loading of new benefit selections. Finance would also like to support the financial aspects of events for other City departments such as 4th of July, the Growler, Triathlon, and the PD bike auctions. 120 hours of overtime has been added.

Police Department: 0.06

Victim Advocacy, 0.06: In 2019, the City of Gunnison received a grant funded by the Victims of Crime Act to hire a full-time Victim Advocate Coordinator. However, it has become abundantly clear that being on-call all year is too much of a burden for one person. The 2020 budget includes 128 hours for training for additional Victim Advocates that will also receive on-call pay for being available on weekends and holidays.

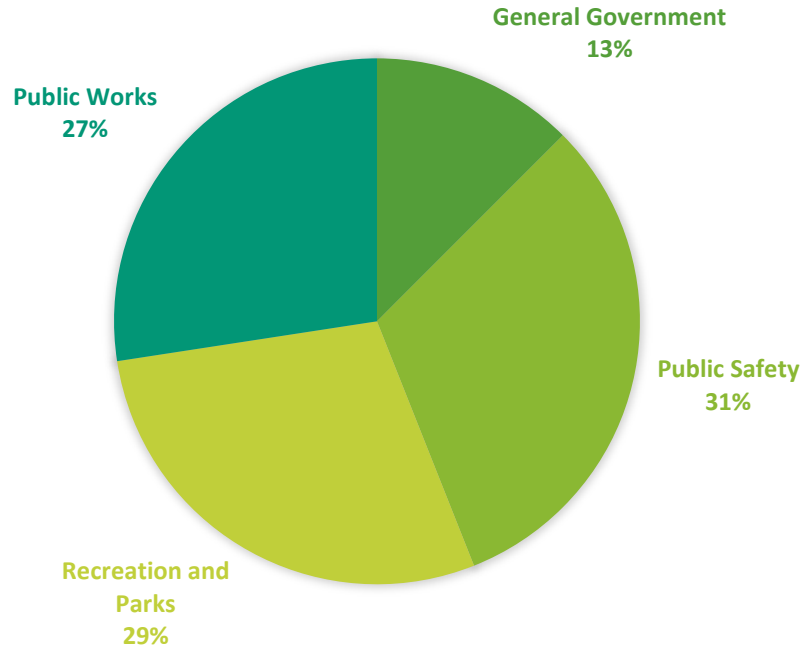
Public Works: 1.08

Electric, 1.00: The Electric Division has to be reactive instead of proactive with outages and other problems on the distribution system. With all the new construction, the electric crew is finding it hard to find time to work on maintenance. Over the past two years, the City has added 135 new residential and commercial customers, and on pace to do that again this year. With Gunnison Rising and Lot 22, the electric system is going to grow beyond those numbers, requiring more time for new construction at the expense of maintenance. In 2003, there were seven full-time employees. In the downturn of the economy, the staffing reduced to five due to attrition. This adds an additional Electric Lineman.

Refuse, 0.08: Office coverage is needed when the Receptionist is working electronics recycling and when the Administrative Assistant is in the field for projects. Electronics recycling fees have been calculated to cover the cost of office coverage and will offset the cost of hiring a temp for 160 hours. The temp will write work orders from citizen requests and a large majority of work orders are refuse related.



Personnel Distribution



2020 Staffing Table

SUMMARY

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2018	2019	2020
GENERAL FUND								
City Council		39,000	0	0	42,034	0.00	0.00	0.00
Municipal Court		85,500	0	0	99,185	1.00	1.00	1.00
City Manager		198,311	0	0	233,128	1.28	1.28	1.28
City Clerk		136,167	130	0	177,942	2.00	2.00	2.00
Finance		346,300	5,228	0	479,164	5.00	5.00	5.06
Information Technology		114,283	0	0	137,070	1.00	1.00	1.00
Community Development		258,634	825	0	344,490	3.01	3.01	3.01
Facilities Maintenance		72,975	0	0	107,153	0.00	1.00	1.00
Police/Neighborhood Services		1,474,636	57,288	0	2,030,304	20.57	21.57	21.57
Building Inspection		118,543	683	0	145,227	1.15	1.15	1.15
Fire Department		84,879	321	0	118,557	0.85	0.85	0.85
Hazardous Materials		0	0	0	0	0.00	0.00	0.00
Victim Advocacy		58,465	0	7,050	95,024	1.00	1.00	1.06
Public Works Administration		348,067	0	0	473,424	3.08	4.00	4.00
Streets & Alleys		287,272	20,268	1,450	430,252	4.87	4.87	4.77
Cranor Hill Ski Area		18,135	387	0	21,307	0.58	0.58	0.58
Senior Programming		51,450	0	0	56,981	0.00	0.50	1.27
Recreation Administration		271,362	9,096	0	396,199	3.78	3.78	3.78
Recreation Programs		122,405	998	0	136,970	3.51	3.75	3.77
Parks		400,907	10,137	4,400	545,056	7.79	7.79	7.86
Events		49,804	0	0	66,866	0.88	1.02	1.06
		4,537,094	105,360	12,900	6,136,335	61.35	65.15	66.07
SPECIAL REVENUE								
Ditches		20,696	0	0	22,962	0.55	0.55	0.55
		20,696	0	0	22,962	0.55	0.55	0.55
ENTERPRISE								
Electric		533,393	6,428	8,700	711,065	5.25	5.25	6.25
Water		180,764	4,209	4,350	272,499	2.95	2.95	3.20
Wastewater		152,481	5,251	4,350	235,033	2.46	2.46	2.71
Wastewater Treatment Plant		249,421	1,030	0	344,586	4.51	4.51	4.01
Refuse		166,376	4,061	0	236,770	2.82	2.82	3.00
Communications		583,475	40,171	0	838,921	11.53	11.53	11.53
Park & Recreation (Pool and Rink)		548,556	8,078	0	693,203	14.43	14.43	14.52
		2,414,467	69,229	17,400	3,332,076	43.95	43.95	45.22
INTERNAL SERVICE								
Fleet Maintenance		214,033	669	0	305,825	3.01	3.01	3.01
		214,033	669	0	305,825	3.01	3.01	3.01
GRAND TOTAL		7,186,290	175,258	30,300	9,797,198	108.86	112.66	114.85

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2018	2019	2020
DETAIL								
CITY COUNCIL								
Mayor	PT	9,000	0	0	9,700	0.00	0.00	0.00
City Councilmember	PT	7,500	0	0	8,084	0.00	0.00	0.00
City Councilmember	PT	7,500	0	0	8,084	0.00	0.00	0.00
City Councilmember	PT	7,500	0	0	8,084	0.00	0.00	0.00
City Councilmember	PT	7,500	0	0	8,084	0.00	0.00	0.00
		<u>39,000</u>	<u>0</u>	<u>0</u>	<u>42,034</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
MUNICIPAL COURT								
Municipal Judge	PT	18,000	0	0	19,400	0.00	0.00	0.00
City Clerk	FT	16,700	0	0	18,838	0.20	0.20	0.20
Court Administrator	FT	50,800	0	0	60,946	0.80	0.80	0.80
		<u>85,500</u>	<u>0</u>	<u>0</u>	<u>99,185</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
CITY MANAGER								
City Manager	FT	189,791	0	0	223,946	1.00	1.00	1.00
Intern (585 hrs: 15 credit hrs)	PT	8,520	0	0	9,183	0.28	0.28	0.28
		<u>198,311</u>	<u>0</u>	<u>0</u>	<u>233,128</u>	<u>1.28</u>	<u>1.28</u>	<u>1.28</u>
CITY CLERK								
City Clerk	FT	66,800	0	0	75,404	0.80	0.80	0.80
Deputy City Clerk	FT	56,667	0	0	87,175	1.00	1.00	1.00
Court Administrator	FT	12,700	0	0	15,224	0.20	0.20	0.20
Overtime (3 hrs)	OT	0	130	0	140	0.00	0.00	0.00
		<u>136,167</u>	<u>130</u>	<u>0</u>	<u>177,942</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
FINANCE								
Finance Director	FT	123,250	0	0	159,738	1.00	1.00	1.00
Accountant	FT	63,100	0	0	93,765	1.00	1.00	1.00
Accounting Clerk	FT	54,800	0	0	85,143	1.00	1.00	1.00
Utility Billing Clerk	FT	43,050	0	0	48,623	1.00	1.00	1.00
Human Resource Generalist	FT	62,100	0	0	86,264	1.00	1.00	1.00
Overtime (130 hrs)	OT	0	5,228	0	5,632	0.00	0.00	0.06
		<u>346,300</u>	<u>5,228</u>	<u>0</u>	<u>479,164</u>	<u>5.00</u>	<u>5.00</u>	<u>5.06</u>
INFORMATION TECHNOLOGY								
IT Director	FT	114,283	0	0	137,070	1.00	1.00	1.00
		<u>114,283</u>	<u>0</u>	<u>0</u>	<u>137,070</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
COMMUNITY DEVELOPMENT								
Community Development Director	FT	118,267	0	0	156,647	1.00	1.00	1.00
Senior Planner	FT	85,867	0	0	115,472	1.00	1.00	1.00
Community Development Technician	FT	54,500	0	0	71,481	1.00	1.00	1.00
Overtime (21 hrs)	OT	0	825	0	889	0.01	0.01	0.01
		<u>258,634</u>	<u>825</u>	<u>0</u>	<u>344,490</u>	<u>3.01</u>	<u>3.01</u>	<u>3.01</u>
FACILITIES MAINTENANCE								
Facilities Manager	FT	72,975	0	0	107,153	0.00	1.00	1.00
		<u>72,975</u>	<u>0</u>	<u>0</u>	<u>107,153</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2018	2019	2020
POLICE								
Police Chief	FT	137,400	0	0	185,947	1.00	1.00	1.00
Police Captain	FT	98,767	0	0	118,531	1.00	1.00	1.00
Police Sergeant	FT	92,400	0	0	132,205	1.00	1.00	1.00
Police Sergeant	FT	92,400	0	0	133,165	1.00	1.00	1.00
Detective	FT	81,200	0	0	120,656	1.00	1.00	1.00
Police Officer	FT	72,400	0	0	89,642	1.00	1.00	1.00
Police Officer	FT	72,400	0	0	94,196	1.00	1.00	1.00
Police Officer	FT	72,400	0	0	83,983	1.00	1.00	1.00
Police Officer	FT	72,400	0	0	107,177	1.00	1.00	1.00
Police Officer	FT	72,400	0	0	93,834	1.00	1.00	1.00
Police Officer	FT	67,700	0	0	101,730	1.00	1.00	1.00
Police Officer	FT	66,133	0	0	76,720	1.00	1.00	1.00
Police Officer	FT	60,650	0	0	78,970	1.00	1.00	1.00
Police Officer	FT	58,300	0	0	67,641	1.00	1.00	1.00
Police Officer	FT	53,600	0	0	70,799	1.00	1.00	1.00
Police Officer	FT	53,600	0	0	70,799	0.00	1.00	1.00
Police Records Supervisor	FT	58,567	0	0	75,836	0.75	0.75	1.00
Records Clerk (1,040 hrs)	PT	21,107	0	0	24,016	0.75	0.75	0.50
Neighborhood Services Officer	FT	58,567	0	0	91,104	1.00	1.00	1.00
Neighborhood Services Officer	FT	47,950	0	0	71,193	1.00	1.00	1.00
Neighborhood Services Officer	FT	46,100	0	0	57,318	1.00	1.00	1.00
Parking Attendant (1,040 hrs)	PT	18,195	0	0	19,929	0.50	0.50	0.50
Overtime (1,184 hrs)	OT	0	57,288	0	64,917	0.57	0.57	0.57
		1,474,636	57,288	0	2,030,304	20.57	21.57	21.57
BUILDING INSPECTION								
Building Official	FT	105,200	0	0	125,458	1.00	1.00	1.00
Fire Inspector	FT	13,343	0	0	19,026	0.15	0.15	0.15
Overtime (9 hrs)	OT	0	683	0	744	0.00	0.00	0.00
		118,543	683	0	145,227	1.15	1.15	1.15
FIRE DEPARTMENT								
Fire Marshal	FT	75,608	0	0	107,866	0.85	0.85	0.85
Assistant Chief	PT	1,614	0	0	1,800	0.00	0.00	0.00
Fire Captains (2)	PT	3,228	0	0	3,599	0.00	0.00	0.00
Fire Lieutenants (4)	PT	4,429	0	0	4,939	0.00	0.00	0.00
Overtime (5 hrs)	OT	0	321	0	354	0.00	0.00	0.00
		84,879	321	0	118,557	0.85	0.85	0.85
HAZARDOUS MATERIALS								
Hazardous Materials Team	PT	0	0	0	0	0.00	0.00	0.00
Overtime	OT	0	0	0	0	0.00	0.00	0.00
		0	0	0	0	0.00	0.00	0.00
VICTIM ADVOCACY								
Records Clerk II	FT	0	0	0	0	0.25	0.00	0.00
Records Clerk II	FT	0	0	0	0	0.25	0.00	0.00
Victim Advocate Coordinator *	FT	55,867	0	0	84,457	0.50	1.00	1.00
Victim Advocates (128 hours) *	PT	2,598	0	0	2,846	0.00	0.00	0.06
Standby (141 days) *	OT	0	0	7,050	7,722	0.00	0.00	0.00
		58,465	0	7,050	95,024	1.00	1.00	1.06

* Grant Funded - Positions contingent on continued funding availability

PUBLIC WORKS ADMINISTRATION

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2018	2019	2020
Public Works Director	FT	132,800	0	0	173,793	1.00	1.00	1.00
City Engineer	FT	109,167	0	0	146,602	1.00	1.00	1.00
Admin. Assistant/GIS Specialist	FT	60,400	0	0	92,291	1.00	1.00	1.00
Receptionist	FT	45,700	0	0	60,739	0.00	1.00	1.00
Administrative Assistant (160 hours)	TEMP	0	0	0	0	0.08	0.00	0.00
		<u>348,067</u>	<u>0</u>	<u>0</u>	<u>473,424</u>	<u>3.08</u>	<u>4.00</u>	<u>4.00</u>

STREETS & ALLEYS

Streets-Solid Waste Superintendent	FT	36,213	0	0	43,704	0.00	0.00	0.50
Street Supervisor	FT	55,099	0	0	78,925	0.65	0.65	0.65
Public Works Crew Leader	FT	69,900	0	0	93,791	1.00	1.00	1.00
Equipment Operator	FT	32,440	0	0	44,474	1.00	0.60	0.60
Equipment Operator	FT	32,440	0	0	49,987	1.00	0.60	0.60
Equipment Operator	FT	32,340	0	0	51,276	1.00	0.60	0.60
Equipment Operator	FT	28,840	0	0	43,761	0.00	0.60	0.60
Equipment Operator	FT	0	0	0	0	0.00	0.60	0.00
Overtime (450 hours)	OT	0	20,268	0	22,679	0.22	0.22	0.22
Standby	OT	0	0	1,450	1,653	0.00	0.00	0.00
		<u>287,272</u>	<u>20,268</u>	<u>1,450</u>	<u>430,252</u>	<u>4.87</u>	<u>4.87</u>	<u>4.77</u>

CRANOR HILL SKI AREA

Concessions/Ski Patrol (796 hrs)	TEMP	11,697	0	0	13,462	0.38	0.38	0.38
Ski Patrol EMT (400 hrs)	TEMP	6,438	0	0	7,409	0.19	0.19	0.19
Overtime (17 hrs)	OT	0	387	0	435	0.01	0.01	0.01
		<u>18,135</u>	<u>387</u>	<u>0</u>	<u>21,307</u>	<u>0.58</u>	<u>0.58</u>	<u>0.58</u>

SENIOR PROGRAMMING

Senior Recreation Coordinator (1,508 hrs) #	TEMP	34,503	0	0	38,281	0.00	0.50	0.73
Senior Recreation Assistant (520 hrs) #	TEMP	7,641	0	0	8,478	0.00	0.00	0.25
Graduate Assistant (609 hrs) *	TEMP	9,306	0	0	10,222	0.00	0.00	0.29
		<u>51,450</u>	<u>0</u>	<u>0</u>	<u>56,981</u>	<u>0.00</u>	<u>0.50</u>	<u>1.27</u>

Authorized FTE is 0.50.

2020 budget includes a temporary authorization of 0.48 additional FTE for assessment of need and is contingent upon General Fund funding availability.

* Grant Funded - Position contingent on continued funding availability.

RECREATION ADMINISTRATION

Parks & Recreation Director	FT	60,950	0	0	82,279	0.50	0.50	0.50
Recreation Center Manager	FT	67,367	0	0	97,140	1.00	1.00	1.00
Recreation Programs Supervisor	FT	76,500	0	0	106,657	1.00	1.00	1.00
Recreation Coordinator	FT	60,667	0	0	93,609	1.00	1.00	1.00
Concessions (400 hrs)	TEMP	5,878	0	0	6,522	0.19	0.19	0.19
Overtime (185 hrs)	OT	0	9,096	0	9,992	0.09	0.09	0.09
		<u>271,362</u>	<u>9,096</u>	<u>0</u>	<u>396,199</u>	<u>3.78</u>	<u>3.78</u>	<u>3.78</u>

RECREATION PROGRAMS

Program Instructors (6,465 hrs)	TEMP	98,296	0	0	109,125	3.51	3.11	3.11
Summer Camp Counselors (1,335 hrs)	TEMP	24,109	0	0	26,749	0.00	0.64	0.64
Overtime (40 hrs)	OT	0	998	0	1,096	0.00	0.00	0.02
		<u>122,405</u>	<u>998</u>	<u>0</u>	<u>136,970</u>	<u>3.51</u>	<u>3.75</u>	<u>3.77</u>

PARKS

Parks & Recreation Director	FT	60,950	0	0	82,279	0.50	0.50	0.50
Park Maintenance Foreman	FT	82,000	0	0	104,278	1.00	1.00	1.00
Park Maintenance Worker	FT	55,567	0	0	80,801	1.00	1.00	1.00
Park Maintenance Worker	FT	54,333	0	0	81,387	1.00	1.00	1.00

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2018	2019	2020
Park Maintenance Worker	FT	42,367	0	0	58,323	1.00	1.00	1.00
Parks Mow Crew (2,520 hrs)	TEMP	38,453	0	0	47,337	1.21	1.21	1.21
Parks Projects/Tour (3,496 hrs)	TEMP	55,793	0	0	61,938	1.68	1.68	1.68
Parks Gardener (750 hrs)	TEMP	11,444	0	0	12,697	0.36	0.36	0.36
Overtime (240 hrs)	OT	0	10,137		11,135	0.04	0.04	0.12
Standby	OT	0		4,400	4,882	0.00	0.00	0.00
		400,907	10,137	4,400	545,056	7.79	7.79	7.86

EVENTS

Events/Rink Manager	FT	30,272	0	0	45,243	0.44	0.44	0.44
Events Laborer (1,280 hrs)	TEMP	19,532	0	0	21,624	0.44	0.58	0.62
		49,804	0	0	66,866	0.88	1.02	1.06

DITCHES

Laborer (1,146 hrs)	TEMP	20,696	0	0	22,962	0.55	0.55	0.55
		20,696	0	0	22,962	0.55	0.55	0.55

ELECTRIC DISTRIBUTION

Electric Superintendent	FT	114,183	0	0	143,487	1.00	1.00	1.00
Electric Crew Leader	FT	88,750	0	0	110,436	1.00	1.00	1.00
Electric Lineman	FT	87,400	0	0	108,896	1.00	1.00	1.00
Electric Lineman	FT	81,750	0	0	102,451	1.00	1.00	1.00
Electric Lineman	FT	76,100	0	0	105,195	1.00	1.00	1.00
Electric Lineman	FT	76,100	0	0	110,073	0.00	0.00	1.00
Water Operator (Meter Reading)	FT	9,110	0	0	14,059	0.20	0.20	0.20
Overtime (102 hrs)	OT	0	6,428	0	6,980	0.05	0.05	0.05
Standby	OT	0	0	8,700	9,489	0.00	0.00	0.00
		533,393	6,428	8,700	711,065	5.25	5.25	6.25

WATER

Water-Wastewater Superintendent	FT	23,494	0	0	29,566	0.50	0.50	0.25
Chief Water Operator	FT	35,150	0	0	51,201	0.50	0.50	0.50
Water Operator	FT	27,150	0	0	40,359	0.50	0.50	0.50
Water Operator	FT	24,234	0	0	39,096	0.40	0.40	0.50
Water Operator	FT	24,234	0	0	37,669	0.50	0.50	0.50
Water Operator	FT	18,220	0	0	28,264	0.00	0.00	0.40
Laboratory Technician	FT	28,284	0	0	36,896	0.50	0.50	0.50
Overtime (97 hrs)	OT	0	4,209	0	4,623	0.05	0.05	0.05
Standby	OT	0	0	4,350	4,824	0.00	0.00	0.00
		180,764	4,209	4,350	272,499	2.95	2.95	3.20

WASTEWATER

Water-Wastewater Superintendent	FT	23,494	0	0	29,274	0.50	0.50	0.25
Chief Water Operator	FT	35,150	0	0	50,789	0.50	0.50	0.50
Water Operator	FT	27,150	0	0	40,029	0.50	0.50	0.50
Water Operator	FT	24,234	0	0	38,797	0.40	0.40	0.50
Water Operator	FT	24,234	0	0	37,369	0.50	0.50	0.50
Water Operator	FT	18,220	0	0	28,264	0.00	0.00	0.40
Overtime (121 hrs)	OT	0	5,251	0	5,730	0.06	0.06	0.06
Standby	OT	0	0	4,350	4,779	0.00	0.00	0.00
		152,481	5,251	4,350	235,033	2.46	2.46	2.71

WASTEWATER TREATMENT PLANT

Water-Wastewater Superintendent	FT	32,891	0	0	41,034	0.70	0.70	0.35
Chief Plant Operator	FT	35,150	0	0	50,474	0.50	0.50	0.50

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2018	2019	2020
Laboratory Technician	FT	6,190	0	0	9,149	0.10	0.10	0.10
Laboratory Technician	FT	2,828	0	0	3,656	0.05	0.05	0.05
Wastewater Treatment Plant Operator I	FT	10,488	0	0	14,130	0.25	0.25	0.25
Overtime (22 hrs)	OT	0	1,030	0	1,124	0.01	0.01	0.01
		87,547	1,030	0	119,567	1.61	1.61	1.26
WWTP LABORATORY								
Water-Wastewater Superintendent	FT	7,518	0	0	9,368	0.15	0.15	0.08
Laboratory Technician	FT	49,520	0	0	72,792	0.80	0.80	0.80
Laboratory Technician	FT	22,627	0	0	29,244	0.40	0.40	0.40
Wastewater Treatment Plant Operator I	FT	10,488	0	0	14,080	0.25	0.25	0.25
		90,152	0	0	125,483	1.60	1.60	1.53
WWTP COMPOSTING								
Water-Wastewater Superintendent	FT	6,578	0	0	8,197	0.15	0.15	0.07
Chief Plant Operator	FT	35,150	0	0	50,424	0.50	0.50	0.50
Laboratory Technician	FT	6,190	0	0	9,099	0.10	0.10	0.10
Laboratory Technician	FT	2,828	0	0	3,656	0.05	0.05	0.05
Wastewater Treatment Plant Operator I	FT	20,975	0	0	28,160	0.50	0.50	0.50
		71,722	0	0	99,535	1.30	1.30	1.22
REFUSE								
Streets-Solid Waste Superintendent	FT	36,213	0	0	43,929	0.00	0.00	0.50
Street Supervisor	FT	29,668	0	0	42,697	0.35	0.35	0.35
Equipment Operator	FT	21,627	0	0	29,780	0.00	0.40	0.40
Equipment Operator	FT	21,627	0	0	33,456	0.00	0.40	0.40
Equipment Operator	FT	21,560	0	0	34,315	0.00	0.40	0.40
Equipment Operator	FT	19,227	0	0	29,141	1.00	0.40	0.40
Equipment Operator	FT	0	0	0	0	1.00	0.40	0.00
Tree Dump Gatekeeper (900 hours)	TEMP	13,733	0	0	15,763	0.43	0.43	0.43
Administrative Assistant (160 hours)	TEMP	2,722	0	0	3,124	0.00	0.00	0.08
Overtime (92 hrs)	OT	0	4,061	0	4,565	0.04	0.04	0.04
		166,376	4,061	0	236,770	2.82	2.82	3.00
COMMUNICATIONS								
Telecommunications Manager	FT	80,275	0	0	102,172	1.00	1.00	1.00
Telecommunications Supervisor	FT	60,950	0	0	92,919	1.00	1.00	1.00
Public Safety Telecommunicator	FT	56,000	0	0	86,422	1.00	1.00	1.00
Public Safety Telecommunicator	FT	54,700	0	0	70,889	1.00	1.00	1.00
Public Safety Telecommunicator	FT	52,100	0	0	75,949	1.00	1.00	1.00
Public Safety Telecommunicator	FT	48,200	0	0	58,280	1.00	1.00	1.00
Public Safety Telecommunicator	FT	48,200	0	0	76,329	1.00	1.00	1.00
Public Safety Telecommunicator	FT	48,200	0	0	63,558	1.00	1.00	1.00
Public Safety Telecommunicator	FT	46,250	0	0	61,359	1.00	1.00	1.00
Public Safety Telecommunicator	FT	44,300	0	0	53,882	1.00	1.00	1.00
Public Safety Telecommunicator	FT	44,300	0	0	53,882	1.00	1.00	1.00
Overtime (1,107 hrs)	OT	0	40,171	0	43,279	0.53	0.53	0.53
		583,475	40,171	0	838,921	11.53	11.53	11.53
POOL/COMMUNITY CENTER								
Aquatics Manager	FT	52,575	0	0	84,226	1.00	1.00	1.00
Recreation Assistant	FT	42,950	0	0	53,721	1.00	1.00	1.00
Head Lifeguard	FT	45,700	0	0	70,180	1.00	1.00	1.00
Head Lifeguard	FT	38,000	0	0	53,260	1.00	1.00	1.00
Lifeguards (9,180 hrs)	PT	153,123	0	0	168,357	4.41	4.41	4.41

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	2018	2019	2020
Swim Instructors (2,600 hrs)	TEMP	44,446	0	0	49,313	1.25	1.25	1.25
Front Desk (1,909 hrs)	PT	29,025	0	0	32,203	0.92	0.92	0.92
Climbing Wall (1,880 hrs)	PT	28,584	0	0	31,714	0.90	0.90	0.90
Overtime (250 hrs)	OT	0	8,078	0	8,874	0.03	0.03	0.12
		<u>434,403</u>	<u>8,078</u>	<u>0</u>	<u>551,847</u>	<u>11.51</u>	<u>11.51</u>	<u>11.60</u>
RINK								
Events/Rink Manager	FT	38,528	0	0	57,631	0.56	0.56	0.56
Concessions/Skate Sharpener (2,400 hrs)	TEMP	36,622	0	0	40,544	1.15	1.15	1.15
Zamboni Drivers (2,510 hrs)	TEMP	39,003	0	0	43,180	1.21	1.21	1.21
		<u>114,153</u>	<u>0</u>	<u>0</u>	<u>141,356</u>	<u>2.92</u>	<u>2.92</u>	<u>2.92</u>
FLEET MAINTENANCE								
Fleet Maintenance Manager	FT	86,100	0	0	118,632	1.00	1.00	1.00
Mechanic-Master	FT	68,100	0	0	95,601	1.00	1.00	1.00
Parts Manager	FT	59,833	0	0	90,861	1.00	1.00	1.00
Overtime (13 hrs)	OT	0	669	0	731	0.01	0.01	0.01
		<u>214,033</u>	<u>669</u>	<u>0</u>	<u>305,825</u>	<u>3.01</u>	<u>3.01</u>	<u>3.01</u>
GRAND TOTAL		7,186,290	175,258	30,300	9,797,198	108.86	112.66	114.85

Capital Expenditures

*Capital Improvement Plan (CIP)
Summary*

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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

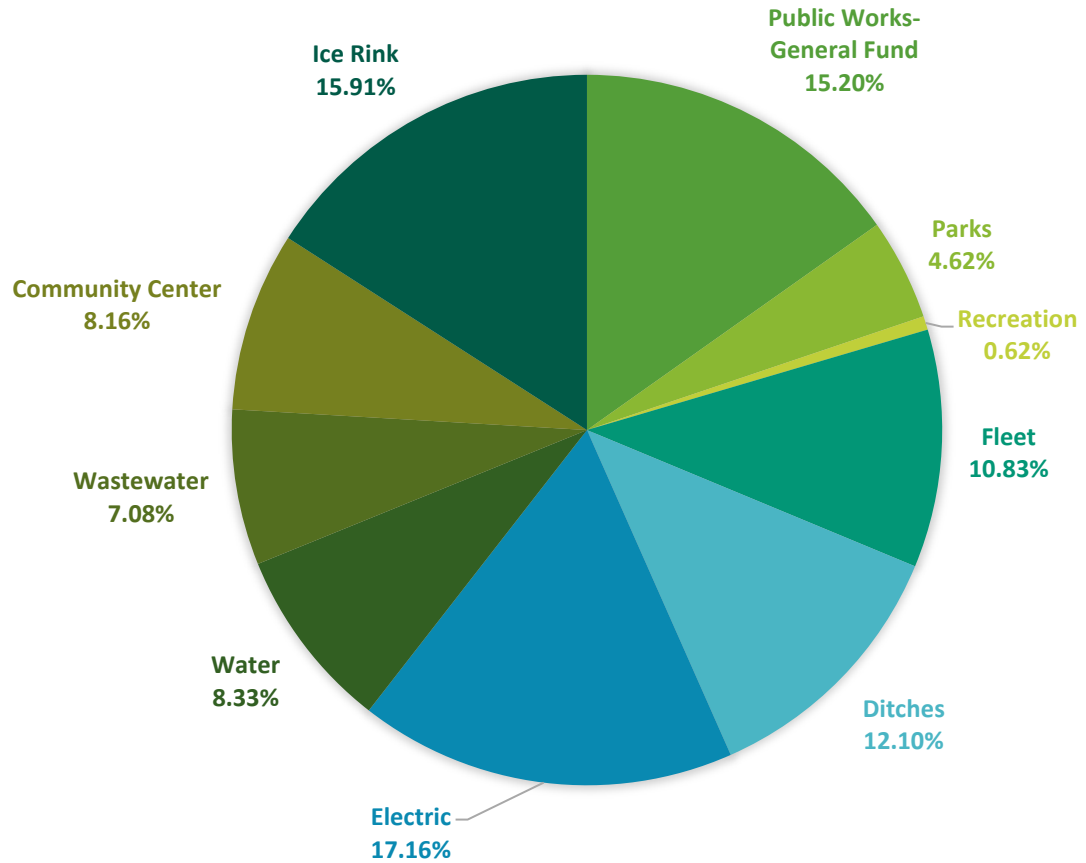
During the annual budget process, department directors are also afforded the opportunity to request additional capital expenditures for projects not included in the annual Capital Improvement Plan. These requests are intended for projects that cost more than \$5,000 and have a useful life of greater 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

2020 Capital Expenditures - \$2,401,585



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 - \$501,362

Public Works - \$365,000

REFUSE GARAGE ADDITION - \$22,500

01-4032-9925

The refuse department is looking to put approximately a 30' X 60' addition on the north side of our existing refuse garage. This will be storage for street and trail equipment that has been displaced due to operational use of a storage garage at the Wastewater Treatment Plant. The City street sweepers, newly acquired crack sealer and the tractor used for mowing will be housed in this new garage.

Funding Source(s):

General Fund

Impact on Operating Budget:

Utility costs to minimally heat this addition is expected to cost \$2,000

ASPHALT, CONCRETE AND SOIL CORE DRILLING EQUIPMENT- \$40,000

01-4035-9952

After multiple site visits during water line, concrete, and street repairs, it is apparent that the asphalt thickness and base materials vary greatly around town, and within the single cross section at any given location. I have observed 2in of asphalt at curb lines and more than 6in in the centerline of the road. At some intersections asphalt thins to nearly 1in at the transition zones. Variances like these need to be characterized during engineering design to better quantify the amount of existing asphalt that could be removed, reclaimed, milled/inlay, or other available options. The additional capacity of the drill to allow soil auger flight bits will allow to further investigate the need to base and sub-base repairs, additional materials.

Funding Source(s):

General Fund

Impact on Operating Budget:

New drill bits, gasoline, and maintenance of the equipment will be an annual cost of approximately \$350.

Ultimately this equipment will allow the engineering design to capture the full existing roadway and underlying materials at a greater frequency with less impact to residents before construction. Ultimately resulting in a lower likelihood of changes in the field and unanticipated costs during construction which can be substantial to already tight budgets.

The trailer mounted core drill is a single unit that includes:

- 1 gas powered, 17HP drill machine capable of using asphalt and concrete core drill bits for sampling. Additionally a soil auger bit can be used to sample base and subbase materials.
- 1 trailer mounted hoist
- 1 water tank, 200gallons with pump
- 5ft x 8ft steel trailer, single axle
- 1 variable drill position head slide and lock system for bore hole placement
- 1 lockable tool box for spare parts, bits and other service tools.

Additional core drills will be purchased and soil auger flights will be included with the purchase. Core extractor tongs are also needed remove the drilled cores



Capital Expenditures

BLUE STORAGE BUILDING REPAIRS - \$15,000

01-4032-9920

This project includes the replacement of four existing electric heaters, four ceiling fans, and installation of switches. The current heaters would not have the ability to heat the entire storage building should the waste oil burner heater fail or be put out of service. The current ceiling fans are not operable. They are necessary to circulate the air in the building. The exhaust fan only has one switch by the side door. This location is not convenient for operation. Adding switches by the door, and current light switches would aid in more use of the exhaust fan.

Funding Source(s):

General Fund

Impact on Operating Budget:

Costs should be supported by the existing operating budget. There may be energy savings because of more modern, efficient units.

CITY SHOP WEATHERIZATION - \$12,500

01-4032-9920

The City Shop is horribly inefficient due to a variety of factors. Led lighting will be installed and basic weather-stripping and servicing of exteriors doors should help greatly in this endeavor. The roof needs to be repaired to stop various leaks. This will involves resetting and sealing of roof screws.

Funding Source(s):

General Fund

Impact on Operating Budget:

Costs should be supported by the existing operating budget.

ENGINEERING EQUIPMENT AND TESTING BUILDING - \$10,000

01-4035-9952

This project includes revamping the existing facility at Public Works that used to function as the dog pound. The project includes purchasing lab equipment to properly sample and test concrete and soils. Additionally the project will allow other engineering equipment, such as surveying equipment, to be moved out of the water department room and free up space.

Funding Source(s):

General Fund

Impact on Operating Budget:

There is no significant impact on the operating budget.

Project includes purchasing required sieves, shaker table and oven to follow ASTM & AASHTO soil sampling and classification standards.

This project also includes constructing a wood frame carport on the north side of the building to provide winter shelter for the proposed core drill machine and trailer.

Aggregate and material sampling is a core need for any engineering program. There are no local labs and its costly to hire technicians to travel from Salida or Montrose to sample materials. Having this location allows the city to rapidly sample materials, including some of our own stockpiled materials; which can be used for various types of construction in the city. Having this capability allows the city to have a credible quality control/ quality assurance program in place to the materials we use for construction.

In addition, the surveying equipment and other material sampling equipment currently is stored in varying places around the PW facility. Having a single place to store the equipment would free up needed space in the engineers office and the water department.



Capital Expenditures

Finally, having the core drill sample trailer near this facility eases the hauling of materials to and from the lab. By having the carport extension constructed this allows the trailer to be stored outside of the PW parking areas, and provides protection to that investment during the winter months.

PUBLIC WORKS LARGE FORMAT PLOTTER - \$12,500 **01-4031-9952**

The plotter is needed to produce maps for crews to use in the field as well as engineering drawings for design and construction of street and infrastructure projects. Printing large format drawings out of house is expensive. Materials such as paper and ink are already budgeted for.

Funding Source(s):
General Fund

Impact on Operating Budget:
Materials such as paper and ink are already budgeted for.

Large format plotter to print plans, drawings, and maps. Replaces existing 15-year-old plotter that is at the end of its reliable life cycle.

Parks and Recreation (Parks) - \$125,862

PARKS UTILITY VEHICLE - \$28,062 **01-4051-9952**

The parks crew has needed a "turf friendly" vehicle for irrigation, events, and the maintenance of our parks. This vehicle will also be able to plow off the pond in the winter and save many hours of snow blowing-shoveling time. It can also be used on sidewalks for plowing. The 2020 Budget included funds for a golf cart but, after more research, it was determined this is not adequate for the needs.

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.



This acquisition is based on a John Deere XUV835M (or equivalent) Gator with cab, utility bed, 4-wheel drive, heater, doors, blinkers, mirrors etc. \$4,904 of this amount is for the purchase of a plow and \$23,157 is for the actual machine.

RECREATION EQUIPMENT REPLACEMENT - \$15,000 **01-4050-9952**

Many large recreation program pieces of equipment are dated and need to be replaced. There are a variety of programs/sports that would benefit from the upgrades. The upgrades and replacements would first and foremost increase safety for users and participants. They would also allow for more skill building in each program, simplify use/set-up/clean-up/storage, and potentially increase program participation.

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

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

This project entails the replacement of and upgrade to a variety of recreation equipment including: soccer nets, balls and goalie gear, volleyball equipment, football helmets, tennis



Capital Expenditures

equipment, softball/baseball pitching machine, break-a-way softball fencing, preschool program equipment, and aerial fabric and supplies.

SNOWCAT GARAGE - \$82,800 **01-4045-9925**

The new snowcat doesn't fit in the old garage and needs to be covered to protect it through the summer. There is not adequate storage for lift parts, snowcat parts, or room to work. A heated insulated area is necessary to perform work.

The garage will be 24' x 30'. It will be located near the existing "shop". The garage would have storage for pomas, a work bench, and snowcat storage.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

The shop will be heated minimally when repairs are need or other work is being done. This shouldn't be more significant than the existing garage.

Fleet Maintenance Fund - \$260,000

VEHICLES/EQUIPMENT - \$260,000

The following motor pool units will be replaced:

04-4170-9952 15,000 (EQUIPMENT)
1973 Sullair Compressor

04-4170-9956 \$150,000 (HEAVY EQUIPMENT)
1999 Mack Dump Truck

04-4170-9957 \$95,000 (VEHICLES)
2010 Ford Explorer (Police Department)
2005 Chevrolet Pickup (Streets and Alleys)

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.



RIVER RESTORATION - \$170,637

28-4160 4654

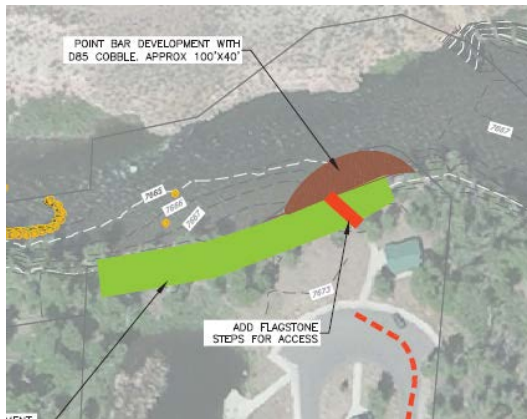
Phase 1 of the River Project has been completed which includes new headgates at the Piloni and Wilson ditches and work within the river from the norther portion of the VanTuyl Ranch to the Wilson Diversion area. The Colorado Water Conservation Board (CWCB) grant was specifically for Phase 1 of the project and was in the amount of \$446,292. We received reimbursement for \$5,703 in 2015 and the remainder grant amount of \$440,589 was reimbursed in October of 2019. All reporting for the CWCB grant is complete.

Funding Source(s):

LOR Foundation Grant, \$97,788; Gunnison Angling Society, \$50,000.

Impact on Operating Budget:

There is no significant impact on the annual operating budget.



The remainder of the funds for the river grant will be used for maintenance of the Phase 1 project (if CPW does not receive funding for improvements) and/or Phase 2 of the project. Phase 2 includes the Riverway Park improvements (see attached design) and if funding allows portions of the Palisade improvements (also attached). The priority for improvements are the Riverway Park.

MAIN TOWN DITCH SCREENING STRUCTURE - \$120,000

28-4160-9651

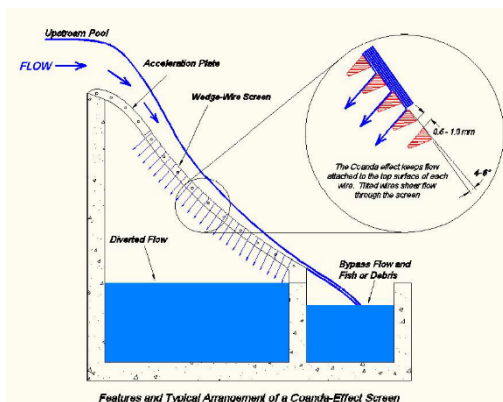
Currently the water crews spend an enormous amount of precious time on the irrigation ditches. This screen will save roughly 20 man-hours per week during the summer time. Currently it takes four employees a week to clean debris and clean our main ditch in the spring. This will save time, improve safety, and provide less debris downstream. This project has an estimated man-hours savings of \$27,700/year, and a ROI of 4.4 years.

Funding Source(s):

Ditch Fund (primarily Mineral Leasing)

Impact on Operating Budget:

This project will save the City annual maintenance costs (20 man-hrs per week) and has a return on investment of 4.4 years.



This will allow us to turn ditch water on sooner in the year.

This project consists of demolition of existing ditch water splitter box and replace with a Planar Canada screen at the main ditch. Engineering will be done in-house.



Capital Expenditures

Electric Fund - \$412,000

LAZY K, OHIO AVENUE, IOOF PARK LIGHTING - \$50,000
20-4202-9940

The above captioned projects required various lighting elements. New street lighting for projects. We will look at installing dark sky light fixtures.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.



PRIMARY WIRE TO SEWER PLANT - \$96,000
20-4202-9940

The pipe for new primary wire has been installed along with the fiber build out to the WWTP. The old primary wire is from the 1980's and is direct buried (meaning not in pipe). Wire this same age is failing in other places, so we need to be proactive since the WWTP is a vital piece of the City.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

There is no significant impact on the operating budget.

It is 11,000 feet from the WWTP to the pole from which the sewer plant is fed.



Capital Expenditures

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.

ELECTRIC METER TEST BOARD - \$16,000

20-4202-9952

The old electric meter test bench was from the 1960's and does not read the new electronic meters. If a high bill complaint is received without an obvious solution, the meter must be tested to be sure it is programmed correctly and is reading the consumption correctly.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

Water Fund - \$200,000

FIBER OPTIC CABLES TO WATER WELLS AND WATER TANKS - \$200,000

25-4202-9940

Currently the water wells communicate via radio waves. This is and will become outdated and far less secure than fiber optics. The City has combined the Water and Wastewater Divisions and will combine the SCADA systems.

To eliminate the possibility of a security breach connecting the water wells and tanks to the WWTP fiber network would create a secure closed circuit SCADA network. By doing so would create redundancy and long-term reliability. Connectivity between the wells and water tanks with Public Works via fiber would eliminate radio interference and licensing fees.

From a standpoint of reliability, security, and redundancy, it is desirable to connect existing fiber optic network in and around town and with new fiber the University is installing to Mountaineer Bowl, to the nine (9) water wells and the three (3) water tank reservoirs.

Funding Source(s):

Water user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.



Capital Expenditures

Wastewater Fund - \$170,000

Wastewater Collection - \$40,000

SMALL CAMERA TRACTOR - \$40,000 30-4204-9952

This purchase is necessary to complete the City's ability to continue with its ongoing inflow and infiltration mitigation, and to be able to trace sewer breaks. The city purchased a camera van in 2019. Originally, the van was equipped with a large and small camera. Due to budget constraints,



the small camera was not purchased. The small camera is necessary to inspect small lines, and move around protruding sewer taps. To perform the state mandated inflow and infiltration study, this camera is necessary.

Funding Source(s):
Sewer user fees

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

Wastewater Treatment Plant - \$130,000

COMPOST SCREEN - \$130,000 30-4207-9952

The 2002 Tornado Screen is a key piece of equipment to create the "Gunny-Gold" compost. It has reached the end of its useful life.

Funding Source(s):
Sewer user fees

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

Community Center Fund - \$196,000

GENIE SCISSOR LIFT - \$32,000 51-4401-9940

The Parks and Recreation Department frequently uses the current Genie lift system. This piece of equipment has had many of the parts serviced and/or replaced in the last few years due to its age and constant use. The current genie is cumbersome, difficult to move/transport and is inefficient to operate due to its age and minimal functions. A new genie will be used by the entire department for projects in the Rec Center, at the Ice Rink, Cranor Hill and in the parks and would allow for more efficient and safe use for multiple people to be in it, movement of the lift while in it and safety features our current lift does not have. A new lift of this capacity would also be beneficial for other departments and City projects to use as needed.

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

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



Capital Expenditures

GYMNASTICS SPRING FLOOR - \$17,000

51-4401-9940

The competitive CARA gymnastics program has had steady growth in participation numbers and in level progression. In 2007, a homemade foam floor was installed to allow for program and gymnast growth. 2017 and 2018 have shown record numbers of competitive gymnasts and the highest level of gymnastics that our program has produced. This has resulted in a significant need to upgrade the foam floor to a spring floor system. The upgrade would not only benefit the 30+ gymnasts in the competitive program, and the 40-50 gymnasts the development programs, but also the community as we would be more favored to host home meets bringing in gymnasts from all over the state to compete and visit our town.

Funding Source(s):

Other Recreation

Improvements Fund, \$13,000;

*CARA Parent Contributions,
\$4,000*

Impact on Operating Budget:

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

Gymnasts are currently training on a foam floor, but competing (at weekend meets) on spring floors. This variation does not allow them to practice skills to their full potential while in practices and could be considered a reason for lower scores and slower progression compared to other teams. The CARA organization and league is hesitant to assign/award our team home meets because higher-level gymnasts cannot perform their routines on our foam floor. Hosting home meets not only allows our gymnasts an opportunity to showcase their dedication and hard work at a home meet, and one less travel weekend, but also encourages revenue opportunities throughout the community with visiting gymnasts and families. Our CARA gymnasts have diligently fundraised money each season in an effort to upgrade equipment not used or covered by the recreation program budget. In 2017 & 2018 we upgraded our bar system with these funds and our gymnasts are more than willing to use their fundraising dollars to help offset costs of the spring floor. There could be potential to recoup some costs from selling the plywood of the current foam floor, but our gymnasts also like the idea of donating the materials and their time to a local non-profit that could use them. The total cost to replace the floor is \$17,000.

OXYGEN DISINFECTION SYSTEM - \$132,000

51-4401-9952

Aqua Gen is an advanced oxygen water treatment system designed for swimming pools, spas, therapy pools and water features.

The Aqua-Gen will dramatically increase the dissolved oxygen content of the pool. The higher oxygen levels in the water have proven to provide enhanced disinfecting and oxidizing capabilities.

Funding Source(s):

Other Recreation

Improvements Fund

Impact on Operating Budget:

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



Capital Expenditures

The Aqua-Gen system will decrease the amount of traditional chemicals used by up to 40% including sanitizers such as chlorine and bromine, pH control chemicals and specialty chemicals.

The Aqua-Gen system atomizes pure oxygen molecules and injecting them into the pool recirculation loop. Increased oxygen levels can offer many health benefits to the swimmer. Medical centers and hospitals use oxygenated water for healing burn patients.

LAP POOL GUTTERS AND GRATES - \$15,000

51-4401-9940

The lap pool gutter grates are very dirty. Cleaning methods used include muriatic acid, Comet, Bar Keepers Friend, vinegar, bleach and two different power washers (gas & electric) and pumice. None of these methods will get the stains up and the texture has been scrubbed off the grates, which makes the surface hazardous for slipping.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

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

Rink Fund - \$382,086

BOLLARDS - \$9,999

52-4402-9940

Over the past year, we have had two accidents damaging the West side of the rink coming off the parking lot. Some permanent bollards will improve the safety of our patrons and protect the building greatly.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

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

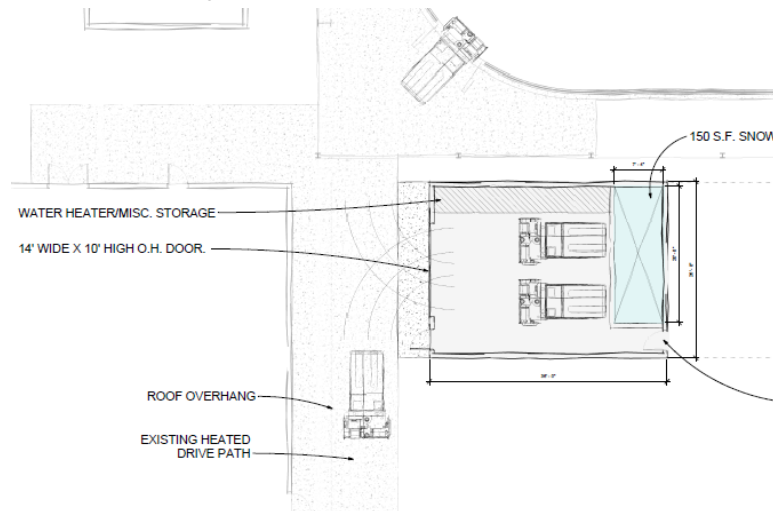


Capital Expenditures

ICE SHAVINGS DUMP TANK - \$324,188

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 the system is being designed to harvest excess heat from the refrigeration units.

CARD PRINTER - \$1,900

52-4402-9952

With this printer, Rink staff can speed up the membership service and provide cards to our members as they pay. This will help clear up communication errors and will take pressure off the Community Front Desk Staff.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

One time cost, the labor to hook it up, and then just the negligible cost of the print cartridges going forward, which has been incurred by the Community Center.



Capital Expenditures

SIDEWALK CONTINUATION - \$9,999

52-4402-9940

The sidewalk coming from Legion Crosswalk ends at the North side of outdoor rink. The continuation of this path will make the crossing safer and easier.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

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

RINK/EVENTS VEHICLE - \$36,000

52-4402-9957

The Ice Rink and Events do not have a dedicated vehicle. Having a dedicated vehicle will streamline operations and also not hinder or cramp other departmental needs. The truck needs a plow for the ice rink and parking lot and one that is stout enough to haul the event trailer when it is fully loaded.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

*There is no significant impact
the annual operating budget
– fuel is already being
purchased for the vehicles
being borrowed.*

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)
Water Pollution Control Revolving Fund	Green Project Reserve funding for Wastewater Treatment Plant upgrades	\$3,000,000	05/22/19	0.50%
Water Pollution Control Revolving Fund	State Revolving Fund loan for Wastewater Treatment Plant Upgrades	\$9,541,520	05/01/19	1.69%
Community First National Bank	Master Equipment Lease for the purchase of a Rosenbauer T-Rex Aerial Articulating Platform Firetruck	\$1,070,403	12/06/18	3.95%



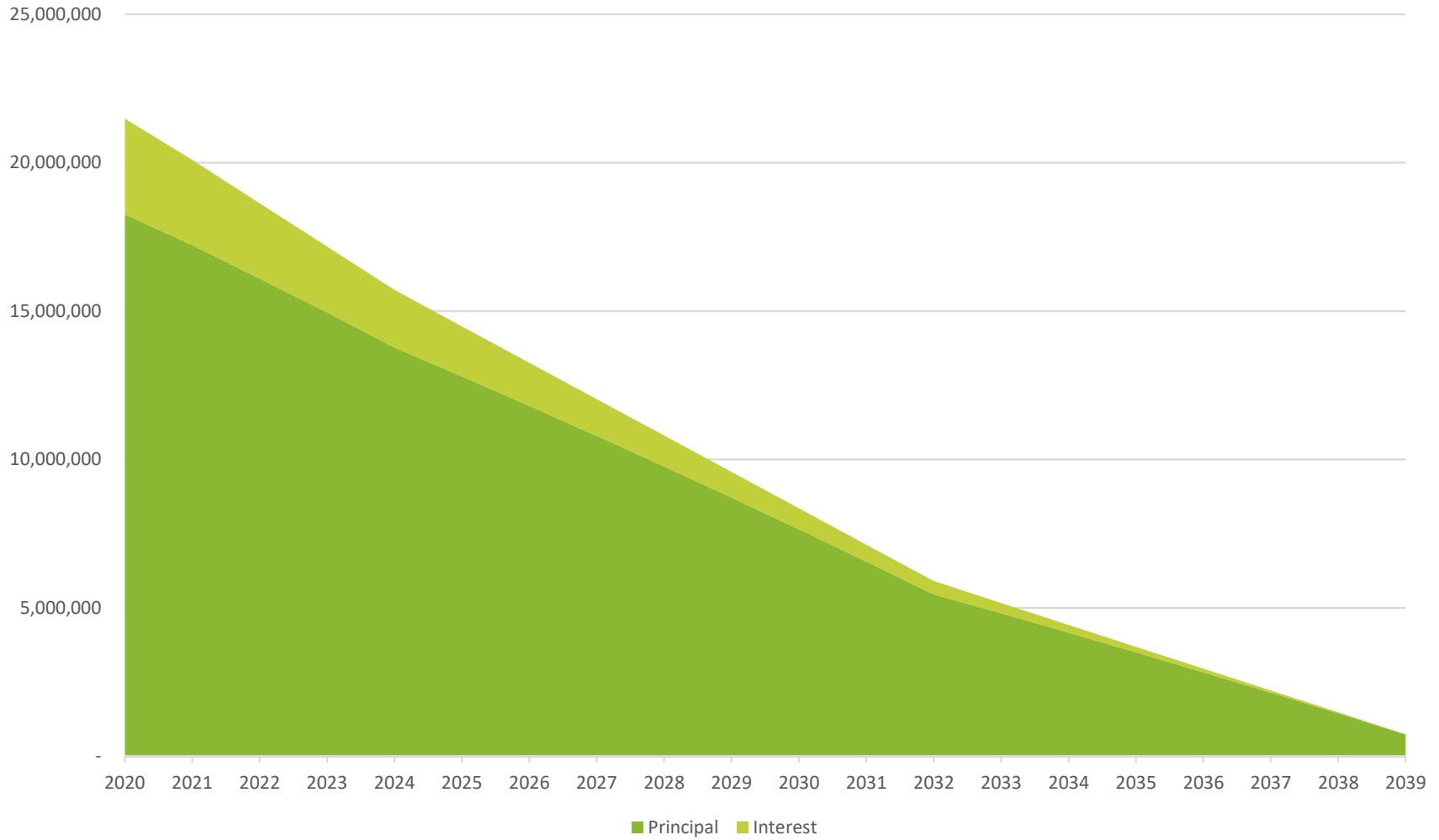
Summary of Debt Service and Lease Payments

YEAR	Sales and Use Tax Revenue Bonds, Series 2017			Water Pollution Control Revolving Fund Green Project Reserve			Water Pollution Control Revolving Fund State Revolving Fund			Community First National Bank Aerial Fire Truck Lease			TOTALS
	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	
2017	315,000	122,616	437,616			-			-			-	437,616
2018	335,000	154,825	489,825			-			-			-	489,825
2019	345,000	145,613	490,613			-	80,535	52,564	133,099	225,928	6,467	232,395	856,106
2020	355,000	136,125	491,125	84,940	8,720	93,660	397,939	179,732	577,671	199,001	33,394	232,395	1,394,851
2021	360,000	126,363	486,363	146,627	14,392	161,019	407,038	170,982	578,020	206,870	25,525	232,395	1,457,796
2022	375,000	116,463	491,463	147,361	13,658	161,019	411,713	162,482	574,195	215,050	17,344	232,395	1,459,071
2023	385,000	106,150	491,150	148,098	12,920	161,019	420,302	154,232	574,534	223,554	8,840	232,395	1,459,097
2024	395,000	95,563	490,563	148,840	12,179	161,019	432,003	146,232	578,235			-	1,229,816
2025	405,000	84,700	489,700	149,585	11,434	161,019	436,622	138,232	574,854			-	1,225,573
2026	415,000	73,563	488,563	150,334	10,685	161,019	446,464	130,732	577,196			-	1,226,777
2027	425,000	62,150	487,150	151,086	9,932	161,019	450,240	123,482	573,722			-	1,221,891
2028	440,000	50,463	490,463	151,843	9,176	161,019	458,444	116,732	575,176			-	1,226,657
2029	455,000	38,363	493,363	152,603	8,416	161,019	467,100	110,482	577,582			-	1,231,963
2030	465,000	25,850	490,850	153,367	7,652	161,019	469,143	104,482	573,625			-	1,225,494
2031	475,000	13,063	488,063	154,135	6,884	161,019	477,381	100,282	577,663			-	
2032				154,906	6,113	161,019	481,471	96,482	577,953			-	
2033				155,682	5,337	161,019	492,272	83,541	575,813			-	
2034				156,461	4,558	161,019	506,575	70,799	577,374			-	
2035				157,244	3,774	161,019	519,781	58,058	577,839			-	
2036				158,032	2,987	161,019	527,981	46,266	574,247			-	
2037				158,823	2,196	161,019	540,332	34,625	574,957			-	
2038				159,618	1,401	161,019	551,973	22,983	574,956			-	
2039				160,417	602	161,019	566,211	11,492	577,703			-	
	5,945,000	1,351,866	7,296,866	3,000,000	153,017	3,153,017	9,541,520	2,114,894	11,656,414	1,070,403	91,570	1,161,973	16,142,535

Principal Remaining at Start of Budget Year	<u>4,950,000</u>	<u>3,000,000</u>	<u>9,460,985</u>	<u>844,475</u>	<u>18,255,460</u>
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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:

2019 Actual Valuation, per Assessor	\$ 100,182,600	
Legal Debt Limit Percentage	20%	
Legal Debt Limit	<u><u>\$ 20,036,520</u></u>	
Total Long-Term Borrowing	\$ 18,255,460	
Less: Borrowing Not Subject to Full Faith and Credit *	<u>\$ 17,410,985</u>	
Net Borrowing Applicable to Debt Limit		<u>\$ 844,475</u>
Legal Debt Margin		<u><u>\$ 19,192,045</u></u>



* Debt Issued pursuant to Section 8.5 of the City Charter, which states as follows:
The City may, by ordinance of the City Council, without an election and without adherence to the limitations of Section 8.4, issue securities made payable solely from revenues other than the proceeds of ad valorem taxes, including, without limiting the generality of the foregoing, the issuance of securities payable from revenue derived from the operation of the project or capital improvements acquired or bettered with the securities' proceeds, or from any other projects or improvements, from the available proceeds of any sales tax, use tax, or excise tax, or from any part or combination of such sources. Interim securities and anticipation warrants are among the securities which may be issued and made so payable or made payable from the proceeds of the bonds.

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



Financial Policies

City Charter

Article VII of the City of Gunnison Municipal Home Rule Charter contains the following policies related to City Finances:

Section 7.1 Fiscal Year: The fiscal year of the City of Gunnison, and all of its agencies, shall begin on the first day of January, and end on the thirty-first day of December of each year.

Section 7.2 Annual Budget: The City Manager shall present a proposed budget for the ensuing fiscal year to the Council, together with a budget message, on or before October fifteenth of each year.

Section 7.3 Budget Hearings: The Council shall hold a public hearing on the proposed budget on or before November fifteenth of each year. Notice of the time and place of such hearing shall be published at least once five days or more prior to such hearings, and a copy of the proposed budget shall be made available for inspection by the public, by depositing it in the office of the Director of Finance.

The Council may at any time before final adoption of the budget, increase, or decrease, add or strike out any item in it.

Section 7.4 Scope of Annual Budget: The budget adopted by the Council shall contain:

- A. An estimate of the anticipated revenue of the city other than the tax levy for the ensuing year;
- B. An estimate of the General Fund cash surplus at the end of the current fiscal year, or of the deficit to be made up by appropriation;
- C. The estimated expenditures necessary for the operation of the several departments, offices, and agencies of the City;
- D. Debt service requirements for the ensuing fiscal year;
- E. The amount to be set aside for the public improvements fund, together with a schedule showing all recommended public improvement expenditures during the ensuing five years.
- F. An estimate of the sum required to be raised by the tax levy for the ensuing fiscal year, and the rate of levy necessary to produce such sum based on the percentage of current levy collection experience during the three preceding fiscal years;
- G. A balance between the total estimated expenditures, including any deficit to be met, and monies set aside for public improvements and total anticipated revenue, plus any surplus. All estimates shall be in detail showing revenues by source, and detailed expenditures by organizational units, activities, character and object.

Section 7.5 Adoption of Budget and Appropriations: Not later than December fifteenth of each year, the Council shall adopt on final reading an ordinance for the budget and an



Financial Policies

ordinance of the annual appropriations. When finally adopted, the budget shall become a public record and sufficient copies shall be deposited with the Director of Finance to insure adequate circulation.

Section 7.6 Certification of Tax Levy: Not later than December fifteenth of each year, or such other date required by law the Council shall fix the amount of tax levy which shall be assessed upon each dollar of assessed valuation of all taxable property within the corporate limits of the City of Gunnison, and shall cause the same to be certified to the Board of County Commissioners of the County of Gunnison as required by law. If the council should fail in any year to make such levy as above provided, the rate last fixed shall be the rate for the ensuing fiscal year, which rate shall be levied as by law provided.

Section 7.7 General Fund: There is hereby established a fund to be known as the General Fund. All revenues not specifically allocated to any other fund shall be placed in the General Fund. All general functions of the City shall be financed by expenditures from the General Fund. The General Fund may contain an item for contingencies. Except in those cases where there is no logical account to which an expenditure can be charged, expenditure shall not be charged directly to contingencies, but instead, the necessary part of the appropriation for contingencies shall be transferred to the logical account and the expenditure charged to such account. No such transfer shall be made without the express approval of the Council, and then only for expenditures which could not be readily foreseen at the time the budget was adopted.

Section 7.8 Public Improvements Fund: There is hereby established a fund to be known as the Public Improvements Fund for the purpose of paying the cost of capital improvements not specifically chargeable to other funds. The Council shall have the power to define the rules and regulations pertaining to such funds by ordinance, and shall have power to transfer from time to time monies from the General Fund to the Public Improvements Fund. Appropriations for construction or other permanent Improvements from the Public Improvements Fund shall not lapse until the purpose for which the appropriation was made shall have been accomplished or abandoned; unencumbered balances from projects accomplished or abandoned shall be deposited in any bond sinking fund wherein the faith and credit of the City was pledged, and the same used for payment of such outstanding bond indebtedness of the City, or if none, to any other fund. Any appropriated or unencumbered balance in the Public Improvements Fund may be transferred by the Council to any fund, or used to pay outstanding bonded indebtedness of the City.

Section 7.9 Special Funds: Additional funds which shall be known as special funds shall be created by ordinance to provide for monies to be held or used for special purposes such as: depreciation and obsolescence, debt service, equipment and building replacement, special services, local improvements, city-owned utilities, trust funds and endowments, and such other purposes as the Council may determine.

Section 7.10 Transfer of Funds: The City Manager may at any time transfer any unencumbered appropriation balance, or portion thereof, from one classification of expenditure to another within the same department, office, or agency. Report of any such transfer shall be made to the Council. The Council may, by resolution, transfer any unencumbered appropriation balance or portion thereof from one department, office, or agency to another. The Council may also by resolution, transfer any excess earnings of any City-owned utility to the General Fund of the City without establishing a liability for the same.



Financial Policies

Section 7.11 Additional Appropriations: The Council may make additional appropriations by ordinance during the fiscal year for unanticipated expenditures required of the City, but such additional appropriations shall not exceed the amount by which actual and anticipated revenues of the year are exceeding the revenues as estimated in the budget, unless the appropriations are necessary to relieve an emergency endangering the public health, peace or safety.

Section 7.12 Departmental Appropriations Revert: Any annual departmental appropriation, or any portion thereof, remaining unexpended and unencumbered at the close of the fiscal year, shall revert to the respective fund.

Section 7.13 Expenditures Forbidden: No expenditures shall be made for any charitable or benevolent purposes to any person, corporation, or organization not under the control of the City, nor to any denominational or sectarian institution or association.

Section 7.14 Audit of Accounts: An independent audit shall be made annually of all financial affairs of the City, and more frequent audits may be made if deemed necessary by the Council. Such audits shall be made by certified public accountants, experienced in municipal accounting, selected by the Council.

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.



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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



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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.



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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



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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



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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



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.

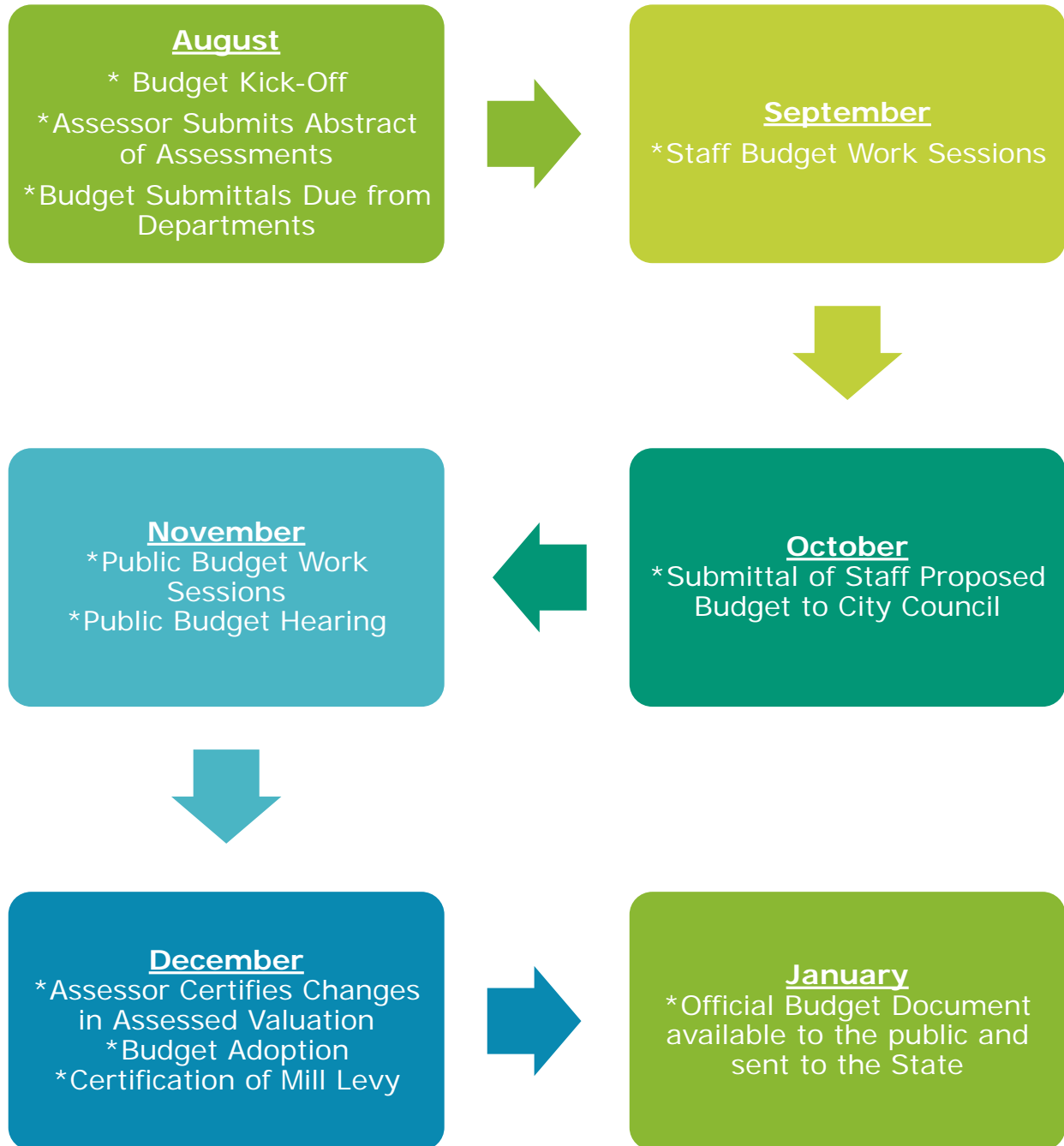
POLICY REVISIONS

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

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. 16
SERIES 2019**

**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 2019 tax year.

Section 2. The tax levy shall be 3.868 mills for the General Fund.

Section 3. The Director of Finance shall supply a copy of this ordinance to the Board of County Commissioners of Gunnison County, Colorado, as certification.


INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 12th day of November, 2019, on first reading, and introduced, read, passed and adopted on second and final reading this 19th day of November, 2019.





Mayor

ATTEST:



City Clerk

Published by Title in the
Gunnison Country Times Newspaper
November 14, 2019.

**ORDINANCE NO. 17
SERIES 2019**

**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 2020 fiscal year on October 15, 2019; and

WHEREAS, In accordance with Article VII, Section 7.3 of said Charter, a Public Hearing on the proposed budget was held on October 22, 2019; 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, 2020, and ending December 31, 2020.

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

General Fund	\$10,261,632
Conservation Trust Fund	53,500
Risk Management Fund	236,906
Marijuana Mitigation Fund	216,756
Ditch Fund	358,599
Firemen's Pension Fund	269,000
Electric Fund	6,825,140
Water Fund	1,310,753
Wastewater Fund	2,494,078
Refuse Fund	731,836
Communications Fund	978,970
Recreation Fund	3,669,026
Fleet Maintenance Fund	<u>1,180,248</u>
TOTAL	\$28,586,444

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 12th day of November, 2019, on first reading, and introduced, read, passed, and adopted on second and final reading this 19th day of November, 2019.



(SEAL)

ATTEST:

City Clerk

Mayor

Published by Title in the
Gunnison Country Times Newspaper
November 14, 2019.

