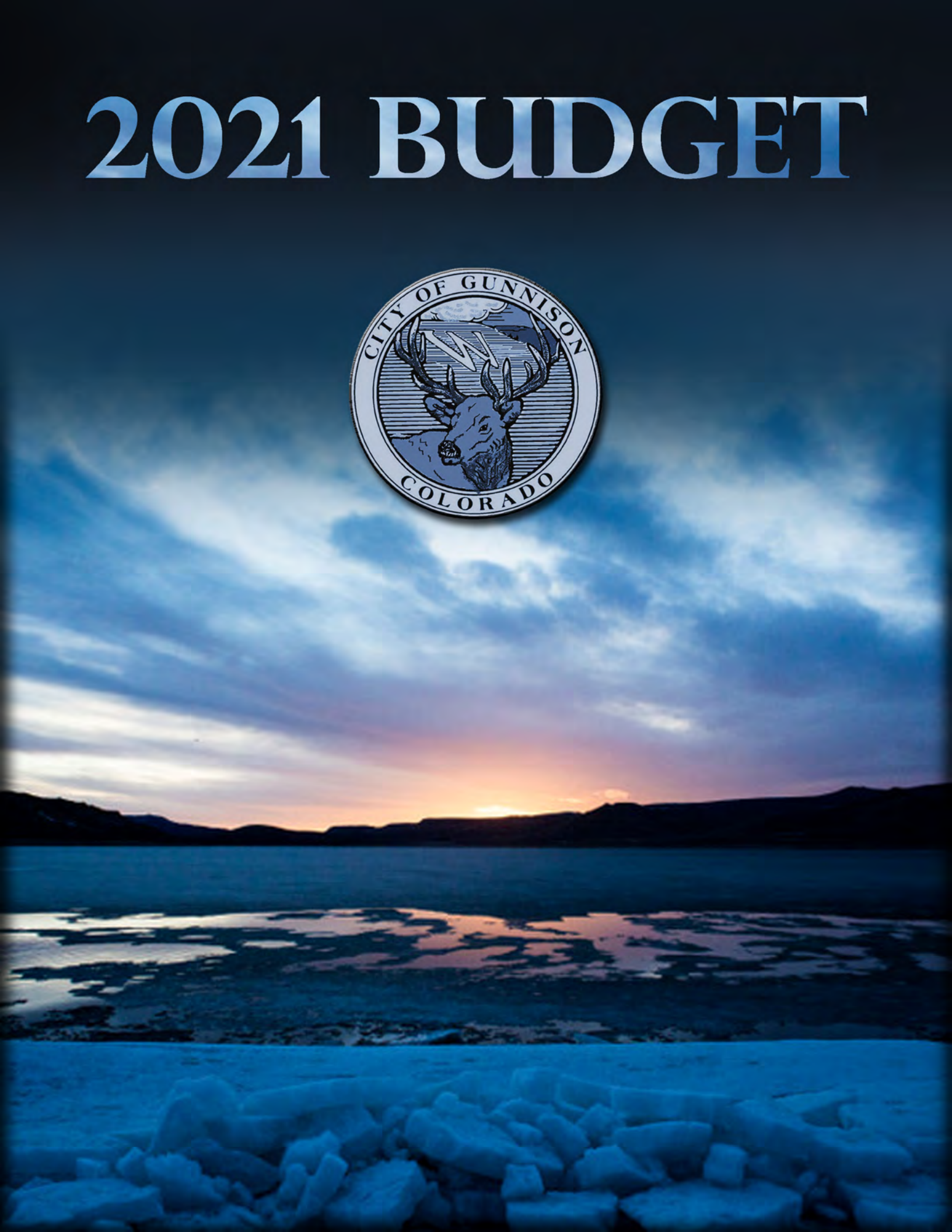


2021 BUDGET





Cover Credit: Kimberley Chodorowski
Blue Mesa Lake Icy Sunset



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City of Gunnison

LETTER OF BUDGET TRANSMITTAL

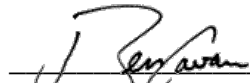
TO: Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203

Date: January 29, 2021

Attached is the 2021 budget for the City of Gunnison, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 8, 2020 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 \$101,991,690, the total gross property tax revenue is \$394,504. 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

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Departmental Performance Measures



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gunnison
Colorado**

For the Fiscal Year Beginning

January 1, 2020

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, 2020.

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.

The Finance Department expresses its gratitude to the City of Gunnison City Council, City Manager, and Departments for their contributions to the 2021 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
- Dan Vollendorf Interim Parks and Recreation Director
- Finance Department
 - Ben Cowan Finance Director
 - Shannon Singer Accountant
 - Tammy Shelafo Human Resource Generalist
 - Dorene Elam Accounting Clerk
 - Jordyn Dorrance Utility Billing Clerk

Contact Information

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



City of Gunnison

BUDGET MESSAGE

December 8, 2020

Dear Council,

The 2021 City of Gunnison Staff Proposed Budget was presented to City Council on October 13, 2020. 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. 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 \$ 5,059,061 in appropriations, or 15% of the total budget, directly related to achievement of your strategic priorities:

- Infrastructure and Public Safety \$3,125,000
- Economic Prosperity and Housing \$1,281,127
- Multi-Modal Transportation \$393,750
- Environmental Sustainability and Resiliency \$259,184

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 to reduce vehicle speeds.

Policy Issues

There were no financial or personnel policy changes during 2020. However, as a result of SB 20-205 discussed below, an Employee Handbook changed was included to allow for sick leave benefits conveyed to part-time and temporary employees beginning January 1, 2021.

Economic Factors

Economists have taken the position that consumer spending will snap back fairly quickly due to the unprecedented amount of stimulus that policymakers implemented earlier this year and plan for 2021. But, it will take some time to fully dig out of the deep hole that the economy fell into due to the Coronavirus Pandemic and uncertainty due to the presidential election.

Various parts of the economy will vary in reaching their pre-recession peak based on the unique circumstances of those sectors as well as this unusual cycle itself. Also, a full recovery for the broader economy does not guarantee that no one is left behind and many households still face major hardships. While initial jobless claims are edging lower, tens of millions of workers are still unemployed.

The most important driver of this variable speed recovery is the rollout of vaccine over the course of the year and whether enough people are willing to take it so virus case counts decline over time.

In Colorado, reduced travel activity continues to constrain the economy related to tourism and oil markets. New drilling activity that declined significantly beginning in 2015, with a slight rebound in late 2017 through 2019, is continuing to fall off. We have seen that this activity can negatively affect the economy in the Western Slope.

Regulatory and Legislative Challenges

Colorado enacted the Healthy Families and Workplaces Act (HFWA), which required Colorado employers to provide up to 80 hours (prorated for part-time employees) of COVID-19 emergency paid sick leave. This was reset for 2021 based on guidance from the Colorado Department of Labor and Employment.

In accordance with SB 20-205, Healthy Families and Workplaces, limited sick leave will become available to part-time and temporary workers, effective January 1, 2021. While smaller increments are allowable under the law, the City has elected to provide 48 hours per part-time and temporary employee each year. This is an unfunded mandate that negatively affects payroll costs especially in the Parks and Recreation Department to compensate part-time workers out on sick leave.

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

The 2021 budget does not include implementation of the compensation plan as a result of the coronavirus pandemic. That may be revisited during 2021 if the economy recovers quickly as the population becomes vaccinated. The budget includes no allowance for market adjustments, cost of living adjustments, or merit increases. Health insurance premiums will increase 14% in 2021 and the minimum wage increase, even for those employees at the top of their pay range, is \$954 to accommodate the premium increase, as it is important to preserve the employees' purchasing power. The year over year budgeted salaries increased 3.49%, while including 3.83 additional employee full-time equivalents. The minimum wage for part-time employees is also frozen at \$14.00, and that is hoped to prove competitive in the local market.

The City's Sales Tax Compliance ordinance allocates 11.6% of General Fund Sales and Use Tax revenue to capital improvements (10% is required) equaling \$646,865 net of outside funding from grants and other funds. Details regarding these improvements can be found in the Capital Expenditures section of the budget document. Street Improvements utilize 32.9% of sales tax revenues (30% is required) which equates to \$1,827,870. For the 2021 budget, a new Special


Revenue Fund has been added to account for resources devoted to Street Improvements. Using the sales tax allocation, along with funds accumulated over the last three years, there is \$2,984,434 for street improvement projects that will be determined prior to 2021 construction and should include resurfacing of the Palisades neighborhood as well as reconstruction of the intersection at Quartz, Spencer and 11th streets. 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 no increase in 2021 as increases over the past several years has allowed the buildup of reserves sufficient to fund the replacement of the large KY2A power transformer for \$1.5 million, as well as \$990,000 of other capital projects that will allow for capacity building to support the future electrification of homes and rapid charging of electric vehicles. Water rates were increased 16% for 2021 to fund painting of the water wells to prevent corrosion and to fund a project needs assessment to identify future system infrastructure needs. Sewer rates were adjusted 17% for 2021 as the last year 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 2021. A challenge lies in the refuse fund's financial sustainability. An overall rate increase of 5% to work toward sustainability that includes capital equipment replacements. 2021 will include a hard look at the refuse operations. Community input will be sought to determine whether privatization of refuse pickup and changes in recycling would better serve the community's needs. 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. 2021 projects utilizing the Recreation Sales Tax include construction of the new Lazy K Park, matched with a Great Outdoors Colorado Grant, and rehabilitation of the I.O.O.F. Park.

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 2021 Budget. This budget is balanced, as required by Colorado law, and conforms to our adopted Accounting Policies.

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

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

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

A public hearing on the proposed budget was held on November 10, 2020 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?	11-21
What are the total expenses in the current budget?	28
Where are major revenue sources discussed?	22-27
What is the City's basis of budgeting?	49
Where is debt service/lease purchase information?	244-247
What capital projects are included in this budget?	233-242
Where is personnel and FTE information?	219-229
Where can I find a one-page summary of total budget appropriations?	35



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 2018 actuals, 2019 actuals, 2020 budget and projections, and 2021 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

“The purpose of the City of Gunnison is to provide outstanding public service to our residents, Western students, and guests so they can experience a safe, prosperous, and welcoming mountain community that embraces its natural surroundings.

Strategic Direction

Vision

By 2030, Gunnison’s residents and guests will experience a vibrant western community where we live, learn, and earn in harmony with our incredible natural surroundings. Gunnison and Western Colorado University will be recognized together as a strong and vibrant premier “university town” in the Colorado Rocky Mountains. In the future, we will realize:

- Increasing prosperity through an abundance of entrepreneurs creating and bringing jobs and investments to our community.
- Attainable housing for each of our residents and employees.
- Thoughtfully planned development which is supported by our natural and man-made resources, enhanced by our character and image as a charming mountain community, and maintained by our exceptional sense of place.
- Safe interconnected trails, sidewalks, roads, and transit systems which provide enjoyable and intuitive access to all areas of the community.
- A sustainable, carbon neutral future addressing energy and water resource consumption to be resilient to climate change.
- A long term growth plan for the City to incrementally and responsibly expand beyond the current City limits and make informed decisions in conjunction with the County for the three mile area.

Strategic Plan

A new Strategic Plan was adopted by the City of Gunnison on October 10, 2017, and last updated on October 13, 2020. The primary purpose of the 2020-2025 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.

On February 4, 2020, the City Council met and identified strategic issues and specific strategic results they would like to accomplish in addressing those strategic issues. The City Council focused on the issues and needs of their customers, including



Budget Overview

residents, businesses, students, strategic partners, and guests. The City Council, based on a community survey, 2020 Comprehensive Plan, focus groups, and City Fest, identified four broad strategic priorities:



The Council developed specific results they wanted to achieve for each priority. Staff then developed strategies with Council to achieve those results. In March of 2020, the COVID 19 pandemic impacted the world and the Gunnison Valley. The pandemic is the most profound public health emergency since 1918 and its impact to the economy has been profound, with levels of unemployment exceeding the Great Recession. This plan was updated to reflect the new world in which we now find ourselves. Given the Council's strong interest in enhancing our resiliency as an economy, community, and the natural environment, the strategic priorities of the City Council, with some additional strategies, are very relevant to COVID 19.

This plan will be used to develop budgets, creating departmental business plans, defining goals for City personnel, and providing 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 also be used to ensure accountability for the organization, Departments, and individual employees. By creating a focus on addressing the most important issues over a 3-5-year timeframe, significant strategies can occur that 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 still occur allowing the City to



Budget Overview

be opportunistic if a strategy is not specifically in this plan. In addition, staff may propose different and/or amend strategies to be nimble to take advantage of future opportunities to achieve desired results. This Strategic Plan is intended to be a dynamic plan that is reviewed and updated at least every two years or more frequently if the need arises.

Green text denotes areas in the budget where alignment with the strategic plan is apparent. \$5,059,061 has been included in the 2021 budget that is directly related to the below strategic priorities.



Budget Overview

COVID 19 Recovery

A.1 Result: Achieve the results and strategies in the Economic Resiliency and Environmental Sustainability priority areas.

A.2 Result: Achieve the results and strategies in the Infrastructure and Public Safety Priority Area.

A.3 Result: By June 1, 2021, the City of Gunnison will request that valley wide partners represented in the One Valley Leadership Council evaluate their collective ability to collaborate and implement complex programs related to the economy, environment, COVID 19, sustainable tourism, social equity and health and human services is improving as measured by a survey. The desired result is that our ability to collaborate has been improved through the COVID 19 response and we can apply what we have learned in the pandemic to future collaborative projects.

The 2020 Strategic Plan speaks to developing a recovery plan from COVID-19. This year has been dominated by the Valley Wide response to COVID-19 and working to mitigate and recover from the public health, economic, and community impacts of this pandemic. The City of Gunnison has been creative in both providing a high level of customer service and responding to the ever changing environment of COVID-19. A few examples of how we have contributed to the Valley Wide effort around COVID-19 include:

- The Gunnison Police Department has been the lead for security for the response.
- Communication Center personnel are supporting incident communication systems.
- Recreation center staff are supporting senior meals and deliveries.
- Recreation center staff are supported volunteer programs.
- Recreation center staff are working with the Community Foundation on community and individual needs and generating ideas to keep our residents engaged in the community and having fun.
- Community Development staff are supporting the safety and recovery sections of EOC.



Budget Overview

- City Manager helped create the structure for recovery and other aspects of the response.
- The City Clerk has supported the Public Information Officer. We also increased internal and external communication during this event to keep both the community and our employees up to speed on the ever changing situation with COVID 19.
- The Finance Director has traded off as the Finance Section Chief and helped create a system for tracking time and material costs for the response.
- The City supported our business community with a grant that was acknowledged with a Chamber Award and the City has issued \$100,000 of funds to support a Dining Dollars Program.

Also in the midst of COVID-19 on September 8th, the organization successfully responded to a snow, wind, and ice storm that impacted many of our residents. The City's management team worked with the County Emergency Operations Center and supported a successful response and recovery to over 1000 electrical outages during this incident. However, it was our electrical, streets, water, and emergency service employees that provided an outstanding and courageous response to this event.



Budget Overview

Infrastructure and Public Safety

\$3,125,000

B.1 Result: By December 31, 2022, the City of Gunnison will begin to implement a 10 year funding, operating, maintenance and replacement plan for water, electricity, solid waste, recycling and wastewater infrastructure, buildings and facilities so that our utility customers will experience reliable, cost effective, and efficient service.

\$2,625,000

B.2 Result: By December 31, 2022, the City will be able to determine the infrastructure needs and its ability to provide for those needs for potential new growth in Gunnison Rising, West Gunnison, and North of the City of Gunnison.

\$500,000

B.3 Result: By June 1, 2023, the City will develop a long-term funding plan for its existing street/alley inventory and facilities (particularly the Fire Station and the Recreation Center) to account for routine maintenance and an appropriate replacement schedule.

B.4 Result: By December 31, 2024, the City of Gunnison in conjunction with the Fire District will begin re-construction of the City's fire station.

- A significant accomplishment was the completion of the Comprehensive Plan. This was a desired result identified in the previous strategic plan under infrastructure. This Plan had significant public engagement and provides a forward looking map of managing future growth and policy development. The whole project was completed in just over a year, which was a goal of the City Council, and rare for a Comprehensive Plan.
- A significant public safety and infrastructure project that was completed in September was the Safe Walks to School project. This project not only creates an important South/North connection to our schools but also provides the foundation for future partnerships and grants with CDOT.
- The Waste Water Treatment Plant is nearing completion. Staff has received verbal confirmation that Tetra Tech will fix, at their own cost, the ultraviolet treatment system. Navigating a successful completion of this project has demonstrated the new technical know-how the City now has particularly in Public Works.
- The City has or will be completing utility studies to provide sound planning for ensuring our infrastructure can support future anticipated development and/or new needs such as electrical vehicle recharging stations.



Economic Prosperity and Housing

\$1,281,127

C.1 Result: By December 31, 2021, complete a long term COVID 19 Recovery Plan in partnership with the One Valley Leadership Council and begin its implementation.

C.2 Result: By December 31, 2022, realize a 12 percent increase in lodging revenue as measured by sales tax data compared to 2019.

C.3 Result: By December 31, 2025, 250 affordable housing units will be added to the residential housing stock in City of Gunnison through public/private partnerships, incentives, policies, etc. Affordable housing units will be defined as being affordable by 100% or less of the Average Median Income (which changes over time) which currently equates to \$1,697/month or less for a 2 bedroom/3 person rental unit or \$282,638 or less for a 2 bedroom/3 person for sale unit.

\$1,241,127

C.4 Result: By December 31, 2025, 100 existing substandard housing units will be renovated or replaced.

C.5 Result: By December 31, 2025, 100 net new jobs pay >\$50,000/year will be created.

\$40,000

C.6 Result: By December 31, 2025, local retail spending will increase by 17% as measured through retail tax growth compared to 2021.

- Over the last year, the City has supported the County in developing lot 22 (76 units). This involved a significant amount of engineering input by Public Works to address protecting the City's water ditches and creating access to the site. The Garden Walk Project (36 units) is also making good progress and scheduled for occupancy by end of 2020/early 2021.



Budget Overview

- In the last year, the City has received multiple grants for the Lazy K housing (43 units) and park projects. We have received \$350,000 from GOCO to support the park. In addition, we have received approval for a \$1.23 million housing grant from the Colorado Division of Housing and a \$350,000 Valley Housing Fund Grant. These grants, particularly for the housing project, will enable the City to afford the infrastructure cost without unduly impacting other needed road projects in the City. In 2020, we were able to target funds from the Council's strategic fund to COVID recovery and not jeopardize this project with these grant opportunities.
- The ICELab has gone through a significant restructuring and transitions in staffing over the last two years. The ICELab is our primary partner to help diversify our economy. The City made a \$40,000 contribution to the ICELab in 2020. Staffing is now stable and the ICELab is moving forward on achieving its stated goals of improving the economic diversity and number of well paid jobs in the Gunnison Valley.
- The City has also modified the zoning in the B-1, Central Business District, and other zone districts (excluding R-1) to incent the creation of housing units. The Ivey Gallery, previous business, is now being remodeled to accommodate new housing on the 2nd and 3rd floors with retail on the first floor.
- City Staff have worked with the Gunnison Rising Team to facilitate the approved amendments for this project that includes 1,700 new dwelling units and over 250,000 square feet of retail uses and 400,000 square feet of maker space. This project has the potential to be transformative with the creation of housing and new jobs. The developer would like to break ground in 2021.
- Council has also articulated results/goals to enhance lodging and retail performance. Hotels and particularly restaurants have been economically hit hard in 2020. Even with that, we now have the potential for two new hotels in Gunnison. Staff and the ICELab are working with the owner of a new Main Street boutique hotel. Also staff is working on a larger (100 + rooms) hotel product at the intersection of Colorado and Highway 135. The City also has taken strong measures in 2020 with the business relief grant mentioned above to support our retail community along with other businesses.



Multi-modal Transportation

\$393,750

Result D.1: By December 31, 2021, vehicles exceeding the speed limit will be reduced as compared to the 2020 speed study.

Result D.2: By December 31, 2023, working with the Colorado Department of Transportation, the City will complete a Highway Access Plan for Highways 50 and 135 to improve pedestrian, cyclist, and vehicular safety into and around Gunnison. This would include recommendations on improving safe multi-modal crossings of Highways 50 and 135 and how future new development to the North and West would connect to these Highways.

Although not appropriated, this area is one of the potential uses of the Strategic Plan Implementation Fund.

Result D.3: By 2025, the City will implement east-west/north-south bicycle and pedestrian routes/urban trails with wayfinding and ADA compliance that provide efficient non-motorized routes to key amenities and trail systems.

\$393,750 has been committed from the Other Recreation Improvements Fund for Ohio Avenue improvements.

Result D.4: By December 31, 2026, the City will establish/build a multi-modal transportation hub with valley partners to provide cross-town, and regional connectivity for Gunnison residents and visitors.

-
- A key action this year in this category has been the reduction of speed to 25 mph in residential areas. Staff will work towards sharing speeding and Police traffic contacts/citations and progress in achieving this result in a more transparent way in the coming year.
 - Staff has installed new speed limit signs going into residential areas and digital signs on Highways 50 and 135. Also, new signs have been approved by CDOT and ordered which will be installed at the entry ways to the City which will state the residential speed limit. The Chief of Police, based on Council direction, has made traffic enforcement a high priority.



Environmental Sustainability and Resiliency

\$259,184

Result E.1: By December 31, 2021, work with the Upper Gunnison River Water Conservancy District to implement the water supply resiliency plan.

Result E.2: By December 31, 2021, the City will finalize a storm water management plan to address the threat of flooding and present it to the City Council.

Result E.3: By December 31, 2021, the City will complete a City of Gunnison environmental sustainability plan to provide a holistic framework for reducing carbon emissions, improving waste management, conserving water resources, and protecting the natural environment of the City. This Plan will also align to the 2020 Comprehensive Plan and support the implementation of the goals and action in Chapter 9 related to “Environment, Open Space, and Natural Areas.

\$9,184

Result E.4: By December 31, 2024, the City’s electric utility will convert to 100 percent use of non-carbon emitting energy sources.

\$250,000

Result E.5: By December 31, 2025, reduce waste delivered to the Gunnison County landfill by 20% by the City of Gunnison including construction waste compared to a 2021 baseline.

- In February of 2020, the City along with other community partners hosted a very well attended Climate Action Conference which articulated specific goals for reducing carbon emissions in the Gunnison Valley.
- In that same month, we incorporated the goals applicable to the City from that conference into the new Comprehensive Plan and adopted that plan that included other environmental sustainability goals. The Comprehensive Plan provides the framework for moving the City to a leadership position as it relates to environmental sustainability.



Budget Overview

- As part of the goals mentioned above, the City is working with its power provider to convert to 100% renewable energy. We are currently at 59.1 % non-carbon emitting sources. The City will continue to obtain renewable energy sources as they become available. Also, the City has secured a grant in partnership with the County to create a solar project at the Airport. As part of the 2020 electrical master distribution study, staff will identify needed infrastructure improvements to support electrical vehicle charging stations and increase electrification of residential and commercial buildings.



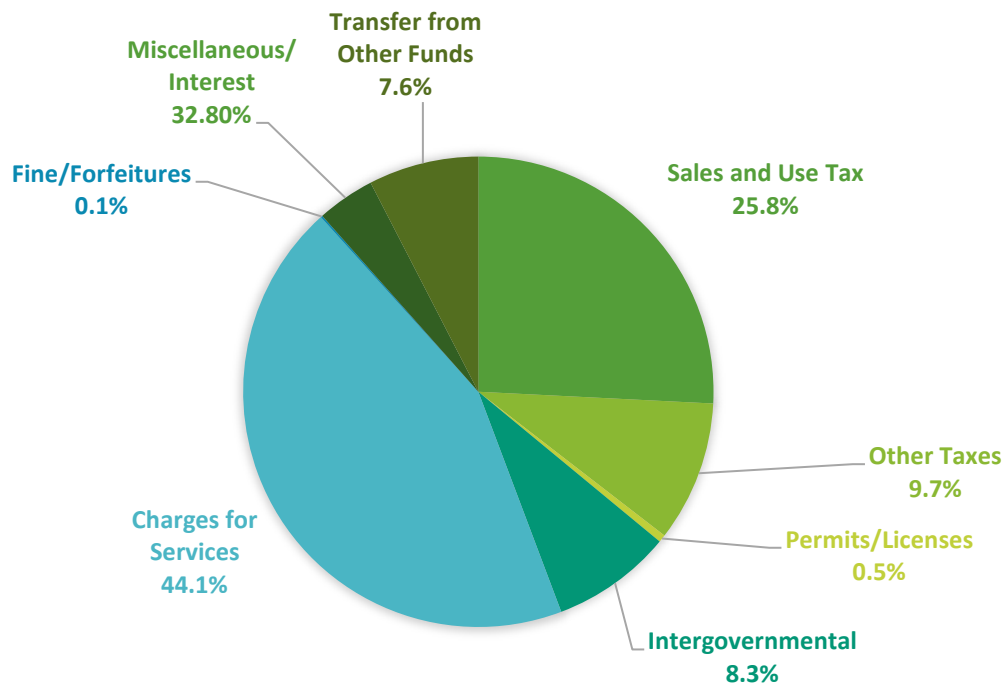
Budget Overview

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 \$12,651,295 from these charges. In 2020, that number was \$12,841,432.

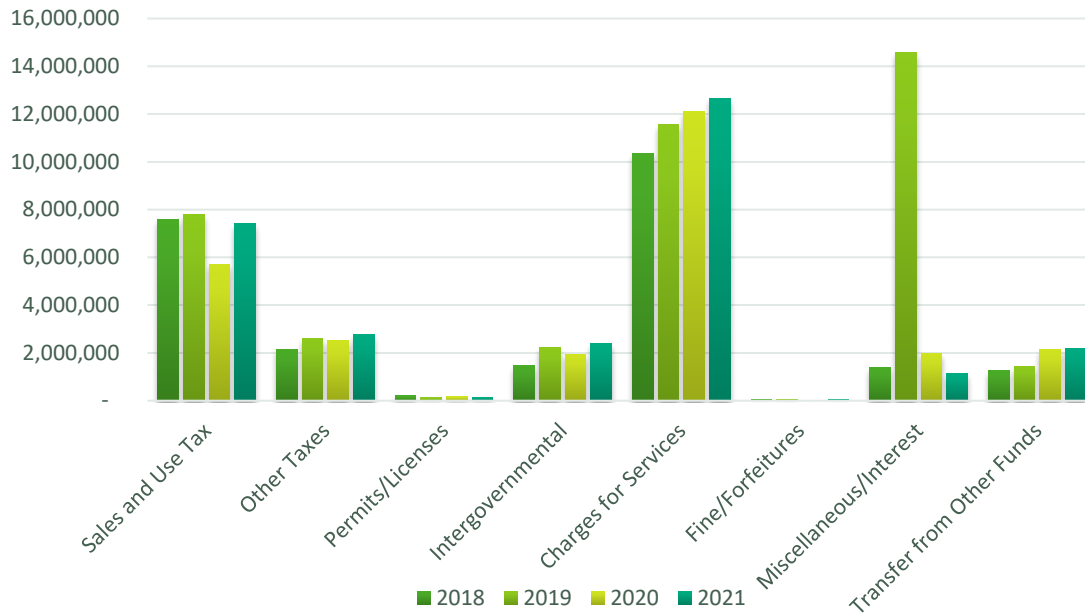
2019 saw a significant issuance of revenue bonds amounting to \$12,900,000 to support infrastructure upgrades at the Wastewater Treatment Plant. That revenue is shown in the charts as miscellaneous revenue.

Table II, Revenue Sources, details major revenue categories.



Table II

Revenue Sources



Sales Tax

The conservative 2020 projection for City of Gunnison Sales Tax collections estimate that sales tax revenues for August through December will be down 5% from the same as the same period in 2019. This revenue stream has proved to be much more resilient than originally expected as growth in groceries, liquor and marijuana sales increased dramatically during the pandemic. Additionally, building materials and online sales increased throughout the pandemic. Revenues through the October filing period were flat. The 2021 amount is budgeted with a 2% increase over the 2020 projection.

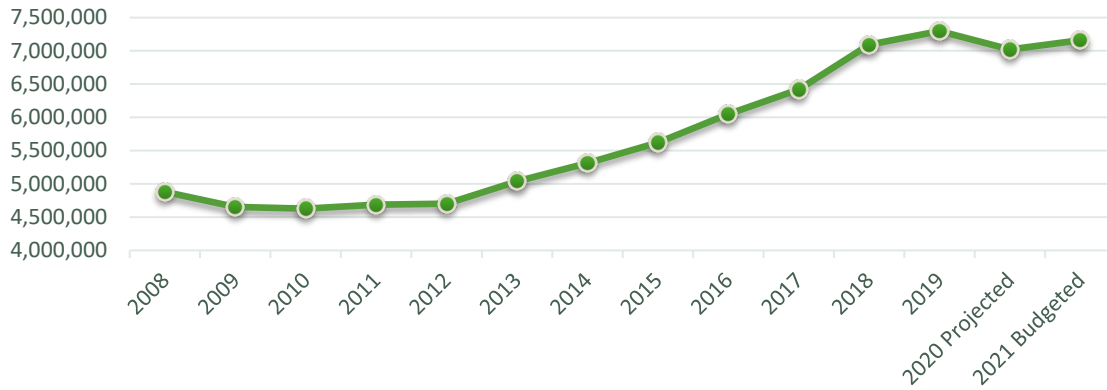
The 2021 budget expects City sales tax and use tax revenue to comprise 25.8% of total revenue, and 42.9% of General Fund specific revenues. Table III represents the change in this major revenue stream over the last fourteen years.



Budget Overview

Table III

Sales Tax Revenue



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

Table IV

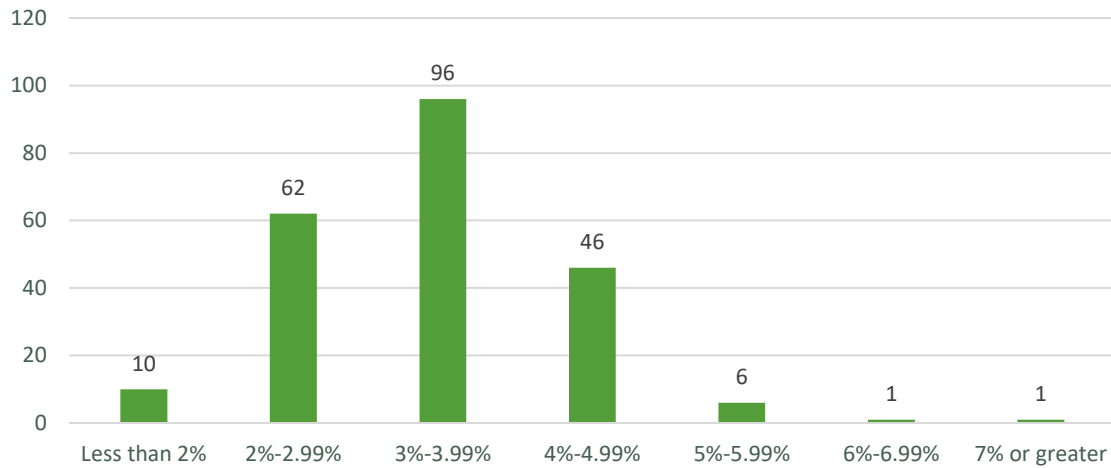


The histogram in Table V below depicts the frequency of occurrences of each sales tax rate across the 222 municipalities in the State of Colorado. 92% of Colorado municipalities levy a sales tax rate between 2% and 4%. 21% levy a sales tax rate between 4% and 4.99%.



Table V

Sales Tax Rate Histogram - Colorado Municipalities



Electric User Fees

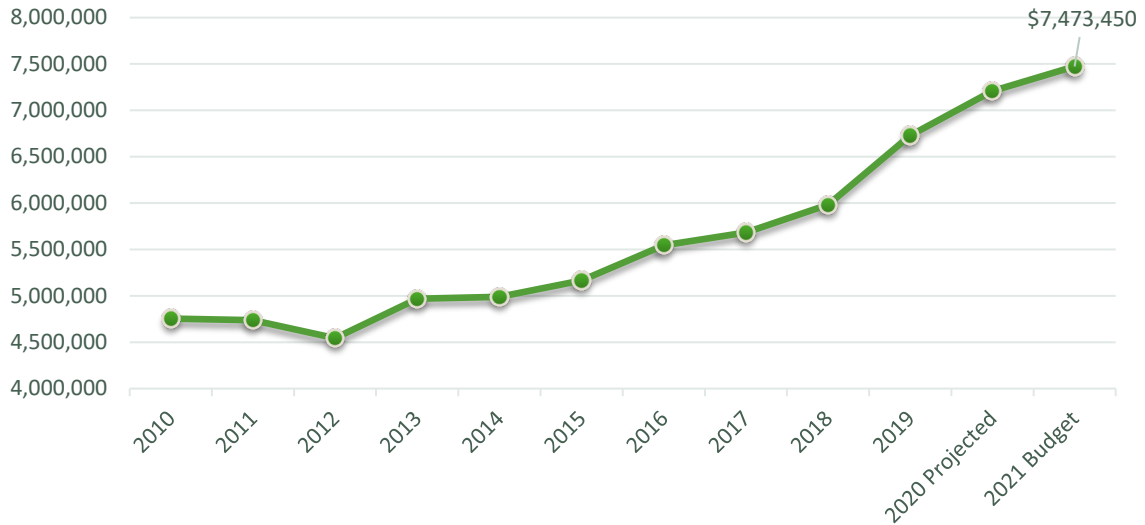
The second largest single revenue source for the City of Gunnison is electric user fees, which represents 26% of the City's overall revenue. The 2021 budget includes no electric rate increase. The budget does include an allocation of \$250,000 to increase the City's purchase of power from renewable sources. 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.



Budget Overview

Table VI

Electric User Fee Revenue



Wastewater Collection/Treatment Fees

The 2021 Budget includes a 17% rate increase as the final year of a three year phased rate increase necessary to repay 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 next few decades. Construction of such upgrades are nearly complete.

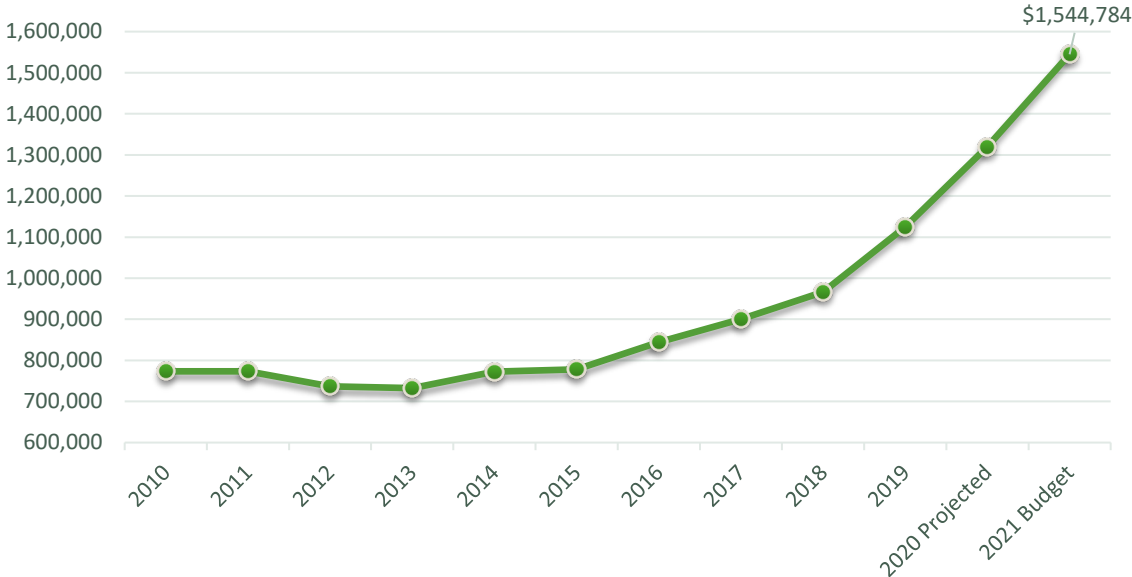
Table VII represents the change in this major revenue stream over the last twelve years, which encompasses 5% of the total 2021 budgeted revenues.



Budget Overview

Table VII

Sewer User Fee Revenue



Water Sales

The 2021 Budget includes a 16% rate increase to support repainting of the water tanks and complete an infrastructure project needs assessment. 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 2021 total appropriations are summarized below by functional category.

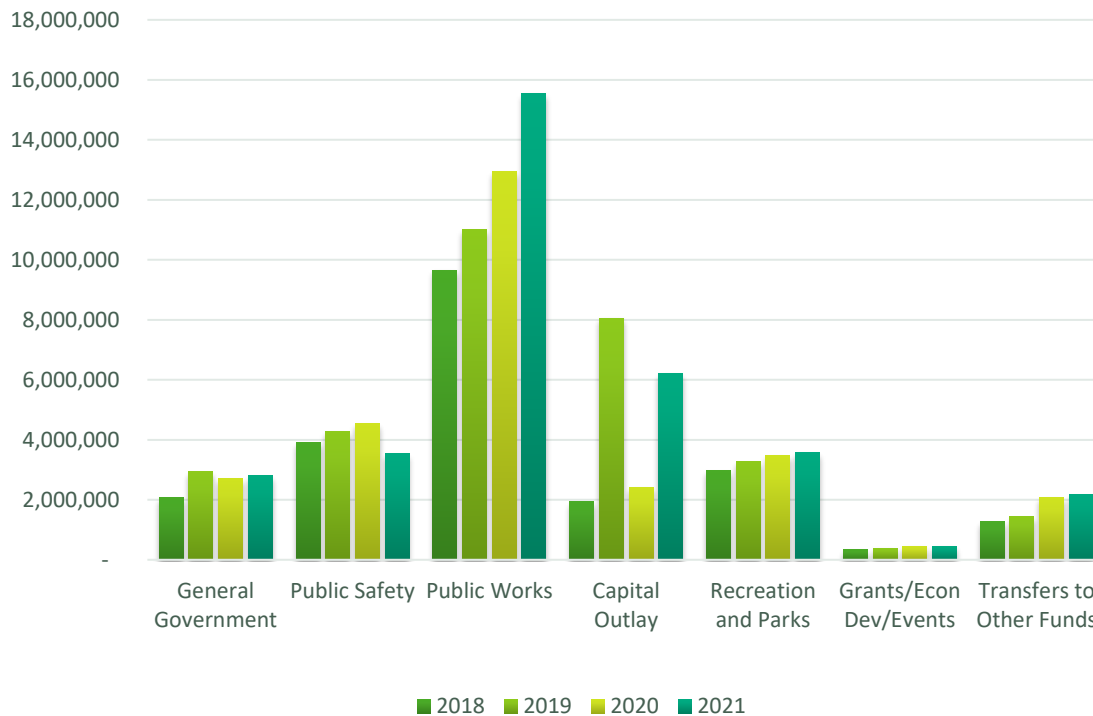
Table IX

Functional Category	2020	2021	% Change
General Government	2,696,609	2,800,901	3.87%
Public Safety	4,550,624	3,543,275	-22.14%
Public Works	12,937,232	15,533,765	20.07%
Capital Outlay	2,401,585	6,195,575	157.98%
Recreation and Parks	3,477,971	3,567,676	2.58%
Grants/Econ Dev/Events	452,138	452,203	0.01%
Trans. to Other Funds	2,070,286	2,175,622	5.09%
Totals	28,586,444	34,269,017	19.88%

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)

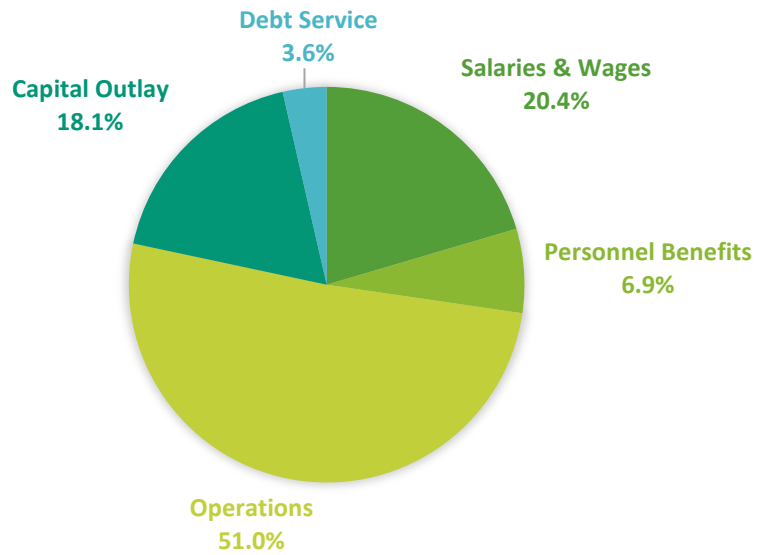
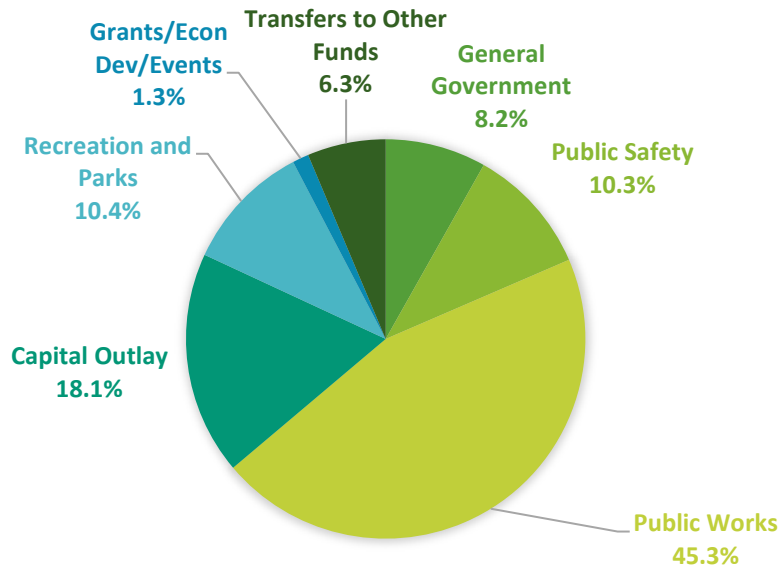


Table XII

Where The Money Goes (By Function)

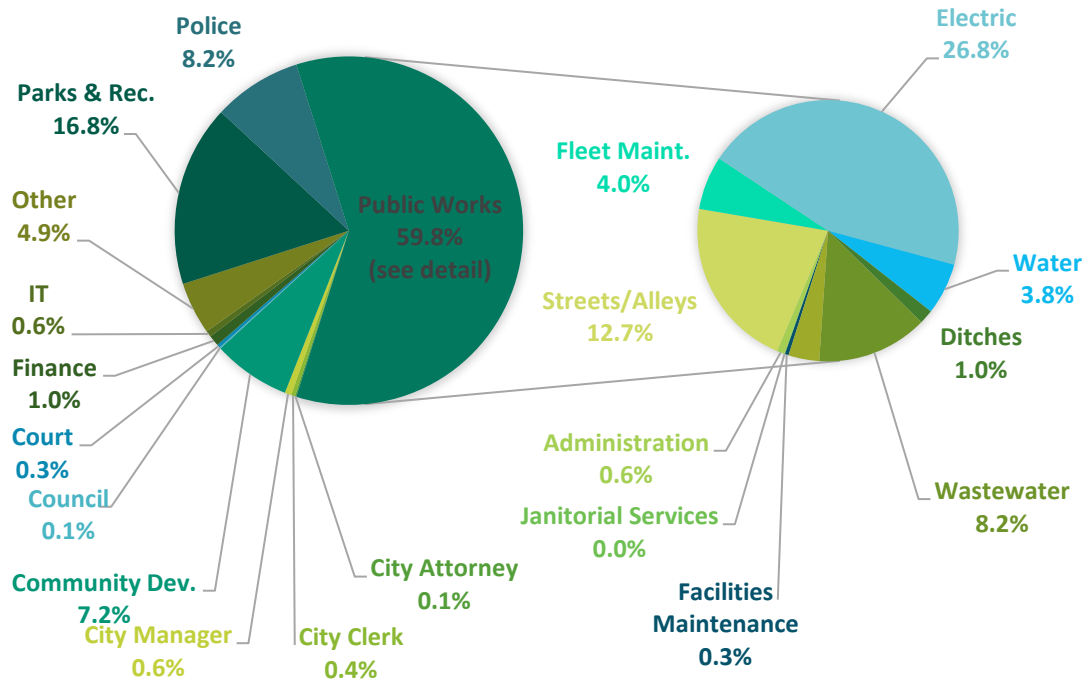




Budget Overview

Table XIII

Where The Money Goes (By Department)





Budget Overview

Fund Balances

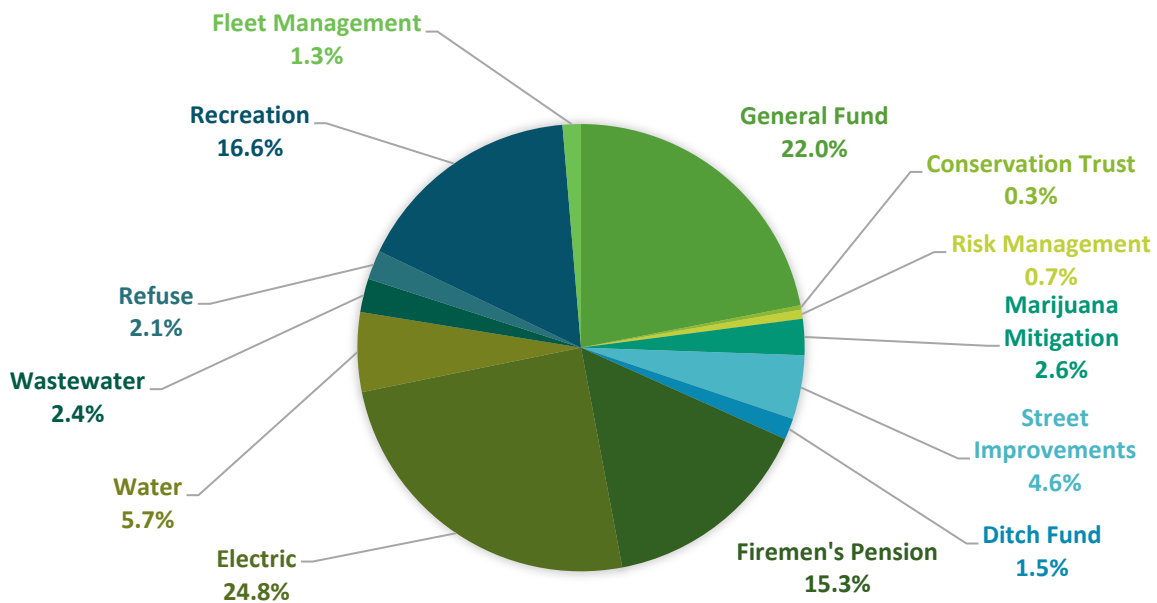
The City Council has established a policy of maintaining between a 33% and 40% ending available resource balance in the General Fund. Other funds require a variety of fund balances, as detailed in the Appendix. The term “available resources” is defined as current assets less current liabilities.

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 \$15,339,890.

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

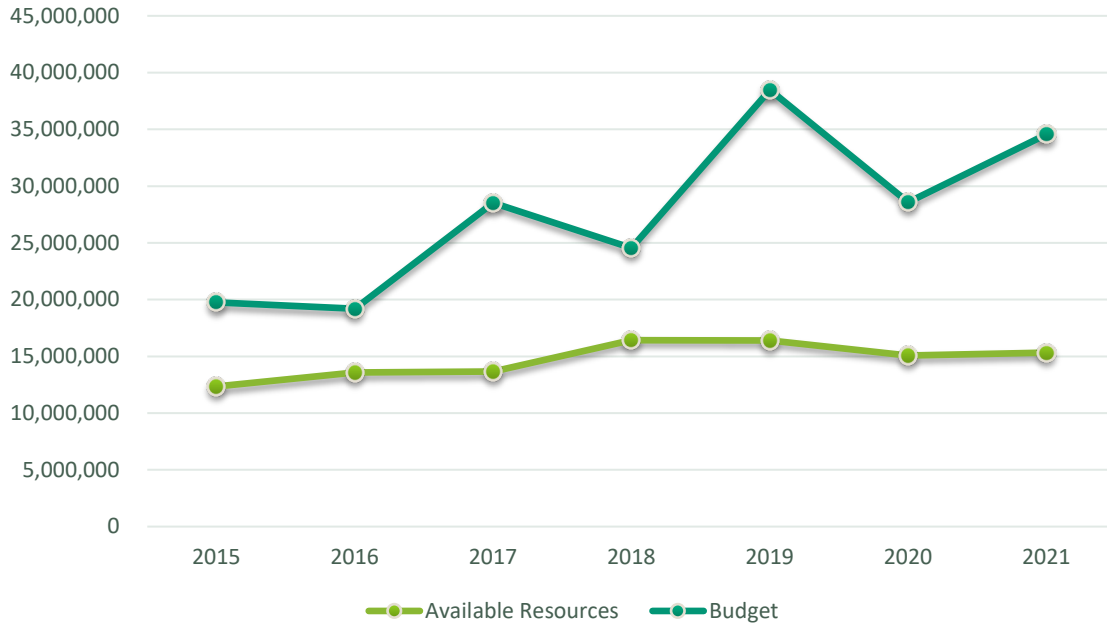
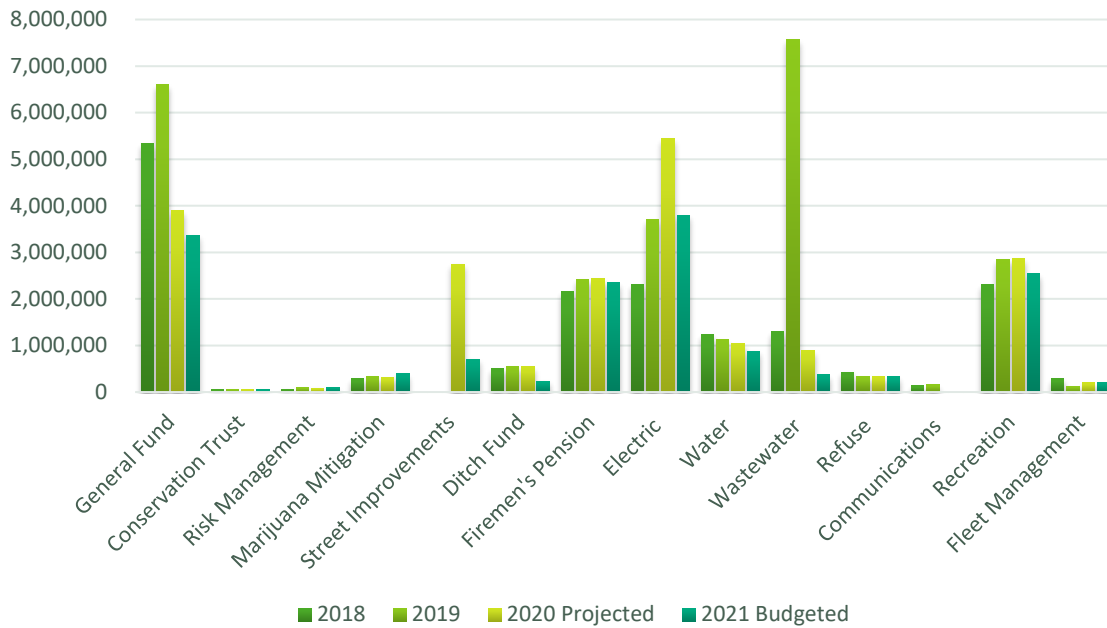


Table XVI

Available Resources by Fund





Budget Overview

Table XVII

Fund	2020 Projected	2021 Budgeted	% Change
General Fund	3,903,469	3,368,601	-13.70%
Conservation Trust	56,280	48,480	-13.86%
Risk Management	86,719	100,902	16.36%
Marijuana Mitigation	318,907	400,247	25.51%
Street Improvements	2,749,591	709,013	-74.21%
Ditch Fund	540,566	236,161	-56.31%
Firemen's Pension	2,444,289	2,352,709	-3.75%
Electric	5,449,863	3,799,788	-30.28%
Water	1,036,379	880,955	-15.00%
Wastewater	886,352	371,669	-58.07%
Refuse	341,705	325,310	-4.80%
Recreation	2,872,813	2,542,490	-11.50%
Fleet Management	207,015	203,565	-1.67%
Totals	20,893,949	15,339,890	-26.58%

Some available resource balances have a 10% or more change from 2020 projections to the 2021 budget. Following is a list of those funds and a detail of the changes.

General Fund – decrease of 13.70%, (\$534,868)

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 13.86%, (\$7,800)

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

Risk Management Fund – increase of 16.36%, \$14,183

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. The current deductible is \$25,000 per incident.

Marijuana Mitigation Fund – increase of 25.51%, \$81,340

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

Street Improvements Fund – decrease of 74.21%, (\$2,040,578)

This is the most significant decrease in fund balance of all City funds. It is the result of three years of accumulation of street improvements sales and use tax. In 2021, the cash buildup will be utilized for a large repavement project in the Palisades subdivision as well a realignment of the intersection at Quartz, Spencer and 11th streets.

Ditch Fund – decrease of 56.31%, (\$304,405)

Grant funds reaching nearly \$150,000 has already been received for a river restoration project, which is planned for completion in 2021. This fund also plans a construction project to enhance the town ditch.

Electric Fund – decrease of 30.28%, (\$1,650,075)

An electric transformer replacement has been planned for years. This significant project will cost approximately \$1,500,000 and the five-year capital improvement plan calls for pay-as-you-go financing. In addition, \$500,000 has been included for other various infrastructure upgrades.

Water Fund – decrease of 15.00%, (\$155,423)

2021 includes a variety of one-time projects such as \$100,000 for water tank painting, \$155,000 for capital acquisitions, and the water fund's contribution toward the shop asphalt project for \$50,412.

Wastewater Fund – decrease of 58.07%, (\$514,683)

2021 is the third 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. Once the operational costs of the upgraded plant is determined, rates will need to be adjusted as needed.

Recreation Fund – decrease of 11.50%, (\$330,324)

Two large capital projects are included for 2021 including the redevelopment of I.O.O.F. Park and the construction of a new Lazy K Park.



2021 Consolidated Budget Summary

Fund	2021 Beginning Balance	Estimated Revenues	Interfund Transfers	2021 Available Resources	Net Budgeted Expenditures	Interfund Transfers	2021 Total Appropriations	2021 Ending Balance	%
General Fund:	3,903,469	8,559,943	510,084	12,973,496	8,809,571	795,324	9,604,895	3,368,601	35%
Special Revenue Funds:									
Conservation Trust Fund	56,280	45,700	0	101,980	38,500	15,000	53,500	48,480	91%
Risk Management Fund	86,719	273,000	0	359,719	258,817	0	258,817	100,902	39%
Marijuana Mitigation Fund	318,907	311,475	0	630,382	70,000	160,135	230,135	400,247	174%
Street Improvements Fund	2,749,591	1,916,391	441,633	5,107,615	4,398,602	0	4,398,602	709,013	16%
Ditch Fund	540,566	54,500	0	595,066	358,905	0	358,905	236,161	66%
Fiduciary Funds:									
Firemen's Pension Fund	2,444,289	196,020	0	2,640,309	287,600	0	287,600	2,352,709	818%
Enterprise Funds:									
Electric Fund	5,449,863	7,538,850	0	12,988,713	9,088,620	100,305	9,188,925	3,799,788	41%
Water Fund	1,036,379	1,155,500	0	2,191,879	1,260,511	50,412	1,310,923	880,955	67%
Wastewater Fund	886,352	2,297,744	0	3,184,096	2,762,015	50,412	2,812,427	371,669	13%
Waste and Recycling Fund	341,705	763,933	0	1,105,638	736,035	44,293	780,328	325,310	42%
Recreation									
Community Center	99,285	964,138	408,441	1,471,864	1,364,151	0	1,364,151	107,713	8%
Ice Rink	95,077	357,580	184,600	637,257	539,601	0	539,601	97,657	18%
Trails	157,142	33,668	40,000	230,810	79,432	0	79,432	151,378	191%
Other Recreation Improvements	2,521,309	1,303,119	0	3,824,428	713,938	924,749	1,638,687	2,185,741	133%
Internal Service Fund:									
Fleet Management	207,015	767,774	590,865	1,565,654	1,327,096	34,993	1,362,089	203,565	15%
Total City Budget	20,893,949	26,539,336	2,175,622	49,608,907	32,093,394	2,175,622	34,269,016	15,339,890	45%



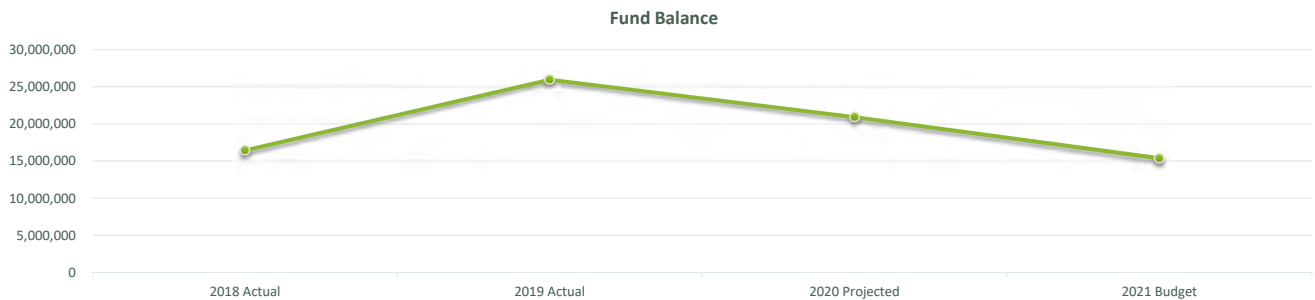
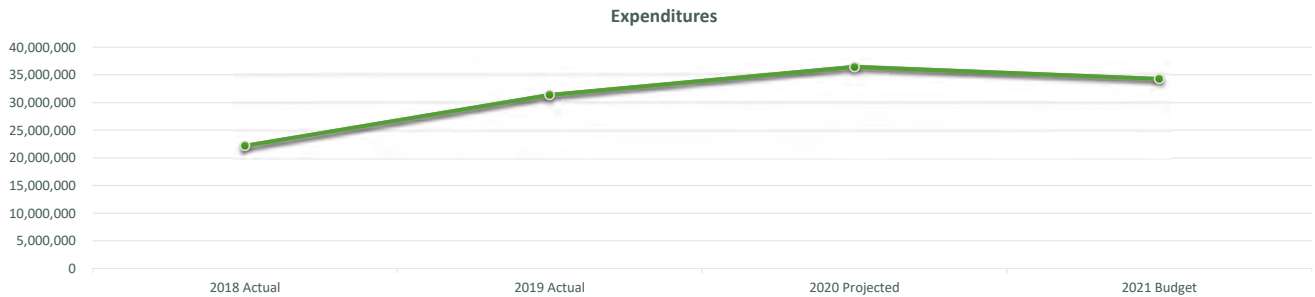
Department/Fund Expenditure Relationship

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:	41,674	212,990	44,310	106,811	122,218	2,179,210	340,976	198,404	2,095,702	2,815,765	269,712	1,177,122	9,604,895
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	258,817	258,817
Marijuana Mitigation Fund	0	0	0	0	0	0	0	0	0	0	0	230,135	230,135
Street Improvements Fund	0	0	0	0	0	0	0	0	0	0	4,398,602	0	4,398,602
Ditch Fund	0	0	0	0	0	0	0	0	0	0	358,905	0	358,905
Fiduciary Funds:													
Firemen's Pension Fund	0	0	0	0	0	287,600	0	0	0	0	0	0	287,600
Enterprise Funds:													
Electric	0	0	0	0	0	0	0	0	0	0	9,188,925	0	9,188,925
Water	0	0	0	0	0	0	0	0	0	0	1,310,923	0	1,310,923
Wastewater	0	0	0	0	0	0	0	0	0	0	2,812,427	0	2,812,427
Waste and Recycling	0	0	0	0	0	0	0	0	0	0	780,328	0	780,328
Recreation													
Community Center	0	0	0	0	0	0	0	0	1,364,151	0	0	0	1,364,151
Ice Rink	0	0	0	0	0	0	0	0	539,601	0	0	0	539,601
Trails	0	0	0	0	0	0	0	0	79,432	0	0	0	79,432
Other Recreation Improve.	0	0	0	0	0	0	0	0	1,638,687	0	0	0	1,638,687
Internal Service Fund:													
Fleet Management	0	0	0	0	0	0	0	0	0	0	1,362,089	0	1,362,089
Total Department Budget	41,674	212,990	44,310	106,811	122,218	2,466,810	340,976	198,404	5,771,072	2,815,765	20,481,912	1,666,074	34,269,017
	0.12%	0.62%	0.13%	0.31%	0.36%	7.20%	0.99%	0.58%	16.84%	8.22%	59.77%	4.86%	



Budget Summary by Function

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	To Date @ 07/31	Projected Year-end	2021 Budget
REVENUES								
TAXES		9,973,794	10,651,401	10,374,508	12,051,928	4,579,164	10,197,094	10,184,481
PERMITS/LICENSES		208,104	125,870	130,450	131,450	93,170	181,000	149,550
INTERGOVERNMENTAL		1,453,514	2,207,670	810,476	1,232,470	916,524	2,100,843	2,376,238
CHARGES FOR SVCS		10,569,398	11,779,884	12,841,432	12,871,635	7,487,146	12,342,529	12,651,295
FINES/FORFEITURES		38,415	42,526	39,500	44,977	17,437	18,535	36,500
MISCELLANEOUS		1,362,376	13,899,685	836,051	869,051	(4,822,263)	1,518,536	928,722
INTEREST		66,915	739,009	240,700	240,700	34,150	454,540	212,550
TRANSFERS IN		1,268,330	1,431,693	2,070,286	4,665,709	0	4,581,694	2,175,622
TOTAL REVENUE		24,940,847	40,877,737	27,343,403	32,107,919	8,305,329	31,394,771	28,714,958
EXPENDITURES								
GENERAL GOVERNMENT		2,084,166	2,949,322	2,696,609	3,160,264	1,662,741	2,951,714	2,800,901
PUBLIC SAFETY		3,911,374	4,266,034	4,550,624	5,097,528	2,520,152	4,522,248	3,543,275
PUBLIC WORKS		9,659,537	10,997,362	12,937,232	12,810,863	4,972,487	11,930,276	15,533,765
CAPITAL OUTLAY		1,934,815	8,057,744	2,401,585	9,357,100	4,905,175	8,635,244	6,195,575
RECREATION & PARKS		2,977,758	3,276,701	3,477,971	3,599,323	1,417,119	3,089,521	3,567,676
GRANTS/ECON DEV/EVENTS		335,609	388,739	452,138	663,267	495,880	723,658	452,203
TRANSFERS OUT		1,268,330	1,431,693	2,070,286	4,740,709	0	4,581,694	2,175,622
TOTAL EXPENDITURES		22,171,588	31,367,595	28,586,444	39,429,053	15,973,553	36,434,355	34,269,017
Revenues Over (Under) Expenditures		2,769,259	9,510,142	(1,243,041)	(7,321,134)	(7,668,224)	(5,039,584)	(5,554,059)
Beginning Fund Balance		13,654,123	16,423,391	12,926,405	25,933,533		25,933,533	20,893,952
Ending Fund Balance		16,423,391	25,933,533	11,683,365	18,612,399		20,893,967	15,339,893





City Profile

General Information



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

The City of Gunnison is the county seat and brands itself as the Base Camp of the Rocky Mountains. The existing city boundary encompasses approximately four and three-quarter square miles, with 6,825 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.

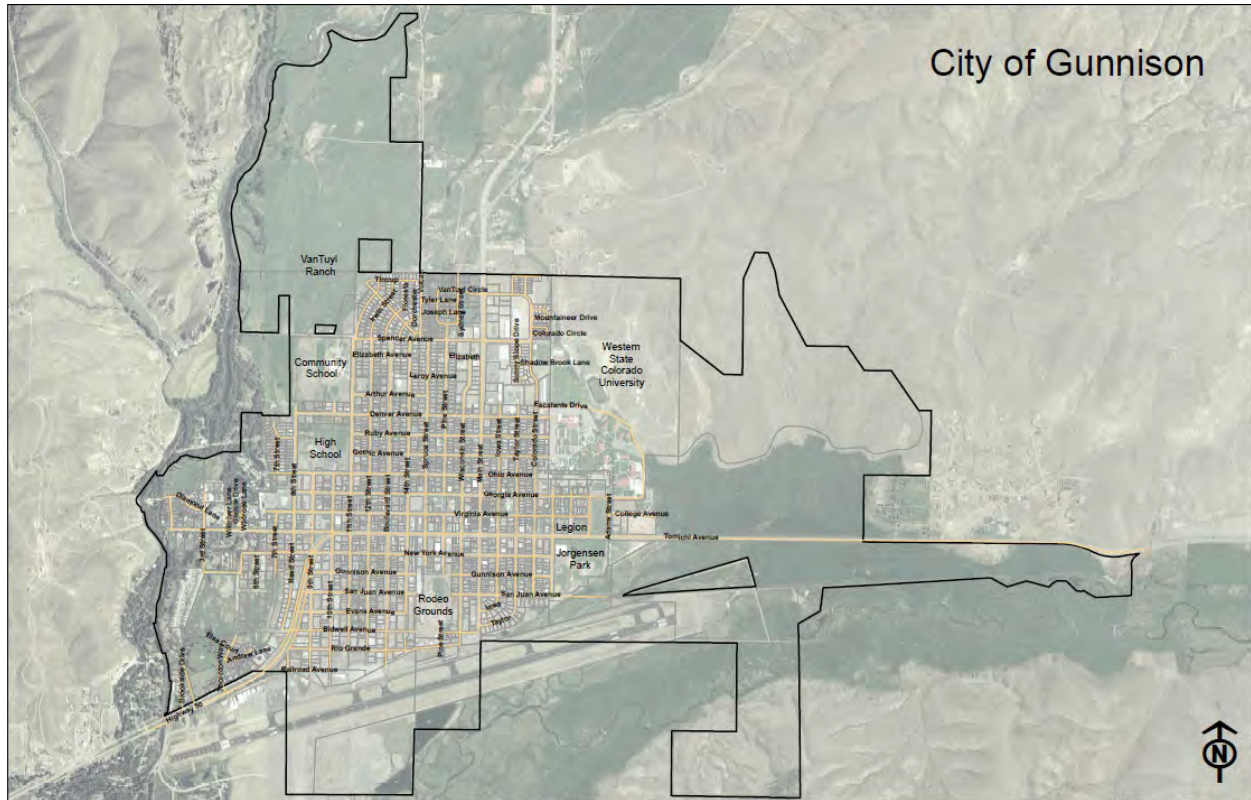
Geography Quickfacts

Area (square miles)	4.75
Population (2019 estimate)	6,640
Population per Square Mile	1,398
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, 2019, (V2019)	6,640	5,758,736
Population estimates base, April 1, 2010, (V2019)	5,842	5,029,319
Population, percent change - April 1, 2010 (estimates base) to July 1, 2019, (V2019)	13.70%	14.50%
Population, Census, April 1, 2010	5,854	5,029,196
Age and Sex		
Persons under 5 years, percent	2.50%	5.80%
Persons under 18 years, percent	10.40%	21.90%
Persons 65 years and over, percent	9.70%	14.60%
Female persons, percent	45.60%	49.60%
Race and Hispanic Origin		
White alone, percent	97.30%	86.90%
Black or African American alone, percent	1.10%	4.60%
American Indian and Alaska Native alone, percent	0.00%	1.60%
Asian alone, percent	0.00%	3.50%
Native Hawaiian and Other Pacific Islander alone, percent	0.00%	0.20%
Two or More Races, percent	1.40%	3.10%
Hispanic or Latino, percent	11.80%	21.80%
White alone, not Hispanic or Latino, percent	86.00%	67.70%
Population Characteristics		
Veterans, 2015-2019	343	373,795
Foreign born persons, percent, 2015-2019	2.30%	9.70%
Housing		
Housing units, July 1, 2019, (V2019)	X	2,464,164
Owner-occupied housing unit rate, 2015-2019	39%	65%
Median value of owner-occupied housing units, 2015-2019	\$244,500	\$343,300
Median selected monthly owner costs -with a mortgage, 2015-2019	\$1,404	\$1,744
Median selected monthly owner costs -without a mortgage, 2015-2019	\$322	\$474
Median gross rent, 2015-2019	\$870	\$1,271
Building permits, 2019	X	\$38,633
Families and Living Arrangements		
Households, 2015-2019	2,447	2,148,994
Persons per household, 2015-2019	2.34	2.56
Living in same house 1 year ago, percent of persons age 1 year+, 2015-2019	63.30%	82.00%
Language other than English spoken at home, percent of persons age 5 years+, 2015-2019	8.70%	16.90%
Computer Access		
Households with a computer, percent, 2015-2019	97.00%	93.90%
Households with a broadband Internet subscription, percent, 2015-2019	85.00%	87.60%



City Profile

Education		
High school graduate or higher, percent of persons age 25 years+, 2015-2019	98.30%	91.70%
Bachelor's degree or higher, percent of persons age 25 years+, 2015-2019	56.20%	40.90%
Health		
With a disability, under age 65 years, percent, 2015-2019	5.30%	7.20%
Persons without health insurance, under age 65 years, percent	12.90%	9.30%
Economy		
In civilian labor force, total, percent of population age 16 years+, 2015-2019	74.60%	67.60%
In civilian labor force, female, percent of population age 16 years+, 2015-2019	71.50%	62.70%
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+, 2015-2019	13.3	25.8
Income and Poverty		
Median household income (in 2019 dollars), 2015-2019	\$40,893	\$72,331
Per capita income in past 12 months (in 2019 dollars), 2015-2019	\$23,854	\$38,226
Persons in poverty, percent	22.90%	9.30%

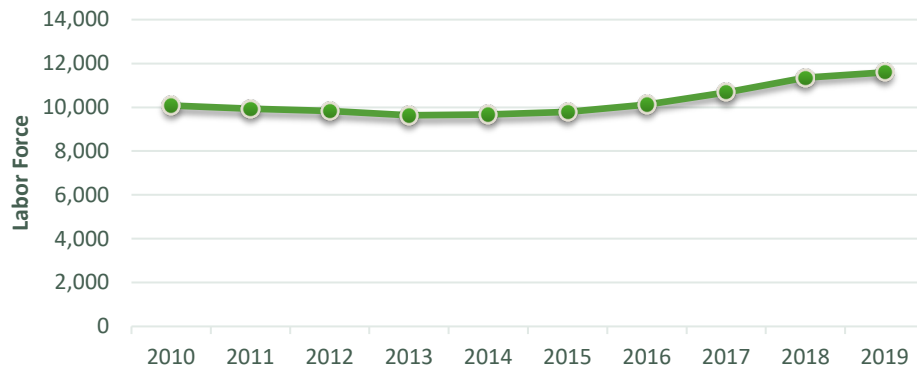
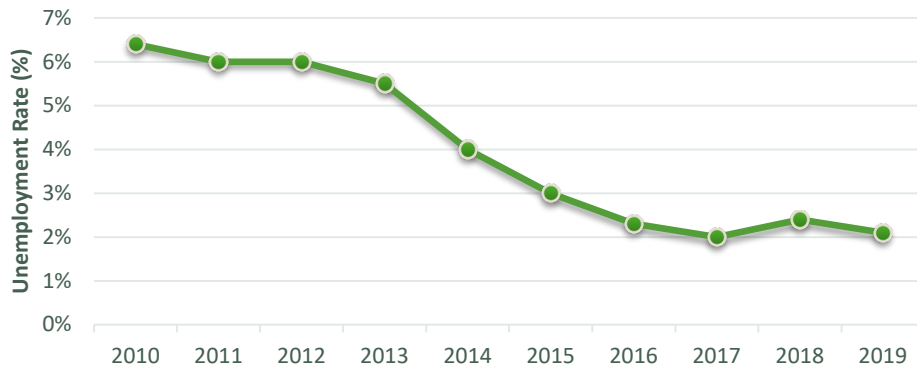
Source: U.S. Census Bureau



Economic Characteristics

Gunnison County Unemployment

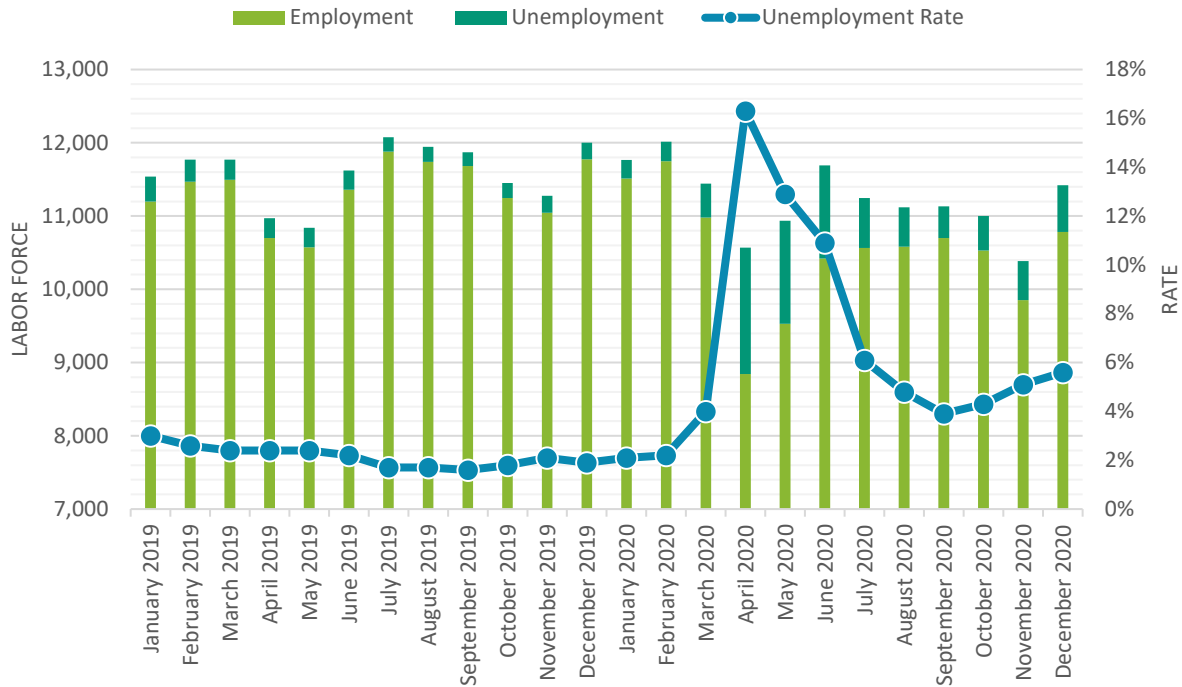
Year	Civilian Labor Force	Employment	Unemployment	Unemployment Rate
2010	10,087	9,439	648	6.4%
2011	9,935	9,336	599	6.0%
2012	9,832	9,244	588	6.0%
2013	9,635	9,108	527	5.5%
2014	9,677	9,286	391	4.0%
2015	9,788	9,498	290	3.0%
2016	10,127	9,894	233	2.3%
2017	10,678	10,463	215	2.0%
2018	11,349	11,076	273	2.4%
2019	11,594	11,346	248	2.1%



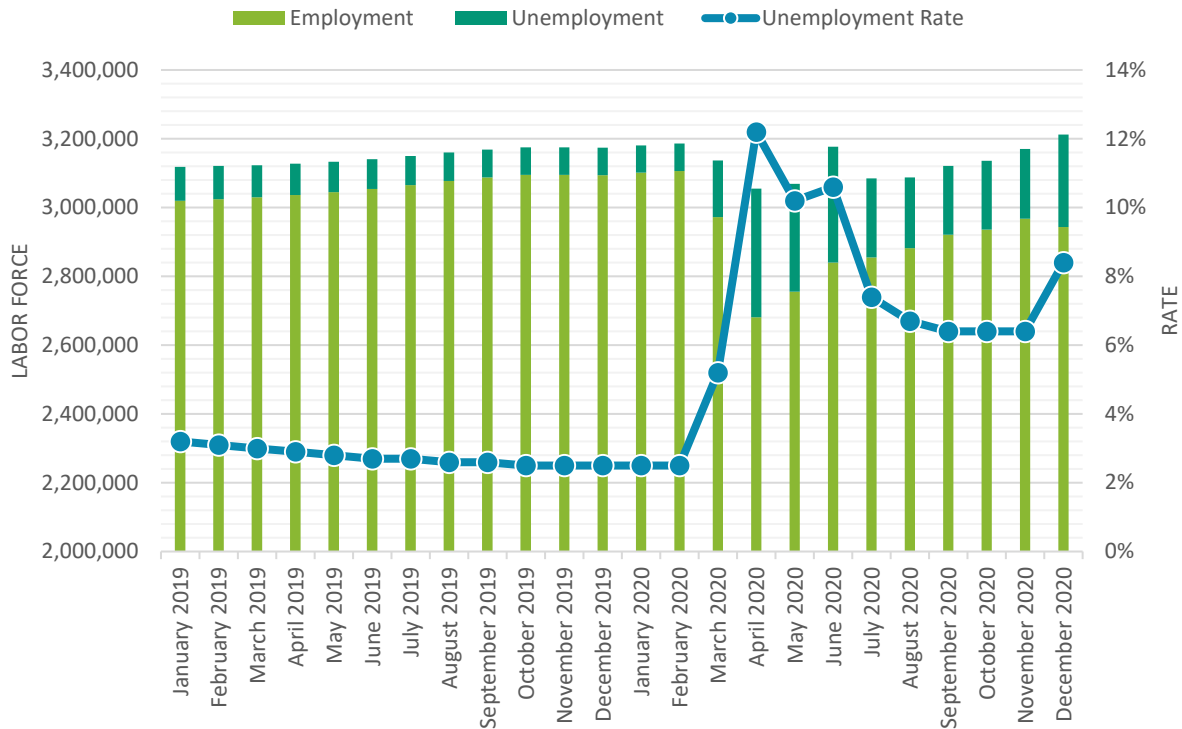
Source: Colorado Department of Labor and Employment



Gunnison County Labor Force Information



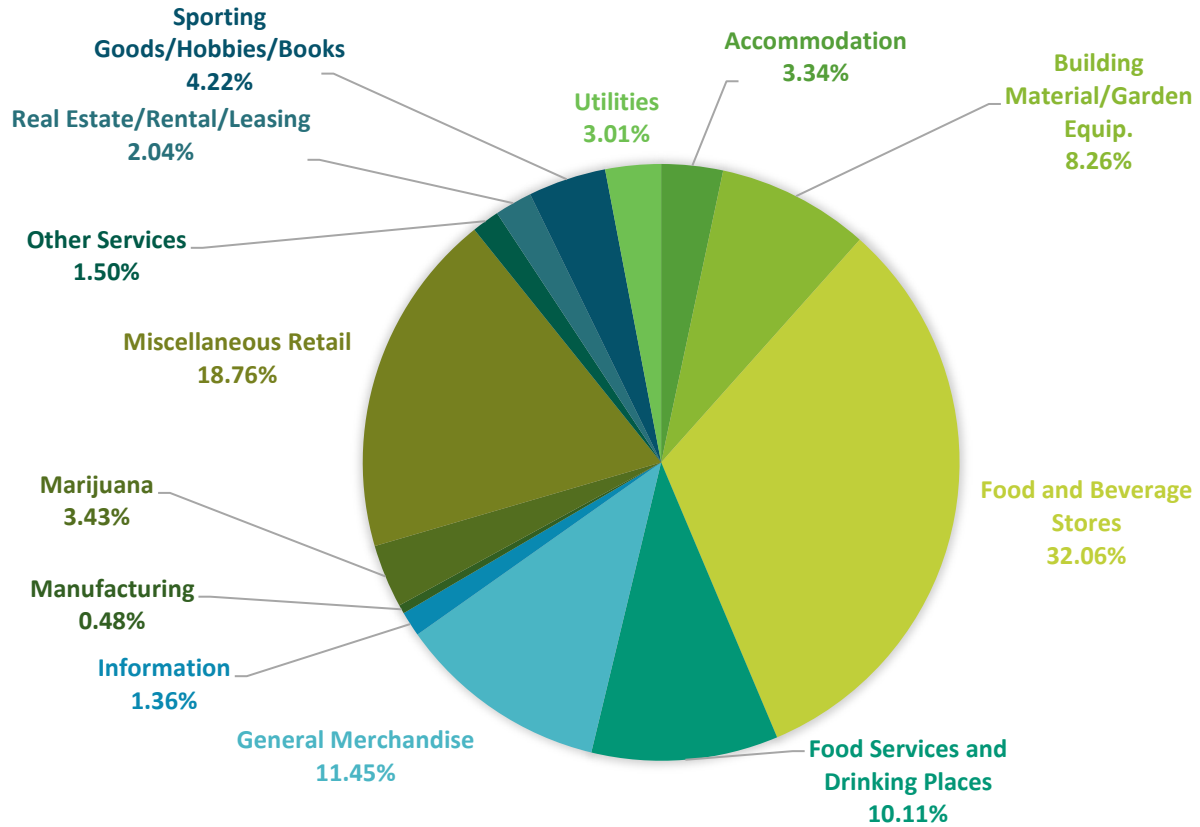
Colorado Labor Force Information



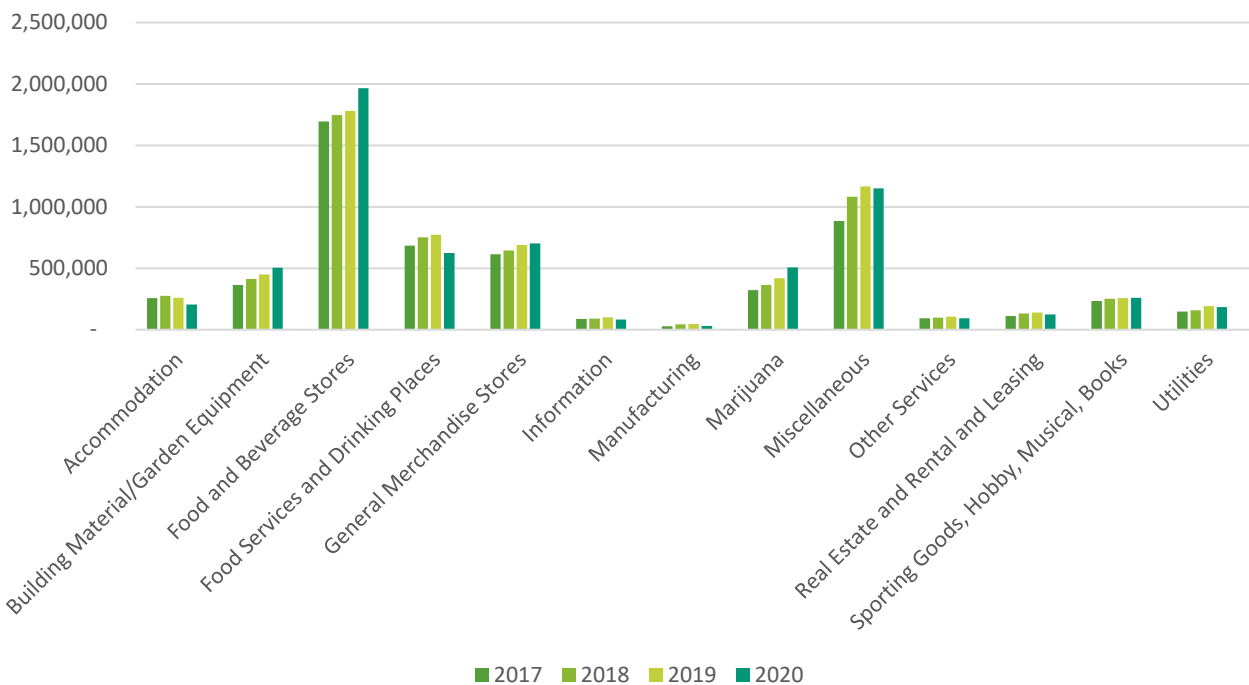
Source: Colorado Department of Labor and Employment



2020 YTD October Sales Tax Revenues

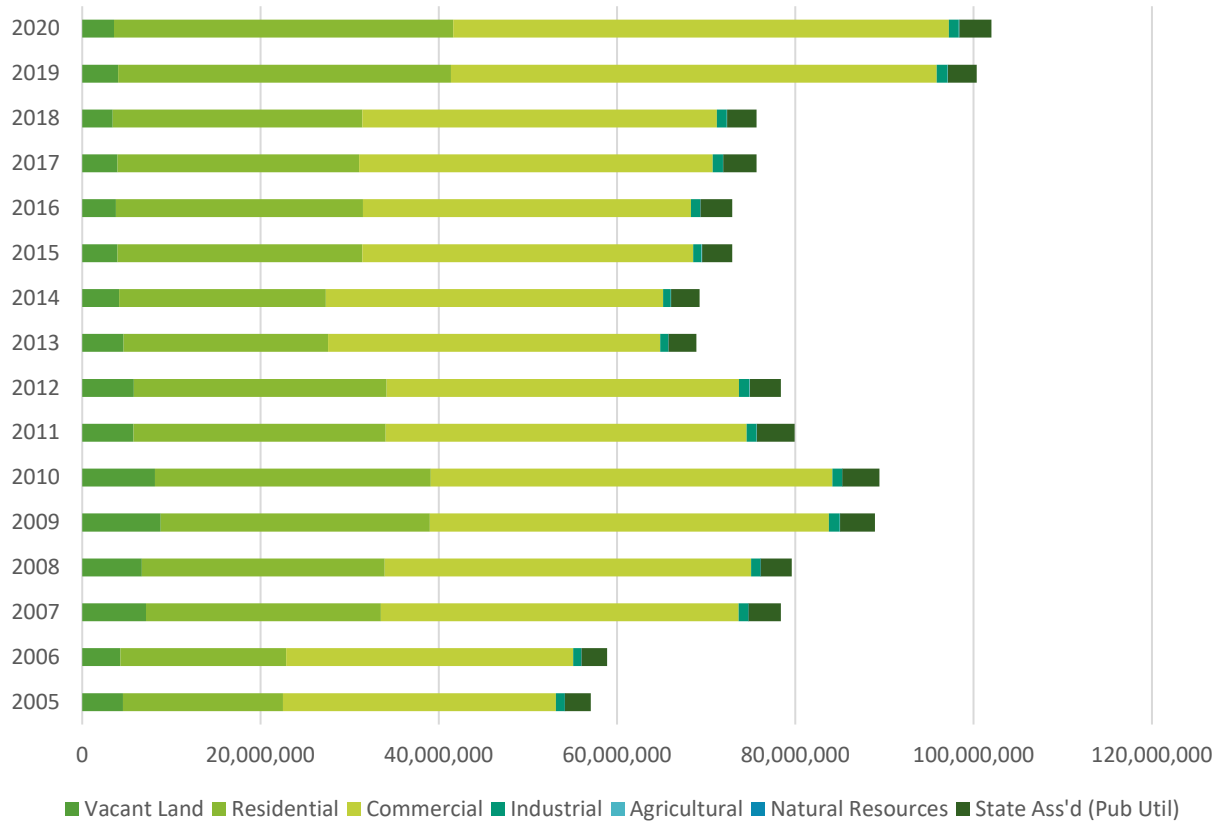


YTD October Sales Tax Revenues





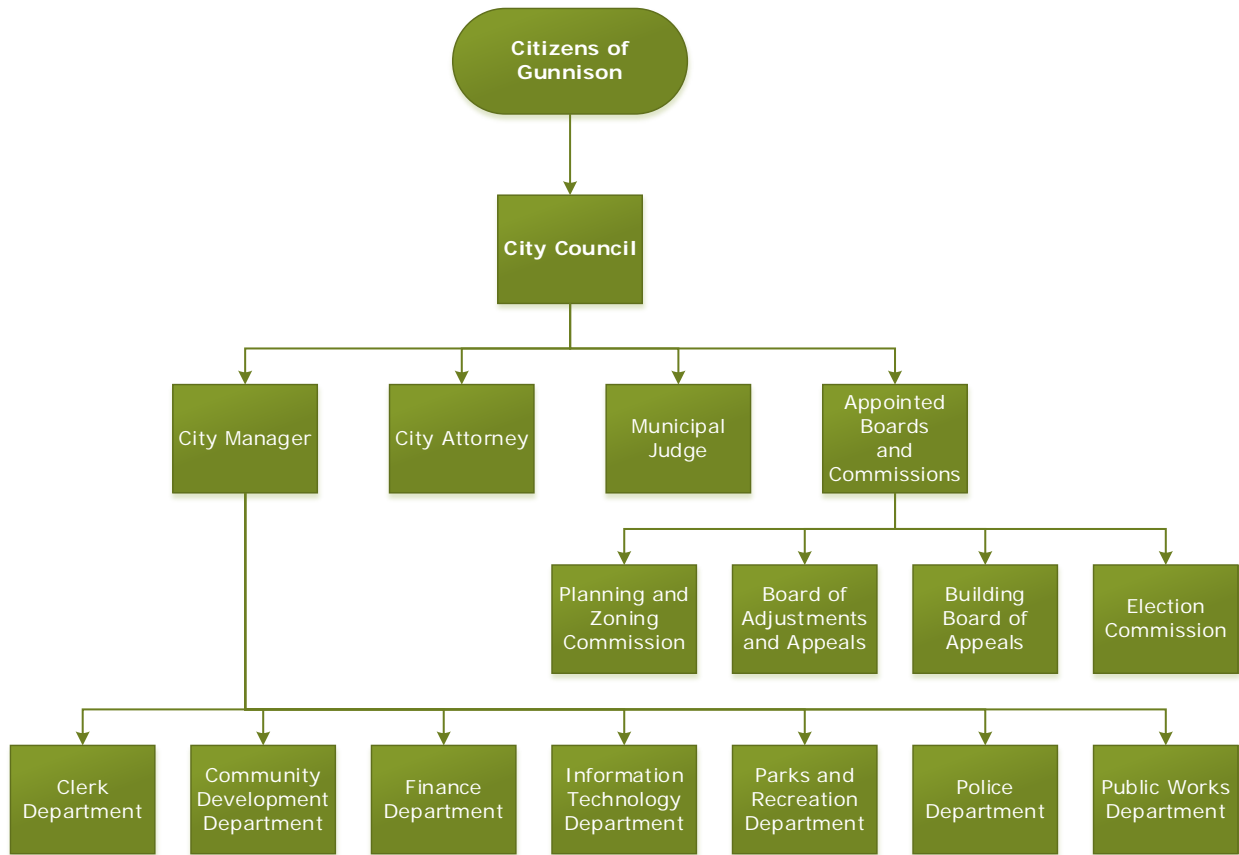
Changes in Assessed Valuation





Financial Structure

Organizational Structure



City Council with Term Expirations



Mayor
Jim Gelwicks- 2021



Mayor Pro Tem
Jim Miles - 2021



Councilor
Mallory Logan - 2023



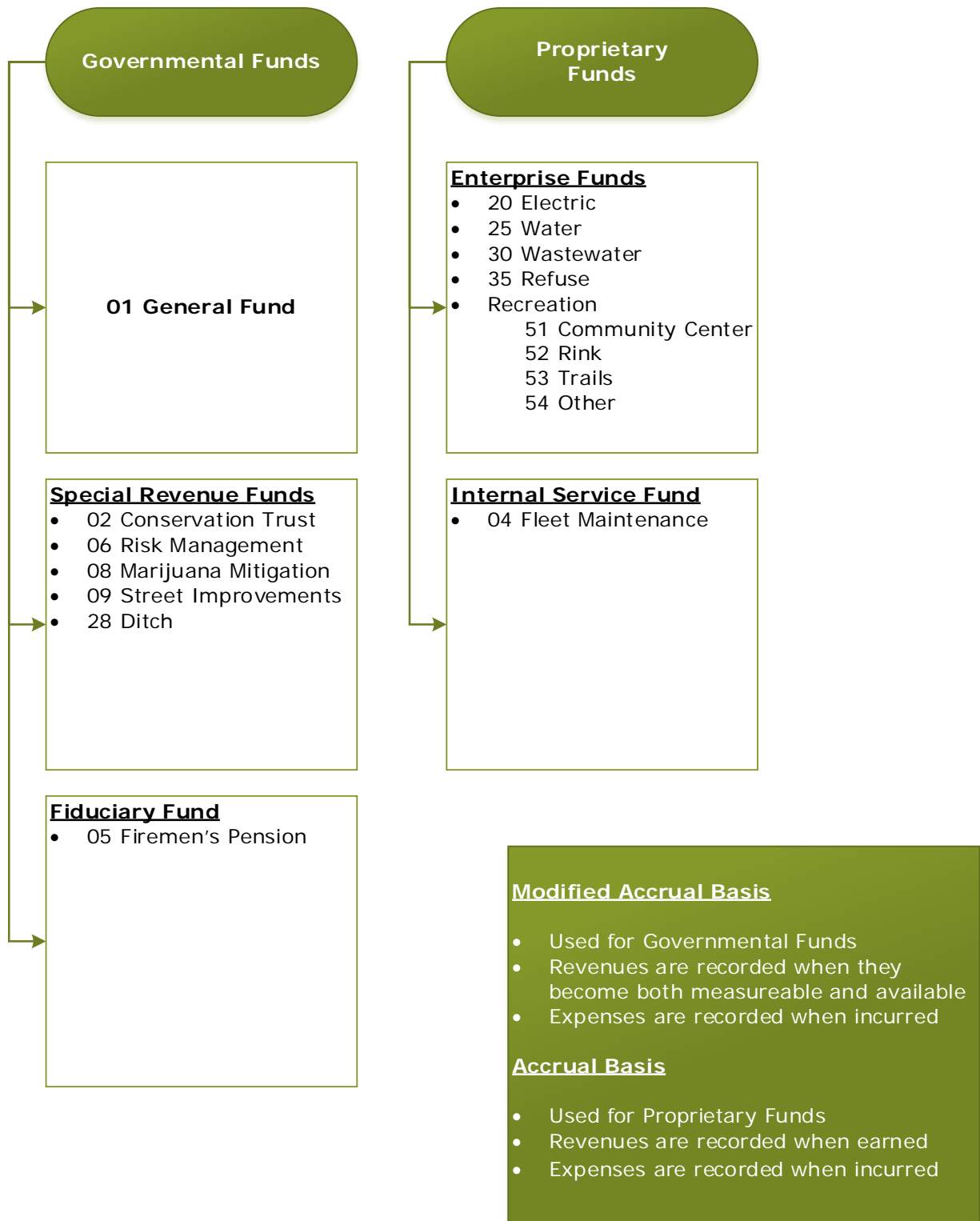
Councilor
Diego Plata - 2023



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

Street Improvements

- This fund accounts for 30% of the 3% sales and use tax specifically for streets, as well as other revenues restricted for street improvements.
- 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

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 October 2020.



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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
- Marijuana Licensing – new licensing and renewals
- Municipal Records -maintain City records and preserve historic documents
- Public Information Processing - maintain City website, social media, and print communication
- City Hall Services - maintenance
- Miscellaneous Services - boards and committees
- City of Gunnison Grants – supports organization's grant applications and tracking

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. The Clerk's Office was not able to gather statistically-valid evidence of achieving this goal because the community survey was not executed in 2020 due to COVID-19. However, the department has



Departmental Performance Measures

continued to make efforts to increase outreach by 10% through the current communication plan that includes 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 Zoom meetings. The department has also initiated meetings with leaders of Gunnison's immigrant community and Western Colorado University to develop systematic ways to engage in reciprocal communication practices. The Clerk's department spent a substantial amount of time establishing guidelines and procedures for online City Council meetings and Municipal Court sessions in order for Council, the Court, and the public to have seamless access to these services.

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 consistently shared important information from Gunnison County Health and Human Services regarding COVID-19 with staff and Council. The department also set up monthly all-employee staff meetings on behalf of the City Manager. Internal staff's preference is to receive information through emails, an e-newsletter or at department meetings; however, with just a handful of City events and many employees from all departments across the organization working remotely, at reduced hours, or taking on new responsibilities to assist the City with COVID-19 recovery, internal communication was reduced and most communication efforts were focused externally. Employees still 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.

COVID-19 resulted in restricted public access to City Hall for the majority of 2020 and limited face-to-face meetings. However, the Clerk's Department continued to staff City Hall throughout 2020 to assist external customers, internal staff, and Council. The department responded to customers' questions within 12 hours and responded to online questions within 45 minutes with accurate information and with assistance from the Finance Department and Public Works staff. The Clerk's Department is consistently responsive to customer requests and works with them one-on-one to address all people questions or concerns.



Departmental Performance Measures

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 2020, 5 out of 7 department directors and the City Attorney were utilizing Laserfiche to submit Council agenda items and review materials. The Clerk's Office will be considering an updated packet format in 2021 with the purpose of making the packet more user-friendly for Council. This includes, but not limited to a memo template, bookmarks, and comprehensive tracking of assigned tasks.

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



Departmental Performance Measures

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. 


Lighted and signed pedestrian crossings have been installed at Legion Park, and 11th street across Hwy 50. The City is planning to pursue a City-wide access control Plan in conjunction with CDOT that will explore additional opportunities for connectivity.

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. 

Improvements will be made to I.O.O.F. Park in the Spring of 2021. Summer "Parklets" were established on Main and Virginia Streets in the street ROW to create outdoor dining spaces during COVID-19 Restrictions. Staff is also working with constituents on the development of an Arts District designation in the City, anticipated in 2021.

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. Rezoning and Replat of the Lazy K for housing development will be completed in 2021.

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. 

The Gunnison 2030 Comprehensive Plan was completed and adopted by City Council in March 2020. Numerous initiatives are underway based on the implementation matrix included in Chapter 12 of the final document.

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.

Plans, data and current project information is now available on the City of Gunnison and Gunnison County websites.



Departmental Performance Measures

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.

City and County Staff are working collaboratively to update the 3 mile plan and Intergovernmental Agreement based on recommendations from the Gunnison 2030 Comprehensive Plan. Staff is working toward the completion goal in calendar year 2021.



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 Service 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.

Accomplished. Departments have weekly access to reporting in general ledger reports and revenue/expenditure reports compared to the budget. Mid-year budget amendments are incorporated into the reports as needed. Multi-year final analyses have also been created to ascertain financial sustainability.



Departmental Performance Measures

Result B

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

Ongoing. Due to COVID-19 revenue impacts, the licenses required to allow for access to the data repository has been cost prohibitive. Designs have been made for an onboarding process and implantation for paperwork and assimilation into the City's culture will occur in the first half of 2021.

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. The City Council approved \$16,880 to purchase software for online billing and payment interface. This will be implemented by June 30, 2021.

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. Two physical signatures, coupled with positive pay at the bank, allows for a much more secure method of issuing payment. COVID-19 seems to have a created a great deal more fraud, so the City has chosen to be more conservative. 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. As required, long term forecasts have been created as needed. For example, 20-year cash flows were created for the Parks and Recreation Department to assess the impact of a tax sunset in 2032. Another cash flow was created for the Wastewater Treatment Plant. In 2021, a tool to analyze scenarios of property taxes and sales taxes to support reconstruction of the fire station and



Departmental Performance Measures

redevelopment of city streets. 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 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 2022 and a budget request may be included in the next budget process. The impacts of COVID-19 prevented purchases of software in 2021.

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
2,060 customers were utilizing auto pay as of December 31, 2020. This represents 44% of all customers.
- 6% of customers signed up for the Voluntary Green Power Program
110 customers were utilizing the Green Power program. This is only 3% of the customers. However, the City has included \$250,000 in the budget to allow for increased purchases of renewable energy in the resource mix. The goal is to achieve 100% sourced from non-carbon emitting sources. 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.





Departmental Performance Measures

- 2% of customers accessing the Gunnison Valley Home Energy Advancement Team (GV-HEAT) program (2% of customers equates to 85).
Only 40 households were served by GV-HEAT through November 2020. However, Finance has been working with customers to send them to the Housing Authority and contacting all Low-Income Energy Assistance Program customers.

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 2022 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 2021 budget and was delayed due to budget constraints.

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.



Departmental Performance Measures

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.

In 2020 the City was fortunate to not have any major security breach causing significant down time for departments. This is partly due to employees participating in phishing and ransomware training and that knowledge to not click on unexpected links and attachments.

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.

All servers that can be virtualized have been as of Dec. 31, 2020. 2021 will see additional storage space added to the virtual environment as data storage continues to increase.

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

Ongoing.



Departmental Performance Measures

Parks and Recreation Department

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

Department Director

Dan Vollendorf
dvollendorf@gunnisonco.gov
970-641-8060

Core Services

- Recreation Programs / Research
- Softball / Baseball / Pickleball / Hockey
- Community / Aquatics Maintenance
- Ice Rink Operations / Programs
- Program / Event Registrations
- Cranor Hill Operations
- Playground Inspections / Maintenance
- City Parks Maintenance
- Landscaping, Mowing and Irrigations Systems
- Field Prep for all Sports
- Restroom Maintenance
- Outdoor Courts & Sports Equip. Maintenance
- Snow Removal
- Potable Well Testing - (Hartman, Taylor, Cranor)

Strategic Results

Employee Retention & Cost of Living vs. Living Wage

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

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

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.

The Parks and Recreation Department did experience quite a bit of turnover in 2020. Four full time staff members either retired, took a position in another town, or they were let go. As a result, we promoted three of our full time staff members to fill those positions, hired a well-qualified applicant for another, and then are filling the promoted staff member's old positions. In 2021 we will have at least 7 of our 13 full time positions staffed by someone who is new to that position.

We have seen a lot of returning part time and seasonal staff thanks to the rate of pay, and culture that our department is developing. In a normal year, the 50% retention rate for part time staff would have easily been met.

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.

At the onset of the pandemic we were able to redeploy much of our part time (and some of our full time) staff to help the community in various ways including the call center, delivering meals to seniors, PPE trainings, and serving on various committees. The City also provided sick time to employees who previously did not have it so that they could quarantine and keep their coworkers safe. Because we did not have to furlough employees because they were redeployed, and we were able to re-open shortly after the shut down, and employees appreciated the sick time they received, we have been able to retain almost all of our part time staff.

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.



Departmental Performance Measures

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.

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.

The pandemic had a profound impact on the parks and recreation programs that we offered in 2020 for all demographics. We were shut down from a programming standpoint and issuing refunds in the spring, and then re-opened on an extremely limited basis in the summer. That remained through the end of the year. Though we were able to run programming, the volume that we were accustomed to for many of our programs was precluded from happening due to limits in group sizes put in place by Public Health.

Infrastructure, Safety, and Trail System

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



Departmental Performance Measures

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.

This metric was also met in 2020. We did not have to shut down for accidents or incidents.

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.

Staff took on a much larger role of cleaning throughout the pandemic. The City also hired a full time custodian to clean the Rec Center as well as the Public Works building.

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.



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.

This is something that we need to continue to work towards, especially on the maintenance and replacement schedules.

By December 31, 2018, complete the planning for both the Lazy K and IOOF parks which would include estimates for additional operational costs and



Departmental Performance Measures

also include proposal for funding the construction of these parks (including potential grants).

The City put the IOOF renovation on hold in 2020 due to the pandemic. That project is currently slotted to take place in 2021 as is the construction of the Lazy K park.



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. 

Survey information wasn't available for 2020. Comparison of arrest data has been reviewed and isn't reflective of law enforcement efforts. In 2016 33 persons, in the under 25 year old range, were charged with drug related crimes compared to 19 in 2020. The reduction in 2020 arrests was due in part to COVID rather than enforcement efforts.

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.

The communications function was removed as a function of the Police Department in 2020. The communications function was combined as a function of the Gunnison/Hinsdale Emergency Telephone Service Authority.



Departmental Performance Measures

3. By 2022, 80% of the dispatch coverage area is accessible by radio communications on a common frequency.

The communications function was removed as a function of the Police Department in 2020. The communications function was combined as a function of the Gunnison/Hinsdale Emergency Telephone Service Authority.

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.

The department for 2020 currently meets both these objectives, with in progress calls averaging 2:36 minutes and all calls averaging 4:20 minutes. Continued monitoring of this matrix helps identify staffing concerns and scheduling.

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.

Identifying a working statistical calculation for this matrix is still difficult for all reported crimes. Tracking of VRA related crimes is easier and 100% of VRA victims receive initial contact from the LE Advocate and regular follow-up continues till case closure.

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

Clearance rate for part A crimes reported as of 1/19/21 for 2020 reflects a 78% clearance rate and an overall reported crime clearance rate of 35%.

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.



Community survey data was not available for 2020. One person was injured in a Pedestrian/vehicle accidents in the identified downtown area in 2020.



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 / Maintenance
 - 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
 - Bio-solids 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 maintaining approximately 35 centerline miles of City streets and 24 miles of alleys, including plowing, signage, street trees, and 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 was completed in 2020 (13 City blocks). Safety corridors at 11th Ave and Legion Park have been completed in 2019. A \$393,750 MMOF grant has been secured for 2021 to complete sections along Ohio Ave. A CDOT SRTS grant for \$750,000 has been submitted for in 2021 that if awarded would be merged with the MMOF grant to complete missing sidewalk sections from Colorado to Spruce along Ohio Ave.

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. A new receptionist has been hired to monitor iWorQ and to implement efficiencies with maintenance calls.



Departmental Performance Measures

Communication and Outreach

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

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

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 instantaneously 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 and with the new receptionist 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 meters will be completed in 2021. Master meters at all well locations have been recalibrated in 2020. Colorado Rural Water Association will partner with the City to conduct a water-loss survey by end of 2022.

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.



Departmental Performance Measures

This is complete.

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 in 2020 have been implemented to reduce unnecessary risks associated with large or heavy refuse containers and has shown a reduction in lost-time injury.

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

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

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 within COVID parameters.

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

Street Improvements

Ditch

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Fiduciary Fund

Firemen's Pension

...

Enterprise Funds

Electric

Water

Wastewater

Refuse

Recreation

...

Internal Service Fund

Fleet Maintenance

...

Cost Allocation Plan

**CITY OF GUNNISON
GENERAL FUND
SUMMARY**

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
	TAXES	7,844,155	8,432,858	8,194,415	8,194,415	6,370,001	6,335,604
	PERMITS/LICENSES	208,104	125,870	130,450	130,450	162,500	129,050
	INTERGOVERNMENTAL	389,256	837,885	417,254	658,957	838,442	1,582,893
	CHARGES FOR SVCS	290,109	285,761	284,492	314,695	172,606	341,999
	FINES/FORFEITURES	22,675	28,319	25,000	25,000	10,058	12,500
	MISCELLANEOUS	85,922	129,298	126,876	126,876	216,216	107,897
	INTEREST	58,928	135,874	56,000	56,000	105,000	50,000
	TRANSFERS IN	79,675	202,312	302,696	384,196	299,439	510,084
	TOTAL REVENUE	8,978,824	10,178,177	9,537,183	9,890,589	8,174,262	9,070,027
EXPENDITURES							
	GENERAL GOVERNMENT	1,344,526	1,631,420	1,539,455	2,003,110	1,795,370	1,570,988
	PUBLIC SAFETY	2,744,116	3,024,457	3,232,653	3,256,578	3,174,698	3,185,675
	PUBLIC WORKS	1,311,518	967,739	2,289,463	148,740	158,853	239,712
	CAPITAL OUTLAY	160,270	777,010	490,862	468,189	490,863	1,725,000
	RECREATION & PARKS	1,292,418	1,420,288	1,538,357	1,659,709	1,315,662	1,635,992
	GRANTS/ECON DEV/EVENTS	335,609	388,739	452,138	663,267	723,658	452,203
	TRANSFERS OUT	724,995	717,463	718,704	3,206,784	3,206,784	795,324
	TOTAL EXPENDITURES	7,913,451	8,927,116	10,261,632	11,406,378	10,865,889	9,604,895
	Revenues Over (Under) Expenditures	1,065,372	1,251,061	(724,449)	(1,515,788)	(2,691,628)	(534,868)
	Beginning Fund Balance	4,278,661	5,344,034	4,784,101	6,595,097	6,595,097	3,903,469
	Ending Fund Balance	5,344,034	6,595,097	4,059,652	5,079,308	3,903,469	3,368,601
	Ending Fund Balance % of Total Expenditures	68%	74%	40%	45%	36%	35%
	Ending Fund Balance Analysis						
	Unreserved Fund Balance	5,341,416	6,592,478	3,552,752	5,076,688	3,900,849	2,865,981
	Real Estate Transfer Assessment	2,619	2,619	2,620	2,620	2,620	2,620
	Strategic Plan Implementation	0	0	504,280	0	0	500,000
		5,344,034	6,595,097	4,059,652	5,079,308	3,903,469	3,368,601
	Ending Unreserved Fund Balance % of Total Expenditures						34%

Reserve Calculation

Total Expenditures		9,604,895
Plus: Anticipated, Unappropriated Strategic Plan Expenditures		500,000
Less: Grant projects not subject to reserve requirements		
Lazy K Housing Grant		(1,339,000)
I.O.O.F. Park from Other Rec Improvements		(300,000)
Expenditures Subject to Reserve Requirement		8,465,895
Minimum Unreserved Fund Balance	33% of expenditures ----->	2,793,745
Maximum Unreserved Fund Balance	40% of expenditures ----->	3,386,358
Remaining Available for Appropriations		54,313
Available Funds Remaining @ 100% (Projections or revenue reductions)		72,236

**CITY OF GUNNISON
SALES TAX COMPLIANCE TABLE**

SALES AND USE TAX REVENUE **FY2021** **\$5,555,507** **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	\$1,666,652	30%
CAPITAL IMPROVEMENT COMMITMENT	\$555,551	10%
GENERAL FUND COMMITMENT (Remainder)	\$3,333,304	60%

USE OF FUNDS BY PURPOSE:

STREET IMPROVEMENTS

EXPENSES:

Sales Tax	09-3104	\$1,610,926	
Use Tax	09-3106	\$55,726	
Total Tax Accrued in Street Improvements Fund		\$1,666,652	30.0%

Over (Under) Commitment	\$0
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CAPITAL IMPROVEMENT

EXPENSES:

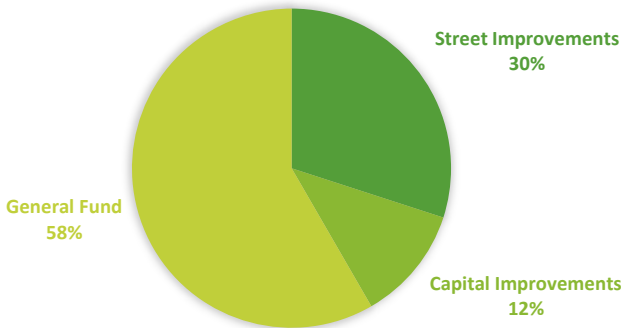
Capital Improvements		\$1,725,000	
	Sub-total	\$1,725,000	
Capital Purchases for Fleet (Transfer Out)		\$590,865	
	Sub-total	\$590,865	

Less Capital Projects from Cash Reserves or other funding:

DOLA Lazy K Housing Grant		\$1,230,000	
Gunnison Valley Housing Foundation		\$139,000	
I.O.O.F. from Other Rec Improvements		\$300,000	
	Sub Total	\$1,669,000	

Total Capital Expense	\$646,865	11.6%
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Over (Under) Commitment	\$91,314
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**CITY OF GUNNISON
PROPERTY TAX CALCULATION**

TAX YEAR	2017		2018		2019		2020	
DESCRIPTION	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL
Vacant Land	3,963,810	5.24%	3,416,750	4.52%	4,024,700	4.01%	3,563,520	3.49%
Residential	27,083,080	35.80%	28,013,460	37.04%	37,347,910	37.23%	38,033,530	37.29%
Commercial	39,693,770	52.47%	39,758,260	52.57%	54,490,520	54.31%	55,609,510	54.52%
Industrial	1,120,030	1.48%	1,117,950	1.48%	1,214,540	1.21%	1,133,480	1.11%
Agricultural	49,410	0.07%	49,650	0.07%	48,270	0.05%	48,180	0.05%
Natural Resources	20	0.00%	20	0.00%	20	0.00%	20	0.00%
State Ass'd (Pub Util)	3,735,110	4.94%	3,274,580	4.33%	3,198,700	3.19%	3,603,450	3.53%
	75,645,230	100.00%	75,630,670	100.00%	100,324,660	100.00%	101,991,690	100.00%
MILL LEVY	3.868		3.868		3.868		3.868	
Property Taxes (Gross)	292,596		292,539		388,056		394,504	
Less: Treasurer's Fees	(5,852)		(5,851)		(7,761)		(7,890)	
Uncollectible	(1,463)		(1,463)		(1,940)		(1,973)	
Property Taxes (Net)	285,281		285,226		378,354		384,641	

****2021 Budget based on preliminary property tax certification of \$101,959,920, with net revenues calculated at \$384,521**

Actual property tax certification = \$101,991,690. Assessor adjustments since preliminary certification have resulted in an increase of \$31,770 assessed valuation, or \$120 in net revenue.

01 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	-19.7%
2020 Revenues Under (Over) Budget	1,716,327
2020 Budgeted Revenues vs. 2021 Budget Request	-8.3%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3101	Property Tax	284,983	285,601	377,819	377,819	373,319	385,521
3102	Specific Ownership Tax	19,928	21,952	21,791	21,791	23,295	23,994
3103	Add'l Motor Vehicle Tax	20,776	21,841	22,333	22,333	0	0
3104	City Sales Tax	5,319,041	5,472,852	5,510,580	5,510,580	3,685,125	3,758,828
3105	County Sales Tax	855,969	944,213	960,125	960,125	945,312	963,097
3106	City Use Tax	371,000	358,761	250,000	250,000	180,343	130,027
3107	Cigarette Tax	14,825	14,783	13,000	13,000	15,869	16,345
3108	Occupation Tax-Phones	4,323	2,482	2,300	2,300	2,000	1,900
3109	Pen/Int on Delinq Prop Tx	1,088	1,149	1,000	1,000	1,000	1,000
3110	Cable Franchise Tax	21,872	22,444	22,000	22,000	23,364	24,065
3111	Nat'l Gas Franchise Tax	124,691	150,708	166,646	166,646	122,000	155,229
3112	Electric Franchise	304,854	345,291	364,657	364,657	372,772	376,943
3113	Water Franchise	53,569	54,899	47,325	47,325	59,209	57,775
3114	Sewer Franchise	90,623	125,580	96,840	96,840	126,041	114,887
3115	Pen/Int on Delinq Sales Tax	14,598	13,722	5,000	5,000	1,669	10,000
3116	State Marijuana Taxes	79,378	79,438	80,000	80,000	85,916	88,493
3117	Severance Tax	204,161	460,255	200,000	200,000	325,631	200,000
3118	Public Improvements Fee	42,504	38,750	37,000	37,000	10,000	10,000
3119	Wireless Network Fee	15,973	18,139	16,000	16,000	17,136	17,500
TAXES		7,844,155	8,432,858	8,194,415	8,194,415	6,370,001	6,335,604
3204	Liquor Licenses	7,906	5,878	6,000	6,000	4,500	6,000
3205	City Sales Tax Licenses	31,950	22,001	24,000	24,000	24,000	24,000
3206	Animal Licenses	495	897	900	900	1,000	1,000
3208	Comm. Dev. Permit/Lic.	118,753	63,095	70,000	70,000	100,000	70,000
3209	Public Works ROW Permits	0	0	0	0	0	0
3210	Marijuana Sales License	49,000	34,000	29,500	29,500	33,000	28,000
3212	Transient Merchant App.	0	0	50	50	0	50
PERMITS/LICENSES		208,104	125,870	130,450	130,450	162,500	129,050
3301	Federal Grants	0	316,744	0	217,054	218,678	0
3302	State Grants	0	29,961	0	0	380,039	1,230,000
3303	Local Grants	0	0	0	0	50,000	139,000
3304	Mineral Leasing	94,586	126,571	80,000	80,000	75,003	80,000
3306	State Maintenance Agrmt	46,803	59,496	50,000	50,000	0	0
3307	Hwy User's Trust Fund	204,438	207,581	166,565	166,565	0	0
3308	Fire Protection District	5,433	4,040	6,000	6,000	6,000	6,000
3310	Hazmat Reimbursements	0	0	0	0	0	0
3314	Victims of Crime Act Grant	0	53,382	64,787	64,787	47,981	42,089
3320	GOCO Grants	0	0	0	0	0	0
3327	POST Grant - Police	7,024	8,071	15,810	15,810	5,000	15,810
3328	Law Enforcement Advocate	30,971	32,038	34,092	34,092	31,092	31,092
3338	Senior Meals-Gunnison County	0	0	0	24,649	24,649	38,902
INTERGOVERNMENTAL		389,256	837,885	417,254	658,957	838,442	1,582,893
3401	Court Cost	2,110	1,618	1,600	1,600	1,400	1,600
3402	Comm. Dev. Services	3,533	803	400	400	600	500
3403	Police Dept. Services	14,882	16,351	16,500	16,500	12,300	15,000
3404	City Clerk Services	0	0	0	0	10	0
3405	Animal Control Services	755	995	1,000	1,000	400	700
3406	Recreation Programs	176,543	170,659	170,000	170,000	90,000	180,000
3408	Finance Dept Rev	17,142	15,426	13,000	13,000	7,000	13,000
3410	Phone Service Fees	7,569	18,314	17,800	17,800	17,800	17,104
3411	Sales Tax Service Fee	8,134	9,731	9,500	9,500	10,000	10,000
3426	Fire Dept Services	41	602	50	50	0	0
3439	Events Equipment Rental	465	1,195	1,000	1,000	40	1,000
3440	Concessions	9,008	8,064	8,500	8,500	0	8,500
3441	Park Rentals	8,667	6,950	7,500	7,500	1,400	7,500
3442	Events	33,200	31,314	33,642	33,642	533	33,642
3444	Scholarships	6,412	1,708	2,000	2,000	800	1,500
3446	SW Colo Triathlon Series Revenue	1,648	2,032	2,000	2,000	120	2,000
3449	Senior Meals-Charges	0	0	0	30,203	30,203	49,953
CHARGES FOR SERVICES		290,109	285,761	284,492	314,695	172,606	341,999

01 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	-19.7%
2020 Revenues Under (Over) Budget	1,716,327
2020 Budgeted Revenues vs. 2021 Budget Request	-8.3%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
3501	Traffic Fines	8,736	11,180	12,000	12,000	0	0
3502	Dog/Cat Fines	2,837	3,680	3,000	3,000	1,058	2,500
3504	Misc. Fines & Forfeitures	11,102	13,459	10,000	10,000	9,000	10,000
FINES & FORFEITURES		22,675	28,319	25,000	25,000	10,058	12,500
3601	Miscellaneous Revenue	14,193	6,730	5,890	5,890	56,711	6,000
3602	Refund-Prior Yr Expns	0	0	0	0	0	0
3603	Compensation for Loss	3,035	1,420	0	0	377	0
3604	Refunds	2,174	3,390	2,000	2,000	2,000	2,000
3605	Crime Prevention/DARE Contributor	22	28	2,650	2,650	1,650	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	40,284	39,689	39,000	39,000	39,000	39,000
3612	Sale of Fixed Assets	11,001	24,069	2,000	2,000	2,000	2,000
3626	COVID-19 Revenue	0	0	0	0	1,009	0
3630	Cranor Hill Lift Tickets	0	14,129	13,500	13,500	13,500	13,500
3647	CARA Contributions	7,346	3,288	5,500	5,500	3,000	5,500
3648	Pickleball Tournament	1,282	2,330	3,000	3,000	0	3,000
3650	Other Contributions	0	12,143	0	0	80,000	0
3657	Community Builders Grant	6,584	0	0	0	0	0
3658	Misc. Grants	0	2,900	0	0	(548)	0
3659	Region 10 Senior Grant	0	3,578	0	0	900	4,310
3660	Met Rec Senior Grant	0	0	0	0	0	3,000
3661	NextFifty Initiative Senior Grant	0	15,605	0	0	11,617	11,127
3662	DOLA POMH Support Grant	0	0	53,336	53,336	5,000	15,810
3667	Senior Meals-Misc	0	0	0	0	0	0
MISCELLANEOUS		85,922	129,298	126,876	126,876	216,216	107,897
3701	Interest on Investments	59,171	84,992	50,000	50,000	80,000	35,000
3710	Unrealized Gain/Loss	(243)	50,882	6,000	6,000	25,000	15,000
INTEREST		58,928	135,874	56,000	56,000	105,000	50,000
3999	Transfer from Fleet	0	0	0	0	0	0
3999	Transfer from Marijuana Mitigation	49,086	158,124	141,956	141,956	141,956	155,335
3999	Transfer from Electric	8,783	0	0	0	0	0
3999	Transfer from Water	5,855	0	0	0	0	0
3999	Transfer from Wastewater	8,783	0	0	0	0	0
3999	Transfer from Refuse	0	0	0	0	0	0
3999	Transfer from Other Rec Improve	7,168	44,188	160,740	242,240	157,483	354,749
TRANSFERS IN		79,675	202,312	302,696	384,196	299,439	510,084
TOTAL REVENUES		8,978,824	10,178,177	9,537,183	9,890,589	8,174,262	9,070,027

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 1.63% 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. 2021 revenue is based on \$101,959,920 preliminary certification of property valuation from County Assessor and 3.868 mill levy with a temporary tax credit of 1 mill.
- 3103 Moved to the Street Improvements fund
- 3104 2019 year end projections are based on a 5% estimated decrease from the 2019 actual for the remainder of 2020. 2020 revenue is based on a 2% increase of 2019 projected year-end revenues.
- 3105 2019 year end projections based on the last three years' averaging 43% collected through August and 2020 estimate based on an increase of 2%
- 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.

01 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	-19.7%
2020 Revenues Under (Over) Budget	1,716,327
2020 Budgeted Revenues vs. 2021 Budget Request	-8.3%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
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.						
3209	Public right-of-way permits moved to the Street Improvements Fund						
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. Moved to the Street Improvements Fund.						
3308	District reimburses City for 1/2 of the costs associated with the Volunteer Fire Department - insurance, utilities, etc.						
3327	POST Grant to reimburse training expenses, travel costs for safety trainings - State Funding from vehicle registration surcharge						
3328	2020: \$10,000 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; moved to the Street Improvements Fund						
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	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
EXPENDITURES							
4001	City Council	65,337	37,373	55,694	426,474	280,448	41,674
4002	Municipal Court	110,449	106,092	104,785	104,785	102,149	106,811
4003	City Attorney	36,694	41,024	45,922	45,922	45,922	44,310
4004	City Manager	159,956	174,965	202,128	202,128	194,073	212,990
4005	City Clerk	84,095	84,370	114,138	114,138	59,566	122,218
4006	Finance	265,783	313,335	350,508	395,508	380,720	340,976
4007	Information Technology	174,518	270,056	165,587	165,587	161,487	198,404
4008	Community Development	385,964	540,852	411,915	459,790	407,817	384,299
4030	City Hall	61,729	63,353	88,778	88,778	65,687	89,305
4055	Lazy K Infrastructure Grant	0	0	0	0	0	0
4056	Lazy K Infrastructure Non-Grant	0	0	0	0	97,500	30,000
GENERAL GOVERNMENT		1,344,526	1,631,420	1,539,455	2,003,110	1,795,370	1,570,988
4019	Police Department Building	0	0	0	0	0	31,474
4020	Police and Neighborhood Services	2,248,792	2,543,455	2,657,391	2,657,391	2,613,963	2,629,461
4021	Building Inspection	138,985	146,236	152,734	152,734	151,628	154,364
4022	Fire Department	279,069	225,121	273,935	273,935	265,885	271,547
4023	Hazardous Materials	21,888	17,860	23,361	23,361	23,361	0
4024	LE Victim Advocate Program	55,381	15,840	28,050	28,050	28,539	45,156
4025	Victims of Crime Act Grant	0	53,477	77,551	77,551	47,981	42,089
4026	Victims of Crime Act Grant Match	0	22,468	19,632	19,632	19,416	11,585
4027	Emergency Response	0	0	0	23,925	23,925	0
PUBLIC SAFETY		2,744,116	3,024,457	3,232,653	3,256,578	3,174,698	3,185,675
4009	Facilities Maintenance	0	(25,979)	30,668	30,668	21,614	97,706
4010	Janitorial Services	0	0	0	0	0	15,200
4031	Public Works Administration	0	57,420	122,154	122,154	120,129	191,245
4032	City Shop	38,081	(10,871)	(4,083)	(4,083)	(2,293)	(64,439)
4033	Streets & Alley-Admin	53,255	0	0	0	0	0
4034	Streets & Alley-Maint	525,539	629,423	641,623	0	0	0
4035	Street Improvements	694,644	207,804	1,499,100	0	0	0
4036	Hwy 50 Pedestrian Crossings	0	23,969	0	0	0	0
4037	Safe Routes to School	0	84,581	0	0	19,403	0
4041	Ohio Avenue Safe Walk	0	1,393	0	0	0	0
PUBLIC WORKS		1,311,518	967,739	2,289,463	148,740	158,853	239,712
xxxx	Capital Improv-Variou Department	160,270	777,010	490,862	468,189	490,863	1,725,000
CAPITAL OUTLAY		160,270	777,010	490,862	468,189	490,863	1,725,000
4045	Cranor Hill	9,441	25,859	43,574	43,574	38,053	43,507
4047	Senior Meals	0	0	0	54,852	54,852	88,855
4048	Senior Programming	0	24,253	48,083	48,083	48,821	54,859
4049	Recreation Administration	380,219	422,784	431,832	431,832	370,320	428,718
4050	Recreation Programs	209,703	204,123	232,570	232,570	100,090	244,411
4051	Parks	648,060	693,718	734,967	801,467	682,094	728,380
4052	Van Tuyl Ranch	3,844	28,731	31,713	31,713	5,168	31,554
4053	Lazy K Property	41,150	18,778	4,647	4,647	4,647	4,581
4054	Next50 Senior Grant	0	2,042	10,972	10,972	11,617	11,127
RECREATION & PARKS		1,292,418	1,420,288	1,538,357	1,659,709	1,315,662	1,635,992
4090	Public Service Grants	63,892	68,933	78,833	102,333	152,333	57,500
4091	Economic Development Grants	24,808	23,817	17,667	220,296	268,246	39,000
4092	Strategic Partnerships	134,286	159,506	200,353	200,353	200,353	195,993
4097	Events	112,623	136,483	155,285	140,285	102,726	159,710
GRANTS/ECONOMIC DEV		335,609	388,739	452,138	663,267	723,658	452,203
4999	Transfers Out	724,995	717,463	718,704	3,206,784	3,206,784	795,324
TRANSFERS OUT		724,995	717,463	718,704	3,206,784	3,206,784	795,324
TOTAL EXPENDITURES		7,913,451	8,927,116	10,261,632	11,406,378	10,865,889	9,604,895

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4001 CITY COUNCIL

2019 Actual Expenditures vs. 2020 Estimated Expenditures	650.4%
2020 Expenditures Under (Over) Budget	(224,754)
2020 Budgeted Expenditures vs. 2021 Budget Request	-90.2%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-City Council	29,157	31,571	39,000	39,000	21,996	39,000
4103	Social Security	1,934	1,934	2,418	2,418	1,421	2,418
4104	Medicare	452	452	566	566	332	566
4106	Hlth Ins/WC/Othr Benefits	43	44	51	51	35	55
Sub-Total: Personnel		31,587	34,002	42,034	42,034	23,784	42,038
4201	Office Supplies	801	203	200	200	100	200
4202	Clothing/Uniforms	35	0	200	200	0	200
4212	Computer Software Under \$5000	3	0	0	0	0	0
4302	Printing/Duplication Svcs	0	0	0	0	144	0
4303	Advertising/Legal Notices	8,863	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	12,700	12,931	13,500	13,500	14,700	15,000
4320	Telephone/Fax Services	818	845	860	860	660	645
4330	Professional Svcs	0	0	15,000	15,000	9,380	0
4360	Contracted Services	17,000	0	18,000	18,000	0	20,500
4370	Trvl/Mileage/Meals/Lodg	7,510	8,987	7,500	7,500	3,000	6,000
4650	Miscellaneous Expenses	1,095	1,648	1,000	1,000	1,000	1,000
4653	Employee Appreciation	6,539	5,514	6,000	6,000	6,000	6,000
4655	Youth Council	260	475	500	500	0	500
4659	City Fest	3,592	3,550	4,000	4,000	4,000	4,000
4704	Community Builder Grant Exp	10,060	0	0	0	0	0
9589	Special Projects	0	10,000	0	370,780	270,780	0
Sub-Total: Operations		69,276	44,153	66,760	437,540	309,764	54,045
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(35,526)	(40,783)	(53,100)	(53,100)	(53,100)	(54,409)
TOTALS		65,337	37,373	55,694	426,474	280,448	41,674

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
- 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 contribution for Crested Butte Land Trust-Gunnison Valley Housing Foundation Donation
2020 remaining amounts anticipated to be spent from the Strategic Plan Implementation Reserve

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4002 MUNICIPAL COURT

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-3.7%
2020 Expenditures Under (Over) Budget	2,636
2020 Budgeted Expenditures vs. 2021 Budget Request	1.9%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Muni Court	76,354	81,720	85,500	85,500	85,500	86,454
4103	Social Security	4,261	5,082	5,301	5,301	5,301	5,360
4104	Medicare	997	1,189	1,240	1,240	1,240	1,254
4106	Hlth Ins/WC/Othr Benefits	16,590	3,244	3,261	3,261	3,261	3,705
4108	ER Retirement Contrbtn	3,199	3,779	3,883	3,883	3,883	3,938
Sub-Total: Personnel		101,401	95,013	99,185	99,185	99,185	100,711
4201	Office Supplies	164	180	150	150	2	150
4202	Clothing/Uniforms	0	0	50	50	0	50
4203	Fuel-Lubricant Supplies	0	0	0	0	0	0
4211	Computer Equipment Under \$5,000	690	0	0	0	0	0
4212	Computer Software Under \$5,000	4,775	100	200	200	120	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	351	250	750	750	317	750
4330	Professional Svcs	0	0	150	150	0	150
4340	Repair/Mntce Svcs	0	0	50	50	0	50
4343	Software Support	2,026	10,093	2,750	2,750	2,525	3,250
4350	Other Purchased Services	0	0	0	0	0	0
4370	Trvl/Mileage/Meals/Lodg	1,042	457	1,500	1,500	0	1,500
Sub-Total: Operations		9,048	11,079	5,600	5,600	2,964	6,100
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		110,449	106,092	104,785	104,785	102,149	106,811

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	11.9%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	-3.5%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	5,933	3,267	5,459	5,459	5,883	6,059
4330	Professional Svcs	10,438	0	15,000	15,000	14,576	14,400
4356	Legal Services	63,624	73,763	68,816	68,816	68,816	68,816
Sub-Total: Operations		79,995	77,030	89,275	89,275	89,275	89,275
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(43,301)	(36,005)	(43,353)	(43,353)	(43,353)	(44,965)
TOTALS		36,694	41,024	45,922	45,922	45,922	44,310

Comments:

- 4310 Employer's Council \$6,059 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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	10.9%
2020 Expenditures Under (Over) Budget	8,055
2020 Budgeted Expenditures vs. 2021 Budget Request	5.4%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-City Manager	182,697	185,468	198,311	198,311	198,311	200,327
4103	Social Security	8,410	8,240	8,489	8,489	8,489	9,066
4104	Medicare	2,750	3,101	2,876	2,876	2,876	2,905
4106	Hlth Ins/WC/Othr Benefits	4,332	4,352	4,474	4,474	4,474	5,038
4108	ER Retirement Contrbtn	17,470	20,461	18,979	18,979	18,979	19,181
Sub-Total: Personnel		215,659	221,621	233,128	233,128	233,128	236,516
4201	Office Supplies	164	71	150	150	150	150
4202	Clothing/Uniforms	0	0	43	43	0	75
4203	Fuel-Lubricant Supplies	203	471	400	400	400	400
4211	Computer Equip Under \$5,000	0	12	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
4302	Printing/Duplication Svcs	0	0	0	0	0	0
4304	Subscrptn/Lit/Films	81	115	100	100	100	100
4310	Dues/Mtgs/Mbrshps/Tuitn	2,630	3,850	3,850	3,850	2,500	3,850
4320	Telephone/Fax Services	954	1,201	1,179	1,179	1,010	1,140
4330	Professional Svcs	0	0	0	0	49	0
4370	Trvl/Mileage/Meals/Lodg	3,875	3,755	2,500	2,500	2,000	2,468
4650	Miscellaneous Expenses	0	0	0	0	3,958	0
9588	Organizational Development	6,037	13,784	15,000	15,000	15,000	15,000
9589	Contingency	0	250	10,000	10,000	0	10,000
Sub-Total: Operations		13,944	23,508	33,222	33,222	25,167	33,183
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(69,646)	(70,164)	(64,222)	(64,222)	(64,222)	(56,709)
TOTALS		159,956	174,965	202,128	202,128	194,073	212,990

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
- 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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-29.4%
2020 Expenditures Under (Over) Budget	54,572
2020 Budgeted Expenditures vs. 2021 Budget Request	7.1%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-City Clerk	123,284	126,477	136,167	136,167	120,563	139,441
4102	Overtime	0	0	130	130	130	134
4103	Social Security	7,145	7,957	8,450	8,450	7,525	8,654
4104	Medicare	1,671	1,861	1,976	1,976	1,760	2,024
4106	Hlth Ins/WC/Othr Benefits	12,477	8,103	24,283	24,283	3,535	25,978
4108	ER Retirement Contrbtn	6,095	6,496	6,935	6,935	5,998	7,101
Sub-Total: Personnel		150,673	150,895	177,942	177,942	139,510	183,331
4201	Office Supplies	910	1,299	1,000	1,000	800	1,000
4202	Clothing/Uniforms	253	0	150	150	150	150
4206	Election Supplies	11,659	12,221	0	0	0	13,000
4211	Computer Equipment Under \$5,000	49	0	0	0	0	0
4212	Computer Software Under \$5,000	0	4,788	4,478	4,478	4,788	5,000
4213	Equipment Under \$5,000	0	0	300	300	300	300
4214	Furniture/Fixtures Under \$5,000	2,984	0	316	316	0	0
4215	Operating Supplies	200	0	0	0	0	0
4302	Printing/Duplication Svcs	5	2,075	800	800	0	800
4303	Advertising/Legal Svcs	1,988	9,114	12,000	12,000	8,500	12,000
4304	Subscrptn/Lit/Films	112	119	200	200	126	200
4310	Dues/Mtgs/Mbrshps/Tuitn	3,034	1,018	2,705	2,705	1,100	2,705
4320	Telephone/Fax Services	1,141	1,952	1,920	1,920	1,660	2,521
4330	Professional Svcs	1,330	2,812	8,000	8,000	2,000	12,000
4340	Repair/Mntce Svcs	0	0	100	100	0	100
4343	Software Support	0	0	200	200	0	1,300
4350	Other Purchased Services	384	0	0	0	0	0
4360	Contracted Svcs	1,307	1,000	1,500	1,500	1,000	4,500
4370	Trvl/Mileage/Meals/Lodg	1,667	3,164	2,995	2,995	100	2,689
4649	Late Fees	55	0	0	0	0	0
Sub-Total: Operations		27,077	39,561	36,664	36,664	20,524	58,265
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(93,654)	(106,085)	(100,468)	(100,468)	(100,468)	(119,378)
TOTALS		84,095	84,370	114,138	114,138	59,566	122,218

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
- 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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	23.1%
2020 Expenditures Under (Over) Budget	(35,212)
2020 Budgeted Expenditures vs. 2021 Budget Request	-14.9%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Finance	312,169	331,438	346,300	346,300	346,300	351,070
4102	Overtime	451	410	5,228	5,228	5,228	5,317
4103	Social Security	17,793	19,452	21,795	21,795	21,795	22,096
4104	Medicare	4,161	4,549	5,097	5,097	5,097	5,168
4106	Hlth Ins/WC/Othr Benefits	76,248	83,576	81,429	106,429	106,352	97,088
4108	ER Retirement Contrbt	16,810	18,508	19,316	19,316	19,316	21,319
Sub-Total: Personnel		427,632	457,933	479,164	504,164	504,087	502,058
4201	Office Supplies	1,847	6,720	3,100	3,100	3,100	3,100
4202	Clothing/Uniforms	0	43	50	50	50	50
4203	Fuel-Lubricant Supplies	400	96	250	250	250	250
4211	Computer Equipment Under \$5,000	0	380	100	100	100	100
4212	Computer Software Under \$5,000	0	0	4,995	4,995	4,255	2,045
4213	Equipment Under \$5,000	0	0	100	100	140	300
4214	Furniture/Fixtures Under \$5,000	5,372	223	0	0	0	0
4301	Postage/Freight Svcs	20,037	21,760	24,750	24,750	28,529	26,101
4302	Printing/Duplication Svcs	8,441	5,571	9,056	9,056	5,277	8,056
4303	Advertising/Legal Svcs	714	1,205	1,300	1,300	2,000	1,300
4304	Subscriptn/Literature	121	282	300	300	300	300
4310	Dues/Mtgs/Mbrshps/Tuitn	2,548	4,893	3,785	3,785	446	3,785
4320	Telephone/Fax Services	1,302	2,043	1,980	1,980	1,980	1,860
4330	Professional Svcs	19,180	19,410	19,755	19,755	20,010	20,610
4331	Sales Tax Audits	18,218	15,825	20,000	40,000	40,000	40,000
4340	Repair/Mntce Svcs	0	0	200	200	0	0
4343	Software Support	13,764	12,940	16,185	16,185	12,738	28,624
4360	Contracted Svcs	9,307	28,270	10,240	10,240	10,240	10,240
4370	Trvl/Mileage/Meals/Lodg	4,606	1,982	3,280	3,280	300	3,280
4401	Prop/Liab Ins Premium	8,534	39,664	32,547	32,547	32,547	36,912
4650	Miscellaneous Expenses	37	(243)	500	500	500	500
9588	Organizational Development	0	0	5,000	5,000	0	5,000
Sub-Total: Operations		114,427	161,063	157,473	177,473	162,762	192,413
9971	Computer Software Over \$5,000	0	0	0	5,000	5,000	0
Sub-Total: Capital Outlay		0	0	0	5,000	5,000	0
5000	Cost Allocation to Other Funds	(276,276)	(305,661)	(286,130)	(286,130)	(286,130)	(353,495)
TOTALS		265,783	313,335	350,508	400,508	385,720	340,976

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 (2020), Online Billing (2021)
- 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 \$3.37 for every \$1 spent on audits
- 4340 Computer, printer, phones, and software maintenance/upgrades
- 4343 Accounting software, financial forecasting software, whistleblower hotline, online bills
- 4360 Utility bill printing and supervisor training program
- 4370 Corresponds to acct. 4310 including out of town expenses for professional development for all Finance employees
- 4401 City insurance premium not allocated to other departments.
- 4650 Unanticipated expenditures that do not fit under other line items, occasional cash drawer balancing offsets
- 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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-40.2%
2020 Expenditures Under (Over) Budget	4,100
2020 Budgeted Expenditures vs. 2021 Budget Request	19.8%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-IT	106,510	113,027	114,283	114,283	114,283	115,237
4103	Social Security	6,375	7,034	7,086	7,086	7,086	7,145
4104	Medicare	1,491	1,645	1,657	1,657	1,657	1,671
4106	Hlth Ins/WC/Othr Benefits	7,400	7,738	8,330	8,330	8,330	9,423
4108	ER Retirement Contrbtn	5,303	5,840	5,714	5,714	5,714	5,762
Sub-Total: Personnel		127,079	135,285	137,070	137,070	137,070	139,238
4201	Office Supplies	691	251	500	500	500	500
4211	Computer Equipment Under \$5000	11,086	31,945	23,225	23,225	32,000	50,750
4212	Computer Software Under \$5000	199	215	250	250	336	250
4301	Postage/Freight Svcs	252	0	0	0	50	50
4303	Advertising/Legal Svcs	0	0	0	0	0	0
4304	Subscripnt/Literature	72	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	516	5,434	530	530	1,840	530
4320	Telephone/FAX Services	7,681	23,400	18,000	18,000	13,143	17,280
4330	Professional Svcs	8,886	10,873	7,500	7,500	16,169	7,500
4343	Software Support	39,359	36,004	68,860	68,860	53,000	68,860
4350	Othr Purchased Services	16,995	76,032	8,350	8,350	7,580	9,570
4370	Trvl/Mileage/Meals/Lodg	1,366	4,333	1,400	1,400	(103)	1,400
Sub-Total: Operations		87,103	188,487	128,615	128,615	124,515	156,690
9970	Computer Equip. Over \$5,000	61,342	0	0	0	0	0
9971	Computer Software Over \$5,000	1,789	0	0	0	0	0
9972	Regional Broadband	0	0	0	0	0	0
Sub-Total: Capital Outlay		63,131	0	0	0	0	0
5000	Cost Allocation to Other Funds	(39,664)	(53,715)	(100,098)	(100,098)	(100,098)	(97,524)
TOTALS		237,649	270,056	165,587	165,587	161,487	198,404

Comments:

- 4211 Equipment replacement
- 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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-23.7%
2020 Expenditures Under (Over) Budget	(903)
2020 Budgeted Expenditures vs. 2021 Budget Request	-16.4%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Comm Dev	237,026	244,350	258,634	258,634	258,634	261,495
4102	Overtime	404	677	825	825	825	840
4103	Social Security	14,061	14,177	16,086	16,086	16,086	16,265
4104	Medicare	3,288	3,316	3,762	3,762	3,762	3,804
4106	Hlth Ins/WC/Othr Benefits	33,533	44,679	50,144	50,144	50,144	53,540
4108	ER Retirement Contrbtn	11,649	13,336	15,037	15,037	15,037	15,209
Sub-Total: Personnel		299,961	320,535	344,490	344,490	344,490	351,153
4201	Office Supplies	4,994	2,095	1,800	1,800	1,800	1,800
4202	Clothing/Uniforms	90	0	0	0	0	0
4203	Fuel-Lubricant Supplies	0	25	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	81	54	250	250	150	250
4303	Advertising/Legal Svcs	1,803	859	1,000	1,000	400	1,000
4304	Subscrptn/Lit/Films	143	292	300	300	250	300
4310	Dues/Mtgs/Mbrshps/Tuitn	1,976	4,646	4,690	4,690	3,500	4,690
4320	Telephone/Fax Services	261	1,347	600	600	600	1,321
4330	Professional Svcs	62,937	182,125	0	47,875	27,528	0
4340	Repair/Mntce Svcs	176	0	500	500	0	500
4343	Software Support	2,560	2,560	8,900	8,900	8,900	8,900
4360	Contracted Svcs	0	10,428	0	0	0	0
4363	Commission/Brd Fees	7,750	6,900	8,500	8,500	6,000	8,500
4370	Trvl/Mileage/Meals/Lodg	3,232	8,986	5,485	5,485	3,900	5,485
4650	Miscellaneous Expenses	0	0	300	300	300	300
4660	Dilapidated Structures Mediation	0	0	35,000	35,000	10,000	0
Sub-Total: Operations		86,002	220,317	67,425	115,300	63,328	33,146
9970	Computer Equip. Over \$5,000	0	0	0	0	5,000	0
Sub-Total: Capital Outlay		0	0	0	0	5,000	0
TOTALS		385,964	540,852	411,915	459,790	412,817	384,299

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 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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-183.2%
2020 Expenditures Under (Over) Budget	9,054
2020 Budgeted Expenditures vs. 2021 Budget Request	218.6%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Fac Maint	0	38,697	72,975	72,975	72,975	73,929
4102	Overtime	0	343	0	0	0	0
4103	Social Security	0	2,161	4,524	4,524	4,524	4,584
4104	Medicare	0	505	1,058	1,058	1,058	1,072
4106	Hlth Ins/WC/Othr Benefits	0	13,217	24,947	24,947	24,947	28,099
4108	ER Retirement Contrbtn	0	1,912	3,649	3,649	3,649	3,696
Sub-Total: Personnel		0	56,835	107,153	107,153	107,153	111,380
4201	Office Supplies	0	383	500	500	150	500
4202	Clothing/Uniforms	0	183	300	300	300	300
4203	Fuel-Lubricant Supplies	0	689	500	500	500	500
4205	Small Tools	0	2,386	4,000	4,000	500	4,000
4211	Computer Equipment Under \$5000	0	1,403	1,500	1,500	0	1,500
4213	Equipment Under \$5,000	0	211	250	250	0	250
4303	Advertising/Legal Svcs	0	28	500	500	0	500
4304	Subscrptn/Lit/Films	0	0	250	250	125	250
4310	Dues/Mtgs/Mbrshps/Tuitn	0	0	800	800	100	800
4320	Telephone/Fax Services	0	0	660	660	0	181
4343	Software Support	0	1,500	1,500	1,500	0	1,500
4360	Contracted Services	0	0	0	0	0	15,000
4370	Trvl/Mileage/Meals/Lodg	0	0	1,250	1,250	1,281	1,250
4421	Fleet Services	0	13	3,563	3,563	3,563	3,573
4650	Miscellaneous Expenses	0	0	0	0	0	0
Sub-Total: Operations		0	6,795	15,573	15,573	6,519	30,104
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	0	(89,609)	(92,058)	(92,058)	(92,058)	(43,778)
TOTALS		0	(25,979)	30,668	30,668	21,614	97,706

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**

01-4010 JANITORIAL SERVICES

2019 Actual Expenditures vs. 2020 Estimated Expenditures	0.0%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Fac Maint	0	0	0	0	0	42,200
4102	Overtime	0	0	0	0	0	0
4103	Social Security	0	0	0	0	0	2,616
4104	Medicare	0	0	0	0	0	612
4106	Hlth Ins/WC/Othr Benefits	0	0	0	0	0	26,697
4108	ER Retirement Contrbtn	0	0	0	0	0	2,110
Sub-Total: Personnel		0	0	0	0	0	74,235
4201	Office Supplies	0	0	0	0	0	100
4202	Clothing/Uniforms	0	0	0	0	0	250
4205	Small Tools	0	0	0	0	0	500
4213	Equipment Under \$5,000	0	0	0	0	0	8,115
4216	Cleaning Supplies	0	0	0	0	0	7,000
4370	Trvl/Mileage/Meals/Lodg	0	0	0	0	0	500
4421	Fleet Services	0	0	0	0	0	0
4650	Miscellaneous Expenses	0	0	0	0	0	500
Sub-Total: Operations		0	0	0	0	0	16,965
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	0	0	0	0	0	(76,000)
TOTALS		0	0	0	0	0	15,200

Comments:

- 4101 Includes wages for a Custodian
- 4202 Clothing allowance for employee

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4019 POLICE DEPARTMENT BUILDING

2019 Actual Expenditures vs. 2020 Estimated Expenditures	0.0%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4215 Operating Supplies	0	0	0	0	0	0
	4216 Cleaning Supplies	0	0	0	0	0	1,600
	4321 Utilities	0	0	0	0	0	14,400
	4330 Professional Svcs	0	0	0	0	0	0
	4340 Repair/Mntce Svcs	0	0	0	0	0	0
	4342 Building/Property Maintenance	0	0	0	0	0	4,900
	4350 Othr Purchased Svcs	0	0	0	0	0	0
	4358 Janitorial Services	0	0	0	0	0	19,200
	4360 Contracted Services	0	0	0	0	0	0
	4361 Maintenance Contracts	0	0	0	0	0	0
	4401 Prop/Liab Ins Premium	0	0	0	0	0	3,052
	4402 Prop/Liab Claim Pmnts	0	0	0	0	0	0
	4421 Fleet Services	0	0	0	0	0	3,786
Sub-Total: Operations		0	0	0	0	0	46,938
	9920 Building Improvements	0	0	0	0	0	56,000
Sub-Total: Capital Outlay		0	0	0	0	0	56,000
	5000 Cost Allocation to Other Funds	0	0	0	0	0	(15,464)
TOTALS		0	0	0	0	0	87,474

Comments:

This is new cost center for 2021 to accumulate costs associated with the operation of the facility located at 910 W. Bidwell.

4421 Fleet charges for the generator.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4020 POLICE & NEIGHBORHOOD SERVICES

2019 Actual Expenditures vs. 2020 Estimated Expenditures	2.8%
2020 Expenditures Under (Over) Budget	43,428
2020 Budgeted Expenditures vs. 2021 Budget Request	-1.1%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Police & NSO	1,295,608	1,432,522	1,474,636	1,474,636	1,474,636	1,487,166
4102	Overtime	60,407	69,713	57,288	57,288	57,288	57,774
4103	Social Security	13,415	15,339	15,530	15,530	15,530	15,652
4104	Medicare	18,655	21,535	22,213	22,213	22,213	22,402
4106	Hlth Ins/WC/Othr Benefits	243,858	271,653	285,015	285,015	285,015	324,487
4108	ER Retirement Contrbtn	155,154	175,467	175,622	175,622	175,622	179,531
Sub-Total: Personnel		1,787,098	1,986,228	2,030,304	2,030,304	2,030,304	2,087,011
4201	Office Supplies	1,912	2,342	3,100	3,100	2,600	3,100
4202	Clothing/Uniforms	7,886	8,556	8,940	8,940	8,940	8,940
4203	Fuel/Lubricant Supply	25,231	24,095	25,476	25,476	25,476	25,476
4211	Computer Equipment under \$5000	41	258	750	750	500	750
4213	Equipment under \$5000	33,367	54,017	70,244	70,244	68,744	34,654
4214	Furniture under \$5000	471	626	600	600	824	900
4215	Operating Supplies	10,235	10,013	14,414	14,414	14,414	14,414
4216	Cleaning Supplies	1,040	542	1,250	1,250	1,250	0
4301	Postage/Freight Svcs	729	77	800	800	600	800
4302	Printing/Duplication Svcs	1,506	2,835	3,430	3,430	3,430	3,430
4303	Advertising/Legal Svcs	335	467	600	600	300	600
4304	Subscrptn/Lit/Films	939	1,056	986	986	1,136	1,136
4310	Dues/Mtgs/Mbrshps/Tuitn	2,635	7,205	4,665	4,665	3,465	4,665
4320	Telephone/Fax Services	5,491	16,458	23,460	23,460	23,460	16,295
4321	Utilities	5,833	6,429	7,200	7,200	7,200	2,700
4330	Professional Svcs	12,151	4,590	14,200	14,200	11,600	14,200
4340	Repair/Mntce Svcs	4,047	2,897	8,977	8,977	6,777	9,977
4342	Building/Property Maintenance	958	2,412	4,100	4,100	3,100	0
4343	Software Support	13,033	13,998	13,500	13,500	13,966	16,430
4350	Othr Purchased Svcs	4,152	15,119	3,400	3,400	3,400	3,400
4351	Dispatch-City Svcs	205,259	215,260	221,957	221,957	221,957	225,721
4358	Janitorial Services	11,718	12,144	13,200	13,200	13,200	0
4360	Contracted Services	3,782	6,453	8,720	8,720	8,720	8,840
4370	Trvl/Mileage/Meals/Lodg	1,797	3,870	7,332	7,332	1,960	7,332
4401	Prop/Liab Ins Premium	30,231	28,897	28,751	28,751	28,751	39,383
4402	Prop/Liab Claim Pmnts	500	1,278	0	0	0	0
4420	Rental Svcs	2,812	2,812	2,820	2,820	2,820	2,820
4421	Fleet Services	62,757	86,927	61,869	61,869	61,869	77,477
4651	Code Compliance	0	0	550	550	550	550
4652	Volunteer Reimbursement	0	84	0	0	0	0
4701	Crime Prevention/Dare Expenses	1,350	2,479	2,650	2,650	1,650	2,650
4703	POST Training Expenses	9,498	15,531	15,810	15,810	5,000	15,810
4708	DOLA POMH Support Grant	0	7,500	53,336	53,336	36,000	0
Sub-Total: Operations		461,695	557,227	627,087	627,087	583,659	542,450
9920	Building Improvements	8,768	0	0	0	0	0
9952	Equipment	0	0	0	0	0	0
9957	Vehicles	0	0	0	0	0	0
Sub-Total: Capital Outlay		8,768	0	0	0	0	0
TOTALS		2,257,561	2,543,455	2,657,391	2,657,391	2,613,963	2,629,461

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

01-4020 POLICE & NEIGHBORHOOD SERVICES

- name tags, badges, etc.
- 4203 Covers cost of fuel for patrol vehicles.
- 4211 Screens, UPS not purchased with computers.
- 4213 Replacement or routine equipment Items which can be purchased as needed. Such as cameras, ballistic vests, PBTs, etc.
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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	3.7%
2020 Expenditures Under (Over) Budget	1,106
2020 Budgeted Expenditures vs. 2021 Budget Request	1.1%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Bldg Inspection	110,635	114,669	118,543	118,543	118,543	119,640
4102	Overtime	0	64	683	683	683	689
4103	Social Security	6,909	7,327	7,392	7,392	7,392	7,460
4104	Medicare	1,616	1,714	1,729	1,729	1,729	1,745
4106	Hlth Ins/WC/Othr Benefits	6,601	8,769	9,902	9,902	9,902	10,904
4108	ER Retirement Contrbt	6,172	6,970	6,979	6,979	6,979	7,044
Sub-Total: Personnel		131,933	139,513	145,227	145,227	145,227	147,482
4201	Office Supplies	248	179	200	200	60	122
4203	Fuel/Lubricant Supply	668	549	525	525	300	525
4301	Postage/Freight Svcs	0	0	50	50	0	50
4302	Printing/Duplication Svcs	0	7	50	50	0	50
4303	Advertising/Legal Notices	0	0	100	100	0	100
4304	Subscrptn/Lit/Films	278	0	50	50	0	50
4310	Dues/Mtgs/Mbrshps/Tuitn	700	903	1,000	1,000	775	1,000
4320	Telephone/Fax Services	718	845	860	860	860	686
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	1,473	825	1,022	1,022	906	1,100
4421	Fleet Services	2,967	3,414	3,500	3,500	3,500	3,049
4650	Miscellaneous Expenses	0	0	100	100	0	100
Sub-Total: Operations		7,052	6,723	7,507	7,507	6,401	6,882
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		138,985	146,236	152,734	152,734	151,628	154,364

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	18.1%
2020 Expenditures Under (Over) Budget	8,050
2020 Budgeted Expenditures vs. 2021 Budget Request	-0.9%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Fire Department	94,428	73,408	84,879	84,879	84,879	85,690
4102	Overtime	0	361	321	321	321	324
4103	Social Security	6,230	4,201	5,282	5,282	5,282	5,333
4104	Medicare	1,457	983	1,235	1,235	1,235	1,247
4106	Hlth Ins/WC/Othr Benefits	10,942	20,140	23,059	23,059	23,059	24,688
4108	ER Retirement Contrbttn	6,246	3,049	3,780	3,780	3,780	3,821
Sub-Total: Personnel		119,303	102,142	118,557	118,557	118,557	121,103
4201	Office Supplies	1,615	1,896	2,000	2,000	1,500	2,000
4202	Clothing/Uniforms	12,166	9,895	15,000	15,000	15,000	16,000
4203	Fuel/Lubricant Supply	4,282	4,387	4,000	4,000	4,000	4,000
4213	Equipment Under \$5,000	104	7,427	20,000	20,000	20,000	10,220
4301	Postage/Freight Services	2,307	0	150	150	150	150
4302	Printing/Duplication Svcs	0	0	50	50	0	50
4303	Advertising/Legal Notices	0	0	0	0	0	0
4304	Subscrptn/Lit/Films	2,202	2,516	3,000	3,000	3,000	3,000
4310	Dues/Mtgs/Mbrshps/Tuitn	4,945	6,737	5,000	5,000	3,000	5,000
4320	Telephone/Fax Services	817	1,790	2,583	2,583	2,583	1,370
4330	Professional Services	0	708	0	0	0	0
4340	Repair/Mntce Svcs	4,169	4,340	10,000	10,000	8,000	10,000
4351	Dispatch-City Svcs	11,120	9,409	10,531	10,531	10,531	10,481
4355	Firehouse Expenses	9,668	11,954	12,000	12,000	12,000	12,000
4370	Trvl/Mileage/Meals/Lodg	4,127	4,364	6,000	6,000	2,500	6,000
4401	Prop/Liab Ins Premium	2,419	2,713	2,995	2,995	2,995	2,845
4402	Prop/Liab Ins Claims	0	0	0	0	0	0
4403	Life Insurance Premium	1,432	1,607	986	986	986	986
4421	Fleet Services	50,150	7,402	10,573	10,573	10,573	5,832
4649	Late Fees	0	0	0	0	0	0
4650	Miscellaneous Expenses	0	0	0	0	0	0
4652	Volunteer Reimbursement	7,733	5,324	10,000	10,000	10,000	20,000
4653	Employee Appreciation	0	0	0	0	0	0
4656	Contributions-Retirement	40,510	40,510	40,510	40,510	40,510	40,510
Sub-Total: Operations		159,766	122,979	155,378	155,378	147,328	150,444
9952	Equipment	42,000	0	0	0	0	0
9957	Vehicles	0	0	0	0	0	0
Sub-Total: Capital Outlay		42,000	0	0	0	0	0
TOTALS		321,069	225,121	273,935	273,935	265,885	271,547

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	30.8%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	-100.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office Supplies	0	0	1,000	1,000	1,000	0
4202	Clothing/Uniforms	3,800	0	0	0	0	0
4203	Fuel/Lubricant Supply	111	70	500	500	500	0
4310	Dues/Meetings/Mbrshps/Tuition	0	0	0	0	0	0
4350	Other Purchased Services	206	0	150	150	150	0
4421	Fleet Services	13,145	16,841	16,841	16,841	16,841	0
4650	Miscellaneous Expense	4,626	949	4,870	4,870	4,870	0
Sub-Total: Operations		21,888	17,860	23,361	23,361	23,361	0
9952	Equipment	0		0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		21,888	17,860	23,361	23,361	23,361	0

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. NOTE: This cost center has been discontinued for the 2021 budget and the City's share of costs were absorbed by the Fire Department.

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	80.2%
2020 Expenditures Under (Over) Budget	(489)
2020 Budgeted Expenditures vs. 2021 Budget Request	61.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Victim Advocate	40,753	5,458	16,259	16,259	18,361	23,301
4102	Overtime	131	179	0	0	0	0
4103	Social Security	2,402	434	707	707	1,228	1,701
4104	Medicare	562	102	165	165	267	398
4106	Hlth Ins/WC/Othr Benefits	4,355	1,573	2,890	2,890	2,455	12,548
4108	ER Retirement Contribution	1,491	342	547	547	915	1,372
Sub-Total: Personnel		49,693	8,087	20,567	20,567	23,226	39,320
4201	Office Supplies	219	283	1,000	1,000	500	700
4202	Clothing/Uniforms	57	0	0	0	0	80
4203	Fuel	0	0	600	600	0	0
4215	Operating Supplies	58	837	3,350	3,350	1,000	1,000
4301	Postage/Freight Svcs	0	0	0	0	0	0
4302	Printing/Duplication Svcs	198	0	0	0	0	0
4303	Advertising/Legal Notices	19	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	1,055	330	350	350	850	850
4320	Telephone/Fax Services	631	0	200	200	1,080	181
4330	Professional Services	420	105	200	200	0	0
4350	Othr Purchased Svcs	0	0	0	0	0	0
4351	Dispatch-City Svcs	730	783	783	783	783	833
4370	Trvl/Mileage/Meals/Lodg	1,717	1,956	1,000	1,000	1,100	2,192
4401	Prop/Liab Ins Premium	0	0	0	0	0	0
4421	Fleet Services	584	3,458	0	0	0	0
Sub-Total: Operations		5,687	7,752	7,483	7,483	5,313	5,836
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		55,381	15,840	28,050	28,050	28,539	45,156

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-10.3%
2020 Expenditures Under (Over) Budget	29,570
2020 Budgeted Expenditures vs. 2021 Budget Request	-45.7%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Victim Advocate	0	36,998	31,008	31,008	23,204	25,857
4103	Social Security	0	2,294	4,917	4,917	1,436	1,405
4104	Medicare	0	536	1,150	1,150	337	329
4105	Standby	0	0	5,288	5,288	0	0
4106	Hlth Ins/WC/Othr Benefits	0	3,092	7,247	7,247	1,695	10,365
4108	ER Retirement Contribution	0	1,932	5,215	5,215	1,163	1,133
Sub-Total: Personnel		0	44,852	54,825	54,825	27,835	39,089
4202	Clothing/Uniforms	0	115	498	498	0	0
4301	Postage/Freight Svcs	0	22	0	0	0	0
4302	Printing/Duplication Svcs	0	97	550	550	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	0	865	2,295	2,295	0	0
4320	Telephone/Fax Services	0	811	1,392	1,392	0	0
4360	Contracted Services	0	0	5,700	5,700	11,400	3,000
4370	Trvl/Mileage/Meals/Lodg	0	1,862	6,401	6,401	0	0
4650	Miscellaneous Expenses	0	4,853	5,890	5,890	8,746	0
Sub-Total: Operations		0	8,625	22,726	22,726	20,146	3,000
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	53,477	77,551	77,551	47,981	42,089

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-13.6%
2020 Expenditures Under (Over) Budget	215
2020 Budgeted Expenditures vs. 2021 Budget Request	-41.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Victim Advocate	0	18,756	11,234	11,234	16,183	7,663
4103	Social Security	0	1,172	2,162	2,162	1,007	416
4104	Medicare	0	274	506	506	235	97
4105	Standby	0	0	1,763	1,763	0	0
4106	Hlth Ins/WC/Othr Benefits	0	1,320	2,467	2,467	1,182	3,072
4108	ER Retirement Contribution	0	945	1,501	1,501	809	336
Sub-Total: Personnel		0	22,468	19,632	19,632	19,416	11,585
Sub-Total: Operations		0	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	22,468	19,632	19,632	19,416	11,585

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**

01-4027 EMERGENCY RESPONSE

2019 Actual Expenditures vs. 2020 Estimated Expenditures	0.0%
2020 Expenditures Under (Over) Budget	(23,925)
2020 Budgeted Expenditures vs. 2021 Budget Request	-100.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4201 Office Supplies	0	0	0	10,925	3,500	0
	4203 Fuel-Lubricant Supplies	0	0	0	0	250	0
	4213 Equipment Under \$5,000	0	0	0	0	3,175	0
	4214 Furniture/Fixtures Under \$5000	0	0	0	13,000	13,000	0
	4215 Operating Supplies	0	0	0	0	2,000	0
	4216 Cleaning Supplies	0	0	0	0	600	0
	4303 Advertising/Legal Notices	0	0	0	0	800	0
	4370 Travel/Mileage/Meals/Lodging	0	0	0	0	500	0
	9920 Building Improvements	0	0	0	0	100	0
Sub-Total: Operations		0	0	0	23,925	23,925	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	0	23,925	23,925	0

Comments: This cost center accumulates costs associated with response to disaster declarations.
2020 costs are for COVID-19 response

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4030 CITY HALL

2019 Actual Expenditures vs. 2020 Estimated Expenditures	6.5%
2020 Expenditures Under (Over) Budget	18,484
2020 Budgeted Expenditures vs. 2021 Budget Request	-7.1%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office Supplies	3,377	2,803	5,000	5,000	4,500	3,536
4205	Small Tools	9	77	0	0	0	0
4213	Equipment Under \$5,000	1,332	0	1,300	1,300	0	0
4214	Furniture/Fixtures Under \$5,000	5,432	4,011	2,500	2,500	0	2,500
4215	Operating Supplies	184	0	0	0	0	0
4216	Cleaning Supplies	674	857	700	700	1,300	1,200
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	1,310	1,655	1,260	1,260	1,050	1,241
4321	Utilities	9,293	9,279	11,700	11,700	11,700	12,000
4330	Professional Services	1,360	0	0	0	0	0
4340	Repair/Mntce Svcs	4,487	5,169	12,336	12,336	2,500	9,000
4342	Building/Property Maintenance	652	937	13,500	13,500	2,000	15,000
4350	Othr Purchased Svcs	0	0	0	0	0	0
4358	Janitorial Services	16,800	15,400	18,000	18,000	18,000	19,800
4360	Contracted Svcs	833	1,680	850	850	850	850
4361	Maintenance Contracts	5,526	6,127	7,000	7,000	7,154	7,200
4401	Property/Liability Insurance	3,883	4,418	5,374	5,374	5,374	5,108
4420	Rental Services	4,359	7,280	5,400	5,400	7,401	8,000
4421	Fleet Services	2,218	3,659	3,858	3,858	3,858	3,870
4649	Late Fees	0	0	0	0	0	0
Sub-Total: Operations		61,729	63,353	88,778	88,778	65,687	89,305
9920	Building Improvements	0	2,673	0	7,327	4,607	0
Sub-Total: Capital Outlay		0	2,673	0	7,327	4,607	0
TOTALS		61,729	66,026	88,778	96,105	70,294	89,305

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 mtn agreement increase
- 4321 Includes rate increases in city utilities; 2.5% gas; 8% water/sewer; 3% electric
- 4340 Non-capital maintenance and repair of City Hall; i.e. plumbing repairs
- 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 mtn at \$400/yr.
- 4401 Property/Liability Insurance
- 4420 Xerox copier rental; postage machine rental; extra copy costs
- 4421 Fleet services for maintenance of City Hall backup generator

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4031 PUBLIC WORKS ADMINISTRATION

2019 Actual Expenditures vs. 2020 Estimated Expenditures	131.0%
2020 Expenditures Under (Over) Budget	2,026
2020 Budgeted Expenditures vs. 2021 Budget Request	42.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-PW Admin	0	320,938	348,067	348,067	348,067	356,929
4102	Overtime	0	0	0	0	0	0
4103	Social Security	0	18,184	21,307	21,307	21,307	22,130
4104	Medicare	0	4,253	5,047	5,047	5,047	5,175
4106	HLth Ins/WC/Othr Benefits	0	46,394	80,694	80,694	80,694	87,584
4108	ER Retirement Contrbtn	0	11,289	18,309	18,309	18,309	18,842
Sub-Total: Personnel		0	401,059	473,424	473,424	473,424	490,660
4201	Office Supplies	0	4,269	3,100	3,100	3,100	3,100
4202	Clothing/Uniforms	0	148	1,000	1,000	1,000	1,000
4203	Fuel-Lubricant Supplies	0	806	1,000	1,000	815	1,000
4212	Software Under \$5,000	0	3,506	4,100	4,100	5,466	4,100
4213	Equipment Under \$5,000	0	1,988	2,500	2,500	2,000	2,500
4215	Operating Supplies	0	271	500	500	1,054	500
4302	Printing/Duplication Svcs	0	389	300	300	619	300
4303	Advertising/Legal Notices	0	454	800	800	0	800
4304	Subscriptions/Literature/Films	0	169	500	500	500	500
4310	Dues/Mtgs/Mbrshps/Tuition	0	3,581	6,000	6,000	3,500	6,000
4320	Telephone/Fax Services	0	4,118	2,421	2,421	2,421	2,571
4330	Professional Services	0	1,449	1,800	1,800	1,800	1,800
4340	Repair/Maintenance Services	0	0	0	0	0	0
4343	Software Support	0	0	0	0	0	5,040
4350	Other Purchased Services	0	0	400	400	150	400
4351	Dispatch-City Svcs	0	3,074	3,415	3,415	4,335	4,397
4370	Travel/Mileage/Meals/Lodging	0	2,807	2,500	2,500	1,500	2,500
4420	Rental Services	0	2,905	2,300	2,300	2,400	2,300
4421	Fleet Services	0	0	11,793	11,793	11,793	16,326
4649	Late Fees	0	50	0	0	0	0
4650	Miscellaneous Expenses	0	402	125	125	75	125
Sub-Total: Operations		0	30,384	44,554	44,554	42,528	55,259
9952	Equipment	0	0	12,500	12,500	12,500	0
Sub-Total: Capital Outlay		0	0	12,500	12,500	12,500	0
5000	Cost Allocation to Other Funds	0	(374,022)	(395,824)	(395,824)	(395,824)	(354,674)
TOTALS		0	57,420	134,654	134,654	132,629	191,245

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-96.7%
2020 Expenditures Under (Over) Budget	296,848
2020 Budgeted Expenditures vs. 2021 Budget Request	-111.5%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office Supplies	6,435	10	0	0	0	0
4202	Clothing/Uniforms	284	0	0	0	0	0
4203	Fuel-Lubricant Supplies	927	0	0	0	0	0
4211	Computer Equipment Under \$5000	0	0	0	0	0	0
4212	Software Under \$5,000	2,050	0	0	0	0	0
4213	Equipment Under \$5,000	2,260	0	0	0	0	0
4214	Furniture/Fixtures Under \$5,000	0	1,802	2,500	2,500	1,500	2,500
4215	Operating Supplies	335	0	0	0	0	0
4216	Cleaning Supplies	19	212	200	200	100	0
4302	Printing/Duplication Svcs	80	0	0	0	0	0
4303	Advertising/Legal Notices	655	0	0	0	0	0
4304	Subscriptions/Literature/Films	0	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuition	4,017	0	0	0	0	0
4320	Telephone/Fax Services	3,180	1,414	0	0	0	0
4321	Utilities	12,271	15,634	20,000	20,000	20,000	20,000
4330	Professional Services	2,362	0	0	0	0	0
4340	Repair/Maintnc Services	21,897	1,292	3,684	3,684	3,684	3,684
4350	Other Purchased Services	206	0	0	0	0	0
4351	Dispatch-City Svcs	3,822	1,025	0	0	2,890	0
4358	Janitorial Services	0	0	10,720	10,720	10,720	0
4360	Contracted Services	6,117	7,728	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	2,327	11	0	0	0	0
4401	Property/Liability Insurance	4,297	3,038	3,476	3,476	3,476	3,191
4420	Rental Services	2,185	0	0	0	0	0
4649	Late Fees	0	0	0	0	0	0
4650	Miscellaneous Expenses	60	0	0	0	0	0
Sub-Total: Operations		75,785	32,165	40,580	40,580	42,370	29,375
9920	Building Improvements	7,424	57,856	27,500	27,500	612	30,000
9925	Building Construction	0	0	275,000	275,000	3,250	0
9952	Equipment	0	0	0	0	0	0
Sub-Total: Capital Outlay		7,424	57,856	302,500	302,500	3,862	30,000
5000	Cost Allocation to Other Funds	(37,704)	(43,036)	(44,663)	(44,663)	(44,663)	(93,814)
TOTALS		45,505	46,985	298,417	298,417	1,569	(34,439)

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

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4033 STREET & ALLEY ADMINISTRATION

2019 Actual Expenditures vs. 2020 Estimated Expenditures	0.0%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-S/A Admin	34,900	0	0	0	0	0
4102	Overtime	0	0	0	0	0	0
4103	Social Security	2,007	0	0	0	0	0
4104	Medicare	470	0	0	0	0	0
4106	Hlth Ins/WC/Othr Benefits	7,825	0	0	0	0	0
4108	ER Retirement Contrbtn	1,670	0	0	0	0	0
Sub-Total: Personnel		46,871	0	0	0	0	0
4201	Office Supplies	0	0	0	0	0	0
4202	Clothing/Uniforms	1,333	0	0	0	0	0
4203	Fuel-Lubricant Supplies	63	0	0	0	0	0
4212	Computer Software Under \$5,000	0	0	0	0	0	0
4303	Advertising/Legal Notices	185	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuition	884	0	0	0	0	0
4320	Telephone/Fax Services	2,137	0	0	0	0	0
4330	Professional Svcs	244	0	0	0	0	0
4343	Software Support	10	0	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	1,526	0	0	0	0	0
4401	Prop/Liab Ins Premium	0	0	0	0	0	0
4402	Prop/Liab Claim Payments	0	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		6,383	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		53,255	0	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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-100.0%
2020 Expenditures Under (Over) Budget	641,623
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-S/A Maintenance	261,640	265,425	287,272	0	0	0
4102	Overtime	15,203	22,167	20,268	0	0	0
4103	Social Security	15,906	18,005	19,157	0	0	0
4104	Medicare	3,720	4,211	4,480	0	0	0
4105	Standby	3,200	6,150	1,450	0	0	0
4106	Hlth Ins/WC/Othr Benefits	78,493	100,179	78,970	0	0	0
4108	ER Retirement Contrbtn	17,361	24,648	18,654	0	0	0
Sub-Total: Personnel		395,524	440,786	430,252	0	0	0
4201	Office Supplies	1,223	1,823	1,000	0	0	0
4202	Clothing/Uniforms	105	1,499	1,500	0	0	0
4203	Fuel/Lubricant Supply	27,504	40,332	42,875	0	0	0
4215	Operating Supplies	3,660	5,504	6,000	0	0	0
4302	Printing/Duplication Services	5	0	0	0	0	0
4303	Advertising/Legal Notices	187	262	200	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuition	0	305	825	0	0	0
4320	Telephone/Fax Services	0	2,864	3,399	0	0	0
4321	Utilities	442	620	400	0	0	0
4330	Professional Services	0	940	500	0	0	0
4340	Repair/Mntce Svcs	90	306	800	0	0	0
4343	Software Support	0	1,350	1,500	0	0	0
4350	Other Purchased Services	502	0	0	0	0	0
4360	Contracted Service -Snow	1,720	18,152	20,000	0	0	0
4370	Travel/Mileage/Meals/Lodging	0	1,655	2,500	0	0	0
4401	Prop & Liab Ins Premiums	0	26	0	0	0	0
4402	Prop/Liab Claim Payments	0	1,000	0	0	0	0
4420	Equipment Rental	1,474	0	2,500	0	0	0
4421	Fleet Services	93,083	112,000	127,372	0	0	0
4649	Late Fees	20	0	0	0	0	0
Sub-Total: Operations		130,015	188,637	211,371	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		525,539	629,423	641,623	0	0	0

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.

This cost center was moved to the new Street Improvements Fund in 2020

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4035 STREET IMPROVEMENTS

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-100.0%
2020 Expenditures Under (Over) Budget	1,549,100
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4215	Operating Supplies	33	0	0	0	0	0
4303	Advertising/Legal Notices	972	0	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	0	0	0	0	0	0
4330	Professional Services	87,557	22,904	7,500	0	0	0
4350	Other Purchased Services	2,819	0	0	0	0	0
4360	Other Contracted Services	0	0	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	1,537	0	0	0	0	0
4420	Rental Equipment	0	0	0	0	0	0
9101	Tree Program	4,670	8,496	5,000	0	0	0
9102	Tree Chipping	30,241	10,000	0	0	0	0
9103	Material Crushing	0	38,813	40,000	0	0	0
9104	Paint Striping	40,752	39,993	60,000	0	0	0
9105	Signs	18,381	32,948	24,500	0	0	0
9106	Gravel/Asphalt Patching	1,650	3,119	15,000	0	0	0
9108	Concrete	17,997	40	25,000	0	0	0
9109	Slurry Seal	262,904	48,380	300,000	0	0	0
9110	Crack Seal	79,890	104	25,500	0	0	0
9111	Street Imprv/Overlay	0	2,923	814,600	0	0	0
9112	Concrete-Valley Pan, Curb, Gutter	145,242	86	182,000	0	0	0
Sub-Total: Operations		694,644	207,804	1,499,100	0	0	0
9902	Land	0	0	0	0	0	0
9925	Building Construction	0	8,600	0	0	0	0
9940	Improv. Other Than Buildings	0	15,721	0	0	0	0
9952	Equipment	29,247	64,309	50,000	0	0	0
9956	Heavy Equipment	0	70,265	0	0	0	0
9960	Road Construction	42	0	0	0	0	0
Sub-Total: Capital Outlay		29,289	158,895	50,000	0	0	0
TOTALS		723,933	366,699	1,549,100	0	0	0

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

This cost center was moved to the new Street Improvements Fund in 2020

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4036 HIGHWAY 50 PEDESTRIAN CROSSINGS

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-100.0%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4330 Professional Services	0	23,820	0	0	0	0
	4370 Travel/Mileage/Meals/Lodging	0	149	0	0	0	0
	4357 Engineering Services	0	0	0	0	0	0
Sub-Total: Operations		0	23,969	0	0	0	0
	9960 Road Construction	0	541,898	0	0	0	0
Sub-Total: Capital Outlay		0	541,898	0	0	0	0
TOTALS		0	565,866	0	0	0	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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	415.8%
2020 Expenditures Under (Over) Budget	(436,235)
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4330 Professional Services	0	58,595	0	0	1,401	0
	4357 Engineering Services	0	25,986	0	0	18,002	0
Sub-Total: Operations		0	84,581	0	0	19,403	0
	9960 Road Construction	0	0	0	0	416,832	0
Sub-Total: Capital Outlay		0	0	0	0	416,832	0
TOTALS		0	84,581	0	0	436,235	0

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

CITY OF GUNNISON
GENERAL FUND
EXPENDITURES

01-4041 OHIO AVE SAFE WALK

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-100.0%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4201 Office Supplies	0	1,393	0	0	0	0
	4330 Professional Services	0	0	0	0	0	0
Sub-Total: Operations		0	1,393	0	0	0	0
	9960 Road Construction	0	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	1,393	0	0	0	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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	47.2%
2020 Expenditures Under (Over) Budget	88,321
2020 Budgeted Expenditures vs. 2021 Budget Request	-65.6%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Cranor Hill	0	9,515	18,135	18,135	18,135	18,135
4102	Overtime	0	160	387	387	387	387
4103	Social Security	0	600	1,148	1,148	1,148	1,148
4104	Medicare	0	140	269	269	269	269
4106	Hlth Ins/WC/Other Benefits	1,094	1,315	1,368	1,368	1,368	1,481
Sub-Total: Personnel		1,094	11,730	21,307	21,307	21,307	21,419
4201	Office Supplies	389	2,844	3,945	3,945	3,400	3,945
4203	Fuel/Lubricant Supply	307	95	1,000	1,000	500	1,000
4213	Equipment Under \$5,000	0	0	500	500	0	500
4303	Advertising/Legal Svcs	0	175	300	300	400	300
4320	Telephone/Fax Service	234	733	636	636	760	0
4321	Utilities	1,752	2,654	4,000	4,000	2,500	4,000
4330	Professional Svcs	1,569	1,006	3,000	3,000	2,500	3,000
4340	Repair/Maintnc Services	1,897	3,067	4,200	4,200	2,000	4,200
4401	Prop/Liab Ins Premium	355	928	1,024	1,024	1,024	969
4421	Fleet Services	1,844	2,628	3,662	3,662	3,662	4,174
Sub-Total: Operations		8,347	14,129	22,267	22,267	16,746	22,088
9925	Building Construction	0	0	82,800	82,800	0	0
Sub-Total: Capital Outlay		0	0	82,800	82,800	0	0
TOTALS		9,441	25,859	126,374	126,374	38,053	43,507

Comments:

4101 Projected 2020-2021 season expenses are based on the potential of being open 14 days in December plus a training day.

2021 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**

01-4047 SENIOR MEALS

2019 Actual Expenditures vs. 2020 Estimated Expenditures	0.0%
2020 Expenditures Under (Over) Budget	(54,852)
2020 Budgeted Expenditures vs. 2021 Budget Request	62.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages	0	0	0	22,614	22,614	50,469
4103	Social Security	0	0	0	1,402	1,402	3,129
4104	Medicare	0	0	0	328	328	732
4106	Hlth Ins/WC/Othr Benefits	0	0	0	305	305	1,802
Sub-Total: Personnel		0	0	0	24,649	24,649	56,132
4201	Office Supplies	0	0	0	2,500	2,500	5,000
4360	Contracted Services (Delivery)	0	0	0	0	0	500
4310	Dues/Mtgs/Mbrshps/Tuitn	0	0	0	0	0	500
4370	Meal Costs	0	0	0	27,703	27,703	26,723
4705	Misc Grant Expenses	0	0	0	0	0	0
4707	Region 10 Grant Expense	0	0	0	0	0	0
Sub-Total: Operations		0	0	0	30,203	30,203	32,723
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	0	54,852	54,852	88,855

Comments:

- 4101 Wages for Cooks
- 4201 Kitchen and sanitizing products, to-go containers, etc.
- 4360 Travel reimbursement for delivery drivers

Revenue Analysis:

3338 Gunnison County Cook Reimbursement	24,649	38,902
3449 Senior Meal Charges	30,203	49,953
Variance	0	0

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4048 SENIOR PROGRAMMING

2019 Actual Expenditures vs. 2020 Estimated Expenditures	101.3%
2020 Expenditures Under (Over) Budget	(738)
2020 Budgeted Expenditures vs. 2021 Budget Request	14.1%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages	0	16,306	42,144	42,144	41,444	34,925
4102	Overtime	0	132	0	0	700	0
4103	Social Security	0	1,005	2,613	2,613	2,613	2,165
4104	Medicare	0	235	611	611	611	506
4106	Hlth Ins/WC/Othr Benefits	0	597	1,391	1,391	1,391	1,247
Sub-Total: Personnel		0	18,275	46,759	46,759	46,759	38,844
4201	Office Supplies	0	(13)	662	662	153	153
4202	Clothing/Uniforms	0	0	0	0	0	0
4203	Fuel/Lubricant Supplies	0	0	0	0	0	0
4208	Rec Supplies	0	194	0	0	83	83
4211	Computer Equip. Under \$5,000	0	1,358	0	0	0	0
4212	Computer Software Under \$5000	0	0	0	0	0	0
4214	Furniture/Fixtures Under \$5000	0	70	0	0	0	0
4303	Advertising/Legal Svcs	0	375	662	662	397	397
4310	Dues/Mtgs/Mbrshps/Tuitn	0	51	0	0	345	345
4320	Telephone/Fax Service	0	0	0	0	0	181
4360	Contracted Services	0	0	0	0	0	7,200
4370	Travel/Mileage/Meals/Lodging	0	288	0	0	184	346
4420	Rental	0	0	0	0	0	0
4706	Met Rec Grant Expense	0	0	0	0	0	3,000
4707	Region 10 Grant Expense	0	3,655	0	0	900	4,310
Sub-Total: Operations		0	5,978	1,324	1,324	2,062	16,015
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	24,253	48,083	48,083	48,821	54,859

Comments:

4101 Wages for Senior Programming Coordinator
4201 Misc office supplies

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4049 RECREATION ADMINISTRATION

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-12.4%
2020 Expenditures Under (Over) Budget	61,512
2020 Budgeted Expenditures vs. 2021 Budget Request	-0.7%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Recreation Office	249,734	272,676	271,362	271,362	234,734	265,434
4102	Overtime	9,436	9,644	9,096	9,096	9,096	8,811
4103	Social Security	14,991	16,608	17,388	17,388	13,952	17,003
4104	Medicare	3,504	3,954	4,067	4,067	3,259	3,977
4106	Hlth Ins/WC/Othr Benefits	65,510	73,589	78,562	78,562	60,125	83,593
4108	ER Retirement Contrbtn	16,778	19,134	15,723	15,723	14,725	13,752
Sub-Total: Personnel		359,954	395,605	396,199	396,199	335,890	392,570
4201	Office Supplies	6,065	6,188	6,875	6,875	5,000	6,375
4202	Clothing/Uniforms	0	0	0	0	0	0
4203	Fuel/Lubricant Supplies	775	754	500	500	950	1,000
4210	CARA Parent Expenses	0	343	0	0	0	0
4303	Advertising/Legal Svcs	127	4	100	100	100	100
4310	Dues/Mtgs/Mbrshps/Tuitn	312	409	800	800	500	800
4320	Telephone/Fax Services	1,487	1,659	1,860	1,860	1,860	3,350
4330	Professional Services	85	0	0	0	7,272	0
4370	Travel/Mileage/Meals/Lodging	232	3,836	7,750	7,750	1,000	7,750
4420	Rental	1,824	1,654	1,700	1,700	1,700	1,700
4421	Fleet Services	9,359	12,332	16,048	16,048	16,048	15,073
Sub-Total: Operations		20,266	27,180	35,633	35,633	34,430	36,148
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		380,219	422,784	431,832	431,832	370,320	428,718

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-48.5%
2020 Expenditures Under (Over) Budget	142,480
2020 Budgeted Expenditures vs. 2021 Budget Request	-1.3%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Recreation	104,359	96,881	122,405	122,405	42,586	122,405
4202	Overtime	0	298	998	998	998	998
4103	Social Security	6,458	6,082	7,651	7,651	2,674	7,651
4104	Medicare	1,515	1,422	1,789	1,789	626	1,789
4106	Hlth Ins/WC/Othr Benefits	3,908	4,642	4,127	4,127	4,754	4,468
Sub-Total: Personnel		116,241	109,326	136,970	136,970	51,638	137,311
4201	Office Supplies	3,485	774	1,000	1,000	750	1,000
4203	Fuel/Lubricant Supplies	2,761	2,839	3,000	3,000	1,200	3,000
4208	Rec Supplies	36,209	40,679	36,000	36,000	15,000	36,000
4210	CARA Parent Expenses	7,346	3,288	5,500	5,500	3,000	5,500
4213	Equipment Under \$5,000	0	0	0	0	0	10,000
4302	Printing/Duplication Svcs	4,074	6,020	6,000	6,000	4,000	6,000
4303	Advertising/Legal Svcs	410	4	400	400	0	400
4310	Dues/Mtgs/Mbrshps/Tuitn	1,555	1,104	1,200	1,200	1,200	1,200
4330	Professional Services	0	0	0	0	302	0
4343	Software Support	9,934	9,863	8,500	8,500	7,500	8,500
4350	Other Purchased Services	9,106	10,678	11,000	11,000	3,000	11,000
4360	Contracted Svcs	147	0	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	947	818	1,000	1,000	500	1,000
4402	Prop & Liab Claims	0	500	0	0	0	0
4658	Scholarships	17,488	18,231	22,000	22,000	12,000	23,500
Sub-Total: Operations		93,462	94,798	95,600	95,600	48,452	107,100
9952	Equipment	0	0	15,000	15,000	5,000	0
Sub-Total: Capital Outlay		0	0	15,000	15,000	5,000	0
TOTALS		209,703	204,123	247,570	247,570	105,090	244,411

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	2.4%
2020 Expenditures Under (Over) Budget	42,873
2020 Budgeted Expenditures vs. 2021 Budget Request	21.8%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Parks	345,416	376,121	400,907	400,907	305,278	394,966
4102	Overtime	6,644	8,978	10,137	10,137	4,944	9,859
4103	Social Security	20,834	23,231	25,758	25,758	17,605	25,372
4104	Medicare	4,873	5,503	6,024	6,024	4,134	5,934
4105	Standby	0	0	4,400	4,400	4,400	4,400
4106	HLth Ins/WC/Othr Benefits	63,852	73,807	83,070	83,070	80,506	80,780
4108	ER Retirement Contrbtn	16,644	17,668	14,761	14,761	11,688	16,261
Sub-Total: Personnel		458,263	505,307	545,056	545,056	428,554	537,572
4201	Office Supplies	63,028	2,980	2,000	2,000	4,503	2,000
4202	Clothing/Uniforms	1,034	1,394	1,500	1,500	1,250	1,500
4203	Fuel/Lubricant Supply	13,066	11,748	12,500	12,500	11,000	12,500
4213	Equipment Under \$5,000	0	0	0	0	0	5,000
4215	Operating Supplies	0	57,377	63,230	63,230	58,000	63,230
4301	Postage/Freight Svcs	20	0	0	0	0	0
4303	Advertising/Legal Notices	1,352	0	0	0	193	0
4310	Dues/Mtgs/Mbrshps/Tuitn	288	484	800	800	600	800
4320	Telephone/Fax Services	1,378	1,261	2,400	2,400	1,800	1,515
4321	Utilities	51,325	51,364	43,000	43,000	45,000	45,000
4330	Professional Svcs	19,281	16,836	0	66,500	66,500	0
4340	Repair/Mntce Svcs	5,360	0	16,000	16,000	16,000	16,000
4343	Software Support	160	88	0	0	13	0
4370	Travel/Mileage/Meals/Lodging	460	57	600	600	300	600
4401	Prop/Liab Ins Premium	1,413	4,911	5,147	5,147	5,147	4,999
4402	Property/Liability Claim	500	0	0	0	500	0
4421	Fleet Services	29,481	39,907	42,734	42,734	42,734	37,664
4649	Late Fees	1,650	5	0	0	0	0
Sub-Total: Operations		189,797	188,411	189,911	256,411	253,540	190,808
9920	Building Improvements	7,168	0	0	0	0	0
9925	Building Construction	0	0	0	0	0	0
9940	Improve. Other Than Buildings	2,489	9,500	0	15,000	10,000	300,000
9952	Equipment	0	0	28,062	28,062	28,062	0
Sub-Total: Capital Outlay		9,657	9,500	28,062	43,062	38,062	300,000
TOTALS		657,718	703,218	763,029	844,529	720,156	1,028,380

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-82.0%
2020 Expenditures Under (Over) Budget	26,545
2020 Budgeted Expenditures vs. 2021 Budget Request	-0.5%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4303	Advertising/Legal Notices	0	0	0	0	0	
4340	Repair/Maintenance Services	2,841	920	1,500	1,500	1,500	1,500
4342	Building/Property Maintenance	0	26,753	29,045	29,045	2,500	29,045
4401	Prop/Liab Ins Premium	1,003	1,058	1,168	1,168	1,168	1,009
Sub-Total: Operations		3,844	28,731	31,713	31,713	5,168	31,554
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		3,844	28,731	31,713	31,713	5,168	31,554

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 BUILDING MGMT

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-75.3%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	-1.4%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office Supplies	261	11	500	500	0	500
4302	Printing/Duplication Svcs	0	0	0	0	0	0
4303	Advertising/Legal Notices	40	994	0	0	0	0
4321	Utilities	0	152	500	500	1,600	978
4330	Professional Svcs	38,892	15,499	0	0	0	0
4340	Repair/Maintenance Services	571	520	1,000	1,000	1,378	1,000
4342	Building/Property Maintenance	470	483	1,478	1,478	500	1,000
4370	Travel/Mileage/Meals/Lodging	380	60	0	0	0	0
4401	Prop/Liab Ins Premium	536	1,058	1,169	1,169	1,169	1,103
Sub-Total: Operations		41,150	18,778	4,647	4,647	4,647	4,581
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		41,150	18,778	4,647	4,647	4,647	4,581

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	469.0%
2020 Expenditures Under (Over) Budget	(645)
2020 Budgeted Expenditures vs. 2021 Budget Request	1.4%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Senior Programming	0	1,855	9,306	9,306	9,226	9,306
4102	Overtime	0	44	0	0	80	0
4103	Social Security	0	116	577	577	577	577
4104	Medicare	0	27	135	135	135	135
4106	Hlth Ins/WC/Othr Benefits	0	0	204	204	204	204
4108	ER Retirement Contrbtn	0	0	0	0	0	0
Sub-Total: Personnel		0	2,042	10,222	10,222	10,222	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	0	922	78
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	250	250	211	539
4310	Dues/Mtgs/Mbrshps/Tuitn	0	0	500	500	0	0
4370	Travel/Mileage/Meals/Lodging	0	0	0	0	262	288
Sub-Total: Operations		0	0	750	750	1,395	905
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	2,042	10,972	10,972	11,617	11,127

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

01-4055 LAZY K INFRASTRUCTURE GRANT

2019 Actual Expenditures vs. 2020 Estimated Expenditures	0.0%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
	Sub-Total: Personnel	0	0	0	0	0	0
	4357 Engineering Services	0	0	0	0	0	0
	Sub-Total: Operations	0	0	0	0	0	0
	9940 Improve. Other Than Buildings	0	0	0	0	0	1,230,000
	Sub-Total: Capital Outlay	0	0	0	0	0	1,230,000
	TOTALS	0	0	0	0	0	1,230,000

Comments:

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4056 LAZY K INFRASTRUCTURE NON-GRANT

2019 Actual Expenditures vs. 2020 Estimated Expenditures	0.0%
2020 Expenditures Under (Over) Budget	(97,500)
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4330 Professional Services	0	0	0	0	30,000	0
	4357 Engineering Services	0	0	0	0	67,500	30,000
Sub-Total: Operations		0	0	0	0	97,500	30,000
	9940 Improve. Other Than Buildings	0	0	0	0	0	109,000
Sub-Total: Capital Outlay		0	0	0	0	0	109,000
TOTALS		0	0	0	0	97,500	139,000

Comments:

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

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4090 PUBLIC SERVICE GRANTS

2019 Actual Expenditures vs. 2020 Estimated Expenditures	121.0%
2020 Expenditures Under (Over) Budget	(73,500)
2020 Budgeted Expenditures vs. 2021 Budget Request	-43.8%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
8102	Youth Grants	470	750	2,000	2,000	2,000	2,000
8201	Gunnison Country Chamber	10,895	5,660	3,980	3,980	3,980	11,336
8202	Cattlemen's Days	11,130	11,480	11,480	34,980	34,980	0
8205	Gunnison Car Club	0	0	250	250	250	0
8213	KBUT	2,800	0	0	0	0	0
8302	Safe Ride of Gunnison	0	0	2,802	2,802	2,802	0
8303	Gunnison Council for the Arts	6,728	14,618	3,237	3,237	3,237	0
8304	GV Animal Welfare League	1,905	1,560	2,000	2,000	2,000	3,000
8305	Adult & Family Educ Program	1,380	3,400	3,560	3,560	3,560	0
8306	GC Pioneer & Historical Soc	4,500	2,880	1,000	1,000	1,000	2,000
8308	Project Hope of Gunnison Valley	1,000	0	2,000	2,000	2,000	2,000
8309	Six Points Evaluation & Trng	3,512	3,802	4,000	4,000	4,000	5,000
8311	Gunnison Country Food Pantry	5,000	5,000	5,000	5,000	5,000	5,000
8312	Gunnison Nordic Club	965	1,600	3,390	3,390	3,390	2,400
8810	Seasons Schoolhouse	2,475	2,633	530	530	530	0
8811	Tenderfoot CFDC	4,031	8,000	1,971	1,971	1,971	0
8812	Out of the Darkness Walk	0	1,450	2,500	2,500	2,500	3,000
8814	gO Initiative	360	400	2,000	2,000	2,000	0
8815	Gunnison 4-H	2,800	0	0	0	0	0
8817	Gunnison County	2,691	1,800	2,759	2,759	17,759	0
8818	Gunnison Valley Mentors	1,250	0	0	0	0	0
8819	Gunnison Trails	0	2,900	3,000	3,000	3,000	3,500
8820	Gunnison Conservation District	0	1,000	1,120	1,120	1,120	2,000
8823	Crested Butte Land Trust	0	0	5,000	5,000	5,000	0
8824	Coldharbour	0	0	7,176	7,176	7,176	0
8825	Gunnison Valley Observatory	0	0	3,078	3,078	3,078	1,764
8826	Gunnison High School	0	0	2,500	2,500	2,500	0
8827	Dark Sky Tour	0	0	2,500	2,500	2,500	0
8828	Community Foundation	0	0	0	0	35,000	0
8829	CB Avalanche Center	0	0	0	0	0	2,000
8830	Habitat for Humanity	0	0	0	0	0	9,500
8831	Western Mountain Rescue	0	0	0	0	0	3,000
8899	Other Service Grants	0	0	0	0	0	0
Sub-Total: Operations		63,892	68,933	78,833	102,333	152,333	57,500
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		63,892	68,933	78,833	102,333	152,333	57,500

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	1026.3%
2020 Expenditures Under (Over) Budget	(250,579)
2020 Budgeted Expenditures vs. 2021 Budget Request	-82.3%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
8201	Chamber of Commerce	4,920	0	4,000	4,000	4,000	4,000
8202	Cattlemen's Days	0	5,925	0	0	0	20,000
8205	Car Show	0	0	0	0	0	0
8207	Rotary (Kiwanis) Fishing Trnmnt	750	0	1,000	1,000	0	0
8210	Gunnison River Festival	0	1,472	1,050	1,050	0	1,000
8211	Gunnison Council for the Arts	4,970	5,400	4,317	4,317	4,317	5,000
8212	Gunnison-CB Tourism Assn	1,950	0	0	0	0	0
8213	KBUT	2,800	0	0	0	0	0
8214	Project Hope	548	0	0	0	0	0
8215	Western Colorado University	2,330	0	0	0	0	0
8216	West Elk Hockey Association	0	5,000	1,000	1,000	1,000	0
8217	Race Revolutions	0	0	3,500	0	0	3,500
8218	Gunnison Creative District	0	0	0	0	0	1,500
8298	COVID-19 Business Relief Grants	0	0	0	206,129	256,129	0
8299	For-Profit ED Grants	6,540	6,020	2,800	2,800	2,800	4,000
Sub-Total: Operations		24,808	23,817	17,667	220,296	268,246	39,000
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		24,808	23,817	17,667	220,296	268,246	39,000

Comments:

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4092 STRATEGIC PARTNERSHIPS

2019 Actual Expenditures vs. 2020 Estimated Expenditures	25.6%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	-2.2%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	8401 Visitor Center	59,400	68,635	73,240	73,240	73,240	72,130
	8403 Economic Development	0	10,000	40,000	40,000	40,000	40,000
	8802 Gunn Housing Authority (IGA)	53,000	58,750	58,750	58,750	58,750	58,750
	8899 Gunnison County-OVPP	6,040	5,750	6,500	6,500	6,500	6,500
	8822 Sustainable Tourism And Outdoor R	0	0	5,000	5,000	5,000	0
	9201 Gunnison County-Mosquito Control	15,846	16,371	16,863	16,863	16,863	17,203
	9205 Gunnison County-Weed Control	0	0	0	0	0	1,410
Sub-Total: Operations		134,286	159,506	200,353	200,353	200,353	195,993
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		134,286	159,506	200,353	200,353	200,353	195,993

Comments:

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4097 EVENTS - OPERATIONS

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-28.0%
2020 Expenditures Under (Over) Budget	52,559
2020 Budgeted Expenditures vs. 2021 Budget Request	13.8%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Events	34,864	35,843	49,804	49,804	31,739	50,224
4102	Overtime	235	1,723	0	0	1,000	2,335
4103	Social Security	1,986	2,193	3,088	3,088	1,853	3,259
4104	Medicare	465	513	722	722	434	762
4106	Hlth Ins/WC/Othr Benefits	11,124	11,166	11,739	11,739	10,298	12,618
4108	ER Retirement Contrbtn	1,341	1,496	1,514	1,514	1,608	1,535
Sub-Total: Personnel		50,014	52,934	66,866	66,866	46,932	70,732
4201	Office Supplies	464	41	175	175	100	175
4202	Clothing/Uniforms	95	149	150	150	0	150
4213	Equipment Under \$5,000	789	4,510	4,500	4,500	0	4,500
4215	Operating Supplies	0	987	1,000	1,000	500	1,000
4301	Postage/Freight	0	133	200	200	200	200
4302	Printing/Duplication Svcs	676	745	700	700	0	700
4303	Advertising/Legal Svcs	2,001	2,100	2,000	2,000	1,500	2,000
4310	Dues/Meetings/Mbrshps/Tuition	16	128	0	0	0	0
4320	Telephone/Fax Services	631	695	636	636	636	686
4350	Other Purchased Services	92	115	150	150	150	150
4370	Travel/Mileage/Meals/Lodging	34	350	200	200	200	200
4401	Property/Liability Insurance Prem	0	0	0	0	0	0
4421	Fleet Services	3,067	3,353	3,412	3,412	3,412	3,921
4649	Late Fees	0	0	0	0	0	0
4650	Miscellaneous Expense	342	300	300	300	5,000	300
4656	Cattlemen's Days	0	0	0	(15,000)	0	0
7002	Triathlon	6,271	7,001	5,595	5,595	5,000	5,595
7004	Bicycle Safety Program	823	6,160	1,600	1,600	500	1,600
7005	Growler	1,982	2,315	3,000	3,000	0	3,000
7008	Fourth of July	6,546	9,603	16,250	16,250	6,000	16,250
7009	Diamonds in the Rockies	10,659	10,404	11,000	11,000	0	11,000
7010	Fishing Derby	567	839	1,000	1,000	500	1,000
7014	Egg-Aquatics	796	624	1,101	1,101	0	1,101
7015	Fright-Night	1,226	926	1,000	1,000	1,000	1,000
7016	Rudolph Roundup	792	751	1,000	1,000	1,000	1,000
7017	CARA Gymnastics Meet	1,377	0	1,000	1,000	0	1,000
7018	Gunnison Gun Show	2,768	2,377	2,950	2,950	596	2,950
7019	Pickleball Tournament	1,247	2,330	3,000	3,000	3,000	3,000
7020	SW Colo Triathlon Series Expenses	1,349	1,613	1,500	1,500	1,500	1,500
9560	Fireworks	18,000	25,000	25,000	25,000	25,000	25,000
Sub-Total: Operations		62,608	83,548	88,419	73,419	55,794	88,978
9952	Equipment	0	6,188	0	0	0	0
Sub-Total: Capital Outlay		0	6,188	0	0	0	0
TOTALS		112,623	142,671	155,285	140,285	102,726	159,710

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	347.0%
2020 Expenditures Under (Over) Budget	(2,488,081)
2020 Budgeted Expenditures vs. 2021 Budget Request	-75.2%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel							
		0	0	0	0	0	0
4999	Transfer to Fleet Maintenance	686,393	676,073	676,073	717,976	717,976	590,865
4999	Transfer to Street Improvements	0	0	0	2,446,177	2,446,177	161,218
4999	Transfer to Pool-CC Maint	20,665	22,915	23,602	23,602	23,602	23,641
4999	Transfer to Rink-Parks Exp	17,937	18,475	19,029	19,029	19,029	19,600
Sub-Total: Operations							
		724,995	717,463	718,704	3,206,784	3,206,784	795,324
Sub-Total: Capital Outlay							
		0	0	0	0	0	0
TOTALS							
		724,995	717,463	718,704	3,206,784	3,206,784	795,324

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	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	62,134	55,151	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	461	1,267	350	350	700	700
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	62,595	56,418	45,350	45,350	45,700	45,700
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	25,284	29,462	38,500	38,500	34,259	38,500
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	14,920	18,245	15,000	15,000	15,000	15,000
	TOTAL EXPENDITURES	40,202	47,707	53,500	53,500	49,259	53,500
	Revenues Over (Under) Expenditures	22,392	8,712	(8,150)	(8,150)	(3,559)	(7,800)
	Beginning Fund Balance	28,736	51,128	45,338	59,839	59,839	56,280
	Ending Fund Balance	51,128	59,839	37,188	51,689	56,280	48,480
	Ending Fund Balance % of Total Expenditures	127%	125%	70%	97%	114%	91%

02 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	-19.0%
2020 Revenues Under (Over) Budget	(350)
2020 Budgeted Revenues vs. 2021 Budget Request	0.8%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3333	Lottery Proceeds	31,773	36,906	30,000	30,000	30,000	30,000
3334	Lottery Redistribution	30,360	18,245	15,000	15,000	15,000	15,000
	INTERGOVERNMENTAL	62,134	55,151	45,000	45,000	45,000	45,000
3601	Miscellaneous Revenue	2	0	0	0	0	0
3604	Refunds	0	1	0	0	0	0
	MISCELLANEOUS	2	1	0	0	0	0
3701	Interest on Investments	464	815	350	350	400	400
3710	Unrealized Gain/Loss	(3)	452	0	0	300	300
	INTEREST	461	1,267	350	350	700	700
	TOTAL REVENUES	62,596	56,419	45,350	45,350	45,700	45,700

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	16.3%
2020 Expenditures Under (Over) Budget	4,241
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
9501	Hartman Rocks Improvements	1,048	1,197	2,000	2,000	700	2,000
9503	Picnic Table/Trash Can Repl.	0	5,471	5,000	5,000	5,000	5,000
9504	Taylor Mtn Park Improvements	2,253	1,134	3,500	3,500	7,813	1,500
9525	Fertilizer	6,571	6,847	6,500	6,500	3,746	6,500
9528	Dandelion Spraying	5,324	5,560	4,500	4,500	4,900	4,500
9530	Painting and Staining	2,686	2,585	2,000	2,000	2,000	2,000
9531	Landscaping materials	0	0	5,000	5,000	4,000	5,000
9532	Backflow Repair	7,402	6,668	7,500	7,500	5,100	7,000
9546	Cranor-lift hangers, sewer cleanout	0	0	2,000	2,000	1,000	2,000
9547	Skate Park Improvements	0	0	500	500	0	3,000
Sub-Total: Operations		25,284	29,462	38,500	38,500	34,259	38,500
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		25,284	29,462	38,500	38,500	34,259	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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-17.8%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to Pool-CC Maint	14,920	18,245	15,000	15,000	15,000	15,000
Sub-Total: Operations		14,920	18,245	15,000	15,000	15,000	15,000
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		14,920	18,245	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	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 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	208,794	226,535	247,238	247,238	249,602	267,500
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	31,670	33,821	2,365	2,365	1,774	1,500
	INTEREST	1,318	5,038	1,500	1,500	7,500	4,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	241,782	265,394	251,103	251,103	258,876	273,000
EXPENDITURES							
	GENERAL GOVERNMENT	204,765	226,776	236,906	236,906	274,859	258,817
	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	204,765	226,776	236,906	236,906	274,859	258,817
	Revenues Over (Under) Expenditures	37,016	38,618	14,197	14,197	(15,983)	14,183
	Beginning Fund Balance	27,067	64,084	54,146	102,702	102,702	86,719
	Ending Fund Balance	64,084	102,702	68,343	116,899	86,719	100,902
	Ending Fund Balance % of Total Expenditures	0%	45%	29%	49%	32%	39%

06 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	-2.5%
2020 Revenues Under (Over) Budget	(7,773)
2020 Budgeted Revenues vs. 2021 Budget Request	8.7%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3445	Insurance Contributions	208,794	226,535	247,238	247,238	249,602	267,500
	CHARGES FOR SERVICES	208,794	226,535	247,238	247,238	249,602	267,500
3601	Miscellaneous	8,595	0	2,365	2,365	1,774	1,500
3603	Compensation for Loss	23,059	33,821	0	0	0	0
3604	Refunds	16	0	0	0	0	0
	MISCELLANEOUS	31,670	33,821	2,365	2,365	1,774	1,500
3701	Interest on Investments	1,776	2,963	1,500	1,500	3,000	2,000
3710	Unrealized Gain/Loss	(458)	2,075	0	0	4,500	2,000
	INTEREST	1,318	5,038	1,500	1,500	7,500	4,000
	TOTAL REVENUES	241,782	265,394	251,103	251,103	258,876	273,000

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	21.2%
2020 Expenditures Under (Over) Budget	(37,953)
2020 Budgeted Expenditures vs. 2021 Budget Request	9.2%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4330 Professional Services	443	5,000	5,000	5,000	5,000	5,000
	4401 Property/Liability Insurance	152,718	174,572	181,906	181,906	189,136	203,817
	4402 Property/Liability Claim Payments	51,604	47,204	50,000	50,000	80,722	50,000
Sub-Total: Operations		204,765	226,776	236,906	236,906	274,859	258,817
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		204,765	226,776	236,906	236,906	274,859	258,817

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	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
	TAXES	232,959	274,672	259,900	259,900	308,975	308,975
	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	2,592	6,754	1,500	1,500	2,500	2,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	235,551	281,426	261,400	261,400	311,475	311,475
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	99,099	70,000	70,000	185,000	183,560	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	53,886	162,924	146,756	146,756	146,756	160,135
	TOTAL EXPENDITURES	152,985	232,924	216,756	331,756	330,316	230,135
	Revenues Over (Under) Expenditures	82,566	48,502	44,644	(70,356)	(18,841)	81,340
	Beginning Fund Balance	206,680	289,246	312,522	337,748	337,748	318,907
	Ending Fund Balance	289,246	337,748	357,166	267,392	318,907	400,247
	Ending Fund Balance % of Total Expenditures	0%	145%	165%	81%	97%	174%

08 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	10.7%
2020 Revenues Under (Over) Budget	(50,075)
2020 Budgeted Revenues vs. 2021 Budget Request	19.2%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3120	Special Marijuana Sales Tax	231,997	254,851	249,900	249,900	277,984	277,984
3121	Special Marijuana Excise Tax	963	19,821	10,000	10,000	30,991	30,991
	TAXES	232,959	274,672	259,900	259,900	308,975	308,975
3701	Interest on Investments	2,455	4,264	1,500	1,500	1,500	1,500
3710	Unrealized Gain/Loss	137	2,490	0	0	1,000	1,000
	INTEREST	2,592	6,754	1,500	1,500	2,500	2,500
	TOTAL REVENUES	235,551	281,426	261,400	261,400	311,475	311,475

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	162.2%
2020 Expenditures Under (Over) Budget	(113,560)
2020 Budgeted Expenditures vs. 2021 Budget Request	-62.2%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
8102	Youth Grants	0	0	0	0	0	0
8201	Gunnison Country Chamber	2,000	0	0	0	0	0
8302	Safe Ride of Gunnison	7,800	7,720	4,500	4,500	4,500	7,000
8303	Gunnison Council for the Arts	20,472	10,452	19,320	119,320	119,320	25,000
8305	Adult & Family Educ Program	2,200	0	1,440	1,440	0	0
8306	GC Pioneer & Historical Soc	0	0	0	0	0	2,500
8308	Project Hope of Gunnison Valley	1,100	1,350	0	0	0	0
8309	Six Points Evaluation & Trng	900	0	0	0	0	0
8312	Gunnison Nordic Club	400	0	0	0	0	0
8800	Teen Programming	43,250	26,000	10,000	25,000	25,000	0
8810	Seasons Schoolhouse	3,383	1,878	4,470	4,470	4,470	500
8811	Tenderfoot CFDC	4,996	4,000	10,029	10,029	10,029	17,000
8812	Out of the Darkness Walk	1,700	1,000	0	0	0	0
8814	gO Initiative	400	400	0	0	0	3,000
8815	Gunnison 4-H	1,700	0	0	0	0	0
8817	Gunnison County	3,068	6,200	12,241	12,241	12,241	0
8818	Gunnison Valley Mentors	2,850	7,500	8,000	8,000	8,000	0
8819	Gunnison Trails	2,880	0	0	0	0	0
8821	Gunnison County Early Care	0	3,500	0	0	0	0
8826	Gunnison High School	0	0	0	0	0	5,000
8826	Gunnison Valley Health Foundation	0	0	0	0	0	10,000
8899	Other Service Grants	0	0	0	0	0	0
Sub-Total: Operations		99,099	70,000	70,000	185,000	183,560	70,000
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		99,099	70,000	70,000	185,000	183,560	70,000

**CITY OF GUNNISON
MARIJUANA MITIGATION
EXPENDITURES**

08-4999 TRANSFERS OUT

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-9.9%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	9.1%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4999	Transfer to General Fund	53,886	162,924	141,956	141,956	141,956	155,335
4999	Transfer to Community Center	0	0	4,800	4,800	4,800	4,800
Sub-Total: Operations		53,886	162,924	146,756	146,756	146,756	160,135
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		53,886	162,924	146,756	146,756	146,756	160,135

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.

	2018	2019	2020	2021
Budget for 15th Officer	58,929	82,739	70,799	73,189
Marijuana Revenue Subsidy	24,994	35,093	30,028	31,042.05
	42%	42%	42%	42%
15th Officer Subsidy (above)	24,994	35,093	30,028	31,042
16th Officer	-	82,739	75,836	88,201
16th Officer Startup Equipment	-	8,200	-	-
Senior Services	900	900	900	900
Recreation Scholarships	11,500	19,500	23,500	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	1,470
Youth Summer Trips (Comm Center)	4,800	4,800	4,800	4,800
Total Transfer to Other Funds	53,886	162,924	146,756	160,135

**CITY OF GUNNISON
STREET IMPROVEMENTS FUND
SUMMARY**

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
	TAXES	0	0	0	1,677,419	1,677,419	1,688,066
	PERMITS/LICENSES	0	0	0	1,000	1,000	1,000
	INTERGOVERNMENTAL	0	0	0	180,291	180,291	217,325
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	5,477	5,477	10,000
	MISCELLANEOUS	0	0	0	0	0	0
	INTEREST	0	0	0	0	0	0
	TRANSFERS IN	0	0	0	2,446,177	2,446,177	441,633
	TOTAL REVENUE	0	0	0	4,310,364	4,310,364	2,358,024
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	1,581,704	1,531,810	4,388,602
	CAPITAL OUTLAY	0	0	0	28,963	28,963	10,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	1,610,667	1,560,773	4,398,602
	Revenues Over (Under) Expenditures	0	0	0	2,699,697	2,749,591	(2,040,578)
	Beginning Fund Balance	0	0	0	0	0	2,749,591
	Ending Fund Balance	0	0	0	2,699,697	2,749,591	709,013
	Ending Fund Balance % of Total Expenditures	0%	0%	0%	0%	176%	16%

**CITY OF GUNNISON
STREET IMPROVEMENTS FUND**

09 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	0.0%
2020 Revenues Under (Over) Budget	0
2020 Budgeted Revenues vs. 2021 Budget Request	-45.3%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3103	Add'l Motor Vehicle Tax	0	0	0	20,790	20,790	21,414
3104	City Sales Tax	0	0	0	1,579,339	1,579,339	1,610,926
3106	City Use Tax	0	0	0	77,290	77,290	55,726
	TAXES	0	0	0	1,677,419	1,677,419	1,688,066
3209	Public Works ROW Permits	0	0	0	1,000	1,000	1,000
	PERMITS/LICENSES	0	0	0	1,000	1,000	1,000
3301	Federal Grants	0	0	0	0	0	0
3302	State Grants	0	0	0	0	0	0
3306	State Maintenance Agrmt	0	0	0	20,000	20,000	50,000
3307	Hwy User's Trust Fund	0	0	0	160,291	160,291	167,325
	INTERGOVERNMENTAL	0	0	0	180,291	180,291	217,325
	CHARGES FOR SERVICES	0	0	0	0	0	0
3501	Traffic Fines	0	0	0	5,477	5,477	10,000
	FINES & FORFEITURES	0	0	0	5,477	5,477	10,000
3601	Miscellaneous Revenue	0	0	0	0	0	0
3603	Compensation for Loss	0	0	0	0	0	0
3604	Refunds	0	0	0	0	0	0
3612	Sale of Fixed Assets	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	0	0	0
3701	Interest on Investments	0	0	0	0	0	0
3710	Unrealized Gain/Loss	0	0	0	0	0	0
	INTEREST	0	0	0	0	0	0
3999	Transfer from General Fund	0	0	0	2,446,177	2,446,177	161,218
3999	Transfer from Electric Fund	0	0	0	0	0	100,305
3999	Transfer from Water Fund	0	0	0	0	0	50,412
3999	Transfer from Wastewater Fund	0	0	0	0	0	50,412
3999	Transfer from Waste/Recycling	0	0	0	0	0	44,293
3999	Transfer from Fleet Fund	0	0	0	0	0	34,993
	TRANSFERS IN	0	0	0	2,446,177	2,446,177	441,633
	TOTAL REVENUES	0	0	0	4,310,364	4,310,364	2,358,024

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.

- 3104 30% of 3% sales tax revenues
- 3106 30% of 3% use tax revenues
- 3307 HUTF Revenues are projected by the Colorado Municipal League, in conjunction with the Colorado Department of Transportation and the State Treasurer's Office.
- 3501 Fees collected for traffic/parking violations
- 3999 Interfund Transfers - see below

		2018	2019	2020	2020	2020	2021
General Fund	Start Up Reserves	\$ -	\$ -	\$ -	\$ -	\$ 2,446,177	\$ -
	Engineering-Quartz/Spencer/11th Intersectio	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
	Snow Removal Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
	Signs Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500
	Tree Program Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
	City Shop Asphalt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,218
	Crack Seal Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500
	Engineering and Equip. Testing Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
		\$ -	\$ -	\$ -	\$ -	\$ 2,446,177	\$ 161,218
Electric Fund	City Shop Asphalt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,305

09 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	0.0%
2020 Revenues Under (Over) Budget	0
2020 Budgeted Revenues vs. 2021 Budget Request	-45.3%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Water Fund	City Shop Asphalt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,412
Wastewater	City Shop Asphalt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,412
Refuse	City Shop Asphalt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,293

**CITY OF GUNNISON
STREET IMPROVEMENTS FUND
EXPENDITURES**

09-4034 STREET & ALLEY MAINTENANCE

2019 Actual Expenditures vs. 2020 Estimated Expenditures	0.0%
2020 Expenditures Under (Over) Budget	(650,569)
2020 Budgeted Expenditures vs. 2021 Budget Request	2.2%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-S/A Maintenance	0	0	0	295,067	295,067	300,642
4102	Overtime	0	0	0	20,268	20,268	20,578
4103	Social Security	0	0	0	19,640	19,640	20,006
4104	Medicare	0	0	0	4,593	4,593	4,679
4105	Standby	0	0	0	1,450	1,450	1,450
4106	Hlth Ins/WC/Othr Benefits	0	0	0	79,525	79,525	83,702
4108	ER Retirement Contrbtn	0	0	0	18,654	18,654	19,633
Sub-Total: Personnel		0	0	0	439,198	439,198	450,689
4201	Office Supplies	0	0	0	1,000	1,000	1,000
4202	Clothing/Uniforms	0	0	0	1,500	1,500	1,500
4203	Fuel/Lubricant Supply	0	0	0	42,875	42,875	42,275
4215	Operating Supplies	0	0	0	6,000	6,000	6,000
4302	Printing/Duplication Services	0	0	0	0	0	0
4303	Advertising/Legal Notices	0	0	0	200	200	800
4310	Dues/Mtgs/Mbrshps/Tuition	0	0	0	500	500	825
4320	Telephone/Fax Services	0	0	0	3,399	3,399	3,211
4321	Utilities	0	0	0	400	400	400
4330	Professional Services	0	0	0	250	250	500
4340	Repair/Mntce Svcs	0	0	0	0	0	800
4343	Software Support	0	0	0	1,500	1,500	1,500
4350	Other Purchased Services	0	0	0	0	0	0
4360	Contracted Service -Snow	0	0	0	23,875	23,875	25,000
4370	Travel/Mileage/Meals/Lodging	0	0	0	0	0	2,500
4401	Prop & Liab Ins Premiums	0	0	0	0	0	0
4402	Prop/Liab Claim Payments	0	0	0	0	0	0
4420	Equipment Rental	0	0	0	2,500	2,500	2,500
4421	Fleet Services	0	0	0	127,372	127,372	125,211
4649	Late Fees	0	0	0	0	0	0
Sub-Total: Operations		0	0	0	211,371	211,371	214,022
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	0	650,569	650,569	664,711

Comments:

The maintenance department for streets and alleys includes 5.01 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
STREET IMPROVEMENTS FUND
EXPENDITURES**

09-4035 STREET IMPROVEMENTS

2019 Actual Expenditures vs. 2020 Estimated Expenditures	0.0%
2020 Expenditures Under (Over) Budget	(910,204)
2020 Budgeted Expenditures vs. 2021 Budget Request	288.9%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4215	Operating Supplies	0	0	0	0	0	0
4303	Advertising/Legal Notices	0	0	0	0	74	0
4310	Dues/Meetings/Mbrshps/Tuition	0	0	0	0	32	0
4330	Professional Services	0	0	0	43,000	43,000	57,500
4350	Other Purchased Services	0	0	0	0	0	0
4360	Other Contracted Services	0	0	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	0	0	0	0	0	0
4420	Rental Equipment	0	0	0	0	0	0
9101	Tree Program	0	0	0	55,000	55,000	10,000
9102	Tree Chipping	0	0	0	0	0	0
9103	Material Crushing	0	0	0	0	0	40,000
9104	Paint Striping	0	0	0	60,000	60,000	60,000
9105	Signs	0	0	0	24,500	24,500	30,000
9106	Gravel/Asphalt Patching	0	0	0	14,450	14,450	15,000
9108	Concrete	0	0	0	25,000	25,000	25,000
9109	Slurry Seal	0	0	0	489,025	489,025	300,000
9110	Crack Seal	0	0	0	22,500	22,500	19,957
9111	Street Imprv/Overlay	0	0	0	147,660	147,660	2,984,434
9112	Concrete-Valley Pan, Curb, Gutter	0	0	0	50,000	0	182,000
Sub-Total: Operations		0	0	0	931,135	881,241	3,723,891
9902	Land	0	0	0	0	0	0
9925	Building Construction	0	0	0	0	0	0
9940	Improv. Other Than Buildings	0	0	0	0	0	0
9952	Equipment	0	0	0	28,963	28,963	10,000
9956	Heavy Equipment	0	0	0	0	0	0
9960	Road Construction	0	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	28,963	28,963	10,000
TOTALS		0	0	0	960,098	910,204	3,733,891

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
DITCH FUND
SUMMARY**

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	503,646	84,380	50,000	50,000	50,002	50,000
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	147,000	797	0	0	0	0
	INTEREST	426	13,636	2,500	2,500	8,000	4,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	651,072	98,814	52,500	52,500	58,002	54,500
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	82,602	54,727	67,962	67,962	68,077	68,268
	CAPITAL OUTLAY	122,826	0	290,637	290,637	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	205,428	54,727	358,599	358,599	68,077	358,905
	Revenues Over (Under) Expenditures	445,644	44,087	(306,099)	(306,099)	(10,075)	(304,405)
	Beginning Fund Balance	60,910	506,556	527,728	550,642	550,642	540,566
	Ending Fund Balance	506,556	550,642	221,629	244,542	540,566	236,161
	Ending Fund Balance % of Total Expenditures	247%	1006%	62%	68%	794%	66%

28 DITCH FUND

2019 Actual Revenues vs. 2020 Estimated Revenues	-41.3%
2020 Revenues Under (Over) Budget	(5,502)
2020 Budgeted Revenues vs. 2021 Budget Request	3.8%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3302	State Grants	440,589	0	0	0	0	0
3304	Mineral Leasing	63,057	84,380	50,000	50,000	50,002	50,000
	INTERGOVERNMENTAL	503,646	84,380	50,000	50,000	50,002	50,000
3604	Refunds	0	9	0	0	0	0
3650	Other Contributions	50,000		0	0	0	0
3658	Miscellaneous Grants	97,000	788	0	0	0	0
3601	Miscellaneous Revenues	0		0	0	0	0
	MISCELLANEOUS	147,000	797	0	0	0	0
3701	Interest on Investments	1,084	8,555	2,500	2,500	5,000	3,000
3710	Unrealized Gain/Loss	(658)	5,081	0	0	3,000	1,500
	INTEREST	426	13,636	2,500	2,500	8,000	4,500
	TOTAL REVENUES	651,072	98,814	52,500	52,500	58,002	54,500

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	24.4%
2020 Expenditures Under (Over) Budget	290,522
2020 Budgeted Expenditures vs. 2021 Budget Request	0.1%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Ditches	5,537	9,692	20,696	20,696	20,696	20,696
4102	Overtime	0	0	0	0	0	0
4103	Social Security	328	616	1,283	1,283	1,283	1,283
4104	Medicare	77	144	300	300	300	300
4105	Standby	0	0	683	683	0	0
4106	Hlth Ins/WC/Othr Benefits	500	698	0	0	683	739
4108	ER Retirement Contrbtn	0	0	0	0	0	0
Sub-Total: Personnel		6,443	11,149	22,962	22,962	22,962	23,018
4303	Advertising/Legal Notices	0	0	0	0	115	250
4310	Dues/Meetings/Mbrshps/Tuition	16	0	0	0	0	0
4508	Ditch-Maintenance/Repair	76,143	43,578	45,000	45,000	45,000	45,000
Sub-Total: Operations		76,159	43,578	45,000	45,000	45,115	45,250
9651	Ditch Diversions	0	0	120,000	120,000	0	120,000
9652	Main Ditch Slip Lining	0	0	0	0	0	0
9654	River Restoration Project	122,826	0	170,637	170,637	0	170,637
Sub-Total: Capital Outlay		122,826	0	290,637	290,637	0	290,637
TOTALS		205,428	54,727	358,599	358,599	68,077	358,905

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	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	131,980	135,682	131,020	131,020	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	(89,479)	370,581	65,000	65,000	170,000	65,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	42,501	506,263	196,020	196,020	301,020	196,020
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	230,625	258,500	269,000	269,000	264,000	287,600
	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	230,625	258,500	269,000	269,000	264,000	287,600
	Revenues Over (Under) Expenditures	(188,124)	247,763	(72,980)	(72,980)	37,020	(91,580)
	Beginning Fund Balance	2,347,629	2,159,505	2,344,025	2,407,269	2,407,269	2,444,289
	Ending Fund Balance	2,159,505	2,407,269	2,271,045	2,334,289	2,444,289	2,352,709
	Ending Fund Balance % of Total Expenditures	936%	931%	844%	868%	926%	818%

05 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	-40.5%
2020 Revenues Under (Over) Budget	(105,000)
2020 Budgeted Revenues vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3309	Pension Fund Contributions	131,980	135,682	131,020	131,020	131,020	131,020
	INTERGOVERNMENTAL	131,980	135,682	131,020	131,020	131,020	131,020
3701	Interest on Investments	10,757	11,740	15,000	15,000	10,000	15,000
3801	Unrealized Gain/Loss	(100,236)	358,841	50,000	50,000	160,000	50,000
	INTEREST	(89,479)	370,581	65,000	65,000	170,000	65,000
TOTAL REVENUES		42,501	506,263	196,020	196,020	301,020	196,020

Comments:

3309 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
 2021 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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	2.1%
2020 Expenditures Under (Over) Budget	5,000
2020 Budgeted Expenditures vs. 2021 Budget Request	6.9%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4115	Benefit Payments	213,625	241,500	252,000	252,000	247,000	270,600
4650	Miscellaneous Expenses	17,000	17,000	17,000	17,000	17,000	17,000
Sub-Total: Operations		230,625	258,500	269,000	269,000	264,000	287,600
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		230,625	258,500	269,000	269,000	264,000	287,600

Comments:

- 4115 Volunteer Firefighters who retire after 20 years of service and after reaching age 50 are entitled to a pension. The 2021 budget includes benefits for 38 retired firefighters and 4 surviving spouses at \$550/mo and \$275/mo respectively. The budget allows for an increase to \$550/mo if approved, as well as the retirement of one additional pensioner. 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	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 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	5,983,213	6,728,485	7,473,450	7,473,450	7,206,709	7,473,450
	FINES/FORFEITURES	6,687	7,093	7,500	7,500	1,500	7,000
	MISCELLANEOUS	86,858	102,905	28,400	28,400	172,232	28,400
	INTEREST	20,513	66,615	12,000	12,000	75,000	30,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	6,097,272	6,905,099	7,521,350	7,521,350	7,455,441	7,538,850
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	5,317,120	5,194,403	6,413,140	6,413,140	5,702,629	6,598,620
	CAPITAL OUTLAY	15,748	310,578	412,000	412,000	16,000	2,490,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	8,783	0	0	0	0	100,305
	TOTAL EXPENDITURES	5,341,651	5,504,981	6,825,140	6,825,140	5,718,629	9,188,925
	Revenues Over (Under) Expenditures	755,621	1,400,118	696,210	696,210	1,736,812	(1,650,075)
	Beginning Available Resources	1,557,313	2,312,934	2,893,505	3,713,051	3,713,051	5,449,863
	Ending Available Resources	2,312,934	3,713,051	3,589,715	4,409,262	5,449,863	3,799,788
	Ending Available Resources % of Total Exp.	43%	67%	53%	65%	95%	41%
Ending Fund Balance Analysis							
	Net Liquid Assets	1,780,780	3,180,897	3,057,561	3,877,108	4,599,863	2,949,788
	Inventory	532,154	532,154	532,154	532,154	850,000	850,000
		2,312,934	3,713,051	3,589,715	4,409,262	5,449,863	3,799,788

20 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	8.0%
2020 Revenues Under (Over) Budget	65,909
2020 Budgeted Revenues vs. 2021 Budget Request	0.2%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3415	Electric Sales	5,983,213	6,728,485	7,473,450	7,473,450	7,206,709	7,473,450
	CHARGES FOR SERVICES	5,983,213	6,728,485	7,473,450	7,473,450	7,206,709	7,473,450
3510	Late Charges	6,687	7,093	7,500	7,500	1,500	7,000
	FINES & FORFEITURES	6,687	7,093	7,500	7,500	1,500	7,000
3601	Misc. Elec. Svcs.	18,462	19,213	18,000	18,000	18,000	18,000
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	10,395	0	0	0	0	0
3604	Refunds	170	152	0	0	0	0
3612	Sale of Fixed Assets	0	(1,000)	0	0	0	0
3621	Recycled Materials	2,811	1,715	400	400	406	400
3901	Constr Chgs-Hook Up	55,020	82,825	10,000	10,000	153,826	10,000
	MISCELLANEOUS	86,858	102,905	28,400	28,400	172,232	28,400
3701	Interest on Investments	19,678	41,499	12,000	12,000	50,000	30,000
3710	Unrealized Gain/Loss	835	25,116	0	0	25,000	0
	INTEREST	20,513	66,615	12,000	12,000	75,000	30,000
	TOTAL REVENUES	6,097,272	6,905,099	7,521,350	7,521,350	7,455,441	7,538,850

Comments:

Reserve funds have been utilized in past years to negate or minimize any electric rate increases. Staff is proposing a rate increase of 0% for City of Gunnison Electric rates for 2021.

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	8.1%
2020 Expenditures Under (Over) Budget	1,792
2020 Budgeted Expenditures vs. 2021 Budget Request	3.9%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Admin/General	84,976	0	0	0	0	0
4103	Social Security	4,947	0	0	0	0	0
4104	Medicare	1,157	0	0	0	0	0
4105	Standby	5,800	0	0	0	0	0
4106	Hlth Ins/WC/Othr Benefits	18,131	0	0	0	0	0
4108	ER Retirement Contrbtn	4,412	0	0	0	0	0
Sub-Total: Personnel		119,423	0	0	0	0	0
4201	Material/Operating Supply	2,380	169	700	700	700	700
4202	Clothing/Uniforms	4,304	4,455	6,500	6,500	6,500	7,800
4301	Postage/Freight Svcs	13	291	250	250	200	250
4302	Printing/Duplication Svcs	29	4	50	50	50	500
4303	Advertising/Legal Svcs	205	947	500	500	143	500
4310	Dues/Mtgs/Mbrshps/Tuitn	10,422	12,916	15,000	15,000	15,000	15,000
4330	Professional Svcs	9,136	7,494	25,000	25,000	25,000	25,000
4370	Trvl/Mileage/Meals/Lodg	5,453	6,102	11,000	11,000	1,500	11,000
4401	Prop/Liab Ins Premium	44,442	22,979	27,502	27,502	27,502	27,843
4804	Indirect Expenses	206,649	341,164	352,949	352,949	352,949	369,682
4810	Bad Debt Write Off	1,866	705	273	273	273	273
6005	Overhead Allocation	304,854	345,291	364,657	364,657	372,772	376,943
Sub-Total: Operations		589,753	742,517	804,381	804,381	802,589	835,491
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		709,176	742,517	804,381	804,381	802,589	835,491

Comments:

- 4101 The Electric department's portion of personnel costs for Public Works' Director, Public Works' Administrative Ass't/GIS Specialist has been transitioned to part of the cost allocation plan and moved to indirect costs (4804)
- 4201 Electric office paper, pens, ink cartridges, staples, etc.
- 4202 Electric crew identifiable clothing: gloves, boots, jeans, and jackets. Addition of funds for flame retardant clothing for safety standards
- 4303 Advertising, bids, legals, job openings
- 4310 Distribution service dues (NMPP), meter schooling, APPA dues, CAMU dues, Hot Line School training, PUC fees. Increase is due to population growth. Fees for CAMU and NMPP are population based.
- 4330 Utility attorney consultant, rate consultant; legal services for MEAN and WAPA contract negotiations, Cost of Service 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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	3.2%
2020 Expenditures Under (Over) Budget	1,104,719
2020 Budgeted Expenditures vs. 2021 Budget Request	37.1%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Elec/Distribution	420,609	435,317	533,393	533,393	448,426	530,958
4102	Overtime	4,972	16,993	6,428	6,428	13,190	6,395
4103	Social Security	25,846	28,884	34,008	34,008	26,128	33,855
4104	Medicare	6,045	6,755	7,954	7,954	6,111	7,918
4105	Standby	0	6,050	8,700	8,700	8,700	8,700
4106	Hlth Ins/WC/Othr Benefits	50,305	53,122	89,873	89,873	55,629	80,864
4108	ER Retirement Contrbtn	26,148	29,054	30,710	30,710	26,816	30,622
Sub-Total: Personnel		533,925	576,176	711,065	711,065	584,999	699,312
4201	Office Supplies	(46,993)	(189,289)	4,200	4,200	4,200	4,500
4202	Clothing/Uniforms	2,046		0	0	0	
4203	Fuel/Lubricant Supplies	7,787	7,311	8,000	8,000	8,000	8,000
4211	Computer Equip. Under \$5,000	834	3,084	2,500	2,500	2,500	2,500
4212	Computer Software Under \$5000	0	967	1,500	1,500	1,500	1,500
4301	Postage/Freight Svcs	65		0	0	0	
4310	Dues/Meetings/Mbrshps/Tuition	0	589	0	0	0	0
4320	Telephone/Fax Services	2,845	3,896	5,352	5,352	5,352	4,581
4321	Utilities	1,307	2,000	2,500	2,500	2,500	2,500
4330	Professional Services	0	0	50,000	50,000	50,000	50,000
4340	Repair/Mntce Svcs	2,555	2,326	3,500	3,500	10,000	5,000
4350	Othr Purchased Svcs	2,570	1,832	4,500	4,500	4,500	4,500
4360	Contracted Services	4,435	15,651	95,000	95,000	20,000	95,000
4421	Fleet Services	48,938	59,943	63,952	63,952	63,952	85,421
4500	Purchased Power	3,546,817	3,451,701	4,298,315	4,298,315	3,658,228	4,298,315
4580	SubStat/Stat Expns-Opns	28,155	67,627	20,000	20,000	20,000	25,000
4584	Other Dist/Opns Expenses	4,212	5,397	5,000	5,000	5,000	5,000
4591	Street Light-Maintenance	10,313	12,601	10,000	10,000	15,000	12,000
4593	Line Exp-Maintenance	21,367	11,321	46,350	46,350	75,000	70,000
4650	Miscellaneous Expenses	2,069	2,240	4,700	4,700	4,700	6,000
4902	Meters	16,298	3,396	15,000	15,000	12,000	15,000
4904	Primary Underground	22,706	33,521	28,325	28,325	35,000	30,000
4911	New Construction Materials	39,209	43,511	10,000	10,000	145,000	10,000
4912	Christmas Decorations for Street Lig	8,733	3,703	6,000	6,000	6,000	6,000
4913	Aged Pole Testing & Replacement	0	6,306	90,000	90,000	12,000	123,000
4914	Cable Replacement	52,624	112,246	75,000	75,000	75,000	75,000
9101	Tree Program	0	0	0	0	28,000	30,000
9550	Transformers	21,120	26,470	28,000	28,000	36,609	30,000
9552	Auto Meter Reading Replacement	274,007	27,563	20,000	20,000	15,000	15,000
9590	LED Street Lights	0	159,801	0	0	0	50,000
Sub-Total: Operations		4,074,019	3,875,711	4,897,694	4,897,694	4,315,041	5,063,817
9599	Power Transformer Relay Replacem	0	0	0	0	0	260,000
9920	Building Improvements	15,748	0	0	0	0	0
9940	Improvements Other Than Buildings	0	0	396,000	396,000	0	2,060,000
9952	Equipment	0	4,927	16,000	16,000	16,000	0
9956	Heavy Equipment	0	227,900	0	0	0	170,000
9957	Vehicles	0	77,750	0	0	0	0
Sub-Total: Capital Outlay		15,748	310,578	412,000	412,000	16,000	2,490,000
TOTALS		4,623,692	4,762,464	6,020,759	6,020,759	4,916,040	8,253,129

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

20-4202 ELECTRIC-DISTRIBUTION

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	0.0%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to General Fund	8,783	0	0	0	0	0
	4999 Transfer to Street Improvements	0	0	0	0	0	100,305
Sub-Total: Operations		8,783	0	0	0	0	100,305
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		8,783	0	0	0	0	100,305

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	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	1,500	1,500
	INTERGOVERNMENTAL	0	0	0	0	50,000	0
	CHARGES FOR SVCS	837,112	877,947	867,000	867,000	925,000	1,073,000
	FINES/FORFEITURES	9,054	7,113	7,000	7,000	1,500	7,000
	MISCELLANEOUS	211,968	186,090	67,000	67,000	189,178	66,000
	INTEREST	13,336	27,004	5,500	5,500	17,000	8,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	1,071,470	1,098,154	946,500	946,500	1,184,178	1,155,500
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	742,594	1,043,558	1,110,753	1,110,753	1,059,259	1,105,511
	CAPITAL OUTLAY	101,784	146,051	200,000	225,000	225,000	155,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	5,855	0	0	0	0	50,412
	TOTAL EXPENDITURES	850,233	1,189,609	1,310,753	1,335,753	1,284,259	1,310,923
	Revenues Over (Under) Expenditures	221,238	(91,455)	(364,253)	(389,253)	(100,081)	(155,423)
	Beginning Available Resources	1,006,677	1,227,914	983,080	1,136,460	1,136,460	1,036,379
	Ending Available Resources	1,227,914	1,136,460	618,828	747,207	1,036,379	880,955
	Ending Available Resources % of Total Exp.	144%	96%	47%	56%	81%	67%

25 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	7.8%
2020 Revenues Under (Over) Budget	(237,678)
2020 Budgeted Revenues vs. 2021 Budget Request	22.1%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3209	Public Works ROW Permits	0	0	0	0	1,500	1,500
	PERMITS/LICENSES	0	0	0	0	1,500	1,500
3301	Federal Grants	0	0	0	0	50,000	0
	INTERGOVERNMENTAL	0	0	0	0	50,000	0
3416	Water Sales	837,112	877,947	867,000	867,000	925,000	1,073,000
	CHARGES FOR SERVICES	837,112	877,947	867,000	867,000	925,000	1,073,000
3510	Late Charges	9,054	7,113	7,000	7,000	1,500	7,000
	FINES & FORFEITURES	9,054	7,113	7,000	7,000	1,500	7,000
3601	Misc. Water Svcs.	1,869	0	0	0	13,178	0
3602	Prior Yr Refunds	0	0	0	0	0	0
3603	Compensation for Loss	5,715	0	0	0	0	0
3604	Refunds	88	136	0	0	0	0
3612	Sale of Fixed Assets	125	0	0	0	0	0
3621	Recycled Materials	1,364	0	0	0	0	0
3901	Const Chrgs-Hook-up	68,307	30,954	7,000	7,000	6,000	6,000
3902	Capital Investment Fees	134,500	155,000	60,000	60,000	170,000	60,000
	MISCELLANEOUS	211,968	186,090	67,000	67,000	189,178	66,000
3701	Interest on Investments	13,454	16,678	5,500	5,500	13,000	7,000
3710	Unrealized Gain/Loss	(118)	10,326	0	0	4,000	1,000
	INTEREST	13,336	27,004	5,500	5,500	17,000	8,000
TOTAL REVENUES		1,071,470	1,098,154	946,500	946,500	1,184,178	1,155,500

Comments:

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

3416 2021 rates projected to increase 16%. 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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	3.3%
2020 Expenditures Under (Over) Budget	(11,683)
2020 Budgeted Expenditures vs. 2021 Budget Request	8.9%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4804	Indirect Expenses	103,862	187,232	190,971	190,971	190,970	201,827
4810	Bad Debt Expense	164	13	200	200	0	200
6005	Overhead Allocation	53,569	54,899	47,325	47,325	59,209	57,775
Sub-Total: Operations		157,594	242,144	238,496	238,496	250,179	259,802
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		157,594	242,144	238,496	238,496	250,179	259,802

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	9.1%
2020 Expenditures Under (Over) Budget	38,176
2020 Budgeted Expenditures vs. 2021 Budget Request	-8.8%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Wtr Distribution	208,667	172,070	180,764	180,764	180,764	228,750
4102	Overtime	4,437	7,123	4,209	4,209	4,209	4,466
4103	Social Security	12,428	11,035	11,738	11,738	11,738	14,729
4104	Medicare	2,906	2,581	2,745	2,745	2,745	3,445
4105	Standby	4,350	4,575	4,350	4,350	4,350	4,350
4106	Hlth Ins/WC/Othr Benefits	50,004	47,775	57,775	57,775	57,775	65,645
4108	ER Retirement Contrbtn	12,102	10,318	10,917	10,917	10,917	11,311
Sub-Total: Personnel		294,894	255,477	272,499	272,499	272,499	332,695
4201	Office Supplies	(1,697)	14,609	13,000	13,000	13,000	13,000
4202	Clothing/Uniforms	1,701	1,696	1,125	1,125	1,125	1,425
4203	Fuel/Lubricant Supply	4,499	5,827	6,000	6,000	6,000	6,000
4205	Small Tools	37	0	0	0	0	0
4207	Chemicals	0	0	0	0	0	0
4211	Computer Equip. Under \$5,000	2,209	1,835	5,000	5,000	5,000	5,000
4212	Computer Software Under \$5000	0	944	2,500	2,500	2,500	2,500
4215	Operating Supplies	8,875	7,448	8,000	8,000	8,000	8,000
4216	Cleaning Supplies	57	0	0	0	0	0
4301	Postage/Freight Svcs	814	194	650	650	650	750
4302	Printing/Duplication Svcs	380	0	300	300	300	300
4303	Advertising/Legal Notices	680	1,047	800	800	1,000	1,000
4310	Dues/Mtgs/Mbrshps/Tuit	1,580	1,877	2,750	2,750	2,750	3,000
4320	Telephone/Fax	1,589	1,546	2,421	2,421	2,421	2,561
4321	Utilities	62,886	77,207	73,000	73,000	73,000	75,000
4330	Professional Svcs	22,803	31,725	85,000	85,000	135,000	75,000
4340	Repair/Mntce Svcs	724	11,923	5,000	5,000	7,500	7,500
4342	Building/Property Maintenance	3,210	5,293	200,000	200,000	44,000	100,000
4343	Software Support	2,350	4,690	5,000	5,000	5,000	5,000
4350	Othr Purchased Svcs	2,704	7,191	8,750	8,750	8,750	13,750
4356	Legal Services	30,499	17,526	15,000	15,000	17,500	20,000
4357	Engineering Services	20,438	7,458	15,000	15,000	16,626	15,000
4370	Trvl/Mileage/Meals/Lodg	1,957	1,360	2,000	2,000	3,000	3,250
4401	Prop/Liab Ins Premium	10,350	11,569	12,474	12,474	13,918	14,176
4402	Prop & Liab Claims	500	0	0	0	0	0
4420	Rental Svcs	0	1,004	800	800	800	800
4421	Fleet Services	35,736	54,895	56,316	56,316	56,316	59,322
4501	Main/Service Ln-New Constr	5,050	10,042	5,000	5,000	5,000	5,000
4502	Main/Service Ln-Replacement	5,837	6,052	6,000	6,000	6,000	6,000
4503	Service Ln-Maint/Repair	18,848	22,789	20,000	20,000	20,000	20,000
4504	Main Ln-Maint/Repair	6,438	10,642	9,000	9,000	9,000	9,000
4505	Meters-Maint/Repair	8,958	0	1,500	1,500	1,500	2,500
4506	Fire Hydrants-Maint/Rpr	0	8,299	3,000	3,000	3,000	3,500
4649	Late Fees	0	0	0	0	53	0
4806	State Admin Fees	680	680	680	680	680	680
4807	USGS Water Quality Test	7,000	18,566	9,692	9,692	9,692	10,000
9604	Remote Water Meters	19,237	198,200	20,000	20,000	53,500	20,000
9605	Small Tools	3,180	1,804	4,000	4,000	4,000	4,000
Sub-Total: Operations		290,106	545,938	599,758	599,758	536,581	513,014
9603	Well Rehab	55,677	24,543	0	25,000	25,000	0
9920	Building Improvements	4,608	0	0	0	0	0
9940	Improve. Other Than Buildings	0	0	200,000	200,000	200,000	0
9952	Equipment	0	24,900	0	0	0	0
9956	Heavy Equipment	41,499	0	0	0	0	100,000
9957	Vehicles	0	19,669	0	0	0	25,000
9970	Computer Equipment Over \$5,000	0	76,939	0	0	0	30,000
Sub-Total: Capital Outlay		101,784	146,051	200,000	225,000	225,000	155,000
TOTALS		686,783	947,466	1,072,257	1,097,257	1,034,080	1,000,709

Comments:

4102 O.T. for water breaks, callouts to turn water off or on, emergency locates

25-4202 WATER DISTRIBUTION

- 4105 Standby for water, ditches and wastewater
- 4201 Material and operating supplies include chlorine, pipe, fittings, bolts, paint, etc.
- 4202 Clothing allowance for purchase of work clothes including steel toe boots
- 4203 Fuel bills are allocated among water & sewer
- 4301 Freight for water samples, usually must be shipped overnight
- 4303 Advertising/ Legal notices for bids, CCR, and job postings
- 4310 Membership in American Water Works, Colorado Rural Water, and tuition for training
- 4320 Cell phone expenses
- 4330 Annual water sampling and leak detection survey. 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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	0.0%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to General Fund	5,855	0	0	0	0	0
	4999 Transfer to Street Improvements	0	0	0	0	0	50,412
Sub-Total: Operations		5,855	0	0	0	0	50,412
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		5,855	0	0	0	0	50,412

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	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	16,000	18,000
	INTERGOVERNMENTAL	10,000	935,667	0	0	414,333	0
	CHARGES FOR SVCS	1,437,988	1,664,040	1,751,808	1,751,808	1,740,037	2,035,044
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	380,427	12,902,564	174,000	204,000	714,777	237,200
	INTEREST	17,406	13,591	11,000	11,000	0	7,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	1,845,822	15,515,862	1,936,808	1,966,808	2,885,147	2,297,744
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	1,674,017	3,005,324	2,324,078	2,756,728	2,726,582	2,397,015
	CAPITAL OUTLAY	375,588	6,233,670	170,000	6,853,978	6,849,608	365,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	8,783	0	0	0	0	50,412
	TOTAL EXPENDITURES	2,058,388	9,238,994	2,494,078	9,610,706	9,576,190	2,812,427
	Revenues Over (Under) Expenditures	(212,567)	6,276,869	(557,270)	(7,643,898)	(6,691,044)	(514,683)
	Beginning Available Resources	1,513,090	1,300,525	1,257,422	7,577,396	7,577,396	886,352
	Ending Available Resources	1,300,525	7,577,396	700,151	(66,503)	886,352	371,669
	Ending Available Resources % of Total Exp.	63%	82%	28%	-1%	9%	13%

30 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	-81.4%
2020 Revenues Under (Over) Budget	(918,339)
2020 Budgeted Revenues vs. 2021 Budget Request	16.8%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3209	Public Works ROW Permits	0	0	0	0	16,000	18,000
	PERMITS/LICENSES	0	0	0	0	16,000	18,000
3301	Federal Grants	0	0	0	0	50,000	0
3302	State Grants	10,000	935,667	0	0	364,333	0
	INTERGOVERNMENTAL	10,000	935,667	0	0	414,333	0
3417	Wastewater Coll/Trtmnt	966,577	1,124,530	1,350,306	1,350,306	1,320,328	1,544,784
3418	Dos Rios WW Process	157,306	174,880	115,532	115,532	123,000	143,910
3419	Water Lab Svcs	58,741	56,203	57,796	57,796	51,709	65,000
3420	Commercial Dump Station	127,699	121,225	81,492	81,492	90,000	100,000
3421	North Valley WW Process	121,243	176,090	137,307	137,307	150,000	175,500
3427	Tomichi WW Processing	6,422	11,112	9,375	9,375	5,000	5,850
	CHARGES FOR SERVICES	1,437,988	1,664,040	1,751,808	1,751,808	1,740,037	2,035,044
3601	Misc. WW Svcs	0	0	0	0	0	0
3602	Prior Year Refund	0	0	0	0	0	0
3604	Refunds	386	249	0	0	200	200
3609	Black Gold Compost	21,578	22,975	15,000	15,000	30,000	35,000
3612	Sale of Fixed Assets	16,625	19,911	0	30,000	30,000	0
3800	Bond Proceeds	0	12,541,520	0	0	302,370	0
3901	Const Chrgs-Hook-up	24,839	16,260	9,000	9,000	2,207	2,000
3902	Capital Investment Fees	317,000	301,648	150,000	150,000	350,000	200,000
	MISCELLANEOUS	380,427	12,902,564	174,000	204,000	714,777	237,200
3701	Interest on Investments	18,272	8,553	11,000	11,000	0	5,000
3710	Unrealized Gain/Loss	(866)	5,039	0	0	0	2,500
	INTEREST	17,406	13,591	11,000	11,000	0	7,500
	TOTAL REVENUES	1,845,822	15,515,862	1,936,808	1,966,808	2,885,147	2,297,744

Comments:

2021 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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	1.1%
2020 Expenditures Under (Over) Budget	(29,200)
2020 Budgeted Expenditures vs. 2021 Budget Request	12.5%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4804	Indirect Expenses	50,110	90,134	91,851	91,851	91,851	97,450
4810	Bad Debt Expense	328	71	200	200	200	200
6005	Overhead Allocation	90,623	125,580	96,840	96,840	126,041	114,887
Sub-Total: Operations		141,060	215,785	188,891	188,891	218,092	212,537
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		141,060	215,785	188,891	188,891	218,092	212,537

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	0.7%
2020 Expenditures Under (Over) Budget	10,899
2020 Budgeted Expenditures vs. 2021 Budget Request	61.1%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Year to Date @ 07/31	Projected Year-end	2021 Budget
4101	Wages	199,120	145,586	152,481	152,481	85,581	152,481	163,148
4102	Overtime	6,460	5,103	5,251	5,251	3,222	5,251	5,571
4103	Social Security	12,019	9,324	10,049	10,049	5,340	10,049	10,730
4104	Medicare	2,811	2,181	2,350	2,350	1,249	2,350	2,510
4105	Standby	4,350	4,575	4,350	4,350	2,363	4,350	4,350
4106	Hlth Ins/WC/Othr Benefits	48,278	41,952	51,049	51,049	26,096	51,049	55,500
4108	Retirement	11,757	9,300	9,503	9,503	5,596	9,503	9,873
Sub-Total: Personnel		284,793	218,021	235,033	235,033	129,446	235,033	251,682
4201	Office/Operating Supplies	10,077	11,637	8,000	8,000	2,162	8,000	8,000
4202	Clothing/Uniforms	130	60	1,125	1,125	0	1,125	1,125
4203	Fuel-Lubricant Supplies	4,499	5,678	5,500	5,500	3,446	5,500	5,500
4205	Small Tools	0	0	2,500	2,500	0	2,500	2,500
4211	Computer Equip. Under \$5000	0	0	3,000	3,000	263	3,000	0
4212	Computer Software Under \$5000	514	0	2,000	2,000	0	2,000	0
4215	Operating Supplies	589	0	0	0	0	0	0
4302	Printing/Duplication Svcs	163	0	0	0	0	0	0
4303	Advertising/Legal Notices	0	0	0	0	151	151	0
4310	Dues/Meetings/Mbrshps/Tuition	1,420	1,108	2,500	2,500	3,530	3,530	3,500
4320	Telephone/FAX Services	1,589	1,546	1,620	1,620	1,393	1,620	2,020
4330	Professional Services	0	2,831	100,000	100,000	10,425	100,425	45,000
4340	Repair/Maintenance Services	2,106	0	2,500	2,500	28	2,500	2,500
4343	Software Support	1,000	0	700	700	0	700	700
4350	Other Purchased Services	23,128	3,623	14,500	14,500	0	5,000	19,500
4370	Travel/Mileage/Meals/Lodging	731	655	2,000	2,000	1,191	2,000	2,000
4401	Property/Liability Insurance	7,455	4,616	5,271	5,271	6,354	6,715	7,447
4402	Property/Liability Claim Pmnts	0	2,000	1,000	1,000	0	0	1,000
4420	Rental Services	0	0	500	500	0	500	500
4421	Fleet Services	35,736	54,895	69,602	69,602	34,801	69,602	70,886
4501	Main/Service Line-New Constructior	2,597	288	3,000	3,000	0	0	3,000
4502	Main/Service Line-Replacement	38,051	10,642	13,000	13,000	0	0	3,000
4503	City Service Line-Maint/Repair	1,657	6,314	3,750	3,750	0	0	3,750
4504	Main Line-Maintenance/Repair	2,758	4,737	3,750	3,750	921	3,750	3,750
4507	Storm Drain-Maint/Repair	0	3,778	5,000	5,000	3,038	5,000	5,000
4649	Late Fees	0	9	0	0	11	11	0
4650	Miscellaneous Expenses	0	72	0	0	160	160	0
9602	Computers Replace/Purchase	834	1,575	0	0	0	0	0
9605	Small Tools	564	623	0	0	0	0	0
9767	Manhole Rehabilitation	0	0	0	0	405	20,500	40,000
Sub-Total: Operations		135,598	116,687	250,818	250,818	68,279	244,289	230,678
9751	I/I Reduction	0	0	0	0	0	0	0
9920	Building Improvements	4,608	0	0	0	0	0	0
9940	Improve. Other Than Buildings	0	0	0	0	0	0	0
9952	Equipment	0	159,171	40,000	40,000	35,630	35,630	240,000
9956	Heavy Equipment	41,499	0	0	0	0	0	100,000
9957	Vehicles	0	17,627	0	0	0	0	25,000
9963	Sewer System Replacements	0	0	0	0	0	0	0
Sub-Total: Capital Outlay		46,107	176,798	40,000	40,000	35,630	35,630	365,000
TOTALS		466,498	511,507	525,850	525,850	233,355	514,952	847,360

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
- 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

30-4204 WASTEWATER COLLECTION

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-13.4%
2020 Expenditures Under (Over) Budget	(25,870)
2020 Budgeted Expenditures vs. 2021 Budget Request	-8.5%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages	93,274	89,467	87,547	87,547	87,547	93,977
4102	Overtime	950	2,865	1,030	1,030	5,000	1,112
4103	FICA	5,741	5,749	5,492	5,492	5,492	5,896
4104	Medicare	1,343	1,345	1,284	1,284	1,284	1,379
4106	Hlth Ins/WC/Othr Benefits	17,574	14,770	18,803	18,803	18,803	20,433
4108	Retirement	5,790	5,334	5,411	5,411	5,411	5,747
Sub-Total: Personnel		124,672	119,529	119,567	119,567	123,537	128,542
4201	Office/Operating Supplies	12,407	11,242	12,000	12,000	12,000	12,000
4202	Clothing/Uniforms	1,284	1,101	1,500	1,500	1,500	1,500
4203	Fuel-Lubricant Supplies	10,232	15,485	12,000	12,000	12,000	12,000
4205	Small Tools	1,951	970	2,000	2,000	2,000	2,000
4211	Computer Equipment Under \$5000	0	4,248	4,000	4,000	6,446	4,000
4212	Computer Software Under \$5000	0	0	2,000	2,000	0	2,000
4213	Equipment Under \$5,000	3,459	6,423	5,000	5,000	0	5,000
4301	Postage/Freight Services	0	0	500	500	500	500
4303	Advertising/Legal Notices	138	136	270	270	270	270
4304	Subscriptions/Literature/Films	0	175	500	500	500	500
4310	Dues/Meetings/Mbrshps/Tuition	2,873	1,174	3,000	3,000	3,000	3,000
4320	Telephone/FAX Services	2,362	2,369	2,259	2,259	2,259	3,136
4321	Utilities	84,584	120,881	131,688	131,688	140,000	90,000
4330	Professional Services	0	2,614	0	0	140	0
4340	Repair/Maintenance Services	58,407	54,168	45,000	45,000	39,000	45,000
4350	Other Purchased Services	12,977	15,384	12,500	12,500	12,500	12,500
4357	Engineering Services	10,022	5,834	15,000	15,000	15,000	15,000
4370	Travel/Mileage/Meals/Lodging	1,999	4,250	3,500	3,500	3,500	3,500
4401	Property/Liability Insurance	12,131	26,127	28,332	28,332	28,333	27,044
4420	Rental Services	2,482	2,991	3,000	3,000	3,000	3,000
4421	Fleet Services	42,383	52,013	64,358	64,358	64,358	70,260
4649	Late Fees	0	15	0	0	0	0
4657	Biosolids Mediation	128	7	0	0	0	0
4804	Indirect Expenses	50,110	90,134	94,641	94,641	94,641	97,450
4807	USGS Water Quality Test	23,043	0	17,960	17,960	17,960	18,500
9752	Compost Asphalt Repair	0	0	0	0	0	0
9770	Pump Repair Parts	6,655	4,264	4,000	4,000	0	4,000
Sub-Total: Operations		339,626	422,006	465,007	465,007	458,907	432,160
9940	Improvements Other Than Bldgs	275,452	163,200	0	0	0	0
9952	Equipment	44,417	0	0	28,000	28,000	0
9957	Vehicles	0	0	0	0	0	0
9971	Computer Software Over \$5000	0	528	0	0	0	0
Sub-Total: Capital Outlay		319,869	163,728	0	28,000	28,000	0
TOTALS		784,167	705,263	584,574	612,574	610,444	560,702

Comments:

- 4102 Overtime for Plant Upgrade Project & Misc
- 4201 Cost for lab supplies and testing to include phosphorus, ammonia, COD, and other processes
- 4203 Fuel, oil and grease costs
- 4205 Shared Gas Monitor - Confined Space
- 4321 Electric and gas utilities.
- 4330 Meter calibrations, lab inspections, etc.
- 4340 U.V. repairs, electric repairs, motor rebuild, prior to plant upgrade in 2019-2020 etc.
- 4420 Copier lease-additional costs for extra copies; Internet Service
- 4421 Fleet equipment rental and repair
- 4330 Consultant for WWTP regulations
- 4350 Admin Fees-State of Colorado, State Biosolids Dry Tons Fee, Stormwater Permit Fee.
- 4657 Purchase of odor controlling bacteria, polymer, air piping, and wood chips for composting.
- 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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	12.0%
2020 Expenditures Under (Over) Budget	(15,312)
2020 Budgeted Expenditures vs. 2021 Budget Request	6.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages	74,279	91,712	90,152	90,152	90,152	105,369
4102	Overtime	1,190	1,687	0	0	2,500	0
4103	FICA	3,971	5,533	5,589	5,589	5,589	6,533
4104	Medicare	929	1,294	1,307	1,307	1,307	1,528
4106	Hlth Ins/WC/Othr Benefits	21,570	21,452	22,689	22,689	22,689	24,215
4108	Retirement	4,658	5,110	5,746	5,746	5,746	6,100
Sub-Total: Personnel		106,597	126,788	125,483	125,483	127,983	143,745
4201	Office/Operating Supplies	21,737	27,090	30,000	30,000	30,000	35,000
4213	Equipment Under \$5,000	1,163	4,951	5,000	5,000	5,000	5,000
4301	Postage/Freight Services	1,091	1,105	1,750	1,750	2,213	2,350
4310	Dues/Meetings/Mbrshps/Tuition	8	20	30	30	30	30
4330	Professional Services	12,180	18,813	22,632	22,632	22,632	22,632
4340	Repair/Maintenance Services	115	0	0	0	0	0
4350	Other Purchased Services	350	0	0	0	350	0
Sub-Total: Operations		36,644	51,979	59,412	59,412	60,225	65,012
9952	Equipment	0	0	0	12,000	12,000	0
Sub-Total: Capital Outlay		0	0	0	12,000	12,000	0
TOTALS		143,241	178,767	184,896	196,896	200,208	208,757

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	24.1%
2020 Expenditures Under (Over) Budget	15,000
2020 Budgeted Expenditures vs. 2021 Budget Request	-48.7%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages	61,708	68,914	71,722	71,722	71,722	83,360
4102	Overtime	868	1,966	0	0	3,000	0
4103	FICA	3,501	4,376	4,447	4,447	4,447	5,168
4104	Medicare	819	1,023	1,040	1,040	1,040	1,209
4106	Hlth Ins/WC/Othr Benefits	11,487	12,778	17,707	17,707	17,707	19,667
4108	Retirement	3,754	3,910	4,620	4,620	4,620	5,216
Sub-Total: Personnel		82,137	92,968	99,535	99,535	102,535	114,620
4202	Clothing/Uniforms	129		0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	16	8	0	0	0	0
4330	Professional Services	531	605	2,000	2,000	2,000	2,000
4370	Travel/Mileage/Meals/Lodging	1,168	0	0	0	0	0
4649	Late Fees	71	0	0	0	0	0
4657	Biosolids Mediation	30,172	54,354	52,000	52,000	25,000	52,000
9801	Tree Chipping	4,600	0	25,000	25,000	25,000	25,000
9752	Compost Asphalt Repair	0	0	30,000	30,000	0	0
Sub-Total: Operations		36,686	54,967	109,000	109,000	52,000	79,000
9940	Improvements Other Than Bldgs	0	27,903	0	0	0	0
9952	Equipment	0	84,963	130,000	169,000	169,000	0
9957	Vehicles	0	0	0	0	0	0
Sub-Total: Capital Outlay		0	112,866	130,000	169,000	169,000	0
TOTALS		118,823	260,801	338,535	377,535	323,535	193,620

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	4.5%
2020 Expenditures Under (Over) Budget	(7,037,628)
2020 Budgeted Expenditures vs. 2021 Budget Request	-100.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4301 Postage/Freight Services	0	46	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	386,204	940,168	0	432,650	432,650	0
	4370 Travel/Mileage/Meals/Lodging	0	1,798	0	0	0	0
	4412 Bank Fees	0	12,500	0	0	0	0
	4420 Rental Services	0	0	0	0	0	0
Sub-Total: Operations		386,204	954,513	0	432,650	432,650	0
	9589 Contingency	0	0	0	0	0	0
	9940 Improvements Other Than Bldgs	9,612	5,780,278	0	6,604,978	6,604,978	0
	9952 Equipment	0	0	0	0	0	0
Sub-Total: Capital Outlay		9,612	5,780,278	0	6,604,978	6,604,978	0
TOTALS		395,816	6,734,791	0	7,037,628	7,037,628	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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	6.2%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	10.1%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4410 Debt Service-Principal	0	563,414	482,879	482,879	482,879	553,665
	4411 Debt Service-Interest	0	44,813	112,120	112,120	112,120	109,042
	4412 Debt Service-Fees	0	23,854	76,332	76,332	76,332	76,332
Sub-Total: Operations		0	632,081	671,332	671,332	671,332	739,039
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	632,081	671,332	671,332	671,332	739,039

Comments:

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4999 TRANSFERS OUT

2019 Actual Expenditures vs. 2020 Estimated Expenditures	0.0%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to General Fund	8,783	0	0	0	0	0
	4999 Transfer to Street Improvements	0	0	0	0	0	50,412
Sub-Total: Operations		8,783	0	0	0	0	50,412
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		8,783	0	0	0	0	50,412

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
WASTE AND RECYCLING FUND
SUMMARY**

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 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	525,458	544,833	669,041	669,041	669,041	702,433
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	79,846	96,153	60,000	60,000	18,000	60,000
	INTEREST	4,348	9,120	1,500	1,500	4,200	1,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	609,652	650,106	730,541	730,541	691,241	763,933
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	531,686	731,611	731,836	731,836	683,066	736,035
	CAPITAL OUTLAY	111,417	13,952	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	44,293
	TOTAL EXPENDITURES	643,103	745,563	731,836	731,836	683,066	780,328
	Revenues Over (Under) Expenditures	(33,451)	(95,457)	(1,295)	(1,295)	8,175	(16,395)
	Beginning Available Resources	462,439	428,989	245,276	333,530	333,530	341,705
	Ending Available Resources	428,989	333,530	243,981	332,235	341,705	325,310
	Ending Available Resources % of Total Exp.	67%	45%	33%	45%	50%	42%

**CITY OF GUNNISON
WASTE AND RECYCLING FUND**

35 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	6.3%
2020 Revenues Under (Over) Budget	39,300
2020 Budgeted Revenues vs. 2021 Budget Request	4.6%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3301	Federal Grants	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
3423	Refuse Collection Svcs	521,322	539,254	666,041	666,041	666,041	699,343
3424	Recycling Collection Fees	4,137	5,579	3,000	3,000	3,000	3,090
	CHARGES FOR SERVICES	525,458	544,833	669,041	669,041	669,041	702,433
3601	Misc. Refuse Svcs	0	11,093	0	0	0	0
3602	Prior Year Refund	0	0	0	0	0	0
3604	Refunds	23	41	0	0	0	0
3612	Sale of Fixed Assets	2,500	22	0	0	0	0
3619	Tree Dump Fees	38,801	31,483	30,000	30,000	10,000	30,000
3620	Tree Chip Sales	0	0	0	0	0	0
3621	Recycled Materials	38,522	34,122	30,000	30,000	8,000	30,000
3656	Household Waste Cleanup	0	19,393	0	0	0	0
	MISCELLANEOUS	79,846	96,153	60,000	60,000	18,000	60,000
3701	Interest on Investments	4,648	5,499	1,500	1,500	3,000	1,500
3710	Unrealized Gain/Loss	(300)	3,620	0	0	1,200	0
	INTEREST	4,348	9,120	1,500	1,500	4,200	1,500
	TOTAL REVENUES	609,652	650,106	730,541	730,541	691,241	763,933

Comments:

- 3423 Refuse rates are budgeted to increase 5% in 2021.
- 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
WASTE AND RECYCLING FUND
EXPENDITURES**

35-4201 REFUSE - ADMIN & GENERAL

2019 Actual Expenditures vs. 2020 Estimated Expenditures	3.7%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	4.9%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel							
		0	0	0	0	0	0
	4804 Indirect Expenses	91,253	166,900	173,000	173,000	173,000	181,544
	4810 Bad Debt Expense	273	(22)	100	100	100	100
Sub-Total: Operations							
		91,525	166,878	173,100	173,100	173,100	181,644
Sub-Total: Capital Outlay							
		0	0	0	0	0	0
TOTALS							
		91,525	166,878	173,100	173,100	173,100	181,644

Comments:

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

**CITY OF GUNNISON
WASTE AND RECYCLING FUND
EXPENDITURES**

35-4203 REFUSE - OPERATIONS

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-11.9%
2020 Expenditures Under (Over) Budget	48,770
2020 Budgeted Expenditures vs. 2021 Budget Request	-0.8%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages	133,741	148,495	166,376	166,376	166,376	168,714
4102	Overtime	726	6,401	4,061	4,061	4,061	4,125
4103	FICA	7,949	9,204	10,567	10,567	10,567	10,716
4104	Medicare	1,859	2,153	2,471	2,471	2,471	2,506
4106	Hlth Ins/WC/Othr Benefits	26,244	41,569	43,864	43,864	43,864	46,137
4108	Retirement	6,916	8,950	9,429	9,429	9,429	9,573
Sub-Total: Personnel		177,435	216,772	236,770	236,770	236,770	241,770
4201	Office/Operating Supplies	15,001	13,946	700	700	700	700
4202	Clothing/Uniforms	476	829	900	900	900	900
4203	Fuel-Lubricant Supplies	15,807	16,447	17,000	17,000	17,000	17,000
4211	Computer Software Under \$5000	2,356	884	1,500	1,500	930	600
4212	Computer Equipment Under \$5000	20	90	300	300	0	300
4215	Operating Supplies	1,227	2,648	2,300	2,300	2,300	3,800
4303	Advertising/Legal Notices	0	1,579	600	600	1,500	2,500
4310	Dues/Mtgs/Mbrshps/Tuitn	184	6	400	400	100	400
4320	Telephone/FAX Services	1,922	1,965	2,016	2,016	2,016	2,320
4321	Utilities	1,530	2,507	2,000	2,000	2,000	2,000
4330	Professional Services	410	0	5,000	5,000		5,000
4340	Repair/Maintenance Services	0		2,000	2,000	2,000	2,000
4350	Other Purchased Services	24,372	28,683	40,000	40,000	10,000	25,000
4352	Landfill Charges	114,160	116,538	115,500	115,500	105,500	105,500
4370	Travel/Mileage/Meals/Lodging	776	184	1,500	1,500	500	1,500
4401	Property/Liability Insurance	6,155	1,809	2,243	2,243	2,243	2,324
4402	Prop & Liab Claims	1,000	500	1,500	1,500	1,500	1,500
4421	Fleet Services	63,714	88,733	94,007	94,007	94,007	94,277
4649	Late Fees	0	0	0	0	0	0
4650	Miscellaneous Expenses	5	0	0	0	0	0
9102	Tree Chipping	0	0	0	0	0	15,000
9801	Landfill Closure Plan	0	149	2,500	2,500	0	0
9802	Household Hazardous Waste Pgm	0	21,393	0	0	0	0
9803	Auto Refuse Containers	5,815	36,444	15,000	15,000	15,000	15,000
9807	Recycle Containers	5,931	8,627	10,000	10,000	10,000	10,000
9808	Community Clean-Up	1,864	4,000	5,000	5,000	5,000	5,000
Sub-Total: Operations		262,726	347,962	321,966	321,966	273,196	312,621
9920	Building Improvements	4,049	0	0	0	0	0
9925	Building Construction	105,619	13,952	0	0	0	0
9952	Equipment	1,749	0	0	0	0	0
9956	Heavy Equipment	0	0	0	0	0	0
Sub-Total: Capital Outlay		111,417	13,952	0	0	0	0
TOTALS		551,578	578,686	558,736	558,736	509,966	554,391

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

35-4203 REFUSE - OPERATIONS

9808 Community Clean-up - will develop plan for clean-up of specific area in City

**CITY OF GUNNISON
WASTE AND RECYCLING FUND
EXPENDITURES**

35-4999 TRANSFERS OUT

2019 Actual Expenditures vs. 2020 Estimated Expenditures	0.0%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to General Fund	0	0	0	0	0	0
	4999 Transfer to Street Improvements	0	0	0	0	0	44,293
Sub-Total: Operations		0	0	0	0	0	44,293
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	0	0	0	44,293

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	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	149,666	158,903	167,202	167,202	74,542	0
	CHARGES FOR SVCS	721,476	767,764	831,015	831,015	669,691	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	376	402	0	0	220	0
	INTEREST	2,859	6,556	2,500	2,500	2,640	0
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	874,377	933,626	1,000,717	1,000,717	747,092	0
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	837,534	913,077	978,970	1,386,949	899,989	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	15,903	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	853,437	913,077	978,970	1,386,949	899,989	0
	Revenues Over (Under) Expenditures	20,941	20,548	21,747	(386,232)	(152,897)	0
	Beginning Available Resources	111,410	132,350	111,047	152,897	152,897	0
	Ending Available Resources	132,350	152,897	132,794	(233,334)	0	0
	Ending Available Resources % of Total Exp.	16%	17%	14%	-17%	0%	0%

40 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	-20.0%
2020 Revenues Under (Over) Budget	253,625
2020 Budgeted Revenues vs. 2021 Budget Request	-100.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3313	Gunnison/Hinsdale ETSA	149,666	158,903	167,202	167,202	74,542	0
	INTERGOVERNMENTAL	149,666	158,903	167,202	167,202	74,542	0
3430	Communications Svcs	721,476	767,764	831,015	831,015	669,691	0
	CHARGES FOR SERVICES	721,476	767,764	831,015	831,015	669,691	0
3601	Misc. Communications Svcs	280	181	0	0	220	0
3602	Prior Year Refunds	0	0	0	0	0	0
3604	Refunds	96	221	0	0	0	0
	MISCELLANEOUS	376	402	0	0	220	0
3701	Interest on Investments	2,755	3,948	2,500	2,500	1,197	0
3710	Unrealized Gain/Loss	104	2,608	0	0	1,443	0
	INTEREST	2,859	6,556	2,500	2,500	2,640	0
3999	Transfer from General Fund	0	0	0	0	0	0
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUES	874,377	933,626	1,000,717	1,000,717	747,092	0

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-1.4%
2020 Expenditures Under (Over) Budget	78,981
2020 Budgeted Expenditures vs. 2021 Budget Request	-100.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages	511,337	539,199	583,475	583,475	294,062	0
4102	Overtime	46,250	63,813	40,171	40,171	21,588	0
4103	Social Security	31,975	36,406	38,666	38,666	18,993	0
4104	Medicare	7,478	8,514	9,043	9,043	4,442	0
4106	Hlth Ins/WC/Othr Benefits	125,758	119,692	135,038	135,038	65,775	0
4108	Retirement	30,545	32,431	32,527	32,527	17,601	0
Sub-Total: Personnel		753,342	800,056	838,921	838,921	422,461	0
4201	Office Supplies	2,268	696	700	700	140	0
4202	Clothing/Uniforms	1,301	1,102	1,205	1,205	0	0
4211	Computer Equipment under \$5000	33	608	800	800	103	0
4213	Equipment under \$5000	822	0	0	0	0	0
4214	Furniture/Fixtures under \$5000	286	421	3,000	3,000	0	0
4215	Operating Supplies	110	1,120	1,750	1,750	859	0
4216	Cleaning Supplies	787	585	750	750	493	0
4301	Postage/Freight Svcs	0	0	50	50	0	0
4302	Printing/Duplication Svcs	86	49	695	695	98	0
4303	Advertising/Legal Notices	63	0	100	100	0	0
4304	Subscriptions/Literature/Films	0	0	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	4,050	3,686	5,500	5,500	3,386	0
4320	Telephone/FAX Services	3,129	4,296	4,780	4,780	1,547	0
4321	Utilities	6,451	7,403	7,500	7,500	3,272	0
4330	Professional Services	220	0	0	0	0	0
4340	Repair/Maintenance Services	251	1,243	1,200	1,200	38	0
4341	Repair/Maint-Mobile Command	2,648	2,532	4,000	4,000	599	0
4342	Building/Property Maintenance	347	481	2,380	2,380	952	0
4343	Software Support	9,270	12,749	8,500	8,500	10,761	0
4350	Other Purchased Services	302	0	0	0	0	0
4358	Janitorial Services	5,022	5,244	4,980	4,980	2,602	0
4360	Contracted Services	480	2,502	3,696	3,696	558	0
4370	Travel/Mileage/Meals/Lodging	1,864	3,272	4,000	4,000	661	0
4401	Property/Liability Insurance	767	1,818	2,497	2,497	2,497	0
4421	Fleet Services	10,960	18,362	19,538	19,538	9,769	0
4650	Miscellaneous Expense	0	0	0	407,979	407,979	0
4804	Indirect Expenses	32,676	44,853	62,428	62,428	31,214	0
Sub-Total: Operations		84,191	113,022	140,049	548,028	477,528	0
9952	Equipment	15,903	0	0	0	0	0
Sub-Total: Capital Outlay		15,903	0	0	0	0	0
TOTALS		853,437	913,077	978,970	1,386,949	899,989	0

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
- 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

40-4203 COMMUNICATIONS

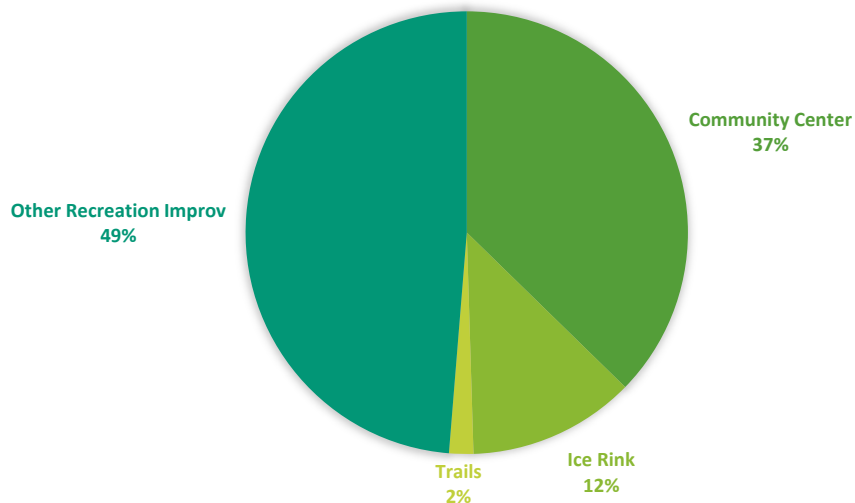
- for training.
- 4320 Allocation of telephone and fax services for the dispatch center
- 4340 Equipment, radio maintenance/repair.
- 4341 Mobile Command Vehicle upkeep, routine maintenance, satellite communications equipment, cell phone
- 4342 Repair maintenance costs associated with PD facility, costs split with PD
- 4343 ITI 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		\$1,789,918
USE TAX REVENUE		\$61,918
		\$1,851,836
 25% FOR MAINTENANCE OF COMMUNITY CENTER, RINK AND TRAILS		 \$462,959
DISTRIBUTION:		
Community Center	71.43%	\$330,685
Ice Rink	21.43%	\$99,205
Trails	7.14%	\$33,068
 CASH REQUIREMENT FOR DEBT SERVICE		
Community Center	73.91%	\$359,918
Ice Rink	26.09%	\$127,045
		\$486,963
 REMAINING FOR OTHER RECREATION IMPROVEMENTS FUND		 \$901,914

RESTATEMENT BY FUND

COMMUNITY CENTER			
SALES TAX REVENUE	\$667,512		
USE TAX REVENUE	\$23,091		
			\$690,603
 ICE RINK			
SALES TAX REVENUE	\$218,686		
USE TAX REVENUE	\$7,565		
			\$226,250
 TRAILS			
SALES TAX REVENUE	\$31,963		
USE TAX REVENUE	\$1,106		
			\$33,068
 OTHER RECREATION IMPROVEMENTS			
SALES TAX REVENUE	\$871,758		
USE TAX REVENUE	\$30,156		
			\$901,914
			\$1,851,836



**CITY OF GUNNISON
COMMUNITY CENTER FUND
SUMMARY**

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
	TAXES	697,665	692,471	706,330	706,330	692,135	690,603
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	42,795	43,382	40,005	40,005	12,035	40,035
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	214,724	238,364	231,000	231,000	74,383	227,000
	INTEREST	4,676	13,765	4,000	4,000	9,000	6,500
	TRANSFERS IN	344,038	407,064	595,402	611,433	630,173	408,441
	TOTAL REVENUE	1,303,898	1,395,046	1,576,737	1,592,768	1,417,726	1,372,579
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	27,957	22,061	196,000	212,031	154,896	0
	RECREATION & PARKS	1,221,766	1,360,915	1,379,599	1,379,599	1,259,981	1,364,151
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	1,249,723	1,382,976	1,575,599	1,591,630	1,414,877	1,364,151
	Revenues Over (Under) Expenditures	54,175	12,070	1,138	1,138	2,849	8,428
	Beginning Available Resources	30,191	84,366	149,412	96,436	96,436	99,285
	Ending Available Resources	84,366	96,436	150,550	97,574	99,285	107,713
	Ending Available Resources % of Total Exp.	7%	7%	10%	6%	7%	8%
	Ending Unreserved Fund Balance % of Total Operational Expenditures						8%

51 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	1.6%
2020 Revenues Under (Over) Budget	175,042
2020 Budgeted Revenues vs. 2021 Budget Request	-13.8%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3104	City Sales Tax	652,176	649,870	675,677	675,677	659,843	667,512
3106	Use Tax	45,489	42,601	30,654	30,654	32,292	23,091
	TAXES	697,665	692,471	706,330	706,330	692,135	690,603
3407	Swimming Programs	42,791	43,373	40,000	40,000	12,000	40,000
3411	Sales Tax Service Fee	4	9	5	5	35	35
	CHARGES FOR SERVICES	42,795	43,382	40,005	40,005	12,035	40,035
3601	Miscellaneous Revenues	542	509	0	0	201	0
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	0	0	0	0	0	0
3604	Refunds	329	585	300	300	300	300
3631	Recreation Memberships	117,334	121,844	117,000	117,000	45,000	117,000
3632	Community Center Rentals	11,246	10,607	7,000	7,000	2,400	7,000
3638	Recreation Daily Fees	80,183	100,977	99,000	99,000	21,000	99,000
3642	Vending	3,939	3,842	3,700	3,700	1,300	3,700
3650	Other Contributions	1,150	0	4,000	4,000	4,182	0
	MISCELLANEOUS	214,724	238,364	231,000	231,000	74,383	227,000
3701	Interest on Investments	5,265	8,447	4,000	4,000	4,000	4,000
3710	Unrealized Gain/Loss	(589)	5,319	0	0	5,000	2,500
	INTEREST	4,676	13,765	4,000	4,000	9,000	6,500
3999	Transfer from GF-Subsidy	0	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	13,165	15,415	16,102	16,102	16,102	16,141
3999	Transfer from Conservation Trust	14,920	18,245	15,000	15,000	15,000	15,000
3999	Transfer from Marijuana Mitigation	4,800	4,800	4,800	4,800	4,800	4,800
3999	Transfer from Other Rec. Improve.	303,653	361,104	552,000	568,031	586,771	365,000
	TRANSFERS IN	344,038	407,064	595,402	611,433	630,173	408,441
	TOTAL REVENUES	1,303,898	1,395,046	1,576,737	1,592,768	1,417,726	1,372,579

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	3.9%
2020 Expenditures Under (Over) Budget	160,722
2020 Budgeted Expenditures vs. 2021 Budget Request	-18.2%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages	323,456	378,274	434,403	434,403	364,637	435,844
4102	Overtime	7,489	15,483	8,078	8,078	13,081	16,955
4103	FICA	19,191	24,005	25,901	25,901	21,511	27,117
4104	Medicare	4,484	5,614	6,416	6,416	5,029	6,566
4106	Hlth Ins/WC/Othr Benefits	77,099	72,478	68,088	68,088	66,192	64,895
4108	Retirement	7,052	6,704	8,961	8,961	7,456	9,033
Sub-Total: Personnel		438,771	502,558	551,847	551,847	477,905	560,411
4201	Material/Operating Supplies	14,641	18,258	22,000	22,000	17,000	20,000
4202	Clothing Uniforms	1,146	1,985	2,500	2,500	2,000	2,500
4207	Chemicals	11,953	14,000	14,500	14,500	12,000	14,500
4208	Event Supplies	1,617	5,735	7,500	7,500	4,500	7,500
4211	Computer Equip. Under \$5000	0	2,360	5,000	5,000	1,500	2,500
4213	Equipment Under \$5,000	10,912	20,614	29,500	29,500	20,000	23,000
4216	Cleaning Supplies	6,047	7,274	6,000	6,000	4,500	0
4301	Postage/Freight Services	557	929	1,500	1,500	800	1,500
4302	Printing/Duplication Services	928	1,021	1,000	1,000	800	1,000
4303	Advertising/Legal Svcs	849	905	600	600	450	600
4310	Dues/Meetings/Memberships/Tuitior	2,791	3,931	5,000	5,000	1,000	5,000
4320	Telephone/Fax Service	3,307	4,220	4,383	4,383	4,383	1,165
4321	Utilities	120,818	138,195	136,500	136,500	130,000	140,000
4330	Professional Services	51,840	60,175	0	0	0	0
4340	Repair/Maintenance Services	50,319	57,325	50,000	50,000	56,000	50,000
4342	Building/Property Maintenance	58	0	0	0	0	0
4343	Software Support	10,571	12,346	10,500	10,500	7,500	10,500
4358	Janitorial Services	40,800	45,646	63,036	63,036	63,000	0
4360	Contracted Services	38,095	24,450	31,000	31,000	25,000	31,000
4361	Maintenance Contracts	21,675	0	0	0	0	0
4370	Trvl/Mileage/Meals/Lodg	2,000	4,252	6,000	6,000	250	6,000
4401	Property/Liab Ins Premiums	22,806	23,041	26,202	26,202	26,202	25,235
4402	Property/Liability Claim Pmnts	0	0	0	0	0	0
4421	Fleet Services	0	0	0	0	0	2,836
4649	Late Fees	10	(97)	0	0	0	0
4650	Miscellaneous Expenses	0	540	500	500	660	660
4804	Indirect Expenses	0	39,999	41,092	41,092	41,092	98,326
Sub-Total: Operations		413,740	487,103	464,313	464,313	418,637	443,822
9940	Improvements Other Than Bldgs	4,639	22,061	32,000	48,031	38,771	0
9952	Equipment	23,318	0	164,000	164,000	116,125	0
Sub-Total: Capital Outlay		27,957	22,061	196,000	212,031	154,896	0
TOTALS		880,468	1,011,722	1,212,160	1,228,191	1,051,438	1,004,233

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 replacement \$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

51-4401 POOL/COMMUNITY CENTER - OPERATIONS

- 4330 Professional Services 2018 was for Phase II study
- 4340 Repairs for building/pool + additional repair/maintenance for Senior Additional
 - \$1,500 UV lights \$28,000 slide repairs/maintenance Spare pumps and HVAC equipment \$2,200 Diving board resurfacing
 - \$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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-2.1%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	-1.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4410	Debt Service-Principal	255,059	262,452	262,452	262,452	262,452	266,148
4411	Debt Service-Interest	113,901	107,028	100,637	100,637	100,637	93,420
4412	Debt Service-Fees	296	1,775	350	350	350	350
Sub-Total: Operations		369,255	371,254	363,439	363,439	363,439	359,918
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		369,255	371,254	363,439	363,439	363,439	359,918

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	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
	TAXES	228,355	249,998	231,154	231,154	226,895	226,250
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	31	94	60	60	60	60
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	110,542	142,236	146,410	146,410	118,396	130,520
	INTEREST	673	5,042	750	750	4,500	750
	TRANSFERS IN	158,223	146,244	496,115	505,927	487,929	184,600
	TOTAL REVENUE	497,824	543,614	874,489	884,301	837,780	542,180
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	65,456	48,172	382,086	391,898	373,900	50,000
	RECREATION & PARKS	417,899	426,964	482,091	482,091	451,321	489,601
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	483,355	475,136	864,177	873,989	825,221	539,601
	Revenues Over (Under) Expenditures	14,469	68,478	10,312	10,312	12,559	2,580
	Beginning Available Resources	(431)	14,039	59,619	82,518	82,518	95,077
	Ending Available Resources	14,039	82,518	69,931	92,830	95,077	97,657
	Ending Available Resources % of Total Exp.	3%	17%	8%	11%	12%	18%
Ending Fund Balance Analysis							
	Unreserved Fund Balance	(128,215)	82,518	69,931	92,830	95,077	97,657
	Debt Service Reserve (Restricted)	142,254	0	0	0	0	0
		14,039	82,518	69,931	92,830	95,077	97,657
	Ending Unreserved Fund Balance % of Total Operational Expenditures						20%

52 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	54.1%
2020 Revenues Under (Over) Budget	46,521
2020 Budgeted Revenues vs. 2021 Budget Request	-38.7%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3104	City Sales Tax	213,466	234,618	221,122	221,122	216,309	218,686
3106	Use Tax	14,889	15,380	10,032	10,032	10,586	7,565
	TAXES	228,355	249,998	231,154	231,154	226,895	226,250
3411	Sales Tax Service Fee	31	94	60	60	60	60
	CHARGES FOR SERVICES	31	94	60	60	60	60
3444	Scholarships	0	(16)	0	0	0	0
3601	Miscellaneous Revenues	137	151	0	0	66	0
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	0	420	0	0	0	0
3604	Refunds	466	113	100	100	100	100
3612	Sale of Fixed Assets	500	0	0	0	0	0
3631	Recreation Memberships/Passes	5,288	4,708	5,280	5,280	5,180	5,170
3634	Concessions	26,070	28,582	30,000	30,000	21,400	20,000
3636	Recreation Advertising	7,875	15,750	15,750	15,750	15,750	15,750
3638	Recreation Daily Fees	8,144	7,876	12,000	12,000	7,500	8,500
3641	Summer Rink Facility Rental	785	4,782	1,000	1,000	400	1,000
3643	Ice Rentals	61,277	79,870	82,280	82,280	68,000	80,000
	MISCELLANEOUS	110,542	142,236	146,410	146,410	118,396	130,520
3701	Interest on Investments	1,019	3,117	750	750	2,000	750
3710	Unrealized Gain/Loss	(346)	1,925	0	0	2,500	0
	INTEREST	673	5,042	750	750	4,500	750
3999	Transfer from GF-Parks	17,937	18,475	19,029	19,029	19,029	19,600
3999	Transfer from Other Recreation Imp	140,287	127,769	477,086	486,898	468,900	165,000
	TRANSFERS IN	158,223	146,244	496,115	505,927	487,929	184,600
	TOTAL REVENUES	497,824	543,614	874,489	884,301	837,780	542,180

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 2019
- 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 2021
- 3999 Transfer from parks based on historical budget for rink facilities.

**CITY OF GUNNISON
ICE RINK FUND
EXPENDITURES**

52-4402 RINK - OPERATIONS

2019 Actual Expenditures vs. 2020 Estimated Expenditures	102.5%
2020 Expenditures Under (Over) Budget	38,956
2020 Budgeted Expenditures vs. 2021 Budget Request	-44.7%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages	95,932	109,336	114,153	114,153	114,153	119,587
4102	Overtime	490	2,034	0	0	0	4,856
4103	FICA	5,721	6,945	7,077	7,077	7,077	7,715
4104	Medicare	1,338	1,624	1,655	1,655	1,655	1,804
4106	Hlth Ins/WC/Othr Benefits	14,688	16,837	16,544	16,544	16,544	17,993
4108	Retirement	1,706	1,894	1,926	1,926	1,926	1,953
Sub-Total: Personnel		119,874	138,670	141,356	141,356	141,356	153,910
4201	Office/Operating Supplies	38,209	10,075	7,000	7,000	7,000	7,000
4202	Clothing/Uniforms	624	915	600	600	600	850
4203	Fuel-Lubricant Supplies	2,649	3,465	3,150	3,150	3,150	3,150
4209	Concessions Supplies	13,510	14,448	14,000	14,000	11,000	13,000
4213	Equipment Under \$5,000	4,242	6,600	6,000	6,000	5,000	5,000
4214	Furniture Under \$5,000	0	0	1,000	1,000	500	750
4301	Postage/Freight Svcs	652	531	750	750	750	750
4302	Printing/Duplication Svcs	242	243	150	150	150	150
4303	Advertising/Legal Notices	1,115	498	500	500	500	500
4310	Dues/Meetings/Mbrshps/Tuition	590	1,649	2,000	2,000	30	2,000
4320	Telephone/FAX Services	704	928	740	740	740	181
4321	Utilities	44,568	56,763	64,260	64,260	64,260	67,000
4340	Repair/Maintenance Services	33,281	10,329	52,900	52,900	30,000	52,000
4343	Software Support	1,832	1,924	1,000	1,000	1,100	1,100
4360	Contracted Services	5,162	3,783	7,000	7,000	7,000	7,000
4370	Travel/Mileage/Meals/Lodging	0	1,402	1,500	1,500	0	1,500
4401	Property/Liability Insurance	6,676	9,340	11,229	11,229	11,229	10,805
4402	Property/Liability Claims	0	0	0	0	0	0
4421	Fleet Services	13,756	17,795	21,526	21,526	21,526	26,035
4804	Indirect Expenses	0	16,688	17,144	17,144	17,144	9,875
Sub-Total: Operations		167,813	157,377	212,449	212,449	181,679	208,646
9920	Building Improvements	65,456	48,172	324,188	334,000	334,000	0
9940	Improv. Other Than Buildings	0	0	19,998	19,998	2,000	50,000
9952	Equipment	0	0	1,900	1,900	1,900	0
9957	Vehicles	0	0	36,000	36,000	36,000	0
Sub-Total: Capital Outlay		65,456	48,172	382,086	391,898	373,900	50,000
TOTALS		353,144	344,219	735,891	745,703	696,935	412,556

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-2.0%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	-1.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4410	Debt Service-Principal	89,943	92,550	92,549	92,549	92,549	93,852
4411	Debt Service-Interest	40,165	37,741	35,488	35,488	35,488	32,943
4412	Debt Service-Fees	104	625	250	250	250	250
Sub-Total: Operations		130,211	130,917	128,286	128,286	128,286	127,045
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		130,211	130,917	128,286	128,286	128,286	127,045

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	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
	TAXES	33,869	34,712	34,289	34,289	32,870	33,068
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	206,831	0	0	0	0	0
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	18	0	0	3,000	3,000	0
	INTEREST	(146)	4,342	600	600	3,500	600
	TRANSFERS IN	0	0	0	0	0	40,000
	TOTAL REVENUE	240,573	39,054	34,889	37,889	39,370	73,668
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	61,806	9,200	0	12,101	12,101	40,000
	RECREATION & PARKS	20,390	33,245	39,424	39,424	28,298	39,432
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	82,196	42,445	39,424	51,525	40,399	79,432
	Revenues Over (Under) Expenditures	158,377	(3,391)	(4,535)	(13,636)	(1,029)	(5,764)
	Beginning Available Resources	3,186	161,562	158,371	158,171	158,171	157,142
	Ending Available Resources	161,562	158,171	153,836	144,536	157,142	151,378
	Ending Available Resources % of Total Exp.	197%	373%	390%	281%	389%	191%

53 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	0.8%
2020 Revenues Under (Over) Budget	(1,480)
2020 Budgeted Revenues vs. 2021 Budget Request	94.4%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3104	City Sales Tax	31,661	32,577	32,801	32,801	31,336	31,963
3106	Use Tax	2,208	2,135	1,488	1,488	1,534	1,106
	TAXES	33,869	34,712	34,289	34,289	32,870	33,068
3302	State Grants	206,831	0	0	0	0	0
3303	Local Grants	0	0	0	0	0	0
	INTERGOVERNMENTAL	206,831	0	0	0	0	0
3601	Miscellaneous Revenues	0	0	0	0	0	0
3604	Refunds	18	0	0	0	0	0
3612	Sale of Fixed Assets	0	0	0	3,000	3,000	0
3650	Other Contributions	0	0	0	0	0	0
	MISCELLANEOUS	18	0	0	3,000	3,000	0
3701	Interest on Investments	(39)	2,640	600	600	1,500	600
3710	Unrealized Gain/Loss	(107)	1,702	0	0	2,000	0
	INTEREST	(146)	4,342	600	600	3,500	600
3999	Transfer from Other Rec Improv	0	0	0	0	0	40,000
	TRANSFERS IN	0	0	0	0	0	40,000
	TOTAL REVENUES	240,573	39,054	34,889	37,889	39,370	73,668

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-4.8%
2020 Expenditures Under (Over) Budget	(975)
2020 Budgeted Expenditures vs. 2021 Budget Request	54.2%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office/Operating Supplies	58	0	0	0	0	0
4203	Fuel-Lubricant Supplies	399	290	2,000	2,000	500	2,000
4204	Repairs/Supplies	44	2,245	2,000	2,000	0	2,000
4215	Operating Supplies	37	0	0	0	0	0
4321	Utilities	218	360	200	200	186	200
4421	Fleet Services	2,635	2,635	3,224	3,224	1,612	3,232
9106	Gravel	0	1,716	6,000	6,000	0	6,000
9980	Street/Trails Striping	17,000	26,000	26,000	26,000	26,000	26,000
Sub-Total: Operations		20,390	33,245	39,424	39,424	28,298	39,432
9952	Equipment	0	9,200	0	12,101	12,101	40,000
9965	Trail Construction	61,806	0	0	0	0	0
Sub-Total: Capital Outlay		61,806	9,200	0	12,101	12,101	40,000
TOTALS		82,196	42,445	39,424	51,525	40,399	79,432

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	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
	TAXES	936,791	966,690	948,420	948,420	888,799	901,914
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	317,214	350,000
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	12,523	1,250	0	0	0	20,205
	INTEREST	23,295	54,698	75,000	75,000	45,000	31,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	972,610	1,022,638	1,023,420	1,023,420	1,251,013	1,303,119
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	224,215	31,044	0	20,000	19,295	713,938
	RECREATION & PARKS	0	5,827	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	451,108	533,061	1,189,826	1,372,169	1,213,154	924,749
	TOTAL EXPENDITURES	675,323	569,932	1,189,826	1,392,169	1,232,449	1,638,687
	Revenues Over (Under) Expenditures	297,287	452,707	(166,406)	(368,749)	18,564	(335,568)
	Beginning Fund Balance	1,752,750	2,050,036	2,302,838	2,502,744	2,502,744	2,521,309
	Ending Fund Balance	2,050,036	2,502,744	2,136,432	2,133,995	2,521,309	2,185,741
	Ending Fund Balance % of Total Expenditures	0%	0%	0%	153%	205%	133%

**CITY OF GUNNISON
OTHER RECREATION IMPROVEMENTS FUND**

54 OTHER RECREATION IMPROVEMENTS FUND

2019 Actual Revenues vs. 2020 Estimated Revenues	22.3%
2020 Revenues Under (Over) Budget	(227,594)
2020 Budgeted Revenues vs. 2021 Budget Request	27.3%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3104	City Sales Tax	875,711	907,219	907,260	907,260	847,333	871,758
3106	City Use Tax	61,080	59,471	41,160	41,160	41,467	30,156
	TAXES	936,791	966,690	948,420	948,420	888,799	901,914
3320	GOCO Grants	0	0	0	0	317,214	350,000
	INTERGOVERNMENT	0	0	0	0	317,214	350,000
3601	Miscellaneous Revenues	0	0	0	0	0	0
3604	Refunds	0	1	0	0	0	0
3650	Other Contributions	12,523	1,250	0	0	0	20,205
	MISCELLANEOUS	12,523	1,250	0	0	0	20,205
3701	Interest on Investments	23,875	34,544	75,000	75,000	35,000	25,000
3710	Unrealized Gain/Loss	(580)	20,154	0	0	10,000	6,000
	INTEREST	23,295	54,698	75,000	75,000	45,000	31,000
3999	Transfer from Community Center	0	0	0	0		
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUES	972,610	1,022,640	1,023,420	1,023,420	1,251,013	1,303,119

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-47.7%
2020 Expenditures Under (Over) Budget	(19,295)
2020 Budgeted Expenditures vs. 2021 Budget Request	3469.7%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel							
		0	0	0	0	0	0
	4303 Advertising/Legal Notices	0	0	0	0	0	0
	4330 Professional Services	0	5,655	0	0	0	0
	4370 Travel/Mileage/Meals/Lodging	0	172	0	0	0	0
	4412 Bank Fees	0	0	0	0	0	0
Sub-Total: Operations							
		0	5,827	0	0	0	0
	9940 Improvement Other Than Bldgs	224,215	31,044	0	20,000	19,295	713,938
	9952 Equipment	0	0	0	0	0	0
Sub-Total: Capital Outlay							
		224,215	31,044	0	20,000	19,295	713,938
TOTALS							
		224,215	36,871	0	20,000	19,295	713,938

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, Char Mar park upgrades and Lazy K Park construction

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

54-4999 TRANSFERS OUT

2019 Actual Expenditures vs. 2020 Estimated Expenditures	127.6%
2020 Expenditures Under (Over) Budget	(23,328)
2020 Budgeted Expenditures vs. 2021 Budget Request	-32.6%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4999	Transfer to General Fund	7,168	6,188	160,740	242,240	157,483	354,749
4999	Transfer to Community Center Fund	303,653	361,104	552,000	643,031	586,771	365,000
4999	Transfer to Rink Fund	140,287	165,769	477,086	486,898	468,900	165,000
4999	Transfer to Trails	0	0	0	0	0	40,000
Sub-Total: Operations		451,108	533,061	1,189,826	1,372,169	1,213,154	924,749
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		451,108	533,061	1,189,826	1,372,169	1,213,154	924,749

Comments:

		2018	2019	2020	2020	2020	2021
General Fund	Van Tuyl Sidewalk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	S Teller South Restrooms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Women's Restroom at Jorgensen	\$ 7,168	\$ -	\$ -	\$ -	\$ -	\$ -
	Legion Basketball Court Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Jorgensen Picnic Shelter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Events Tent	\$ -	\$ 6,188	\$ -	\$ -	\$ -	\$ -
	Sidewalk to Tomichi	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Legion Park Basketball Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Senior Programming Coordination	\$ -	\$ -	\$ 34,878	\$ 34,878	\$ 47,921	\$ 47,549
	Americorp Senior Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,200
	Parks Utility Vehicle	\$ -	\$ -	\$ 28,062	\$ 28,062	\$ 28,062	\$ -
	Recreation Equipment Replacement	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 5,000	\$ -
	Cranor Hill Snowcat Garage	\$ -	\$ -	\$ 82,800	\$ 82,800	\$ -	\$ -
	Jorgensen Sidewalk Continuation	\$ -	\$ -	\$ -	\$ 10,000	\$ 5,000	\$ -
	West Gunnison Park Plan	\$ -	\$ -	\$ -	\$ 66,500	\$ 66,500	\$ -
	Van Tuyl Pocket Parks-Phase I	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
	I.O.O.F. Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Comm Center	Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Pool Ultraviolet System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Roof Repair	\$ 51,830	\$ -	\$ -	\$ -	\$ -	\$ -
	Slide Maintenance	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Pump Room Maintenance	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Community Center Study	\$ -	\$ 24,043	\$ -	\$ -	\$ -	\$ -
	Surveillance System	\$ 23,318	\$ -	\$ -	\$ -	\$ -	\$ -
	Pond Liner	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sidewalk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	HVAC Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Pool Rock Wall	\$ -	\$ 22,061	\$ -	\$ -	\$ -	\$ -
	Family Changing Room Tiling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Genie Scissor Lift	\$ -	\$ -	\$ 32,000	\$ 32,000	\$ 22,740	\$ -
	Gymnastics Spring Floor	\$ -	\$ -	\$ 13,000	\$ 13,000	\$ 13,000	\$ -
	Oxygen/Dream Team	\$ -	\$ -	\$ 132,000	\$ 132,000	\$ 85,000	\$ -
	Lap Pool Gutter and Grates	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
	Recreation Center Fiber Optic	\$ -	\$ -	\$ -	\$ 16,031	\$ 16,031	\$ -
	Unreserved Fund Balance Shortfall	\$ 196,505	\$ 315,000	\$ 360,000	\$ 435,000	\$ 435,000	\$ 365,000
Rink	Repair and maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Roof Snow Catchers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Skate Replacements	\$ 25,289	\$ -	\$ -	\$ -	\$ -	\$ -
	Lighting Replacements	\$ 64,998	\$ -	\$ -	\$ -	\$ -	\$ -
	HVAC and Chiller Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
	Surveillance System	\$ -	\$ 17,899	\$ -	\$ -	\$ -	\$ -
	Lighting	\$ -	\$ 18,150	\$ -	\$ -	\$ -	\$ -
	Outdoor Rink Shade Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Ice Shavings Dump Tank	\$ -	\$ 11,720	\$ 324,188	\$ 334,000	\$ 334,000	\$ -
	Sidewalk to Tomichi	\$ -	\$ 38,000	\$ -	\$ -	\$ -	\$ -
	Bollards	\$ -	\$ -	\$ 9,999	\$ 9,999	\$ 2,000	\$ -
	Card Printer	\$ -	\$ -	\$ 1,900	\$ 1,900	\$ 1,900	\$ -

	Sidewalk Continuation	\$	-	\$	-	\$	9,999	\$	9,999	\$	-	\$	-
	Rink/Events Vehicle	\$	-	\$	-	\$	36,000	\$	36,000	\$	36,000	\$	-
	Unreserved Fund Balance Shortfall	\$	50,000	\$	80,000	\$	95,000	\$	95,000	\$	95,000	\$	115,000
Trails	Van Tuyl Trail Damage	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Mini-Excavator	\$	-	\$	-	\$	-	\$	-	\$	-	\$	40,000
		\$	451,108	\$	533,061	\$	1,189,826	\$	1,372,169	\$	1,213,154	\$	924,749

**CITY OF GUNNISON
FLEET MAINTENANCE
SUMMARY**

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 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	522,421	641,043	677,323	677,323	697,748	717,774
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	502	65,804	0	0	10,360	50,000
	INTEREST	5,708	5,126	1,000	1,000	0	0
	TRANSFERS IN	686,393	676,073	676,073	717,976	717,976	590,865
	TOTAL REVENUE	1,215,024	1,388,045	1,354,396	1,396,299	1,426,084	1,358,639
EXPENDITURES							
	GENERAL GOVERNMENT	534,876	1,091,125	920,248	920,248	881,485	971,096
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	651,845	466,007	260,000	442,303	464,618	356,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	34,993
	TOTAL EXPENDITURES	1,186,720	1,557,132	1,180,248	1,362,551	1,346,103	1,362,089
	Revenues Over (Under) Expenditures	28,304	(169,087)	174,148	33,748	79,981	(3,450)
	Beginning Available Resources	267,815	296,119	177,804	127,033	127,033	207,015
	Ending Available Resources	296,119	127,033	351,952	160,781	207,015	203,565
	Ending Available Resources % of Total Exp.	25%	8%	30%	12%	15%	15%
	Ending Fund Balance Analysis						
	Unreserved Fund Balance	296,119	109,113	87,342	92,025	88,148	97,110
	Fleet Replacement Reserve	0	68,757	259,927	68,757	118,866	106,455
		296,119	127,033	351,952	160,781	207,015	203,565
	Ending Unreserved Fund Balance % of Total Operational Expenditures						10%

04 REVENUE SUMMARY

2019 Actual Revenues vs. 2020 Estimated Revenues	2.7%
2020 Revenues Under (Over) Budget	(29,785)
2020 Budgeted Revenues vs. 2021 Budget Request	-2.7%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
REVENUES							
3409	Fleet Repair Services	1,010	1,027	1,000	1,000	1,030	0
3410	Fleet Rental Services	498,602	640,016	676,323	676,323	696,718	717,774
3413	Motor Pool Rent	22,809	0	0	0	0	0
CHARGES FOR SERVICES		522,421	641,043	677,323	677,323	697,748	717,774
3601	Misc. Fleet Svcs.	0	(85)	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	52	101	0	0	0	0
3612	Sale of Fixed Assets	450	65,788	0	0	10,360	50,000
MISCELLANEOUS		502	65,804	0	0	10,360	50,000
3701	Interest on Investments	5,894	3,480	1,000	1,000	0	0
3710	Unrealized Gain/Loss	(185)	1,646	0	0	0	0
INTEREST		5,708	5,126	1,000	1,000	0	0
3999	Transfer from General Fund	686,393	676,073	676,073	717,976	717,976	590,865
TRANSFERS IN		686,393	676,073	676,073	717,976	717,976	590,865
TOTAL REVENUES		1,215,024	1,388,045	1,354,396	1,396,299	1,426,084	1,358,639

**CITY OF GUNNISON
FLEET MAINTENANCE
EXPENDITURES**

04-4170 OPERATING

2019 Actual Expenditures vs. 2020 Estimated Expenditures	-13.6%
2020 Expenditures Under (Over) Budget	(165,855)
2020 Budgeted Expenditures vs. 2021 Budget Request	-2.6%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
4101	Wages-Fleet Maint	208,968	207,938	214,033	214,033	214,033	216,895
4102	Overtime	10	1,731	669	669	669	678
4103	Social Security	11,949	12,421	13,312	13,312	13,312	13,490
4104	Medicare	2,794	2,905	3,113	3,113	3,113	3,155
4106	Hlth Ins/WC/Othr Benefits	53,752	57,940	61,844	61,844	61,844	68,650
4108	ER Retirement Contrbttn	12,538	13,047	12,854	12,854	12,854	13,021
Sub-Total: Personnel		290,012	295,982	305,825	305,825	305,825	315,889
4201	Office Supplies	818	2,699	1,200	1,200	1,000	1,200
4202	Clothing/Uniforms	898	863	900	900	900	900
4203	Fuel/Lubricant Supply	10,419	9,961	12,000	12,000	8,000	12,000
4204	Repair Supplies	86,369	84,418	95,000	95,000	80,000	95,000
4205	Small Tools	3,624	3,962	4,000	4,000	4,000	4,000
4211	Computer Equip. Under \$5000	266		0	0	0	0
4212	Computer Software Under \$5000	1,375	1,375	2,000	2,000	2,000	2,000
4213	Equipment Under \$5000	0	3,377	4,000	4,000	4,000	4,000
4215	Operating Supplies	3,645	3,813	4,000	4,000	3,500	4,000
4301	Postage/Freight Svcs	25	27	150	150	75	150
4302	Printing/Duplication Svcs	164	209	300	300	200	300
4303	Advertising/Legal Svcs	128	182	250	250	150	250
4304	Subscrptn/Lit/Films	1,125	1,276	3,000	3,000	2,500	3,000
4310	Dues/Mtgs/Mbrshps/Tuitn	524	605	2,500	2,500	500	2,500
4320	Telephone/FAX Services	900	900	1,899	1,899	1,899	1,740
4321	Utilities	6,361	7,337	9,000	9,000	9,000	9,000
4340	Repair/Mntce Svcs	12,596	15,270	17,000	17,000	11,000	17,000
4342	Building/Property Maintenance	6,564	9,454	10,000	10,000	2,000	10,000
4360	Contracted Svcs	2,189	1,408	3,000	3,000	1,500	3,000
4370	Trvl/Mileage/Meals/Lodg	418	940	1,000	1,000	200	1,000
4401	Prop/Liab Ins Premium	45,341	43,230	52,200	52,200	52,200	54,062
4413	Lease Payments	0	461,861	232,395	232,395	232,395	232,395
4649	Late Fees	0	0	0	0	12	0
4804	Indirect Expenses	61,114	141,976	158,629	158,629	158,629	197,710
Sub-Total: Operations		244,864	795,144	614,423	614,423	575,660	655,207
9920	Building Improvements	0	0	0	0	26,355	0
9952	Equipment	38,610	23,197	15,000	15,000	15,000	25,000
9956	Heavy Equipment	563,808	238,151	150,000	150,000	145,960	110,000
9957	Vehicles	29,688	204,659	95,000	277,303	277,303	221,000
9958	Shop Equipment Over \$5,000	19,739	0	0	0	0	0
Sub-Total: Capital Outlay		651,845	466,007	260,000	442,303	464,618	356,000
TOTALS		1,186,720	1,557,132	1,180,248	1,362,551	1,346,103	1,327,096

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

2019 Actual Expenditures vs. 2020 Estimated Expenditures	0.0%
2020 Expenditures Under (Over) Budget	0
2020 Budgeted Expenditures vs. 2021 Budget Request	0.0%

Account	Description	2018 Actual	2019 Actual	Original Budget	2020 Revised Budget	Projected Year-end	2021 Budget
	Sub-Total: Personnel	0	0	0	0	0	0
	4999 Transfer to Street Improvements	0	0	0	0	0	34,993
	Sub-Total: Operations	0	0	0	0	0	34,993
	Sub-Total: Capital Outlay	0	0	0	0	0	0
	TOTALS	0	0	0	0	0	34,993

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	74,985
City Attorney	80,023
City Manager	254,654
City Clerk	197,856
Finance	585,403
Information Technology	312,043
Facilities Maintenance	64,854
Janitorial Services	91,200
Police Department Building	51,881
City Hall	68,592
Public Works Administration	439,745
City Shop	91,753
Total	2,312,989

RECEIVING DEPARTMENTS

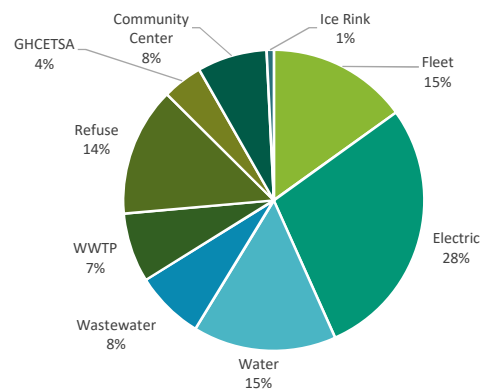
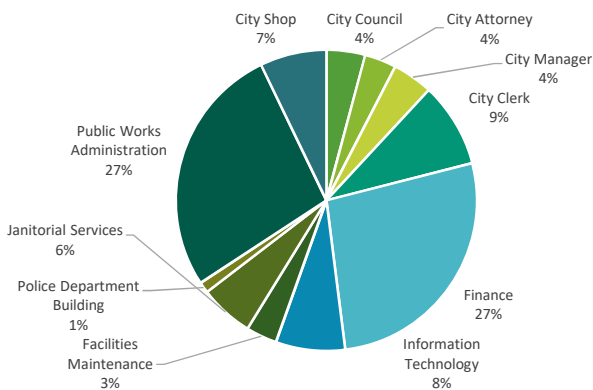
General Fund	847,855
Fleet	197,710
Utility Funds	
Electric	369,682
Water	201,827
Wastewater	97,450
WWTP	97,450
Refuse	181,544
GHCETSA	56,346
Community Center	216,122
Ice Rink	47,001
Total	2,312,987

ACTUAL CONTRA-EXPENDITURE

City Council	54,409
City Attorney	44,965
City Manager	56,709
City Clerk	119,378
Finance	353,495
Information Technology	97,524
Facilities Maintenance	43,778
Janitorial Services	76,000
Police Department Building	15,464
Public Works Administration	354,674
City Shop	93,814
Total	1,310,210

ACTUAL CHARGES

General Fund	-
Fleet	197,710
Utility Funds	
Electric	369,682
Water	201,827
Wastewater	97,450
WWTP	97,450
Refuse	181,544
GHCETSA	56,346
Community Center	98,326
Ice Rink	9,875
Total	1,310,210



CITY COUNCIL

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

CENTRAL SERVICE DEPARTMENT COSTS

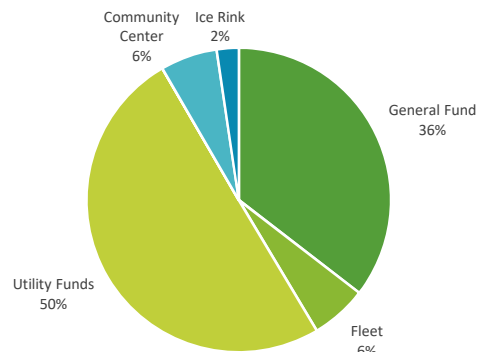
Account	Description	2019 Actual
Personnel Costs		
4101 Wages		31,571
4103 Social Security		1,934
4104 Medicare		452
4108 ER Retirement Contrbbtn		44
Subtotal - Personnel Costs		34,002
Services and Supplies Cost		
4201 Office Supplies		203
4310 Dues/Meetings/Mbrshps/Tuition		12,931
4320 Telephone/FAX Services		845
4370 Travel/Mileage/Meals/Lodging		8,987
4650 Miscellaneous Expenses		1,648
4653 Employee Appreciation		5,514
4655 Youth Council		475
4659 City Fest		3,550
Subtotal - Services and Supplies Cost		34,153
Department Cost Total		68,155
Adjustments to Cost		
Youth Council		475
City Fest		3,550
Subtotal - Adjustments to Cost		4,025
2019 Grand Total to be Allocated		72,181
Escalation Factor (Denver-Aurora-Lakewood CPI)		1.92%
Incoming Costs		
City Hall		21,846
Subtotal - Incoming Costs		21,846
2021 Inflated Costs to be Allocated		96,831

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	8,209,653	35.44%	34,318
Fleet	1,387,045	5.99%	5,798
Utility Funds	11,628,701	50.20%	48,611
GHCETSA	-	0.00%	-
Community Center	1,395,046	6.02%	5,832
Ice Rink	543,614	2.35%	2,272
Total	23,164,059	100.00%	96,831

Basis Units: Total Revenues

Note: 2019 Wastewater Fund revenue adjusted for bond proceeds



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

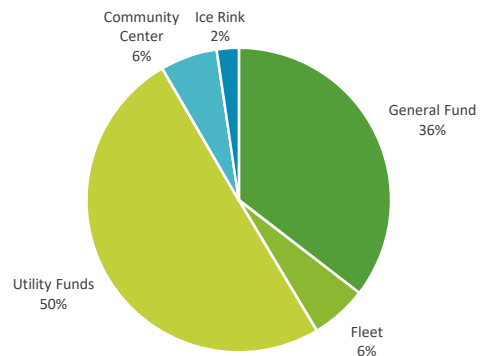
Account	Description	2019 Actual
Personnel Costs		
4101 Wages		-
4103 Social Security		-
4104 Medicare		-
4106 Hlth Ins/WC/Othr Benefits		-
4108 ER Retirement Contrbtn		-
Subtotal - Personnel Costs		-
Services and Supplies Cost		
4310 Dues/Meetings/Mbrshps/Tuition		3,267
4330 Professional Services		
4356 Legal Services		73,763
Subtotal - Services and Supplies Cost		77,030
Department Cost Total		77,030
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		-
2019 Grand Total to be Allocated		77,030
Escalation Factor (Denver-Aurora-Lakewood CPI)		1.92%
Incoming Costs		
City Hall		-
Subtotal - Incoming Costs		-
2021 Inflated Costs to be Allocated		80,023

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	8,209,653	35.44%	28,361
Fleet	1,387,045	5.99%	4,792
Utility Funds	11,628,701	50.20%	40,173
GHCETSA	-	0.00%	-
Community Center	1,395,046	6.02%	4,819
Ice Rink	543,614	2.35%	1,878
Total	23,164,059	100.00%	80,023

Basis Units: Total Revenues

Note: 2019 Wastewater Fund revenue adjusted for bond proceeds



**CITY OF GUNNISON
2021 COST ALLOCATION PLAN**

CITY MANAGER

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

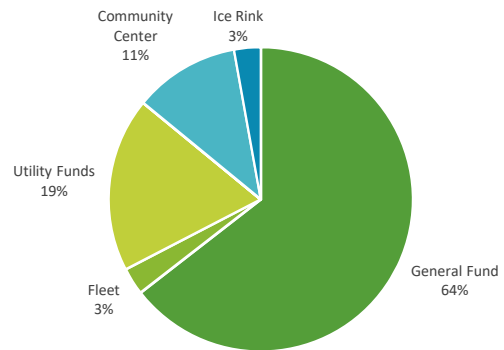
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2019 Actual
Personnel Costs		
4101	Wages	185,468
4103	Social Security	8,240
4104	Medicare	3,101
4106	Hlth Ins/WC/Othr Benefits	4,352
4108	ER Retirement Contrbtn	20,461
Subtotal - Personnel Costs		<u>221,621</u>
Services and Supplies Cost		
4201	Office Supplies	71
4203	Fuel-Lubricant Supplies	471
4302	Printing/Duplication Svcs	12
4304	Subscriptions/Literature/Films	115
4310	Dues/Meetings/Mbrshps/Tuition	3,850
4320	Telephone/FAX Services	1,201
4370	Travel/Mileage/Meals/Lodging	3,755
9588	Organizational Development	13,784
9589	Special Projects	250
Subtotal - Services and Supplies Cost		<u>23,508</u>
Department Cost Total		<u>245,129</u>
Adjustments to Cost		
	Internship Program	-
Subtotal - Adjustments to Cost		<u>-</u>
2019 Grand Total to be Allocated		<u>245,129</u>
Escalation Factor (Denver-Aurora-Lakewood CPI)		1.92%
Incoming Costs		
	City Hall	9,511
Subtotal - Incoming Costs		<u>9,511</u>
2021 Inflated Costs to be Allocated		<u>264,165</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	66.62	64.48%	170,331
Fleet	3.01	2.91%	7,696
Utility Funds	19.17	18.55%	49,013
GHCETSA	-	0.00%	-
Community Center	11.60	11.23%	29,658
Ice Rink	2.92	2.83%	7,466
Total	103.32	100.00%	264,164

Basis Units: Number of Employee Full-Time Equivalent (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

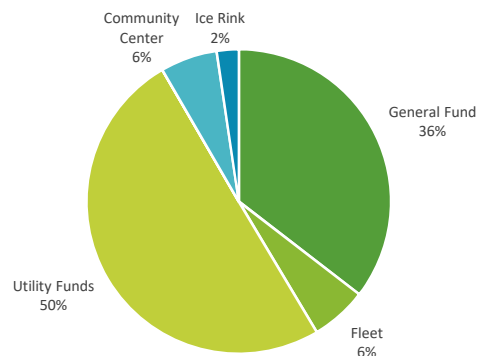
Account	Description	2019 Actual
Personnel Costs		
4101 Wages		126,477
4102 Overtime		
4103 Social Security		7,957
4104 Medicare		1,861
4106 Hlth Ins/WC/Othr Benefits		8,103
4108 ER Retirement Contrbtn		6,496
Subtotal - Personnel Costs		150,895
Services and Supplies Cost		
4201 Office Supplies		1,299
4206 Election Supplies		12,221
4212 Computer Software Under \$5000		4,788
4302 Printing/Duplication Svcs		2,075
4303 Advertising/Legal Notices		9,114
4304 Subscriptions/Literature/Films		119
4310 Dues/Meetings/Mbrshps/Tuition		1,018
4320 Telephone/FAX Services		1,952
4330 Professional Services		2,812
4360 Contracted Services		1,000
4370 Travel/Mileage/Meals/Lodging		3,164
Subtotal - Services and Supplies Cost		39,561
Department Cost Total		190,455
Adjustments to Cost		
NONE		
Subtotal - Adjustments to Cost		-
2019 Grand Total to be Allocated		190,455
Escalation Factor (Denver-Aurora-Lakewood CPI)		1.92%
Incoming Costs		
City Hall		14,599
Subtotal - Incoming Costs		14,599
2021 Inflated Costs to be Allocated		212,455

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	8,209,653	35.44%	75,297
Fleet	1,387,045	5.99%	12,722
Utility Funds	11,628,701	50.20%	106,656
GHCETSA	-	0.00%	-
Community Center	1,395,046	6.02%	12,795
Ice Rink	543,614	2.35%	4,986
Total	23,164,059	100.00%	212,456

Basis Units: Total Revenues

Note: 2019 Wastewater Fund revenue adjusted for bond proceeds



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

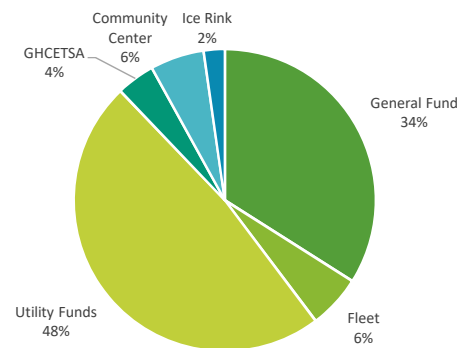
Account	Description	2019 Actual
Personnel Costs		
4101 Wages		331,438
4102 Overtime		410
4103 Social Security		19,452
4104 Medicare		4,549
4106 Hlth Ins/WC/Othr Benefits		83,576
4108 ER Retirement Contrbtn		18,508
Subtotal - Personnel Costs		457,933
Services and Supplies Cost		
4201 Office Supplies		6,720
4202 Clothing/Uniforms		43
4203 Fuel-Lubricant Supplies		96
4211 Computer Equipment Under \$5000		380
4214 Furniture/Fixtures Under \$5000		223
4301 Postage/Freight Svcs		21,760
4302 Printing/Duplication Svcs		5,571
4303 Advertising/Legal Notices		1,205
4304 Subscriptions/Literature/Films		282
4310 Dues/Meetings/Mbrshps/Tuition		4,893
4320 Telephone/FAX Services		2,043
4330 Professional Services		19,410
4331 Sales Tax Audits		15,825
4343 Software Support		12,940
4360 Contracted Services		28,270
4370 Travel/Mileage/Meals/Lodging		1,982
4401 Prop & Liab Ins Premiums		39,664
4650 Miscellaneous Expenses		(243)
Subtotal - Services and Supplies Cost		161,063
Department Cost Total		618,996
Adjustments to Cost		
Sales Tax Audits		(15,825)
Insurance Premiums		(39,664)
Subtotal - Adjustments to Cost		(55,489)
2019 Grand Total to be Allocated		563,507
Escalation Factor (Denver-Aurora-Lakewood CPI)		1.92%
Incoming Costs		
City Hall		24,214
Subtotal - Incoming Costs		24,214
2021 Inflated Costs to be Allocated		609,617

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	8,209,653	33.99%	207,194
Fleet	1,387,045	5.74%	35,006
Utility Funds	11,628,701	48.14%	293,483
GHCETSA	990,813	4.10%	25,006
Community Center	1,395,046	5.78%	35,208
Ice Rink	543,614	2.25%	13,720
Total	24,154,872	100.00%	609,617

Basis Units: Total Revenues

Note: 2019 Wastewater Fund revenue 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.

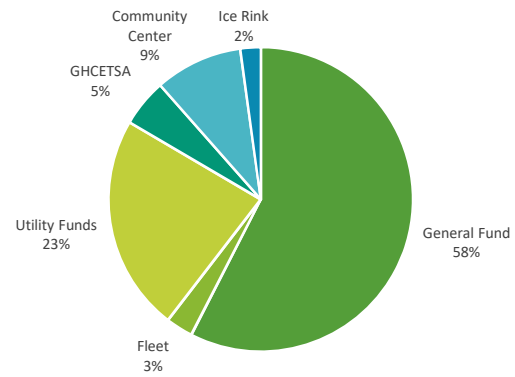
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2019 Actual
Personnel Costs		
4101	Wages	113,027
4103	Social Security	7,034
4104	Medicare	1,645
4106	Hlth Ins/WC/Othr Benefits	7,738
4108	ER Retirement Contrbtn	5,840
Subtotal - Personnel Costs		135,285
Services and Supplies Cost		
4201	Office Supplies	251
4211	Computer Equipment Under \$5000	31,945
4212	Computer Software Under \$5000	215
4310	Dues/Meetings/Mbrshps/Tuition	5,434
4320	Telephone/FAX Services	23,400
4330	Professional Services	10,873
4343	Software Support	36,004
4350	Other Purchased Services	76,032
4370	Travel/Mileage/Meals/Lodging	4,333
Subtotal - Services and Supplies Cost		188,487
Department Cost Total		323,772
Adjustments to Cost		
9970	Computer Equipment Over \$5,000	-
9971	Computer Software Over \$5000	-
	Direct Billed Costs-Telephone	(23,400)
Subtotal - Adjustments to Cost		(23,400)
2019 Grand Total to be Allocated		300,372
Escalation Factor (Denver-Aurora-Lakewood CPI)		1.92%
Incoming Costs		
	City Hall	3,209
Subtotal - Incoming Costs		3,209
2021 Inflated Costs to be Allocated		315,252

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	80	57.55%	181,440
Fleet	4	2.88%	9,072
Utility Funds	32	23.02%	72,576
GHCETSA	7	5.04%	15,876
Community Center	13	9.35%	29,484
Ice Rink	3	2.16%	6,804
Total	139	100.00%	315,252

Basis Units: Number of Devices



FACILITIES MAINTENANCE

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

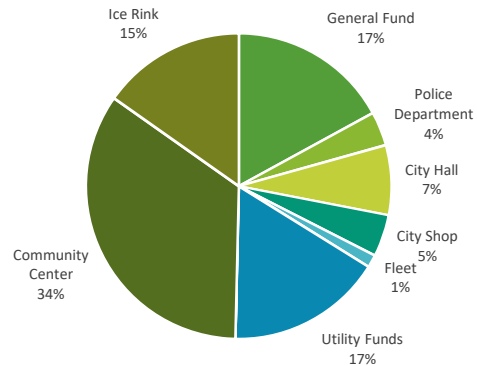
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2019 Actual
Personnel Costs		
4101 Wages		38,697
4102 Overtime		343
4103 FICA		2,161
4104 Medicare		505
4106 W/C, HLTH INS, ETC.		13,217
4108 Retirement		1,912
Subtotal - Personnel Costs		56,835
Services and Supplies Cost		
4201 Office Supplies		383
4202 Clothing/Uniforms		183
4203 Fuel-Lubricant Supplies		689
4205 Small Tools		2,386
4211 Computer Equipment Under \$5000		1,403
4213 Equipment Under \$5,000		211
4303 Advertising/Legal Notices		28
4343 Software Support		1,500
4370 Travel/Mileage/Meals/Lodging		13
Subtotal - Services and Supplies Cost		6,795
Department Cost Total		63,630
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		-
2019 Grand Total to be Allocated		63,630
Escalation Factor (Denver-Aurora-Lakewood CPI)		1.92%
Incoming Costs		
NONE		-
Subtotal - Incoming Costs		-
2021 Inflated Costs to be Allocated		64,854

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	5,913,517	17.05%	11,059
Police Department	1,255,100	3.62%	2,347
City Hall	2,560,500	7.38%	4,788
City Shop	1,541,400	4.44%	2,882
Fleet	471,000	1.36%	881
Utility Funds	5,719,640	16.49%	10,696
GHCETSA	-	0.00%	-
Community Center	11,939,000	34.43%	22,326
Ice Rink	5,280,500	15.23%	9,875
Total	34,680,657	100.00%	64,854

Basis Units: Building Value



JANITORIAL SERVICES

Janiitorial Services provides cleaning services for the Community Center and the City Shop.

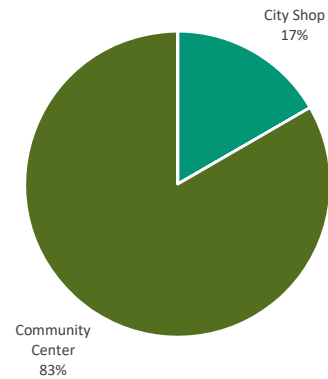
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2021 Budget
Personnel Costs		
4101 Wages		42,200
4102 Overtime		-
4103 FICA		2,616
4104 Medicare		612
4106 W/C, HLTH INS, ETC.		26,697
4108 Retirement		2,110
Subtotal - Personnel Costs		74,235
Services and Supplies Cost		
4201 Office Supplies		100
4202 Clothing/Uniforms		250
4205 Small Tools		500
4213 Equipment Under \$5,000		8,115
4216 Cleaning Supplies		7,000
4370 Travel/Mileage/Meals/Lodging		500
4421 Fleet Services		-
4650 Miscellaneous Expenses		500
Subtotal - Services and Supplies Cost		16,965
Department Cost Total		16,965
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		-
2021 Budgeted Total to be Allocated		91,200
Escalation Factor (Denver-Aurora-Lakewood CPI)		0.00%
Incoming Costs		
NONE		-
Subtotal - Incoming Costs		-
2021 Inflated Costs to be Allocated		91,200

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	-	0.00%	-
Police Department	-	0.00%	-
City Hall	-	0.00%	-
City Shop	15,200	16.67%	15,200
Fleet	-	0.00%	-
Utility Funds	-	0.00%	-
GHCETSA	-	0.00%	-
Community Center	76,000	83.33%	76,000
Ice Rink	-	0.00%	-
Total	91,200	100.00%	91,200

Basis Units: 2021 Proposed Cleaning Budget



POLICE DEPARTMENT BUILDING

The Police Department Building cost center accounts for all costs associated with operating the facility located at 910 W. Bidwell Ave.

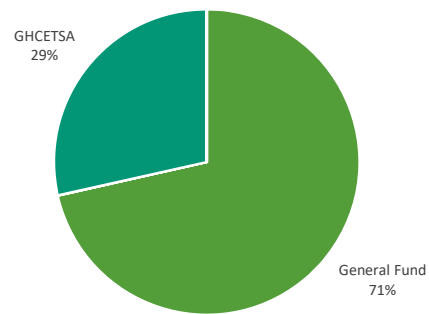
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2021 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
2019 Grand Total to be Allocated		50,901
Escalation Factor (Denver-Aurora-Lakewood CPI)		1.92%
Incoming Costs		
	Facilities Maintenance	2,347
Subtotal - Incoming Costs		2,347
2021 Inflated Costs to be Allocated		54,228

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	3,780	71.48%	38,763
Fleet	-	0.00%	-
Utility Funds	-	0.00%	-
GHCETSA	1,508	28.52%	15,464
Community Center	-	0.00%	-
Ice Rink	-	0.00%	-
Total	5,288	100.00%	54,227

Basis Units: Square Footage Occupied



**CITY OF GUNNISON
2021 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.

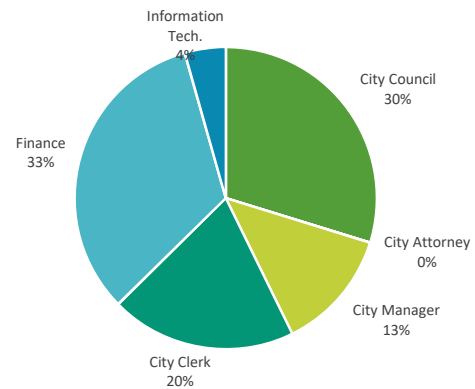
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2019 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		2,803
4205 Small Tools		77
4214 Furniture/Fixtures Under \$5000		4,011
4216 Cleaning Supplies		857
4320 Telephone/FAX Services		1,655
4321 Utilities		9,279
4340 Repair/Maintenance Services		5,169
4342 Building/Property Maintenance		937
4358 Janitorial Services		15,400
4360 Contracted Services		1,680
4361 Maintenance Contracts		6,127
4401 Prop & Liab Ins Premiums		4,418
4420 Rental Equipment		7,280
4421 Fleet Services		3,659
9920 Building Improvements		2,673
Subtotal - Services and Supplies Cost		66,026
Department Cost Total		66,026
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		-
2019 Grand Total to be Allocated		66,026
Escalation Factor (Denver-Aurora-Lakewood CPI)		1.92%
Incoming Costs		
Facilities Maintenance		4,788
Subtotal - Incoming Costs		4,788
2021 Inflated Costs to be Allocated		73,380

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
City Council	1,123	29.77%	21,846
City Attorney	-	0.00%	-
City Manager	489	12.96%	9,511
City Clerk	751	19.90%	14,599
Finance	1,245	33.00%	24,214
Information Tech.	165	4.37%	3,209
Total	3,773	100.00%	73,379

Basis Units: Square Footage Occupied



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.

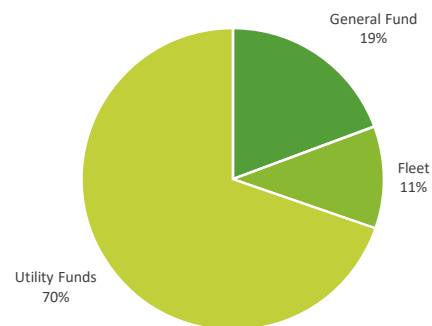
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2019 Actual
Personnel Costs		
4101	Wages	320,938
4103	Social Security	18,184
4104	Medicare	4,253
4106	Hlth Ins/WC/Othr Benefits	46,394
4108	ER Retirement Contrbtn	11,289
Subtotal - Personnel Costs		401,059
Services and Supplies Cost		
4201	Office Supplies	4,269
4202	Clothing/Uniforms	148
4203	Fuel-Lubricant Supplies	806
4212	Computer Software Under \$5000	3,506
4213	Equipment Under \$5,000	1,988
4215	Operating Supplies	271
4302	Printing/Duplication Svcs	389
4303	Advertising/Legal Notices	454
4304	Subscriptions/Literature/Films	169
4310	Dues/Meetings/Mbrshps/Tuition	3,581
4320	Telephone/FAX Services	4,118
4330	Professional Services	1,449
4351	Dispatch Services-City	3,074
4370	Travel/Mileage/Meals/Lodging	2,807
4420	Rental Equipment	2,905
4649	Late Fees	50
4650	Miscellaneous Expenses	402
Subtotal - Services and Supplies Cost		30,384
Department Cost Total		431,442
Adjustments to Cost		
	Allocable Equipment Costs	-
Subtotal - Adjustments to Cost		-
2019 Grand Total to be Allocated		431,442
Escalation Factor (Denver-Aurora-Lakewood CPI)		1.92%
Incoming Costs		
	NONE	-
Subtotal - Incoming Costs		-
2021 Inflated Costs to be Allocated		439,745

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	5.32	19.35%	85,071
Fleet	3.01	10.95%	48,132
Utility Funds	19.17	69.71%	306,542
GHCETSA	-	0.00%	-
Community Center	-	0.00%	-
Ice Rink	-	0.00%	-
Total	27.50	100.00%	439,745

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



CITY SHOP

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

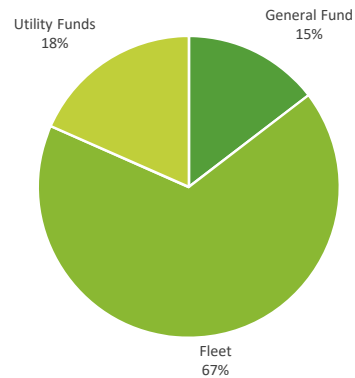
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2019 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		10
4214 Furniture/Fixtures Under \$5000		1,802
4216 Cleaning Supplies		212
4320 Telephone/FAX Services		1,414
4321 Utilities		15,634
4340 Repair/Maintenance Services		1,292
4351 Dispatch Services-City		1,025
4360 Contracted Services		7,728
4370 Travel/Mileage/Meals/Lodging		11
4401 Prop & Liab Ins Premiums		3,038
Subtotal - Services and Supplies Cost		32,165
Department Cost Total		32,165
Adjustments to Cost		
Allocable Building Improvement Costs		57,856
Allocable Equipment Costs		-
Subtotal - Adjustments to Cost		57,856
2019 Grand Total to be Allocated		90,021
Escalation Factor (Denver-Aurora-Lakewood CPI)		1.92%
Incoming Costs		
Facilities Maintenance		2,882
Janitorial Services		15,200
Subtotal - Incoming Costs		18,082
2021 Inflated Costs to be Allocated		109,835

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	1,724	14.59%	16,021
Fleet	7,921	67.02%	73,611
Utility Funds	2,174	18.39%	20,203
GHCETSA	-	0.00%	-
Community Center	-	0.00%	-
Ice Rink	-	0.00%	-
Total	11,819	100.00%	109,835

Basis Units: Square Footage Occupied



UTILITY FUNDS ALLOCATION

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

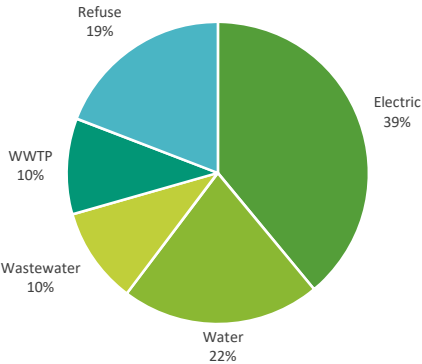
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2019 Actual
Incoming Costs		
	City Council	48,611
	City Attorney	40,173
	City Manager	49,013
	City Clerk	106,656
	Finance	293,483
	Information Technology	72,576
	Facilities Maintenance	10,696
	Public Works Administration	306,542
	City Shop	20,203
Subtotal - Incoming Costs		<u>947,953</u>
2021 Inflated Costs to be Allocated		<u>947,953</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
Electric	4,429	39.00%	369,682
Water	2,418	21.29%	201,827
Wastewater	2,335	10.28%	97,450
WWTP		10.28%	97,450
Refuse	2,175	19.15%	181,544
Total	11,357	100.00%	947,953

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 2021 minimum wage increase for full-time regular employees is \$954. 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 2020, 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. Reduced revenues as a result of the Coronavirus pandemic caused on downward market adjustments to be taken into account for the 2021 budget. Additionally, step increases and cost of living adjustments are not included.

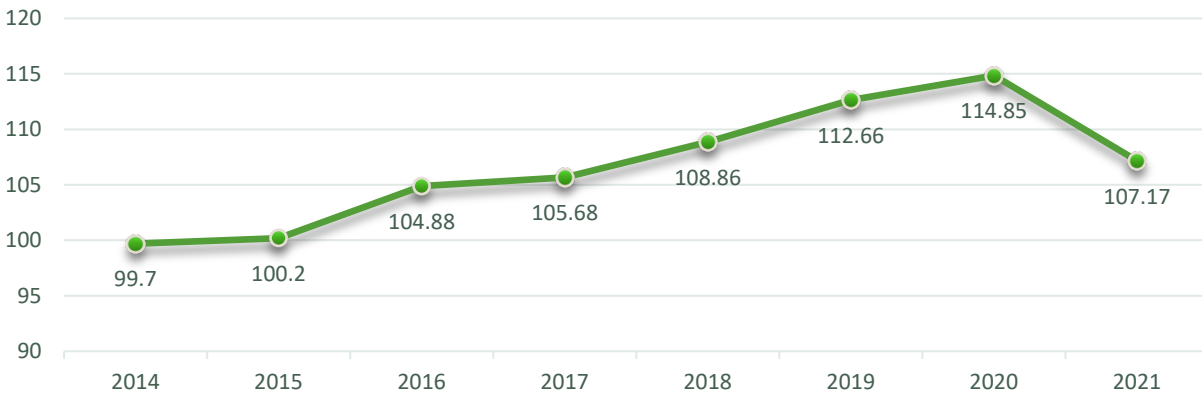
Part-Time Wage Adjustments: Part-time wage adjustments will be made annually, based on the overall market adjustment for regular employees (not including step increases based on merit).

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 2021, the budget includes an overall increase of 3.83 in Full-Time Equivalents (FTEs), net of the loss of 11.53 FTEs as a result of the Gunnison Regional Communications Center migrating to the Gunnison/Hinsdale Combined Emergency Telephone Service Authority. The 3.83 FTE, or 3.7%, increase comes from the following departments in alphabetical order.

Parks and Recreation: 1.36

Senior Programming, 1.10: 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 included the following additional increases:

- 1) Senior Recreation Coordinator, 0.23: 468 hours for 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 for 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.

These increases were approved temporarily until need for senior services could be assessed. The need assessment study was not completed due to the impacts of the Coronavirus pandemic.

For 2021, the 0.23 FTE (29 hours per week) for the Senior Coordinator has been approved permanently, while the Recreation Assistant has not been reauthorized as capacity in other Community Center staff will be utilized. For instance, Front Desk workers may be used to handle meal reservations to provide a wider range of available hours for seniors. The 0.29 Graduate Assistant position has been included for 2021 and continues to be contingent upon receipt of continued grant funding.

During 2020, a mid-year FTE increase of 1.35 (2,812 hours) was approved by the City Council for cooks to maintain continuity in the former Young at Heart meals program. This is



Personnel

anticipated to be a permanent service offered by the City of Gunnison to area seniors. Those personnel costs are offset by funding from Gunnison County and associated meal charges and donations.

There has been dramatic growth in FTEs over the past four years for the Senior Program, with total FTEs at 2.37 for 2021. 1.02 FTES are dedicated to programming, which is more half as much as is available for all other youth and adult programs combined.

Community Center, 0.12: 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, which equates to 250 total additional hours of overtime pay.

Events, 0.05: The City now pays part-time employees one and half times their regular rate of pay during hours worked on designated holidays to encourage participation. 102 additional hours of overtime have been included to allow for staffing events occurring on holidays such as the Growler bicycle race (Memorial Day), the 4th of July, and the Triathlon (Labor Day).

Ice Rink, 0.09: The City now pays part-time employees one and half times their regular rate of pay during hours worked on designated holidays. 188 additional hours of overtime have been included to allow for staffing during New Year's Day, Martin Luther King Jr. Day, President's Day, Indigenous People's Day, Veteran's Day, the day after Thanksgiving Day, and Christmas Eve.

Police Department: -11.59

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. The 2020 budget included 128 hours for training for additional Victim Advocates as a requirement of the grant. However, it was discovered that alternatives methods of providing volunteer services are allowable in the grant and the volunteer training hours are not necessary.

Communications, -11.53: On April 17, 2020, a new Intergovernmental Agreement was signed with the Gunnison/Hinsdale Combined Emergency Telephone Service Authority that placed the City of Gunnison Communications Enterprise under the umbrella and within the powers of the Authority. Effective July 1, 2020, the 10.53 FTEs allocated to dispatchers and their supervisors are employees of the Authority. The City of Gunnison now serves as the Fiscal and Administrative Agent and continues to provide payroll and benefit administration for the Authority's employees.

Public Works: 2.52

Facilities Maintenance, 1.00: Utilizing funds spend on contracted janitorial services, the 2021 Budget includes the hire of a custodian in lieu of the contracted work. As a budget neutral change, having a custodian on staff to clean the Recreation Center and the Public Works Building is expected to provide more frequent cleaning service.

Street Improvements, 0.24: The Streets and Alleys Division received a permanent allocation for 500 hours for crack sealing laborers. This was approved mid-year in 2020 on a temporary basis by redirecting funds historically used for contracted services. The 2021 budget includes this staffing change as a permanent FTE authorization.

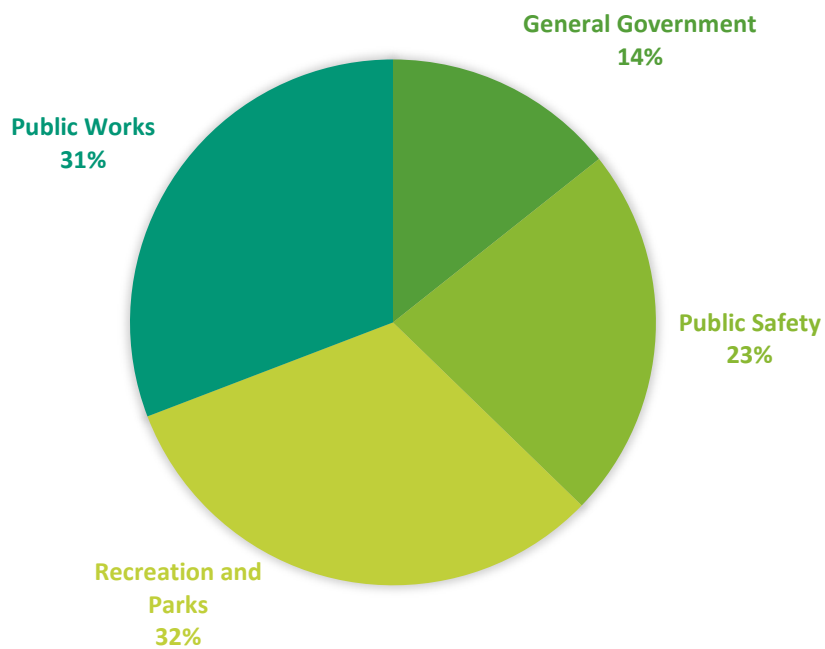


Personnel

Ditch Fund, 1.00: Maintenance on the citywide ditch system continues to be a challenge, as infrastructure continues to deteriorate. A funding source to replace old corrugated culverts will need to be identified in the future. In the meantime, a temporary authorization for two full-time laborers, working for six months, has been included to allow water/wastewater operators to focus on a backlog of water and sewer system maintenance.

Wastewater, 0.28: 585 hours have been included for a Laboratory Intern to assist with the transition to the new water lab that was constructed in 2020. This authorization is temporary for only one year.

Personnel Distribution



2021 Staffing Table

SUMMARY

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	Full-Time Equivalents		
						2019	2020	2021
GENERAL FUND								
City Council		39,000	0	0	42,038	0.00	0.00	0.00
Municipal Court		86,454	0	0	100,711	1.00	1.00	1.00
City Manager		200,327	0	0	236,516	1.28	1.28	1.28
City Clerk		139,441	134	0	183,331	2.00	2.00	2.00
Finance		351,070	5,317	0	502,058	5.00	5.06	5.06
Information Technology		115,237	0	0	139,238	1.00	1.00	1.00
Community Development		261,495	840	0	351,153	3.01	3.01	3.01
Facilities Maintenance		73,929	0	0	111,380	1.00	1.00	1.00
Janitorial Services		42,200	0	0	74,235	0.00	0.00	1.00
Police/Neighborhood Services		1,487,166	57,774	0	2,087,011	21.57	21.57	21.57
Building Inspection		119,640	689	0	147,482	1.15	1.15	1.15
Fire Department		85,690	324	0	121,103	0.85	0.85	0.85
Victim Advocacy		56,821	0	0	89,994	1.00	1.06	1.00
Public Works Administration		356,929	0	0	490,660	4.00	4.00	4.00
Cranor Hill Ski Area		18,135	387	0	21,419	0.58	0.58	0.58
Senior Meals		50,469	0	0	56,132	0.00	0.00	1.35
Senior Programming		44,231	0	0	49,065	0.50	1.27	1.02
Recreation Administration		265,434	8,811	0	392,570	3.78	3.78	3.78
Recreation Programs		122,405	998	0	137,311	3.75	3.77	3.77
Parks		394,966	9,859	4,400	537,572	7.79	7.86	7.86
Events		50,224	2,335	0	70,732	1.02	1.06	1.10
		4,361,263	87,467	4,400	5,941,712	60.28	61.30	63.39
SPECIAL REVENUE								
Street Improvements		300,642	20,578	1,450	450,689	4.87	4.77	5.01
Ditches		20,696	0	0	23,018	0.55	0.55	0.55
		321,338	20,578	1,450	473,707	5.42	5.32	5.56
ENTERPRISE								
Electric		530,958	6,395	8,700	699,312	5.25	6.25	6.25
Water		228,750	4,466	4,350	332,695	2.95	3.20	4.20
Wastewater		163,148	5,571	4,350	251,682	2.46	2.71	2.71
Wastewater Treatment Plant		282,707	1,112	0	386,908	4.51	4.01	4.29
Refuse		168,714	4,125	0	241,770	2.82	3.00	3.00
Park & Recreation (Pool and Rink)		555,432	21,811	0	714,321	14.43	14.52	14.73
		1,929,708	43,480	17,400	2,626,688	32.42	33.69	35.18
INTERNAL SERVICE								
Fleet Maintenance		216,895	678	0	315,889	3.01	3.01	3.01
		216,895	678	0	315,889	3.01	3.01	3.01
GRAND TOTAL		6,829,204	152,202	23,250	9,357,995	101.13	103.32	107.14

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	Full-Time Equivalents		
						2019	2020	2021
DETAIL								
CITY COUNCIL								
Mayor	PT	9,000	0	0	9,701	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>42,038</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
MUNICIPAL COURT								
Municipal Judge	PT	18,000	0	0	19,402	0.00	0.00	0.00
City Clerk	FT	16,891	0	0	19,056	0.20	0.20	0.20
Court Administrator	FT	51,563	0	0	62,253	0.80	0.80	0.80
		<u>86,454</u>	<u>0</u>	<u>0</u>	<u>100,711</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
CITY MANAGER								
City Manager	FT	191,807	0	0	227,333	1.00	1.00	1.00
Intern (585 hrs: 15 credit hrs)	PT	8,520	0	0	9,184	0.28	0.28	0.28
		<u>200,327</u>	<u>0</u>	<u>0</u>	<u>236,516</u>	<u>1.28</u>	<u>1.28</u>	<u>1.28</u>
CITY CLERK								
City Clerk	FT	67,563	0	0	76,274	0.80	0.80	0.80
Deputy City Clerk	FT	58,987	0	0	91,363	1.00	1.00	1.00
Court Administrator	FT	12,891	0	0	15,551	0.20	0.20	0.20
Overtime (3 hrs)	OT	0	134	0	144	0.00	0.00	0.00
		<u>139,441</u>	<u>134</u>	<u>0</u>	<u>183,331</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
FINANCE								
Finance Director	FT	124,204	0	0	163,517	1.00	1.00	1.00
Accountant	FT	64,054	0	0	97,719	1.00	1.00	1.00
Human Resource Generalist	FT	63,054	0	0	96,581	1.00	1.00	1.00
Accounting Clerk	FT	55,754	0	0	87,706	1.00	1.00	1.00
Utility Billing Clerk	FT	44,004	0	0	50,806	1.00	1.00	1.00
Overtime (130 hrs)	OT	0	5,317	0	5,729	0.00	0.06	0.06
		<u>351,070</u>	<u>5,317</u>	<u>0</u>	<u>502,058</u>	<u>5.00</u>	<u>5.06</u>	<u>5.06</u>
INFORMATION TECHNOLOGY								
IT Director	FT	115,237	0	0	139,238	1.00	1.00	1.00
		<u>115,237</u>	<u>0</u>	<u>0</u>	<u>139,238</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
COMMUNITY DEVELOPMENT								
Community Development Director	FT	119,221	0	0	159,300	1.00	1.00	1.00
Senior Planner	FT	86,821	0	0	117,750	1.00	1.00	1.00
Community Development Technician	FT	55,454	0	0	73,198	1.00	1.00	1.00
Overtime (21 hrs)	OT	0	840	0	905	0.01	0.01	0.01
		<u>261,495</u>	<u>840</u>	<u>0</u>	<u>351,153</u>	<u>3.01</u>	<u>3.01</u>	<u>3.01</u>
FACILITIES MAINTENANCE								
Facilities Manager	FT	73,929	0	0	111,380	1.00	1.00	1.00
		<u>73,929</u>	<u>0</u>	<u>0</u>	<u>111,380</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	Full-Time Equivalents		
						2019	2020	2021
JANITORIAL SERVICES								
Custodian	FT	42,200	0	0	74,235	0.00	0.00	1.00
		<u>42,200</u>	<u>0</u>	<u>0</u>	<u>74,235</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>
POLICE								
Police Chief	FT	138,354	0	0	189,002	1.00	1.00	1.00
Police Captain	FT	99,721	0	0	119,937	1.00	1.00	1.00
Police Sergeant	FT	93,354	0	0	135,139	1.00	1.00	1.00
Police Sergeant	FT	93,354	0	0	136,575	1.00	1.00	1.00
Detective	FT	82,154	0	0	123,579	1.00	1.00	1.00
Police Officer	FT	73,354	0	0	91,504	1.00	1.00	1.00
Police Officer	FT	73,354	0	0	96,495	1.00	1.00	1.00
Police Officer	FT	73,354	0	0	86,382	1.00	1.00	1.00
Police Officer	FT	73,354	0	0	110,773	1.00	1.00	1.00
Police Officer	FT	73,354	0	0	95,761	1.00	1.00	1.00
Police Officer	FT	68,654	0	0	104,580	1.00	1.00	1.00
Police Officer	FT	67,087	0	0	78,003	1.00	1.00	1.00
Police Officer	FT	61,604	0	0	81,379	1.00	1.00	1.00
Police Officer	FT	54,554	0	0	73,189	1.00	1.00	1.00
Police Officer	FT	54,554	0	0	73,189	1.00	1.00	1.00
Police Officer	FT	54,554	0	0	88,201	1.00	1.00	1.00
Police Records Supervisor	FT	59,521	0	0	77,846	0.75	1.00	1.00
Records Clerk (1,040 hrs)	PT	21,107	0	0	23,807	0.75	0.50	0.50
Neighborhood Services Officer	FT	59,521	0	0	94,150	1.00	1.00	1.00
Neighborhood Services Officer	FT	47,054	0	0	63,678	1.00	1.00	1.00
Neighborhood Services Officer	FT	47,054	0	0	58,320	1.00	1.00	1.00
Parking Attendant (1,040 hrs)	PT	18,195	0	0	19,956	0.50	0.50	0.50
Overtime (1,184 hrs)	OT	0	57,774	0	65,567	0.57	0.57	0.57
		<u>1,487,166</u>	<u>57,774</u>	<u>0</u>	<u>2,087,011</u>	<u>21.57</u>	<u>21.57</u>	<u>21.57</u>
BUILDING INSPECTION								
Building Official	FT	106,154	0	0	127,261	1.00	1.00	1.00
Fire Inspector	FT	13,486	0	0	19,470	0.15	0.15	0.15
Overtime (9 hrs)	OT	0	689	0	751	0.00	0.00	0.00
		<u>119,640</u>	<u>689</u>	<u>0</u>	<u>147,482</u>	<u>1.15</u>	<u>1.15</u>	<u>1.15</u>
FIRE DEPARTMENT								
Fire Marshal	FT	76,418	0	0	110,379	0.85	0.85	0.85
Assistant Chief	PT	1,614	0	0	1,805	0.00	0.00	0.00
Fire Captains (2)	PT	3,228	0	0	3,609	0.00	0.00	0.00
Fire Lieutenants (4)	PT	4,429	0	0	4,953	0.00	0.00	0.00
Overtime (5 hrs)	OT	0	324	0	358	0.00	0.00	0.00
		<u>85,690</u>	<u>324</u>	<u>0</u>	<u>121,103</u>	<u>0.85</u>	<u>0.85</u>	<u>0.85</u>
VICTIM ADVOCACY								
Victim Advocate Coordinator *	FT	56,821	0	0	89,994	1.00	1.00	1.00
Victim Advocates (0 hours) *	PT	0	0	0	0	0.00	0.06	0.00
Standby (141 days) *	OT	0	0	0	0	0.00	0.00	0.00
		<u>56,821</u>	<u>0</u>	<u>0</u>	<u>89,994</u>	<u>1.00</u>	<u>1.06</u>	<u>1.00</u>
<i>* Grant Funded - Positions contingent on continued funding availability</i>								
PUBLIC WORKS ADMINISTRATION								
Public Works Director	FT	133,754	0	0	178,221	1.00	1.00	1.00
City Engineer	FT	110,121	0	0	149,279	1.00	1.00	1.00
Engineering Technician	FT	66,400	0	0	100,720	1.00	1.00	1.00

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	Full-Time Equivalents		
						2019	2020	2021
Receptionist	FT	46,654	0	0	62,441	1.00	1.00	1.00
		356,929	0	0	490,660	4.00	4.00	4.00
CRANOR HILL SKI AREA								
Concessions/Ski Patrol (796 hrs)	TEMP	11,697	0	0	13,533	0.38	0.38	0.38
Ski Patrol EMT (400 hrs)	TEMP	6,438	0	0	7,449	0.19	0.19	0.19
Overtime (17 hrs)	OT	0	387	0	437	0.01	0.01	0.01
		18,135	387	0	21,419	0.58	0.58	0.58
SENIOR MEALS								
Head Cook (1,238 hrs)	PT	22,931	0	0	25,504	0.00	0.00	0.60
Line Cooks (1,574 hrs)	PT	27,539	0	0	30,628	0.00	0.00	0.76
		50,469	0	0	56,132	0.00	0.00	1.35
SENIOR PROGRAMMING								
Senior Recreation Coordinator (1,508 hrs)	TEMP	34,925	0	0	38,844	0.50	0.73	0.73
Senior Recreation Assistant (0 hrs) #	TEMP	0	0	0	0	0.00	0.25	0.00
Graduate Assistant (609 hrs) *	TEMP	9,306	0	0	10,222	0.00	0.29	0.29
		44,231	0	0	49,065	0.50	1.27	1.02
* Grant Funded - Position contingent on continued funding availability.								
RECREATION ADMINISTRATION								
Parks & Recreation Director	FT	61,427	0	0	83,781	0.50	0.50	0.50
Recreation Center Manager	FT	59,054	0	0	86,975	1.00	1.00	1.00
Recreation Programs Supervisor	FT	77,454	0	0	109,134	1.00	1.00	1.00
Recreation Coordinator	FT	61,621	0	0	96,447	1.00	1.00	1.00
Concessions (400 hrs)	TEMP	5,878	0	0	6,538	0.19	0.19	0.19
Overtime (185 hrs)	OT	0	8,811	0	9,695	0.09	0.09	0.09
		265,434	8,811	0	392,570	3.78	3.78	3.78
RECREATION PROGRAMS								
Program Instructors (6,465 hrs)	TEMP	98,296	0	0	109,399	3.11	3.11	3.11
Summer Camp Counselors (1,335 hrs)	TEMP	24,109	0	0	26,814	0.64	0.64	0.64
Overtime (40 hrs)	OT	0	998	0	1,098	0.00	0.02	0.02
		122,405	998	0	137,311	3.75	3.77	3.77
PARKS								
Parks & Recreation Director	FT	61,427	0	0	83,781	0.50	0.50	0.50
Park Maintenance Foreman	FT	82,954	0	0	107,473	1.00	1.00	1.00
Park Maintenance Worker	FT	55,287	0	0	84,437	1.00	1.00	1.00
Park Maintenance Worker	FT	44,804	0	0	61,333	1.00	1.00	1.00
Park Maintenance Worker	FT	44,804	0	0	61,891	1.00	1.00	1.00
Parks Mow Crew (2,520 hrs)	TEMP	38,453	0	0	48,095	1.21	1.21	1.21
Parks Projects/Tour (3,496 hrs)	TEMP	55,793	0	0	62,093	1.68	1.68	1.68
Parks Gardener (750 hrs)	TEMP	11,444	0	0	12,728	0.36	0.36	0.36
Overtime (240 hrs)	OT	0	9,859		10,848	0.04	0.12	0.12
Standby	OT	0		4,400	4,894	0.00	0.00	0.00
		394,966	9,859	4,400	537,572	7.79	7.86	7.86
EVENTS								
Events/Rink Manager	FT	30,692	0	0	46,494	0.44	0.44	0.44
Events Laborer (1,280 hrs)	TEMP	19,532	0	0	21,673	0.58	0.62	0.62
Overtime (102 hrs)	OT	0	2,335	0	2,565	0.00	0.00	0.05
		50,224	2,335	0	70,732	1.02	1.06	1.10

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	Full-Time Equivalents		
						2019	2020	2021
STREET IMPROVEMENTS								
Streets-Solid Waste Superintendent	FT	36,690	0	0	44,658	0.00	0.50	0.50
Street Supervisor	FT	55,719	0	0	80,781	0.65	0.65	0.65
Public Works Crew Leader	FT	70,854	0	0	96,297	1.00	1.00	1.00
Equipment Operator	FT	33,013	0	0	45,873	0.60	0.60	0.60
Equipment Operator	FT	33,013	0	0	51,594	0.60	0.60	0.60
Equipment Operator	FT	32,912	0	0	50,809	0.60	0.60	0.60
Equipment Operator	FT	29,412	0	0	45,572	0.60	0.60	0.60
Equipment Operator	FT	0	0	0	0	0.60	0.00	0.00
Crack Seal Laborers (500 hrs)	TEMP	9,030	0	0	10,344	0.00	0.00	0.24
Overtime (450 hours)	OT	0	20,578	0	23,099	0.22	0.22	0.22
Standby	OT	0	0	1,450	1,661	0.00	0.00	0.00
		300,642	20,578	1,450	450,689	4.87	4.77	5.01
DITCHES								
Laborer (1,146 hrs)	TEMP	20,696	0	0	23,018	0.55	0.55	0.55
		20,696	0	0	23,018	0.55	0.55	0.55
ELECTRIC DISTRIBUTION								
Electric Superintendent	FT	115,137	0	0	145,369	1.00	1.00	1.00
Electric Crew Leader	FT	98,304	0	0	122,073	1.00	1.00	1.00
Electric Lineman	FT	82,704	0	0	104,259	1.00	1.00	1.00
Electric Lineman	FT	74,229	0	0	94,582	1.00	1.00	1.00
Electric Lineman	FT	74,229	0	0	89,224	0.00	1.00	1.00
Electric Lineman	FT	77,054	0	0	112,819	1.00	1.00	1.00
Water Operator (Meter Reading)	FT	9,301	0	0	14,536	0.20	0.20	0.20
Overtime (102 hrs)	OT	0	6,395	0	6,950	0.05	0.05	0.05
Standby	OT	0	0	8,700	9,500	0.00	0.00	0.00
		530,958	6,395	8,700	699,312	5.25	6.25	6.25
WATER								
Water-Wastewater Superintendent	FT	23,732	0	0	30,167	0.50	0.25	0.25
Chief Water Operator	FT	35,627	0	0	52,645	0.50	0.50	0.50
Water/Wastewater Operator A	FT	30,150	0	0	47,599	0.40	0.50	0.50
Water/Wastewater Operator C	FT	30,327	0	0	45,015	0.50	0.50	0.50
Water/Wastewater Operator D	FT	24,710	0	0	38,654	0.50	0.50	0.50
Water/Wastewater Operator D	FT	18,602	0	0	29,523	0.00	0.40	0.40
Laboratory Technician	FT	28,760	0	0	38,193	0.50	0.50	0.50
Laborer (2,040 hrs) *	TEMP	36,841	0	0	41,118	0.00	0.00	1.00
Overtime (97 hrs)	OT	0	4,466	0	4,926	0.05	0.05	0.05
Standby	OT	0	0	4,350	4,855	0.00	0.00	0.00
		228,750	4,466	4,350	332,695	2.95	3.20	4.20
* Note: Temporary laborers are approved only for the 2021 budget to catch up on deferred maintenance.								
WASTEWATER								
Water-Wastewater Superintendent	FT	23,732	0	0	29,746	0.50	0.25	0.25
Chief Water Operator	FT	35,627	0	0	52,039	0.50	0.50	0.50
Water/Wastewater Operator A	FT	30,150	0	0	47,078	0.40	0.50	0.50
Water/Wastewater Operator C	FT	30,327	0	0	44,492	0.50	0.50	0.50
Water/Wastewater Operator D	FT	24,710	0	0	38,219	0.50	0.50	0.50
Water/Wastewater Operator D	FT	18,602	0	0	29,233	0.00	0.40	0.40
Overtime (121 hrs)	OT	0	5,571	0	6,086	0.06	0.06	0.06
Standby	OT	0	0	4,350	4,787	0.00	0.00	0.00
		163,148	5,571	4,350	251,682	2.46	2.71	2.71

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	Full-Time Equivalents		
						2019	2020	2021
WASTEWATER TREATMENT PLANT								
Water-Wastewater Superintendent	FT	33,225	0	0	41,695	0.70	0.35	0.35
Chief Plant Operator	FT	35,627	0	0	51,719	0.50	0.50	0.50
Laboratory Technician	FT	6,285	0	0	9,286	0.10	0.10	0.10
Laboratory Technician	FT	2,876	0	0	3,769	0.05	0.05	0.05
Water/Wastewater Operator A	FT	15,964	0	0	20,858	0.25	0.25	0.25
Overtime (22 hrs)	OT	0	1,112	0	1,215	0.01	0.01	0.01
		93,977	1,112	0	128,542	1.61	1.26	1.26
WWTP LABORATORY								
Water-Wastewater Superintendent	FT	7,594	0	0	9,519	0.15	0.08	0.08
Laboratory Technician	FT	50,283	0	0	73,886	0.80	0.80	0.80
Laboratory Technician	FT	23,008	0	0	30,156	0.40	0.40	0.40
Water/Wastewater Operator A	FT	15,964	0	0	20,808	0.25	0.25	0.25
Laboratory Intern (585 hrs) *	TEMP	8,520	0	0	9,376	0.00	0.00	0.28
		105,369	0	0	143,745	1.60	1.53	1.81
* Note: Intern is approved only for the 2021 budget.								
WWTP COMPOSTING								
Water-Wastewater Superintendent	FT	6,645	0	0	8,329	0.15	0.07	0.07
Chief Plant Operator	FT	35,627	0	0	51,669	0.50	0.50	0.50
Laboratory Technician	FT	6,285	0	0	9,236	0.10	0.10	0.10
Laboratory Technician	FT	2,876	0	0	3,769	0.05	0.05	0.05
Water/Wastewater Operator A	FT	31,927	0	0	41,617	0.50	0.50	0.50
		83,360	0	0	114,620	1.30	1.22	1.22
REFUSE								
Streets-Solid Waste Superintendent	FT	36,690	0	0	44,725	0.00	0.50	0.50
Street Supervisor	FT	30,002	0	0	43,717	0.35	0.35	0.35
Equipment Operator	FT	22,008	0	0	30,619	0.40	0.40	0.40
Equipment Operator	FT	22,008	0	0	34,543	0.40	0.40	0.40
Equipment Operator	FT	21,942	0	0	34,020	0.40	0.40	0.40
Equipment Operator	FT	19,608	0	0	30,509	0.40	0.40	0.40
Equipment Operator	FT	0	0	0	0	0.40	0.00	0.00
Tree Dump Gatekeeper (900 hours)	TEMP	13,733	0	0	15,844	0.43	0.43	0.43
Administrative Assistant (160 hours)	TEMP	2,722	0	0	3,140	0.00	0.08	0.08
Overtime (92 hrs)	OT	0	4,125	0	4,653	0.04	0.04	0.04
		168,714	4,125	0	241,770	2.82	3.00	3.00
POOL/COMMUNITY CENTER								
Aquatics Manager	FT	55,554	0	0	89,396	1.00	1.00	1.00
Recreation Assistant	FT	43,904	0	0	55,487	1.00	1.00	1.00
Head Lifeguard	FT	42,254	0	0	58,927	1.00	1.00	1.00
Head Lifeguard	FT	38,954	0	0	55,092	1.00	1.00	1.00
Lifeguards (9,180 hrs)	PT	153,123	0	0	169,347	4.41	4.41	4.41
Swim Instructors (2,600 hrs)	TEMP	44,446	0	0	49,433	1.25	1.25	1.25
Front Desk (1,909 hrs)	PT	29,025	0	0	32,282	0.92	0.92	0.92
Climbing Wall (1,880 hrs)	PT	28,584	0	0	31,791	0.90	0.90	0.90
Full-Time Overtime (250 hrs)	OT	0	10,857	0	11,946	0.03	0.12	0.12
Part-Time Overtime (250 hrs)	OT	0	6,098	0	6,709	0.00	0.00	0.12
		435,844	16,955	0	560,411	11.51	11.60	11.72
RINK								
Events/Rink Manager	FT	39,062	0	0	59,224	0.56	0.56	0.56
Concessions Manager (875 hrs)	TEMP	18,252	0	0	20,252	0.00	0.00	0.42

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	Full-Time Equivalents		
						2019	2020	2021
Concessions/Skate Sharpener (2,400 hrs)	TEMP	23,270	0	0	25,821	1.15	1.15	0.73
Zamboni Drivers (2,510 hrs)	TEMP	39,003	0	0	43,278	1.21	1.21	1.21
Overtime (188 hrs)	OT	0	4,856	0	5,335	0.00	0.00	0.09
		119,587	4,856	0	153,910	2.92	2.92	3.01
FLEET MAINTENANCE								
Fleet Maintenance Manager	FT	87,054	0	0	122,214	1.00	1.00	1.00
Mechanic-Master	FT	69,054	0	0	97,989	1.00	1.00	1.00
Parts Manager	FT	60,787	0	0	94,944	1.00	1.00	1.00
Overtime (13 hrs)	OT	0	678	0	742	0.01	0.01	0.01
		216,895	678	0	315,889	3.01	3.01	3.01
GRAND TOTAL		6,829,204	152,202	23,250	9,357,995	101.13	103.32	107.14

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.

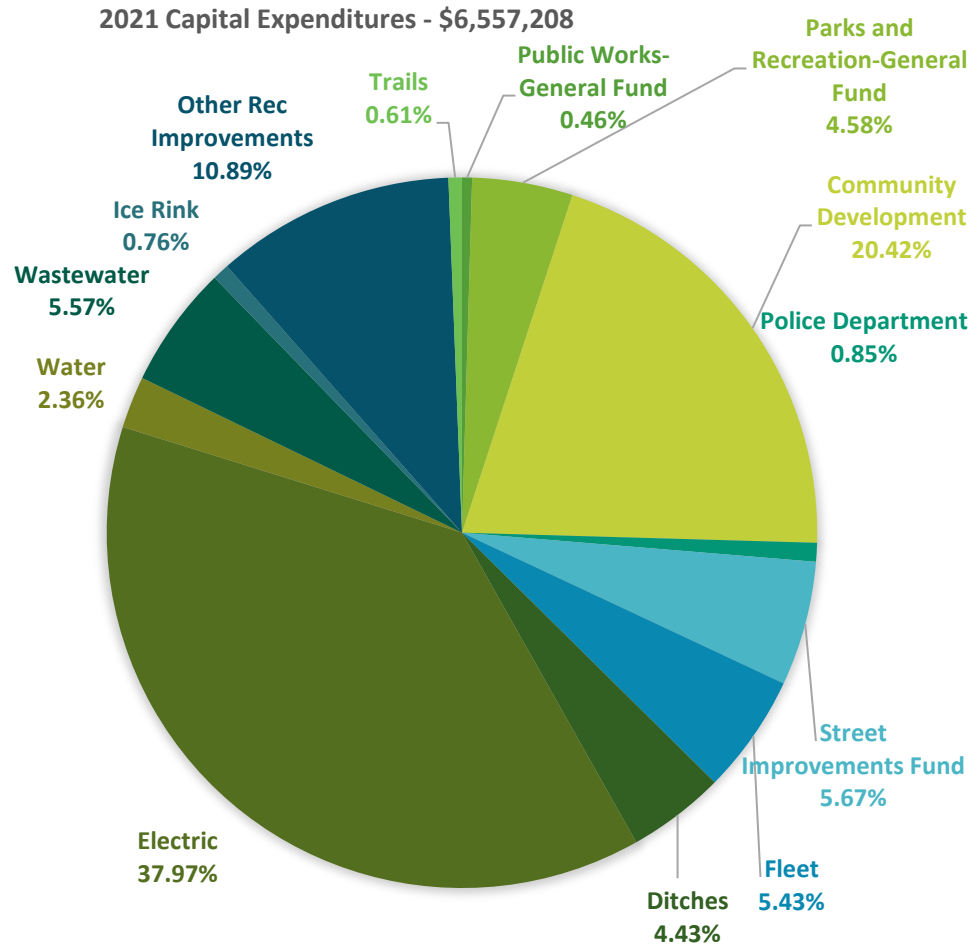
Other Capital Expenditures Budget Requests

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



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 - \$1,725,000

Community Development - \$1,339,000

LAZY K HOUSING INFRASTRUCTURE - \$1,339,000

01-4055-9940 \$1,230,000

01-4056-9940 \$109,000

This request is needed to provide for affordable housing and to fulfill the agreement with High Mountain Concepts for deed restricted units. The end result will be providing 41 additional affordable and workforce housing.

Funding Source(s):

DOLA Grant \$1,230,000

Gunnison Valley Housing

Foundation \$109,000

Impact on Operating Budget:

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

Public Works - \$30,000

BLUE BARN GARAGE DOORS - \$30,000

01-4032-9920

The garage doors are in urgent need of replacement. Over the years, they have endured a great deal of use. They currently are damaged and do not properly seal in the heat.

Funding Source(s):

General Fund

Impact on Operating Budget:

There is no significant impact on the operating budget.

Police Department - \$56,000

POLICE DEPARTMENT FACILITY HVAC CONTROLS - \$29,000

01-4019-9920

The current HVAC Control system was based on Honeywell components. Honeywell's components and programming is proprietary and Java programming based. Once the service contract expired, repairs and maintenance have been problematic. Finding a Honeywell service technician has been difficult to impossible. The system, which is computer programmed, is inaccessible for controlling the system.

Examination of the system has also determined that the system is at end of life and parts are in limited supply if a technician could be found. Java programming is no longer supported. An alternative system has been identified, which will replace the HVAC controller and parts. The proposed system is non-proprietary and will allow facility maintenance and users to access the HVAC system and set temperature controls.

Funding Source(s):

General Fund

Impact on Operating Budget:

There is no significant impact on the operating budget.



Capital Expenditures

Parks and Recreation Department - \$300,000

I.O.O.F. PARK RENOVATION - \$300,000 01-4051-9920

I.O.O.F. Park needs an overhaul to create a multi-use space that supports the placemaking and economic development elements of the Downtown Revitalization project. The park renovation will include festival lighting, the potential for a water and/or fire feature, a child play feature, a multipurpose event and gathering space, and various other attractive pocket park elements.

Funding Source(s):
General Fund

Impact on Operating Budget:
There will be ongoing park maintenance (not unlike what is currently taking place) and also some cost associated with lights in the park and gas to the outdoor fireplace.



Street Improvements Fund - \$371,633

ENGINEERING EQUIPMENT AND TESTING BUILDING - \$10,000 09-4035-9952

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.



Capital Expenditures

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 it's 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 engineer's office and the water department.

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 SHOP YARD ASPHALT - \$361,633 **09-4035-9111**

The current asphalt is at the end of useful life, in excess of 25 years old. It does not meet loading requirements of the heavy equipment that drive over the asphalt on a daily basis. Evidence of this is exhibited in the poor condition of the existing asphalt such as stress cracks, alligator cracking, and thinning of asphalt in high traffic areas. A savings of approx. \$62,000 may be incurred if we are able to combine this project with a larger street improvement project and get a lesser price per ton asphalt cost.

Funding Source(s):

General Fund - \$81,218

Electric - \$100,305

Water - \$50,412

Wastewater - \$50,412

Refuse - \$44,293

Fleet - \$34,993

Impact on Operating Budget:

There is no significant impact on the operating budget.



Capital Expenditures

Fleet Maintenance Fund - \$356,000

FLEET REPLACEMENTS - \$356,000

The following motor pool units will be replaced:

- 04-4170-9952 \$25,000 (EQUIPMENT)**
1973 Sullair Compressor
- 04-4170-9956 \$110,000 (HEAVY EQUIPMENT)**
2001 John Deere Backhoe (Streets)
- 04-4170-9957 \$221,000 (VEHICLES)**
2006 Chevrolet Pickup (Parks)
2008 Ford Expedition (Police)
2008 Ford Expedition (Police)
2008 Chevrolet Impala (Police)

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.

Ditch Fund - \$290,637

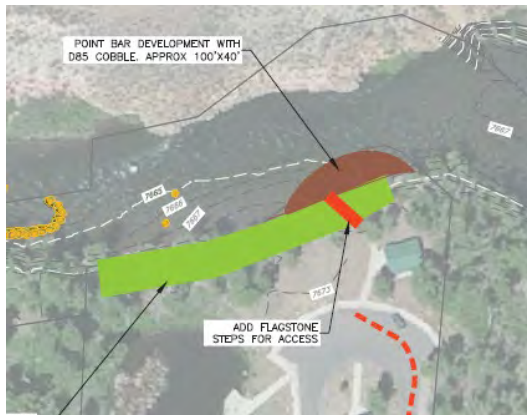
RIVER RESTORATION - \$170,637

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.



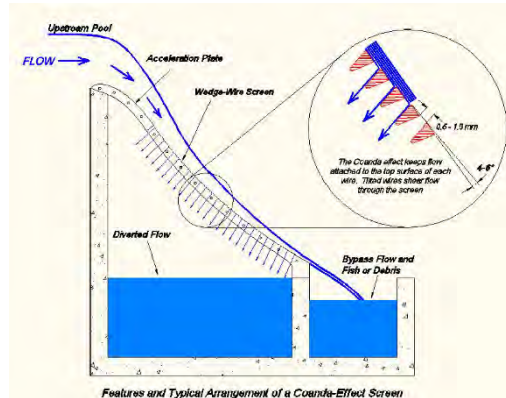
The remainder of the funds for the river grant will be used for maintenance of the Phase 1 project (if CPW does not receive funding for improvements) and/or Phase 2 of the project. Phase 2 includes the Riverway Park improvements (see attached design) and if funding allows portions of the Palisade improvements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



Capital Expenditures

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



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 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.

Electric Fund - \$2,490,000

MINI EXCAVATOR - \$40,000 20-4202-9956

The Electric department needs this to maintain and install new and existing infrastructure where fences and structures limit accesses such as the utility easement behind west frontage road homes. The maintenance of the city trail system could be greatly aided with the addition of a mini excavator. Tasks like ditch cleaning, culvert maintenance and general trail reconstruction would be more suitable for a piece of equipment this size. The large equipment the city currently uses is often more destructive and creates more issues to fix because of the sheer size.

Funding Source(s):

*Electric user fees - \$40,000
Trails Fund - \$40,000*

Impact on Operating Budget:

For insurance and use of the Fleet services, this item will likely cost \$5,225 per year.

INFRASTRUCTURE UPGRADES - \$500,000 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. This is also to make upgrades that

Funding Source(s):

Electric user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.



Capital Expenditures

can handle the higher loads the city is seeing such as Gunnison Rising, electric vehicle stations, and marijuana grow facilities. ESC has been working on this during 2018 and as soon as the plan is delivered, a more accurate cost 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.



POWER TRANSFORMER RELAY REPLACEMENT - \$260,000

20-4202-9599

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

The relays in the substation were installed in the 1970's and have outlived their estimated useful life. Parts for these breakers cannot be sourced if they fail. It is important to protect equipment in the substation because of the cost to replace the equipment in the substation (especially power transformers-they are roughly \$1.5 million to replace).

Funding Source(s):

Electric user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

GUNNISON MAIN SUBSTATION BREAKERS - \$60,000

20-4202-9940

The breakers in the substation were put in the 1970's and outlived their life cycle. Replacement parts cannot be found if one fails. It is important to protect equipment in the substation because of the cost to replace the equipment in the substation. Power transformers are roughly \$1.5 million to replace.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

KY2A POWER TRANSFORMER REPLACEMENT - \$1,500,000

20-4202-9940

The KY2A transformer in the substation is producing a flammable gas from arcing and once it reaches its explosive limits, the Western Area Power Administration (WAPA) will red tag it and require the City to take it out of service. This transformer is the largest in the City and carries most of the city's load. This transformer had been sent off to be repaired in 2004, but this did not fix the problem. In order to give this transformer more life the gas has been filtered and the oil has been changed several times, but condition is getting worse.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.



Capital Expenditures

2005 CATERPILLAR BACKHOE - \$130,000 **20-4202-9956**

This backhoe will be replaced and transferred to another department that doesn't use it so heavily.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

Water Fund - \$155,000

SCADA PROGRAMMING - \$30,000 **25-4202-9970**

This project entails programming the water SCADA system to integrate with new wastewater SCADA.

To save on SCADA license costs, and the merging of the water and wastewater departments some SCADA programming is needed. This programming will allow staff to monitor both water and wastewater treatment remotely via the new fiber network and SCADA. This will also cut down on callouts and allow new monitoring equipment to be installed to improve treatment efficiency.

Funding Source(s):

Water user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

FLEET REPLACEMENTS - \$125,000

The following motor pool units will be replaced:

25-4202-9957 \$25,000 (VEHICLES)
2005 GMC Dump Truck

25-4202-9956 \$50,000 (HEAVY EQUIPMENT)
2011 Caterpillar Backhoe

Funding Source(s):

Water User Fees 50%

Sewer User Fees 50%

Impact on Operating Budget:

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



Capital Expenditures

Wastewater Fund - \$365,000

SEPTAGE RECEIVING STATION - \$240,000

30-4204-9952

Install new septage receiving station with card reader over current honor system dumping pit. Septage Haulers can bring a variety of materials and concentrations of wastewater from unknown sources that have the potential to disrupt plant operation. If septage is simply dumped at a manhole in front of the headworks, damage to the screens can occur by a sudden on rush of rags and rocks that exceeds design parameters. The Septage Station allows for monitoring and controlled feed into the plant. The Septage Station provides a means to accurately determine volumes from each individual user.

Funding Source(s):

Sewer user fees

Impact on Operating Budget:

There is no significant impact on the operating budget.



This new system can track gallons dumped, take credit cards, and pretreat the wastewater. This will save man-hours and recapture revenues lost to the honor system we currently have. At a projected revenue increase of \$69,000 per year, this station will pay for itself in 3.4 years.

FLEET REPLACEMENTS - \$125,000

The following motor pool units will be replaced:

30-4204-9957 \$25,000 (VEHICLES)
2005 GMC Dump Truck

30-4204-9956 \$50,000 (HEAVY EQUIPMENT)
2011 Caterpillar Backhoe

Funding Source(s):

Water User Fees 50%

Sewer User Fees 50%

Impact on Operating Budget:

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



Capital Expenditures

Rink Fund - \$50,000

HVAC AT THE INDOOR RINK - \$50,000 52-4402-9940

This projects includes replacement of the main HVAC system in the indoor rink. This system continually gives us problems and has not run correctly in the last five years. The system continually faults out and it can be very difficult to restart, leaving the facility with no heat.

When the heat goes off here at the rink we run the risk of freezing pipes, fire suppression, and other important systems. Keeping the facility in good operating condition is our goal. From a customer service point of view, it is uncomfortable using the ice rink when the temperature is at only 10 degrees and should be at 42 degrees. Finally, it is dangerous to have employees running up and down ladders flipping breakers and power switches.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

A newer HVAC system could generate some cost savings on our utilities, which is estimated to save \$500 per year.

Other Recreation Improvements Fund - \$713,938

LAZY K PARK - \$713,938 54-4444-9940

The City of Gunnison acquired a 16 acre parcel of land in the West Gunnison neighborhood in 2015. This project includes the partial development of the property with a partially hard surfaced concrete trail accessing the Gunnison River, with a return loop constructed of crusher fines. The project will also include the construction of a restroom facility, small play structure, multiuse field, and a berm to segregate the park from nearby residential housing.

Funding Source(s):

Other Recreation Fund; GOCO Grant, \$350k, \$Other Contributions, \$20,205

Impact on Operating Budget:

There will be ongoing park maintenance, mowing, irrigation, servicing bathrooms, trash removal, and trail maintenance.





Capital Expenditures

Trails Fund - \$40,000

MINI EXCAVATOR - \$40,000
20-4202-9956

The Electric department needs this to maintain and install new and existing infrastructure where fences and structures limit accesses such as the utility easement behind west frontage road homes. The maintenance of the city trail system could be greatly aided with the addition of a mini excavator. Tasks like ditch cleaning, culvert maintenance and general trail reconstruction would be more suitable for a piece of equipment this size. The large equipment the city currently uses is often more destructive and creates more issues to fix because of the sheer size.

Funding Source(s):

Electric user fees - \$40,000

Trails Fund - \$40,000

Impact on Operating Budget:

For insurance and use of the Fleet services, this item will likely cost \$5,225 per year.

Debt

Summary of Debt Obligations

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*Summary of Debt Service and
Lease Payments*

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*Debt Service Requirements by
Year*

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Legal Debt Margin



Summary of Debt Obligations

Issue	Purpose	Issue Amount	Issue Date	Interest Rate
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GOVERNMENTAL ACTIVITIES

There are currently no debt obligations for governmental activities.

BUSINESS-TYPE ACTIVITIES

Sales and Use Tax Revenue Bonds, Series 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%



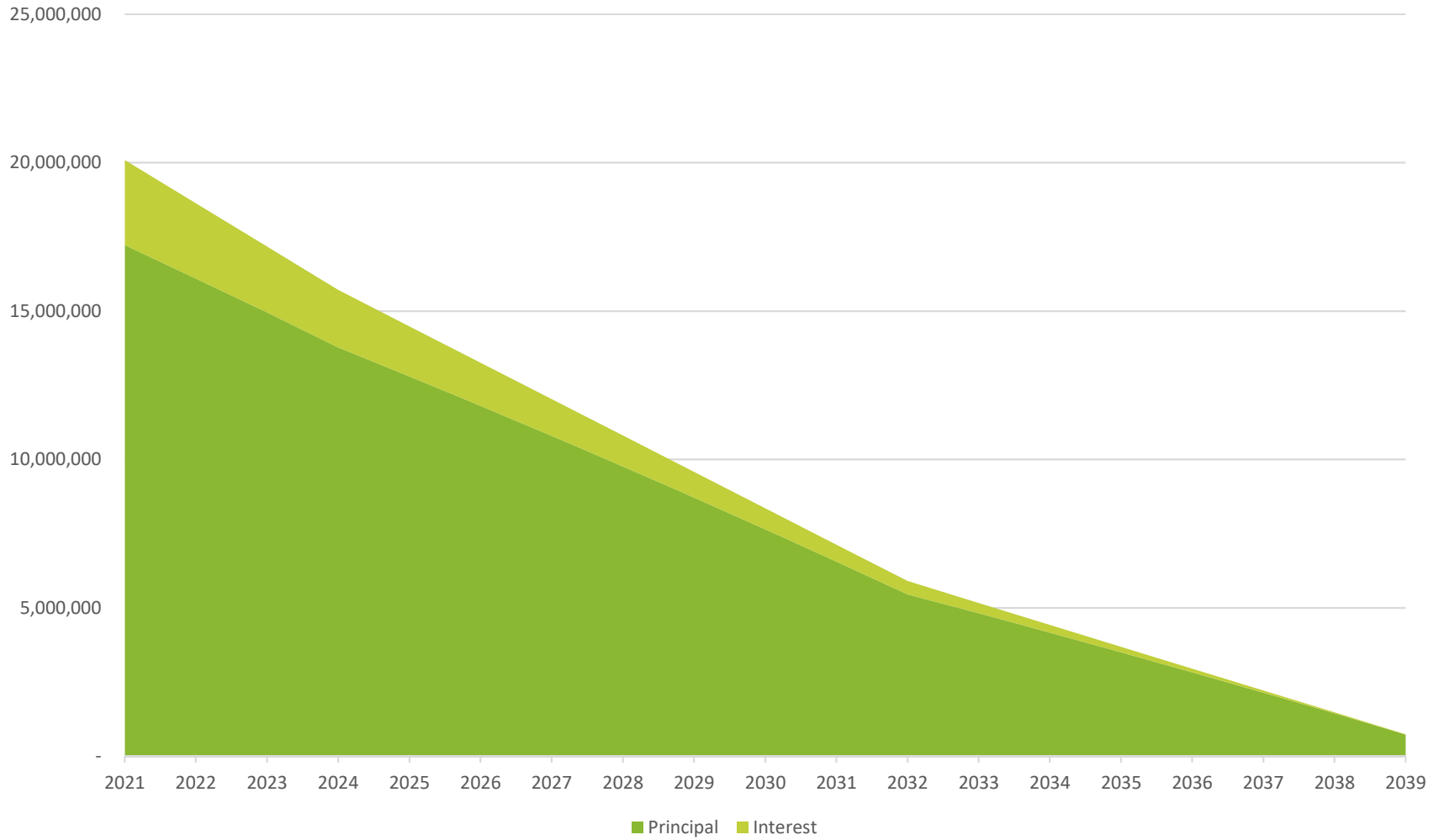
Summary of Debt Service and Lease Payments

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>4,595,000</u>	<u>2,915,060</u>	<u>9,063,046</u>	<u>645,475</u>	<u>17,218,580</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>\$ 20,036,520</u>	
Total Long-Term Borrowing	\$ 17,218,580	
Less: Borrowing Not Subject to Full Faith and Credit *	<u>\$ 16,573,106</u>	
Net Borrowing Applicable to Debt Limit	<u>\$ 645,475</u>	
Legal Debt Margin	<u>\$ 19,391,045</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

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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,



Financial Policies

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



Financial Policies

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



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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



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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.

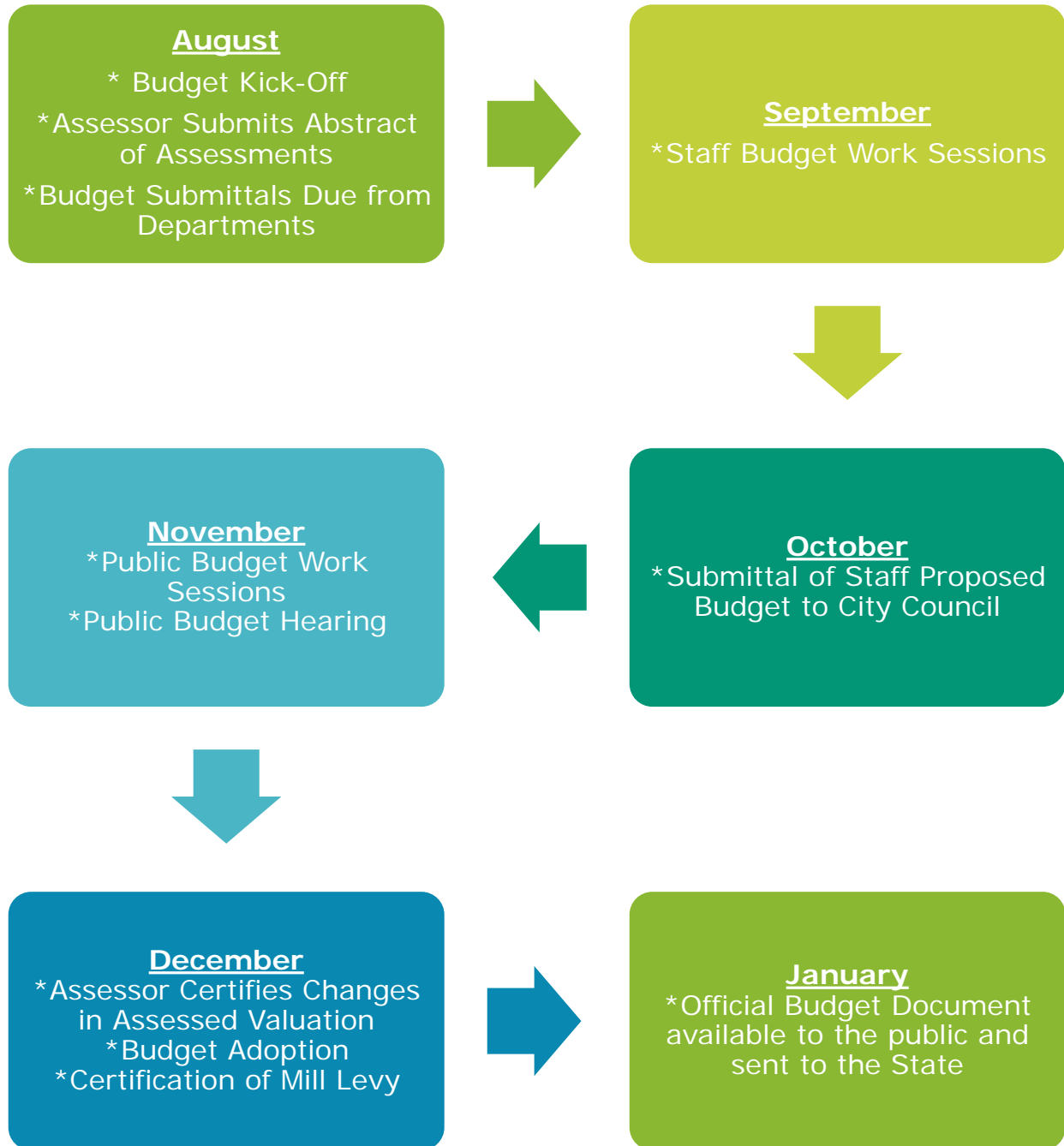
POLICY REVISIONS

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. 12
SERIES 2020**

**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 2021 fiscal year on October 13, 2020; and

WHEREAS, In accordance with Article VII, Section 7.3 of said Charter, a Public Hearing on the proposed budget was held on November 10, 2020; 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, 2021, and ending December 31, 2021.

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

General Fund	\$9,604,895
Conservation Trust Fund	53,500
Risk Management Fund	258,817
Marijuana Mitigation Fund	230,135
Street Improvements Fund	4,398,602
Ditch Fund	358,905
Firemen's Pension Fund	287,600
Electric Fund	9,188,925
Water Fund	1,310,923
Wastewater Fund	2,812,427
Waste and Recycling Fund	780,328
Recreation Fund	3,621,870
Fleet Maintenance Fund	1,362,089
TOTAL	\$34,269,016

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 10th day of November, 2020, on first reading, and introduced, read, passed, and adopted on second and final reading this 8th day of December, 2020.

(SEAL)

ATTEST:


City Clerk




Mayor

Published by Title in the
Gunnison Country Times Newspaper
November 19, 2020

**ORDINANCE NO. 13
SERIES 2020**

**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 2020 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 10th day of November, 2020, on first reading, and introduced, read, passed and adopted on second and final reading this 8th day of December, 2020.

(SEAL)



ATTEST:

E. Boudier

City Clerk

Jim Gschwiler

Mayor

Published by Title in the
Gunnison Country Times Newspaper
November 19, 2020.

