



2022 BUDGET



City of Gunnison | PO Box 239, 201 W. Virginia Ave. | Gunnison, CO 81230
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City of Gunnison

LETTER OF BUDGET TRANSMITTAL

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

Date: January 31, 2022

Attached is the 2022 budget for the City of Gunnison, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 7, 2021 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 \$111,377,200, the total gross property tax revenue is \$430,807. A copy of the resolution setting the mill levy is included in the Appendix.

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



Ben Cowan, Finance Director

Introduction

Budget Transmittal Letter

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GFOA Distinguished Budget Presentation Award

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Acknowledgements

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Budget Message

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Consolidated Budget Summary

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City Profile

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Financial Structure

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Departmental Performance Measures



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, 2021.

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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gunnison
Colorado**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morill

Executive Director



Acknowledgements

The Finance Department expresses its gratitude to the City of Gunnison City Council, City Manager, and Departments for their contributions to the 2022 Budget.

With gratitude,

The City of Gunnison Finance Department



City Council

- | | |
|-----------------|---------------|
| • Diego Plata | Mayor |
| • Mallory Logan | Mayor Pro-Tem |
| • Jim Gelwicks | Councilor |
| • Jim Miles | 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 | 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 7, 2021

Dear Council,

The 2022 City of Gunnison Staff Proposed Budget was presented to City Council on October 12, 2021. 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 \$7,183,866 in appropriations, or 20% of the total budget, directly related to achievement of your strategic priorities:

- Infrastructure and Public Safety \$4,378,866
- Economic Prosperity and Housing \$490,000
- Multi-Modal Transportation \$1,565,000
- Environmental Sustainability and Resiliency \$250,000

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, especially with the 2022 authorization for over hire status to help ensure an officer is available for traffic enforcement.

As the 2021 attempt for a funding mechanism for replacement of the fire station and street improvements was not successful through the passage of the ballot initiatives, we look forward to receiving Council direction in the updated 2022 strategic plan.

The Employee Handbook was revised resulting from legislative changes and includes a number of new administrative policies.

1. Anti-Discrimination and Anti-Harassment – Protected classes for military status, sexual orientation, gender identity, and genetic information have been added as a result of a recent Supreme Court case.
2. Smoking – The prohibited smoking distance in the Colorado Clean Indoor Air Act has been increased from within 15 feet to 25 feet of any entrance to a City owned building.
3. Designated Providers – The City's specific designated providers have been removed in the event these change from time to time. The Designated Provider List, rather than the handbook, will provide the specific providers.
4. Standby – Parks employees have been included for eligibility for standby compensation. This has already been allowed in practice for large events or snow removal but has now been memorialized in the Handbook.
5. Accrual of Paid Vacation Leave – The maximum accruals have been included for ease rather than relying on the calculation in Section 4.3.
6. Leave at Termination – Vacation and sick leave may no longer be used to extend the termination date for an employee.
7. Leave for Shift Workers – The Handbook is clarified to allow a shift worker to mark the holiday taken on their timesheet as either the official holiday or the observed holiday, whichever they choose. However, they cannot designate both as holidays.
8. Notice for Use of Sick Leave – The Handbook allows for notice "as soon as practicable" rather than within one-hour after the start of the scheduled shift in recognition of circumstances in which an employee is unable to communicate.
9. Reinstatement after Military Leave – The Uniformed Services Employment and Reemployment Rights Act (USERRA) does not limit the leave entitlement by the length of service but by the type of service, so a reference to "an extended period" of leave has been removed.
10. Community Volunteering – A phrase has been added to prohibit volunteering that creates an actual or apparent conflict of interest with the City.
11. Whistleblower Protection – While the City has always supported whistleblowing and provides a service that offers anonymous ethical reporting, a policy has been included to formalize the City's position on whistleblowing and stance on anti-retaliation for such disclosures. This will assist in the provision of required documentation for Federal grants.
12. Communication Systems – Language has been added to clarify privacy expectations related to the use of City networks and hardware. Employees have no reasonable expectation for privacy and, in the event of a data breach, all data within the City's systems may be transferred to the Federal government for investigation.
13. Attendance - The Handbook has been modified to allow for notice:
 - a. "as soon as practicable" rather than within one-hour after the start of the scheduled shift in recognition of circumstances in which an employee is unable to communicate,
 - b. by anyone in the event the employee is unable to make the notice, and
 - c. using a method acceptable by the supervisor.
14. Communicable Disease Policy – Due to the current pandemic, a Communicable Disease Policy to reduce risk of transmission to other employees and avoid discrimination based toward individuals with a communicable disease.
15. Concealed Carry – A clarification has been made that concealed carry is allowable for handguns only as provided by law.

There were a variety of administrative policies that changed throughout the year to best manage the impacts of the ongoing coronavirus pandemic and align city policies with guidance as issued

by the Centers for Disease Control and the Gunnison County Public Health office. This included protocols for sick leave and monitoring.

Economic Factors

As the economy continues to recover from the pandemic and inflation takes hold, it's widely expected the Federal Reserve will raise interest rates this year. Inflation is having a strong effect on the cost of goods and it putting upward pressure on wages. While the effect of rising inflation reaching 6% was thought to be transitional in nature, it remains a major factor with labor shortages and supply chain deficiencies.

The Omicron variant has led to the rapid spread of COVID throughout the United States and is weighing on economic growth at the start of the year. This variant appears to result in fewer serious complications, but still requires large numbers of workers to isolate themselves for a few days. The spike in COVID cases is worsening labor shortages and further delaying the return to office. The fledgling improvement in supply chains will also likely be slowed or even partially reversed.

Regulatory and Legislative Challenges

Colorado enacted the Healthy Families and Workplaces Act (HFWA), which required Colorado employers Paid Sick Leave, limited sick leave is now available to part-time and temporary workers. While smaller increments are allowable under the law, the City has elected to provide 48 hours per part-time and temporary employee each year. The city has chosen not to budget for this cost but rather will attempt to work within existing hour allotments and use capacity with full-time staff to cover sick leave. This may need to be revisited in the future.

While the City of Gunnison only receives \$420,037 in property tax, or 4.86% of General Fund revenues, the repeal of the Gallagher Amendment may prove to reduce property tax collections. The 1982 amendment was originally meant to limit the portion of property tax money that comes from homeowners, as opposed to businesses. It also had the additional, unintended effect of shrinking the total amount collected from property taxes in rural areas that didn't have the same proportion of commercial activity as the rest of the state. Following its repeal, the assessment rates for various property classifications are set by the legislature which creates an element of unpredictability in the annual revenue stream.

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

The 2022 budget includes full implementation of the compensation plan including market adjustments and step increases if earned. Health insurance premiums will increase 7.5% in 2021 and the minimum wage increase, even for those employees at the top of their pay range, is \$582 to accommodate the premium increase, as it is important to preserve the employees' purchasing power. The year over year budgeted salaries increased 7.13%, while including 0.89 additional employee full-time equivalents. The minimum wage for part-time employees has been set to \$15.03 per hour, and that is hoped to prove competitive in the local market.

The City's Sales Tax Compliance ordinance allocates 22% of General Fund Sales and Use Tax revenue to capital improvements (10% is required) equaling \$1,460,052 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 30% of sales tax revenues (30% is required) which equates to \$1,988,657. Using the sales tax allocation, along with funds accumulated over the last four years, there is \$3,071,116 for street improvement projects including resurfacing of the Palisades. 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 approximately a 3% increase in 2022 that will allow for capacity building to support the future electrification of homes and rapid charging of electric vehicles. Water rates were increased 9.7% for 2022 to work toward funding the eventual need to construct a treatment facility. Sewer rates included no increase but both water and sewer utility investment fees increased 260% and 60%, respectively, as they haven't been adjusted for decades. The franchise fee remains at five percent in the Electric, Water, and Sewer Departments for 2022. A challenge lies in the refuse fund's financial sustainability. An overall rate increase of 5% has been included to work toward sustainability that includes capital equipment replacements. We will continue to create capital replacement plans for all our utilities and looking into our future to ensure our rate structure will support responsible stewardship while providing the best value we can for our customers.

The Park & Recreation Fund sales tax revenues are projected on the same basis as the General Fund. Excess revenue will accumulate and be dispersed for Park & Recreation projects as determined by City Council based on input from the Parks and Recreation Master Plan, Lazy K Master Plan, Parks and the Recreation Advisory Committee. Special care will be taken to determine the appropriate amount necessary to provide adequate operational and ongoing repair and maintenance support for the City's various parks and recreational facilities. 25% of the 1% recreation sales tax will not be sufficient upon sunset of this dedicated tax in 2032 and the City has made a commitment to ensure the ongoing costs are taken into account when considering new capital improvement projects. A future ballot initiative paired with an effective communication program will need to occur prior to 2032 to ensure the sustainable operation of the City's recreational infrastructure and programs. 2022 projects utilizing the Recreation Sales Tax include construction a new pocket park in the Van Tuyl subdivision, replacement playground equipment, a grant match for Ohio Avenue pedestrian improvements, a Community Center fitness room, a new ice resurfacers, and pavement maintenance at recreation sites.

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 2022 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 9, 2021 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 17 separate and distinct funds, each with revenues to support the anticipated expenditures. Funds fit into two broad categories, governmental and proprietary. Governmental funds include the General Fund and Special Revenue Funds. Proprietary Funds include Enterprise and Internal Service Funds. Revenue sources for the various services the City of Gunnison provides determine where those services reside in this budget. For example, the Conservation Trust fund is supported by the portion of Lottery proceeds constitutionally mandated to be distributed directly to local governments, based on population, for acquiring and maintaining parks, open space and recreational facilities. Revenues and expenses are reported in the special revenue fund category, Conservation Trust Fund. Enterprise funds are supported by fees charged to users such as Electric, Water, Wastewater, etc. Each is a separate fund with its own set of self-balancing general ledger accounts.

Quick Reference Guide

Frequently Asked Questions	Pages
What are the priorities in the City of Gunnison Strategic Plan?	12-24
What are the total expenses in the current budget?	31
Where are major revenue sources discussed?	25-30
What is the City's basis of budgeting?	52
Where is debt service/lease purchase information?	250-253
What capital projects are included in this budget?	240-248
Where is personnel and FTE information?	227-236
Where can I find a one-page summary of total budget appropriations?	38



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 2019 actuals, 2020 actuals, 2021 budget and projections, and 2022 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.



Budget Overview

The City Council focused on the issues and needs of their customers, including 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,



Budget Overview

short- term actions that support strategic initiatives can still occur allowing the City to 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. \$7,183,866 has been included in the 2022 budget that is directly related to the below strategic priorities.



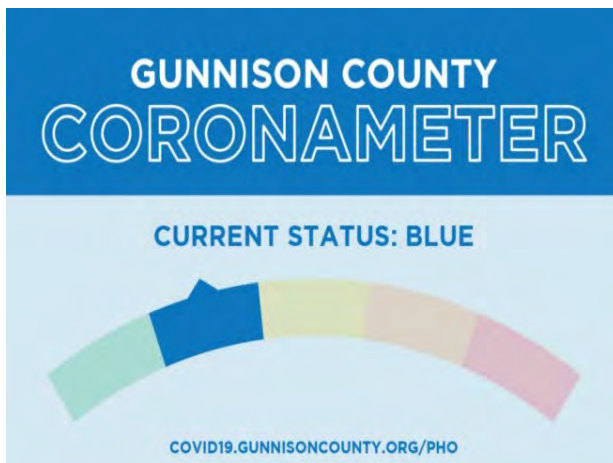
Budget Overview

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.



Budget Overview

- 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.
- 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 Business Relief Grant program for \$206,129 that was acknowledged with a Chamber Award and the City issued \$100,000 of funds to support a Dining Dollars Program.
- The Valley has received a grant from the Department of Local Affairs to complete a Recovery Plan to improve the resiliency of the Gunnison Valley. The One Valley Leadership Council is proposing that this take the form of the One Valley Prosperity Project version 2.



Budget Overview

Infrastructure and Public Safety

\$4,878,866

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.

\$4,378,866

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.
- Public Works conducted a pavement management study which resulted in a scientific approach to the process of planning, budgeting, designing, evaluating and rehabilitating a pavement network to provide maximum benefit with available funds. Coupled with grants, the proposed budget for 2022 includes over \$3 million for street improvements, mostly the Palisades project and the Ohio Safe Routes to School project. In 2021, the reconstruction of the Quartz and 11th intersection was completed. Also included is \$365,000 for slurry seal resurfacing.



Budget Overview



- The Waste Water Treatment Plant is nearing completion.

- 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.

- Public Works has completed an update to the City's 2008 water master plan to evaluate current and anticipate future water distribution and treatment issues. A new surface water treatment plant is being planned over the next

five years. Public Works is currently evaluating the source of and mitigation solutions to eliminate infiltration and inflow of fresh ground water into the sewer collection system. A water loss audit is underway to identify sources of unaccounted water including unbilled water. Via an engineering evaluation, undersized sewer mains have been located that impede capacity for economic and housing growth. Use of stimulus funds are planned for 2022 and 2023 to upsize sewer systems in the southeast and southwest sections of town that are poised for housing growth.

- Public Works has conducted a citywide study to evaluate current and anticipate future electrical distribution demands on the system. The 2022 budget includes \$500,000 to improve the existing electrical infrastructure to be able to accept high speed charging stations and increased electrification of homes. \$250,000 is included to allow the City to continue buying all available renewable energy sources from MEAN as they become available. The City has ordered a new transformers and fabricated steel for the Public Works substations expanded for Gunnison Rising to be located at the North substation.



- Ballot initiatives 2B and 7A for funding of streets and the fire station were defeated although with a respectable showing. Staff has received feedback on this election to apply to future funding requests.



Economic Prosperity and Housing

\$490,000

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.

\$450,000

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.

- 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) was also completed.



Budget Overview

- 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.
- 
- 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 2021 and is again budgeted for 2022. 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 contributed \$75,000 to SheFly, a startup clothing manufacturer. This was matched by \$150,000 from the State of Colorado.
 - 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 2022.
 - 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.



Multi-modal Transportation

\$1,565,000

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.

\$1,565,000 has been appropriated 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.
 - Proposed funding over hiring in Police Department from marijuana fund to maintain at least 16 officers so we can have focused traffic enforcement.



Budget Overview

- Ohio Street Construction planned in 2022
- Traffic Access Plan funded from 2021 Strategic Fund – Will address increasing traffic, Access to highways from new development, multi modal, Intersection ideas, RTA stop and ride location.





Environmental Sustainability and Resiliency

\$250,000

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.

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.





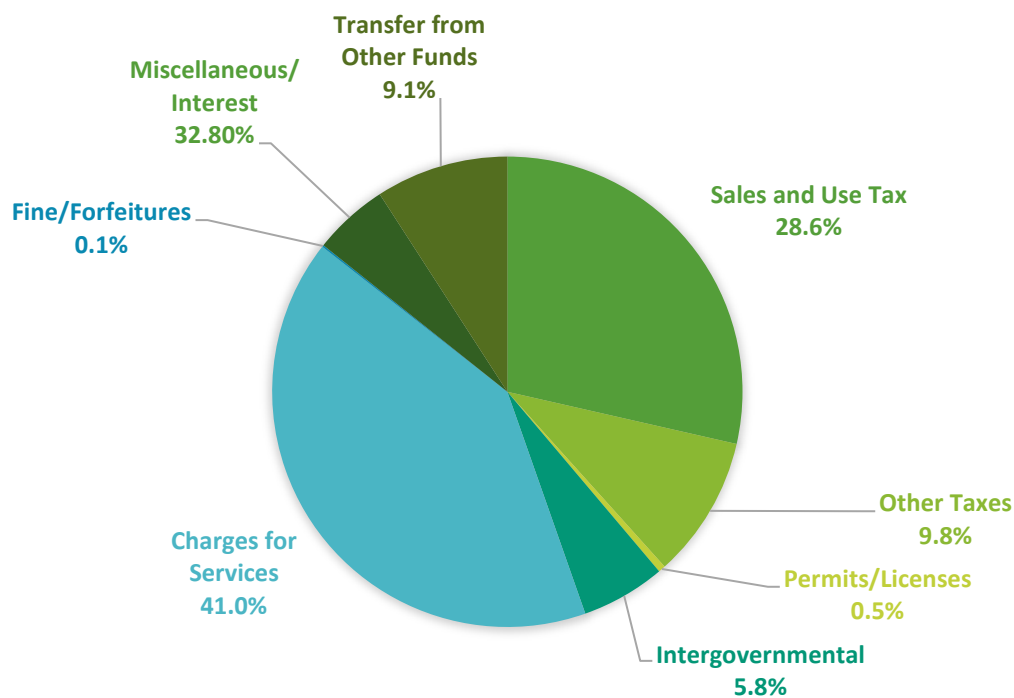
Budget Overview

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 continues to be charges for services. This area consists of electric, wastewater, water, refuse sales, etc. The 2022 budget has a total of \$12,673,701 from these charges. In 2021, that number was \$12,084,635.

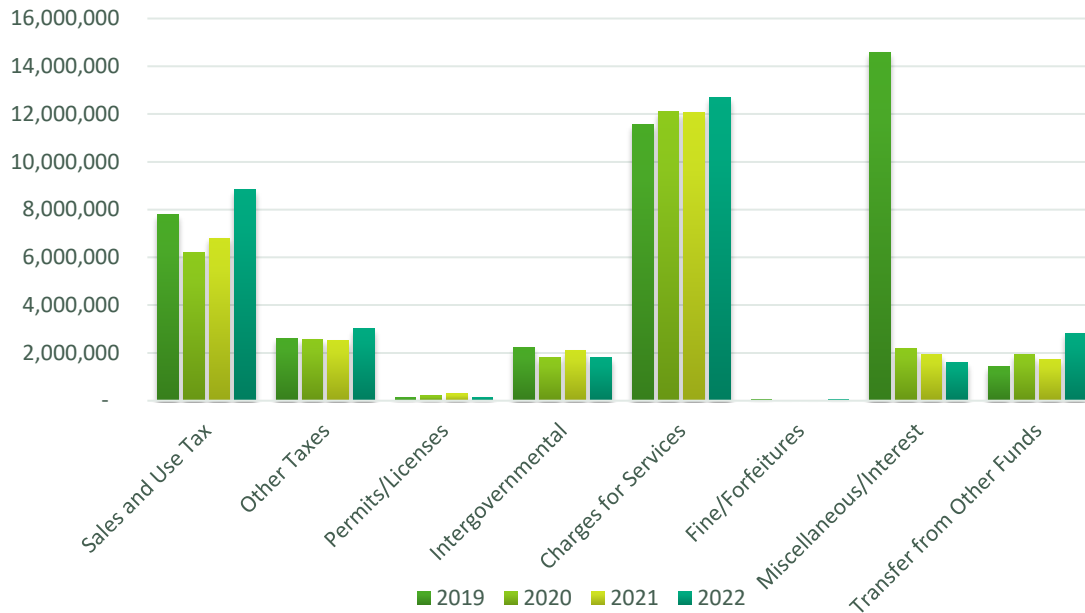
2019 saw a significant issuance of revenue bonds amounting to \$12,900,000 to support infrastructure upgrades at the Wastewater Treatment Plant. That revenue is shown in the charts as miscellaneous revenue.

Table II, Revenue Sources, details major revenue categories.



Table II

Revenue Sources



Sales Tax

The conservative 2021 projection for City of Gunnison Sales Tax collections estimate that sales tax revenues for August through December will be up 3% for each year from 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 up 18.35%. The 2022 amount is budgeted with a 3% increase over the 2021 projection.

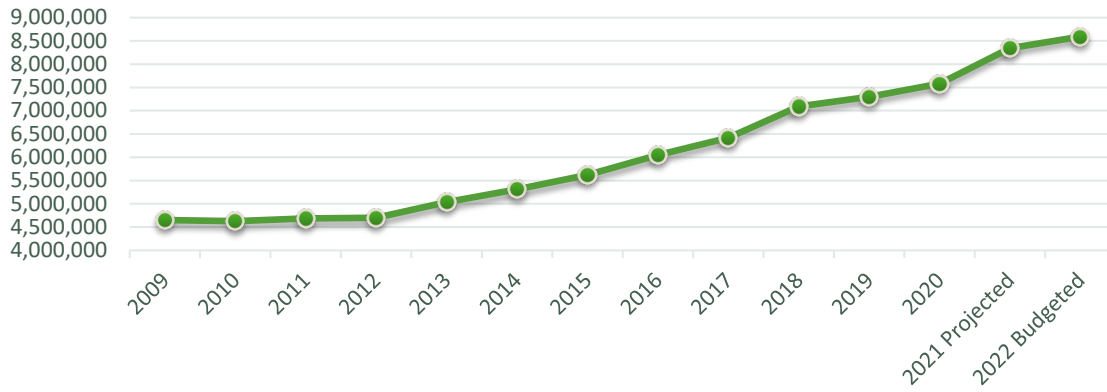
The 2022 budget expects City sales tax and use tax revenue to comprise 29% of total revenue, and 54% of General Fund specific revenues. Table III represents the change in this major revenue stream over the last fourteen years.



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.

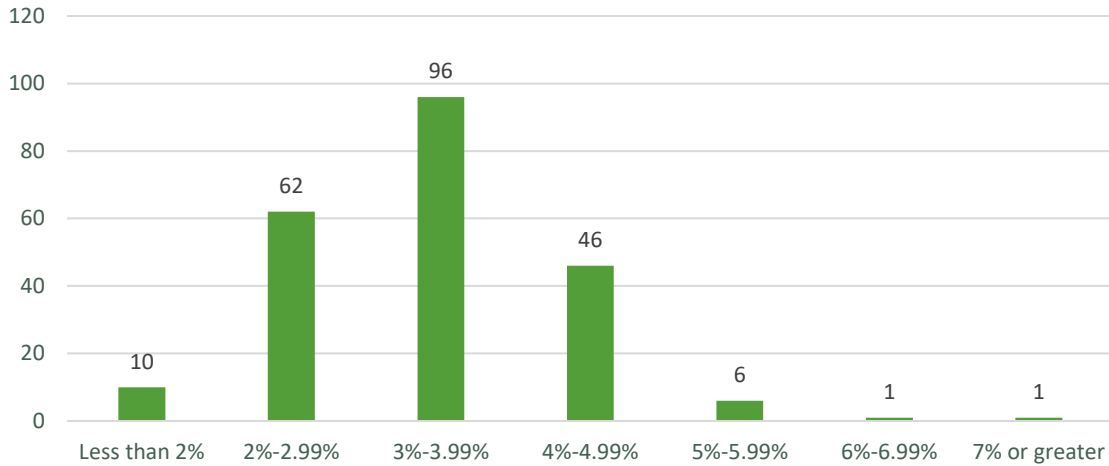
Table IV





Table V

Sales Tax Rate Histogram - Colorado Municipalities

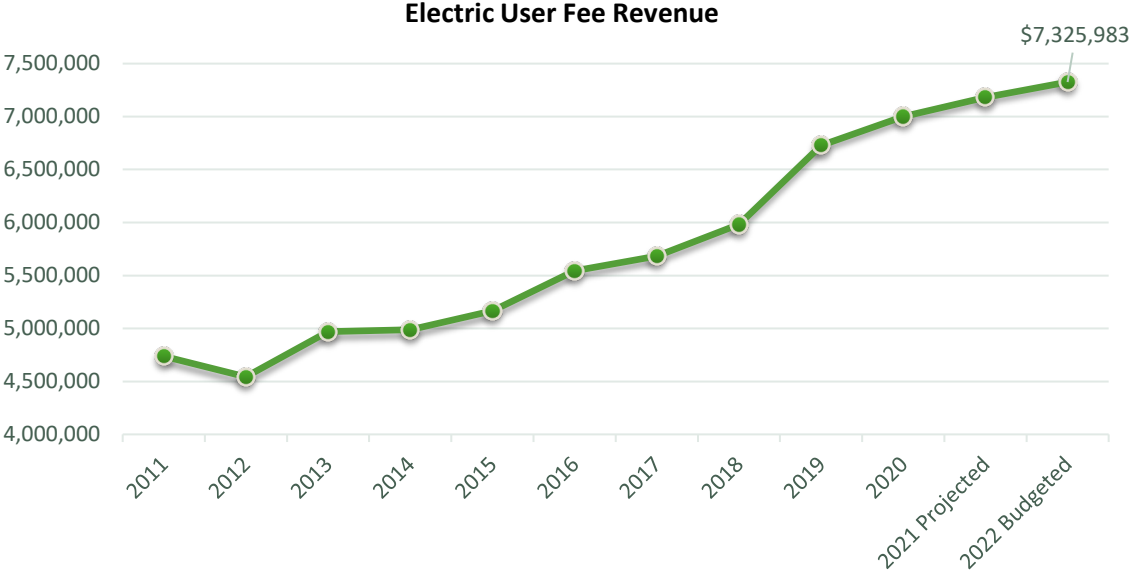


Electric User Fees

The second largest single revenue source for the City of Gunnison is electric user fees, which represents 24% of the City's overall revenue. The 2022 budget includes a 3% 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.



Table VI



Wastewater Collection/Treatment Fees

The 2022 Budget includes a 0% rate increase, but anticipates a 60% increase in utility investment fees. 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.

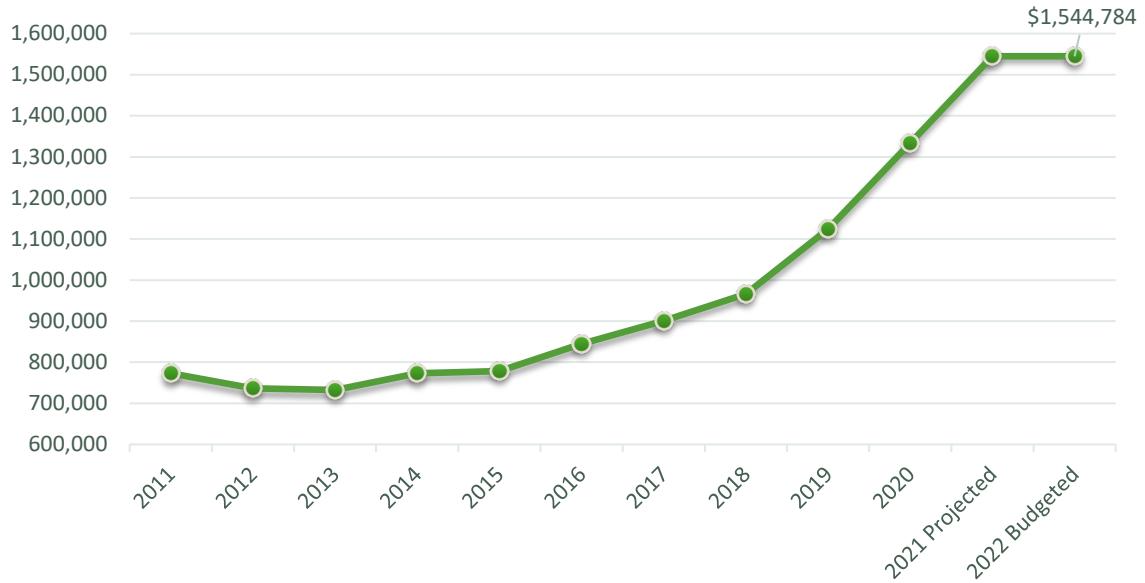
Table VII represents the change in this major revenue stream over the last twelve years, which encompasses 5% of the total 2022 budgeted revenues.



Budget Overview

Table VII

Sewer User Fee Revenue

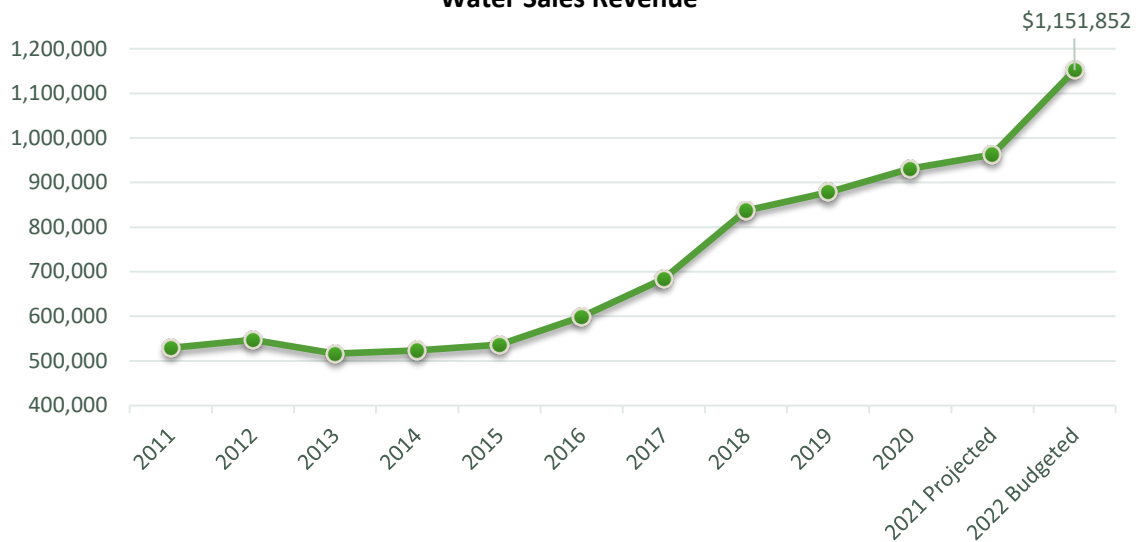


Water Sales

The 2022 Budget includes a 9.7% rate increase to begin amassing resources to support the construction of a new treatment plant. 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 2022 total appropriations are summarized below by functional category.

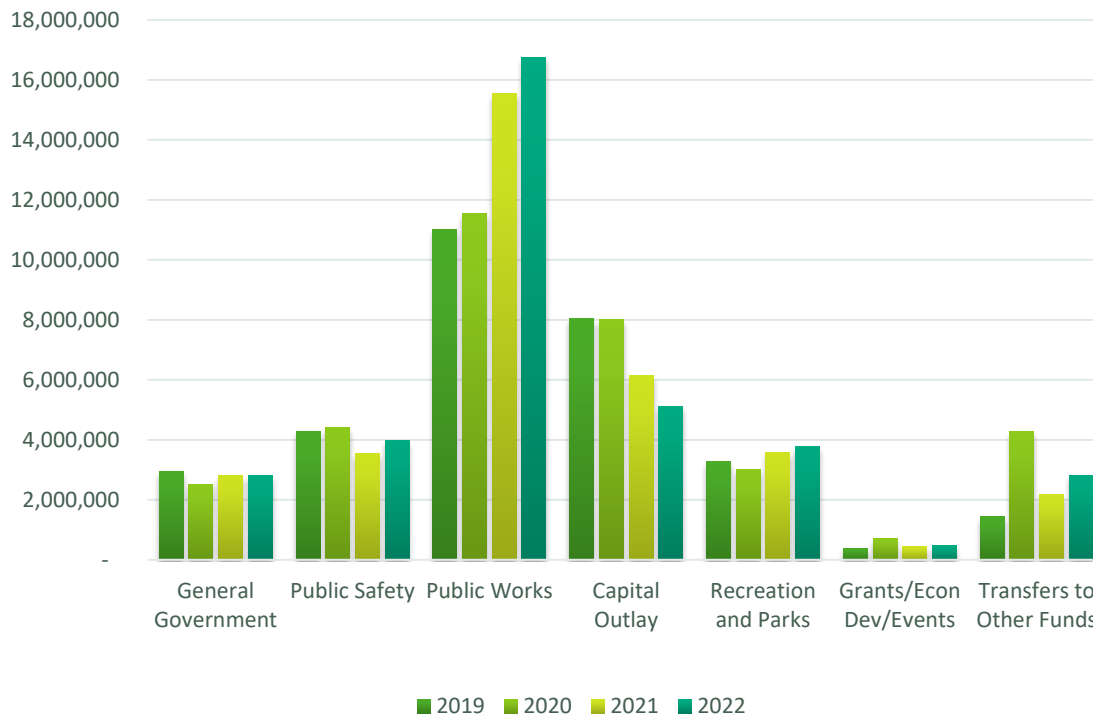
Table IX

Functional Category	2021	2022	% Change
General Government	2,800,901	2,808,995	0.29%
Public Safety	3,543,275	3,989,482	12.59%
Public Works	15,533,765	16,748,802	7.82%
Capital Outlay	6,155,575	5,123,671	-16.76%
Recreation and Parks	3,567,676	3,783,755	6.06%
Grants/Econ Dev/Events	452,203	473,082	4.62%
Trans. to Other Funds	2,175,622	2,824,709	29.83%
Totals	34,229,017	35,752,496	4.45%

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)

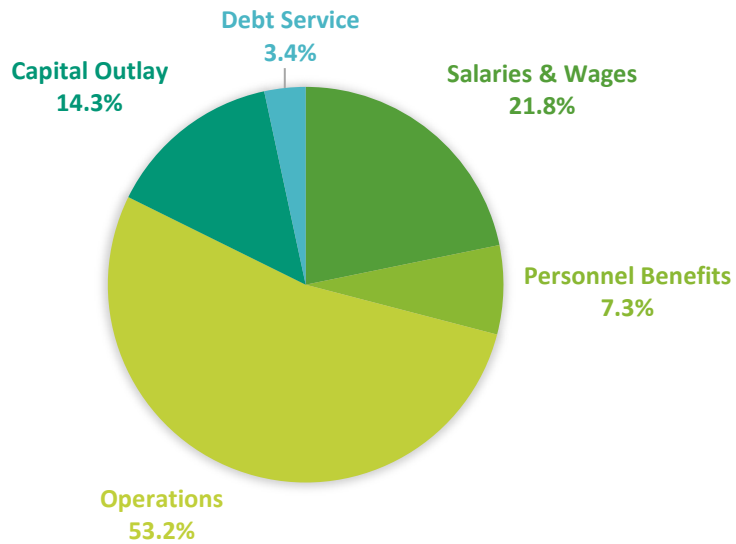
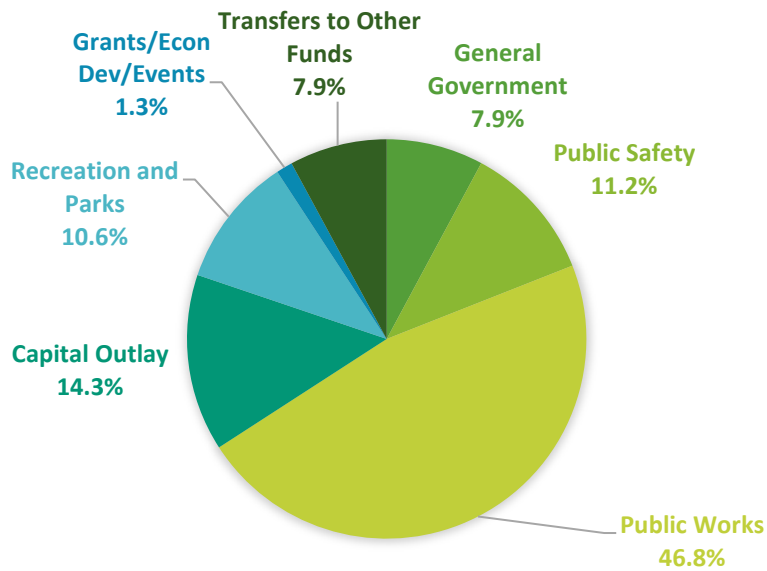


Table XII

Where The Money Goes (By Function)

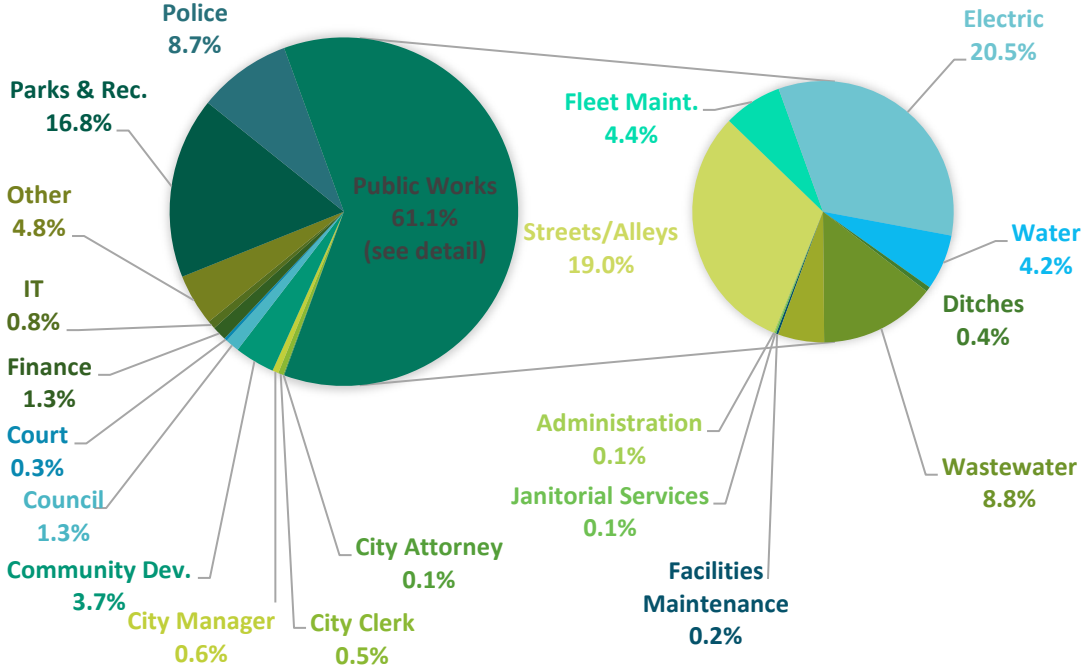




Budget Overview

Table XIII

Where The Money Goes (By Department)





Budget Overview

Fund Balances

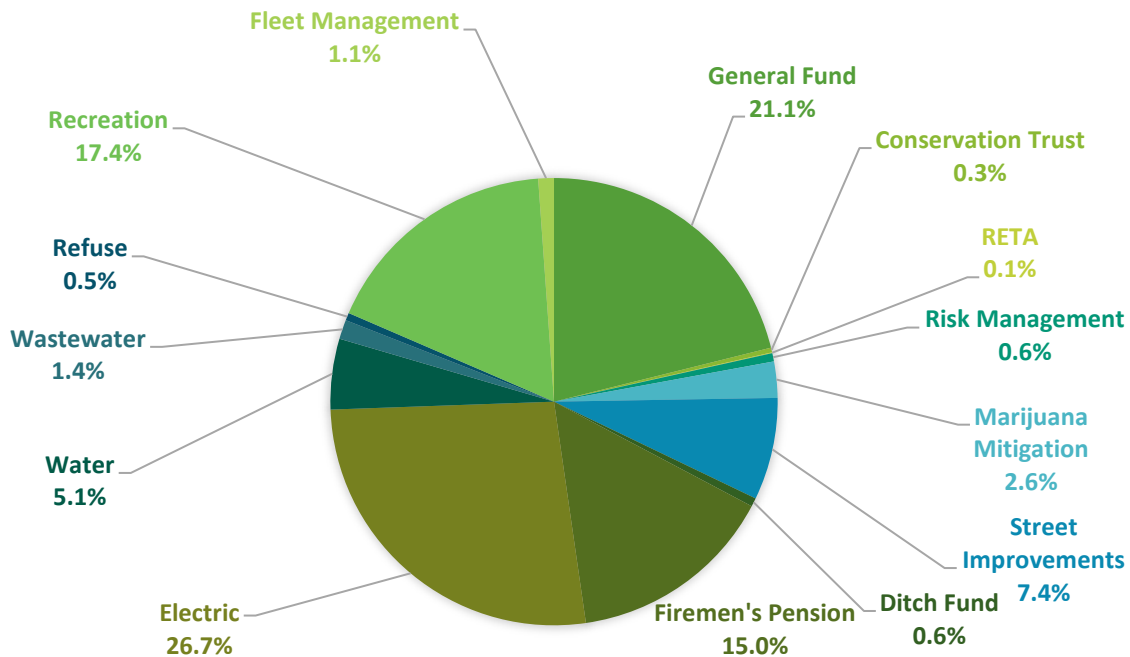
The City Council has established a policy of maintaining between a 33% and 40% ending available resource balance in the General Fund. Other funds require a variety of fund balances, as detailed in the Appendix. The term “available resources” is defined as current assets less current liabilities.

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 \$17,064,019.

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

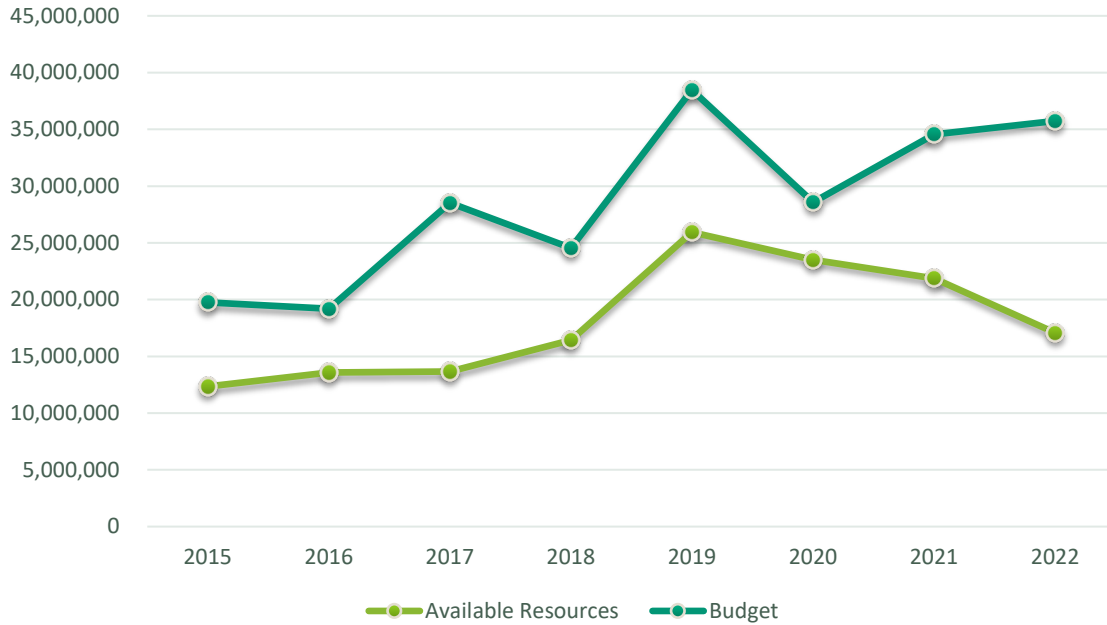
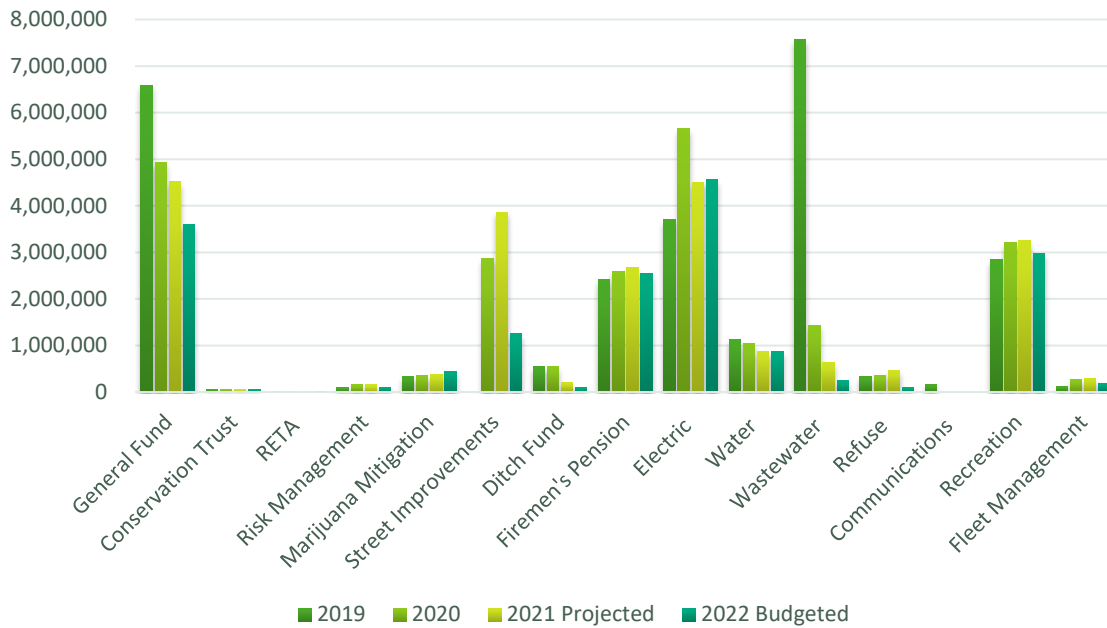


Table XVI

Available Resources by Fund





Budget Overview

Table XVII

Fund	2021 Projected	2022 Budgeted	% Change
General Fund	4,515,688	3,603,383	-20.20%
Conservation Trust	61,553	58,353	-5.20%
RETA	10,120	10,120	0.00%
Risk Management	154,992	102,242	-34.03%
Marijuana Mitigation	378,996	446,211	17.73%
Street Improvements	3,864,970	1,261,513	-67.36%
Ditch Fund	211,857	105,507	-50.20%
Firemen's Pension	2,669,505	2,555,425	-4.27%
Electric	4,500,891	4,558,902	1.29%
Water	872,629	871,130	-0.17%
Wastewater	628,848	238,121	-62.13%
Refuse	458,399	93,532	-79.60%
Recreation	207,015	203,565	-8.63%
Fleet Management	3,246,322	2,966,295	-35.54%
Totals	299,842	193,286	-21.99%

Some available resource balances have a 10% or more change from 2021 projections to the 2022 budget. Following is a list of those funds and a detail of the changes.

General Fund – decrease of 20.20%, (\$912,305)

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 5% conservatism built into the budget.

Risk Management Fund – decrease of 34.03%, (\$52,750)

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 17.73%, \$67,215

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.

Street Improvements Fund – decrease of 67.36%, (\$2,603,456)

This is the most significant decrease in fund balance of all City funds. It is the result of four years of accumulation of street improvements sales and use tax. In 2022, the cash buildup will be utilized for a large repavement project in the Palisades subdivision.



Budget Overview

Ditch Fund – decrease of 50.20%, (\$106,350)

Revenues are down due to a decline in energy extraction. The 2022 budget includes a large engineering cost of \$60,000 for replacement of the ditches crossing the highways.

Wastewater Fund – decrease of 62.13%, (\$390,727)

Items that had to be cut from the upgrade project include the screw pumps and generator replacements. These projects are included in the 2022 budget. The fund will need to be monitored closely but most components of the plant are now new and should have a useful life of 20 years.

Waste and Recycling Fund – decrease of 79.60%, (\$364,867)

The 2022 budget includes the replacement of a trash truck for \$375,000. It has been determined that the useful life of the trucks, which are used heavily every day, were too long. The rates will need to be increased to sustain the need to replace equipment on a more aggressive schedule.

Fleet Management Fund – decrease of 35.54%, (\$106,557)

The 2022 budget anticipates a drawing down of the fund balance to allow for the scheduled replacement of fleet vehicles and equipment. The capital improvement plan demonstrates the accumulation of resources will be sufficient over time.



2022 Consolidated Budget Summary

Fund	2022 Beginning Balance	Estimated Revenues	Interfund Transfers	2022 Available Resources	Net Budgeted Expenditures	Interfund Transfers	2022 Total Appropriations	2022 Ending Balance	%
General Fund:	4,515,688	8,158,904	475,578	13,150,170	8,663,520	883,267	9,546,787	3,603,383	38%
Special Revenue Funds:									
Conservation Trust Fund	61,553	52,300	0	113,853	38,500	17,000	55,500	58,353	105%
Real Estate Transfer Assessment	10,120	0	0	10,120	0	0	0	10,120	0%
Risk Management Fund	154,992	2,250	0	157,242	55,000	0	55,000	102,242	186%
Marijuana Mitigation Fund	378,996	334,624	0	713,621	114,500	152,910	267,410	446,211	167%
Street Improvements Fund	3,864,970	3,415,366	755,383	8,035,719	6,774,205	0	6,774,205	1,261,513	19%
Ditch Fund	211,857	26,250	0	238,107	132,600	0	132,600	105,507	80%
Recreation									
Community Center	162,675	1,044,838	591,630	1,799,142	1,623,562	0	1,623,562	175,581	11%
Ice Rink	157,264	373,134	245,088	775,487	608,475	0	608,475	167,011	27%
Trails	132,624	40,357	15,000	187,982	55,324	0	55,324	132,658	240%
Other Recreation Improvements	2,793,759	1,211,904	0	4,005,663	58,500	1,456,118	1,514,618	2,491,045	164%
Fiduciary Funds:									
Firemen's Pension Fund	2,669,505	196,020	0	2,865,525	310,100	0	310,100	2,555,425	824%
Enterprise Funds:									
Electric Fund	4,500,891	7,371,362	0	11,872,253	7,178,046	135,305	7,313,351	4,558,902	62%
Water Fund	872,629	1,503,102	0	2,375,731	1,454,189	50,412	1,504,601	871,130	58%
Wastewater Fund	628,848	2,765,308	0	3,394,156	3,105,623	50,412	3,156,035	238,121	8%
Waste and Recycling Fund	458,399	884,431	0	1,342,829	1,205,005	44,293	1,249,298	93,532	7%
Internal Service Fund:									
Fleet Maintenance	299,842	737,043	742,031	1,778,916	1,550,638	34,993	1,585,631	193,286	12%
Total City Budget	21,874,612	28,117,194	2,824,709	52,816,515	32,927,787	2,824,709	35,752,497	17,064,019	48%



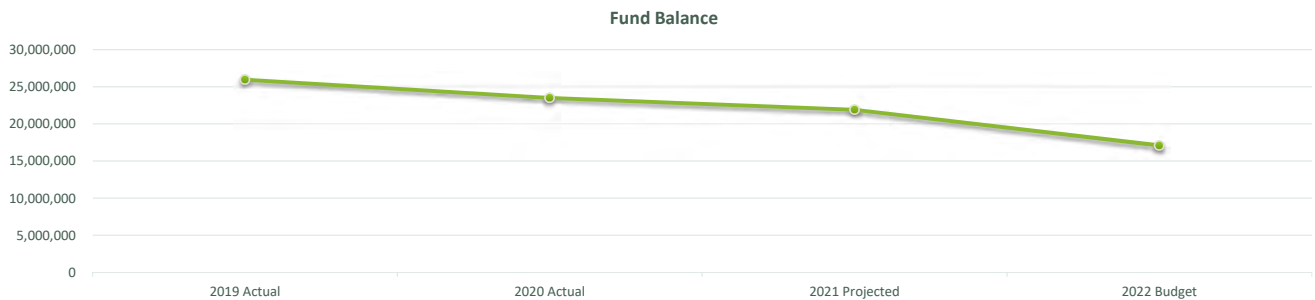
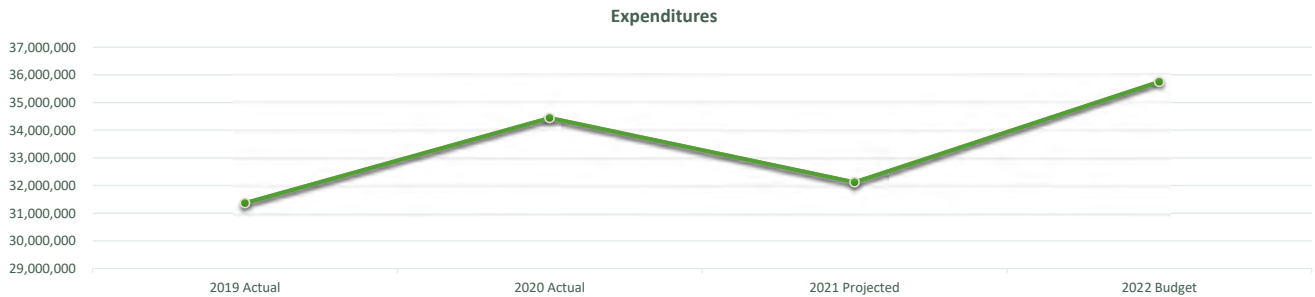
Department/Fund Expenditure Relationship

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:	464,455	202,635	30,157	100,683	174,966	1,022,005	475,903	275,877	2,161,987	3,101,010	146,884	1,390,225	9,546,787
Special Revenue Funds:													
Conservation Trust Fund	0	0	0	0	0	0	0	0	55,500	0	0	0	55,500
RETA Fund	0	0	0	0	0	0	0	0	0	0	0	0	0
Risk Management Fund	0	0	0	0	0	0	0	0	0	0	0	55,000	55,000
Marijuana Mitigation Fund	0	0	0	0	0	0	0	0	0	0	0	267,410	267,410
Street Improvements Fund	0	0	0	0	0	0	0	0	0	0	6,774,205	0	6,774,205
Ditch Fund	0	0	0	0	0	0	0	0	0	0	132,600	0	132,600
Recreation													
Community Center	0	0	0	0	0	0	0	0	1,623,562	0	0	0	1,623,562
Ice Rink	0	0	0	0	0	0	0	0	608,475	0	0	0	608,475
Trails	0	0	0	0	0	0	0	0	55,324	0	0	0	55,324
Other Recreation Improve.	0	0	0	0	0	0	0	0	1,514,618	0	0	0	1,514,618
Fiduciary Funds:													
Firemen's Pension Fund	0	0	0	0	0	310,100	0	0	0	0	0	0	310,100
Enterprise Funds:													
Electric	0	0	0	0	0	0	0	0	0	0	7,313,351	0	7,313,351
Water	0	0	0	0	0	0	0	0	0	0	1,504,601	0	1,504,601
Wastewater	0	0	0	0	0	0	0	0	0	0	3,156,035	0	3,156,035
Waste and Recycling	0	0	0	0	0	0	0	0	0	0	1,249,298	0	1,249,298
Internal Service Fund:													
Fleet Management	0	0	0	0	0	0	0	0	0	0	1,585,631	0	1,585,631
Total Department Budget	464,455	202,635	30,157	100,683	174,966	1,332,105	475,903	275,877	6,019,466	3,101,010	21,862,604	1,712,635	35,752,496
	1.30%	0.57%	0.08%	0.28%	0.49%	3.73%	1.33%	0.77%	16.84%	8.67%	61.15%	4.79%	



Budget Summary by Function

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	To Date @ 08/31	Projected Year-end	2022 Budget
REVENUES								
	TAXES	10,651,401	10,954,489	10,184,481	10,184,482	4,787,296	11,651,275	11,862,808
	PERMITS/LICENSES	125,870	208,299	149,550	149,550	201,407	288,321	152,196
	INTERGOVERNMENTAL	2,207,670	1,977,389	2,376,238	2,490,173	1,094,955	2,320,234	1,791,490
	CHARGES FOR SVCS	11,779,884	12,356,106	12,651,295	12,651,295	8,008,814	12,352,142	12,673,701
	FINES/FORFEITURES	42,526	20,595	36,500	36,500	13,109	21,974	38,000
	MISCELLANEOUS	13,899,687	1,526,395	928,722	928,722	1,432,552	1,650,439	1,448,249
	INTEREST	739,009	690,310	212,550	212,550	178,786	332,750	150,750
	TRANSFERS IN	1,431,693	4,264,948	2,135,622	2,277,122	0	1,875,490	2,824,709
	TOTAL REVENUE	40,877,740	31,998,532	28,674,958	28,930,394	15,716,919	30,492,625	30,941,903
EXPENDITURES								
	GENERAL GOVERNMENT	2,949,322	2,523,057	2,800,901	3,063,366	1,808,119	3,111,745	2,808,995
	PUBLIC SAFETY	4,266,034	4,399,967	3,543,275	3,660,497	2,383,493	3,623,729	3,989,482
	PUBLIC WORKS	11,021,905	11,554,500	15,533,765	15,607,176	6,529,966	11,937,741	16,748,802
	CAPITAL OUTLAY	8,033,201	7,993,683	6,155,575	7,865,797	2,042,388	7,383,800	5,123,671
	RECREATION & PARKS	3,276,701	2,997,287	3,567,676	3,665,205	1,984,863	3,553,189	3,783,755
	GRANTS/ECON DEV/EVENTS	388,739	703,944	452,203	634,318	465,340	627,000	473,082
	TRANSFERS OUT	1,431,693	4,264,948	2,175,622	2,277,122	0	1,875,490	2,824,709
	TOTAL EXPENDITURES	31,367,595	34,437,387	34,229,017	36,773,481	15,214,169	32,112,693	35,752,496
	Revenues Over (Under) Expenditures	9,510,145	(2,438,855)	(5,554,059)	(7,843,087)	502,751	(1,620,069)	(4,810,593)
	Beginning Fund Balance	16,423,387	25,933,541	20,893,952	23,494,685		23,494,685	21,874,620
	Ending Fund Balance	25,933,541	23,494,685	15,339,894	15,651,599		21,874,635	17,064,027





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.

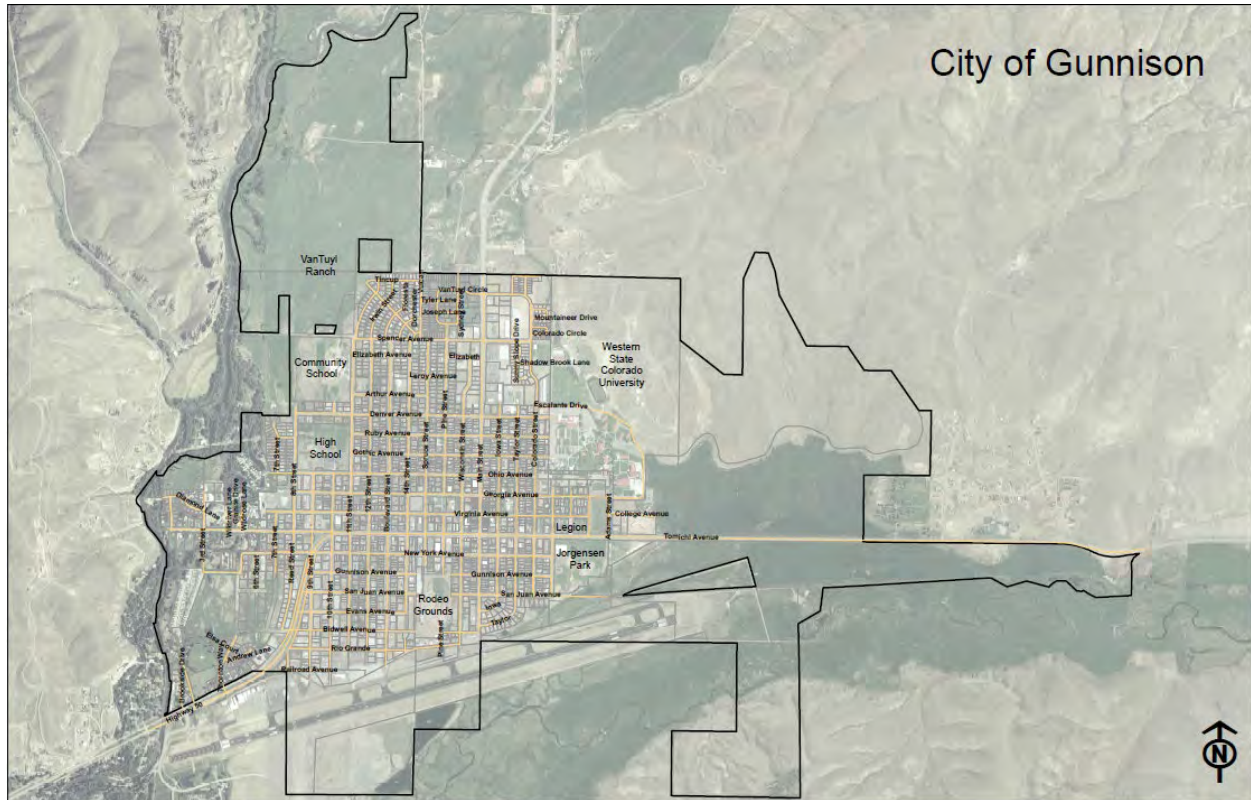
Geography Quickfacts

Area (square miles)	4.75
Population (2020)	6,560
Population per Square Mile	1,381
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 2021, (V2021)	NA	5,812,069
Population, percent change - April 1, 2020 (estimates base) to July 1, 2021, (V2021)	NA	0.70%
Population, Census, April 1, 2020	6,560	5,773,714
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, 2020	X	\$40,469
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%

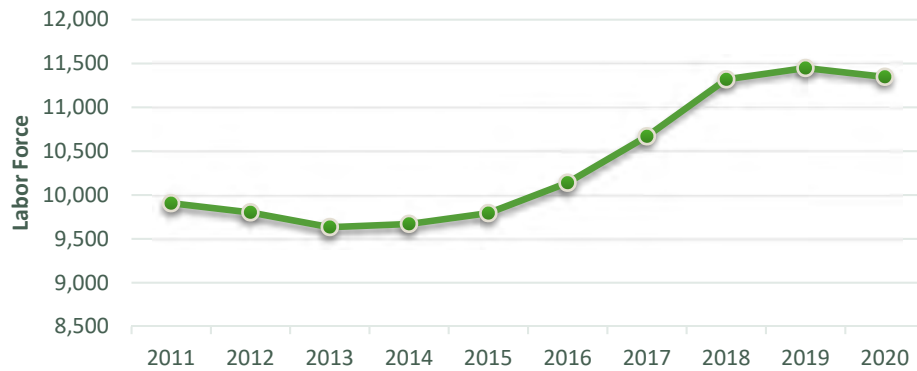
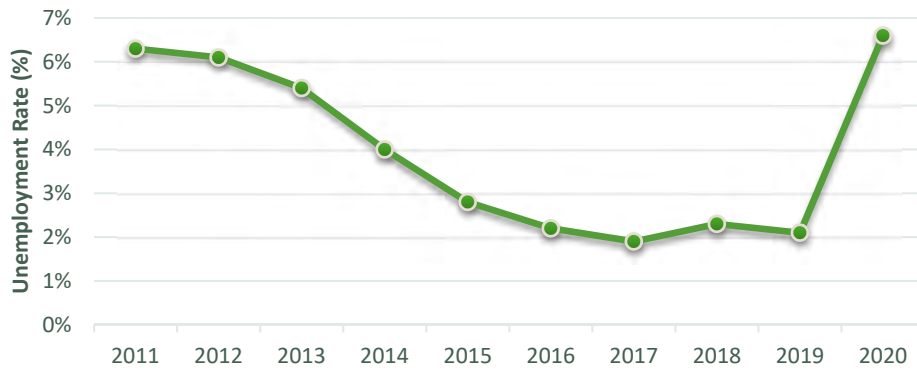
Source: U.S. Census Bureau



Economic Characteristics

Gunnison County Unemployment

Year	Civilian Labor Force	Employment	Unemployment	Unemployment Rate
2011	9,906	9,284	622	6.3%
2012	9,801	9,207	594	6.1%
2013	9,633	9,115	518	5.4%
2014	9,670	9,281	389	4.0%
2015	9,793	9,515	278	2.8%
2016	10,140	9,918	222	2.2%
2017	10,669	10,468	201	1.9%
2018	11,319	11,057	262	2.3%
2019	11,449	11,212	237	2.1%
2020	11,347	10,596	751	6.6%



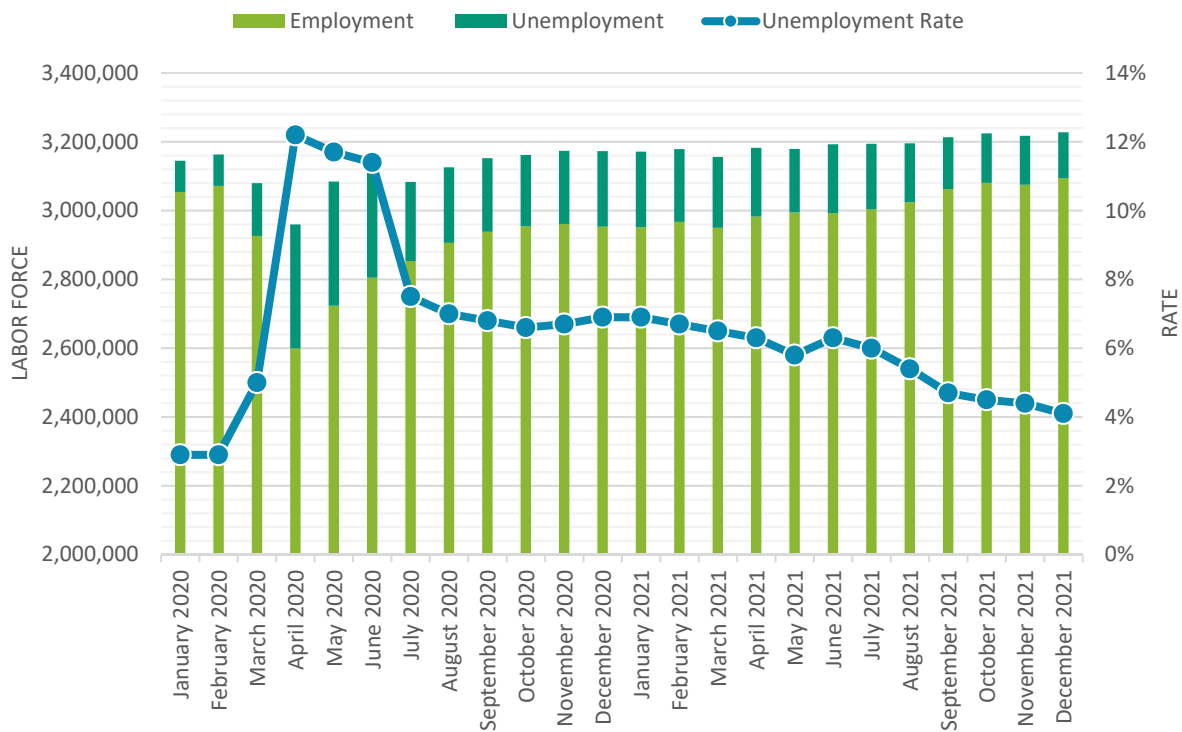
Source: Colorado Department of Labor and Employment



Gunnison County Labor Force Information



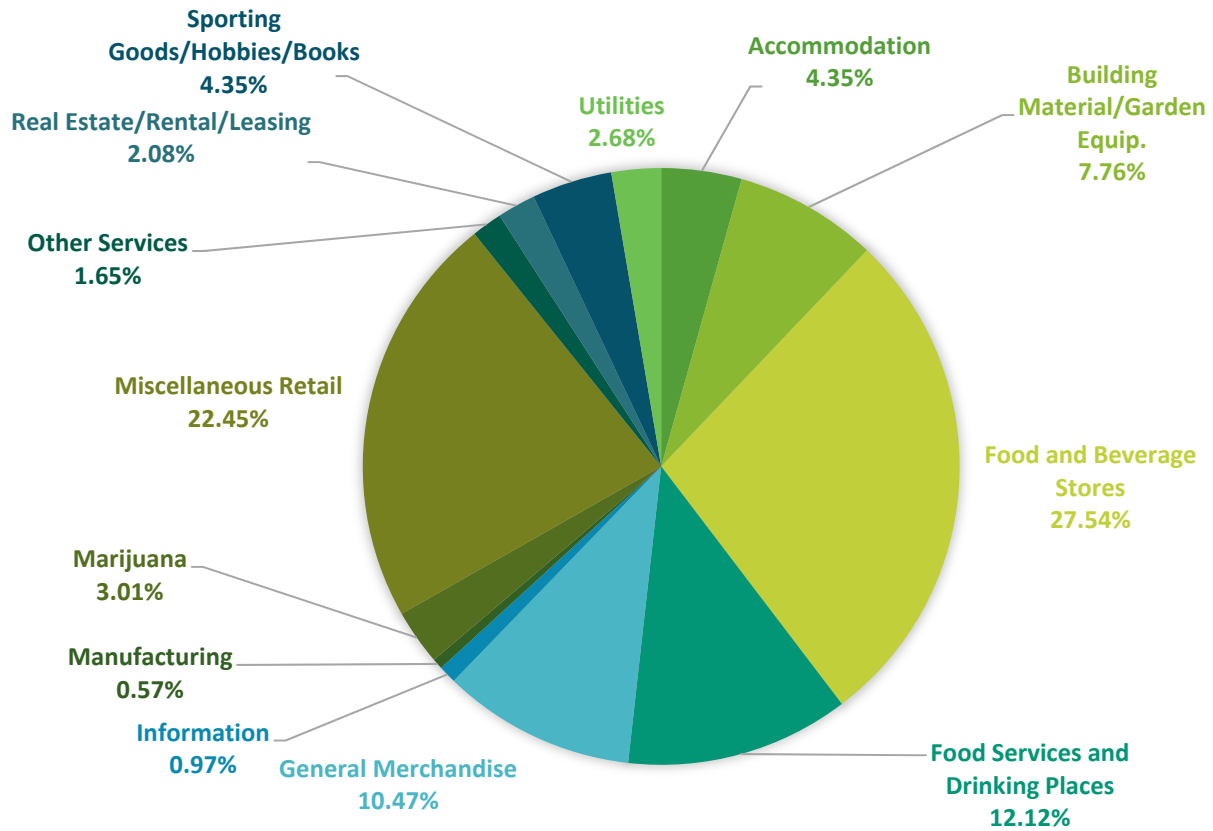
Colorado Labor Force Information



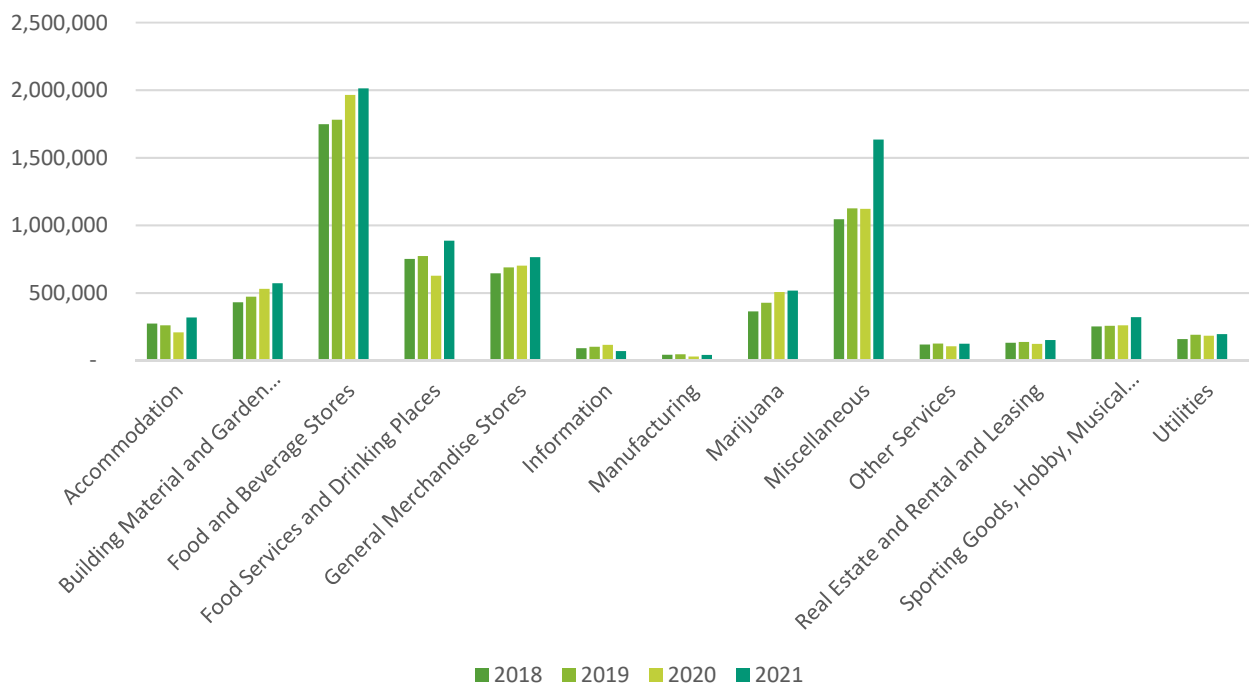
Source: Colorado Department of Labor and Employment



2021 YTD October Sales Tax Revenues

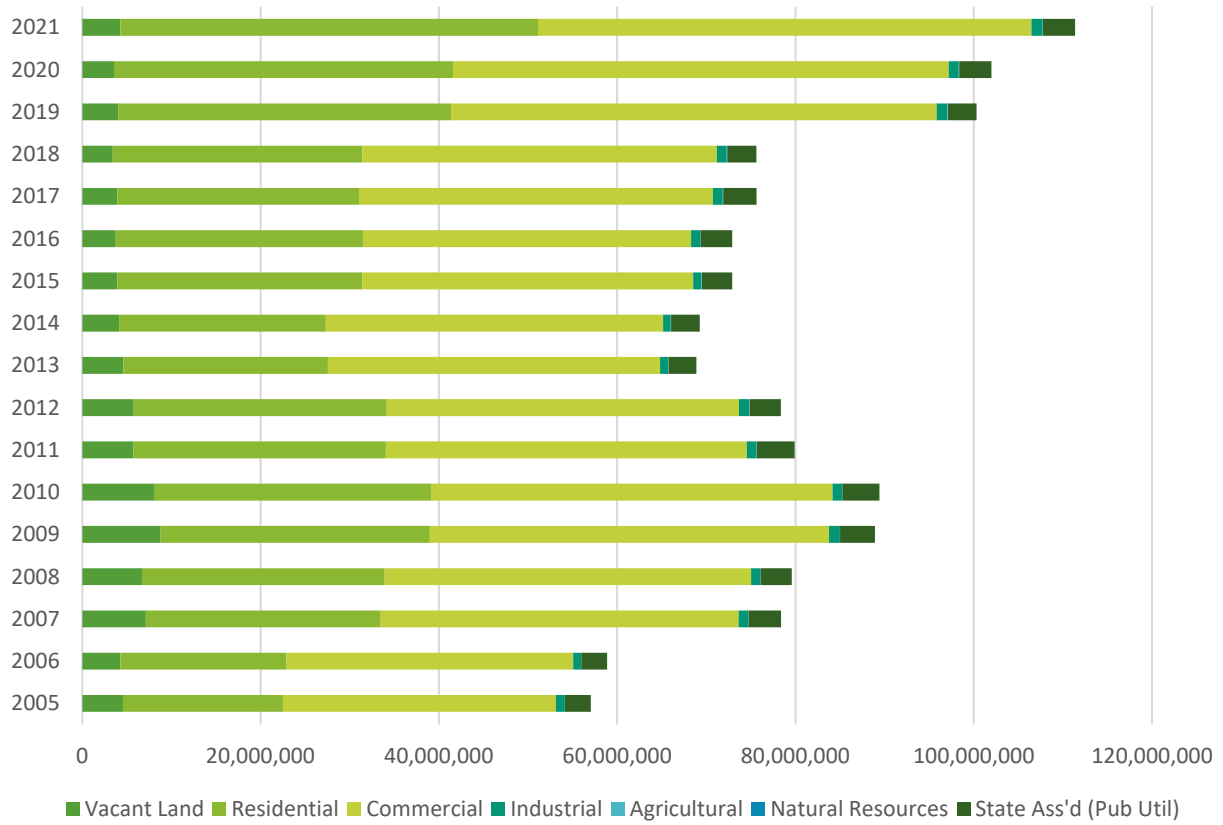


YTD October Sales Tax Revenues





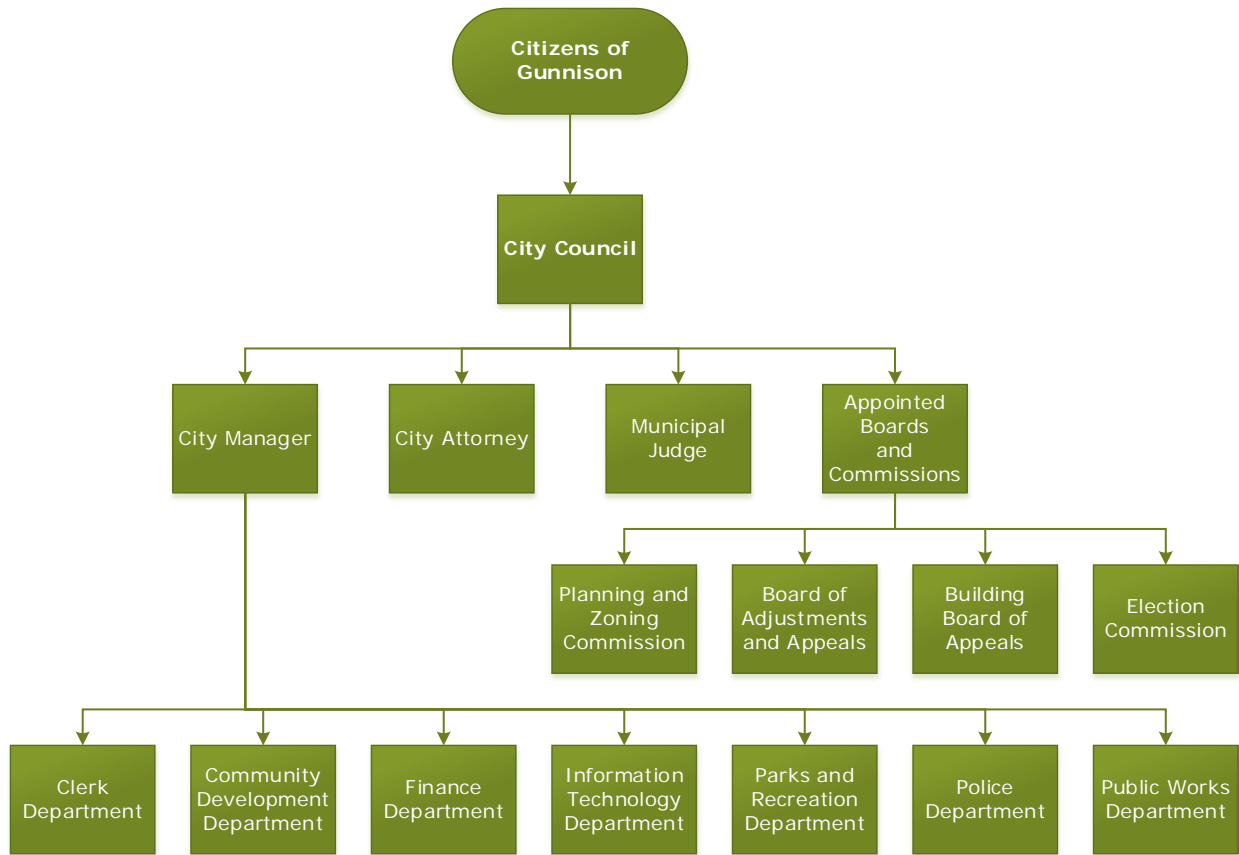
Changes in Assessed Valuation





Financial Structure

Organizational Structure



City Council with Term Expirations



Mayor
Diego Plata - 2025



Mayor Pro Tem
Mallory Logan - 2023



Councilor
Jim Gelwicks - 2025



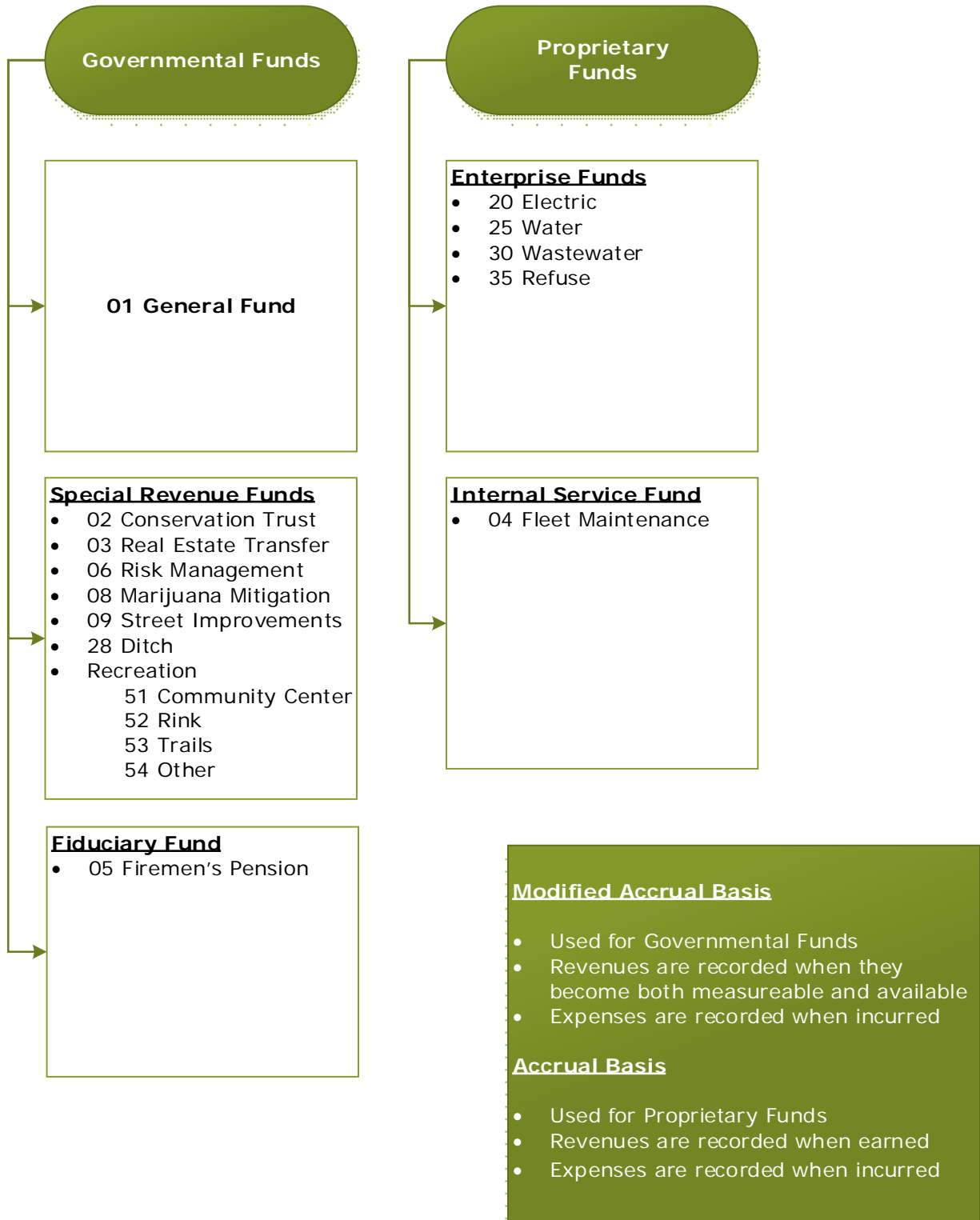
Councilor
Jim Miles - 2023



Councilor
Boe Freeburn - 2023



Budgetary Fund Structure





Financial 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, 2023, increase survey participation by 10% from all community groups from the 2021 survey baseline.

The City Clerk's Department conducted the second Community Survey in the summer of 2021. There was a 25% increase in responses from the community overall. Additionally, due to offering a survey in Spanish, we also received 10 responses from residents who used the Spanish version. In addition to traditional methods of communication (utility billing email, print ads, social media, etc.), we promoted the Spanish version of the survey at a LatinX outreach meeting and we were available to assist residents during the event. These new respondents will provide the department with a baseline number of



Departmental Performance Measures

Spanish-speaking residents who are engaged in the City and additional access to reaching more Spanish-speaking residents.

Result B – Two-way Communication

By December 31, 2024, increase the number of community engagement events by 10% with diverse groups on topics of interest to them for education and/or to provide the City and Council with feedback.*

The addition of the Community Outreach Liaison to the Clerk's Department has enhanced the department's ability to achieve this goal. This position is directed to have multiple community engagement events with diverse groups, particularly the Hispanic/LatinX/ and immigrant community and university multi-cultural students. Between May and October 2021, the department hosted an outreach/information gathering meeting with the LatinX community, an open house at the Fire Station, a Dine and Discuss evening with City Law Enforcement, building permit education with Community Development, and an informational meeting on GV-HEAT. Furthermore, the Liaison attends the monthly Emigrantes Unidos de Gunnison meetings and provides them with updates from the City. The Liaison, along with the Mayor, met with members of Western Colorado University's Amigos Club to celebrate Hispanic Heritage Month in September. These were all new events for the City. The Liaison and Clerk are also meeting with Gunnison High School's LULAC group and leaders to develop a mentorship program between LULAC and the Amigos.

Result C – By May 20, 2022, work with Council and appropriate departments to increase the diversity of representation on City Boards and Committees.

The Liaison and City Clerk are will be reaching out to LULAC and Gunnison High School Student Council to encourage participation on Youth City Council.

*Diverse groups/diversity includes but not limited to LatinX and CORA residents, seniors, youth, university students, City departments, and immigrants.

Coordination of Large City Initiative Projects

Result A- By December June 30, 2022, the Deputy City Clerk and City Clerk will identify documents types for which the Clerk's Office serves as the official custodian for large projects and records.

Result B- By April 31, 2022, create a system of coordination of strategic initiatives (grants, all-city) to identify project manager, task leaders/assignments, timelines, tracking, logistical support, financial responsibilities, and recording keeping.

The Deputy City Clerk attended a two-day grants management training in December 2021 to learn best practices for coordinating large City strategic initiative projects.



Departmental Performance Measures

Result C-By September 30, 2022, work with City departments to broken links, update the format, and information available on the external website to provide consistent access to the website.

The Court Clerk/Communications Assistant has developed a productive working relationship with the City's external website design company, Revize to update the City's official website and the information on the web. She is working to improve the site's format to make it more user-friendly, especially for seniors and Spanish-speaking residents. The Communications Assistant is also reviewing each page for broken links, outdated information, and grammatical errors. One-on-one meetings with departments are being conducted to ensure that this work is getting done accurately and within deadlines. The redesign and improved functionality of the website should be completed prior to September 2022.

Records Retention and Management

Result A- By May 31, 2022, the Clerk's Office will adopt an user-friendly file structure of City records that will allow other departments to successfully retrieve needs documents.

Result B-By December 31, 2023, the City Clerk's office will train all departments on the Laserfiche submittal of documents and searching capabilities.



Departmental Performance Measures

Community Development

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


Department Director

Anton Sinkewich
asinkewich@gunnisonco.gov
970-641-8090


Core Services

- Building Permit Processing
- Development Application Processing - Subdivision, Conditional Use, Zoning, etc.
- Development Plan Reviews
- Fire / Investigation/ Education
- Fire Code / Housing Code Inspections
- Zoning Interpretations
- Commission / Boards
 - Planning and Zoning Commission,
 - Zoning Board of Adjustments and Appeals,
 - Building Board of Appeals
- FEMA Administration
- License Agreements
- Sign Permit Processing
- 3-Mile Plan Review—County Referrals

Strategic Results

1. By 2021, the Gunnison community will be physically linked between the north and south sides of town with safe pedestrian crossings at key highway locations and be able to participate in a West Highway 50 plan/engineer design to enhance aesthetics, safety and function. 


Lighted and signed pedestrian crossings have been installed at Legion Park, and 11th street across Hwy 50. The City is beginning a City-wide access control Plan in conjunction with CDOT that will explore additional opportunities for connectivity. Additional focus will be given to the Main St and Tomichi (HWY 50) intersection.

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 have been completed to I.O.O.F. Park in the Spring/Summer of 2021. A mural competition is underway to further enhance the park in summer 2022. Staff has worked with constituents and successfully established an Arts District designation in the City to further creative engagement opportunities.



Departmental Performance Measures

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. The City owned Lazy K property has been master planned, and approved for development. Construction is underway on the first phases of this project.

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.

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. An RFP has been circulated for consultant teams to perform this work in 2022. Staff is working toward the completion goal in calendar year 2022.



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. The 2022 budget includes the purchase of a new software system that will provide for electronic collection of timesheets, as well as online access to paperwork such as W2s and pay stubs. In 2021, the department implemented an electronic onboarding process to collect employee paperwork.

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 2022 budget includes nearly \$130,000 for an accounting information system that will allow customers to access bills online. This new software should be implemented in early 2023.

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 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



Departmental Performance Measures

taxes and sales taxes to support reconstruction of the fire station and redevelopment of city streets. Other, less staff intensive, options will be explored. Finance has also been working with a software vendor to develop a forecasting tool.

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, 2021. 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





Departmental Performance Measures

customers cannot sign up because 12 months of data is required to calculate the average usage.

- 2% of customers accessing the Gunnison Valley Home Energy Advancement Team (GV-HEAT) program (2% of customers equates to 85).

Only 28 households were served by GV-HEAT through September 2021. 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 2022 budget and was delayed due to the coronavirus pandemic.

Result D

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

- Clarity of organizational values and policies

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

- Clarity of availability of fringe benefits

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

Result E

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

The survey results from the Council seated at November 27, 2018 unanimously agreed they had adequate financial information so they can make informed



Departmental Performance Measures

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 2021 the City was fortunate to not have any major security breaches causing significant down time for departments. This is partly due to employees participating in phishing and ransomware training and using that knowledge avoid clicking on unexpected links and attachments.

The City email server was affected by the Hafnium security vulnerability. This caused some email outages during business hours to install needed security updates. During further forensic analysis, there was no sign of lateral movement or signs of unauthorized data access/exfiltration from available evidence. The City plans to move to Office 365 in 2022 to remove the on-premise exchange server. The City also switch from an internet monitoring service to an Intrusion Prevention system to block unsafe internet traffic.

- 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. Available storage space was added to the virtual environment in 2021 to handle



Departmental Performance Measures

additional needed data storage needs. IT will continue working with Departments to evaluate storage needs and plan accordingly.

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

Ongoing. A survey of critical IT services was completed in 2021. With the results from the survey and discussions during the 2022 budgeting process, it was decided to implement a new backup software and strategy to save backup copies of our systems both locally and in the cloud. This strategy should help us recover from different disaster scenarios as needed.



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

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 \$16.53 - \$20.77. The Recreation Instructors rate ranges from \$15.03 - \$17.61. Temporary Parks employees can make anywhere between \$15.03 - \$18.77.



Departmental Performance Measures

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.

The labor market has been drastically affected by the COVID 19 pandemic. Thanks to competitive pay, a fun work environment, and reliable hours, we have been able to fill all of our full time positions, and most of our part time positions. Finding enough seasonal staff for our parks department in the summer has been a challenge. In 2022 we started recruiting those positions in January with the goal to have them filled by April.

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

We have not had to close any of our facilities in 2021 due to staffing shortages. We have had some challenges finding climbing wall attendants. We are also cross training so that our Recreation Assistant can run the rock wall if we have staffing issues.

Programs

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

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

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

We did not hit those thresholds in 2022 and staff is working on creative ways to reach the families that could benefit from our scholarship program the most.

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

This goal was met in 2020, and we continue to see high participation in our programming for school aged children.



Departmental Performance Measures

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

This goal was met in 2020, and continues to be a priority for our department. In recent years, we have added more programming for this demographic and we also have middle school aged specific events like middle school night at the Rec Center.

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.

The Senior Coordinator position was made into a full time position in 2022. We continue to see growth in participation, and the number of programs that we offer for seniors. There is one (or more) fitness class offered daily at the Rec Center. Throughout the winter there is outdoor programming including cross country skiing, and snowshoeing excursions, and our senior meals program continues to serve thousands of meals throughout the year.

With the COVID 19 Pandemic, mental health concerns were highlighted. Parks and Recreation demonstrated that providing programs, which provide physical, as well as social activity, we help connect residents to their neighborhood and community, which in turn supports mental health and makes Gunnison a more desirable place to live and start a business.

Continue the outreach that has taken place to market programs and department information in English and Spanish, and increase participation in surveys and community input sessions in order to collect as much relevant data as possible

Marketing materials for Parks and Recreation programs and events are now being published in English and Spanish. The Community Liaison has been extremely helpful on that front. We have also increased the frequency of our surveys and targeted surveys for different programs. We have worked closely with the Park and Recreation Advisory Committee and the Senior Center Advisory Committee to gain feedback from those groups as well. We plan to share the results of these surveys and input opportunities by utilizing the City's Inclusive Communication Plan, and our Semi Annual Reports to Council.

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 for in our parks, and recreation facilities. We hired a full time custodian for the Rec Center in 2021. We have had some extremely heavy use (especially in the summer) so we are delegating certain cleaning tasks throughout our staff to help keep up.

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 are working to create an effective strategy for owning the development, wayfinding, and maintenance for trails in the City and developing an effective partnership for trails adjacent to Gunnison. This will include partnership with Public Works and Gunnison Trails. Implementing a trails program could begin in 2022 after the large projects are completed in 2021.

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 year we will be working with facility managers, our parks employees, and facility maintenance to compile a list of systems that are within their care, and that list will include replacement schedules, parts, and other equipment that's needed as well as associated costs and other challenges for their facility. We will also be working with the company selected for the Energy Performance Contract to develop and consider ideas and projects that will make our facilities more efficient, and easier to maintain.

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



Departmental Performance Measures

The IOOF Park renovation project was completed in the summer of 2021. We will have continued maintenance in the park, and will seek out improvements where applicable.

The Lazy K Park development project is underway with the goal to have it completed in the summer of 2022. The GOCO grant supporting the project is set to be closed out in September, 2022.

Community surveys have informed us that our community and guests increasingly use, and place a high value, on trails. Expectations on the City's trail system may not be met given there is no focal point or lead for trails (future planning, construction, maintenance, and way finding) within the City. It should be recognized that many partnership opportunities exist to build upon to create a phenomenal trails system with Gunnison Trails, TAP, Gunnison Rising, Gunnison County, and the Bureau of Land Management.

By August 2022, the Parks & Rec Department will develop a structure/organization to implement a comprehensive trail system for our residents and guests, which will include an integrative trails plan and wayfinding for Gunnison.

Parks and Recreation will be working with Public Works, Gunnison Trails, and other community stakeholders to implement a comprehensive trail system, including wayfinding.

By December 31, 2023, 66% of residents and guests state in a community survey that they can easily and safely access a trail system from where they live and from Main Street.

This is a result we will be working toward over the next two years.



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. Response time

The police department provides many services; criminal case follow-up, property security checks, public presentations, school security, representation on community groups, special events, traffic enforcement, crime prevention, response to crimes in progress, response to medical emergencies, response to fires, etc. The staffing schedule is established to provide a balance of officers to handle the identified activities and be available to respond to the anticipated "calls for service". "Calls for service"; medical calls, fire calls, crimes in progress, initial reported crimes, is the highest priority of the department and these are prioritized based on threat to life or property.

Result 1A: By 2022, 90% of emergency in progress calls for service receive a response within 5 minutes.

Result 1B: By 2022, 90% of dispatched calls for service, not in progress, will receive a response within 20 minutes.



Departmental Performance Measures

The department continues to meet objective with all call in 2021 averaging 13:22 minutes with sampling of in progress calls being 2:54 Minutes and other calls 6:22 minutes, average response time.

2. Criminal Case Management

Officers are responsible for completing the investigation of all crimes reported in a timely and efficient manner. State statute provides an expectation for communicating and updating victims of VRA crimes on the progress and status of their case. To provide positive customer service the police department shall provide the same level of response to all victims of crime.

Result 2A: By 2022, 85% of victims who report a crime will receive an initial case status update or notice of case resolution within 30 days of initial report.

Department utilized WSU interns to follow-up with victims of crimes in a timely manner. Department also implemented a tracking system, with the victim advocate, to review VRA related crimes and insure victims were being contacted.

3. Multi-Modal Transportation

The police department strives to maintain a safe community for multi-modal transportation using education and enforcement of traffic laws. Compliance in the city as a whole is a concern with specific enfaces given to areas of high pedestrian traffic such as school zones and the downtown area (generally New York Ave to Ohio Ave and Colorado St to Spruce St.)

Result 3A: By December 31, 2021 pedestrian and bicycle injury accidents will be reduced by 10% of the average number of accidents in the previous 5 years.

	2021	2015-20
Injury Bike	2	8
Injury Pedestrian	4	12
Total accidents	6	20
average	6	4

Result 3b: By December 31, 2021, vehicles exceeding the speed limit will be reduced as compared to the 2020 speed study, with the following targets:

Metric	2020 Baseline	December 31, 2021 Desired Result	2021 Results averaged over 6 test sites
Average number of vehicles	40%	20%	38%



Departmental Performance Measures

exceeding the 25 mph speed limit			
% of speeding vehicles exceeding the speed limit by more than 10 mph	5.2%	3%	2%
Average speed of vehicles exceeding the speed limit by more than 10 mpg	43.4 mph	38 mph	39 mph

Data collection method is being evaluated for 2022 and a new strategic goal is being established.



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 awarded to be merged with the MMOF grant to complete missing sidewalk sections from Colorado to Spruce along Ohio Ave. Construction is slated to begin and be completed in 2022. Combination of these two projects will add approximately 6,000 feet of sidewalk connection.

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. Depending on weather, windrows are being eliminated within 24 hours of a snowstorm and cleared in 12 to 18 hours.

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



This has been completed. To date, approximately 70% of all city street surfaces have received a type of resurfacing material. A new street inventory (IMS) has been implemented to track progress and future budgetary needs.

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





Departmental Performance Measures

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.

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. Expanded use of the City's Facebook page and other social media outlets have been utilized as well.

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 end of 2023, reach a range of 20% to 25% of unaccounted water loss.

The city is underway (2020) with an inflow and infiltration (I&I) study to identify and plan repairs to reduce water loss. The County has been put on notice to reduce I&I. Replacement of all damaged meters has been completed in 2021. Master meters at all well locations have been recalibrated. Colorado Rural Water Association will partner with the City to conduct a water-loss survey by end of 2022. A new water staff member has been hired in 2022 to assist in a water loss audit.



Departmental Performance Measures

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

This is complete.

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

This is complete.

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. Training has been expanded to all departments.

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. This is being achieved.

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 Public Works, specifically water/sewer/streets & alley have proven beneficial with employee morale and retention. Due to workloads, additional employees placed in administration, water, sewer and electric have resulted in higher employee morale, despite COVID.

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, team building meals, etc. to interact socially with its employees within COVID parameters.



Departmental Performance Measures

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 has been achieved and will continue into 2022. In 2020 and 2021, employees within the Waste Water Treatment plant and employees in the water and sewer departments have been recognized and rewarded for outstanding work performed.

Fund Details

General Fund

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Special Revenue Funds

Conservation Trust

Risk Management

Marijuana Mitigation

Street Improvements

Ditch

...

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	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
	TAXES	8,432,858	6,785,624	6,335,604	6,335,604	7,139,214	7,311,658
	PERMITS/LICENSES	125,870	200,136	129,050	129,050	283,821	148,196
	INTERGOVERNMENTAL	837,885	803,763	1,582,893	1,619,828	1,547,622	205,861
	CHARGES FOR SVCS	285,761	146,809	341,999	341,999	308,546	330,040
	FINES/FORFEITURES	28,319	10,394	12,500	12,500	4,000	4,000
	MISCELLANEOUS	129,298	323,664	107,897	107,897	100,146	127,150
	INTEREST	135,874	152,888	50,000	50,000	50,000	32,000
	TRANSFERS IN	202,312	254,586	510,084	534,584	534,584	475,578
	TOTAL REVENUE	10,178,177	8,677,864	9,070,027	9,131,462	9,967,933	8,634,482
EXPENDITURES							
	GENERAL GOVERNMENT	1,631,420	1,444,383	1,570,988	1,778,985	1,849,942	1,780,358
	PUBLIC SAFETY	3,024,457	3,079,997	3,185,675	3,228,397	3,214,306	3,564,882
	PUBLIC WORKS	967,739	170,880	239,712	256,619	241,006	94,384
	CAPITAL OUTLAY	777,010	600,620	1,725,000	2,030,000	2,000,000	1,003,021
	RECREATION & PARKS	1,420,288	1,251,856	1,635,992	1,674,357	1,661,837	1,747,794
	GRANTS/ECON DEV/EVENTS	388,739	703,944	452,203	634,318	627,000	473,082
	TRANSFERS OUT	717,463	3,087,709	795,324	870,324	789,106	883,267
	TOTAL EXPENDITURES	8,927,116	10,339,390	9,604,895	10,473,000	10,383,197	9,546,787
	Revenues Over (Under) Expenditures	1,251,061	(1,661,527)	(534,868)	(1,341,538)	(415,265)	(912,305)
	Beginning Fund Balance	5,341,415	6,592,478	3,900,849	4,930,953	4,930,953	4,515,688
	Ending Fund Balance	6,592,478	4,930,953	3,365,981	3,589,415	4,515,688	3,603,383
	Ending Fund Balance % of Total Expenditures	74%	48%	35%	34%	43%	38%
	Ending Fund Balance Analysis						
	Unreserved Fund Balance	6,592,478	4,930,953	2,865,981	3,589,415	4,515,688	3,262,824
	Strategic Plan Implementation	0	0	500,000	0	0	340,559
		6,592,478	4,930,953	3,365,981	3,589,415	4,515,688	3,603,383
	Ending Unreserved Fund Balance % of Total Expenditures						33%

Reserve Calculation

Total Expenditures		9,546,787
Plus: Anticipated, Unappropriated Strategic Plan Expenditures		340,559
Less: Grant projects not subject to reserve requirements		0
Expenditures Subject to Reserve Requirement		<u>9,887,346</u>
Minimum Unreserved Fund Balance	33% of expenditures ----->	3,262,824
Maximum Unreserved Fund Balance	40% of expenditures ----->	3,954,938
Remaining Available for Appropriations		<u>0</u>
Available Funds Remaining @ 100% (Projections or revenue reductions)		0

**CITY OF GUNNISON
SALES TAX COMPLIANCE TABLE**

SALES AND USE TAX REVENUE	FY2022	\$6,628,856	100%
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* Note: This table encompasses 3% of the total 4% sales tax rate (non-recreation uses)

ALLOCATION PER ORDINANCE #2, SERIES 2009:			
STREET IMPROVEMENT COMMITMENT		\$1,988,657	30%
CAPITAL IMPROVEMENT COMMITMENT		\$662,886	10%
GENERAL FUND COMMITMENT (Remainder)		\$3,977,314	60%

USE OF FUNDS BY PURPOSE:

STREET IMPROVEMENTS

EXPENSES:

Sales Tax	09-3104	\$1,932,943	
Use Tax	09-3106	\$55,714	
Total Tax Accrued in Street Improvements Fund		\$1,988,657	30.0%

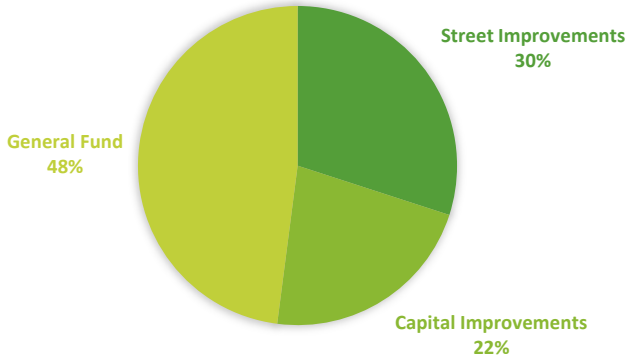
Over (Under) Commitment	\$0
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CAPITAL IMPROVEMENT

EXPENSES:

Capital Improvements		\$1,003,021	
Less: Non-General Fund funding		(\$285,000)	
	Sub-total	\$718,021	
 Capital Purchases for Fleet (Transfer Out)		 \$742,031	
	Sub-total	\$742,031	
 Total Capital Expense		 \$1,460,052	22.0%

Over (Under) Commitment	\$797,166
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**CITY OF GUNNISON
PROPERTY TAX CALCULATION**

TAX YEAR	2018		2019		2020		2021	
DESCRIPTION	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL
Vacant Land	3,416,750	4.52%	4,024,700	4.01%	3,563,520	3.49%	4,268,890	3.83%
Residential	28,013,460	37.04%	37,347,910	37.23%	38,033,530	37.29%	46,865,900	42.08%
Commercial	39,758,260	52.57%	54,490,520	54.31%	55,609,510	54.52%	55,344,860	49.69%
Industrial	1,117,950	1.48%	1,214,540	1.21%	1,133,480	1.11%	1,251,530	1.12%
Agricultural	49,650	0.07%	48,270	0.05%	48,180	0.05%	50,050	0.04%
Natural Resources	20	0.00%	20	0.00%	20	0.00%	20	0.00%
State Ass'd (Pub Util)	3,274,580	4.33%	3,198,700	3.19%	3,603,450	3.53%	3,595,950	3.23%
	75,630,670	100.00%	100,324,660	100.00%	101,991,690	100.00%	111,377,200	100.00%
MILL LEVY	3.868		3.868		3.868		3.868	
Property Taxes (Gross)	292,539		388,056		394,504		430,807	
Less: Treasurer's Fees	(5,851)		(7,761)		(7,890)		(8,616)	
Uncollectible	(1,463)		(1,940)		(1,973)		(2,154)	
Property Taxes (Net)	285,226		378,354		384,641		420,037	

****2022 Staff Proposed Budget based on preliminary property tax certification of \$112,916,310, with net revenues calculated at \$425,841**
Actual property tax certification = \$111,377,200. Assessor adjustments since preliminary certification have resulted in an decrease of \$1,539,110
assessed valuation, or \$5,804 in net revenue.

01 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	14.9%
2021 Revenues Under (Over) Budget	(836,471)
2021 Budgeted Revenues vs. 2022 Budget Request	-5.4%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3101	Property Tax	285,601	377,801	385,521	385,521	385,521	420,037
3102	Specific Ownership Tax	21,952	24,761	23,994	23,994	28,946	29,814
3103	Add'l Motor Vehicle Tax	21,841	0	0	0	0	0
3104	City Sales Tax	5,472,852	3,978,196	3,758,828	3,758,828	4,378,834	4,510,199
3105	County Sales Tax	944,213	977,344	963,097	963,097	1,229,754	1,266,647
3106	City Use Tax	358,761	225,019	130,027	130,027	228,878	130,000
3107	Cigarette Tax	14,783	16,980	16,345	16,345	16,419	16,912
3108	Occupation Tax-Phones	2,482	2,118	1,900	1,900	1,800	1,710
3109	Pen/Int on Delinq Prop Tx	1,149	1,938	1,000	1,000	2,900	1,500
3110	Cable Franchise Tax	22,444	24,530	24,065	24,065	23,775	22,586
3111	Nat'l Gas Franchise Tax	150,708	125,041	155,229	155,229	130,254	136,767
3112	Electric Franchise	345,291	369,596	376,943	376,943	367,138	368,568
3113	Water Franchise	54,899	61,057	57,775	57,775	55,124	75,155
3114	Sewer Franchise	125,580	135,112	114,887	114,887	142,948	138,265
3115	Pen/Int on Delinq Sales Tax	13,722	6,228	10,000	10,000	7,284	7,503
3116	State Marijuana Taxes	79,438	92,836	88,493	88,493	99,217	102,194
3117	Severance Tax	460,255	325,631	200,000	200,000	6,447	50,000
3118	Public Improvements Fee	38,750	26,501	10,000	10,000	19,063	19,635
3119	Wireless Network Fee	18,139	14,934	17,500	17,500	14,912	14,166
TAXES		8,432,858	6,785,624	6,335,604	6,335,604	7,139,214	7,311,658
3204	Liquor Licenses	5,878	4,433	6,000	6,000	3,341	5,446
3205	City Sales Tax Licenses	22,001	24,446	24,000	24,000	24,000	24,000
3206	Animal Licenses	897	1,215	1,000	1,000	700	700
3208	Comm. Dev. Permit/Lic.	63,095	129,842	70,000	70,000	227,730	90,000
3209	Public Works ROW Permits	0	200	0	0	0	0
3210	Marijuana Sales License	34,000	40,000	28,000	28,000	28,000	28,000
3212	Transient Merchant App.	0	0	50	50	50	50
PERMITS/LICENSES		125,870	200,136	129,050	129,050	283,821	148,196
3301	Federal Grants	316,744	219,128	0	0	0	32,360
3302	State Grants	29,961	388,604	1,230,000	1,261,935	1,261,935	0
3303	Local Grants	0	2,500	139,000	144,000	144,000	0
3304	Mineral Leasing	126,571	75,003	80,000	80,000	20,604	36,000
3306	State Maintenance Agrmt	59,496	0	0	0	0	0
3307	Hwy User's Trust Fund	207,581	0	0	0	0	0
3308	Fire Protection District	4,040	6,506	6,000	6,000	5,000	5,000
3314	Victims of Crime Act Grant	53,382	34,565	42,089	42,089	42,089	50,507
3320	GOCO Grants	0	0	0	0	0	0
3327	POST Grant - Police	8,071	10,566	15,810	15,810	4,000	12,000
3328	Law Enforcement Advocate	32,038	41,574	31,092	31,092	31,092	31,092
3338	Senior Meals-Gunnison County	0	25,317	38,902	38,902	38,902	38,902
INTERGOVERNMENTAL		837,885	803,763	1,582,893	1,619,828	1,547,622	205,861
3401	Court Cost	1,618	1,548	1,600	1,600	1,200	1,224
3402	Comm. Dev. Services	803	792	500	500	800	800
3403	Police Dept. Services	16,351	11,141	15,000	15,000	8,000	9,000
3404	City Clerk Services	0	10	0	0	0	0
3405	Animal Control Services	995	510	700	700	400	400
3406	Recreation Programs	170,659	81,049	180,000	180,000	195,000	205,500
3408	Finance Dept Rev	15,426	6,680	13,000	13,000	5,700	6,000
3410	Phone Service Fees	18,314	14,595	17,104	17,104	17,104	17,104
3411	Sales Tax Service Fee	9,731	10,123	10,000	10,000	9,602	9,890
3426	Fire Dept Services	602	0	0	0	0	0
3428	Senior Recreation Programs	0	0	0	0	0	8,917
3439	Events Equipment Rental	1,195	40	1,000	1,000	540	500
3440	Concessions	8,064	0	8,500	8,500	5,823	6,000
3441	Park Rentals	6,950	3,393	7,500	7,500	6,391	6,583
3442	Events	31,314	1,590	33,642	33,642	33,642	33,642
3444	Scholarships	1,708	726	1,500	1,500	1,000	1,000
3446	SW Colo Triathlon Series Revenue	2,032	984	2,000	2,000	864	1,000
3449	Senior Meals-Charges	0	13,628	49,953	49,953	22,480	22,480
CHARGES FOR SERVICES		285,761	146,809	341,999	341,999	308,546	330,040

01 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	14.9%
2021 Revenues Under (Over) Budget	(836,471)
2021 Budgeted Revenues vs. 2022 Budget Request	-5.4%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
3501	Traffic Fines	11,180	200	0	0	0	0
3502	Dog/Cat Fines	3,680	1,999	2,500	2,500	2,000	2,000
3504	Misc. Fines & Forfeitures	13,459	8,195	10,000	10,000	2,000	2,000
	FINES & FORFEITURES	28,319	10,394	12,500	12,500	4,000	4,000
3601	Miscellaneous Revenue	6,730	61,621	6,000	6,000	6,406	6,000
3602	Refund-Prior Yr Expns	0	0	0	0	0	0
3603	Compensation for Loss	1,420	20,474	0	0	596	0
3604	Refunds	3,390	46,642	2,000	2,000	2,000	2,000
3605	Crime Prevention/DARE Contributor	28	1,780	2,650	2,650	1,650	2,650
3606	Law Enforcement Surcharge	0	0	0	0	0	0
3608	Rental Income/Property Lease	39,689	31,577	39,000	39,000	32,000	32,000
3612	Sale of Fixed Assets	24,069	10,270	2,000	2,000	5,668	0
3626	COVID-19 Revenue	0	542	0	0	0	0
3630	Cranor Hill Lift Tickets	14,129	7,777	13,500	13,500	16,516	15,000
3647	CARA Contributions	3,288	5,832	5,500	5,500	1,500	5,500
3648	Pickleball Tournament	2,330	0	3,000	3,000	25	0
3650	Other Contributions	12,143	71,659	0	0	0	0
3658	Misc. Grants	2,900	(1,463)	0	0	0	0
3659	Region 10 Senior Grant	3,578	1,896	4,310	4,310	11,191	6,591
3660	Met Rec Senior Grant	0	0	3,000	3,000	0	0
3661	NextFifty Initiative Senior Grant	15,605	10,972	11,127	11,127	17,912	0
3662	DOLA POMH Support Grant	0	43,500	15,810	15,810	0	0
3667	Senior Meals-Misc	0	10,585	0	0	4,682	7,285
3669	Community Outreach Liaison Grants	0	0	0	0	0	50,124
	MISCELLANEOUS	129,298	323,664	107,897	107,897	100,146	127,150
3701	Interest on Investments	84,992	78,634	35,000	35,000	35,000	20,000
3710	Unrealized Gain/Loss	50,882	74,254	15,000	15,000	15,000	12,000
	INTEREST	135,874	152,888	50,000	50,000	50,000	32,000
3999	Transfer from Fleet	0	0	0	0	0	0
3999	Transfer from Marijuana Mitigation	158,124	141,956	155,335	155,335	155,335	148,110
3999	Transfer from Electric	0	0	0	0	0	0
3999	Transfer from Water	0	0	0	0	0	35,000
3999	Transfer from Wastewater	0	0	0	0	0	0
3999	Transfer from Refuse	0	0	0	0	0	0
3999	Transfer from Other Rec Improve	44,188	112,630	354,749	379,249	379,249	292,468
	TRANSFERS IN	202,312	254,586	510,084	534,584	534,584	475,578
	TOTAL REVENUES	10,178,177	8,677,864	9,070,027	9,131,462	9,967,933	8,634,482

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 9.2% 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. 2022 revenue is based on \$111,377,200 certification of property valuation from County Assessor and 3.868 mill levy.

3103 Moved to the Street Improvements Fund

3104 2021 year end projections are based on a 3% annual increases from the 2019 actual for the remainder of 2021. 2022 revenue is based on a 3% increase of 2021 projected year-end revenues.

3105 2021 year end projections based on the last three years' averaging 42% collected through August and 2022 estimate based on an increase of 3%

3110 Based on 5% franchise fee of cable franchise services

3111 Based on 5% franchise fee of natural gas revenues

3112 Based on 5% franchise fee of electric revenues.

3113 Based on 5% franchise fee of water revenues.

3114 Based on 5% franchise fee of wastewater revenues.

3116 10% of the State of Colorado's Special Marijuana Sales Tax of 15% on recreational sales.

3117 The Colorado Department of Local Affairs distributes revenue derived from energy and mineral extraction statewide. These revenues come from State Severance Tax receipts.

3118 Fee remitted by commercial businesses in the County who are attached to City sewer system at same rate as City sales tax.

01 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	14.9%
2021 Revenues Under (Over) Budget	(836,471)
2021 Budgeted Revenues vs. 2022 Budget Request	-5.4%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
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	2022: \$12,000 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						
3408	Billings to reimburse the Finance Dept. for the cost of conditional use and zoning adjustments mailings, etc.						
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	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
EXPENDITURES							
4001	City Council	37,373	22,157	41,674	72,800	188,173	14,455
4002	Municipal Court	106,092	102,717	106,811	108,688	108,036	100,683
4003	City Attorney	41,024	45,682	44,310	44,310	54,855	30,157
4004	City Manager	174,965	188,948	212,990	247,824	247,824	202,635
4005	City Clerk	84,370	65,846	122,218	157,679	155,696	81,938
4006	Finance	313,335	357,544	340,976	352,625	337,590	346,133
4007	Information Technology	270,056	155,042	198,404	206,393	201,512	275,877
4008	Community Development	540,852	399,515	384,299	427,361	413,786	558,132
4030	City Hall	63,353	68,254	89,305	89,305	70,471	77,319
4055	Lazy K Infrastructure Grant	0	0	0	0	0	0
4056	Lazy K Infrastructure Non-Grant	0	38,678	30,000	72,000	72,000	0
4057	Community Outreach	0	0	0	0	0	93,028
GENERAL GOVERNMENT		1,631,420	1,444,383	1,570,988	1,778,985	1,849,942	1,780,358
4019	Police Department Building	0	0	31,474	31,474	30,701	31,165
4020	Police and Neighborhood Services	2,543,455	2,512,426	2,629,461	2,666,964	2,656,444	2,957,920
4021	Building Inspection	146,236	151,181	154,364	156,365	154,387	165,340
4022	Fire Department	225,121	270,625	271,547	274,311	270,491	298,533
4023	Hazardous Materials	17,860	16,976	0	0	0	0
4024	LE Victim Advocate Program	15,840	28,932	45,156	45,610	45,610	46,689
4025	Victims of Crime Act Grant	53,477	34,565	42,089	42,089	45,089	51,967
4026	Victims of Crime Act Grant Match	22,468	19,043	11,585	11,584	11,584	13,269
4027	Emergency Response	0	46,249	0	0	0	0
PUBLIC SAFETY		3,024,457	3,079,997	3,185,675	3,228,397	3,214,306	3,564,882
4009	Facilities Maintenance	(25,979)	22,773	97,706	100,545	95,802	60,417
4010	Janitorial Services	0	0	15,200	15,200	11,479	43,496
4031	Public Works Administration	57,420	118,210	191,245	205,313	197,917	28,467
4032	City Shop	(10,871)	(2,475)	(64,439)	(64,439)	(64,192)	(37,996)
4034	Streets & Alley-Maint	629,423	0	0	0	0	0
4035	Street Improvements	207,804	0	0	0	0	0
4036	Hwy 50 Pedestrian Crossings	23,969	0	0	0	0	0
4037	Safe Routes to School	84,581	32,372	0	0	0	0
4041	Ohio Avenue Safe Walk	1,393	0	0	0	0	0
PUBLIC WORKS		967,739	170,880	239,712	256,619	241,006	94,384
xxxx	Capital Improv-Variou Department	777,010	600,620	1,725,000	2,030,000	2,000,000	1,003,021
CAPITAL OUTLAY		777,010	600,620	1,725,000	2,030,000	2,000,000	1,003,021
4045	Cranor Hill	25,859	25,018	43,507	43,974	42,299	46,084
4047	Senior Meals	0	49,531	88,855	89,518	99,975	103,409
4048	Senior Programming	24,253	45,704	54,859	55,454	50,821	98,554
4049	Recreation Administration	422,784	366,564	428,718	434,097	432,372	432,455
4050	Recreation Programs	204,123	88,977	244,411	247,402	236,202	261,367
4051	Parks	693,718	649,921	728,380	756,650	781,720	769,691
4052	Van Tuyl Ranch	28,731	4,100	31,554	31,554	5,136	31,633
4053	Lazy K Property	18,778	6,355	4,581	4,581	2,853	4,601
4054	Next50 Senior Grant	2,042	15,687	11,127	11,127	10,459	0
RECREATION & PARKS		1,420,288	1,251,856	1,635,992	1,674,357	1,661,837	1,747,794
4090	Public Service Grants	68,933	145,523	57,500	60,000	60,000	54,800
4091	Economic Development Grants	23,817	268,636	39,000	89,000	89,315	44,200
4092	Strategic Partnerships	159,506	193,353	195,993	324,253	324,253	209,889
4097	Events	136,483	96,433	159,710	161,065	153,432	164,193
GRANTS/ECONOMIC DEV		388,739	703,944	452,203	634,318	627,000	473,082
4999	Transfers Out	717,463	3,087,709	795,324	870,324	789,106	883,267
TRANSFERS OUT		717,463	3,087,709	795,324	870,324	789,106	883,267
TOTAL EXPENDITURES		8,927,116	10,339,390	9,604,895	10,473,000	10,383,197	9,546,787

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4001 CITY COUNCIL

2020 Actual Expenditures vs. 2021 Estimated Expenditures	749.3%
2021 Expenditures Under (Over) Budget	(146,499)
2021 Budgeted Expenditures vs. 2022 Budget Request	538.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-City Council	31,571	38,246	39,000	39,000	39,000	43,510
4103	Social Security	1,934	2,429	2,418	2,418	2,418	2,698
4104	Medicare	452	568	566	566	566	631
4106	Hlth Ins/WC/Othr Benefits	44	47	55	55	55	61
Sub-Total: Personnel		34,002	41,289	42,038	42,039	42,039	46,900
4201	Office Supplies	203	71	200	200	200	200
4202	Clothing/Uniforms	0	0	200	200	200	200
4212	Computer Software Under \$5000	0	5	0	0	0	0
4302	Printing/Duplication Svcs	0	144	0	0	0	0
4303	Advertising/Legal Notices	0	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	12,931	13,087	15,000	15,000	6,660	14,000
4320	Telephone/Fax Services	845	705	645	645	645	705
4330	Professional Svcs	0	9,539	0	22,625	22,625	0
4360	Contracted Services	0	0	20,500	25,000	20,000	0
4370	Trvl/Mileage/Meals/Lodg	8,987	4,606	6,000	6,000	4,500	6,000
4650	Miscellaneous Expenses	1,648	1,031	1,000	1,000	1,353	1,700
4653	Employee Appreciation	5,514	4,781	6,000	6,000	6,000	6,000
4655	Youth Council	475	0	500	500	132	500
4659	City Fest	3,550	0	4,000	8,000	7,001	4,300
9589	Special Projects	10,000	0	0	0	131,227	0
Sub-Total: Operations		44,153	33,968	54,045	85,170	200,543	33,605
9920	Building Improvements	0	0	0	0	0	450,000
Sub-Total: Capital Outlay		0	0	0	0	0	450,000
5000	Cost Allocation to Other Funds	(40,783)	(53,100)	(54,409)	(54,409)	(54,409)	(66,050)
TOTALS		37,373	22,157	41,674	72,800	188,173	464,455

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 are adjuted every two years. For 2022, wages were inflated by 8% for 2020 and 3.3% for 2021.

The Mayor receives \$836.75 per month and wages for the councilors are \$697.25 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

2021 remaining amounts anticipated to be spent from the Strategic Plan Implementation Reserve

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4002 MUNICIPAL COURT

2020 Actual Expenditures vs. 2021 Estimated Expenditures	5.2%
2021 Expenditures Under (Over) Budget	(1,225)
2021 Budgeted Expenditures vs. 2022 Budget Request	-7.4%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Muni Court	81,720	85,986	86,454	88,109	88,109	77,180
4103	Social Security	5,082	5,234	5,360	5,463	5,463	4,785
4104	Medicare	1,189	1,224	1,254	1,278	1,278	1,119
4106	Hlth Ins/WC/Othr Benefits	3,244	3,241	3,705	3,707	3,707	8,540
4108	ER Retirement Contrbtn	3,779	3,883	3,938	4,031	4,031	2,959
Sub-Total: Personnel		95,013	99,568	100,711	102,588	102,588	94,583
4201	Office Supplies	180	56	150	150	188	150
4202	Clothing/Uniforms	0	0	50	50	50	50
4212	Computer Software Under \$5,000	100	120	200	200	200	150
4310	Dues/Mtgs/Mbrshps/Tuitn	250	449	750	750	400	750
4330	Professional Svcs	0	0	150	150	150	0
4340	Repair/Mntce Svcs	0	0	50	50	50	0
4343	Software Support	10,093	2,525	3,250	3,250	3,960	4,000
4370	Trvl/Mileage/Meals/Lodg	457	0	1,500	1,500	450	1,000
Sub-Total: Operations		11,079	3,149	6,100	6,100	5,448	6,100
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		106,092	102,717	106,811	108,688	108,036	100,683

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 mtnic 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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	20.1%
2021 Expenditures Under (Over) Budget	(10,545)
2021 Budgeted Expenditures vs. 2022 Budget Request	-31.9%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	3,267	5,883	6,059	6,059	6,500	6,800
4330	Professional Svcs	0	0	14,400	14,400	3,320	4,500
4356	Legal Services	73,763	83,151	68,816	68,816	90,000	77,975
Sub-Total: Operations		77,030	89,034	89,275	89,275	99,820	89,275
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(36,005)	(43,352)	(44,965)	(44,965)	(44,965)	(59,118)
TOTALS		41,024	45,682	44,310	44,310	54,855	30,157

Comments:

4310 Employer's Council \$6,800 estimated cost
 4330 Other attorney fees estimated at \$4,500
 4356 City Attorney services rendered \$77,975 estimated cost.
 The City Attorney advises the City on a contractual basis at \$200.00 per hour.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4004 CITY MANAGER

2020 Actual Expenditures vs. 2021 Estimated Expenditures	31.2%
2021 Expenditures Under (Over) Budget	(34,833)
2021 Budgeted Expenditures vs. 2022 Budget Request	-18.2%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-City Manager	185,468	194,741	200,327	225,691	225,691	214,007
4103	Social Security	8,240	9,045	9,066	10,281	10,281	9,453
4104	Medicare	3,101	7,244	2,905	3,272	3,272	3,103
4106	Hlth Ins/WC/Othr Benefits	4,352	4,328	5,038	5,065	5,065	4,832
4108	ER Retirement Contrbton	20,461	18,547	19,181	20,041	20,041	20,434
Sub-Total: Personnel		221,621	233,906	236,516	264,350	264,350	251,828
4201	Office Supplies	71	175	150	150	150	150
4202	Clothing/Uniforms	0	0	75	75	75	75
4203	Fuel-Lubricant Supplies	471	180	400	400	400	400
4211	Computer Equip Under \$5,000	12	0	0	0	0	0
4212	Computer Software Under \$5,000	0	5	0	0	0	75
4213	Equipment Under \$5,000	0	1,254	0	0	0	0
4214	Furniture/Fixtures Under \$5,000	0	0	0	0	0	0
4303	Advertising/Legal Notices	0	0	0	1,000	1,000	0
4302	Printing/Duplication Svcs	0	0	0	0	0	0
4304	Subscripntn/Lit/Films	115	141	100	100	100	150
4310	Dues/Mtgs/Mbrshps/Tuitn	3,850	2,411	3,850	3,850	3,850	3,550
4320	Telephone/Fax Services	1,201	1,108	1,140	1,140	1,140	1,140
4330	Professional Svcs	0	49	0	5,000	5,000	0
4370	Trvl/Mileage/Meals/Lodg	3,755	1,832	2,468	3,468	3,468	2,468
4650	Miscellaneous Expenses	0	3,788	0	0	0	175
9588	Organizational Development	13,784	6,822	15,000	15,000	15,000	15,000
9589	Contingency	250	1,500	10,000	10,000	10,000	10,000
Sub-Total: Operations		23,508	19,264	33,183	40,183	40,183	33,183
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(70,164)	(64,222)	(56,709)	(56,709)	(56,709)	(82,376)
TOTALS		174,965	188,948	212,990	247,824	247,824	202,635

Comments:

- 4101 The wages category reflects compensation and benefits for the City Manager, \$9,669 plus taxes for internship programs with Western Colorado University (typically 112.5 hours worked per internship for 3 credit hours at \$15.03/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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	136.5%
2021 Expenditures Under (Over) Budget	(33,478)
2021 Budgeted Expenditures vs. 2022 Budget Request	-48.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-City Clerk	126,477	121,069	139,441	165,908	165,908	154,962
4102	Overtime	0	77	134	137	137	126
4103	Social Security	7,957	7,419	8,654	10,295	10,295	9,615
4104	Medicare	1,861	1,735	2,024	2,408	2,408	2,249
4106	Hlth Ins/WC/Othr Benefits	8,103	3,288	25,978	26,014	26,014	6,615
4108	ER Retirement Contrbtn	6,496	5,910	7,101	7,335	7,335	7,748
Sub-Total: Personnel		150,895	139,499	183,331	212,097	212,097	181,316
4201	Office Supplies	1,299	1,376	1,000	1,000	1,800	1,600
4202	Clothing/Uniforms	0	35	150	150	79	150
4206	Election Supplies	12,221	0	13,000	17,695	17,695	0
4211	Computer Equipment Under \$5,000	0	0	0	0	0	0
4212	Computer Software Under \$5,000	4,788	4,788	5,000	5,000	4,788	5,988
4213	Equipment Under \$5,000	0	0	300	300	300	0
4214	Furniture/Fixtures Under \$5,000	0	0	0	0	0	0
4215	Operating Supplies	0	0	0	0	160	320
4302	Printing/Duplication Svcs	2,075	0	800	800	800	200
4303	Advertising/Legal Svcs	9,114	11,029	12,000	12,000	12,000	15,000
4304	Subscrptn/Lit/Films	119	126	200	200	126	150
4310	Dues/Mtgs/Mbrshps/Tuitn	1,018	2,960	2,705	2,705	2,859	2,705
4320	Telephone/Fax Services	1,952	1,812	2,521	2,521	1,500	3,086
4330	Professional Svcs	2,812	2,696	12,000	12,000	14,000	4,000
4340	Repair/Mntce Svcs	0	0	100	100	100	0
4343	Software Support	0	0	1,300	1,300	770	1,320
4350	Other Purchased Services	0	0	0	0	0	0
4360	Contracted Svcs	1,000	680	4,500	4,500	4,500	700
4370	Trvl/Mileage/Meals/Lodg	3,164	1,227	2,689	4,689	1,500	2,611
4649	Late Fees	0	77	0	0	0	0
4650	Miscellaneous Expenses	0	11	0	0	0	0
Sub-Total: Operations		39,561	26,815	58,265	64,960	62,977	37,830
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(106,085)	(100,468)	(119,378)	(119,378)	(119,378)	(137,208)
TOTALS		84,370	65,846	122,218	157,679	155,696	81,938

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 and 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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-7.3%
2021 Expenditures Under (Over) Budget	3,386
2021 Budgeted Expenditures vs. 2022 Budget Request	35.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Finance	331,438	351,134	351,070	361,197	361,197	398,284
4102	Overtime	410	2,722	5,317	5,451	5,451	6,044
4103	Social Security	19,452	19,766	22,096	22,732	22,732	25,068
4104	Medicare	4,549	4,623	5,168	5,317	5,317	5,863
4106	Hlth Ins/WC/Othr Benefits	83,576	96,330	97,088	97,102	97,102	123,893
4108	ER Retirement Contrbtm	18,508	19,139	21,319	21,908	21,908	22,867
Sub-Total: Personnel		457,933	493,714	502,058	513,707	513,707	582,018
4201	Office Supplies	6,720	2,846	3,100	3,100	4,200	4,200
4202	Clothing/Uniforms	43	0	50	50	50	50
4203	Fuel-Lubricant Supplies	96	0	250	250	250	250
4211	Computer Equipment Under \$5,000	380	0	100	100	100	100
4212	Computer Software Under \$5,000	0	4,255	2,045	2,045	0	0
4213	Equipment Under \$5,000	0	140	300	300	300	300
4214	Furniture/Fixtures Under \$5,000	223	0	0	0	0	0
4301	Postage/Freight Svcs	21,760	25,532	26,101	26,101	26,101	26,101
4302	Printing/Duplication Svcs	5,571	6,123	8,056	8,056	8,056	8,056
4303	Advertising/Legal Svcs	1,205	1,741	1,300	1,300	2,500	2,500
4304	Subscriptn/Literature	282	247	300	300	300	300
4310	Dues/Mtgs/Mbrshps/Tuitn	4,893	481	3,785	3,785	3,785	3,785
4320	Telephone/Fax Services	2,043	1,764	1,860	1,860	1,860	1,860
4330	Professional Svcs	19,410	20,010	20,610	20,610	20,610	21,641
4331	Sales Tax Audits	15,825	30,539	40,000	40,000	40,000	40,000
4343	Software Support	12,940	12,738	28,624	28,624	13,334	25,294
4360	Contracted Svcs	28,270	10,655	10,240	10,240	10,240	10,240
4370	Trvl/Mileage/Meals/Lodg	1,982	352	3,280	3,280	3,280	3,280
4401	Prop/Liab Ins Premium	39,664	32,547	36,912	36,912	36,912	27,819
4650	Miscellaneous Expenses	(243)	(10)	500	500	500	500
9588	Organizational Development	0	0	5,000	5,000	5,000	5,000
Sub-Total: Operations		161,063	149,960	192,413	192,413	177,378	181,276
9971	Computer Software Over \$5,000	0	6,800	0	0	0	129,770
Sub-Total: Capital Outlay		0	6,800	0	0	0	129,770
5000	Cost Allocation to Other Funds	(305,661)	(286,130)	(353,495)	(353,495)	(353,495)	(417,160)
TOTALS		313,335	364,344	340,976	352,625	337,590	475,903

Comments:

- 4101 The Finance Department consists of five full-time employees.
- 4201 Office supplies specific to the Finance Department, including printer supplies and onboarding welcome materials
- 4202 City logo shirts for Finance staff
- 4301 Bulk Mail of Utility Bills and delinquent notices (400 to 500 per month) - All metered mail for City
- 4302 Payroll/Accts Payable Checks, Accts Payable Vouchers, Tax Forms, Work orders, Utility Bills, Utility Applications, Delinquent Notices, Envelopes, Door Hangers, Sales Tax Forms, etc.
- 4303 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 \$3.76 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
- 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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	30.0%
2021 Expenditures Under (Over) Budget	(3,108)
2021 Budgeted Expenditures vs. 2022 Budget Request	33.7%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-IT	113,027	115,101	115,237	122,320	122,320	135,100
4103	Social Security	7,034	6,876	7,145	7,584	7,584	8,376
4104	Medicare	1,645	1,608	1,671	1,774	1,774	1,959
4106	Hlth Ins/WC/Othr Benefits	7,738	8,304	9,423	9,433	9,433	10,108
4108	ER Retirement Contrbtn	5,840	5,723	5,762	6,116	6,116	6,755
Sub-Total: Personnel		135,285	137,613	139,238	147,227	147,227	162,298
4201	Office Supplies	251	372	500	500	1,000	500
4211	Computer Equipment Under \$5000	31,945	38,018	50,750	50,750	45,000	22,450
4212	Computer Software Under \$5000	215	336	250	250	1,700	250
4301	Postage/Freight Svcs	0	7	50	50	25	25
4303	Advertising/Legal Svcs	0	0	0	0	0	0
4304	Subscripnt/Literature	0	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	5,434	2,019	530	530	1,754	330
4320	Telephone/FAX Services	23,400	14,773	17,280	17,280	15,000	17,280
4330	Professional Svcs	10,873	16,285	7,500	7,500	7,500	7,500
4343	Software Support	36,004	41,651	68,860	68,860	68,860	140,165
4350	Othr Purchased Services	76,032	4,026	9,570	9,570	9,570	9,730
4370	Trvl/Mileage/Meals/Lodg	4,333	39	1,400	1,400	1,400	1,400
Sub-Total: Operations		188,487	117,527	156,690	156,690	151,809	199,630
9970	Computer Equip. Over \$5,000	0	0	0	0	0	0
9971	Computer Software Over \$5,000	0	0	0	0	0	0
9972	Regional Broadband	0	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(53,715)	(100,098)	(97,524)	(97,524)	(97,524)	(86,051)
TOTALS		270,056	155,042	198,404	206,393	201,512	275,877

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
- 4370 2 - CGAIT (Colorado Government Association of Information Technology) Conferences and out of town meeting travel

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4008 COMMUNITY DEVELOPMENT

2020 Actual Expenditures vs. 2021 Estimated Expenditures	3.6%
2021 Expenditures Under (Over) Budget	(29,487)
2021 Budgeted Expenditures vs. 2022 Budget Request	30.6%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Comm Dev	244,350	260,677	261,495	269,453	269,453	291,800
4102	Overtime	677	737	840	870	870	922
4103	Social Security	14,177	14,770	16,265	16,760	16,760	18,149
4104	Medicare	3,316	3,454	3,804	3,920	3,920	4,244
4106	Hlth Ins/WC/Othr Benefits	44,679	50,050	53,540	53,551	53,551	57,345
4108	ER Retirement Contrbtn	13,336	14,286	15,209	15,661	15,661	16,926
Sub-Total: Personnel		320,535	343,974	351,153	360,215	360,215	389,386
4201	Office Supplies	2,095	5,590	1,800	1,800	1,000	1,800
4202	Clothing/Uniforms	0	0	0	0	0	0
4203	Fuel-Lubricant Supplies	25	0	0	0	0	0
4211	Computer Equipment Under \$5000	0	0	0	0	0	0
4301	Postage/Freight Svcs	0	0	100	100	100	100
4302	Printing/Duplication Svcs	54	516	250	250	100	250
4303	Advertising/Legal Svcs	859	1,004	1,000	1,000	1,000	1,000
4304	Subscrptn/Lit/Films	292	41	300	300	150	300
4310	Dues/Mtgs/Mbrshps/Tuitn	4,646	2,515	4,690	4,690	3,600	4,690
4320	Telephone/Fax Services	1,347	1,272	1,321	1,321	1,321	1,921
4330	Professional Svcs	182,125	28,203	0	0	0	135,000
4340	Repair/Mntce Svcs	0	0	500	500	0	500
4343	Software Support	2,560	9,512	8,900	8,900	3,000	8,900
4360	Contracted Svcs	10,428	0	0	0	0	0
4363	Commission/Brd Fees	6,900	5,150	8,500	8,500	7,000	8,500
4370	Trvl/Mileage/Meals/Lodg	8,986	1,739	5,485	5,485	2,000	5,485
4650	Miscellaneous Expenses	0	0	300	300	300	300
4660	Dilapidated Structures Mediation	0	0	0	34,000	34,000	0
Sub-Total: Operations		220,317	55,541	33,146	67,146	53,571	168,746
9970	Computer Equip. Over \$5,000	0	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		540,852	399,515	384,299	427,361	413,786	558,132

Comments:

- 4101 Includes wages for the Director, Senior Planner, 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
- 4340 Includes plotter, phone and additional costs for computer repair and maintenance. A slight increase of maintenance cost is anticipated due to the age and constant use of the color printer and plotter.
- 4343 Includes maintenance on GIS and related software including Adobe InDesign and PhotoShop.
- 4363 Includes 22 P&Z meetings and two BOZA meetings. Four additional P&Z meetings are anticipated for any special meeting or work session as needed. Based on P&Z compensation of \$50 per meeting
- 4370 Meals and lodging for staff (3) and P&Z (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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	320.7%
2021 Expenditures Under (Over) Budget	1,904
2021 Budgeted Expenditures vs. 2022 Budget Request	-39.9%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Fac Maint	38,697	73,566	73,929	76,355	76,355	83,833
4102	Overtime	343	0	0	0	0	0
4103	Social Security	2,161	3,882	4,584	4,734	4,734	5,198
4104	Medicare	505	908	1,072	1,107	1,107	1,216
4106	Hlth Ins/WC/Othr Benefits	13,217	26,532	28,099	28,206	28,206	22,245
4108	ER Retirement Contrbtn	1,912	3,658	3,696	3,817	3,817	4,192
Sub-Total: Personnel		56,835	108,546	111,380	114,219	114,219	116,684
4201	Office Supplies	383	174	500	500	250	500
4202	Clothing/Uniforms	183	281	300	300	300	300
4203	Fuel-Lubricant Supplies	689	591	500	500	500	500
4205	Small Tools	2,386	885	4,000	4,000	2,507	4,200
4211	Computer Equipment Under \$5000	1,403	0	1,500	1,500	0	1,500
4213	Equipment Under \$5,000	211	13	250	250	250	250
4303	Advertising/Legal Svcs	28	29	500	500	0	300
4304	Subscrptn/Lit/Films	0	93	250	250	0	250
4310	Dues/Mtgs/Mbrshps/Tuitn	0	30	800	800	800	800
4320	Telephone/Fax Services	0	0	181	181	181	181
4343	Software Support	1,500	625	1,500	1,500	1,500	1,500
4360	Contracted Services	0	0	15,000	15,000	15,000	15,000
4370	Trvl/Mileage/Meals/Lodg	0	0	1,250	1,250	500	1,250
4421	Fleet Services	13	3,563	3,573	3,573	3,573	3,600
4650	Miscellaneous Expenses	0	0	0	0	0	0
Sub-Total: Operations		6,795	6,284	30,104	30,104	25,361	30,131
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	(89,609)	(92,058)	(43,778)	(43,778)	(43,778)	(86,398)
TOTALS		(25,979)	22,773	97,706	100,545	95,802	60,417

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	3,721
2021 Budgeted Expenditures vs. 2022 Budget Request	186.2%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Fac Maint	0	0	42,200	42,200	42,200	52,883
4102	Overtime	0	0	0	0	0	0
4103	Social Security	0	0	2,616	2,616	2,616	3,279
4104	Medicare	0	0	612	612	612	767
4106	Hlth Ins/WC/Othr Benefits	0	0	26,697	26,697	26,697	12,864
4108	ER Retirement Contrbtn	0	0	2,110	2,110	2,110	2,644
Sub-Total: Personnel		0	0	74,235	74,235	74,235	72,437
4201	Office Supplies	0	0	100	100	0	100
4202	Clothing/Uniforms	0	0	250	250	0	250
4205	Small Tools	0	0	500	500	0	500
4213	Equipment Under \$5,000	0	0	8,115	8,115	0	1,515
4216	Cleaning Supplies	0	0	7,000	7,000	13,244	14,000
4358	Janitorial Services	0	0	0	0	0	35,000
4370	Trvl/Mileage/Meals/Lodg	0	0	500	500	0	500
4421	Fleet Services	0	0	0	0	0	0
4650	Miscellaneous Expenses	0	0	500	500	0	100
Sub-Total: Operations		0	0	16,965	16,965	13,244	51,965
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	0	0	(76,000)	(76,000)	(76,000)	(80,906)
TOTALS		0	0	15,200	15,200	11,479	43,496

Comments:

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

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4019 POLICE DEPARTMENT BUILDING

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	773
2021 Budgeted Expenditures vs. 2022 Budget Request	-64.4%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4215	Operating Supplies	0	0	0	0	0	0
4216	Cleaning Supplies	0	0	1,600	1,600	1,600	1,600
4321	Utilities	0	0	14,400	14,400	14,400	14,400
4330	Professional Svcs	0	0	0	0	0	0
4340	Repair/Mntce Svcs	0	0	0	0	1,227	0
4342	Building/Property Maintenance	0	0	4,900	4,900	4,900	4,900
4350	Othr Purchased Svcs	0	0	0	0	0	0
4358	Janitorial Services	0	0	19,200	19,200	17,200	19,920
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	3,052	3,052	3,052	3,246
4402	Prop/Liab Claim Pmnts	0	0	0	0	0	0
4421	Fleet Services	0	0	3,786	3,786	3,786	3,743
Sub-Total: Operations		0	0	46,938	46,938	46,165	47,809
9920	Building Improvements	0	0	56,000	56,000	56,000	0
Sub-Total: Capital Outlay		0	0	56,000	56,000	56,000	0
5000	Cost Allocation to Other Funds	0	0	(15,464)	(15,464)	(15,464)	(16,644)
TOTALS		0	0	87,474	87,474	86,701	31,165

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	5.7%
2021 Expenditures Under (Over) Budget	(26,983)
2021 Budgeted Expenditures vs. 2022 Budget Request	10.9%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Police & NSO	1,432,522	1,439,565	1,487,166	1,518,086	1,518,086	1,597,259
4102	Overtime	69,713	65,623	57,774	58,977	58,977	61,083
4103	Social Security	15,339	13,737	15,652	16,026	16,026	17,062
4104	Medicare	21,535	20,674	22,402	22,868	22,868	24,046
4106	Hlth Ins/WC/Othr Benefits	271,653	283,926	324,487	325,462	325,462	329,355
4108	ER Retirement Contrbtn	175,467	170,651	179,531	183,095	183,095	188,098
Sub-Total: Personnel		1,986,228	1,994,176	2,087,011	2,124,514	2,124,514	2,216,903
4201	Office Supplies	2,342	1,257	3,100	3,100	2,100	2,600
4202	Clothing/Uniforms	8,556	2,413	8,940	8,940	8,940	8,940
4203	Fuel/Lubricant Supply	24,095	24,067	25,476	25,476	25,476	25,476
4211	Computer Equipment under \$5000	258	70	750	750	517	1,694
4213	Equipment under \$5000	54,017	46,114	34,654	34,654	34,654	126,114
4214	Furniture under \$5000	626	1,156	900	900	900	900
4215	Operating Supplies	10,013	10,690	14,414	14,414	14,414	20,738
4216	Cleaning Supplies	542	1,185	0	0	0	0
4301	Postage/Freight Svcs	77	292	800	800	600	800
4302	Printing/Duplication Svcs	2,835	1,667	3,430	3,430	3,000	3,000
4303	Advertising/Legal Svcs	467	(142)	600	600	400	600
4304	Subscrptn/Lit/Films	1,056	1,141	1,136	1,136	1,170	1,436
4310	Dues/Mtgs/Mbrshps/Tuitn	7,205	3,537	4,665	4,665	14,200	4,865
4320	Telephone/Fax Services	16,458	15,019	16,295	16,295	16,295	17,610
4321	Utilities	6,429	6,848	2,700	2,700	2,700	3,130
4330	Professional Svcs	4,590	4,290	14,200	14,200	12,850	15,200
4340	Repair/Mntce Svcs	2,897	5,230	9,977	9,977	7,977	9,977
4342	Building/Property Maintenance	2,412	1,353	0	0	0	0
4343	Software Support	13,998	13,996	16,430	16,430	16,430	18,930
4350	Othr Purchased Svcs	15,119	2,448	3,400	3,400	2,900	3,950
4351	Dispatch-City Svcs	215,260	221,957	225,721	225,721	225,721	278,164
4358	Janitorial Services	12,144	12,145	0	0	0	0
4360	Contracted Services	6,453	5,466	8,840	8,840	8,840	8,840
4370	Trvl/Mileage/Meals/Lodg	3,870	(256)	7,332	7,332	6,516	7,532
4401	Prop/Liab Ins Premium	28,897	28,751	39,383	39,383	39,383	72,714
4402	Prop/Liab Claim Pmnts	1,278	500	0	0	0	0
4420	Rental Svcs	2,812	3,175	2,820	2,820	2,820	2,820
4421	Fleet Services	86,927	61,901	77,477	77,477	77,477	90,337
4649	Late Fees	0	10	0	0	0	0
4650	Miscellaneous Expenses	0	1,080	0	0	0	0
4651	Code Compliance	0	0	550	550	0	0
4652	Volunteer Reimbursement	84	0	0	0	0	0
4701	Crime Prevention/Dare Expenses	2,479	894	2,650	2,650	1,650	2,650
4703	POST Training Expenses	15,531	3,997	15,810	15,810	4,000	12,000
4708	DOLA POMH Support Grant	7,500	36,000	0	0	0	0
Sub-Total: Operations		557,227	518,250	542,450	542,450	531,930	741,017
9920	Building Improvements	0	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		0	0	0	0	0	0
TOTALS		2,543,455	2,512,426	2,629,461	2,666,964	2,656,444	2,957,920

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.

01-4020 POLICE & NEIGHBORHOOD SERVICES

- 4201 Anticipated expenditures include office supplies.
- 4202 Anticipated expenditures include uniform costs, replacement uniforms including leather, footwear name tags, badges, etc.
- 4203 Covers cost of fuel for patrol vehicles.
- 4211 Screens, UPS not purchased with computers.
- 4213 Replacement or routine equipment Items which can be purchased as needed. Such as cameras, ballistic vests, PBTs, etc.
- 4215 Operating expense including ammunition, batteries, medical supplies, tazer cartridges, NARCAN, AED pads, etc.
- 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
- 4342 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.
- 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 Costs associated with Janitorial Services.
- 4360 Contract with Lexipol for policy development and related training
- 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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	2.1%
2021 Expenditures Under (Over) Budget	(23)
2021 Budgeted Expenditures vs. 2022 Budget Request	5.7%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Bldg Inspection	114,669	119,251	119,640	121,358	121,358	128,180
4102	Overtime	64	48	689	697	697	730
4103	Social Security	7,327	7,350	7,460	7,567	7,567	7,992
4104	Medicare	1,714	1,719	1,745	1,770	1,770	1,869
4106	Hlth Ins/WC/Othr Benefits	8,769	9,565	10,904	10,948	10,948	11,176
4108	ER Retirement Contrbtn	6,970	6,984	7,044	7,143	7,143	7,533
Sub-Total: Personnel		139,513	144,918	147,482	149,483	149,483	157,480
4201	Office Supplies	179	44	122	122	200	197
4203	Fuel/Lubricant Supply	549	286	525	525	280	500
4301	Postage/Freight Svcs	0	0	50	50	0	50
4302	Printing/Duplication Svcs	7	0	50	50	0	50
4303	Advertising/Legal Notices	0	0	100	100	0	100
4304	Subscrptn/Lit/Films	0	0	50	50	0	950
4310	Dues/Mtgs/Mbrshps/Tuitn	903	788	1,000	1,000	589	1,000
4320	Telephone/Fax Services	845	738	686	686	686	746
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	825	906	1,100	1,100	0	1,100
4421	Fleet Services	3,414	3,500	3,049	3,049	3,049	3,017
4650	Miscellaneous Expenses	0	0	100	100	100	100
Sub-Total: Operations		6,723	6,263	6,882	6,882	4,904	7,860
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		146,236	151,181	154,364	156,365	154,387	165,340

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	1,056
2021 Budgeted Expenditures vs. 2022 Budget Request	8.8%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Fire Department	73,408	87,871	85,690	88,047	88,047	98,691
4102	Overtime	361	272	324	334	334	379
4103	Social Security	4,201	5,046	5,333	5,480	5,480	6,142
4104	Medicare	983	1,180	1,247	1,281	1,281	1,437
4106	Hlth Ins/WC/Othr Benefits	20,140	22,840	24,688	24,786	24,786	26,724
4108	ER Retirement Contrbtn	3,049	3,805	3,821	3,939	3,939	4,471
Sub-Total: Personnel		102,142	121,015	121,103	123,867	123,867	137,845
4201	Office Supplies	1,896	2,012	2,000	2,000	1,000	1,000
4202	Clothing/Uniforms	9,895	15,028	16,000	16,000	22,000	20,000
4203	Fuel/Lubricant Supply	4,387	4,154	4,000	4,000	4,000	4,000
4213	Equipment Under \$5,000	7,427	21,453	10,220	10,220	10,000	9,220
4301	Postage/Freight Services	0	0	150	150	100	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	2,516	3,177	3,000	3,000	3,000	3,950
4310	Dues/Mtgs/Mbrshps/Tuitn	6,737	1,223	5,000	5,000	3,000	5,000
4320	Telephone/Fax Services	1,790	1,367	1,370	1,370	1,370	1,990
4330	Professional Services	708	0	0	0	0	7,000
4340	Repair/Mntce Svcs	4,340	9,274	10,000	10,000	10,000	10,000
4351	Dispatch-City Svcs	9,409	10,531	10,481	10,481	10,481	11,951
4355	Firehouse Expenses	11,954	14,037	12,000	12,000	12,000	12,000
4370	Trvl/Mileage/Meals/Lodg	4,364	2,566	6,000	6,000	4,500	6,000
4401	Prop/Liab Ins Premium	2,713	2,995	2,845	2,845	2,845	3,049
4402	Prop/Liab Ins Claims	0	0	0	0	0	0
4403	Life Insurance Premium	1,607	1,206	986	986	986	986
4421	Fleet Services	7,402	10,573	5,832	5,832	5,832	5,832
4649	Late Fees	0	0	0	0	0	0
4650	Miscellaneous Expenses	0	0	0	0	0	0
4652	Volunteer Reimbursement	5,324	9,503	20,000	20,000	15,000	18,000
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		122,979	149,611	150,444	150,444	146,624	160,688
9952	Equipment	0	0	0	0	0	0
9957	Vehicles	0	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		225,121	270,625	271,547	274,311	270,491	298,533

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-100.0%
2021 Expenditures Under (Over) Budget	0
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4201 Office Supplies	0	0	0	0	0	0
	4202 Clothing/Uniforms	0	0	0	0	0	0
	4203 Fuel/Lubricant Supply	70	135	0	0	0	0
	4310 Dues/Meetings/Mbrshps/Tuition	0	0	0	0	0	0
	4350 Other Purchased Services	0	0	0	0	0	0
	4421 Fleet Services	16,841	16,841	0	0	0	0
	4650 Miscellaneous Expense	949	0	0	0	0	0
Sub-Total: Operations		17,860	16,976	0	0	0	0
	9952 Equipment	0	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		17,860	16,976	0	0	0	0

Comments:

The Fire Department absorbed csots associated with HazMat beginning in 2021.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4024 LE VICTIM ADVOCATE PROGRAM

2020 Actual Expenditures vs. 2021 Estimated Expenditures	57.6%
2021 Expenditures Under (Over) Budget	(454)
2021 Budgeted Expenditures vs. 2022 Budget Request	2.4%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Victim Advocate	5,458	17,932	23,301	23,696	23,696	24,460
4102	Overtime	179	0	0	0	0	0
4103	Social Security	434	1,113	1,701	1,726	1,726	1,517
4104	Medicare	102	260	398	404	404	355
4106	Hlth Ins/WC/Othr Benefits	1,573	2,362	12,548	12,556	12,556	11,130
4108	ER Retirement Contribution	342	898	1,372	1,392	1,392	1,223
Sub-Total: Personnel		8,087	22,566	39,320	39,774	39,774	38,684
4201	Office Supplies	283	150	700	700	700	700
4202	Clothing/Uniforms	0	0	80	80	80	80
4203	Fuel	0	0	0	0	0	0
4215	Operating Supplies	837	612	1,000	1,000	1,000	1,000
4301	Postage/Freight Svcs	0	0	0	0	0	0
4302	Printing/Duplication Svcs	0	0	0	0	0	0
4303	Advertising/Legal Notices	0	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	330	995	850	850	850	850
4320	Telephone/Fax Services	0	1,159	181	181	181	183
4330	Professional Services	105	1,960	0	0	0	0
4350	Othr Purchased Svcs	0	0	0	0	0	0
4351	Dispatch-City Svcs	783	828	833	833	833	3,000
4360	Contracted Services	0	70	0	0	0	0
4370	Trvl/Mileage/Meals/Lodg	1,956	593	2,192	2,192	2,192	2,192
4401	Prop/Liab Ins Premium	0	0	0	0	0	0
4421	Fleet Services	3,458	0	0	0	0	0
Sub-Total: Operations		7,752	6,366	5,836	5,836	5,836	8,005
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		15,840	28,932	45,156	45,610	45,610	46,689

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	30.4%
2021 Expenditures Under (Over) Budget	(3,000)
2021 Budgeted Expenditures vs. 2022 Budget Request	23.5%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Victim Advocate	36,998	22,871	25,857	25,857	25,857	28,300
4103	Social Security	2,294	1,420	1,405	1,405	1,405	0
4104	Medicare	536	332	329	329	329	1,755
4105	Standby	0	0	0	0	0	410
4106	Hlth Ins/WC/Othr Benefits	3,092	1,619	10,365	10,365	10,365	12,877
4108	ER Retirement Contribution	1,932	1,145	1,133	1,133	1,133	1,415
Sub-Total: Personnel		44,852	27,387	39,089	39,089	39,089	44,758
4202	Clothing/Uniforms	115	0	0	0	0	0
4301	Postage/Freight Svcs	22	0	0	0	0	0
4302	Printing/Duplication Svcs	97	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	865	0	0	0	0	0
4320	Telephone/Fax Services	811	0	0	0	0	0
4360	Contracted Services	0	4,036	3,000	3,000	3,000	3,000
4370	Trvl/Mileage/Meals/Lodg	1,862	0	0	0	0	0
4650	Miscellaneous Expenses	4,853	3,142	0	0	3,000	4,209
Sub-Total: Operations		8,625	7,178	3,000	3,000	6,000	7,209
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		53,477	34,565	42,089	42,089	45,089	51,967

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-39.2%
2021 Expenditures Under (Over) Budget	1
2021 Budgeted Expenditures vs. 2022 Budget Request	14.5%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Victim Advocate	18,756	15,923	7,663	7,663	7,663	8,390
4103	Social Security	1,172	984	416	416	416	0
4104	Medicare	274	230	97	97	97	520
4105	Standby	0	0	0	0	0	122
4106	Hlth Ins/WC/Othr Benefits	1,320	1,114	3,072	3,072	3,072	3,818
4108	ER Retirement Contribution	945	793	336	336	336	419
Sub-Total: Personnel		22,468	19,043	11,585	11,584	11,584	13,269
Sub-Total: Operations		0	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		22,468	19,043	11,585	11,584	11,584	13,269

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-100.0%
2021 Expenditures Under (Over) Budget	0
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4201 Office Supplies	0	12,931	0	0	0	0
	4203 Fuel-Lubricant Supplies	0	204	0	0	0	0
	4211 Computer Equipment Under \$5,000	0	76	0	0	0	0
	4213 Equipment Under \$5,000	0	14,804	0	0	0	0
	4214 Furniture/Fixtures Under \$5000	0	3,378	0	0	0	0
	4215 Operating Supplies	0	12,924	0	0	0	0
	4216 Cleaning Supplies	0	510	0	0	0	0
	4303 Advertising/Legal Notices	0	600	0	0	0	0
	4370 Travel/Mileage/Meals/Lodging	0	422	0	0	0	0
	4650 Miscellaneous	0	400	0	0	0	0
Sub-Total: Operations		0	46,249	0	0	0	0
	9920 Building Improvements	0	100	0	0	0	0
	9923 Building Improvements	0	12,417	0	0	0	0
Sub-Total: Capital Outlay		0	12,517	0	0	0	0
TOTALS		0	58,765	0	0	0	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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-3.3%
2021 Expenditures Under (Over) Budget	18,835
2021 Budgeted Expenditures vs. 2022 Budget Request	121.8%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office Supplies	2,803	3,012	3,536	3,536	3,012	3,012
4205	Small Tools	77	115	0	0	0	0
4213	Equipment Under \$5,000	0	0	0	0	0	0
4214	Furniture/Fixtures Under \$5,000	4,011	0	2,500	2,500	315	2,250
4215	Operating Supplies	0	0	0	0	0	0
4216	Cleaning Supplies	857	1,457	1,200	1,200	950	1,200
4301	Postage/Freight Svcs	0	0	0	0	0	0
4302	Printing/Duplication Svcs	0	504	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	0	0	0	0	0	0
4320	Telephone/Fax Services	1,655	1,262	1,241	1,241	1,241	1,225
4321	Utilities	9,279	14,133	12,000	12,000	13,313	14,983
4330	Professional Services	0	0	0	0	421	0
4340	Repair/Mntce Svcs	5,169	2,369	9,000	9,000	3,000	8,500
4342	Building/Property Maintenance	937	3,934	15,000	15,000	4,543	3,000
4350	Othr Purchased Svcs	0	0	0	0	0	0
4358	Janitorial Services	15,400	17,900	19,800	19,800	19,789	19,941
4360	Contracted Svcs	1,680	1,255	850	850	375	400
4361	Maintenance Contracts	6,127	5,999	7,200	7,200	6,674	6,500
4370	Trvl/Mileage/Meals/Lodg	0	23	0	0	0	0
4401	Property/Liability Insurance	4,418	5,374	5,108	5,108	5,108	5,483
4420	Rental Services	7,280	7,056	8,000	8,000	7,860	7,000
4421	Fleet Services	3,659	3,858	3,870	3,870	3,870	3,825
4649	Late Fees	0	3	0	0	0	0
Sub-Total: Operations		63,353	68,254	89,305	89,305	70,471	77,319
9920	Building Improvements	2,673	4,607	0	0	0	60,000
9970	Computer Equipment Over \$5,000	0	0	0	0	0	60,751
Sub-Total: Capital Outlay		2,673	4,607	0	0	0	120,751
TOTALS		66,026	72,861	89,305	89,305	70,471	198,070

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
- 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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	60.4%
2021 Expenditures Under (Over) Budget	(6,672)
2021 Budgeted Expenditures vs. 2022 Budget Request	-86.1%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-PW Admin	320,938	352,590	356,929	369,317	369,317	403,850
4102	Overtime	0	0	0	0	0	0
4103	Social Security	18,184	19,825	22,130	22,898	22,898	24,642
4104	Medicare	4,253	4,637	5,175	5,355	5,355	5,856
4106	HLth Ins/WC/Othr Benefits	46,394	80,420	87,584	87,686	87,686	88,384
4108	ER Retirement Contrbtn	11,289	18,347	18,842	19,472	19,472	21,255
Sub-Total: Personnel		401,059	475,818	490,660	504,728	504,728	543,986
4201	Office Supplies	4,269	3,366	3,100	3,100	3,100	3,100
4202	Clothing/Uniforms	148	724	1,000	1,000	1,000	1,000
4203	Fuel-Lubricant Supplies	806	565	1,000	1,000	750	1,000
4212	Software Under \$5,000	3,506	5,453	4,100	4,100	4,100	9,712
4213	Equipment Under \$5,000	1,988	1,889	2,500	2,500	2,500	2,500
4215	Operating Supplies	271	985	500	500	500	500
4302	Printing/Duplication Svcs	389	914	300	300	300	300
4303	Advertising/Legal Notices	454	0	800	800	800	800
4304	Subscriptions/Literature/Films	169	0	500	500	500	500
4310	Dues/Mtgs/Mbrshps/Tuition	3,581	3,093	6,000	6,000	4,000	6,000
4320	Telephone/Fax Services	4,118	3,529	2,571	2,571	2,500	3,753
4330	Professional Services	1,449	1,732	1,800	1,800	1,800	1,800
4340	Repair/Maintenance Services	0	0	0	0	0	0
4343	Software Support	0	0	5,040	5,040	0	0
4350	Other Purchased Services	0	15	400	400	0	400
4351	Dispatch-City Svcs	3,074	0	4,397	4,397	4,397	3,000
4370	Travel/Mileage/Meals/Lodging	2,807	1,521	2,500	2,500	2,500	2,500
4420	Rental Services	2,905	2,637	2,300	2,300	2,665	2,300
4421	Fleet Services	0	11,793	16,326	16,326	16,326	23,800
4649	Late Fees	50	0	0	0	0	0
4650	Miscellaneous Expenses	402	0	125	125	125	125
Sub-Total: Operations		30,384	38,215	55,259	55,259	47,863	63,090
9952	Equipment	0	5,156	0	0	0	0
Sub-Total: Capital Outlay		0	5,156	0	0	0	0
5000	Cost Allocation to Other Funds	(374,022)	(395,824)	(354,674)	(354,674)	(354,674)	(578,609)
TOTALS		57,420	123,366	191,245	205,313	197,917	28,467

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-511.2%
2021 Expenditures Under (Over) Budget	(247)
2021 Budgeted Expenditures vs. 2022 Budget Request	-142.1%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office Supplies	10	0	0	0	0	0
4214	Furniture/Fixtures Under \$5,000	1,802	2,294	2,500	2,500	2,500	2,500
4215	Operating Supplies	0	48	0	0	0	0
4216	Cleaning Supplies	212	0	0	0	0	0
4320	Telephone/Fax Services	1,414	0	0	0	0	0
4321	Utilities	15,634	17,614	20,000	20,000	20,000	20,000
4330	Professional Services	0	0	0	0	0	0
4340	Repair/Maintnc Services	1,292	1,037	3,684	3,684	3,500	3,684
4342	Building/Property Maintenance	0	0	0	0	0	10,000
4350	Other Purchased Services	0	0	0	0	0	0
4351	Dispatch-City Svcs	1,025	4,335	0	0	0	0
4358	Janitorial Services	0	13,385	0	0	0	0
4360	Contracted Services	7,728	0	0	0	431	2,500
4370	Travel/Mileage/Meals/Lodging	11	0	0	0	0	0
4401	Property/Liability Insurance	3,038	3,476	3,191	3,191	3,191	3,420
4650	Miscellaneous Expenses	0	0	0	0	0	0
Sub-Total: Operations		32,165	42,188	29,375	29,375	29,622	42,104
9920	Building Improvements	57,856	7,540	30,000	30,000	30,000	52,500
9925	Building Construction	0	3,250	0	0	0	0
9952	Equipment	0	0	0	0	0	0
Sub-Total: Capital Outlay		57,856	10,790	30,000	30,000	30,000	52,500
5000	Cost Allocation to Other Funds	(43,036)	(44,663)	(93,814)	(93,814)	(93,814)	(80,100)
TOTALS		46,985	8,315	(34,439)	(34,439)	(34,192)	14,504

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**

01-4034 STREET & ALLEY MAINTENANCE

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	0
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-S/A Maintenance	265,425	0	0	0	0	0
4102	Overtime	22,167	0	0	0	0	0
4103	Social Security	18,005	0	0	0	0	0
4104	Medicare	4,211	0	0	0	0	0
4105	Standby	6,150	0	0	0	0	0
4106	Hlth Ins/WC/Othr Benefits	100,179	0	0	0	0	0
4108	ER Retirement Contrbtn	24,648	0	0	0	0	0
Sub-Total: Personnel		440,786	0	0	0	0	0
4201	Office Supplies	1,823	0	0	0	0	0
4202	Clothing/Uniforms	1,499	0	0	0	0	0
4203	Fuel/Lubricant Supply	40,332	0	0	0	0	0
4215	Operating Supplies	5,504	0	0	0	0	0
4302	Printing/Duplication Services	0	0	0	0	0	0
4303	Advertising/Legal Notices	262	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuition	305	0	0	0	0	0
4320	Telephone/Fax Services	2,864	0	0	0	0	0
4321	Utilities	620	0	0	0	0	0
4330	Professional Services	940	0	0	0	0	0
4340	Repair/Mntce Svcs	306	0	0	0	0	0
4343	Software Support	1,350	0	0	0	0	0
4350	Other Purchased Services	0	0	0	0	0	0
4360	Contracted Service -Snow	18,152	0	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	1,655	0	0	0	0	0
4401	Prop & Liab Ins Premiums	26	0	0	0	0	0
4402	Prop/Liab Claim Payments	1,000	0	0	0	0	0
4420	Equipment Rental	0	0	0	0	0	0
4421	Fleet Services	112,000	0	0	0	0	0
4649	Late Fees	0	0	0	0	0	0
Sub-Total: Operations		188,637	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		629,423	0	0	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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	0
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 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	0	0
	4310 Dues/Meetings/Mbrshps/Tuition	0	0	0	0	0	0
	4330 Professional Services	22,904	0	0	0	0	0
	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	8,496	0	0	0	0	0
	9102 Tree Chipping	10,000	0	0	0	0	0
	9103 Material Crushing	38,813	0	0	0	0	0
	9104 Paint Striping	39,993	0	0	0	0	0
	9105 Signs	32,948	0	0	0	0	0
	9106 Gravel/Asphalt Patching	3,119	0	0	0	0	0
	9108 Concrete	40	0	0	0	0	0
	9109 Slurry Seal	48,380	0	0	0	0	0
	9110 Crack Seal	104	0	0	0	0	0
	9111 Street Imprv/Overlay	2,923	0	0	0	0	0
	9112 Concrete-Valley Pan, Curb, Gutter	86	0	0	0	0	0
Sub-Total: Operations		207,804	0	0	0	0	0
	9902 Land	0	0	0	0	0	0
	9925 Building Construction	8,600	0	0	0	0	0
	9940 Improv. Other Than Buildings	15,721	0	0	0	0	0
	9952 Equipment	64,309	0	0	0	0	0
	9956 Heavy Equipment	70,265	0	0	0	0	0
	9960 Road Construction	0	0	0	0	0	0
Sub-Total: Capital Outlay		158,895	0	0	0	0	0
TOTALS		366,699	0	0	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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	0
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4330 Professional Services	23,820	0	0	0	0	0
	4370 Travel/Mileage/Meals/Lodging	149	0	0	0	0	0
	4357 Engineering Services	0	0	0	0	0	0
Sub-Total: Operations		23,969	0	0	0	0	0
	9960 Road Construction	541,898	0	0	0	0	0
Sub-Total: Capital Outlay		541,898	0	0	0	0	0
TOTALS		565,866	0	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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-100.0%
2021 Expenditures Under (Over) Budget	0
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4330 Professional Services	58,595	2,770	0	0	0	0
	4357 Engineering Services	25,986	29,440	0	0	0	0
	4370 Trvl/Mileage/Meals/Lodg	0	162	0	0	0	0
Sub-Total: Operations		84,581	32,372	0	0	0	0
	9960 Road Construction	0	526,203	0	0	0	0
Sub-Total: Capital Outlay		0	526,203	0	0	0	0
TOTALS		84,581	558,575	0	0	0	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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	0
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4201 Office Supplies	1,393	0	0	0	0	0
	4330 Professional Services	0	0	0	0	0	0
Sub-Total: Operations		1,393	0	0	0	0	0
	9960 Road Construction	0	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		1,393	0	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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	69.1%
2021 Expenditures Under (Over) Budget	1,208
2021 Budgeted Expenditures vs. 2022 Budget Request	4.8%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Cranor Hill	9,515	6,780	18,135	18,530	18,530	19,469
4102	Overtime	160	674	387	395	395	415
4103	Social Security	600	427	1,148	1,173	1,173	1,233
4104	Medicare	140	100	269	275	275	288
4106	Hlth Ins/WC/Other Benefits	1,315	1,249	1,481	1,513	1,513	1,593
Sub-Total: Personnel		11,730	9,230	21,419	21,886	21,886	22,999
4201	Office Supplies	2,844	3,704	3,945	3,945	3,500	3,945
4203	Fuel/Lubricant Supply	95	141	1,000	1,000	800	1,000
4213	Equipment Under \$5,000	0	0	500	500	350	500
4303	Advertising/Legal Svcs	175	400	300	300	300	300
4320	Telephone/Fax Service	733	767	0	0	820	820
4321	Utilities	2,654	2,298	4,000	4,000	4,000	4,000
4330	Professional Svcs	1,006	2,365	3,000	3,000	2,500	3,000
4340	Repair/Maintnc Services	3,067	1,427	4,200	4,200	3,000	4,200
4401	Prop/Liab Ins Premium	928	1,024	969	969	969	1,043
4421	Fleet Services	2,628	3,662	4,174	4,174	4,174	4,277
Sub-Total: Operations		14,129	15,788	22,088	22,088	20,413	23,085
9925	Building Construction	0	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		25,859	25,018	43,507	43,974	42,299	46,084

Comments:

4101 Projected 2021-2022 season expenses are based on the potential of being open 14 days in December plus a training day.

2022 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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	101.8%
2021 Expenditures Under (Over) Budget	(11,120)
2021 Budgeted Expenditures vs. 2022 Budget Request	15.5%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages	0	25,376	50,469	51,065	51,065	52,495
4102	Overtime	0	473	0	0	0	0
4103	Social Security	0	1,568	3,129	3,166	3,166	3,255
4104	Medicare	0	367	732	741	741	761
4106	Hlth Ins/WC/Othr Benefits	0	0	1,802	1,823	1,823	1,879
Sub-Total: Personnel		0	27,784	56,132	56,795	56,795	58,390
4201	Office Supplies	0	5,598	5,000	5,000	5,000	5,000
4360	Contracted Services (Delivery)	0	0	500	500	1,500	500
4310	Dues/Mtgs/Mbrshps/Tuitn	0	16	500	500	0	500
4370	Meal Costs	0	16,133	26,723	26,723	26,695	26,723
4705	Misc Grant Expenses	0	0	0	0	7,285	7,285
4707	Region 10 Grant Expense	0	0	0	0	2,700	5,011
Sub-Total: Operations		0	21,746	32,723	32,723	43,180	45,019
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	49,531	88,855	89,518	99,975	103,409

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	38,902	38,902
3449	Senior Meal Charges	22,480	22,480
3667	Senior Meals-Misc	4,682	7,285
	Total Non-Grant Meal Revenue	66,064	68,667

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4048 SENIOR PROGRAMMING

2020 Actual Expenditures vs. 2021 Estimated Expenditures	11.2%
2021 Expenditures Under (Over) Budget	4,038
2021 Budgeted Expenditures vs. 2022 Budget Request	77.7%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages	16,306	37,188	34,925	35,461	34,503	51,600
4102	Overtime	132	964	0	0	958	0
4103	Social Security	1,005	2,345	2,165	2,198	2,198	3,199
4104	Medicare	235	548	506	514	514	748
4106	Hlth Ins/WC/Othr Benefits	597	1,550	1,247	1,266	1,266	28,425
4108	ER Retirement Contrbtn	0	0	0	0	0	2,580
Sub-Total: Personnel		18,275	42,596	38,844	39,439	39,439	86,552
4201	Office Supplies	(13)	213	153	153	235	153
4202	Clothing/Uniforms	0	0	0	0	0	0
4203	Fuel/Lubricant Supplies	0	0	0	0	0	0
4208	Rec Supplies	194	83	83	83	0	9,000
4211	Computer Equip. Under \$5,000	1,358	0	0	0	0	0
4212	Computer Software Under \$5000	0	0	0	0	0	0
4214	Furniture/Fixtures Under \$5000	70	0	0	0	0	0
4303	Advertising/Legal Svcs	375	487	397	397	350	542
4310	Dues/Mtgs/Mbrshps/Tuitn	51	345	345	345	180	200
4320	Telephone/Fax Service	0	0	181	181	181	181
4360	Contracted Services	0	0	7,200	7,200	5,400	0
4370	Travel/Mileage/Meals/Lodging	288	84	346	346	300	346
4420	Rental	0	0	0	0	0	0
4706	Met Rec Grant Expense	0	0	3,000	3,000	3,156	0
4707	Region 10 Grant Expense	3,655	1,896	4,310	4,310	1,580	1,580
Sub-Total: Operations		5,978	3,108	16,015	16,015	11,382	12,002
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		24,253	45,704	54,859	55,454	50,821	98,554

Comments:

- 4101 Wages for Senior Programming Coordinator
- 4201 Misc office supplies

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4049 RECREATION ADMINISTRATION

2020 Actual Expenditures vs. 2021 Estimated Expenditures	18.0%
2021 Expenditures Under (Over) Budget	(3,654)
2021 Budgeted Expenditures vs. 2022 Budget Request	-0.4%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Recreation Office	272,676	230,976	265,434	269,962	269,962	261,498
4102	Overtime	9,644	5,270	8,811	8,922	8,922	8,752
4103	Social Security	16,608	13,548	17,003	17,291	17,291	16,755
4104	Medicare	3,954	3,169	3,977	4,044	4,044	3,919
4106	Hlth Ins/WC/Othr Benefits	73,589	69,013	83,593	83,757	83,757	91,605
4108	ER Retirement Contrbtn	19,134	14,283	13,752	13,973	13,973	14,377
Sub-Total: Personnel		395,605	336,259	392,570	397,949	397,949	396,905
4201	Office Supplies	6,188	1,895	6,375	6,375	6,300	6,800
4202	Clothing/Uniforms	0	0	0	0	0	0
4203	Fuel/Lubricant Supplies	754	941	1,000	1,000	750	1,025
4210	CARA Parent Expenses	343	0	0	0	0	0
4303	Advertising/Legal Svcs	4	0	100	100	234	100
4310	Dues/Mtgs/Mbrshps/Tuitn	409	726	800	800	1,000	1,100
4320	Telephone/Fax Services	1,659	809	3,350	3,350	3,350	2,904
4330	Professional Services	0	7,272	0	0	16	0
4370	Travel/Mileage/Meals/Lodging	3,836	1,347	7,750	7,750	6,000	7,000
4420	Rental	1,654	1,268	1,700	1,700	1,700	1,700
4421	Fleet Services	12,332	16,048	15,073	15,073	15,073	14,921
Sub-Total: Operations		27,180	30,305	36,148	36,148	34,423	35,550
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		422,784	366,564	428,718	434,097	432,372	432,455

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	151.8%
2021 Expenditures Under (Over) Budget	8,209
2021 Budgeted Expenditures vs. 2022 Budget Request	5.6%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Recreation	96,881	44,502	122,405	125,072	125,072	138,963
4102	Overtime	298	992	998	1,020	1,020	1,098
4103	Social Security	6,082	2,821	7,651	7,818	7,818	8,684
4104	Medicare	1,422	660	1,789	1,828	1,828	2,031
4106	Hlth Ins/WC/Othr Benefits	4,642	4,486	4,468	4,564	4,564	5,076
Sub-Total: Personnel		109,326	53,461	137,311	140,302	140,302	155,852
4201	Office Supplies	774	347	1,000	1,000	2,000	2,500
4203	Fuel/Lubricant Supplies	2,839	460	3,000	3,000	3,000	3,000
4208	Rec Supplies	40,679	10,463	36,000	36,000	42,000	26,000
4210	CARA Parent Expenses	3,288	2,707	5,500	5,500	1,500	5,500
4213	Equipment Under \$5,000	0	0	10,000	10,000	10,000	10,000
4302	Printing/Duplication Svcs	6,020	3,125	6,000	6,000	6,000	6,500
4303	Advertising/Legal Svcs	4	126	400	400	200	400
4310	Dues/Mtgs/Mbrshps/Tuitn	1,104	1,493	1,200	1,200	1,200	2,000
4330	Professional Services	0	1,959	0	0	3,500	0
4343	Software Support	9,863	5,971	8,500	8,500	8,500	8,500
4350	Other Purchased Services	10,678	3,235	11,000	11,000	2,000	8,915
4360	Contracted Svcs	0	0	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	818	84	1,000	1,000	1,000	5,000
4402	Prop & Liab Claims	500	0	0	0	0	0
4650	Miscellaneous Expenses	0	0	0	0	0	5,000
4658	Scholarships	18,231	5,546	23,500	23,500	15,000	22,200
Sub-Total: Operations		94,798	35,516	107,100	107,100	95,900	105,515
9952	Equipment	0	4,828	0	0	0	0
Sub-Total: Capital Outlay		0	4,828	0	0	0	0
TOTALS		204,123	93,806	244,411	247,402	236,202	261,367

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 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.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4051 PARKS

2020 Actual Expenditures vs. 2021 Estimated Expenditures	55.5%
2021 Expenditures Under (Over) Budget	(28,340)
2021 Budgeted Expenditures vs. 2022 Budget Request	-4.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Parks	376,121	331,428	394,966	402,454	402,454	425,937
4102	Overtime	8,978	7,590	9,859	10,001	10,001	10,733
4103	Social Security	23,231	20,003	25,372	25,845	25,845	27,346
4104	Medicare	5,503	4,678	5,934	6,045	6,045	6,396
4105	Standby	0	4,200	4,400	4,400	4,400	4,400
4106	Hlth Ins/WC/Othr Benefits	73,807	75,547	80,780	81,051	81,051	81,982
4108	ER Retirement Contrbtn	17,668	14,179	16,261	16,546	16,546	18,132
Sub-Total: Personnel		505,307	457,625	537,572	546,342	546,342	574,926
4201	Office Supplies	2,980	4,503	2,000	2,000	1,500	2,000
4202	Clothing/Uniforms	1,394	808	1,500	1,500	1,500	1,500
4203	Fuel/Lubricant Supply	11,748	7,541	12,500	12,500	12,000	12,500
4212	Computer Software Under \$5,000	0	43	0	0	0	0
4213	Equipment Under \$5,000	0	0	5,000	5,000	3,500	0
4215	Operating Supplies	57,377	50,632	63,230	63,230	63,000	63,000
4301	Postage/Freight Svcs	0	0	0	0	0	0
4303	Advertising/Legal Notices	0	193	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	484	368	800	800	700	800
4320	Telephone/Fax Services	1,261	1,567	1,515	1,515	1,515	1,692
4321	Utilities	51,364	53,085	45,000	45,000	52,500	54,230
4330	Professional Svcs	16,836	24,275	0	19,500	45,000	0
4340	Repair/Mntce Svcs	0	660	16,000	16,000	11,000	15,000
4343	Software Support	88	172	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	57	69	600	600	500	600
4401	Prop/Liab Ins Premium	4,911	5,147	4,999	4,999	4,999	6,965
4402	Property/Liability Claim	0	500	0	0	0	0
4421	Fleet Services	39,907	42,734	37,664	37,664	37,664	36,478
4649	Late Fees	5	0	0	0	0	0
Sub-Total: Operations		188,411	192,296	190,808	210,308	235,378	194,765
9920	Building Improvements	0	0	0	5,000	0	0
9925	Building Construction	0	0	0	0	0	0
9940	Improve. Other Than Buildings	9,500	1,928	300,000	300,000	275,000	200,000
9952	Equipment	0	27,790	0	0	0	50,000
Sub-Total: Capital Outlay		9,500	29,718	300,000	305,000	275,000	250,000
TOTALS		703,218	679,639	1,028,380	1,061,650	1,056,720	1,019,691

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	25.3%
2021 Expenditures Under (Over) Budget	26,418
2021 Budgeted Expenditures vs. 2022 Budget Request	0.3%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4303	Advertising/Legal Notices	0	0		0	0	0
4340	Repair/Maintenance Services	920	504	1,500	1,500	0	1,500
4342	Building/Property Maintenance	26,753	2,428	29,045	29,045	4,127	29,045
4401	Prop/Liab Ins Premium	1,058	1,168	1,009	1,009	1,009	1,088
Sub-Total: Operations		28,731	4,100	31,554	31,554	5,136	31,633
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		28,731	4,100	31,554	31,554	5,136	31,633

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-55.1%
2021 Expenditures Under (Over) Budget	1,728
2021 Budgeted Expenditures vs. 2022 Budget Request	0.4%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office Supplies	11	0	500	500	0	250
4302	Printing/Duplication Svcs	0	0	0	0	0	0
4303	Advertising/Legal Notices	994	0	0	0	0	0
4321	Utilities	152	1,843	978	978	1,750	1,900
4330	Professional Svcs	15,499	0	0	0	0	0
4340	Repair/Maintenance Services	520	3,148	1,000	1,000	0	750
4342	Building/Property Maintenance	483	195	1,000	1,000	0	500
4370	Travel/Mileage/Meals/Lodging	60	0	0	0	0	0
4401	Prop/Liab Ins Premium	1,058	1,169	1,103	1,103	1,103	1,201
Sub-Total: Operations		18,778	6,355	4,581	4,581	2,853	4,601
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		18,778	6,355	4,581	4,581	2,853	4,601

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-33.3%
2021 Expenditures Under (Over) Budget	668
2021 Budgeted Expenditures vs. 2022 Budget Request	-100.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Senior Programming	1,855	12,888	9,306	9,306	9,306	0
4102	Overtime	44	166	0	0	0	0
4103	Social Security	116	800	577	577	577	0
4104	Medicare	27	187	135	135	135	0
4106	Hlth Ins/WC/Othr Benefits	0	0	204	204	204	0
4108	ER Retirement Contrbtn	0	0	0	0	0	0
Sub-Total: Personnel		2,042	14,041	10,222	10,222	10,222	0
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	922	78	78	0	0
4212	Computer Software Under \$5000	0	0	0	0	0	0
4214	Furniture/Fixtures Under \$5000	0	0	0	0	0	0
4303	Advertising/Legal Svcs	0	299	539	539	250	0
4304	Subscriptions/Literature/Films	0	163	0	0	(13)	0
4310	Dues/Mtgs/Mbrshps/Tuitn	0	0	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	0	262	288	288	0	0
Sub-Total: Operations		0	1,646	905	905	237	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		2,042	15,687	11,127	11,127	10,459	0

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	0
2021 Budgeted Expenditures vs. 2022 Budget Request	-100.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4357 Engineering Services	0	0	0	0		
Sub-Total: Operations		0	0	0	0	0	0
	9940 Improve. Other Than Buildings	0	0	1,230,000	1,230,000	1,230,000	0
Sub-Total: Capital Outlay		0	0	1,230,000	1,230,000	1,230,000	0
TOTALS		0	0	1,230,000	1,230,000	1,230,000	0

Comments:

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4056 LAZY K INFRASTRUCTURE NON-GRANT

2020 Actual Expenditures vs. 2021 Estimated Expenditures	1143.6%
2021 Expenditures Under (Over) Budget	(342,000)
2021 Budgeted Expenditures vs. 2022 Budget Request	-100.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4330 Professional Services	0	13,940	0	8,000	8,000	0
	4357 Engineering Services	0	24,738	30,000	64,000	64,000	0
Sub-Total: Operations		0	38,678	30,000	72,000	72,000	0
	9940 Improve. Other Than Buildings	0	0	109,000	409,000	409,000	0
Sub-Total: Capital Outlay		0	0	109,000	409,000	409,000	0
TOTALS		0	38,678	139,000	481,000	481,000	0

Comments:

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

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4057 COMMUNITY OUTREACH

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	0
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-City Clerk	0	0	0	0	0	56,300
4102	Overtime	0	0	0	0	0	0
4103	Social Security	0	0	0	0	0	3,491
4104	Medicare	0	0	0	0	0	816
4106	Hlth Ins/WC/Othr Benefits	0	0	0	0	0	26,606
4108	ER Retirement Contrbtn	0	0	0	0	0	2,815
Sub-Total: Personnel		0	0	0	0	0	90,028
4201	Office Supplies	0	0	0	0	0	0
4202	Clothing/Uniforms	0	0	0	0	0	0
4206	Election Supplies	0	0	0	0	0	0
4211	Computer Equipment Under \$5,000	0	0	0	0	0	0
4212	Computer Software Under \$5,000	0	0	0	0	0	0
4213	Equipment Under \$5,000	0	0	0	0	0	0
4214	Furniture/Fixtures Under \$5,000	0	0	0	0	0	0
4215	Operating Supplies	0	0	0	0	0	0
4302	Printing/Duplication Svcs	0	0	0	0	0	0
4303	Advertising/Legal Svcs	0	0	0	0	0	0
4304	Subscrptn/Lit/Films	0	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	0	0	0	0	0	0
4320	Telephone/Fax Services	0	0	0	0	0	0
4330	Professional Svcs	0	0	0	0	0	0
4340	Repair/Mntce Svcs	0	0	0	0	0	0
4343	Software Support	0	0	0	0	0	0
4350	Other Purchased Services	0	0	0	0	0	0
4360	Contracted Svcs	0	0	0	0	0	0
4370	Trvl/Mileage/Meals/Lodg	0	0	0	0	0	3,000
4649	Late Fees	0	0	0	0	0	0
4650	Miscellaneous Expenses	0	0	0	0	0	0
Sub-Total: Operations		0	0	0	0	0	3,000
Sub-Total: Capital Outlay		0	0	0	0	0	0
5000	Cost Allocation to Other Funds	0	0	0	0	0	0
TOTALS		0	0	0	0	0	93,028

Comments:

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4090 PUBLIC SERVICE GRANTS

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-58.8%
2021 Expenditures Under (Over) Budget	(2,500)
2021 Budgeted Expenditures vs. 2022 Budget Request	-8.7%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
8102	Youth Grants	750	1,250	2,000	2,000	2,000	2,000
8201	Gunnison Country Chamber	5,660	3,980	11,336	11,336	11,336	6,500
8202	Cattlemen's Days	11,480	34,980	0	0	0	0
8205	Gunnison Car Club	0	250	0	0	0	0
8302	Safe Ride of Gunnison	0	2,802	0	0	0	0
8303	Gunnison Council for the Arts	14,618	3,237	0	0	0	0
8304	GV Animal Welfare League	1,560	2,000	3,000	3,000	3,000	2,825
8305	Adult & Family Educ Program	3,400	0	0	0	0	0
8306	GC Pioneer & Historical Soc	2,880	1,000	2,000	2,000	2,000	1,600
8308	Project Hope of Gunnison Valley	0	2,000	2,000	2,000	2,000	2,000
8309	Six Points Evaluation & Trng	3,802	4,000	5,000	5,000	5,000	5,000
8311	Gunnison Country Food Pantry	5,000	5,000	5,000	5,000	5,000	6,075
8312	Gunnison Nordic Club	1,600	3,390	2,400	2,400	2,400	2,400
8810	Seasons Schoolhouse	2,633	530	0	0	0	0
8811	Tenderfoot CFDC	8,000	1,971	0	0	0	0
8812	Out of the Darkness Walk	1,450	2,500	3,000	3,000	3,000	0
8814	gO Initiative	400	2,000	0	0	0	1,500
8817	Gunnison County	1,800	17,759	0	0	0	0
8818	Gunnison Valley Mentors	0	0	0	0	0	0
8819	Gunnison Trails	2,900	3,000	3,500	3,500	3,500	3,000
8820	Gunnison Conservation District	1,000	1,120	2,000	2,000	2,000	1,300
8823	Crested Butte Land Trust	0	5,000	0	0	0	0
8824	Coldharbour	0	7,176	0	0	0	0
8825	Gunnison Valley Observatory	0	3,078	1,764	1,764	1,764	0
8826	Gunnison High School	0	2,500	0	0	0	0
8827	Dark Sky Tour	0	0	0	2,500	2,500	2,500
8828	Community Foundation	0	35,000	0	0	0	0
8829	CB Avalanche Center	0	0	2,000	2,000	2,000	2,000
8830	Habitat for Humanity	0	0	9,500	9,500	9,500	10,000
8831	Western Mountain Rescue	0	0	3,000	3,000	3,000	0
8833	Anthracite Volleyball Club	0	0	0	0	0	600
8834	Coldharbour Institute	0	0	0	0	0	1,300
8835	Crested Butte Snowsports	0	0	0	0	0	1,500
8836	Mountain Roots	0	0	0	0	0	2,700
8899	Other Service Grants	0	0	0	0	0	0
Sub-Total: Operations		68,933	145,523	57,500	60,000	60,000	54,800
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		68,933	145,523	57,500	60,000	60,000	54,800

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-66.8%
2021 Expenditures Under (Over) Budget	(50,315)
2021 Budgeted Expenditures vs. 2022 Budget Request	-50.3%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
8201	Chamber of Commerce	0	4,000	4,000	4,000	4,000	4,000
8202	Cattlemen's Days	5,925	0	20,000	20,000	20,000	20,000
8207	Rotary (Kiwanis) Fishing Trnmnt	0	0	0	0	0	1,000
8210	Gunnison River Festival	1,472	0	1,000	1,000	1,000	1,000
8211	Gunnison Council for the Arts	5,400	4,317	5,000	5,000	5,000	7,500
8216	West Elk Hockey Association	5,000	1,000	0	0	0	0
8217	Race Revolutions	0	0	3,500	3,500	3,500	3,500
8218	Gunnison Creative District	0	0	1,500	1,500	1,500	0
8219	CO Taxidermist Assn	0	0	0	0	0	2,200
8298	COVID-19 Business Relief Grants	0	256,519	0	50,000	50,315	0
8299	For-Profit ED Grants	6,020	2,800	4,000	4,000	4,000	5,000
Sub-Total: Operations		23,817	268,636	39,000	89,000	89,315	44,200
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		23,817	268,636	39,000	89,000	89,315	44,200

Comments:

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4092 STRATEGIC PARTNERSHIPS

2020 Actual Expenditures vs. 2021 Estimated Expenditures	67.7%
2021 Expenditures Under (Over) Budget	(128,260)
2021 Budgeted Expenditures vs. 2022 Budget Request	-35.3%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	8401 Visitor Center	68,635	73,240	72,130	72,130	72,130	86,026
	8403 Economic Development	10,000	40,000	40,000	115,000	115,000	40,000
	8802 Gunn Housing Authority (IGA)	58,750	58,750	58,750	58,750	58,750	58,750
	8899 Gunnison County	5,750	4,500	6,500	54,760	54,760	6,500
	8822 Sustainable Tourism And Outdoor R	0	0	0	5,000	5,000	0
	9201 Gunnison County-Mosquito Control	16,371	16,863	17,203	17,203	17,203	17,203
	9205 Gunnison County-Weed Control	0	0	1,410	1,410	1,410	1,410
Sub-Total: Operations		159,506	193,353	195,993	324,253	324,253	209,889
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		159,506	193,353	195,993	324,253	324,253	209,889

Comments:

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4097 EVENTS - OPERATIONS

2020 Actual Expenditures vs. 2021 Estimated Expenditures	59.1%
2021 Expenditures Under (Over) Budget	6,278
2021 Budgeted Expenditures vs. 2022 Budget Request	1.9%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Events	35,843	31,742	50,224	51,410	51,410	56,107
4102	Overtime	1,723	704	2,335	2,335	2,335	2,335
4103	Social Security	2,193	1,834	3,259	3,333	3,333	3,623
4104	Medicare	513	429	762	779	779	847
4106	Hlth Ins/WC/Othr Benefits	11,166	9,753	12,618	12,657	12,657	11,143
4108	ER Retirement Contrbtn	1,496	1,576	1,535	1,573	1,573	1,700
Sub-Total: Personnel		52,934	46,038	70,732	72,087	72,087	75,756
4201	Office Supplies	41	394	175	175	200	175
4202	Clothing/Uniforms	149	0	150	150	150	200
4213	Equipment Under \$5,000	4,510	40	4,500	4,500	2,000	4,500
4215	Operating Supplies	987	354	1,000	1,000	800	1,000
4301	Postage/Freight	133	12	200	200	100	200
4302	Printing/Duplication Svcs	745	78	700	700	600	700
4303	Advertising/Legal Svcs	2,100	973	2,000	2,000	2,000	2,000
4310	Dues/Meetings/Mbrshps/Tuition	128	0	0	0	32	50
4320	Telephone/Fax Services	695	624	686	686	686	181
4350	Other Purchased Services	115	65	150	150	150	150
4370	Travel/Mileage/Meals/Lodging	350	2,623	200	200	200	200
4401	Property/Liability Insurance Prem	0	0	0	0	0	0
4421	Fleet Services	3,353	3,412	3,921	3,921	3,921	3,885
4649	Late Fees	0	0	0	0	0	0
4650	Miscellaneous Expense	300	5,871	300	300	300	300
4656	Cattlemen's Days	0	0	0	0	0	0
7002	Triathlon	7,001	1,779	5,595	5,595	5,700	5,700
7004	Bicycle Safety Program	6,160	500	1,600	1,600	0	1,600
7005	Growler	2,315	0	3,000	3,000	2,987	3,000
7008	Fourth of July	9,603	6,076	16,250	16,250	18,608	16,500
7009	Diamonds in the Rockies	10,404	0	11,000	11,000	10,544	11,546
7010	Fishing Derby	839	654	1,000	1,000	963	1,000
7014	Egg-Aquatics	624	0	1,101	1,101	454	1,100
7015	Fright-Night	926	1,000	1,000	1,000	1,000	1,000
7016	Rudolph Roundup	751	0	1,000	1,000	1,000	1,000
7017	CARA Gymnastics Meet	0	0	1,000	1,000	0	1,000
7018	Gunnison Gun Show	2,377	316	2,950	2,950	2,700	2,950
7019	Pickleball Tournament	2,330	0	3,000	3,000	0	2,000
7020	SW Colo Triathlon Series Expenses	1,613	622	1,500	1,500	1,250	1,500
9560	Fireworks	25,000	25,000	25,000	25,000	25,000	25,000
Sub-Total: Operations		83,548	50,395	88,978	88,978	81,345	88,437
9952	Equipment	6,188	0	0	0	0	0
Sub-Total: Capital Outlay		6,188	0	0	0	0	0
TOTALS		142,671	96,433	159,710	161,065	153,432	164,193

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-74.4%
2021 Expenditures Under (Over) Budget	6,218
2021 Budgeted Expenditures vs. 2022 Budget Request	1.5%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4999	Transfer to Fleet Maintenance	676,073	717,976	590,865	590,865	590,865	742,031
4999	Transfer to Street Improvements	0	2,323,977	161,218	236,218	155,000	81,218
4999	Transfer to Pool-CC Maint	22,915	26,727	23,641	23,641	23,641	24,830
4999	Transfer to Rink-Parks Exp	18,475	19,029	19,600	19,600	19,600	20,188
4999	Transfer to Trails-Bike Lanes	0	0	0	0	0	15,000
Sub-Total: Operations		717,463	3,087,709	795,324	870,324	789,106	883,267
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		717,463	3,087,709	795,324	870,324	789,106	883,267

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	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	55,151	52,010	45,000	47,000	52,000	52,000
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	1	71	0	0	50	50
	INTEREST	1,267	1,570	700	700	350	250
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	56,419	53,650	45,700	47,700	52,400	52,300
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	29,462	31,461	38,500	38,500	38,452	38,500
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	18,245	17,424	15,000	17,000	17,000	17,000
	TOTAL EXPENDITURES	47,705	48,885	53,500	55,500	55,452	55,500
	Revenues Over (Under) Expenditures	8,715	4,765	(7,800)	(7,800)	(3,052)	(3,200)
	Beginning Fund Balance	51,128	59,839	56,280	64,605	64,605	61,553
	Ending Fund Balance	59,839	64,605	48,480	56,805	61,553	58,353
	Ending Fund Balance % of Total Expenditures	125%	132%	91%	102%	111%	105%

02 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	-2.3%
2021 Revenues Under (Over) Budget	(4,700)
2021 Budgeted Revenues vs. 2022 Budget Request	9.6%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3333	Lottery Proceeds	36,906	34,586	30,000	30,000	35,000	35,000
3334	Lottery Redistribution	18,245	17,424	15,000	17,000	17,000	17,000
	INTERGOVERNMENTAL	55,151	52,010	45,000	47,000	52,000	52,000
3601	Miscellaneous Revenue	0	0	0	0	0	0
3604	Refunds	1	71	0	0	50	50
	MISCELLANEOUS	1	71	0	0	50	50
3701	Interest on Investments	815	794	400	400	200	150
3710	Unrealized Gain/Loss	452	776	300	300	150	100
	INTEREST	1,267	1,570	700	700	350	250
	TOTAL REVENUES	56,419	53,650	45,700	47,700	52,400	52,300

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	22.2%
2021 Expenditures Under (Over) Budget	48
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
9501	Hartman Rocks Improvements	1,197	189	2,000	2,000	577	2,000
9503	Picnic Table/Trash Can Repl.	5,471	2,435	5,000	5,000	3,500	5,000
9504	Taylor Mtn Park Improvements	1,134	7,894	1,500	1,500	1,000	1,500
9525	Fertilizer	6,847	3,746	6,500	6,500	6,500	6,500
9528	Dandelion Spraying	5,560	4,863	4,500	4,500	4,600	4,500
9530	Painting and Staining	2,585	849	2,000	2,000	2,000	2,000
9531	Landscaping materials	0	6,614	5,000	5,000	2,500	5,000
9532	Backflow Repair	6,668	4,871	7,000	7,000	7,000	7,000
9546	Cranor-lift hangers, sewer cleanout	0	0	2,000	2,000	7,500	2,000
9547	Skate Park Improvements	0	0	3,000	3,000	3,275	3,000
Sub-Total: Operations		29,462	31,461	38,500	38,500	38,452	38,500
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		29,462	31,461	38,500	38,500	38,452	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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-2.4%
2021 Expenditures Under (Over) Budget	(2,000)
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to Pool-CC Maint	18,245	17,424	15,000	17,000	17,000	17,000
Sub-Total: Operations		18,245	17,424	15,000	17,000	17,000	17,000
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		18,245	17,424	15,000	17,000	17,000	17,000

Comments:

Transfer to the Community Center for janitorial services.

**CITY OF GUNNISON
REAL ESTATE TRANSFER ASSESSMENT
SUMMARY**

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	0	7,500	0
	INTEREST	0	0	0	0	0	0
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	0	0	0	0	7,500	0
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	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	0	0	0
	Revenues Over (Under) Expenditures	0	0	0	0	7,500	0
	Beginning Fund Balance	2,619	2,619	2,619	2,620	2,620	10,120
	Ending Fund Balance	2,619	2,620	2,619	2,620	10,120	10,120
	Ending Fund Balance % of Total Expenditures	0%	0%	0%	0%	0%	0%

03 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	0.0%
2021 Revenues Under (Over) Budget	(7,500)
2021 Budgeted Revenues vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
3601	Miscellaneous Revenue	0	0	0	0	0	0
3653	RETA	0	0	0	0	7,500	0
	MISCELLANEOUS	0	0	0	0	7,500	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
	TOTAL REVENUES	0	0	0	0	7,500	0

Comments:

**CITY OF GUNNISON
REAL ESTATE TRANSFER ASSESSMENT
EXPENDITURES**

03-4150 OPERATING

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	0
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
	Sub-Total: Personnel	0	0	0	0	0	0
	Sub-Total: Operations	0	0	0	0	0	0
	Sub-Total: Capital Outlay	0	0	0	0	0	0
	TOTALS	0	0	0	0	0	0

Comments:

**CITY OF GUNNISON
REAL ESTATE TRANSFER ASSESSMENT
EXPENDITURES**

03-4999 TRANSFERS OUT

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	0
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to General Fund	0	0	0	0	0	0
Sub-Total: Operations		0	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	0	0	0	0

Comments:

**CITY OF GUNNISON
RISK MANAGEMENT
SUMMARY**

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 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	226,535	249,602	267,500	267,500	267,507	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	33,821	2,365	1,500	1,500	18,697	1,500
	INTEREST	5,038	6,212	4,000	4,000	1,500	750
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	265,394	258,179	273,000	273,000	287,704	2,250
EXPENDITURES							
	GENERAL GOVERNMENT	226,776	206,332	258,817	308,817	287,260	55,000
	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	226,776	206,332	258,817	308,817	287,260	55,000
	Revenues Over (Under) Expenditures	38,618	51,847	14,183	(35,817)	444	(52,750)
	Beginning Fund Balance	64,084	102,702	86,719	154,548	154,548	154,992
	Ending Fund Balance	102,702	154,548	100,902	118,731	154,992	102,242
	Ending Fund Balance % of Total Expenditures	0%	75%	39%	38%	54%	186%

06 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	11.4%
2021 Revenues Under (Over) Budget	(14,704)
2021 Budgeted Revenues vs. 2022 Budget Request	-99.2%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3445	Insurance Contributions	226,535	249,602	267,500	267,500	267,507	
	CHARGES FOR SERVICES	226,535	249,602	267,500	267,500	267,507	0
3601	Miscellaneous	0	2,365	1,500	1,500	2,490	1,500
3603	Compensation for Loss	33,821	0	0	0	0	0
3604	Refunds	0	0	0	0	16,207	0
	MISCELLANEOUS	33,821	2,365	1,500	1,500	18,697	1,500
3701	Interest on Investments	2,963	2,982	2,000	2,000	1,000	500
3710	Unrealized Gain/Loss	2,075	3,230	2,000	2,000	500	250
	INTEREST	5,038	6,212	4,000	4,000	1,500	750
	TOTAL REVENUES	265,394	258,179	273,000	273,000	287,704	2,250

Comments:

- 3445 Premium contributions from each City fund/department
- 3446 Deductibles charged to departments for first party claims
- 3601 Loss control credits
- 3603 Insurance proceeds from third party claims

**CITY OF GUNNISON
RISK MANAGEMENT
EXPENDITURES**

06-4201 OPERATING

2020 Actual Expenditures vs. 2021 Estimated Expenditures	39.2%
2021 Expenditures Under (Over) Budget	(28,443)
2021 Budgeted Expenditures vs. 2022 Budget Request	-82.2%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4330 Professional Services	5,000	0	5,000	5,000	5,000	5,000
	4401 Property/Liability Insurance	174,572	189,773	203,817	203,817	202,260	50,000
	4402 Property/Liability Claim Payments	47,204	16,560	50,000	100,000	80,000	50,000
Sub-Total: Operations		226,776	206,332	258,817	308,817	287,260	55,000
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		226,776	206,332	258,817	308,817	287,260	55,000

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	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
	TAXES	274,672	343,932	308,975	308,975	323,179	332,874
	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	6,754	6,087	2,500	2,500	3,000	1,750
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	281,426	350,019	311,475	311,475	326,179	334,624
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	70,000	183,560	70,000	144,500	144,500	114,500
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	162,924	146,756	160,135	160,135	160,135	152,910
	TOTAL EXPENDITURES	232,924	330,316	230,135	304,635	304,635	267,410
	Revenues Over (Under) Expenditures	48,502	19,703	81,340	6,840	21,544	67,215
	Beginning Fund Balance	289,246	337,748	318,907	357,452	357,452	378,996
	Ending Fund Balance	337,748	357,452	400,247	364,292	378,996	446,211
	Ending Fund Balance % of Total Expenditures	0%	108%	174%	120%	124%	167%
	Ending Fund Balance Analysis						
	Unreserved Fund Balance	337,748	357,452	400,247	364,292	378,996	338,799
	Police Officer Overhire Allowance	0	0	0	0	0	107,412
		337,748	357,452	400,247	364,292	378,996	446,211
	Ending Unreserved Fund Balance % of Total Expenditures						127%

08 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	-6.8%
2021 Revenues Under (Over) Budget	(14,704)
2021 Budgeted Revenues vs. 2022 Budget Request	7.4%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3120	Special Marijuana Sales Tax	254,851	301,490	277,984	277,984	282,411	290,883
3121	Special Marijuana Excise Tax	19,821	42,442	30,991	30,991	40,768	41,991
	TAXES	274,672	343,932	308,975	308,975	323,179	332,874
3701	Interest on Investments	4,264	3,500	1,500	1,500	1,500	1,000
3710	Unrealized Gain/Loss	2,490	2,587	1,000	1,000	1,500	750
	INTEREST	6,754	6,087	2,500	2,500	3,000	1,750
	TOTAL REVENUES	281,426	350,019	311,475	311,475	326,179	334,624

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-21.3%
2021 Expenditures Under (Over) Budget	(74,500)
2021 Budgeted Expenditures vs. 2022 Budget Request	-20.8%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
8102	Youth Grants	0	0	0	0	0	0
8302	Safe Ride of Gunnison	7,720	4,500	7,000	7,000	7,000	7,000
8303	Gunnison Council for the Arts	10,452	119,320	25,000	25,000	25,000	25,000
8306	GC Pioneer & Historical Soc	0	0	2,500	2,500	2,500	800
8308	Project Hope of Gunnison Valley	1,350	0	0	0	0	0
8800	GCSAPP	26,000	25,000	0	0	0	0
8810	Wonderland Nature School	1,878	4,470	500	30,000	30,000	10,000
8811	Tenderfoot CFDC	4,000	10,029	17,000	17,000	17,000	17,000
8812	Out of the Darkness Walk	1,000	0	0	0	0	0
8814	gO Initiative	400	0	3,000	3,000	3,000	0
8817	Gunnison County	6,200	12,241	0	20,000	20,000	9,500
8818	Gunnison Valley Mentors	7,500	8,000	0	25,000	25,000	25,000
8821	Gunnison County Early Care	3,500	0	0	0	0	0
8826	Gunnison High School	0	0	5,000	5,000	5,000	4,200
8832	Gunnison Valley Health Foundation	0	0	10,000	10,000	10,000	10,000
8837	Crested Butte State of Mind	0	0	0	0	0	5,000
8838	Lighthouse Pregnancy Center	0	0	0	0	0	1,000
8899	Other Service Grants	0	0	0	0	0	0
Sub-Total: Operations		70,000	183,560	70,000	144,500	144,500	114,500
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		70,000	183,560	70,000	144,500	144,500	114,500

0

**CITY OF GUNNISON
MARIJUANA MITIGATION
EXPENDITURES**

08-4999 TRANSFERS OUT

2020 Actual Expenditures vs. 2021 Estimated Expenditures	9.1%
2021 Expenditures Under (Over) Budget	0
2021 Budgeted Expenditures vs. 2022 Budget Request	-4.5%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4999	Transfer to General Fund	162,924	141,956	155,335	155,335	155,335	148,110
4999	Transfer to Community Center	0	4,800	4,800	4,800	4,800	4,800
Sub-Total: Operations		162,924	146,756	160,135	160,135	160,135	152,910
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		162,924	146,756	160,135	160,135	160,135	152,910

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.

	2019	2020	2021	2022
Budget for 15th Officer	82,739	70,799	73,189	83,534
Marijuana Revenue Subsidy	35,093	30,028	31,042	35,430
	42%	42%	42%	42%
15th Officer Subsidy (above)	35,093	30,028	31,042	35,430
16th Officer	82,739	75,836	88,201	76,588
16th Officer Startup Equipment	8,200	-	-	-
Senior Services	900	900	900	900
Recreation Scholarships	19,500	23,500	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	162,924	146,756	160,135	152,910

**CITY OF GUNNISON
STREET IMPROVEMENTS FUND
SUMMARY**

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
	TAXES	0	1,823,402	1,688,066	1,688,066	1,994,734	2,008,657
	PERMITS/LICENSES	0	6,124	1,000	1,000	4,500	4,000
	INTERGOVERNMENTAL	0	177,849	217,325	292,325	224,656	1,378,609
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	7,300	10,000	10,000	18,000	20,000
	MISCELLANEOUS	0	737	0	0	829	600
	INTEREST	0	4,847	0	0	7,500	3,500
	TRANSFERS IN	0	2,323,977	441,633	516,633	155,000	755,383
	TOTAL REVENUE	0	4,344,235	2,358,024	2,508,024	2,405,218	4,170,749
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	1,438,229	4,388,602	4,419,408	1,407,293	5,274,205
	CAPITAL OUTLAY	0	28,963	10,000	10,000	10,000	1,500,000
	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	1,467,192	4,398,602	4,429,408	1,417,293	6,774,205
	Revenues Over (Under) Expenditures	0	2,877,043	(2,040,578)	(1,921,384)	987,926	(2,603,456)
	Beginning Fund Balance	0	0	2,749,591	2,877,044	2,877,044	3,864,970
	Ending Fund Balance	0	2,877,044	709,013	955,660	3,864,970	1,261,513
	Ending Fund Balance % of Total Expenditures	0%	0%	0%	0%	273%	19%

**CITY OF GUNNISON
STREET IMPROVEMENTS FUND**

09 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	-44.6%
2021 Revenues Under (Over) Budget	102,806
2021 Budgeted Revenues vs. 2022 Budget Request	66.3%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3103	Add'l Motor Vehicle Tax	0	22,024	21,414	21,414	20,000	20,000
3104	City Sales Tax	0	1,704,941	1,610,926	1,610,926	1,876,643	1,932,943
3106	City Use Tax	0	96,437	55,726	55,726	98,091	55,714
	TAXES	0	1,823,402	1,688,066	1,688,066	1,994,734	2,008,657
3209	Public Works ROW Permits	0	6,124	1,000	1,000	4,500	4,000
	PERMITS/LICENSES	0	6,124	1,000	1,000	4,500	4,000
3301	Federal Grants	0	0	0	0	0	733,000
3302	State Grants	0	0	0	75,000	0	393,750
3303	Local Grants	0	0	0	0	0	10,000
3306	State Maintenance Agrmt	0	16,774	50,000	50,000	50,000	50,000
3307	Hwy User's Trust Fund	0	161,075	167,325	167,325	174,656	191,859
	INTERGOVERNMENTAL	0	177,849	217,325	292,325	224,656	1,378,609
	CHARGES FOR SERVICES	0	0	0	0	0	0
3501	Traffic Fines	0	7,300	10,000	10,000	18,000	20,000
	FINES & FORFEITURES	0	7,300	10,000	10,000	18,000	20,000
3601	Miscellaneous Revenue	0	0	0	0	229	0
3603	Compensation for Loss	0	0	0	0	0	0
3604	Refunds	0	737	0	0	600	600
3612	Sale of Fixed Assets	0	0	0	0	0	0
	MISCELLANEOUS	0	737	0	0	829	600
3701	Interest on Investments	0	6,517	0	0	5,000	2,500
3710	Unrealized Gain/Loss	0	(1,671)	0	0	2,500	1,000
	INTEREST	0	4,847	0	0	7,500	3,500
3999	Transfer from General Fund	0	2,323,977	161,218	236,218	155,000	81,218
3999	Transfer from Electric Fund	0	0	100,305	100,305	0	100,305
3999	Transfer from Water Fund	0	0	50,412	50,412	0	50,412
3999	Transfer from Wastewater Fund	0	0	50,412	50,412	0	50,412
3999	Transfer from Waste/Recycling	0	0	44,293	44,293	0	44,293
3999	Transfer from Other Recreation	0	0	0	0	0	393,750
3999	Transfer from Fleet Fund	0	0	34,993	34,993	0	34,993
	TRANSFERS IN	0	2,323,977	441,633	516,633	155,000	755,383
	TOTAL REVENUES	0	4,344,235	2,358,024	2,508,024	2,405,218	4,170,749

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

		2019	2020	2021	2021	2021	2022
General Fund	Start Up Reserves	-	\$ 2,323,977	-	-	-	-
	Engineering-Quartz/Spencer/11th Intersect	-	-	\$ 50,000	\$ 50,000	\$ 50,000	-
	Snow Removal Enhancement	-	-	\$ 5,000	\$ 5,000	\$ 5,000	-
	Signs Enhancement	-	-	\$ 5,500	\$ 5,500	\$ 5,500	-
	Tree Program Enhancement	-	-	\$ 5,000	\$ 5,000	\$ 5,000	-
	City Shop Asphalt	-	-	\$ 81,218	\$ 81,218	-	\$ 81,218
	Crack Seal Enhancement	-	-	\$ 4,500	\$ 4,500	\$ 4,500	-
	Engineering and Equip. Testing Building	-	-	\$ 10,000	\$ 10,000	\$ 10,000	-
	Highway 50 Access Control Plan	-	-	-	\$ 75,000	\$ 75,000	-

**CITY OF GUNNISON
STREET IMPROVEMENTS FUND**

09 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	-44.6%
2021 Revenues Under (Over) Budget	102,806
2021 Budgeted Revenues vs. 2022 Budget Request	66.3%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
		\$ -	\$ 2,323,977	\$ 161,218	\$ 236,218	\$ 155,000	\$ 81,218
Electric Fund	City Shop Asphalt	\$ -	\$ -	\$ 100,305	\$ 100,305	\$ -	\$ 100,305
Water Fund	City Shop Asphalt	\$ -	\$ -	\$ 50,412	\$ 50,412	\$ -	\$ 50,412
Wastewater	City Shop Asphalt	\$ -	\$ -	\$ 50,412	\$ 50,412	\$ -	\$ 50,412
Refuse	City Shop Asphalt	\$ -	\$ -	\$ 44,293	\$ 44,293	\$ -	\$ 44,293
Other Rec Imp	Ohio Ave Safe Walk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 393,750
Fleet	City Shop Asphalt	\$ -	\$ -	\$ 34,993	\$ 34,993	\$ -	\$ 34,993

**CITY OF GUNNISON
STREET IMPROVEMENTS FUND
EXPENDITURES**

09-4034 STREET & ALLEY MAINTENANCE

2020 Actual Expenditures vs. 2021 Estimated Expenditures	10.7%
2021 Expenditures Under (Over) Budget	(3,072)
2021 Budgeted Expenditures vs. 2022 Budget Request	42.5%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-S/A Maintenance	0	276,392	300,642	302,976	302,976	323,918
4102	Overtime	0	13,728	20,578	20,753	20,753	22,275
4103	Social Security	0	17,184	20,006	20,162	20,162	21,824
4104	Medicare	0	4,019	4,679	4,715	4,715	5,104
4105	Standby	0	5,800	1,450	1,450	5,800	5,800
4106	Hlth Ins/WC/Othr Benefits	0	77,431	83,702	83,871	83,871	111,022
4108	ER Retirement Contrbtn	0	18,634	19,633	19,768	19,768	19,481
Sub-Total: Personnel		0	413,188	450,689	453,695	458,045	509,424
4201	Office Supplies	0	1,459	1,000	1,000	1,500	1,500
4202	Clothing/Uniforms	0	1,554	1,500	1,500	1,500	1,500
4203	Fuel/Lubricant Supply	0	29,779	42,275	42,275	42,275	42,275
4215	Operating Supplies	0	4,668	6,000	6,000	6,000	6,000
4302	Printing/Duplication Services	0	0	0	0	0	0
4303	Advertising/Legal Notices	0	208	800	800	700	800
4310	Dues/Mtgs/Mbrshps/Tuition	0	290	825	825	825	825
4320	Telephone/Fax Services	0	4,212	3,211	3,211	3,211	3,565
4321	Utilities	0	15,810	400	400	526	400
4330	Professional Services	0	0	500	500	600	500
4340	Repair/Mntce Svcs	0	0	800	800	800	800
4343	Software Support	0	0	1,500	1,500	1,500	1,500
4350	Other Purchased Services	0	0	0	0	0	0
4360	Contracted Service -Snow	0	2,976	25,000	25,000	25,000	30,000
4370	Travel/Mileage/Meals/Lodging	0	113	2,500	2,500	90	2,500
4401	Prop & Liab Ins Premiums	0	0	0	0	0	7,321
4402	Prop/Liab Claim Payments	0	1,000	0	0	0	0
4420	Equipment Rental	0	500	2,500	2,500	0	2,500
4421	Fleet Services	0	127,372	125,211	125,211	125,211	129,447
4649	Late Fees	0	0	0	0	0	0
4804	Indirect Expenses	0	0	0	0	0	210,732
Sub-Total: Operations		0	189,940	214,022	214,022	209,738	442,165
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	603,128	664,711	667,717	667,783	951,589

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-36.4%
2021 Expenditures Under (Over) Budget	3,184,381
2021 Budgeted Expenditures vs. 2022 Budget Request	13.2%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4215	Operating Supplies	0	45	0	0	0	0
4303	Advertising/Legal Notices	0	74	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	0	32	0	0	0	0
4330	Professional Services	0	33,331	57,500	207,500	10,000	200,000
9101	Tree Program	0	50,906	10,000	10,000	10,000	10,000
9103	Material Crushing	0	0	40,000	40,000	25,000	55,000
9104	Paint Striping	0	60,000	60,000	60,000	60,000	80,000
9105	Signs	0	34,669	30,000	30,000	30,000	42,500
9106	Gravel/Asphalt Patching	0	8,661	15,000	15,000	15,000	20,000
9108	Concrete	0	0	25,000	25,000	15,510	35,000
9109	Slurry Seal	0	466,060	300,000	300,000	235,000	365,000
9110	Crack Seal	0	16,610	19,957	19,957	20,000	30,000
9111	Street Imprv/Overlay	0	163,587	2,984,434	2,862,234	111,000	3,071,116
9112	Concrete-Valley Pan, Curb, Gutter	0	1,125	182,000	182,000	8,000	349,000
Sub-Total: Operations		0	835,100	3,723,891	3,751,691	539,510	4,257,616
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	28,963	10,000	10,000	10,000	0
9956	Heavy Equipment	0	0	0	0	0	0
9960	Road Construction	0	0	0	0	0	0
Sub-Total: Capital Outlay		0	28,963	10,000	10,000	10,000	0
TOTALS		0	864,064	3,733,891	3,761,691	549,510	4,257,616

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
STREET IMPROVEMENTS FUND
EXPENDITURES**

09-4041 OHIO AVE SAFE WALK

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	(200,000)
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4330 Professional Services	0	0	0	0	200,000	40,000
	4357 Engineering Services	0	0	0	0	0	25,000
Sub-Total: Operations		0	0	0	0	200,000	65,000
	9960 Road Construction	0	0	0	0	0	1,500,000
Sub-Total: Capital Outlay		0	0	0	0	0	1,500,000
TOTALS		0	0	0	0	200,000	1,565,000

Comments:

**CITY OF GUNNISON
DITCH FUND
SUMMARY**

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	84,380	50,002	50,000	50,000	14,936	24,000
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	797	15	0	0	400	0
	INTEREST	13,636	13,110	4,500	4,500	4,500	2,250
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	98,814	63,127	54,500	54,500	19,836	26,250
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	54,727	62,341	68,268	68,770	68,770	132,600
	CAPITAL OUTLAY	0	0	290,637	290,637	290,637	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	54,727	62,341	358,905	359,407	359,407	132,600
	Revenues Over (Under) Expenditures	44,087	786	(304,405)	(304,907)	(339,571)	(106,350)
	Beginning Fund Balance	506,556	550,642	540,566	551,428	551,428	211,857
	Ending Fund Balance	550,642	551,428	236,161	246,521	211,857	105,507
	Ending Fund Balance % of Total Expenditures	1006%	885%	66%	69%	59%	80%

28 DITCH FUND

2020 Actual Revenues vs. 2021 Estimated Revenues	-68.6%
2021 Revenues Under (Over) Budget	34,664
2021 Budgeted Revenues vs. 2022 Budget Request	-51.8%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3302	State Grants	0	0	0	0	0	0
3304	Mineral Leasing	84,380	50,002	50,000	50,000	14,936	24,000
	INTERGOVERNMENTAL	84,380	50,002	50,000	50,000	14,936	24,000
3604	Refunds	9	15	0	0	0	0
3650	Other Contributions	0	0	0	0	0	0
3658	Miscellaneous Grants	788	0	0	0	0	0
3601	Miscellaneous Revenues	0	0	0	0	400	0
	MISCELLANEOUS	797	15	0	0	400	0
3701	Interest on Investments	8,555	6,811	3,000	3,000	3,000	1,500
3710	Unrealized Gain/Loss	5,081	6,299	1,500	1,500	1,500	750
	INTEREST	13,636	13,110	4,500	4,500	4,500	2,250
	TOTAL REVENUES	98,814	63,127	54,500	54,500	19,836	26,250

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	476.5%
2021 Expenditures Under (Over) Budget	(502)
2021 Budgeted Expenditures vs. 2022 Budget Request	-63.1%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Ditches	9,692	14,995	20,696	21,147	21,147	23,240
4102	Overtime	0	0	0	0	0	0
4103	Social Security	616	930	1,283	1,311	1,311	1,441
4104	Medicare	144	217	300	307	307	337
4106	Hlth Ins/WC/Othr Benefits	698	623	739	755	755	832
4108	ER Retirement Contrbtn	0	0	0	0	0	0
Sub-Total: Personnel		11,149	16,766	23,018	23,520	23,520	25,850
4303	Advertising/Legal Notices	0	221	250	250	1,695	1,750
4310	Dues/Meetings/Mbrshps/Tuition	0	0	0	0	0	0
4356	Legal Services	0	8,500	0	0	0	0
4357	Engineering Services	0	0	0	0	0	60,000
4402	Prop & Liab Claims	0	500	0	0	0	0
4508	Ditch-Maintenance/Repair	43,578	36,354	45,000	45,000	43,555	45,000
Sub-Total: Operations		43,578	45,575	45,250	45,250	45,250	106,750
9651	Ditch Diversions	0	0	120,000	120,000	120,000	0
9652	Main Ditch Slip Lining	0	0	0	0	0	0
9654	River Restoration Project	0	0	170,637	170,637	170,637	0
Sub-Total: Capital Outlay		0	0	290,637	290,637	290,637	0
TOTALS		54,727	62,341	358,905	359,407	359,407	132,600

Comments:

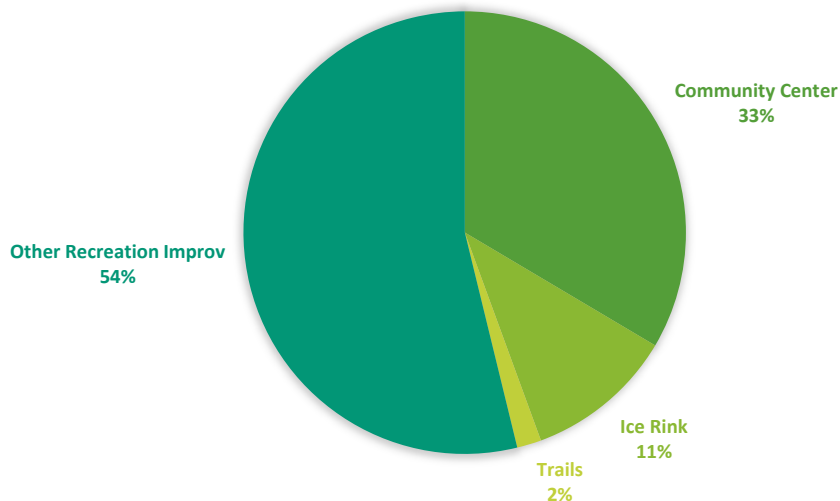
- 4508 Funding to maintain existing town ditches and headgates as necessary
- 9652 Slip line 2 ditches totaling 600 feet due to trees and location.
- 9654 River Restoration Project

**CITY OF GUNNISON
RECREATION TAX ALLOCATION**

RECREATION SALES TAX		
SALES TAX REVENUE		\$2,147,714
USE TAX REVENUE		<u>\$61,905</u>
		\$2,209,619
 25% FOR MAINTENANCE OF COMMUNITY CENTER, RINK AND TRAILS		 \$552,405
DISTRIBUTION:		
Community Center	71.43%	\$394,575
Ice Rink	21.43%	\$118,372
Trails	7.14%	<u>\$39,457</u>
 CASH REQUIREMENT FOR DEBT SERVICE		
Community Center	73.91%	\$346,128
Ice Rink	26.09%	<u>\$122,182</u>
		\$468,310
 REMAINING FOR OTHER RECREATION IMPROVEMENTS FUND		 \$1,188,904

RESTATEMENT BY FUND

COMMUNITY CENTER			
SALES TAX REVENUE	\$719,951		
USE TAX REVENUE	\$20,752		
			\$740,703
 ICE RINK			
SALES TAX REVENUE	\$233,815		
USE TAX REVENUE	\$6,739		
			\$240,554
 TRAILS			
SALES TAX REVENUE	\$38,352		
USE TAX REVENUE	\$1,105		
			\$39,457
 OTHER RECREATION IMPROVEMENTS			
SALES TAX REVENUE	\$1,155,596		
USE TAX REVENUE	\$33,308		
			\$1,188,904
			\$2,209,619



**CITY OF GUNNISON
COMMUNITY CENTER FUND
SUMMARY**

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
	TAXES	692,471	720,855	690,603	690,603	749,292	740,703
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	2,500	0	0	0	0
	CHARGES FOR SVCS	43,382	21,305	40,035	40,035	58,010	60,035
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	238,364	89,762	227,000	227,000	231,120	239,100
	INTEREST	13,765	9,055	6,500	6,500	6,500	5,000
	TRANSFERS IN	407,064	488,875	408,441	410,441	410,441	591,630
	TOTAL REVENUE	1,395,046	1,332,353	1,372,579	1,374,579	1,455,363	1,636,467
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	22,061	106,060	0	0	0	180,000
	RECREATION & PARKS	1,360,915	1,256,040	1,364,151	1,409,821	1,359,377	1,443,562
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	1,382,976	1,362,100	1,364,151	1,409,821	1,359,377	1,623,562
	Revenues Over (Under) Expenditures	12,070	(29,747)	8,428	(35,242)	95,986	12,906
	Beginning Available Resources	84,366	96,436	99,285	66,689	66,689	162,675
	Ending Available Resources	96,436	66,689	107,713	31,447	162,675	175,581
	Ending Available Resources % of Total Exp.	7%	5%	8%	2%	12%	11%
	Ending Unreserved Fund Balance % of Total Operational Expenditures						12%

51 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	9.2%
2021 Revenues Under (Over) Budget	(80,784)
2021 Budgeted Revenues vs. 2022 Budget Request	19.1%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3104	City Sales Tax	649,870	682,264	667,512	667,512	712,073	719,951
3106	Use Tax	42,601	38,591	23,091	23,091	37,219	20,752
	TAXES	692,471	720,855	690,603	690,603	749,292	740,703
3303	Local Grants	0	2,500	0	0	0	0
	INTERGOVERNMENTAL	0	2,500	0	0	0	0
3407	Swimming Programs	43,373	21,269	40,000	40,000	58,000	60,000
3411	Sales Tax Service Fee	9	36	35	35	10	35
	CHARGES FOR SERVICES	43,382	21,305	40,035	40,035	58,010	60,035
3601	Miscellaneous Revenues	509	802	0	0	320	0
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	0	0	0	0	0	0
3604	Refunds	585	805	300	300	300	300
3631	Recreation Memberships	121,844	58,863	117,000	117,000	122,000	125,000
3632	Community Center Rentals	10,607	4,435	7,000	7,000	7,000	10,000
3638	Recreation Daily Fees	100,977	23,493	99,000	99,000	98,000	100,000
3642	Vending	3,842	1,366	3,700	3,700	3,500	3,800
3650	Other Contributions	0	0	0	0	0	0
	MISCELLANEOUS	238,364	89,762	227,000	227,000	231,120	239,100
3701	Interest on Investments	8,447	4,268	4,000	4,000	4,000	3,000
3710	Unrealized Gain/Loss	5,319	4,787	2,500	2,500	2,500	2,000
	INTEREST	13,765	9,055	6,500	6,500	6,500	5,000
3999	Transfer from GF-CARA Gym Floor	0	3,125	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	15,415	16,102	16,141	16,141	16,141	17,330
3999	Transfer from Conservation Trust	18,245	17,424	15,000	17,000	17,000	17,000
3999	Transfer from Marijuana Mitigation	4,800	4,800	4,800	4,800	4,800	4,800
3999	Transfer from Other Rec. Improve.	361,104	439,924	365,000	365,000	365,000	545,000
	TRANSFERS IN	407,064	488,875	408,441	410,441	410,441	591,630
	TOTAL REVENUES	1,395,046	1,332,353	1,372,579	1,374,579	1,455,363	1,636,467

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.6%
2021 Expenditures Under (Over) Budget	2,336
2021 Budgeted Expenditures vs. 2022 Budget Request	25.2%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages	378,274	370,471	435,844	449,498	449,498	499,532
4102	Overtime	15,483	10,207	16,955	17,443	17,443	19,299
4103	FICA	24,005	22,678	27,117	27,964	27,964	30,556
4104	Medicare	5,614	5,304	6,566	6,771	6,771	7,523
4106	Hlth Ins/WC/Othr Benefits	72,478	61,535	64,895	65,394	65,394	54,144
4108	Retirement	6,704	8,734	9,033	9,439	9,439	10,983
Sub-Total: Personnel		502,558	478,930	560,411	576,509	576,509	622,037
4201	Material/Operating Supplies	18,258	10,155	20,000	20,000	16,000	18,000
4202	Clothing Uniforms	1,985	1,602	2,500	2,500	1,500	2,000
4207	Chemicals	14,000	8,910	14,500	14,500	19,000	15,000
4208	Event Supplies	5,735	8,016	7,500	7,500	6,300	7,500
4211	Computer Equip. Under \$5000	2,360	843	2,500	2,500	1,250	2,500
4213	Equipment Under \$5,000	20,614	16,311	23,000	23,000	18,000	21,000
4214	Furniture/Fictures Under \$5,000	0	4,039	0	0	0	0
4216	Cleaning Supplies	7,274	4,018	0	0	657	0
4301	Postage/Freight Services	929	167	1,500	1,500	800	1,500
4302	Printing/Duplication Services	1,021	761	1,000	1,000	1,000	1,000
4303	Advertising/Legal Svcs	905	150	600	600	600	1,000
4310	Dues/Meetings/Memberships/Tuitior	3,931	1,634	5,000	5,000	7,000	8,000
4320	Telephone/Fax Service	4,220	4,152	1,165	1,165	3,000	2,209
4321	Utilities	138,195	125,477	140,000	140,000	138,000	144,900
4330	Professional Services	60,175	0	0	0	224	0
4340	Repair/Maintenance Services	57,325	57,886	50,000	50,000	45,000	50,000
4342	Building/Property Maintenance	0	16	0	0	0	0
4343	Software Support	12,346	10,729	10,500	10,500	10,500	10,500
4358	Janitorial Services	45,646	65,441	0	0	0	0
4360	Contracted Services	24,450	21,767	31,000	31,000	25,000	29,000
4361	Maintenance Contracts	0	0	0	0	0	0
4370	Trvl/Mileage/Meals/Lodg	4,252	370	6,000	6,000	4,500	6,000
4401	Property/Liab Ins Premiums	23,041	26,202	25,235	25,235	25,235	26,827
4402	Property/Liability Claim Pmnts	0	0	0	0	0	0
4421	Fleet Services	0	0	2,836	2,836	2,836	2,852
4649	Late Fees	(97)	1	0	0	0	0
4650	Miscellaneous Expenses	540	805	660	660	660	660
4804	Indirect Expenses	39,999	41,127	98,326	98,326	98,326	124,949
Sub-Total: Operations		487,103	410,579	443,822	443,822	425,388	475,397
9920	Building Improvements	0	0	0	0	0	180,000
9940	Improvements Other Than Bldgs	22,061	39,136	0	0	0	0
9952	Equipment	0	66,924	0	0	0	0
Sub-Total: Capital Outlay		22,061	106,060	0	0	0	180,000
TOTALS		1,011,722	995,569	1,004,233	1,020,331	1,001,897	1,277,434

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 and 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
- 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, professional development, LG/WSI certs, NRPA membership, CPRA membership
- 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
- 4343 Software support: south doors, Active Net, surveillance system senior center door
- 4360 Contracted services equipment maintenance contracts, control systems, fire alarm and supression, HVAC mnaintenance, music licensing, auto belay services,

**CITY OF GUNNISON
COMMUNITY CENTER FUND
EXPENDITURES**

51-4480 POOL - DEBT SERVICE

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-2.5%
2021 Expenditures Under (Over) Budget	2,438
2021 Budgeted Expenditures vs. 2022 Budget Request	-11.1%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4410	Debt Service-Principal	262,452	266,148	266,148	266,148	277,238	295,720
4411	Debt Service-Interest	107,028	100,088	93,420	93,420	65,160	50,058
4412	Debt Service-Fees	1,775	296	350	29,922	15,082	350
Sub-Total: Operations		371,254	366,532	359,918	389,490	357,480	346,128
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		371,254	366,532	359,918	389,490	357,480	346,128

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	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
	TAXES	249,998	235,511	226,250	226,251	243,602	240,554
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	94	(20)	60	60	60	60
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	142,236	118,424	130,520	130,520	120,604	131,770
	INTEREST	5,042	3,971	750	750	1,050	750
	TRANSFERS IN	146,244	479,534	184,600	184,600	184,600	245,088
	TOTAL REVENUE	543,614	837,420	542,180	542,181	549,916	618,222
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	48,172	367,505	50,000	50,000	50,000	109,900
	RECREATION & PARKS	426,964	427,786	489,601	503,095	467,299	498,575
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	475,136	795,292	539,601	553,095	517,299	608,475
	Revenues Over (Under) Expenditures	68,478	42,129	2,580	(10,914)	32,617	9,747
	Beginning Available Resources	14,039	82,518	95,077	124,647	124,647	157,264
	Ending Available Resources	82,518	124,647	97,657	113,733	157,264	167,011
	Ending Available Resources % of Total Exp.	17%	16%	18%	21%	30%	27%

52 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	-34.3%
2021 Revenues Under (Over) Budget	(7,735)
2021 Budgeted Revenues vs. 2022 Budget Request	14.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3104	City Sales Tax	234,618	222,903	218,686	218,686	231,501	233,815
3106	Use Tax	15,380	12,608	7,565	7,565	12,100	6,739
	TAXES	249,998	235,511	226,250	226,251	243,602	240,554
3411	Sales Tax Service Fee	94	(20)	60	60	60	60
	CHARGES FOR SERVICES	94	(20)	60	60	60	60
3444	Scholarships	(16)	0	0	0	0	0
3601	Miscellaneous Revenues	151	(27)	0	0	4	0
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	420	0	0	0	0	0
3604	Refunds	113	317	100	100	100	100
3612	Sale of Fixed Assets	0	0	0	0	0	0
3631	Recreation Memberships/Passes	4,708	222	5,170	5,170	5,000	5,170
3634	Concessions	28,582	22,657	20,000	20,000	18,000	20,000
3636	Recreation Advertising	15,750	15,750	15,750	15,750	15,750	15,750
3638	Recreation Daily Fees	7,876	8,668	8,500	8,500	10,500	9,500
3641	Summer Rink Facility Rental	4,782	3,090	1,000	1,000	1,250	1,250
3643	Ice Rentals	79,870	67,747	80,000	80,000	70,000	80,000
	MISCELLANEOUS	142,236	118,424	130,520	130,520	120,604	131,770
3701	Interest on Investments	3,117	1,369	750	750	750	500
3710	Unrealized Gain/Loss	1,925	2,602	0	0	300	250
	INTEREST	5,042	3,971	750	750	1,050	750
3999	Transfer from GF-Parks	18,475	19,029	19,600	19,600	19,600	20,188
3999	Transfer from Other Recreation Imp	127,769	460,505	165,000	165,000	165,000	224,900
	TRANSFERS IN	146,244	479,534	184,600	184,600	184,600	245,088
	TOTAL REVENUES	543,614	837,420	542,180	542,181	549,916	618,222

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
- 3634 Concessions budgeted for 10% increase based on a strong line-up of food and some new healthy snack ideas
- 3999 Transfer from parks based on historical budget for rink facilities.

**CITY OF GUNNISON
ICE RINK FUND
EXPENDITURES**

52-4402 RINK - OPERATIONS

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-41.3%
2021 Expenditures Under (Over) Budget	21,315
2021 Budgeted Expenditures vs. 2022 Budget Request	17.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages	109,336	96,328	119,587	122,309	122,309	134,097
4102	Overtime	2,034	3,194	4,856	4,856	4,856	4,856
4103	FICA	6,945	5,898	7,715	7,884	7,884	8,615
4104	Medicare	1,624	1,380	1,804	1,843	1,843	2,015
4106	Hlth Ins/WC/Othr Benefits	16,837	13,695	17,993	18,083	18,083	16,355
4108	Retirement	1,894	2,006	1,953	2,001	2,001	2,163
Sub-Total: Personnel		138,670	122,501	153,910	156,976	156,976	168,101
4201	Office/Operating Supplies	10,075	9,412	7,000	7,000	7,000	7,000
4202	Clothing/Uniforms	915	579	850	850	850	850
4203	Fuel-Lubricant Supplies	3,465	3,152	3,150	3,150	3,150	3,150
4209	Concessions Supplies	14,448	10,208	13,000	13,000	9,000	13,000
4213	Equipment Under \$5,000	6,600	6,451	5,000	5,000	5,000	5,000
4214	Furniture Under \$5,000	0	0	750	750	750	750
4301	Postage/Freight Svcs	531	627	750	750	1,000	1,000
4302	Printing/Duplication Svcs	243	463	150	150	400	500
4303	Advertising/Legal Notices	498	0	500	500	500	575
4310	Dues/Meetings/Mbrshps/Tuition	1,649	309	2,000	2,000	1,900	2,000
4320	Telephone/FAX Services	928	681	181	181	500	1,275
4321	Utilities	56,763	52,452	67,000	67,000	60,000	65,000
4340	Repair/Maintenance Services	10,329	30,800	52,000	52,000	38,000	51,000
4343	Software Support	1,924	2,156	1,100	1,100	1,100	1,100
4360	Contracted Services	3,783	8,846	7,000	7,000	7,000	7,000
4370	Travel/Mileage/Meals/Lodging	1,402	0	1,500	1,500	1,400	1,500
4401	Property/Liability Insurance	9,340	11,229	10,805	10,805	10,805	12,008
4402	Property/Liability Claims	0	0	0	0	0	0
4421	Fleet Services	17,795	21,526	26,035	26,035	26,035	25,709
4804	Indirect Expenses	16,688	17,144	9,875	9,875	9,875	9,875
Sub-Total: Operations		157,377	176,037	208,646	208,646	184,265	208,292
9920	Building Improvements	48,172	327,141	0	0	0	0
9940	Improv. Other Than Buildings	0	5,842	50,000	50,000	50,000	9,900
9952	Equipment	0	1,523	0	0	0	100,000
9957	Vehicles	0	33,000	0	0	0	0
Sub-Total: Capital Outlay		48,172	367,505	50,000	50,000	50,000	109,900
TOTALS		344,219	666,043	412,556	415,622	391,241	486,293

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-2.5%
2021 Expenditures Under (Over) Budget	987
2021 Budgeted Expenditures vs. 2022 Budget Request	-11.1%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4410	Debt Service-Principal	92,550	93,851	93,852	93,852	97,763	104,280
4411	Debt Service-Interest	37,741	35,294	32,943	32,943	22,977	17,652
4412	Debt Service-Fees	625	104	250	10,678	5,318	250
Sub-Total: Operations		130,917	129,249	127,045	137,473	126,058	122,182
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		130,917	129,249	127,045	137,473	126,058	122,182

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	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
	TAXES	34,712	35,742	33,068	33,069	39,181	39,457
	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	3,000	0	0	0	0
	INTEREST	4,342	3,677	600	600	900	900
	TRANSFERS IN	0	0	0	40,000	0	15,000
	TOTAL REVENUE	39,054	42,418	33,668	73,669	40,081	55,357
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	9,200	12,101	0	40,000	39,578	0
	RECREATION & PARKS	33,245	30,143	39,432	39,432	26,224	55,324
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	42,445	42,244	39,432	79,432	65,802	55,324
	Revenues Over (Under) Expenditures	(3,391)	174	(5,764)	(5,763)	(25,721)	33
	Beginning Available Resources	161,562	158,171	157,142	158,345	158,345	132,624
	Ending Available Resources	158,171	158,345	151,378	152,582	132,624	132,658
	Ending Available Resources % of Total Exp.	373%	375%	384%	192%	202%	240%

53 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	-5.5%
2021 Revenues Under (Over) Budget	33,588
2021 Budgeted Revenues vs. 2022 Budget Request	-24.9%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3104	City Sales Tax	32,577	33,828	31,963	31,963	37,235	38,352
3106	Use Tax	2,135	1,913	1,106	1,106	1,946	1,105
	TAXES	34,712	35,742	33,068	33,069	39,181	39,457
3302	State Grants	0	0	0	0	0	0
3303	Local Grants	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
3601	Miscellaneous Revenues	0	0	0	0	0	0
3604	Refunds	0	0	0	0	0	0
3612	Sale of Fixed Assets	0	3,000	0	0	0	0
3650	Other Contributions	0	0	0	0	0	0
	MISCELLANEOUS	0	3,000	0	0	0	0
3701	Interest on Investments	2,640	1,880	600	600	600	600
3710	Unrealized Gain/Loss	1,702	1,796	0	0	300	300
	INTEREST	4,342	3,677	600	600	900	900
3999	Transfer from General Fund	0	0	0	0	0	15,000
3999	Transfer from Other Rec Improv	0	0	0	40,000	0	0
	TRANSFERS IN	0	0	0	40,000	0	15,000
	TOTAL REVENUES	39,054	42,418	33,668	73,669	40,081	55,357

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	55.8%
2021 Expenditures Under (Over) Budget	(26,370)
2021 Budgeted Expenditures vs. 2022 Budget Request	-30.4%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Office/Operating Supplies	0	0	0	0	0	0
4203	Fuel-Lubricant Supplies	290	379	2,000	2,000	134	500
4204	Repairs/Supplies	2,245	0	2,000	2,000	280	2,000
4215	Operating Supplies	0	190	0	0	0	0
4321	Utilities	360	350	200	200	170	200
4421	Fleet Services	2,635	3,224	3,232	3,232	3,232	3,199
9106	Gravel	1,716	0	6,000	6,000	0	6,000
9980	Street/Trails Striping	26,000	26,000	26,000	26,000	22,408	43,425
Sub-Total: Operations		33,245	30,143	39,432	39,432	26,224	55,324
9952	Equipment	9,200	12,101	0	40,000	39,578	0
9965	Trail Construction	0	0	0	0	0	0
Sub-Total: Capital Outlay		9,200	12,101	0	40,000	39,578	0
TOTALS		42,445	42,244	39,432	79,432	65,802	55,324

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	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
	TAXES	966,690	1,009,423	901,914	901,914	1,162,073	1,188,904
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	317,214	350,000	350,000	350,000	0
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	1,251	30	20,205	20,205	20,205	0
	INTEREST	54,698	63,116	31,000	31,000	31,000	23,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	1,022,640	1,389,783	1,303,119	1,303,119	1,563,278	1,211,904
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	31,044	25,801	713,938	713,938	713,938	58,500
	RECREATION & PARKS	5,827	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	533,061	1,013,059	924,749	949,249	909,249	1,456,118
	TOTAL EXPENDITURES	569,932	1,038,860	1,638,687	1,663,187	1,623,187	1,514,618
	Revenues Over (Under) Expenditures	452,708	350,923	(335,568)	(360,068)	(59,908)	(302,714)
	Beginning Fund Balance	2,050,036	2,502,744	2,521,309	2,853,667	2,853,667	2,793,759
	Ending Fund Balance	2,502,744	2,853,667	2,185,741	2,493,599	2,793,759	2,491,045
	Ending Fund Balance % of Total Expenditures	0%	0%	0%	150%	172%	164%

**CITY OF GUNNISON
OTHER RECREATION IMPROVEMENTS FUND**

54 OTHER RECREATION IMPROVEMENTS FUND

2020 Actual Revenues vs. 2021 Estimated Revenues	12.5%
2021 Revenues Under (Over) Budget	(260,159)
2021 Budgeted Revenues vs. 2022 Budget Request	-7.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3104	City Sales Tax	907,219	955,384	871,758	871,758	1,104,350	1,155,596
3106	City Use Tax	59,471	54,039	30,156	30,156	57,723	33,308
	TAXES	966,690	1,009,423	901,914	901,914	1,162,073	1,188,904
3320	GOCO Grants	0	317,214	350,000	350,000	350,000	0
	INTERGOVERNMENT	0	317,214	350,000	350,000	350,000	0
3601	Miscellaneous Revenues	0	0	0	0	0	0
3604	Refunds	1	30	0	0	0	0
3650	Other Contributions	1,250	0	20,205	20,205	20,205	0
	MISCELLANEOUS	1,251	30	20,205	20,205	20,205	0
3701	Interest on Investments	34,544	34,924	25,000	25,000	25,000	20,000
3710	Unrealized Gain/Loss	20,154	28,192	6,000	6,000	6,000	3,000
	INTEREST	54,698	63,116	31,000	31,000	31,000	23,000
3999	Transfer from Community Center	0	0	0	0	0	0
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUES	1,022,640	1,389,783	1,303,119	1,303,119	1,563,278	1,211,904

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	2667.1%
2021 Expenditures Under (Over) Budget	0
2021 Budgeted Expenditures vs. 2022 Budget Request	-91.8%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4303 Advertising/Legal Notices	0	0	0	0	0	0
	4330 Professional Services	5,655	0	0	0	0	0
	4370 Travel/Mileage/Meals/Lodging	172	0	0	0	0	0
	4412 Bank Fees	0	0	0	0	0	0
Sub-Total: Operations		5,827	0	0	0	0	0
	9940 Improvement Other Than Bldgs	31,044	25,801	713,938	713,938	713,938	58,500
	9952 Equipment	0	0	0	0	0	0
Sub-Total: Capital Outlay		31,044	25,801	713,938	713,938	713,938	58,500
TOTALS		36,871	25,801	713,938	713,938	713,938	58,500

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-10.2%
2021 Expenditures Under (Over) Budget	15,500
2021 Budgeted Expenditures vs. 2022 Budget Request	53.4%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4999	Transfer to General Fund	6,188	112,630	354,749	379,249	379,249	292,468
4999	Transfer to Street Improvements	0	0	0	0	0	393,750
4999	Transfer to Community Center Fund	361,104	439,924	365,000	365,000	365,000	545,000
4999	Transfer to Rink Fund	165,769	460,505	165,000	165,000	165,000	224,900
4999	Transfer to Trails	0	0	40,000	40,000	0	0
Sub-Total: Operations		533,061	1,013,059	924,749	949,249	909,249	1,456,118
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		533,061	1,013,059	924,749	949,249	909,249	1,456,118

Comments:

		2019	2020	2021	2021	2021	2022
General Fund	Events Tent	\$ 6,188	\$ -	\$ -	\$ -	\$ -	\$ -
	Senior Programming Coordination	\$ -	\$ 43,808	\$ 47,549	\$ 47,549	\$ 47,549	\$ 42,468
	Americorp Senior Position	\$ -	\$ -	\$ 7,200	\$ 7,200	\$ 7,200	\$ -
	Parks Utility Vehicle	\$ -	\$ 27,790	\$ -	\$ -	\$ -	\$ -
	Recreation Equipment Replacement	\$ -	\$ 4,828	\$ -	\$ -	\$ -	\$ -
	Jorgensen Sidewalk Continuation	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
	West Gunnison Park Plan	\$ -	\$ 22,475	\$ -	\$ -	\$ -	\$ -
	Van Tuyl Pocket Parks	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 200,000
	Lazy K Park Engineering	\$ -	\$ -	\$ -	\$ 19,500	\$ 19,500	\$ -
	I.O.O.F. Park	\$ -	\$ 3,728	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
	Playground Replacements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Street Improv.	Ohio Avenue Safe Walk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 393,750
Comm Center	Community Center Study	\$ 24,043	\$ -	\$ -	\$ -	\$ -	\$ -
	Pool Rock Wall	\$ 22,061	\$ -	\$ -	\$ -	\$ -	\$ -
	Genie Scissor Lift	\$ -	\$ 27,741	\$ -	\$ -	\$ -	\$ -
	Gymnastics Spring Floor	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ -
	Oxygen/Dream Team	\$ -	\$ 39,183	\$ -	\$ -	\$ -	\$ -
	Fitness Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000
	Unreserved Fund Balance Shortfall	\$ 315,000	\$ 360,000	\$ 365,000	\$ 365,000	\$ 365,000	\$ 365,000
Rink	HVAC and Chiller Repairs	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
	Surveillance System	\$ 17,899	\$ -	\$ -	\$ -	\$ -	\$ -
	Lighting	\$ 18,150	\$ -	\$ -	\$ -	\$ -	\$ -
	Ice Shavings Dump Tank	\$ 11,720	\$ 327,141	\$ -	\$ -	\$ -	\$ -
	Sidewalk to Tomichi	\$ 38,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Card Printer	\$ -	\$ 1,523	\$ -	\$ -	\$ -	\$ -
	Sidewalk Continuation	\$ -	\$ 5,842	\$ -	\$ -	\$ -	\$ -
	Rink/Events Vehicle	\$ -	\$ 31,000	\$ -	\$ -	\$ -	\$ -
	Zamboni Pad to Pond Sidewalk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,900
	Replace Zamboni	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	Unreserved Fund Balance Shortfall	\$ 80,000	\$ 95,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000
Trails	Mini-Excavator	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -
		\$ 533,061	\$ 1,013,059	\$ 924,749	\$ 949,249	\$ 909,249	\$ 1,456,118

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

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	135,682	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	370,581	320,458	65,000	65,000	204,000	65,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	506,263	456,140	196,020	196,020	335,020	196,020
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	258,500	264,000	287,600	287,600	264,923	310,100
	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	258,500	264,000	287,600	287,600	264,923	310,100
	Revenues Over (Under) Expenditures	247,763	192,140	(91,580)	(91,580)	70,097	(114,080)
	Beginning Fund Balance	2,159,505	2,407,269	2,444,289	2,599,408	2,599,408	2,669,505
	Ending Fund Balance	2,407,269	2,599,408	2,352,709	2,507,828	2,669,505	2,555,425
	Ending Fund Balance % of Total Expenditures	931%	985%	818%	872%	1008%	824%

05 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	-26.6%
2021 Revenues Under (Over) Budget	(139,000)
2021 Budgeted Revenues vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3309	Pension Fund Contributions	135,682	135,682	131,020	131,020	131,020	131,020
	INTERGOVERNMENTAL	135,682	135,682	131,020	131,020	131,020	131,020
3701	Interest on Investments	11,740	7,288	15,000	15,000	4,000	15,000
3801	Unrealized Gain/Loss	358,841	313,170	50,000	50,000	200,000	50,000
	INTEREST	370,581	320,458	65,000	65,000	204,000	65,000
	TOTAL REVENUES	506,263	456,140	196,020	196,020	335,020	196,020

Comments:

3309 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
 2022 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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.3%
2021 Expenditures Under (Over) Budget	22,677
2021 Budgeted Expenditures vs. 2022 Budget Request	7.8%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4115	Benefit Payments	241,500	247,000	270,600	270,600	247,700	291,600
4650	Miscellaneous Expenses	17,000	17,000	17,000	17,000	17,223	18,500
Sub-Total: Operations		258,500	264,000	287,600	287,600	264,923	310,100
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		258,500	264,000	287,600	287,600	264,923	310,100

Comments:

- 4115 Volunteer Firefighters who retire after 20 years of service and after reaching age 50 are entitled to a pension.
The 2022 budget includes benefits for 37 retired firefighters and 5 surviving spouses at \$600/mo and \$300/mo respectively.
The budget allows for an increase to \$600/mo if approved, as well as the retirement of one additional pensioner.
The current benefit level is \$550/mo and \$275/mo respectively.
- 4650 Administrative expenses paid to Wells Fargo Investments (\$14,000) and actuarial consulting costs (\$4,500)

**CITY OF GUNNISON
ELECTRIC FUND
SUMMARY**

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 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	6,728,485	6,999,712	7,473,450	7,473,450	7,182,336	7,325,983
	FINES/FORFEITURES	7,093	1,435	7,000	7,000	(13)	7,000
	MISCELLANEOUS	102,905	299,915	28,400	28,400	140,439	25,879
	INTEREST	66,615	91,385	30,000	30,000	20,000	12,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	6,905,099	7,392,447	7,538,850	7,538,850	7,342,762	7,371,362
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	5,194,403	5,335,541	6,598,620	6,623,540	6,009,826	6,472,796
	CAPITAL OUTLAY	310,578	112,001	2,490,000	2,490,000	2,490,000	705,250
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	100,305	100,305	0	135,305
	TOTAL EXPENDITURES	5,504,981	5,447,542	9,188,925	9,213,845	8,499,826	7,313,351
	Revenues Over (Under) Expenditures	1,400,118	1,944,906	(1,650,075)	(1,674,995)	(1,157,064)	58,010
	Beginning Available Resources	2,312,934	3,713,051	5,449,863	5,657,955	5,657,955	4,500,891
	Ending Available Resources	3,713,051	5,657,955	3,799,788	3,982,960	4,500,891	4,558,902
	Ending Available Resources % of Total Exp.	67%	104%	41%	43%	53%	62%
Ending Fund Balance Analysis							
	Net Liquid Assets	3,180,897	4,762,666	2,949,788	3,082,960	2,700,891	2,758,902
	Inventory	532,154	895,289	850,000	900,000	1,800,000	1,800,000
		3,713,051	5,657,955	3,799,788	3,982,960	4,500,891	4,558,902

20 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	-0.7%
2021 Revenues Under (Over) Budget	196,088
2021 Budgeted Revenues vs. 2022 Budget Request	-2.2%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3415	Electric Sales	6,728,485	6,999,712	7,473,450	7,473,450	7,182,336	7,325,983
	CHARGES FOR SERVICES	6,728,485	6,999,712	7,473,450	7,473,450	7,182,336	7,325,983
3510	Late Charges	7,093	1,435	7,000	7,000	(13)	7,000
	FINES & FORFEITURES	7,093	1,435	7,000	7,000	(13)	7,000
3601	Misc. Elec. Svcs.	19,213	15,379	18,000	18,000	15,379	15,379
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	0	0	0	0	0	0
3604	Refunds	152	771	0	0	0	0
3612	Sale of Fixed Assets	(1,000)	0	0	0	0	0
3621	Recycled Materials	1,715	610	400	400	1,063	500
3901	Constr Chgs-Hook Up	82,825	283,155	10,000	10,000	123,997	10,000
	MISCELLANEOUS	102,905	299,915	28,400	28,400	140,439	25,879
3701	Interest on Investments	41,499	49,886	30,000	30,000	15,000	10,000
3710	Unrealized Gain/Loss	25,116	41,499	0	0	5,000	2,500
	INTEREST	66,615	91,385	30,000	30,000	20,000	12,500
	TOTAL REVENUES	6,905,099	7,392,447	7,538,850	7,538,850	7,342,762	7,371,362

Comments:

Reserve funds have been utilized in past years to negate or minimize any electric rate increases. Staff is proposing a rate increase of 3% for City of Gunnison Electric rates for 2022.

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	11.9%
2021 Expenditures Under (Over) Budget	(51,273)
2021 Budgeted Expenditures vs. 2022 Budget Request	13.9%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4201	Material/Operating Supply	169	219	700	700	750	750
4202	Clothing/Uniforms	4,455	7,031	7,800	7,800	7,800	7,800
4301	Postage/Freight Svcs	291	185	250	250	200	250
4302	Printing/Duplication Svcs	4	0	500	500	150	500
4303	Advertising/Legal Svcs	947	143	500	500	200	500
4310	Dues/Mtgs/Mbrshps/Tuitn	12,916	12,350	15,000	15,000	15,000	15,000
4330	Professional Svcs	7,494	22,801	25,000	25,000	90,000	85,000
4370	Trvl/Mileage/Meals/Lodg	6,102	(57)	11,000	11,000	8,000	11,000
4401	Prop/Liab Ins Premium	22,979	27,502	27,843	27,843	27,843	32,423
4804	Indirect Expenses	341,164	352,949	369,682	369,682	369,682	429,344
4810	Bad Debt Write Off	705	(364)	273	273	0	300
6005	Overhead Allocation	345,291	369,596	376,943	376,943	367,138	368,568
Sub-Total: Operations		742,517	792,356	835,491	835,491	886,764	951,435
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		742,517	792,356	835,491	835,491	886,764	951,435

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	63.5%
2021 Expenditures Under (Over) Budget	640,067
2021 Budgeted Expenditures vs. 2022 Budget Request	-24.8%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Elec/Distribution	435,317	444,445	530,958	552,345	552,345	593,904
4102	Overtime	16,993	20,420	6,395	6,651	6,651	7,144
4103	Social Security	28,884	28,310	33,855	35,197	35,197	37,804
4104	Medicare	6,755	6,621	7,918	8,232	8,232	8,841
4105	Standby	6,050	5,800	8,700	8,700	8,700	8,700
4106	Hlth Ins/WC/Othr Benefits	53,122	51,653	80,864	81,196	81,196	92,733
4108	ER Retirement Contrbtn	29,054	27,280	30,622	31,911	31,911	34,965
Sub-Total: Personnel		576,176	584,530	699,312	724,232	724,232	784,091
4201	Office Supplies	(189,289)	(162,350)	4,500	4,500	4,500	4,800
4203	Fuel/Lubricant Supplies	7,311	5,806	8,000	8,000	8,000	8,000
4211	Computer Equip. Under \$5,000	3,084	128	2,500	2,500	2,500	2,500
4212	Computer Software Under \$5000	967	0	1,500	1,500	1,500	1,500
4213	Equipment Under \$5000	0	3,761	0	0	0	0
4301	Postage/Freight Svcs	0	0	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	589	860	0	0	0	0
4320	Telephone/Fax Services	3,896	5,718	4,581	4,581	4,581	6,620
4321	Utilities	2,000	2,142	2,500	2,500	2,500	2,500
4330	Professional Services	0	8,588	50,000	50,000	0	0
4340	Repair/Mntce Svcs	2,326	3,318	5,000	5,000	5,000	5,000
4350	Othr Purchased Svcs	1,832	3,006	4,500	4,500	4,500	4,500
4360	Contracted Services	15,651	17,342	95,000	95,000	95,000	100,000
4421	Fleet Services	59,943	63,952	85,421	85,421	85,421	85,032
4500	Purchased Power	3,451,701	3,593,629	4,298,315	4,298,315	3,599,331	3,909,318
4580	SubStat/Stat Expns-Opns	67,627	43,578	25,000	25,000	25,000	27,500
4584	Other Dist/Opns Expenses	5,397	4,345	5,000	5,000	5,000	5,000
4591	Street Light-Maintenance	12,601	14,571	12,000	12,000	12,000	15,000
4593	Line Exp-Maintenance	11,321	40,743	70,000	70,000	70,000	70,000
4650	Miscellaneous Expenses	2,240	3,289	6,000	6,000	6,000	6,000
4902	Meters	3,396	5,426	15,000	15,000	15,000	15,000
4904	Primary Underground	33,521	44,583	30,000	30,000	35,000	35,000
4911	New Construction Materials	43,511	123,039	10,000	10,000	123,997	10,000
4912	Christmas Decorations for Street Lig	3,703	5,287	6,000	6,000	6,000	6,000
4913	Aged Pole Testing & Replacement	6,306	6,825	123,000	123,000	123,000	168,000
4914	Cable Replacement	112,246	50,085	75,000	75,000	75,000	80,000
9101	Tree Program	0	30,000	30,000	30,000	30,000	30,000
9550	Transformers	26,470	36,610	30,000	30,000	45,000	54,000
9552	Auto Meter Reading Replacement	27,563	4,376	15,000	15,000	15,000	21,000
9590	LED Street Lights	159,801	0	50,000	50,000	0	65,000
Sub-Total: Operations		3,875,711	3,958,655	5,063,817	5,063,817	4,398,830	4,737,270
9599	Power Transformer Relay Replacem	0	0	260,000	260,000	260,000	0
9920	Building Improvements	0	0	0	0	0	40,000
9940	Improvements Other Than Buildings	0	96,409	2,060,000	2,060,000	2,060,000	500,000
9952	Equipment	4,927	15,592	0	0	0	145,000
9956	Heavy Equipment	227,900	0	170,000	170,000	170,000	0
9957	Vehicles	77,750	0	0	0	0	0
9971	Computer Equipment Over \$5,000	0	0	0	0	0	20,250
Sub-Total: Capital Outlay		310,578	112,001	2,490,000	2,490,000	2,490,000	705,250
TOTALS		4,762,464	4,655,185	8,253,129	8,278,049	7,613,062	6,226,611

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

20-4202 ELECTRIC-DISTRIBUTION

- 4360 CARE program
- 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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	100,305
2021 Budgeted Expenditures vs. 2022 Budget Request	34.9%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to General Fund	0	0	0	0	0	35,000
	4999 Transfer to Street Improvements	0	0	100,305	100,305	0	100,305
Sub-Total: Operations		0	0	100,305	100,305	0	135,305
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	100,305	100,305	0	135,305

Comments:

General Fund-share of facilities/water office space in the City Shop
 2022 includes a transfer for this fund's share of the City shop asphalt replacement

**CITY OF GUNNISON
WATER FUND
SUMMARY**

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	999	1,500	1,500	0	0
	INTERGOVERNMENTAL	0	49,495	0	0	0	0
	CHARGES FOR SVCS	877,947	931,297	1,073,000	1,073,000	962,502	1,151,852
	FINES/FORFEITURES	7,113	1,465	7,000	7,000	(13)	7,000
	MISCELLANEOUS	186,090	216,234	66,000	66,000	139,992	344,250
	INTEREST	27,004	22,525	8,000	8,000	0	0
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	1,098,154	1,222,015	1,155,500	1,155,500	1,102,481	1,503,102
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	1,068,101	1,071,527	1,105,511	1,075,008	1,067,405	1,286,689
	CAPITAL OUTLAY	121,508	250,270	155,000	198,000	199,124	167,500
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	50,412	50,412	0	50,412
	TOTAL EXPENDITURES	1,189,609	1,321,797	1,310,923	1,323,420	1,266,529	1,504,601
	Revenues Over (Under) Expenditures	(91,455)	(99,781)	(155,423)	(167,920)	(164,049)	(1,499)
	Beginning Available Resources	1,227,914	1,136,460	1,036,379	1,036,677	1,036,677	872,629
	Ending Available Resources	1,136,460	1,036,677	880,956	868,757	872,629	871,130
	Ending Available Resources % of Total Exp.	96%	78%	67%	66%	69%	58%

25 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	-9.8%
2021 Revenues Under (Over) Budget	53,019
2021 Budgeted Revenues vs. 2022 Budget Request	30.1%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3209	Public Works ROW Permits	0	999	1,500	1,500	0	0
	PERMITS/LICENSES	0	999	1,500	1,500	0	0
3301	Federal Grants	0	49,495	0	0	0	0
	INTERGOVERNMENTAL	0	50,494	1,500	1,500	0	0
3416	Water Sales	877,947	931,297	1,073,000	1,073,000	962,502	1,151,852
	CHARGES FOR SERVICES	877,947	931,297	1,073,000	1,073,000	962,502	1,151,852
3510	Late Charges	7,113	1,465	7,000	7,000	(13)	7,000
	FINES & FORFEITURES	7,113	1,465	7,000	7,000	(13)	7,000
3601	Misc. Water Svcs.	0	13,680	0	0	0	0
3602	Prior Yr Refunds	0	0	0	0	0	0
3603	Compensation for Loss	0	0	0	0	0	0
3604	Refunds	136	828	0	0	200	200
3612	Sale of Fixed Assets	0	0	0	0	0	0
3621	Recycled Materials	0	0	0	0	2,542	0
3901	Const Chrgs-Hook-up	30,954	4,727	6,000	6,000	8,000	8,000
3902	Capital Investment Fees	155,000	197,000	60,000	60,000	129,250	336,050
	MISCELLANEOUS	186,090	216,234	66,000	66,000	139,992	344,250
3701	Interest on Investments	16,678	11,895	7,000	7,000	0	0
3710	Unrealized Gain/Loss	10,326	10,629	1,000	1,000	0	0
	INTEREST	27,004	22,525	8,000	8,000	0	0
TOTAL REVENUES		1,098,154	1,222,015	1,155,500	1,155,500	1,102,481	1,503,102

Comments:

- 3416 2022 rates projected to increase 9.7%. Tap fees are proposed to increase 260% as they haven't been adjusted for decades.
- 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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	2.0%
2021 Expenditures Under (Over) Budget	2,651
2021 Budgeted Expenditures vs. 2022 Budget Request	19.1%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4201 Office Supplies	0	35	0	0	0	0
	4804 Indirect Expenses	187,232	190,971	201,827	201,827	201,827	234,009
	4810 Bad Debt Expense	13	(39)	200	200	200	200
	6005 Overhead Allocation	54,899	61,057	57,775	57,775	55,124	75,155
Sub-Total: Operations		242,144	252,024	259,802	259,802	257,151	309,364
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		242,144	252,024	259,802	259,802	257,151	309,364

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-5.6%
2021 Expenditures Under (Over) Budget	(8,669)
2021 Budgeted Expenditures vs. 2022 Budget Request	13.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Wtr Distribution	172,070	175,928	228,750	239,157	239,157	288,087
4102	Overtime	7,123	11,133	4,466	4,688	4,688	5,229
4103	Social Security	11,035	11,044	14,729	15,388	15,388	18,455
4104	Medicare	2,581	2,583	3,445	3,599	3,599	4,316
4105	Standby	4,575	4,275	4,350	4,350	4,350	4,350
4106	Hlth Ins/WC/Othr Benefits	47,775	47,723	65,645	66,063	66,063	94,415
4108	ER Retirement Contrbtn	10,318	11,052	11,311	11,947	11,947	16,538
Sub-Total: Personnel		255,477	263,737	332,695	345,192	345,192	431,390
4201	Office Supplies	14,609	13,663	13,000	13,000	23,000	15,000
4202	Clothing/Uniforms	1,696	1,245	1,425	1,425	1,425	1,575
4203	Fuel/Lubricant Supply	5,827	5,692	6,000	6,000	6,000	6,000
4205	Small Tools	0	0	0	0	389	0
4207	Chemicals	0	387	0	0	15,312	16,000
4211	Computer Equip. Under \$5,000	1,835	2,945	5,000	5,000	5,000	5,000
4212	Computer Software Under \$5000	944	1,274	2,500	2,500	0	2,500
4213	Equipment Under \$5000	0	2,508	0	0	0	5,000
4215	Operating Supplies	7,448	509	8,000	8,000	0	2,500
4216	Cleaning Supplies	0	0	0	0	0	0
4301	Postage/Freight Svcs	194	656	750	750	750	750
4302	Printing/Duplication Svcs	0	5	300	300	300	300
4303	Advertising/Legal Notices	1,047	1,287	1,000	1,000	1,000	1,000
4310	Dues/Mtgs/Mbrshps/Tuit	1,877	3,600	3,000	3,000	3,000	3,500
4320	Telephone/Fax	1,546	2,930	2,561	2,561	2,561	541
4321	Utilities	77,207	68,325	75,000	75,000	65,914	75,000
4330	Professional Svcs	31,725	133,859	75,000	75,000	50,000	75,000
4340	Repair/Mntce Svcs	11,923	8,090	7,500	7,500	12,000	12,000
4342	Building/Property Maintenance	5,293	18,360	100,000	57,000	57,000	30,000
4343	Software Support	4,690	3,560	5,000	5,000	6,000	12,408
4350	Othr Purchased Svcs	7,191	2,113	13,750	13,750	13,750	15,000
4353	Events	0	3,825	0	0	0	0
4356	Legal Services	17,526	25,007	20,000	20,000	27,500	30,000
4357	Engineering Services	7,458	19,721	15,000	15,000	10,000	15,000
4370	Trvl/Mileage/Meals/Lodg	1,360	3,518	3,250	3,250	3,250	3,250
4401	Prop/Liab Ins Premium	11,569	13,557	14,176	14,176	14,176	15,334
4402	Prop & Liab Claims	0	500	0	0	0	0
4420	Rental Svcs	1,004	1,043	800	800	800	800
4421	Fleet Services	54,895	58,768	59,322	59,322	59,322	59,298
4501	Main/Service Ln-New Constr	10,042	1,864	5,000	5,000	5,000	5,000
4502	Main/Service Ln-Replacement	6,052	3,669	6,000	6,000	11,097	6,000
4503	Service Ln-Maint/Repair	22,789	9,607	20,000	20,000	20,000	20,000
4504	Main Ln-Maint/Repair	10,642	25,804	9,000	9,000	9,000	9,000
4505	Meters-Maint/Repair	0	0	2,500	2,500	2,500	3,500
4506	Fire Hydrants-Maint/Rpr	8,299	2,201	3,500	3,500	3,500	10,000
4649	Late Fees	0	53	0	0	0	0
4806	State Admin Fees	680	0	680	680	680	680
4807	USGS Water Quality Test	18,566	16,055	10,000	10,000	10,000	10,000
9404	Community School Playground Proje	0	1,775	0	0	837	0
9603	Well Rehab	24,543	29,667	0	0	0	35,000
9604	Remote Water Meters	198,200	63,250	20,000	20,000	20,000	40,000
9605	Small Tools	1,804	4,877	4,000	4,000	4,000	4,000
Sub-Total: Operations		570,481	555,766	513,014	470,014	465,062	545,936
9920	Building Improvements	0	37,989	0	0	0	0
9940	Improve. Other Than Buildings	0	212,281	0	0	2,266	0
9952	Equipment	24,900	0	0	143,000	143,000	0
9956	Heavy Equipment	0	0	100,000	0	0	137,500
9957	Vehicles	19,669	0	25,000	25,000	21,858	0
9970	Computer Equipment Over \$5,000	76,939	0	30,000	30,000	32,000	30,000
Sub-Total: Capital Outlay		121,508	250,270	155,000	198,000	199,124	167,500
TOTALS		947,466	1,069,773	1,000,709	1,013,206	1,009,378	1,144,826

25-4202 WATER DISTRIBUTION

Comments:

- 4102 O.T. for water breaks, callouts to turn water off or on, emergency locates
- 4105 Standby for water, ditches and wastewater
- 4201 Material and operating supplies include chlorine, pipe, fittings, bolts, paint, etc.
- 4202 Clothing allowance for purchase of work clothes including steel toe boots
- 4203 Fuel bills are allocated among water & sewer
- 4301 Freight for water samples, usually must be shipped overnight
- 4303 Advertising/ Legal notices for bids, CCR, and job postings
- 4310 Membership in American Water Works, Colorado Rural Water, and tuition for training
- 4320 Cell phone expenses
- 4330 Annual water sampling and leak detection survey. 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.
2022 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

**CITY OF GUNNISON
WATER FUND
EXPENDITURES**

25-4999 TRANSFERS OUT

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	50,412
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 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	50,412	50,412	0	50,412
Sub-Total: Operations		0	0	50,412	50,412	0	50,412
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	50,412	50,412	0	50,412

Comments:

2022 includes a transfer for this fund's share of the City shop asphalt replacement

**CITY OF GUNNISON
WASTEWATER FUND
SUMMARY**

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	1,040	18,000	18,000	0	0
	INTERGOVERNMENTAL	935,667	314,333	0	0	0	0
	CHARGES FOR SVCS	1,664,040	1,962,666	2,035,044	2,035,044	2,105,642	2,276,408
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	12,902,564	458,761	237,200	237,200	753,309	487,400
	INTEREST	13,591	(18,182)	7,500	7,500	0	1,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	15,515,862	2,718,618	2,297,744	2,297,744	2,858,951	2,765,308
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	3,005,324	2,777,100	2,397,015	2,425,349	2,431,461	2,658,123
	CAPITAL OUTLAY	6,233,670	6,083,034	365,000	1,687,222	1,234,523	447,500
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	50,412	50,412	0	50,412
	TOTAL EXPENDITURES	9,238,994	8,860,134	2,812,427	4,162,983	3,665,984	3,156,035
	Revenues Over (Under) Expenditures	6,276,869	(6,141,516)	(514,683)	(1,865,239)	(807,034)	(390,727)
	Beginning Available Resources	1,300,525	7,577,396	886,352	1,435,881	1,435,881	628,848
	Ending Available Resources	7,577,396	1,435,881	371,668	(429,358)	628,848	238,121
	Ending Available Resources % of Total Exp.	82%	16%	13%	-10%	17%	8%

30 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	5.2%
2021 Revenues Under (Over) Budget	(561,207)
2021 Budgeted Revenues vs. 2022 Budget Request	20.3%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3209	Public Works ROW Permits	0	1,040	18,000	18,000	0	0
	PERMITS/LICENSES	0	1,040	18,000	18,000	0	0
3301	Federal Grants	0	0	0	0	0	0
3302	State Grants	935,667	314,333	0	0	0	0
	INTERGOVERNMENTAL	935,667	314,333	0	0	0	0
3417	Wastewater Coll/Trtmnt	1,124,530	1,332,994	1,544,784	1,544,784	1,544,784	1,544,784
3418	Dos Rios WW Process	174,880	169,647	143,910	143,910	156,408	211,548
3419	Water Lab Svcs	56,203	50,947	65,000	65,000	68,000	68,000
3420	Commercial Dump Station	121,225	214,067	100,000	100,000	154,950	200,000
3421	North Valley WW Process	176,090	187,168	175,500	175,500	175,500	243,945
3427	Tomichi WW Processing	11,112	7,842	5,850	5,850	6,000	8,132
	CHARGES FOR SERVICES	1,664,040	1,962,666	2,035,044	2,035,044	2,105,642	2,276,408
3601	Misc. WW Svcs	0	125	0	0	0	0
3602	Prior Year Refund	0	0	0	0	0	0
3603	Compensation for Loss	0	14,538	0	0	414,347	0
3604	Refunds	249	1,411	200	200	200	200
3609	Black Gold Compost	22,975	27,480	35,000	35,000	35,000	42,000
3612	Sale of Fixed Assets	19,911	30,000	0	0	0	0
3800	Bond Proceeds	12,541,520	0	0	0	0	0
3901	Const Chrgs-Hook-up	16,260	2,208	2,000	2,000	5,012	3,000
3902	Capital Investment Fees	301,648	383,000	200,000	200,000	298,750	442,200
	MISCELLANEOUS	12,902,564	458,761	237,200	237,200	753,309	487,400
3701	Interest on Investments	8,553	(4,545)	5,000	5,000	0	1,000
3710	Unrealized Gain/Loss	5,039	(13,636)	2,500	2,500	0	500
	INTEREST	13,591	(18,182)	7,500	7,500	0	1,500
	TOTAL REVENUES	15,515,862	2,718,618	2,297,744	2,297,744	2,858,951	2,765,308

Comments:

2022 rate increase for residential customers is 0% overall. Tap fees are proposed to increase 60% as they haven't been

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4201 WASTEWATER ADMIN & GENERAL

2020 Actual Expenditures vs. 2021 Estimated Expenditures	6.0%
2021 Expenditures Under (Over) Budget	(27,861)
2021 Budgeted Expenditures vs. 2022 Budget Request	18.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
4804	Indirect Expenses	90,134	91,851	97,450	97,450	97,450	112,311
4810	Bad Debt Expense	71	(126)	200	200	0	200
6005	Overhead Allocation	125,580	135,112	114,887	114,887	142,948	138,265
Sub-Total: Operations		215,785	226,837	212,537	212,537	240,398	250,776
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		215,785	226,837	212,537	212,537	240,398	250,776

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-1.9%
2021 Expenditures Under (Over) Budget	356,207
2021 Budgeted Expenditures vs. 2022 Budget Request	-26.8%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages	145,586	147,312	163,148	171,662	171,662	210,931
4102	Overtime	5,103	8,947	5,571	5,848	5,848	6,614
4103	Social Security	9,324	9,227	10,730	11,275	11,275	13,757
4104	Medicare	2,181	2,158	2,510	2,637	2,637	3,217
4105	Standby	4,575	4,275	4,350	4,350	4,350	4,350
4106	HIth Ins/WC/Othr Benefits	41,952	41,853	55,500	55,709	55,709	62,078
4108	Retirement	9,300	9,519	9,873	10,454	10,454	12,681
Sub-Total: Personnel		218,021	223,291	251,682	261,935	261,935	313,628
4201	Office/Operating Supplies	11,637	9,983	8,000	8,000	8,000	8,000
4202	Clothing/Uniforms	60	0	1,125	1,125	1,125	1,275
4203	Fuel-Lubricant Supplies	5,678	6,132	5,500	5,500	5,500	5,500
4205	Small Tools	0	0	2,500	2,500	2,500	2,500
4211	Computer Equip. Under \$5000	0	263	0	0	0	2,000
4212	Computer Software Under \$5000	0	0	0	0	2,000	2,000
4215	Operating Supplies	0	0	0	0	0	0
4302	Printing/Duplication Svcs	0	0	0	0	0	0
4303	Advertising/Legal Notices	0	371	0	0	40	0
4310	Dues/Meetings/Mbrshps/Tuition	1,108	3,530	3,500	3,500	3,500	3,500
4320	Telephone/FAX Services	1,546	2,274	2,020	2,020	2,020	4,512
4330	Professional Services	2,831	76,144	45,000	45,000	45,000	30,000
4340	Repair/Maintenance Services	0	145	2,500	2,500	13,000	13,000
4343	Software Support	0	0	700	700	700	700
4350	Other Purchased Services	3,623	0	19,500	19,500	5,500	19,500
4370	Travel/Mileage/Meals/Lodging	655	1,351	2,000	2,000	2,000	2,000
4401	Property/Liability Insurance	4,616	6,715	7,447	7,447	7,447	7,991
4402	Property/Liability Claim Pmnts	2,000	0	1,000	1,000	1,000	1,000
4420	Rental Services	0	0	500	500	500	500
4421	Fleet Services	54,895	69,602	70,886	70,886	70,886	70,695
4501	Main/Service Line-New Construction	288	0	3,000	3,000	3,000	3,500
4502	Main/Service Line-Replacement	10,642	0	3,000	3,000	3,000	3,500
4503	City Service Line-Maint/Repair	6,314	0	3,750	3,750	3,750	4,500
4504	Main Line-Maintenance/Repair	4,737	1,227	3,750	3,750	3,750	4,500
4507	Storm Drain-Maint/Repair	3,778	3,038	5,000	5,000	5,000	7,500
4649	Late Fees	9	11	0	0	0	0
4650	Miscellaneous Expenses	72	160	0	0	0	0
4657	Biosolids Mediation	0	212	0	0	0	0
9602	Computers Replace/Purchase	1,575	0	0	0	0	1,500
9605	Small Tools	623	12,604	0	0	0	2,500
9767	Manhole Rehabilitation	0	47,768	40,000	40,000	40,000	75,000
Sub-Total: Operations		116,687	241,529	230,678	230,678	229,218	277,173
9751	I/I Reduction	0	0	0	0	0	0
9920	Building Improvements	0	0	0	0	0	0
9940	Improve. Other Than Buildings	0	0	0	0	0	0
9952	Equipment	159,171	35,630	240,000	377,590	0	0
9956	Heavy Equipment	0	0	100,000	100,000	0	137,500
9957	Vehicles	17,627	0	25,000	25,000	0	0
9963	Sewer System Replacements	0	0	0	0	0	0
Sub-Total: Capital Outlay		176,798	35,630	365,000	502,590	0	137,500
TOTALS		511,507	500,450	847,360	995,203	491,153	728,301

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

30-4204 WASTEWATER COLLECTION

- 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
- 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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-13.2%
2021 Expenditures Under (Over) Budget	(34,673)
2021 Budgeted Expenditures vs. 2022 Budget Request	65.4%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages	89,467	89,183	93,977	100,094	100,094	112,193
4102	Overtime	2,865	6,000	1,112	1,169	1,169	1,285
4103	FICA	5,749	5,645	5,896	6,279	6,279	7,036
4104	Medicare	1,345	1,320	1,379	1,469	1,469	1,645
4106	Hlth Ins/WC/Othr Benefits	14,770	15,804	20,433	20,581	20,581	21,623
4108	Retirement	5,334	5,188	5,747	6,156	6,156	6,907
Sub-Total: Personnel		119,529	123,141	128,542	135,748	135,748	150,689
4201	Office/Operating Supplies	11,242	61,939	12,000	12,000	15,075	15,000
4202	Clothing/Uniforms	1,101	842	1,500	1,500	1,500	1,500
4203	Fuel-Lubricant Supplies	15,485	8,609	12,000	12,000	8,500	12,000
4205	Small Tools	970	0	2,000	2,000	2,000	2,000
4211	Computer Equipment Under \$5000	4,248	6,516	4,000	4,000	4,000	4,000
4212	Computer Software Under \$5000	0	0	2,000	2,000	2,000	13,000
4213	Equipment Under \$5,000	6,423	0	5,000	5,000	5,000	5,000
4301	Postage/Freight Services	0	95	500	500	500	500
4303	Advertising/Legal Notices	136	99	270	270	1,517	1,600
4304	Subscriptions/Literature/Films	175	175	500	500	500	500
4310	Dues/Meetings/Mbrshps/Tuition	1,174	1,269	3,000	3,000	3,000	3,500
4320	Telephone/FAX Services	2,369	2,552	3,136	3,136	3,136	5,056
4321	Utilities	120,881	169,281	90,000	90,000	115,400	100,000
4330	Professional Services	2,614	4,118	0	0	1,215	1,500
4340	Repair/Maintenance Services	54,168	43,351	45,000	45,000	45,000	45,000
4350	Other Purchased Services	15,384	14,093	12,500	12,500	12,500	12,500
4357	Engineering Services	5,834	10,469	15,000	15,000	15,000	15,000
4370	Travel/Mileage/Meals/Lodging	4,250	2,429	3,500	3,500	3,500	3,500
4401	Property/Liability Insurance	26,127	28,333	27,044	27,044	27,044	28,653
4420	Rental Services	2,991	2,055	3,000	3,000	3,000	3,000
4421	Fleet Services	52,013	64,358	70,260	70,260	70,260	69,339
4649	Late Fees	15	81	0	0	30	0
4650	Miscellaneous Expenses	0	195	0	0	0	0
4657	Biosolids Mediation	7	0	0	0	0	0
4804	Indirect Expenses	90,134	91,851	97,450	97,450	97,450	112,311
4807	USGS Water Quality Test	0	21,327	18,500	18,500	18,500	20,000
9752	Compost Asphalt Repair	0	0	0	0	0	0
9770	Pump Repair Parts	4,264	0	4,000	4,000	4,000	4,000
Sub-Total: Operations		422,006	534,036	432,160	432,160	459,627	478,459
9940	Improvements Other Than Bldgs	163,200	0	0	0	0	175,000
9952	Equipment	0	28,381	0	0	0	135,000
9957	Vehicles	0	0	0	0	0	0
9971	Computer Software Over \$5000	528	0	0	0	0	0
Sub-Total: Capital Outlay		163,728	28,381	0	0	0	310,000
TOTALS		705,263	685,558	560,702	567,908	595,375	939,148

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	5.6%
2021 Expenditures Under (Over) Budget	(6,001)
2021 Budgeted Expenditures vs. 2022 Budget Request	-2.7%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages	91,712	98,872	105,369	108,710	108,710	103,919
4102	Overtime	1,687	3,816	0	0	0	0
4103	FICA	5,533	5,876	6,533	6,740	6,740	6,443
4104	Medicare	1,294	1,374	1,528	1,576	1,576	1,507
4106	Hlth Ins/WC/Othr Benefits	21,452	22,938	24,215	24,295	24,295	21,388
4108	Retirement	5,110	5,563	6,100	6,289	6,289	6,428
Sub-Total: Personnel		126,788	138,440	143,745	147,610	147,610	139,685
4201	Office/Operating Supplies	27,090	23,427	35,000	35,000	35,000	35,000
4213	Equipment Under \$5,000	4,951	4,208	5,000	5,000	5,000	5,000
4301	Postage/Freight Services	1,105	2,102	2,350	2,350	2,350	2,350
4310	Dues/Meetings/Mbrshps/Tuition	20	43	30	30	30	30
4330	Professional Services	18,813	24,261	22,632	22,632	22,632	22,632
4340	Repair/Maintenance Services	0	32	0	0	2,136	2,250
4350	Other Purchased Services	0	350	0	0	0	0
4649	Late Fees	0	42	0	0	0	0
Sub-Total: Operations		51,979	54,465	65,012	65,012	67,148	67,262
9952	Equipment	0	10,500	0	0	0	0
Sub-Total: Capital Outlay		0	10,500	0	0	0	0
TOTALS		178,767	203,405	208,757	212,622	214,758	206,947

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4207 COMPOSTING

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-41.1%
2021 Expenditures Under (Over) Budget	(7,010)
2021 Budgeted Expenditures vs. 2022 Budget Request	22.2%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages	68,914	74,429	83,360	89,363	89,363	100,864
4102	Overtime	1,966	4,823	0	0	0	0
4103	FICA	4,376	4,704	5,168	5,540	5,540	6,254
4104	Medicare	1,023	1,100	1,209	1,296	1,296	1,463
4106	Hlth Ins/WC/Othr Benefits	12,778	14,305	19,667	19,811	19,811	20,815
4108	Retirement	3,910	4,007	5,216	5,620	5,620	6,341
Sub-Total: Personnel		92,968	103,368	114,620	121,630	121,630	135,737
4202	Clothing/Uniforms	0	0	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	8	0	0	0	0	0
4330	Professional Services	605	0	2,000	2,000	2,000	2,000
4340	Repair/Maintenance Services	0	592	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	0	0	0	0	0	0
4649	Late Fees	0	0	0	0	0	0
4657	Biosolids Mediation	54,354	38,541	52,000	52,000	52,000	60,000
9801	Tree Chipping	0	22,863	25,000	25,000	25,000	27,500
9752	Compost Asphalt Repair	0	6,367	0	0	0	20,000
Sub-Total: Operations		54,967	68,362	79,000	79,000	79,000	109,500
9940	Improvements Other Than Bldgs	27,903	0	0	0	0	0
9952	Equipment	84,963	169,000	0	0	0	0
9957	Vehicles	0	0	0	0	0	0
Sub-Total: Capital Outlay		112,866	169,000	0	0	0	0
TOTALS		260,801	340,731	193,620	200,630	200,630	245,237

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4208 WASTEWATER TREATMENT PLANT CAPITAL UPGRADES

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-80.7%
2021 Expenditures Under (Over) Budget	(1,184,632)
2021 Budgeted Expenditures vs. 2022 Budget Request	-100.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4301 Postage/Freight Services	46	0	0	0	0	0
	4303 Advertising/Legal Notices	0	0	0	0	0	0
	4320 Telephone/FAX Services	0	0	0	0	0	0
	4330 Professional Services	940,168	296,101	0	0	(49,891)	0
	4370 Travel/Mileage/Meals/Lodging	1,798	0	0	0	0	0
	4412 Bank Fees	12,500	0	0	0	0	0
	4420 Rental Services	0	0	0	0	0	0
Sub-Total: Operations		954,513	296,101	0	0	(49,891)	0
	9589 Contingency	0	0	0	0	0	0
	9940 Improvements Other Than Bldgs	5,780,278	5,839,523	0	1,184,632	1,234,523	0
	9952 Equipment	0	0	0	0	0	0
Sub-Total: Capital Outlay		5,780,278	5,839,523	0	1,184,632	1,234,523	0
TOTALS		6,734,791	6,135,624	0	1,184,632	1,184,632	0

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4480 WWTP - DEBT SERVICE

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-3.7%
2021 Expenditures Under (Over) Budget	(0)
2021 Budgeted Expenditures vs. 2022 Budget Request	-0.5%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4410 Debt Service-Principal	563,414	553,669	553,665	553,665	553,665	559,074
	4411 Debt Service-Interest	44,813	213,860	109,042	109,042	109,042	99,808
	4412 Debt Service-Fees	23,854	0	76,332	76,332	76,332	76,332
Sub-Total: Operations		632,081	767,529	739,039	739,039	739,039	735,214
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		632,081	767,529	739,039	739,039	739,039	735,214

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4999 TRANSFERS OUT

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	50,412
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 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	50,412	50,412	0	50,412
Sub-Total: Operations		0	0	50,412	50,412	0	50,412
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	50,412	50,412	0	50,412

Comments:

2022 includes a transfer for this fund's share of the City shop asphalt replacement

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

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 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	544,833	677,298	702,433	702,433	755,315	793,081
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	96,153	29,360	60,000	60,000	65,348	90,150
	INTEREST	9,120	6,713	1,500	1,500	1,700	1,200
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	650,106	713,371	763,933	763,933	822,363	884,431
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	731,611	698,883	736,035	738,482	711,980	830,005
	CAPITAL OUTLAY	13,952	0	0	0	0	375,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	44,293	44,293	0	44,293
	TOTAL EXPENDITURES	745,563	698,883	780,328	782,775	711,980	1,249,298
	Revenues Over (Under) Expenditures	(95,457)	14,488	(16,395)	(18,842)	110,383	(364,867)
	Beginning Available Resources	428,989	333,530	341,705	348,016	348,016	458,399
	Ending Available Resources	333,530	348,016	325,310	329,174	458,399	93,532
	Ending Available Resources % of Total Exp.	45%	50%	42%	42%	64%	7%

35 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	15.3%
2021 Revenues Under (Over) Budget	(58,430)
2021 Budgeted Revenues vs. 2022 Budget Request	15.8%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3301	Federal Grants	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
3423	Refuse Collection Svcs	539,254	675,310	699,343	699,343	755,315	793,081
3424	Recycling Collection Fees	5,579	1,988	3,090	3,090	0	0
	CHARGES FOR SERVICES	544,833	677,298	702,433	702,433	755,315	793,081
3601	Misc. Refuse Svcs	11,093	0	0	0	198	0
3602	Prior Year Refund	0	0	0	0	0	0
3604	Refunds	41	387	0	0	150	150
3612	Sale of Fixed Assets	22	2,000	0	0	0	0
3619	Tree Dump Fees	31,483	21,933	30,000	30,000	35,000	35,000
3620	Tree Chip Sales	0	0	0	0	0	0
3621	Recycled Materials	34,122	5,041	30,000	30,000	30,000	30,000
3656	Household Waste Cleanup	19,393	0	0	0	0	25,000
	MISCELLANEOUS	96,153	29,360	60,000	60,000	65,348	90,150
3701	Interest on Investments	5,499	3,490	1,500	1,500	1,500	1,000
3710	Unrealized Gain/Loss	3,620	3,222	0	0	200	200
	INTEREST	9,120	6,713	1,500	1,500	1,700	1,200
	TOTAL REVENUES	650,106	713,371	763,933	763,933	822,363	884,431

Comments:

- 3423 Refuse rates are budgeted to increase 5% in 2022.
- 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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	5.2%
2021 Expenditures Under (Over) Budget	0
2021 Budgeted Expenditures vs. 2022 Budget Request	12.3%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4804 Indirect Expenses	166,900	173,000	181,544	181,544	181,544	203,877
	4810 Bad Debt Expense	(22)	(306)	100	100	100	100
Sub-Total: Operations		166,878	172,694	181,644	181,644	181,644	203,977
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		166,878	172,694	181,644	181,644	181,644	203,977

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.8%
2021 Expenditures Under (Over) Budget	24,055
2021 Budgeted Expenditures vs. 2022 Budget Request	79.8%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages	148,495	162,755	168,714	170,709	170,709	187,982
4102	Overtime	6,401	6,850	4,125	4,165	4,165	4,574
4103	FICA	9,204	9,894	10,716	10,842	10,842	11,938
4104	Medicare	2,153	2,314	2,506	2,536	2,536	2,792
4106	Hlth Ins/WC/Othr Benefits	41,569	42,449	46,137	46,293	46,293	53,242
4108	Retirement	8,950	9,728	9,573	9,672	9,672	10,985
Sub-Total: Personnel		216,772	233,989	241,770	244,217	244,217	271,513
4201	Office/Operating Supplies	13,946	11,527	700	700	700	700
4202	Clothing/Uniforms	829	455	900	900	900	900
4203	Fuel-Lubricant Supplies	16,447	12,330	17,000	17,000	17,000	17,000
4211	Computer Software Under \$5000	884	1,175	600	600	0	600
4212	Computer Equipment Under \$5000	90	0	300	300	300	300
4213	Equipment Under \$5000	0	5,015	0	0	0	0
4215	Operating Supplies	2,648	2,129	3,800	3,800	3,500	3,800
4303	Advertising/Legal Notices	1,579	2,287	2,500	2,500	2,500	2,500
4310	Dues/Mtgs/Mbrshps/Tuitn	6	28	400	400	200	400
4320	Telephone/FAX Services	1,965	2,340	2,320	2,320	2,320	2,556
4321	Utilities	2,507	2,168	2,000	2,000	2,000	2,100
4330	Professional Services	0	650	5,000	5,000	0	5,000
4340	Repair/Maintenance Services	0	0	2,000	2,000	0	2,000
4350	Other Purchased Services	28,683	19,218	25,000	25,000	15,000	25,000
4352	Landfill Charges	116,538	117,542	105,500	105,500	108,600	110,000
4370	Travel/Mileage/Meals/Lodging	184	246	1,500	1,500	200	1,500
4401	Property/Liability Insurance	1,809	2,243	2,324	2,324	2,324	1,011
4402	Prop & Liab Claims	500	0	1,500	1,500	0	1,500
4421	Fleet Services	88,733	94,156	94,277	94,277	94,277	97,347
4649	Late Fees	0	0	0	0	0	0
4650	Miscellaneous Expenses	0	0	0	0	0	0
9102	Tree Chipping	0	0	15,000	15,000	15,000	15,000
9801	Landfill Closure Plan	149	298	0	0	298	300
9802	Household Hazardous Waste Pgm	21,393	0	0	0	0	35,000
9803	Auto Refuse Containers	36,444	16,164	15,000	15,000	15,000	15,000
9807	Recycle Containers	8,627	2,228	10,000	10,000	6,000	10,000
9808	Community Clean-Up	4,000	0	5,000	5,000	0	5,000
Sub-Total: Operations		347,962	292,199	312,621	312,621	286,119	354,514
9920	Building Improvements	0	0	0	0	0	0
9925	Building Construction	13,952	0	0	0	0	0
9952	Equipment	0	0	0	0	0	0
9956	Heavy Equipment	0	0	0	0	0	375,000
Sub-Total: Capital Outlay		13,952	0	0	0	0	375,000
TOTALS		578,686	526,188	554,391	556,838	530,336	1,001,027

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

35-4203 REFUSE - OPERATIONS

9807 Replenish supply of recycle containers for City residential recycle program

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

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

35-4999 TRANSFERS OUT

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	44,293
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 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	44,293	44,293	0	44,293
Sub-Total: Operations		0	0	44,293	44,293	0	44,293
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	44,293	44,293	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	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	158,903	74,542	0	0	0	0
	CHARGES FOR SVCS	767,764	669,691	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	402	(27,362)	0	0	0	0
	INTEREST	6,556	2,640	0	0	0	0
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	933,626	719,510	0	0	0	0
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	913,077	872,410	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	913,077	872,410	0	0	0	0
	Revenues Over (Under) Expenditures	20,548	(152,899)	0	0	0	0
	Beginning Available Resources	132,350	152,898	0	0	0	0
	Ending Available Resources	152,898	0	0	1	0	0
	Ending Available Resources % of Total Exp.	17%	0%	0%	0%	0%	0%

40 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	-100.0%
2021 Revenues Under (Over) Budget	0
2021 Budgeted Revenues vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3313	Gunnison/Hinsdale ETSA	158,903	74,542	0	0	0	0
	INTERGOVERNMENTAL	158,903	74,542	0	0	0	0
3430	Communications Svcs	767,764	669,691	0	0	0	0
	CHARGES FOR SERVICES	767,764	669,691	0	0	0	0
3601	Misc. Communications Svcs	181	220	0	0	0	0
3602	Prior Year Refunds	0	0	0	0	0	0
3612	Sale of Fixed Assets	0	(27,582)	0	0	0	0
3604	Refunds	221	0	0	0	0	0
	MISCELLANEOUS	402	(27,362)	0	0	0	0
3701	Interest on Investments	3,948	1,197	0	0	0	0
3710	Unrealized Gain/Loss	2,608	1,443	0	0	0	0
	INTEREST	6,556	2,640	0	0	0	0
3999	Transfer from General Fund	0	0	0	0	0	0
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUES	933,626	719,510	0	0	0	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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	-100.0%
2021 Expenditures Under (Over) Budget	0
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages	539,199	294,062	0	0	0	0
4102	Overtime	63,813	21,588	0	0	0	0
4103	Social Security	36,406	18,993	0	0	0	0
4104	Medicare	8,514	4,442	0	0	0	0
4106	Hlth Ins/WC/Othr Benefits	119,692	65,775	0	0	0	0
4108	Retirement	32,431	17,601	0	0	0	0
Sub-Total: Personnel		800,056	422,461	0	0	0	0
4201	Office Supplies	696	140	0	0	0	0
4202	Clothing/Uniforms	1,102	0	0	0	0	0
4211	Computer Equipment under \$5000	608	103	0	0	0	0
4213	Equipment under \$5000	0	0	0	0	0	0
4214	Furniture/Fixtures under \$5000	421	0	0	0	0	0
4215	Operating Supplies	1,120	859	0	0	0	0
4216	Cleaning Supplies	585	493	0	0	0	0
4301	Postage/Freight Svcs	0	0	0	0	0	0
4302	Printing/Duplication Svcs	49	98	0	0	0	0
4303	Advertising/Legal Notices	0	0	0	0	0	0
4304	Subscriptions/Literature/Films	0	0	0	0	0	0
4310	Dues/Meetings/Mbrshps/Tuition	3,686	3,386	0	0	0	0
4320	Telephone/FAX Services	4,296	1,544	0	0	0	0
4321	Utilities	7,403	3,272	0	0	0	0
4330	Professional Services	0	0	0	0	0	0
4340	Repair/Maintenance Services	1,243	38	0	0	0	0
4341	Repair/Maint-Mobile Command	2,532	599	0	0	0	0
4342	Building/Property Maintenance	481	952	0	0	0	0
4343	Software Support	12,749	10,761	0	0	0	0
4350	Other Purchased Services	0	0	0	0	0	0
4358	Janitorial Services	5,244	2,602	0	0	0	0
4360	Contracted Services	2,502	558	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	3,272	661	0	0	0	0
4401	Property/Liability Insurance	1,818	2,497	0	0	0	0
4421	Fleet Services	18,362	9,769	0	0	0	0
4650	Miscellaneous Expense	0	380,403	0	0	0	0
4804	Indirect Expenses	44,853	31,214	0	0	0	0
Sub-Total: Operations		113,022	449,948	0	0	0	0
9952	Equipment	0	0	0	0	0	0
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		913,077	872,410	0	0	0	0

Comments:

**CITY OF GUNNISON
FLEET MAINTENANCE
SUMMARY**

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 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	641,043	697,748	717,774	717,774	712,225	736,243
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	65,804	11,417	50,000	50,000	51,800	400
	INTEREST	5,126	241	0	0	750	400
	TRANSFERS IN	676,073	717,976	590,865	590,865	590,865	742,031
	TOTAL REVENUE	1,388,045	1,427,383	1,358,639	1,358,639	1,355,640	1,479,074
EXPENDITURES							
	GENERAL GOVERNMENT	1,091,125	872,342	971,096	975,564	974,543	973,638
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	466,007	407,329	356,000	356,000	356,000	577,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	34,993	34,993	0	34,993
	TOTAL EXPENDITURES	1,557,132	1,279,671	1,362,089	1,366,557	1,330,543	1,585,631
	Revenues Over (Under) Expenditures	(169,087)	147,712	(3,450)	(7,918)	25,097	(106,557)
	Beginning Available Resources	296,119	127,032	207,015	274,745	274,745	299,842
	Ending Available Resources	127,032	274,745	203,565	266,827	299,842	193,286
	Ending Available Resources % of Total Exp.	8%	21%	15%	20%	23%	12%
	Ending Fund Balance Analysis						
	Unreserved Fund Balance	127,032	87,234	97,110	97,556	97,454	97,364
	Fleet Replacement Reserve	0	187,511	106,455	169,271	202,388	95,922
		127,032	274,745	203,565	266,827	299,842	193,286
	Ending Unreserved Fund Balance % of Total Operational Expenditures						10%

04 REVENUE SUMMARY

2020 Actual Revenues vs. 2021 Estimated Revenues	-5.0%
2021 Revenues Under (Over) Budget	2,999
2021 Budgeted Revenues vs. 2022 Budget Request	8.9%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
REVENUES							
3409	Fleet Repair Services	1,027	1,030	0	0	0	0
3410	Fleet Rental Services	640,016	696,718	717,774	717,774	712,225	736,243
	CHARGES FOR SERVICES	641,043	697,748	717,774	717,774	712,225	736,243
3601	Misc. Fleet Svcs.	(85)	0	0	0	0	0
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	0	0	0	0	0	0
3604	Refunds	101	656	0	0	400	400
3612	Sale of Fixed Assets	65,788	10,761	50,000	50,000	51,400	0
	MISCELLANEOUS	65,804	11,417	50,000	50,000	51,800	400
3701	Interest on Investments	3,480	1,092	0	0	500	250
3710	Unrealized Gain/Loss	1,646	(851)	0	0	250	150
	INTEREST	5,126	241	0	0	750	400
3999	Transfer from General Fund	676,073	717,976	590,865	590,865	590,865	742,031
	TRANSFERS IN	676,073	717,976	590,865	590,865	590,865	742,031
	TOTAL REVENUES	1,388,045	1,427,383	1,358,639	1,358,639	1,355,640	1,479,074

**CITY OF GUNNISON
FLEET MAINTENANCE
EXPENDITURES**

04-4170 OPERATING

2020 Actual Expenditures vs. 2021 Estimated Expenditures	4.0%
2021 Expenditures Under (Over) Budget	(3,447)
2021 Budgeted Expenditures vs. 2022 Budget Request	16.5%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
4101	Wages-Fleet Maint	207,938	215,665	216,895	220,718	220,718	215,099
4102	Overtime	1,731	324	678	690	690	672
4103	Social Security	12,421	12,211	13,490	13,728	13,728	13,378
4104	Medicare	2,905	2,856	3,155	3,211	3,211	3,129
4106	Hlth Ins/WC/Othr Benefits	57,940	61,682	68,650	68,753	68,753	78,613
4108	ER Retirement Contrbt	13,047	12,891	13,021	13,257	13,257	13,027
Sub-Total: Personnel		295,982	305,628	315,889	320,357	320,357	323,918
4201	Office Supplies	2,699	1,761	1,200	1,200	1,200	1,200
4202	Clothing/Uniforms	863	867	900	900	900	900
4203	Fuel/Lubricant Supply	9,961	5,034	12,000	12,000	12,000	13,200
4204	Repair Supplies	84,418	83,250	95,000	95,000	95,000	95,000
4205	Small Tools	3,962	774	4,000	4,000	3,006	5,000
4211	Computer Equip. Under \$5000	0	0	0	0	0	0
4212	Computer Software Under \$5000	1,375	1,375	2,000	2,000	1,600	2,000
4213	Equipment Under \$5000	3,377	3,761	4,000	4,000	4,000	4,500
4215	Operating Supplies	3,813	3,651	4,000	4,000	4,000	4,000
4301	Postage/Freight Svcs	27	16	150	150	125	150
4302	Printing/Duplication Svcs	209	79	300	300	300	300
4303	Advertising/Legal Svcs	182	124	250	250	250	250
4304	Subscrptn/Lit/Films	1,276	1,410	3,000	3,000	2,750	4,000
4310	Dues/Mtgs/Mbrshps/Tuitn	605	90	2,500	2,500	2,500	3,000
4320	Telephone/FAX Services	900	1,844	1,740	1,740	1,740	1,740
4321	Utilities	7,337	7,105	9,000	9,000	9,000	9,450
4340	Repair/Mntce Svcs	15,270	8,960	17,000	17,000	17,000	17,000
4342	Building/Property Maintenance	9,454	223	10,000	10,000	10,000	10,000
4360	Contracted Svcs	1,408	2,447	3,000	3,000	3,000	3,000
4370	Trvl/Mileage/Meals/Lodg	940	11	1,000	1,000	1,000	1,000
4401	Prop/Liab Ins Premium	43,230	52,200	54,062	54,062	54,062	50,897
4413	Lease Payments	461,861	233,091	232,395	232,395	232,395	232,395
4649	Late Fees	0	12	0	0	648	500
4804	Indirect Expenses	141,976	158,629	197,710	197,710	197,710	190,238
Sub-Total: Operations		795,144	566,714	655,207	655,207	654,186	649,720
9920	Building Improvements	0	34,030	0	0	0	0
9952	Equipment	23,197	0	25,000	25,000	25,000	25,000
9956	Heavy Equipment	238,151	145,960	110,000	110,000	110,000	266,000
9957	Vehicles	204,659	227,339	221,000	221,000	221,000	286,000
9958	Shop Equipment Over \$5,000	0	0	0	0	0	0
Sub-Total: Capital Outlay		466,007	407,329	356,000	356,000	356,000	577,000
TOTALS		1,557,132	1,279,671	1,327,096	1,331,564	1,330,543	1,550,638

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

2020 Actual Expenditures vs. 2021 Estimated Expenditures	0.0%
2021 Expenditures Under (Over) Budget	34,993
2021 Budgeted Expenditures vs. 2022 Budget Request	0.0%

Account	Description	2019 Actual	2020 Actual	Original Budget	2021 Revised Budget	Projected Year-end	2022 Budget
Sub-Total: Personnel		0	0	0	0	0	0
	4999 Transfer to Street Improvements	0	0	34,993	34,993	0	34,993
Sub-Total: Operations		0	0	34,993	34,993	0	34,993
Sub-Total: Capital Outlay		0	0	0	0	0	0
TOTALS		0	0	34,993	34,993	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	83,870
City Attorney	99,224
City Manager	292,379
City Clerk	212,253
Finance	654,614
Information Technology	267,876
Facilities Maintenance	127,973
Janitorial Services	96,277
Police Department Building	53,735
City Hall	81,200
Public Works Administration	578,609
City Shop	59,042
Total	2,607,051

RECEIVING DEPARTMENTS

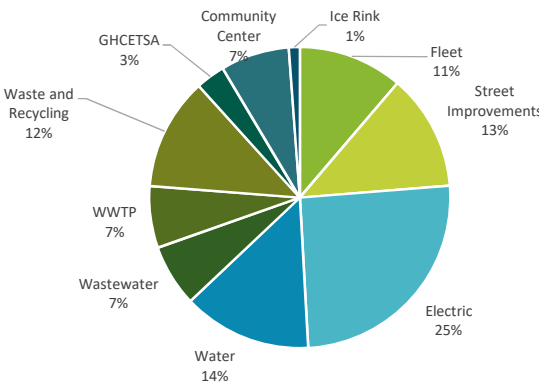
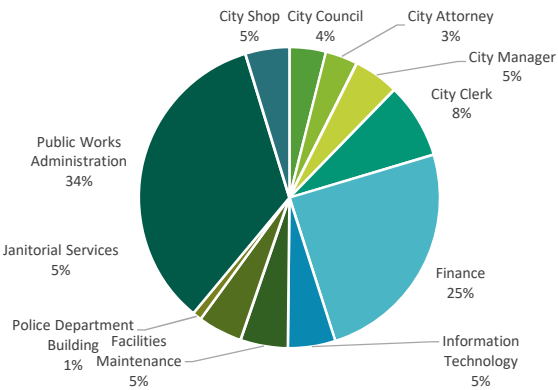
General Fund	754,250
Fleet	190,238
Street Improvements	210,732
Utility Funds	
Electric	429,344
Water	234,009
Wastewater	112,311
WWTP	112,311
Waste and Recycling	203,877
GHCETSA	53,369
Community Center	238,341
Ice Rink	68,272
Total	2,607,054

ACTUAL CONTRA-EXPENDITURE

City Council	66,050
City Attorney	59,118
City Manager	82,376
City Clerk	137,208
Finance	417,160
Information Technology	86,051
Facilities Maintenance	86,398
Janitorial Services	80,906
Police Department Building	16,644
Public Works Administration	578,609
City Shop	80,100
Total	1,690,620

ACTUAL CHARGES

General Fund	-
Fleet	190,238
Street Improvements	210,732
Utility Funds	
Electric	429,344
Water	234,009
Wastewater	112,311
WWTP	112,311
Waste and Recycling	203,877
GHCETSA	53,369
Community Center	124,949
Ice Rink	19,480
Total	1,690,620



**CITY OF GUNNISON
2022 COST ALLOCATION PLAN**

CITY COUNCIL

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

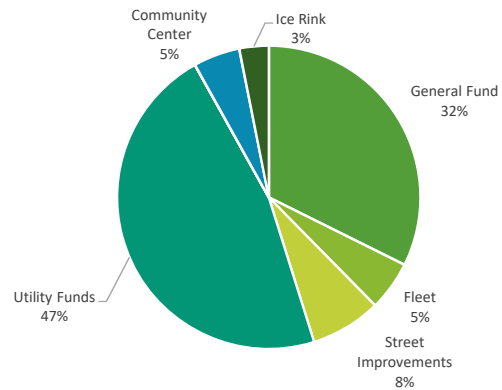
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2020 Actual
Personnel Costs		
4101	Wages	38,246
4103	FICA	2,429
4104	Medicare	568
4106	W/C, HLTH INS, ETC.	47
Subtotal - Personnel Costs		<u>41,289</u>
Services and Supplies Cost		
4201	Office Supplies	71
4212	Computer Software Under \$5000	5
4302	Printing/Duplication Svcs	144
4310	Dues/Meetings/Mbrshps/Tuition	13,087
4320	Telephone/FAX Services	705
4330	Professional Services	9,539
4370	Travel/Mileage/Meals/Lodging	4,606
4650	Miscellaneous Expenses	1,031
4653	Employee Appreciation	4,781
4655	Youth Council	-
4659	City Fest	-
Subtotal - Services and Supplies Cost		<u>33,968</u>
Department Cost Total		<u>75,257</u>
Adjustments to Cost		
	Youth Council	-
	City Fest	-
Subtotal - Adjustments to Cost		<u>-</u>
2020 Grand Total to be Allocated		<u>75,257</u>
Escalation Factor (Mountain)		5.57%
Incoming Costs		
	City Hall	26,987
Subtotal - Incoming Costs		<u>26,987</u>
2022 Inflated Costs to be Allocated		<u>110,857</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	8,677,864	32.33%	35,845
Fleet	1,423,383	5.30%	5,879
Street Improvement	2,020,258	7.53%	8,345
Utility Funds	12,546,902	46.75%	51,826
GHCETSA	-	0.00%	-
Community Center	1,332,353	4.96%	5,503
Ice Rink	837,420	3.12%	3,459
Total	26,838,179	100.00%	110,857

Basis Units: Total Revenues



CITY ATTORNEY

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

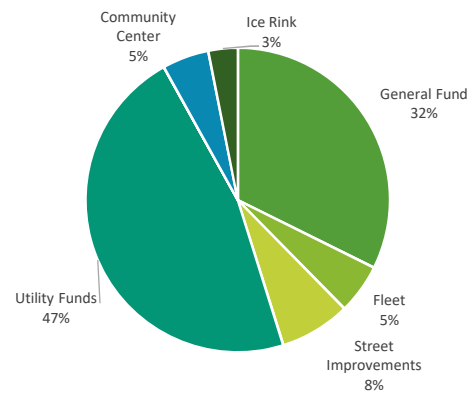
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2020 Actual
Personnel Costs		
4101 Wages		-
4103 Social Security		-
4104 Medicare		-
4106 Hlth Ins/WC/Othr Benefits		-
4108 ER Retirement Contrbtn		-
Subtotal - Personnel Costs		-
Services and Supplies Cost		
4310 Dues/Meetings/Mbrshps/Tuition		5,883
4330 Professional Services		-
4356 Legal Services		83,151
Subtotal - Services and Supplies Cost		89,034
Department Cost Total		89,034
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		-
2019 Grand Total to be Allocated		89,034
Escalation Factor (Mountain)		5.57%
Incoming Costs		
City Hall		-
Subtotal - Incoming Costs		-
2022 Inflated Costs to be Allocated		99,224

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	8,677,864	32.33%	32,083
Fleet	1,423,383	5.30%	5,262
Street Improvement	2,020,258	7.53%	7,469
Utility Funds	12,546,902	46.75%	46,387
GHCETSA	-	0.00%	-
Community Center	1,332,353	4.96%	4,926
Ice Rink	837,420	3.12%	3,096
Total	26,838,179	100.00%	99,223

Basis Units: Total Revenues



CITY MANAGER

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

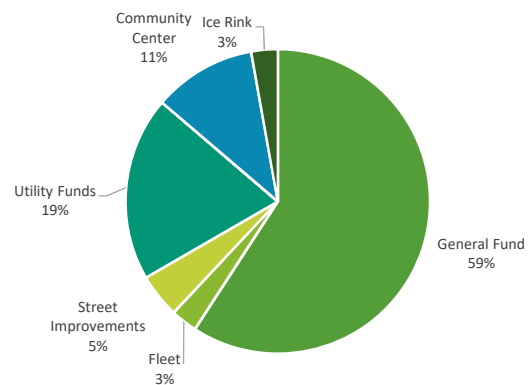
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2020 Actual
Personnel Costs		
4101 Wages		194,741
4103 FICA		9,045
4104 Medicare		7,244
4106 W/C, HLTH INS, ETC.		4,328
4108 Retirement		18,547
Subtotal - Personnel Costs		233,906
Services and Supplies Cost		
4201 Office Supplies		175
4203 Fuel-Lubricant Supplies		180
4212 Computer Software Under \$5000		5
4213 Equipment Under \$5,000		1,254
4304 Subscriptions/Literature/Films		141
4310 Dues/Meetings/Mbrshps/Tuition		2,411
4320 Telephone/FAX Services		1,108
4330 Professional Services		49
4370 Travel/Mileage/Meals/Lodging		1,832
4650 Miscellaneous Expenses		3,788
9588 Organizational Development		6,822
9589 Special Projects		1,500
Subtotal - Services and Supplies Cost		19,264
Department Cost Total		253,170
Adjustments to Cost		
Internship Program		9,183
Subtotal - Adjustments to Cost		9,183
2020 Grand Total to be Allocated		262,353
Escalation Factor (Mountain)		5.57%
Incoming Costs		
City Hall		11,749
Subtotal - Incoming Costs		11,749
2022 Inflated Costs to be Allocated		304,128

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	63.39	59.17%	179,939
Fleet	3.01	2.81%	8,544
Street Improvement	5.01	4.68%	14,221
Utility Funds	21.00	19.60%	59,611
GHCETSA	-	0.00%	-
Community Center	11.72	10.94%	33,268
Ice Rink	3.01	2.81%	8,544
Total	107.14	100.00%	304,127

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.

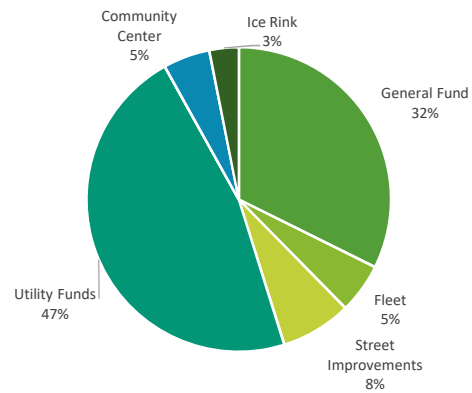
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2020 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		-
2020 Grand Total to be Allocated		190,455
Escalation Factor (Mountain)		5.57%
Incoming Costs		
City Hall		18,035
Subtotal - Incoming Costs		18,035
2022 Inflated Costs to be Allocated		230,288

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	8,677,864	32.33%	74,461
Fleet	1,423,383	5.30%	12,213
Street Improvement	2,020,258	7.53%	17,335
Utility Funds	12,546,902	46.75%	107,660
GHCETSA	-	0.00%	-
Community Center	1,332,353	4.96%	11,432
Ice Rink	837,420	3.12%	7,186
Total	26,838,179	100.00%	230,287

Basis Units: Total Revenues



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.

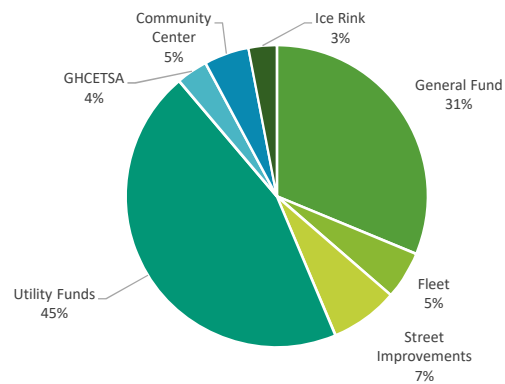
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2020 Actual
Personnel Costs		
4101 Wages		351,134
4102 Overtime		2,722
4103 FICA		19,766
4104 Medicare		4,623
4106 W/C, HLTH INS, ETC.		96,330
4108 Retirement		19,139
Subtotal - Personnel Costs		493,714
Services and Supplies Cost		
4201 Office Supplies		2,846
4212 Computer Software Under \$5000		4,255
4213 Equipment Under \$5,000		140
4301 Postage/Freight Svcs		25,532
4302 Printing/Duplication Svcs		6,123
4303 Advertising/Legal Notices		1,741
4304 Subscriptions/Literature/Films		247
4310 Dues/Meetings/Mbrshps/Tuition		481
4320 Telephone/FAX Services		1,764
4330 Professional Services		20,010
4331 Sales Tax Audits		30,539
4343 Software Support		12,738
4360 Contracted Services		10,655
4370 Travel/Mileage/Meals/Lodging		352
4401 Prop & Liab Ins Premiums		32,547
4650 Miscellaneous Expenses		(10)
9971 Computer Software Over \$5000		6,800
Subtotal - Services and Supplies Cost		156,760
Department Cost Total		650,474
Adjustments to Cost		
Sales Tax Audits		(30,539)
Insurance Premiums		(32,547)
Subtotal - Adjustments to Cost		(63,085)
2020 Grand Total to be Allocated		587,389
Escalation Factor (Mountain)		5.57%
Incoming Costs		
City Hall		29,912
Subtotal - Incoming Costs		29,912
2022 Inflated Costs to be Allocated		684,526

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	8,677,864	31.25%	213,887
Fleet	1,423,383	5.13%	35,083
Street Improvement	2,020,258	7.27%	49,794
Utility Funds	12,546,902	45.18%	309,248
GHCETSA	934,583	3.37%	23,035
Community Center	1,332,353	4.80%	32,839
Ice Rink	837,420	3.02%	20,640
Total	27,772,762	100.00%	684,526

Basis Units: Total Revenues



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.

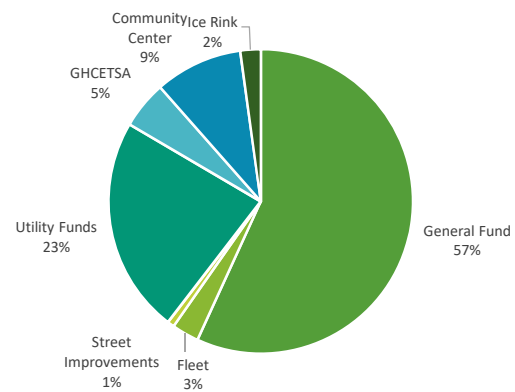
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2020 Actual
Personnel Costs		
4101	Wages	115,101
4102	Overtime	-
4103	FICA	6,876
4104	Medicare	1,608
4106	W/C, HLTH INS, ETC.	8,304
4108	Retirement	5,723
Subtotal - Personnel Costs		137,613
Services and Supplies Cost		
4201	Office Supplies	372
4211	Computer Equipment Under \$5000	38,018
4212	Computer Software Under \$5000	336
4301	Postage/Freight Svcs	7
4310	Dues/Meetings/Mbrshps/Tuition	2,019
4320	Telephone/FAX Services	14,773
4330	Professional Services	16,285
4343	Software Support	41,651
4350	Other Purchased Services	4,026
4370	Travel/Mileage/Meals/Lodging	39
Subtotal - Services and Supplies Cost		117,527
Department Cost Total		255,140
Adjustments to Cost		
9970	Computer Equipment Over \$5,000	-
9971	Computer Software Over \$5000	-
	Direct Billed Costs-Telephone	(14,773)
Subtotal - Adjustments to Cost		(14,773)
2020 Grand Total to be Allocated		240,367
Escalation Factor (Mountain)		5.57%
Incoming Costs		
	City Hall	3,964
Subtotal - Incoming Costs		3,964
2022 Inflated Costs to be Allocated		271,840

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	79	56.83%	154,499
Fleet	4	2.88%	7,823
Street Improvement	1	0.72%	1,956
Utility Funds	32	23.02%	62,582
GHCETSA	7	5.04%	13,690
Community Center	13	9.35%	25,424
Ice Rink	3	2.16%	5,867
Total	139	100.00%	271,841

Basis Units: Number of Devices



FACILITIES MAINTENANCE

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

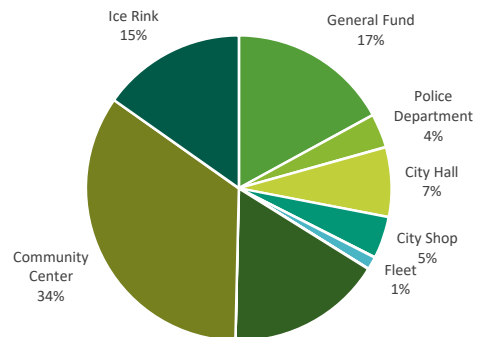
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2020 Actual
Personnel Costs		
4101 Wages		73,566
4102 Overtime		-
4103 FICA		3,882
4104 Medicare		908
4106 W/C, HLTH INS, ETC.		26,532
4108 Retirement		3,658
Subtotal - Personnel Costs		108,546
Services and Supplies Cost		
4201 Office Supplies		174
4202 Clothing/Uniforms		281
4203 Fuel-Lubricant Supplies		591
4205 Small Tools		885
4213 Equipment Under \$5,000		13
4303 Advertising/Legal Notices		29
4304 Subscriptions/Literature/Films		93
4310 Dues/Meetings/Mbrshps/Tuition		30
4343 Software Support		625
4421 Fleet Services		3,563
Subtotal - Services and Supplies Cost		6,284
Department Cost Total		114,831
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		-
2020 Grand Total to be Allocated		114,831
Escalation Factor (Mountain)		5.57%
Incoming Costs		
NONE		-
Subtotal - Incoming Costs		-
2022 Inflated Costs to be Allocated		127,973

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	5,913,517	17.05%	21,815
Police Department	1,255,100	3.62%	4,630
City Hall	2,560,500	7.38%	9,446
City Shop	1,541,400	4.44%	5,686
Fleet	471,000	1.36%	1,738
Street Improvement	10,000	0.03%	37
Utility Funds	5,719,640	16.49%	21,100
GHCETSA	-	0.00%	-
Community Center	11,939,000	34.42%	44,043
Ice Rink	5,280,500	15.22%	19,480
Total	34,690,657	100.00%	127,975

Basis Units: Building Value



JANITORIAL SERVICES

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

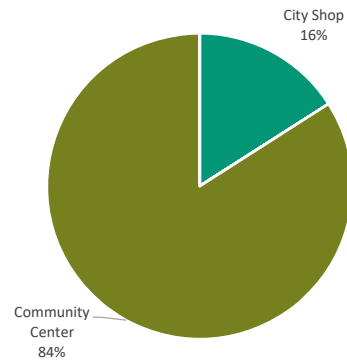
CENTRAL SERVICE DEPARTMENT COSTS

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 (Mountain)		5.57%
Incoming Costs		
NONE		-
Subtotal - Incoming Costs		-
2022 Inflated Costs to be Allocated		96,277.49

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	-	0.00%	-
Police Department	-	0.00%	-
City Hall	-	0.00%	-
City Shop	9,491	15.97%	15,372
Fleet	-	0.00%	-
Street Improvement	-	0.00%	-
Utility Funds	-	0.00%	-
GHCETSA	-	0.00%	-
Community Center	49,953	84.03%	80,906
Ice Rink	-	0.00%	-
Total	59,444	100.00%	96,278

Basis Units: Building square footage



POLICE DEPARTMENT BUILDING

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

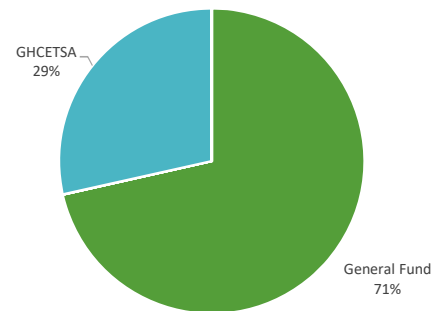
CENTRAL SERVICE DEPARTMENT COSTS

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
2021 Budgeted Total to be Allocated		50,901
Escalation Factor (Mountain)		5.57%
Incoming Costs		
Facilities Maintenance		4,630
Subtotal - Incoming Costs		4,630
2022 Inflated Costs to be Allocated		58,365

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	3,780	71.48%	41,721
Fleet	-	0.00%	-
Street Improvement	-	0.00%	-
Utility Funds	-	0.00%	-
GHCETSA	1,508	28.52%	16,644
Community Center	-	0.00%	-
Ice Rink	-	0.00%	-
Total	5,288	100.00%	58,365

Basis Units: Square Footage Occupied



**CITY OF GUNNISON
2022 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.

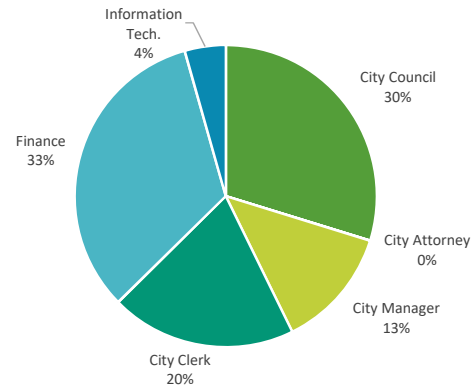
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2020 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	3,012
4205	Small Tools	115
4216	Cleaning Supplies	1,457
4302	Printing/Duplication Svcs	504
4320	Telephone/FAX Services	1,262
4321	Utilities	14,133
4340	Repair/Maintenance Services	2,369
4342	Building/Property Maintenance	3,934
4358	Janitorial Services	17,900
4360	Contracted Services	1,255
4361	Maintenance Contracts	5,999
4370	Travel/Mileage/Meals/Lodging	23
4401	Prop & Liab Ins Premiums	5,374
4420	Rental Equipment	7,056
4421	Fleet Services	3,858
4649	Late Fees	3
9920	Building Improvements	4,607
Subtotal - Services and Supplies Cost		72,861
Department Cost Total		72,861
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		-
2020 Grand Total to be Allocated		72,861
Escalation Factor (Mountain)		5.57%
Incoming Costs		
Facilities Maintenance		9,446
Subtotal - Incoming Costs		9,446
2022 Inflated Costs to be Allocated		90,646

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
City Council	1,123	29.77%	26,987
City Attorney	-	0.00%	-
City Manager	489	12.96%	11,749
City Clerk	751	19.90%	18,035
Finance	1,245	33.00%	29,912
Information Tech.	165	4.37%	3,964
Total	3,773	100.00%	90,647

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.

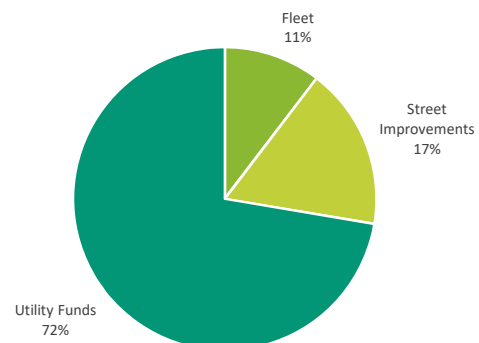
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2020 Actual
Personnel Costs		
4101 Wages		352,590
4103 FICA		19,825
4104 Medicare		4,637
4106 W/C, HLTH INS, ETC.		80,420
4108 Retirement		18,347
Subtotal - Personnel Costs		475,818
Services and Supplies Cost		
4201 Office Supplies		3,366
4202 Clothing/Uniforms		724
4203 Fuel-Lubricant Supplies		565
4212 Computer Software Under \$5000		5,453
4213 Equipment Under \$5,000		1,889
4215 Operating Supplies		985
4302 Printing/Duplication Svcs		914
4310 Dues/Meetings/Mbrshps/Tuition		3,093
4320 Telephone/FAX Services		3,529
4330 Professional Services		1,732
4350 Other Purchased Services		15
4370 Travel/Mileage/Meals/Lodging		1,521
4420 Rental Equipment		2,637
4421 Fleet Services		11,793
9952 Equipment		5,156
Subtotal - Services and Supplies Cost		43,371
Department Cost Total		519,190
Adjustments to Cost		
Allocable Equipment Costs		-
Subtotal - Adjustments to Cost		-
2020 Grand Total to be Allocated		519,190
Escalation Factor (Mountain)		5.57%
Incoming Costs		
NONE		-
Subtotal - Incoming Costs		-
2022 Inflated Costs to be Allocated		578,609

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	-	0.00%	-
Fleet	3.01	10.37%	60,014
Street Improvement	5.01	17.26%	99,891
Utility Funds	21.00	72.36%	418,704
GHCETSA	-	0.00%	-
Community Center	-	0.00%	-
Ice Rink	-	0.00%	-
Total	29.02	100.00%	578,609

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.

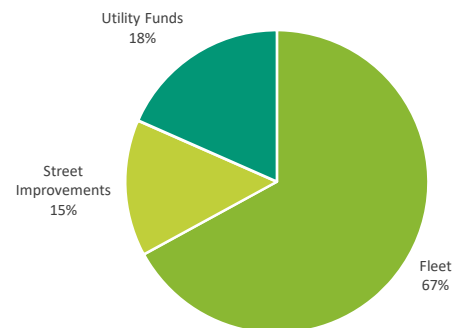
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2020 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		
4214	Furniture/Fixtures Under \$5000	2,294
4215	Operating Supplies	48
4321	Utilities	17,614
4340	Repair/Maintenance Services	1,037
4351	Dispatch Services-City	4,335
4358	Janitorial Services	13,385
4401	Prop & Liab Ins Premiums	3,476
9920	Building Improvements	7,540
9925	Building Construction	3,250
Subtotal - Services and Supplies Cost		52,978
Department Cost Total		52,978
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		-
2020 Grand Total to be Allocated		52,978
Escalation Factor (Mountain)		5.57%
Incoming Costs		
Facilities Maintenance		5,686
Janitorial Services		15,372
Subtotal - Incoming Costs		21,058
2022 Inflated Costs to be Allocated		80,100

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
General Fund	-	0.00%	-
Fleet	7,921	67.02%	53,682
Street Improvement	1,724	14.59%	11,684
Utility Funds	2,174	18.39%	14,734
GHCETSA	-	0.00%	-
Community Center	-	0.00%	-
Ice Rink	-	0.00%	-
Total	11,819	100.00%	80,100

Basis Units: Square Footage Occupied



UTILITY FUNDS ALLOCATION

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

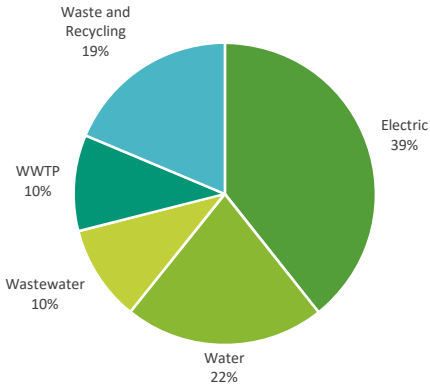
CENTRAL SERVICE DEPARTMENT COSTS

Account	Description	2020 Actual
Incoming Costs		
	City Council	51,826
	City Attorney	46,387
	City Manager	59,611
	City Clerk	107,660
	Finance	309,248
	Information Technology	62,582
	Facilities Maintenance	21,100
	Public Works Administration	418,704
	City Shop	14,734
Subtotal - Incoming Costs		<u>1,091,852</u>
2022 Inflated Costs to be Allocated		<u>1,091,852</u>

RECEIVING DEPARTMENTS ALLOCATION

Department	Units	Allocation %	Department Allocation
Electric	4,574	39.32%	429,344
Water	2,493	21.43%	234,009
Wastewater	2,393	10.29%	112,311
WWTP		10.29%	112,311
Waste and Recycling	2,172	18.67%	203,877
Total	11,632	100.00%	1,091,852

Basis Units: Utility Customers



Personnel

Compensation Philosophy

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Changes in Staffing Levels

...

Personnel Distribution

...

Staffing Table



Compensation Philosophy

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

Minimum Wage Increase: The 2022 minimum wage increase for full-time regular employees is \$582. 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.

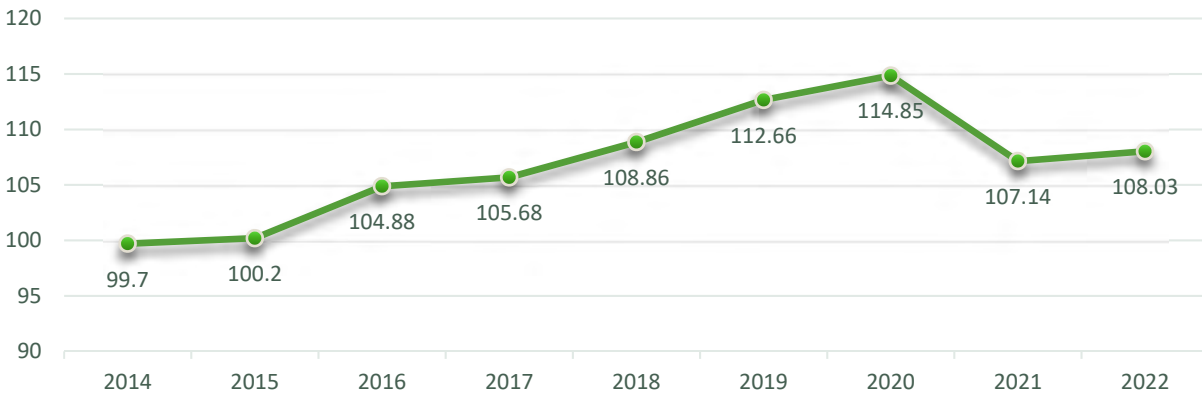
Part-Time Wage Adjustments: Part-time wage adjustments will be made annually, based on the overall market adjustment for regular employees (not including step increases based on merit).

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 2022, the budget includes an overall increase of 0.89 in Full-Time Equivalents (FTEs). The 0.89 FTE, or 0.83%, increase comes from the following departments in alphabetical order.

Parks and Recreation: 0.17

Senior Programming, -0.02: The Senior Graduate Assistant position was removed as it was a temporary position that was grant funded. This is a reduction of 0.29 FTE. Adding the senior meals program to the responsibilities of a 3/4 time employee justifies bringing that position to a full time position, adding a 0.27 FTE. The Senior Recreation Coordinator now oversees the kitchen staff, programming staff, and coordinates dozens of volunteers on a weekly basis. In order to complete the responsibilities that come with the meals program, and to administrate the other programming and grant writing that the Senior Center Coordinator position was already responsible for, a limitation of hours was not sustainable. More time for this position will also help bring in more revenue from Silver Sneakers programs, Senior Center programs, and an employee who is proficient in grant writing.

Umpires, 0.19: Umpires were formerly paid through accounts payable, while that is legal if the umpire also provides that service for other employers or through an organization of umpires, many of the City's umpires do not meet the criteria to be classified as independent contractors. This FTE increase of 390 hours allows or umpires to be paid through payroll.

City Clerk: 1.00

Community Outreach Coordinator, 1.00: This new position requires an individual who is fluent in Spanish and has a true cultural understanding of Gunnison's LatinX and immigrant community. The outcomes of this position are to provide a human link between Gunnison's underrepresented residents and local government. The position will create two-way engagement and offer interpretation and translation services. The person will host events and outreach meetings in the community so residents can learn about their government (public services) and feel more comfortable speaking to Council and Staff.



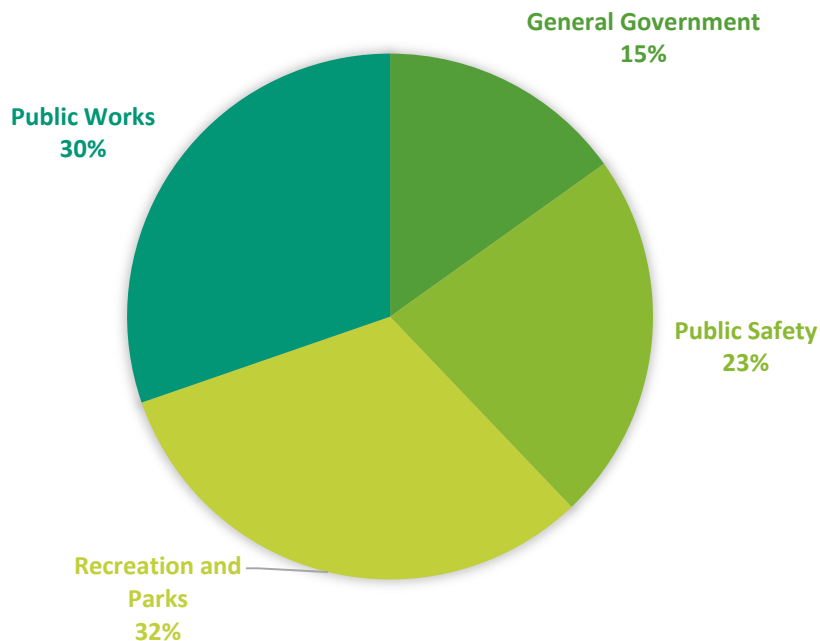
Public Works: -0.28

Water/Wastewater Operator, 1.00: Current staffing is stretched thin with increased maintenance, expansion and operation of the collection system, ditches, distribution system, storm drain and installation of new water and sewer service lines that have expanded tremendously over the past twenty years. This has become more problematic with recent new growth in new construction and housing developments. Studies show that growth is projected to continue and we are steadily expanding our sewer and water infrastructure each year to accommodate growth. As a result of lack of available staff, preventative maintenance has been deferred. The additional staff member would be a step in the right direction towards preventative maintenance rather than reactive maintenance. It is easier and more cost effective to the rate payers to keep our water and sewer systems in good health rather than replacing them once they fail.

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, was included in 2021 to allow water/wastewater operators to focus on a backlog of water and sewer system maintenance. This authorization was temporary for only one year.

Wastewater, -0.28: 585 hours were included for a Laboratory Intern to assist with the transition to the new water lab that was constructed in 2021. This authorization was temporary for only one year.

Personnel Distribution



2022 Staffing Table

SUMMARY

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	Full-Time Equivalents		
						2020	2021	2022
GENERAL FUND								
City Council		43,510	0	0	46,899	0.00	0.00	0.00
Municipal Court		77,180	0	0	94,583	1.00	1.00	1.00
City Manager		214,007	0	0	251,828	1.28	1.28	1.28
City Clerk		211,262	126	0	271,344	2.00	2.00	3.00
Finance		398,284	6,044	0	582,018	5.06	5.06	5.06
Information Technology		135,100	0	0	162,298	1.00	1.00	1.00
Community Development		291,800	922	0	389,386	3.01	3.01	3.01
Facilities Maintenance		83,833	0	0	116,684	1.00	1.00	1.00
Janitorial Services		52,883	0	0	72,437	0.00	1.00	1.00
Police/Neighborhood Services		1,597,259	61,083	0	2,216,903	21.57	21.57	21.57
Building Inspection		128,180	730	0	157,480	1.15	1.15	1.15
Fire Department		98,691	379	0	137,845	0.85	0.85	0.85
Victim Advocacy		61,150	0	0	96,710	1.06	1.00	1.00
Public Works Administration		403,850	0	0	543,986	4.00	4.00	4.00
Cranor Hill Ski Area		19,469	415	0	22,999	0.58	0.58	0.58
Senior Meals		52,495	0	0	58,390	0.00	1.35	1.35
Senior Programming		51,600	0	0	86,552	1.27	1.02	1.00
Recreation Administration		261,498	8,752	0	396,905	3.78	3.78	3.78
Recreation Programs		138,963	1,098	0	155,852	3.77	3.77	3.96
Parks		425,937	10,733	4,400	574,925	7.86	7.86	7.86
Events		56,107	2,335	0	75,756	1.06	1.10	1.10
		4,803,058	92,617	4,400	6,511,781	61.30	63.39	64.56
SPECIAL REVENUE								
Street Improvements		323,918	22,278	5,800	509,427	4.77	5.01	5.01
Ditches		23,240	0	0	25,850	0.55	0.55	0.55
		347,158	22,278	5,800	535,277	5.32	5.56	5.56
ENTERPRISE								
Electric		593,904	7,144	8,700	784,093	6.25	6.25	6.25
Water		288,087	5,229	4,350	431,392	3.20	4.20	4.00
Wastewater		210,931	6,614	4,350	313,628	2.71	2.71	2.91
Wastewater Treatment Plant		316,975	1,285	0	426,109	4.01	4.29	4.01
Refuse		187,982	4,574	0	271,513	3.00	3.00	3.00
Park & Recreation (Pool and Rink)		633,628	24,155	0	790,138	14.52	14.73	14.73
		2,231,507	49,001	17,400	3,016,872	33.69	35.18	34.90
INTERNAL SERVICE								
Fleet Maintenance		215,099	672	0	323,918	3.01	3.01	3.01
		215,099	672	0	323,918	3.01	3.01	3.01
GRAND TOTAL		7,596,821	164,568	27,600	10,387,848	103.32	107.14	108.03

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	Full-Time Equivalents		
						2020	2021	2022
DETAIL								
CITY COUNCIL								
Mayor	PT	10,041	0	0	10,823	0.00	0.00	0.00
City Councilmember	PT	8,367	0	0	9,019	0.00	0.00	0.00
City Councilmember	PT	8,367	0	0	9,019	0.00	0.00	0.00
City Councilmember	PT	8,367	0	0	9,019	0.00	0.00	0.00
City Councilmember	PT	8,367	0	0	9,019	0.00	0.00	0.00
		<u>43,510</u>	<u>0</u>	<u>0</u>	<u>46,899</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	19,440	0	0	21,931	0.20	0.20	0.20
Court Clerk/Communications Assistant	FT	39,740	0	0	53,250	0.80	0.80	0.80
		<u>77,180</u>	<u>0</u>	<u>0</u>	<u>94,583</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
CITY MANAGER								
City Manager	FT	204,338	0	0	241,406	1.00	1.00	1.00
Intern (585 hrs: 15 credit hrs)	PT	9,669	0	0	10,422	0.28	0.28	0.28
		<u>214,007</u>	<u>0</u>	<u>0</u>	<u>251,828</u>	<u>1.28</u>	<u>1.28</u>	<u>1.28</u>
CITY CLERK								
City Clerk	FT	77,760	0	0	87,774	0.80	0.80	0.80
Deputy City Clerk	FT	67,267	0	0	80,106	1.00	1.00	1.00
Court Clerk/Communications Assistant	FT	9,935	0	0	13,300	0.20	0.20	0.20
Community Outreach Liaison *	FT	56,300	0	0	90,028	0.00	0.00	1.00
Overtime (3 hrs)	OT	0	126	0	136	0.00	0.00	0.00
		<u>211,262</u>	<u>126</u>	<u>0</u>	<u>271,344</u>	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>
* Grant Funded - Position contingent on continued funding availability at 0.50 FTE								
FINANCE								
Finance Director	FT	140,400	0	0	176,889	1.00	1.00	1.00
Accountant/Deputy Finance Director	FT	77,084	0	0	114,291	1.00	1.00	1.00
Human Resource Generalist	FT	69,900	0	0	106,117	1.00	1.00	1.00
Accounting Clerk	FT	59,300	0	0	94,944	1.00	1.00	1.00
Utility Billing Clerk	FT	51,600	0	0	83,265	1.00	1.00	1.00
Overtime (130 hrs)	OT	0	6,044	0	6,512	0.06	0.06	0.06
		<u>398,284</u>	<u>6,044</u>	<u>0</u>	<u>582,018</u>	<u>5.06</u>	<u>5.06</u>	<u>5.06</u>
INFORMATION TECHNOLOGY								
IT Director	FT	135,100	0	0	162,298	1.00	1.00	1.00
		<u>135,100</u>	<u>0</u>	<u>0</u>	<u>162,298</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
COMMUNITY DEVELOPMENT								
Community Development Director	FT	136,050	0	0	180,028	1.00	1.00	1.00
Senior Planner	FT	94,900	0	0	128,298	1.00	1.00	1.00
Community Development Technician	FT	60,850	0	0	80,067	1.00	1.00	1.00
Overtime (21 hrs)	OT	0	922	0	993	0.01	0.01	0.01
		<u>291,800</u>	<u>922</u>	<u>0</u>	<u>389,386</u>	<u>3.01</u>	<u>3.01</u>	<u>3.01</u>
FACILITIES MAINTENANCE								
Facilities Manager	FT	83,833	0	0	116,684	1.00	1.00	1.00

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	Full-Time Equivalents		
						2020	2021	2022
		83,833	0	0	116,684	1.00	1.00	1.00
JANITORIAL SERVICES								
Custodian	FT	52,883	0	0	72,437	0.00	1.00	1.00
		52,883	0	0	72,437	0.00	1.00	1.00
POLICE								
Police Chief	FT	152,300	0	0	207,312	1.00	1.00	1.00
Police Captain	FT	120,500	0	0	144,924	1.00	1.00	1.00
Police Sergeant	FT	101,700	0	0	148,321	1.00	1.00	1.00
Police Sergeant	FT	90,700	0	0	106,799	1.00	1.00	1.00
Detective	FT	86,400	0	0	130,438	1.00	1.00	1.00
Police Officer	FT	78,000	0	0	102,694	1.00	1.00	1.00
Police Officer	FT	78,000	0	0	117,970	1.00	1.00	1.00
Police Officer	FT	78,000	0	0	101,914	1.00	1.00	1.00
Police Officer	FT	76,317	0	0	115,235	1.00	1.00	1.00
Police Officer	FT	74,633	0	0	86,774	1.00	1.00	1.00
Police Officer	FT	69,583	0	0	107,412	1.00	1.00	1.00
Police Officer	FT	69,583	0	0	91,356	1.00	1.00	1.00
Police Officer	FT	62,850	0	0	77,249	1.00	1.00	1.00
Police Officer	FT	62,850	0	0	83,534	1.00	1.00	1.00
Police Officer	FT	62,850	0	0	83,534	1.00	1.00	1.00
Police Officer	FT	57,800	0	0	76,588	1.00	1.00	1.00
Police Records Supervisor	FT	66,100	0	0	86,067	0.75	1.00	1.00
Records Clerk (1,040 hrs)	PT	22,659	0	0	24,424	0.75	0.50	0.50
Neighborhood Services Officer	FT	60,900	0	0	97,508	1.00	1.00	1.00
Neighborhood Services Officer	FT	53,000	0	0	71,191	1.00	1.00	1.00
Neighborhood Services Officer	FT	53,000	0	0	64,905	1.00	1.00	1.00
Parking Attendant (1,040 hrs)	PT	19,533	0	0	21,426	0.50	0.50	0.50
Overtime (1,184 hrs)	OT	0	61,083	0	69,328	0.57	0.57	0.57
		1,597,259	61,083	0	2,216,903	21.57	21.57	21.57
BUILDING INSPECTION								
Building Official	FT	112,400	0	0	134,272	1.00	1.00	1.00
Fire Inspector	FT	15,780	0	0	22,413	0.15	0.15	0.15
Overtime (9 hrs)	OT	0	730	0	795	0.00	0.00	0.00
		128,180	730	0	157,480	1.15	1.15	1.15
FIRE DEPARTMENT								
Fire Marshal	FT	89,420	0	0	127,059	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	3,610	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	379	0	419	0.00	0.00	0.00
		98,691	379	0	137,845	0.85	0.85	0.85
VICTIM ADVOCACY								
Victim Advocate Coordinator *	FT	61,150	0	0	96,710	1.00	1.00	1.00
Victim Advocates (0 hours) *	PT	0	0	0	0	0.06	0.00	0.00
		61,150	0	0	96,710	1.06	1.00	1.00
<i>* Grant Funded - Positions contingent on continued funding availability</i>								
PUBLIC WORKS ADMINISTRATION								
Public Works Director	FT	149,200	0	0	197,298	1.00	1.00	1.00
City Engineer	FT	128,400	0	0	171,682	1.00	1.00	1.00

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	Full-Time Equivalents		
						2020	2021	2022
Engineering Technician	FT	70,800	0	0	101,942	1.00	1.00	1.00
Administrative Assistant	FT	55,450	0	0	73,064	1.00	1.00	1.00
		403,850	0	0	543,986	4.00	4.00	4.00
CRANOR HILL SKI AREA								
Concessions/Ski Patrol (796 hrs)	TEMP	12,557	0	0	14,531	0.38	0.38	0.38
Ski Patrol EMT (400 hrs)	TEMP	6,911	0	0	7,998	0.19	0.19	0.19
Overtime (17 hrs)	OT	0	415	0	469	0.01	0.01	0.01
		19,469	415	0	22,999	0.58	0.58	0.58
SENIOR MEALS								
Head Cook (1,238 hrs)	PT	22,931	0	0	25,506	0.00	0.60	0.60
Line Cooks (1,574 hrs)	PT	29,564	0	0	32,884	0.00	0.76	0.76
		52,495	0	0	58,390	0.00	1.35	1.35
SENIOR PROGRAMMING								
Senior Recreation Coordinator	FT	51,600	0	0	86,552	0.73	0.73	1.00
Senior Recreation Assistant (0 hrs)	TEMP	0	0	0	0	0.25	0.00	0.00
Graduate Assistant (609 hrs) *	TEMP	0	0	0	0	0.29	0.29	0.00
		51,600	0	0	86,552	1.27	1.02	1.00
RECREATION ADMINISTRATION								
Parks & Recreation Director	FT	58,388	0	0	77,980	0.50	0.50	0.50
Recreation Center Manager	FT	63,833	0	0	93,832	1.00	1.00	1.00
Recreation Programs Supervisor	FT	74,150	0	0	113,504	1.00	1.00	1.00
Recreation Coordinator	FT	58,817	0	0	94,940	1.00	1.00	1.00
Concessions (400 hrs)	TEMP	6,310	0	0	7,019	0.19	0.19	0.19
Overtime (185 hrs)	OT	0	8,752	0	9,630	0.09	0.09	0.09
		261,498	8,752	0	396,905	3.78	3.78	3.78
RECREATION PROGRAMS								
Program Instructors (6,465 hrs)	TEMP	105,525	0	0	117,445	3.11	3.11	3.11
Umpires (390 hrs)	TEMP	6,366	0	0	7,085	0.00	0.00	0.19
Summer Camp Counselors (1,335 hrs)	TEMP	27,073	0	0	30,113	0.64	0.64	0.64
Overtime (40 hrs)	OT	0	1,098	0	1,208	0.02	0.02	0.02
		138,963	1,098	0	155,852	3.77	3.77	3.96
PARKS								
Parks & Recreation Director	FT	58,388	0	0	77,980	0.50	0.50	0.50
Park Maintenance Foreman	FT	89,400	0	0	115,772	1.00	1.00	1.00
Park Maintenance Worker	FT	59,300	0	0	90,542	1.00	1.00	1.00
Park Maintenance Worker	FT	49,675	0	0	67,656	1.00	1.00	1.00
Park Maintenance Worker	FT	49,675	0	0	68,259	1.00	1.00	1.00
Parks Mow Crew (2,520 hrs)	TEMP	43,529	0	0	53,472	1.21	1.21	1.21
Parks Projects/Tour (3,496 hrs)	TEMP	63,015	0	0	70,130	1.68	1.68	1.68
Parks Gardener (750 hrs)	TEMP	12,955	0	0	14,410	0.36	0.36	0.36
Overtime (240 hrs)	OT	0	10,733		11,810	0.12	0.12	0.12
Standby	OT	0		4,400	4,894	0.00	0.00	0.00
		425,937	10,733	4,400	574,925	7.86	7.86	7.86
EVENTS								
Events/Rink Manager	FT	33,997	0	0	48,655	0.44	0.44	0.44
Events Laborer (1,280 hrs)	TEMP	22,110	0	0	24,535	0.62	0.62	0.62
Overtime (102 hrs)	OT	0	2,335	0	2,565	0.00	0.05	0.05
		56,107	2,335	0	75,756	1.06	1.10	1.10

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	Full-Time Equivalents		
						2020	2021	2022
STREET IMPROVEMENTS								
Streets-Solid Waste Superintendent	FT	41,838	0	0	50,923	0.50	0.50	0.50
Street Supervisor	FT	56,097	0	0	82,161	0.65	0.65	0.65
Public Works Crew Leader	FT	66,917	0	0	106,590	1.00	1.00	1.00
Equipment Operator	FT	37,560	0	0	51,807	0.60	0.60	0.60
Equipment Operator	FT	37,560	0	0	58,109	0.60	0.60	0.60
Equipment Operator	FT	37,560	0	0	57,396	0.60	0.60	0.60
Equipment Operator	FT	33,510	0	0	56,034	0.60	0.60	0.60
Crack Seal Laborers (500 hrs)	TEMP	12,877	0	0	14,753	0.00	0.24	0.24
Overtime (450 hours)	OT	0	22,278	0	25,010	0.22	0.22	0.22
Standby	OT	0	0	5,800	6,645	0.00	0.00	0.00
		<u>323,918</u>	<u>22,278</u>	<u>5,800</u>	<u>509,427</u>	<u>4.77</u>	<u>5.01</u>	<u>5.01</u>
DITCHES								
Laborer (1,146 hrs)	TEMP	23,240	0	0	25,850	0.55	0.55	0.55
		<u>23,240</u>	<u>0</u>	<u>0</u>	<u>25,850</u>	<u>0.55</u>	<u>0.55</u>	<u>0.55</u>
ELECTRIC DISTRIBUTION								
Electric Superintendent	FT	130,500	0	0	164,810	1.00	1.00	1.00
Electric Crew Leader	FT	110,000	0	0	136,131	1.00	1.00	1.00
Electric Lineman	FT	93,833	0	0	117,670	1.00	1.00	1.00
Electric Lineman	FT	85,567	0	0	108,230	1.00	1.00	1.00
Electric Lineman	FT	85,567	0	0	124,286	1.00	1.00	1.00
Electric Lineman	FT	77,300	0	0	98,790	1.00	1.00	1.00
Water Operator (Meter Reading)	FT	11,137	0	0	16,912	0.20	0.20	0.20
Overtime (102 hrs)	OT	0	7,144	0	7,764	0.05	0.05	0.05
Standby	OT	0	0	8,700	9,500	0.00	0.00	0.00
		<u>593,904</u>	<u>7,144</u>	<u>8,700</u>	<u>784,093</u>	<u>6.25</u>	<u>6.25</u>	<u>6.25</u>
WATER								
Water-Wastewater Superintendent	FT	27,079	0	0	34,248	0.25	0.25	0.25
Chief Water Operator	FT	45,750	0	0	65,510	0.50	0.50	0.50
Water/Wastewater Operator B	FT	37,800	0	0	53,558	0.50	0.50	0.50
Water/Wastewater Operator C	FT	34,350	0	0	50,418	0.50	0.50	0.50
Water/Wastewater Operator D	FT	29,198	0	0	44,587	0.50	0.50	0.50
Water/Wastewater Operator D	FT	22,274	0	0	34,366	0.40	0.40	0.40
Water/Wastewater Operator B	FT	33,717	0	0	49,264	0.50	0.50	0.50
Water/Wastewater Operator A	FT	57,920	0	0	88,818	0.00	0.00	0.80
Laborer (0 hrs)	TEMP	0	0	0	0	0.00	1.00	0.00
Overtime (97 hrs)	OT	0	5,229	0	5,768	0.05	0.05	0.05
Standby	OT	0	0	4,350	4,855	0.00	0.00	0.00
		<u>288,087</u>	<u>5,229</u>	<u>4,350</u>	<u>431,392</u>	<u>3.20</u>	<u>4.20</u>	<u>4.00</u>
WASTEWATER								
Water-Wastewater Superintendent	FT	27,079	0	0	33,775	0.25	0.25	0.25
Chief Water Operator	FT	45,750	0	0	64,746	0.50	0.50	0.50
Water/Wastewater Operator B	FT	37,800	0	0	52,918	0.50	0.50	0.50
Water/Wastewater Operator C	FT	34,350	0	0	49,833	0.50	0.50	0.50
Water/Wastewater Operator D	FT	29,198	0	0	44,082	0.50	0.50	0.50
Water/Wastewater Operator D	FT	22,274	0	0	34,018	0.40	0.40	0.40
Water/Wastewater Operator A	FT	14,480	0	0	22,242	0.00	0.00	0.20
Overtime (121 hrs)	OT	0	6,614	0	7,226	0.06	0.06	0.06
Standby	OT	0	0	4,350	4,788	0.00	0.00	0.00
		<u>210,931</u>	<u>6,614</u>	<u>4,350</u>	<u>313,628</u>	<u>2.71</u>	<u>2.71</u>	<u>2.91</u>

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	Full-Time Equivalents		
						2020	2021	2022
WASTEWATER TREATMENT PLANT								
Water-Wastewater Superintendent	FT	37,911	0	0	47,335	0.35	0.35	0.35
Chief Plant Operator	FT	45,750	0	0	64,321	0.50	0.50	0.50
Laboratory Technician	FT	6,160	0	0	8,231	0.10	0.10	0.10
Water/Wastewater Operator B	FT	3,372	0	0	4,869	0.05	0.05	0.05
Water/Wastewater Operator A	FT	19,000	0	0	24,529	0.25	0.25	0.25
Overtime (22 hrs)	OT	0	1,285	0	1,404	0.01	0.01	0.01
		112,193	1,285	0	150,689	1.26	1.26	1.26
WWTP LABORATORY								
Water-Wastewater Superintendent	FT	8,665	0	0	10,808	0.08	0.08	0.08
Laboratory Technician	FT	49,280	0	0	65,447	0.80	0.80	0.80
Water/Wastewater Operator B	FT	26,973	0	0	38,950	0.40	0.40	0.40
Water/Wastewater Operator A	FT	19,000	0	0	24,479	0.25	0.25	0.25
Laboratory Intern (585 hrs)	TEMP	0	0	0	0	0.00	0.28	0.00
		103,919	0	0	139,684	1.53	1.81	1.53
WWTP COMPOSTING								
Water-Wastewater Superintendent	FT	7,582	0	0	9,457	0.07	0.07	0.07
Chief Plant Operator	FT	45,750	0	0	64,271	0.50	0.50	0.50
Laboratory Technician	FT	6,160	0	0	8,181	0.10	0.10	0.10
Water/Wastewater Operator B	FT	3,372	0	0	4,869	0.05	0.05	0.05
Water/Wastewater Operator A	FT	38,000	0	0	48,959	0.50	0.50	0.50
		100,864	0	0	135,736	1.22	1.22	1.22
REFUSE								
Streets-Solid Waste Superintendent	FT	41,838	0	0	51,007	0.50	0.50	0.50
Street Supervisor	FT	30,206	0	0	44,461	0.35	0.35	0.35
Equipment Operator	FT	25,040	0	0	34,710	0.40	0.40	0.40
Equipment Operator	FT	25,040	0	0	38,911	0.40	0.40	0.40
Equipment Operator	FT	25,040	0	0	38,436	0.40	0.40	0.40
Equipment Operator	FT	22,340	0	0	37,506	0.40	0.40	0.40
Tree Dump Gatekeeper (900 hours)	TEMP	15,546	0	0	17,939	0.43	0.43	0.43
Administrative Assistant (160 hours)	TEMP	2,932	0	0	3,384	0.08	0.08	0.08
Overtime (92 hrs)	OT	0	4,574	0	5,160	0.04	0.04	0.04
		187,982	4,574	0	271,513	3.00	3.00	3.00
POOL/COMMUNITY CENTER								
Aquatics Manager	FT	67,433	0	0	88,899	1.00	1.00	1.00
Recreation Assistant	FT	52,883	0	0	65,702	1.00	1.00	1.00
Head Lifeguard	FT	51,600	0	0	70,496	1.00	1.00	1.00
Head Lifeguard	FT	47,750	0	0	66,021	1.00	1.00	1.00
Lifeguards (9,180 hrs)	PT	168,796	0	0	186,140	4.41	4.41	4.41
Swim Instructors (2,600 hrs)	TEMP	49,223	0	0	54,751	1.25	1.25	1.25
Front Desk (1,909 hrs)	PT	31,160	0	0	34,659	0.92	0.92	0.92
Climbing Wall (1,880 hrs)	PT	30,686	0	0	34,132	0.90	0.90	0.90
Full-Time Overtime (250 hrs)	OT	0	13,201	0	14,526	0.12	0.12	0.12
Part-Time Overtime (250 hrs)	OT	0	6,098	0	6,709	0.00	0.12	0.12
		499,532	19,299	0	622,037	11.60	11.72	11.72
RINK								
Events/Rink Manager	FT	43,269	0	0	61,975	0.56	0.56	0.56
Concessions Manager (875 hrs)	TEMP	20,375	0	0	22,610	0.00	0.42	0.42
Concessions/Skate Sharpener (2,400 hrs)	TEMP	26,342	0	0	29,232	1.15	0.73	0.73

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COST	Full-Time Equivalents		
						2020	2021	2022
Zamboni Drivers (2,510 hrs)	TEMP	44,111	0	0	48,950	1.21	1.21	1.21
Overtime (188 hrs)	OT	0	4,856	0	5,335	0.00	0.09	0.09
		134,097	4,856	0	168,101	2.92	3.01	3.01
FLEET MAINTENANCE								
Fleet Maintenance Manager	FT	83,733	0	0	117,481	1.00	1.00	1.00
Mechanic-Master	FT	67,733	0	0	105,724	1.00	1.00	1.00
Parts Manager	FT	63,632	0	0	99,977	1.00	1.00	1.00
Overtime (13 hrs)	OT	0	672	0	736	0.01	0.01	0.01
		215,099	672	0	323,918	3.01	3.01	3.01
GRAND TOTAL		7,596,821	164,568	27,600	10,387,848	103.32	107.14	108.03

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 useful 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.

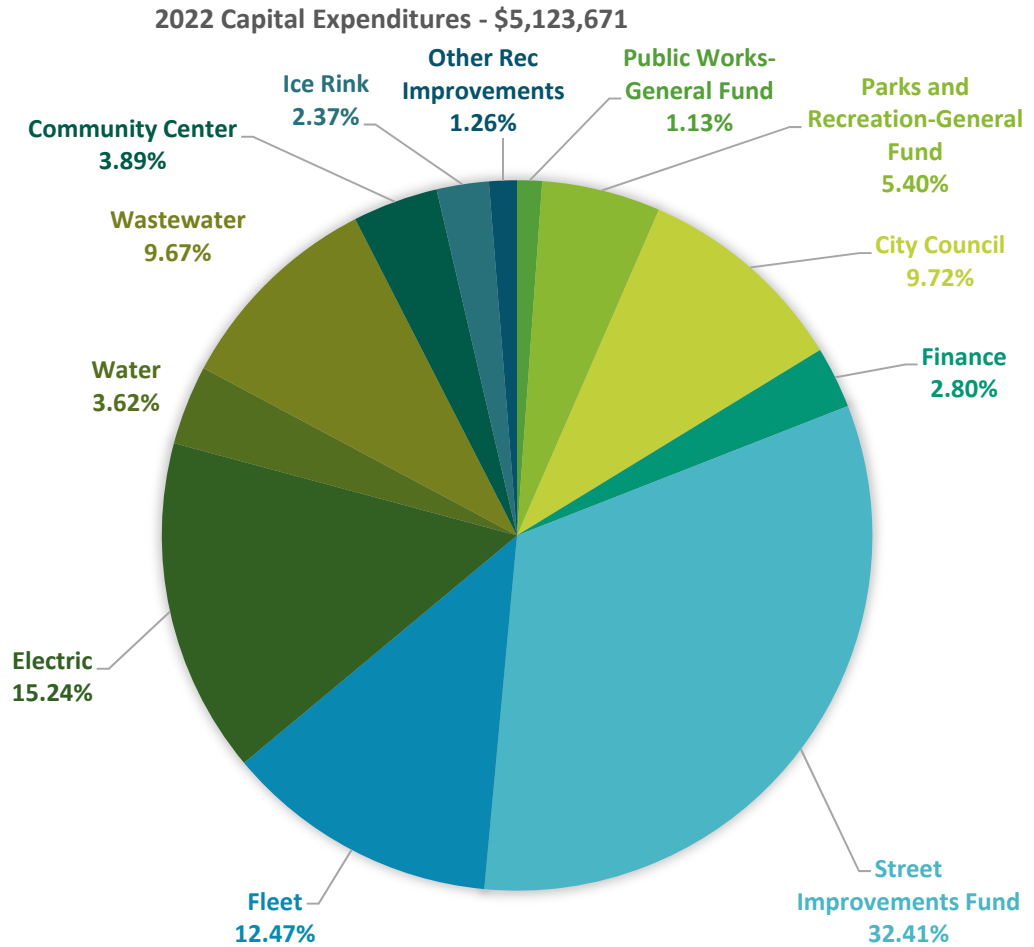
Other Capital Expenditures Budget Requests

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

City Council - \$450,000

LAZY K EMPLOYEE HOUSING - \$450,000

01-4001-9920

The City plans to purchase a unit in the Lazy K subdivision for transitional employee housing. The unit will be made available to new City employees relocating to the City of Gunnison. Rent will be charged at below market rates for a period of time, gradually increasing to above market to encourage the employee to find permanent housing and make the unit available to new incoming employees.

Funding Source(s):

General Fund

Impact on Operating Budget:

Utility costs and maintenance will approach \$6,000 per year, offset by rental income

City Clerk - \$120,751

CITY HALL IMPROVEMENTS - \$60,000

01-4030-9920

The exterior of City Hall is starting to show signs of aging. The last time exterior work was completed was in 2000. The exterior paint is cracking and caulking needs to be done around the windows to keep out weather (rain, snow) and water damage. The parapet wall at the top of the building is falling off and needs to be replaced to help maintain the overall integrity of the building. Maintaining a solid City Hall both structurally and in appearance is important for the City as it is one of our original buildings and has historic value. It reflects the heritage of the community. We want to ensure that City buildings are well maintained and functioning well for our residents. This is an important building as it houses our records and is where we hold official meetings.

Funding Source(s):

General Fund

Impact on Operating Budget:

There is no significant impact on the operating budget.

CITY COUNCIL CHAMBERS AUDIO/VISUAL EQUIPMENT - \$60,751

01-4030-9970

The current system is about eight years old and has reached the end of its useful life. The large receiver box takes up a lot of space and is accessible by anyone using the space. Wires are often unplugged or plugged in incorrectly. Users that touch the microphones can often short out the system in the middle of a meeting. A replacement system using more modern digital balancing and connectivity needs to be installed. The new system should allow for the use of remote meetings equipment in the event of pandemics or other emergencies, as well as to provide more access to citizens that prefer to attend meetings virtually.

Funding Source(s):

General Fund

Impact on Operating Budget:

There is no significant impact on the operating budget.



Capital Expenditures

Finance Department - \$129,770

ACCOUNTING INFORMATION SYSTEM - \$129,770 01-4006-9971

Two primary reasons have precipitated the need to purchase this software. 1) The city has recently been very aggressive in the receipt of grants, and 2) there have been a few significant issues encountered with the current software. First, the current general ledger does not have enough reporting dimensions to allow for more complex accounting for grants or projects that overlap fiscal years. Secondly, the software has had a number of glitches where the beginning balances didn't agree with ending balances and implementation of the miscellaneous accounts receivable makes accounting for overpayments extremely difficult. New software will allow for better reporting both internally and externally. Customer utility bills will have much more detail especially for complicated accounts that include solar net metering, high/low flow meters, and time of use meters.

Funding Source(s):

General Fund

Impact on Operating Budget:

In 2022, the existing software and the new software would both need to be paid due to concurrent use of the systems during the transition period. In 2023 and beyond, software support (software assurance) would be \$21,480 (plus inflationary effects).

Public Works Department - \$52,500

FACILITIES AND WATER OFFICE SPACE - \$52,500 01-4032-9920

This project will create office space for the Facility Manager and Water Chief Operator. The third office, which could be converted to a future office space, would house the electronic plotter and other equipment to be used by the water, sewer and engineering departments. Currently, there are no separations in work space for these higher level positions.

Funding Source(s):

General Fund - \$17,500

Water Fund - \$17,500

Sewer Fund - \$17,500

Impact on Operating Budget:

Slight increase for janitorial/custodial services due to more office space to maintain.



Capital Expenditures

Parks and Recreation Department - \$250,000

VAN TUYL POCKET PARK/QUARTZ ROW - \$200,000 01-4051-9940

The City owns three parcels of land in the Van Tuyl subdivision. Funding is needed to develop those parcels following the plans that Sprout Studio helped develop with the help and input from the community members. This project would focus on Parcel 2 primarily though improvements continue to happen in Parcel 1 and Parcel 3.

The projects includes landscaping for a triangular parcel created with the realignment of Quartz street at the intersection of 11th Street and Spencer Avenue.

Funding Source(s):
*Other Recreation
Improvements*

Impact on Operating Budget:
*More park maintenance
personnel (\$5,000) and
utilities/materials for park
maintenance (\$2,000).*

PLAYGROUND REPLACEMENT EQUIPMENT - \$50,000 01-4051-9952

Old playground equipment poses a safety threat, and parks in general will get more use if the equipment is safe, fun, and functional.

The usable life span of playground equipment varies based on use, function, and maintenance. Some of the equipment in Legion Park is old and in need of replacement.

Funding Source(s):
*Other Recreation
Improvements*

Impact on Operating Budget:
*Added playground equipment
would call for additional
dollars for maintenance and
replacement \$2,000*



Capital Expenditures

Street Improvements Fund - \$1,500,000

OHIO AVE STREETSCAPE- \$1,500,000

09-4091-9960

The intent of the project is to bridge the downtown businesses with Western by enhancing the corridor to a more user friendly and safer option for cyclist, pedestrians, and students to travel back and forth. Based on public input, conceptual drawings and costs estimates have been prepared by the consultants. This public input was provided via public hearing and design charrettes between the City, Western, business owners, students, adjacent land owners, and other vested stakeholders.

Funding Source(s):

Grants - \$1,126,750

Streets - \$44,500

Other Rec Improvements - \$328,750

Impact on Operating Budget:

Annual costs estimated at \$3,750 would include snow plowing and sweeping, general street maintenance, and removal/maintenance of flower pots/landscape.

Fleet Maintenance Fund - \$577,000

FLEET REPLACEMENTS - \$577,000

The following motor pool units will be replaced:

04-4170-9952 \$25,000 (EQUIPMENT)

Tool Storage

04-4170-9956 \$110,000 (HEAVY EQUIPMENT)

2009 Bobcat Skidsteer (Parks)

2012 Wausau Snowblower (Streets)

04-4170-9957 \$221,000 (VEHICLES)

2005 Ford HazMat Truck (Fire)

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.



Capital Expenditures

Electric Fund - \$705,250

DISTRIBUTION SYSTEM UPGRADE - \$500,000

20-4202-9940

This project will upgrade the existing distribution system. Following the ESC distribution study, it has outlined needed upgrades. Depending what is accomplished this year with the construction and upgrades, will continue with the next suggestions from the report.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

None

REPLACE 1996 CABLE PULLER - \$145,000

20-4202-9952

The existing puller has reached the end of its useful life.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

None, this is a replacement of a similar piece of equipment.

MEZZANINE FOR ELECTRIC SHOP - \$40,000

20-4202-9920

The City electric distribution system is getting bigger and finding it difficult to get parts without long lead times. This is requiring us to keep more stock of electrical items on hand causing the need for more storage. There is room in the existing storage area but need to build a mezzanine to take advantage of the tall overhead space.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

None.

TANTALUS SERVER - \$20,250

20-4202-9971

The existing meter reading server is no longer being supported and needs to be moved to a host site that belongs to Tantalus. Having it hosted by Tantalus will be beneficial because all upgrades and repairs will be taken care of by them automatically and will not have to worry about server replacements in the future.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

None.



Capital Expenditures

Water Fund - \$167,500

METER READING SOFTWARE - \$30,000 25-4202-9970

The Water Departments sole meter reading computer and software is out of date and cannot be updated. The computer is so old staff is afraid if we updated the software it will crash the computer. Information Technology will not allow connection to city server. The computer still as Windows XP operating system and in not compatible with current software programs.

Funding Source(s):
Water user fees

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

This would allow for a reliable means of reading meters, and work as a back up to Tantalus. Although this is not a life safety issue, it is urgent that we replace this piece of equipment.

FLEET REPLACEMENTS - \$137,500

The following motor pool unit will be replaced:

25-4202-9956 \$137,500 (HEAVY EQUIPMENT)
Vactor Truck

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.

Wastewater Fund - \$447,500

SCREW PUMPS - \$175,000 30-4205-9940

The two Archimedes screw pumps were originally thought to be in relatively good condition when the wastewater treatment plant upgrade project was commenced. When the items were taken offline to replace the bar screen, it was found that significant rust corrosion existed below the water line and the pumps must be replaced to avoid a catastrophic sewage spill.

Funding Source(s):
Sewer user fees

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



Capital Expenditures

GENERATOR REPLACEMENT - \$125,000

30-4205-9952

Staff has had numerous mechanics and generator specialists look and try and fix the generator over the last few years. We have replaced the voltage regulator and fuel injectors. We have also load banked it to clean the carbon deposits. But the generator continues to fail. This is a critical piece of equipment and must be reliable. Last year during construction the generator failed to run during the snow event and almost caused a raw sewage spill. This is an urgent request.

Funding Source(s):

Sewer user fees

Impact on Operating Budget:

There is no significant impact on the operating budget.

6" TRASH PUMP - \$10,000

30-4205-9952

With all the issues with the backup generator, and old screw rusted pumps at the plant, a backup 6 inch trash pump will allow staff to bypass pump in an emergency situation at the plant and in the City. The City currently does not own a pump larger than a 4 inch, and it is unable to keep up with the 2.4 million gallons treated a day at the plant. This pump will also serve the city has a bypass pump when sections of sewer line need replacement. This would greatly assist crews with ongoing influent and infiltration repairs. It is very unusual for a 4.2 MGD plant to not have a backup pump of this size.

Funding Source(s):

Sewer user fees

Impact on Operating Budget:

There is no significant impact on the operating budget.

FLEET REPLACEMENTS - \$137,500

The following motor pool unit will be replaced:

30-4204-9956 \$137,500 (HEAVY EQUIPMENT)
Vactor Truck

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

Community Center Fund - \$180,000

FITNESS ROOM - \$180,000

51-4401-9920

With the desire for Phase III remaining a priority, yet not having the funding source secured past 2032, we are holding off on that project until that issue is resolved. Until then, we can renovate an underutilized room and give members additional services (cardiovascular equipment and weights) which the facility and membership desperately need.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

*\$5,000 repair and
maintenance*

This project includes removal of the pool tables, ping pong tables, foosball tables, and storage areas in the Rec Center game room. The space will be renovated with new flooring (rubber matting), free weights, cardiovascular equipment, and additional routers for interactive exercise equipment that utilizes the internet.

Rink Fund - \$109,900

ZAMBONI PAD TO POND SIDEWALK - \$9,900

52-4402-9940

Putting in this concrete path between the current Zamboni path and Pac Man Pond will create a safe path for Zamboni resurfacing machines to access the pond. By having good access, the pond can be easily resurfaced leaving a safe surface to skate on. Also, we will cover the path with rubber mats leaving safe access for skaters to get to the pond.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

None.

FLEET REPLACEMENTS - \$100,000

The following motor pool unit will be replaced:

52-4402-9956 \$100,000 (HEAVY EQUIPMENT)

Zamboni

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

Other Recreation Improvements Fund - \$58,500

LEGION/PARKING LOT ASPHALT SLURRY/CRACK SEAL - \$58,500 54-4444-9940

The parking lots at the Community Center and the Ice Rink need resurfacing. The basketball court at Legion Park also needs to be improved. This cost will allow an engineer to plan for inclusion of these projects in the next major resurfacing project in concert with streets to reduce unit costs. The lots need design for curb and gutter, as well as proper drainage. In the meantime, slurry seal will be applied using these funds to prolong the useful life and avoid further degradation of the underlayment.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

None

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%



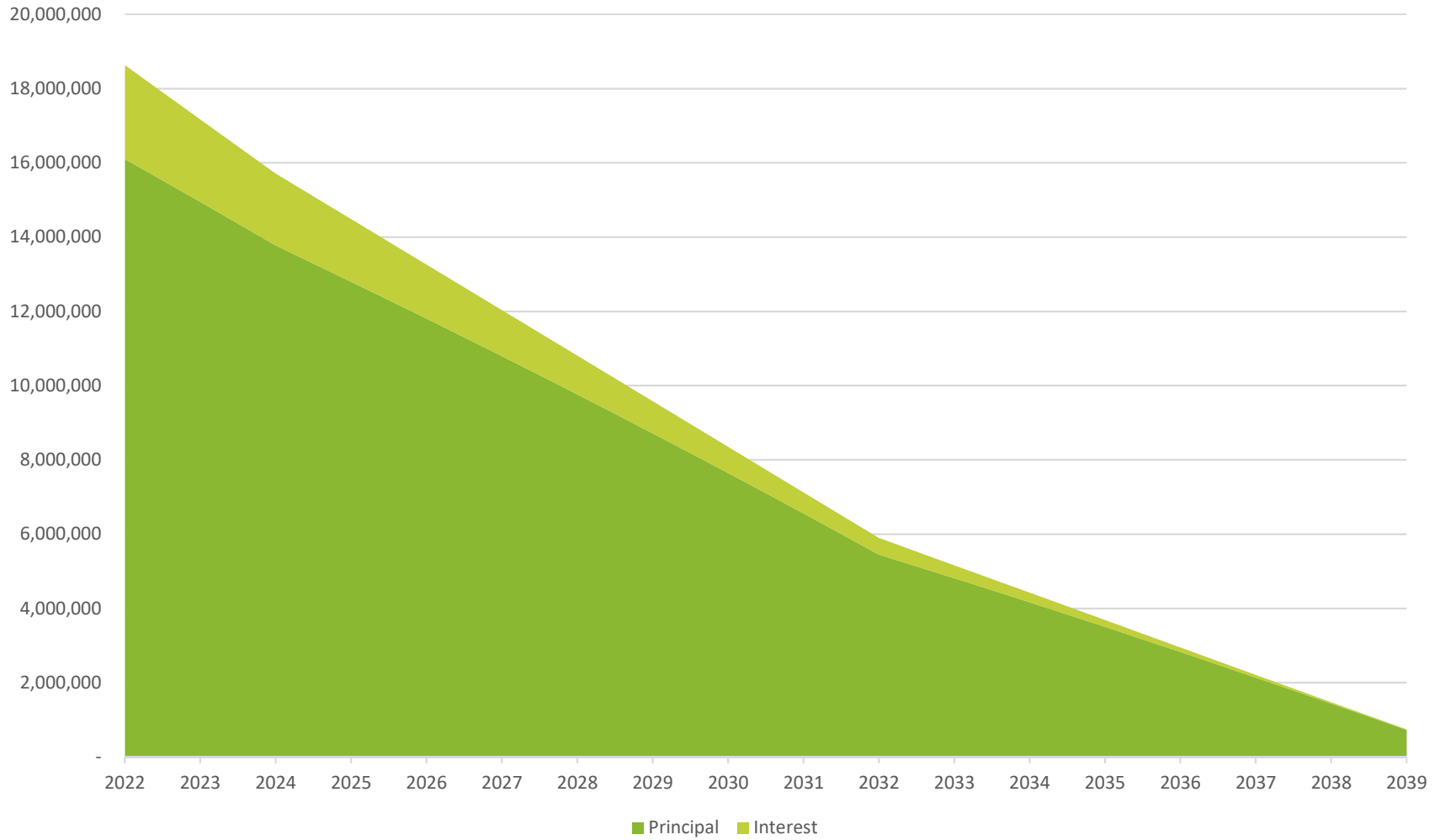
Summary of Debt Service and Lease Payments

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>4,235,000</u>	<u>2,768,433</u>	<u>8,656,008</u>	<u>438,605</u>	<u>16,098,046</u>
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Debt Service Requirements by Year





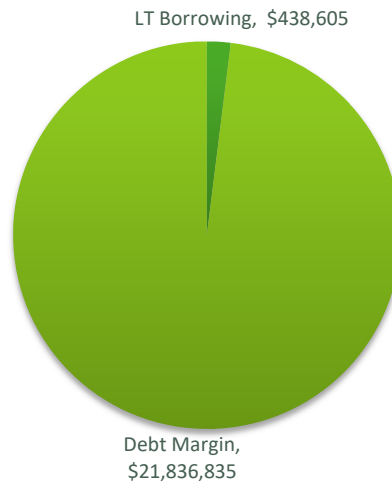
Computation of Legal Debt Margin

**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:

2021 Actual Valuation, per Assessor	\$ 111,377,200	
Legal Debt Limit Percentage	20%	
Legal Debt Limit	\$ 22,275,440	
 Total Long-Term Borrowing	 \$ 16,098,046	
Less: Borrowing Not Subject to Full Faith and Credit *	<u>\$ 15,659,441</u>	
 Net Borrowing Applicable to Debt Limit	 <u>\$ 438,605</u>	
 Legal Debt Margin	 <u>\$ 21,836,835</u>	



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

Appendix

Financial Policies

City Charter

Purchasing Policy

Fund Balance Policy

Financial Policies

Investment Policy

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Budget Process and Policies

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Glossary of Budget Related Terms

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Glossary of Common Acronyms

• • •

Budget Ordinances



Financial Policies

City Charter

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

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

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

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

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

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

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

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



Financial Policies

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

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

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

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

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

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



Financial Policies

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

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

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

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

Purchasing Policy

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

2.20.010 – Definitions

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



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

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



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

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

2.20.020 – Policy Objectives

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

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



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

2.20.030 – Roles & Responsibilities

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



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- 3) Issue checks to vendors in a timely manner and maintain accounts payable records.
- 4) Prescribe and maintain such forms as the Finance Director shall find reasonable and necessary to implement and support the purchasing procedures contained within this policy.

2.20.040 – Summary of Purchasing Thresholds

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

A. Signature Authority for Purchases Included in the Budget

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

B. City Attorney Review

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

C. Competitive Bidding

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

D. Bid Bond for Public Works Contracts

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

E. Performance Bond for Public Works Contracts

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

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

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

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

I. Sole Source Approval

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

2.20.050 – Approval Authority

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

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

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

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

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

2.20.060 – Petty Cash

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

General controls for petty cash funds are as follows:

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



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

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

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

2.20.070 – Payment Requests

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



2.20.080 – Purchasing Cards

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

2.20.090 – Competitive Bidding

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

- A. Bidder's List. Departments are encouraged, but not required, to maintain bidder's lists. All formal bids shall be advertised on the City's web site, and vendors should be encouraged to subscribe to the notification service provided on the site. Public notice may also include publication in the City's legal newspaper or a newspaper of general circulation.
- B. Types of Bids.
 - 1) Informal Purchase. A minimum of three informal written bids conforming to bid specifications shall be solicited prior to the purchase of any goods or entering into a contract for services. An informal written bid shall be a firm written price or quote for specific goods or services, which is valid for no less than 30 days. There is no requirement for notice.
 - 2) Formal Purchase. Formal Invitation for Bid (IFB) or Request for Proposals (RFP) shall be required. Request for bids shall be advertised in a newspaper of legal record and the City's website a minimum of 10 days prior to the date set forth for bid opening. All solicitations requiring contracts, bonds or insurance according to GMC 2.20.140 shall be reviewed by the City Attorney.
- C. Bid Evaluation. Bids shall be evaluated based on the requirements set forth in the bid package, which may include criteria to determine acceptability such as inspection, testing, quality, workmanship, delivery, and suitability for a particular purpose. Those criteria that will affect the bid price and be considered in evaluation for award shall be objectively measurable, such as discounts, transportation costs, and total for life cycle costs. The bid package sets forth the evaluation criteria to be used. No criteria may be used in bid evaluation that is not set forth in the bid package.
- D. Bid Security. Bid security in accordance with the thresholds in GMC 2.20.040 shall be required for all competitive sealed bidding for Public Works Contracts. Bid security



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

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

2.20.100 – Formal/Informal Bid Exceptions

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

2.20.110 – Cooperative Purchasing

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



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

- B. Cooperative purchasing may also include the bidding like requirements with other governmental entities to purchase in quantities. This practice may sometimes be beneficial for all entities involved as it may result in lower per-unit costs, while still assuring bid requirements are met. When cooperative bidding is done, each entity shall supply its own requirements; however, one entity shall be chosen to administer the bid process. Bid awards are to be determined either on an individual basis or as a total, whichever is the most cost-effective to all bidders. Depending on the nature of the product or service, bids are not necessarily awarded to the lowest cost bidder.
- C. In accordance with Section 11.6 of the City of Gunnison Municipal Home Rule Charter, the Council may, by resolution or by ordinance, enter into contracts or agreements with other governmental units or special districts for the use of buildings, equipment, or facilities, and for furnishing or receiving commodities or services.

2.20.120 – Local Preference

It is the intention of the City of Gunnison whenever possible to use, without significant additional cost to the taxpayers, local businesses for the purchase of goods and supplies and all general services. The City intends to give local businesses an advantage in the bidding process according to the thresholds outlined in GMC 2.20.040 so that funds received from such contracts will be spent by the employees of local businesses in the local economy. For the purposes of this policy, a “local business” shall be defined as any business located or based in Gunnison County. A local business shall be awarded a contract if its bid is within the local preference percentage of the lowest responsible bidder who does not have the local business designation. In the event that the two lowest responsible bidders each have a local business designation, the lowest responsible bidder shall be awarded the contract. The provisions of the local preference shall be suspended if prohibited by an external source including, but not limited to, grantors, creditors, contractual agreements, or force of law. The provisions for local preference apply to consideration of cost only. Bids that include other requirements regarding product specifications, vendor qualifications, or other criteria based on the nature of the product or service, may not necessarily be awarded to the lowest cost bidder.

2.20.130 – Change Orders

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



2.20.140 – Contract Terms/City Attorney Review

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



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

2.20.150 – Independent Contractor Policy

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

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

2.20.160 – Professional Services

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

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



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

2.20.170 – Authority to Debar or Suspend

After reasonable notice to the person involved and reasonable opportunity for that person to be heard, the City Manager or designee, after the approval of the City Council, is authorized to debar a person for cause from consideration for award of contracts. The debarment shall be for a period of not more than three years. After the approval of the City Council, the City Manager is authorized to suspend a person from consideration for award of contracts if there is probable cause to believe that the person has engaged in any activity which might lead to debarment. The suspension shall be for a period not to exceed three months. The causes for debarment include:

- A. Conviction or commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract or in the performance of such contract or subcontract;
- B. Conviction under state or federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property or any other offense indicating a lack of business integrity or business honesty which currently, seriously and directly affects responsibility as a City contractor;
- C. Conviction under state or federal antitrust statutes arising out of the submission of bids or proposals;
 - 1) Violation of contract provisions, as set forth below, of a character which is regarded by City Manager to be so serious as to justify debarment action;
 - 2) Deliberate failure without good cause to perform in accordance with the specifications or within the time limit provided in the contract;
- D. A recent record of failure to perform or of unsatisfactory performance in accordance with the terms of one or more contracts provided that failure to perform or unsatisfactory performance caused by acts beyond the control of the contractor shall not be considered to be a basis for debarment.

After approval of a debarment or suspension by City Council, the City Manager shall issue a written order to debar or suspend which order shall be immediately mailed, by first class mail, or personally delivered to the debarred or suspended person. The order shall state the reasons for the action taken.



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2.20.180 – Miscellaneous Purchasing Provisions

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

2.20.190 – Emergency Procurement

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

2.20.200 – Audit Procedures

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



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

2.20.210 – Ethical Responsibilities

All city personnel are obligated to establish and maintain ethical relationships with all vendors or suppliers of city goods and services. The following are examples of unacceptable city employee relationships with vendors or suppliers. The list is not intended to be all-inclusive. City employees must also consider the appearance of fairness and propriety in their relationships with city vendors or suppliers.

- A. Seeking or accepting directly from any persons, partnerships, corporations, or other business entities or representatives which are doing or seeking to do business with the city of Gunnison, services, cash or loans, vacations or pleasure trips, or any gifts exceeding the value of \$50.00.
- B. Knowingly over- or underestimating the requirements of this policy and/or bids or failing to disclose the existing requirements in order to avoid doing business with a particular vendor or supplier.
- C. Misrepresenting competitors' prices, quality, or services in order to obtain concessions from vendors or suppliers.
- D. Having personal investments in any business entity which will create a substantial conflict between private interests and public duties when the city of Gunnison employee is involved in making a particular purchasing decision.

Inexpensive advertising items bearing the name of a vendor (i.e. pens, pencils, paper weights, cups, caps, candy, calendars, etc.) are not considered articles of value or gifts in relation to this policy.

Fund Balance Policy

The following Fund Balance (Cash Reserve) Policy was adopted by City Council on January 12, 2016:

Purpose

It is essential that the City of Gunnison maintain adequate levels of fund balance to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures), meet emergency obligations, avoid interruptions in cash flow, generate interest income, and maintain a sound bond rating. Fund balance levels are an important consideration in long-term financial planning and credit agencies carefully monitor levels of funds to evaluate a government's continued creditworthiness. This policy establishes appropriate levels of reserves, or Fund Balance, for each fund within the City's operations, recognizing the unique needs and differing situations for the various funds.



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- Each fund should maintain a fund balance at a level that will provide for a positive cash balance throughout the fiscal year, which will reduce the likelihood of having to enter into short-term debt to pay for current operating expenditures.
- Adequate fund balances will be maintained so major unplanned occurrences will not jeopardize the financial position of the City.
- Fund balance may be used as appropriate (and approved by the City Council) under sound management practices when current revenues are not adequate to cover current expenditures.

Fund Balance

For the purposes of this policy, Fund Balance is defined as accumulated revenues over expenditures that may be appropriated for use by City Council. More specifically, Fund Balance is associated with the current financial measurement focus as measured during budget development. Available resources (current assets minus current liabilities) will be used to calculate adherence to the below policy statement. Within the Fund Balance, specific reserves have been set aside as prescribed by this Reserve Policy. Excluding the TABOR or other reserves imposed by law or otherwise restricted due to contractual obligations, the reserves may be adjusted depending on current city financial conditions. It is the policy of the City Council to ensure the fiscal health of the community against unforeseen circumstances by maintaining reserves at sufficient levels for operations to continue.

GOVERNMENTAL FUNDS

General Fund

- Because of the City's dependence on sales tax revenue in a tourism-based economy, a cautious approach to managing fund balance reserves is warranted.
- **Unrestricted Fund Balance**
Unrestricted fund balance comprises the committed, assigned, and unassigned fund balance categories. Within the unrestricted fund balance, the unassigned reserves should be a minimum of thirty-three percent (33%) of approved General Fund operating expenditures (excludes capital projects and transfers). Within the unrestricted fund balance, unassigned reserves should not exceed forty percent (40%) of approved General Fund operating expenditures. Council may authorize, through long-term financial planning and budget processes, the transfer of excess unassigned reserves to assigned or committed reserves for a designated future capital expense.
- **Exceptions**
The City Council may exempt the following expenditures from the above and foregoing minimum and maximum thresholds for unassigned reserves:
 - *Pass-through Expenditures to Another Entity* – Pass-through expenditures for another entity wherein such expenditures are automatically adjusted depending on fluctuations in a specific revenue stream due to legislation or contract terms.
 - *Transfers to Other Funds* – One-time, non-operational transfers to other budgetary funds within the City of Gunnison.
 - *One-Time Expenditures* – Capital expenditures or specific one-time expenditures as identified by the City Council.
- **Restricted Fund Balance - TABOR Reserve**
Article X, Section 20 of the Colorado Constitution requires a three percent (3%) reserve for emergencies. The use of this reserve is restricted to the purpose for which it was established and can be used solely for declared emergencies, which excludes financial emergencies.



Special Revenue Funds (Conservation Trust and Ditches)

- In general, no minimum reserve is required.
- The desired minimum reserve should be the subsequent year's annual operating expenditures (unassigned reserves should exceed one-hundred (100%) of approved operating expenditures). This would allow for one budget cycle to determine funding of expenditures if the single revenue source were discontinued.

PROPRIETARY FUNDS

Enterprise Fund

- **Electric Division**

The minimum available resources, net of customer deposits and inventory, shall consist of the following by the end of year 2021:

- i. For operational cash flow during periods of peak demand, 25% of operational expenditures,
- ii. For storm contingency and response to emergencies, 1% of gross utility plant in service (G-UPIS), and
- iii. For capital replacement reserve, 10% of five-year capital improvements less borrowing.

- **Water Division**

The minimum available resources, net of customer deposits and inventory, shall consist of the following by the end of year 2021:

- i. For operational cash flow, 25% of operational expenditures,
- ii. For response to emergencies, 1% of gross utility plant in service (G-UPIS), and
- iii. For capital replacement reserve, 10% of five-year capital improvements less borrowing.

- **Wastewater Division** The minimum available resources, net of customer deposits and inventory, shall consist of the following by the end of year 2021:

- i. For operational cash flow, 25% of operational expenditures,
- ii. For response to emergencies, 1% of gross utility plant in service (G-UPIS), and
- iii. For capital replacement reserve, 15% of five-year capital improvements less borrowing.

- **Refuse Division** – due to the critical operations of collecting trash, the desired reserve level is \$300,000.

- **Communications Division** – due to the critical operations of emergency dispatching, the reserve level is 15% of total expenditures. The desired reserve level is 25% of total expenditures.

- **Recreation Division**

- **Pool**

- i. The minimum reserve is the amount required by bond covenants.
- ii. In addition, it is recommended that \$250,000 also be reserved for equipment replacement and building expansion.

- **Rink**

- i. The minimum reserve is the amount required by bond covenants.
- ii. In addition, it is recommended that \$100,000 also be reserved for equipment replacement.

- **Trails**

- i. No minimum reserve is required.



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- ii. It is recommended that \$35,000 be reserved for equipment replacement.
- **Other Recreation Improvements**
 - i. No minimum reserve is required.

Internal Service Fund (Fleet)

- In general, no minimum reserve is required.
- Due to potential fluctuations in operating costs for fuel and unexpected repairs, etc., the desired minimum reserve level should be eight percent (8%) of operating expenditures and the maximum should not exceed ten percent (10%).
- These limits should provide adequate funding for emergency replacement of equipment located within the fleet shop.

Financial Policies

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

Section 1 – Policy Objectives

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

Section 2 – Auditing and Financial Reporting

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



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

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

Section 3 – Budgeting

- A. Basis of Budgeting. The basis of budgeting for governmental funds is modified accrual. The basis of budgeting for proprietary funds is full accrual.
- B. Fiscal Year. The City budgets on a calendar year, January 1 – December 31 for all funds.
- C. Budget Adoption and Amendment. Budget adoption and amendment shall be in accordance with Article VII of the City Municipal Home Rule Charter.
- D. Capital Fund Reversion. According to C.R.S. 30-25-202, moneys credited to Capital Funds shall not revert or be transferred to any other fund.
- E. Balanced Budget. The recommended budget presented annually to the City Council of the City shall be balanced by fund. According to C.R.S. 29-1-103 no budget adopted shall provide for expenditures in excess of available revenues and beginning fund balances.



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Section 4 – Revenues

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

Section 5 – Fee and User Charges

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

Section 6 – Operating Expenditures

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



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equipment.

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

Section 7 – Debt

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

Section 8 – Capital Improvement Program (CIP)

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



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

Section 9 – Compensation

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

Section 10 – Cash Management

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



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

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

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

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

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

- G. Investment Policy. The City's shall adopt an investment policy will provide preservation of capital, meet the daily liquidity needs of the City, diversify the City's investments, conform to all local and state statutes governing the investment of public funds, and generate market rates of return.

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

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



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

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

Section 11 – Grants

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



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

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

C. Accounting and Reporting.

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



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



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

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

Section 12 – Internal Controls

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



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

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



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

Investment Policy

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

POLICY

It is the policy of the City of Gunnison ("the City") to invest public funds in a manner that will provide preservation of capital, meet the daily liquidity needs of the City, diversify the City's investments, conform to all local and state statutes governing the investment of public funds, and generate market rates of return.

This Investment Policy addresses the methods, procedures and practices which must be exercised to ensure effective and judicious fiscal and investment management of the City's funds. It replaces any previous investment policy or investment procedures of the City.

This Investment Policy was adopted by the City Council of the City of Gunnison on January 28th, 2014.

SCOPE

This Investment Policy shall apply to all funds accounted for in the City's Comprehensive Annual Financial Report.

The City consolidates cash balances from all funds to maximize investment earnings, except for the cash in restricted and special funds. Investment income is allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

INVESTMENT OBJECTIVES

The City's principal investment objectives are:

- Preservation of capital and protection of investment principal.
- Maintenance of sufficient liquidity to meet anticipated cash flows.
- Attainment of a market rate of return.
- Diversification to avoid incurring unreasonable market risks.
- Conformance with all applicable City policies, State statutes and Federal regulations.



INVESTMENT ADVISORY BOARD

An Investment Advisory Board shall be appointed by City Council and shall consist of the City Finance Director, the City Manager, a representative from the City Council and two representatives from the community. The community representatives must either live within the City limits or be primarily employed by a local business within the City limits. The community representatives shall be re-appointed every two years, at the first regular Council meeting in December of odd numbered years. The Investment Advisory Board shall meet semi-annually, during the second and fourth quarters of the year.

DELEGATION OF AUTHORITY

The Finance Director, along with guidance from the Investment Advisory Board, is vested with responsibility for managing the City's investment program and for implementing this Investment Policy. The Finance Director may delegate the authority to conduct investment transactions and to manage the operation of the investment portfolio to other specifically authorized staff members. No person may engage in an investment transaction except as expressly provided under the terms of this Investment Policy.

The Finance Director, along with the Investment Advisory Board, shall establish procedures and internal controls for the operation of the City's investment program, designed to prevent loss of public funds due to fraud, error, misrepresentation and imprudent actions.

The Finance Director, along with the Investment Advisory Board, may engage the support services of outside investment advisors with respect to its investment program, so long as it can be demonstrated that these services produce a net financial advantage or necessary financial protection of the City's financial resources.

PRUDENCE

The standard of prudence to be used for managing the City's investment program is the "prudent investor" standard applicable to a fiduciary, which states that a prudent investor "shall exercise the judgment and care, under circumstances then prevailing, which men of prudence, discretion, and intelligence exercise in the management of the property of another, not in regard to speculation but in regard to the permanent disposition of funds, considering the probable income as well as the probable safety of capital." (Colorado Revised Statutes 15-1-304, Standard for Investments.)

The City's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The City recognizes that no investment is totally without risk and that its investment activities are a matter of public record. Accordingly, the City recognizes that occasional measured losses may occur in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security is in the best long-term interest of the City.

The Finance Director and other authorized persons acting in accordance with established procedures and exercising due diligence shall be relieved of personal responsibility for an



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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



Financial Policies

rating from at least one nationally recognized rating agency; and the dollar-weighted average portfolio maturity meets requirements of rule 2a-7 with additional limitations.

12. Certain guaranteed investment contracts rated in one of the two highest rating categories by two or more nationally recognized securities ratings agencies that regularly issue such ratings; with a maturity not greater than three years; contracts with a maturity of greater than three years shall only be purchased with debt, certificates of participation, or lease-purchase agreement proceeds, but no refunding proceeds.

13. U.S. dollar denominated corporate or bank security, issued by a corporation or bank organized and operating within the United States; the debt matures within three years; at the time of purchase the debt must carry at least two ratings from any nationally recognized statistical ratings organizations. If the security is a money market instrument such as commercial paper or bankers' acceptance, then it must not be rated below "A1, P1, or F1"; any other type of security must not be rated below "AA- or AA3" by either of the two ratings used to fulfill the two rating requirements. The book value of the local government's investment in this type of debt shall at no time exceed 50% of the government's investment portfolio, or five percent of the book value if the debt is issued by a single corporation or bank unless the governing body authorizes a greater percent. No subordinated security may be purchased. No corporate or bank security that is not organized outside of the U.S. may be purchased unless the governing body authorizes such investment.

The foregoing list of authorized securities and transactions shall be strictly interpreted. Any deviation from this list must be pre-approved by the City Council.

The City may, from time to time, issue bonds, the proceeds of which must be invested to meet specific cash flow requirements. In such circumstances and notwithstanding the paragraph immediately above, the reinvestment of debt issuance or related reserve funds may, upon the advice of Bond Counsel or financial advisors, deviate from the provisions of this Investment Policy with the written approval of the Finance Director.

INVESTMENT DIVERSIFICATION

The City shall diversify its investments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. Nevertheless, the asset allocation in the investment portfolio should be flexible depending upon the outlook for the economy, the securities markets and the City's anticipated cash flow needs.

INVESTMENT MATURITY AND LIQUIDITY

The investment portfolio shall remain sufficiently liquid to meet all cash requirements that may be reasonably anticipated. To the extent possible, investments shall be matched with anticipated cash flows and known future liabilities. Investments shall be limited to maturities not exceeding five years from the date of trade settlement.

SELECTION OF BROKER/DEALERS



Financial Policies

The Finance Director shall maintain a list of broker/dealers approved for investment purposes, and it shall be the policy of the City to purchase securities only from those authorized firms.

To be eligible, a firm must meet at least one of the following criteria:

1. Be recognized as a Primary Dealer by the Federal Reserve Bank of New York or have a Primary Dealer within its holding company structure,
2. Report voluntarily to the Federal Reserve Bank of New York,
3. Qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (Uniform Net Capital Rule).

The Finance Director, along with the Investment Advisory Board, will select broker/dealers on the basis of their expertise in public cash management and their ability to provide service to the City's account. Each authorized broker/dealer shall be required to submit and annually update a City approved Broker/Dealer Information Request form that includes the firm's most recent financial statements.

The City may purchase commercial paper from direct issuers even though they are not on the approved broker/dealer list as long as they meet the criteria outlined in item 5 of the Authorized Securities and Transactions section of this Investment Policy.

COMPETITIVE TRANSACTIONS

All investment transactions shall be conducted competitively with authorized broker/dealers. At least three broker/dealers shall be contacted for each transaction and their bid or offering prices shall be recorded. If the City is offered a security for which there is no other readily available competitive offering, quotations for comparable or alternative securities will be documented.

SAFEKEEPING AND CUSTODY

The Finance Director, along with the Investment Advisory Board, shall approve one or more banks to provide safekeeping and custodial services for the City. A City approved safekeeping agreement shall be executed with each custodian bank. Each financial institution that holds City securities in safekeeping is known as a "custodian" bank. The City's safekeeping banks shall qualify as eligible public depositories as defined in C.R.S. 11-10.5-103.

The purchase and sale of securities and repurchase agreement transactions shall be settled on a delivery versus payment basis. Ownership of all securities shall be perfected in the name of the City. Sufficient evidence to title shall be consistent with modern investment, banking and commercial practices.

All investment securities, except non-negotiable Certificates of Deposit, Local Government Investment Pools and Money Market Mutual Funds, purchased by the City will be delivered by either book entry or physical delivery and will be held in third-party safekeeping by the City approved custodian bank, its correspondent bank or the Depository Trust Company (DTC).

All Federal wireable book entry securities shall be evidenced by a safekeeping receipt or a customer confirmation issued to the City by the custodian bank stating that the securities are



Financial Policies

held in the Federal Reserve system in a Customer Account for the custodian bank which will name the City as "customer."

All Depository Trust Company (DTC) eligible securities shall be held in the custodian bank's DTC participant account and the custodian bank shall issue a safekeeping receipt evidencing that the securities are held for the City as "customer."

The City's custodian will be required to furnish the City a monthly report of safekeeping activity, including a list of month-end holdings.

PERFORMANCE BENCHMARKS

The investment portfolio shall be designed to attain a market rate of return throughout budgetary and economic cycles, taking into account prevailing market conditions, risk constraints for eligible securities, and cash flow requirements. The performance of the investment portfolio shall be compared to the average yield on the U.S. Treasury security that most closely corresponds to the investment portfolio's weighted average effective maturity. When comparing the performance of the investment portfolio, all fees involved with managing it shall be included in the computation of its rate of return net of fees.

REPORTING

The Finance Director will submit a quarterly report to the City Council and the Investment Advisory Board, listing the investments held by the City, book and market values of the investments and performance results. The report shall include a summary of investment earnings during the period.

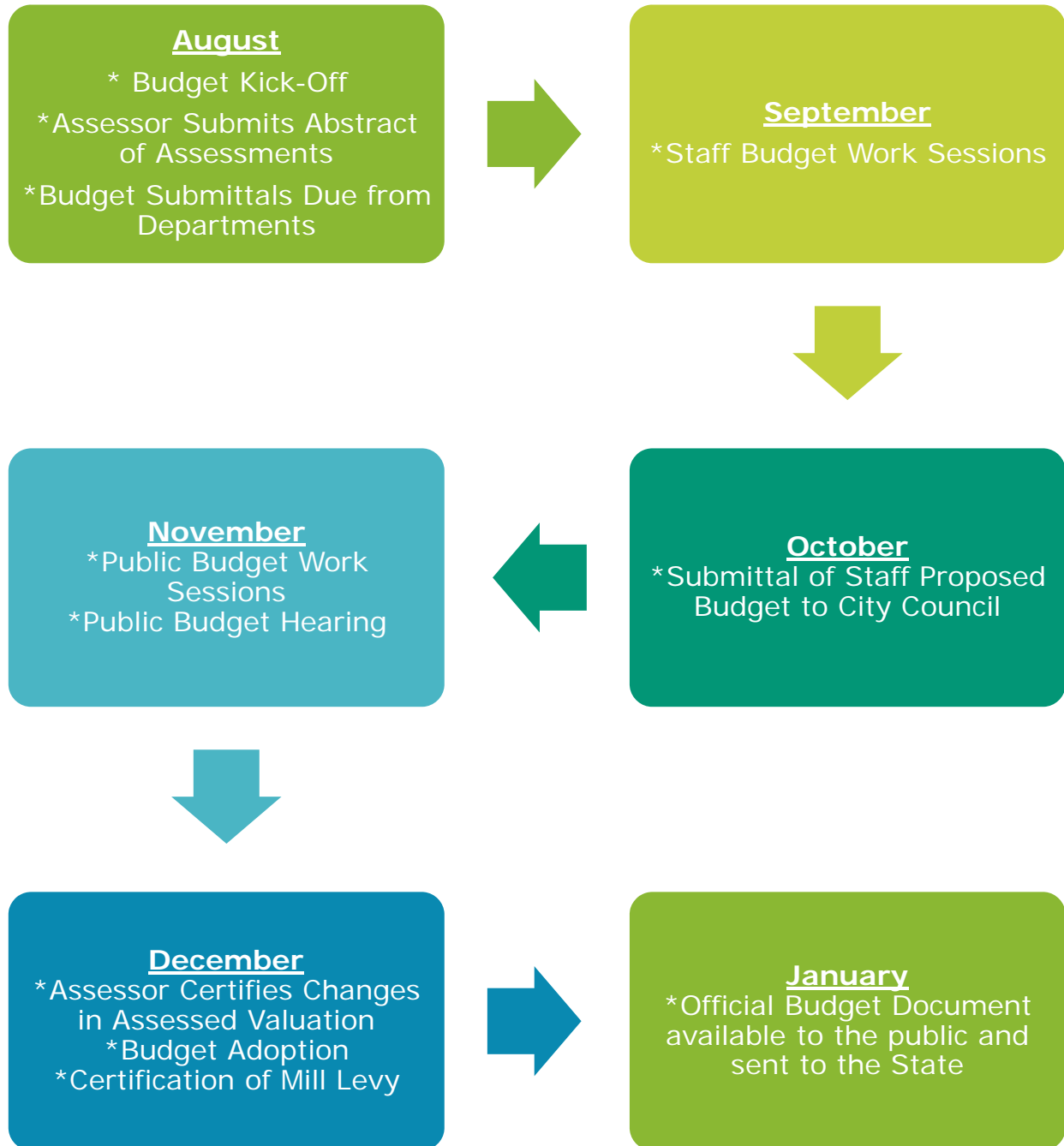
POLICY REVISIONS

This Investment Policy shall be reviewed annually by the Finance Director and the Investment Advisory Board and may be amended by the City Council as conditions warrant.



Budget Process and Policies

Budget Process/Citizen Input





Budget Process and Policies

GREEN TEXT DENOTES CITIZEN INPUT OPPORTUNITIES

It is important to ensure that City Council is getting the public's perspective rather than only that of a small number of highly vocal special interest groups. To this end, the hosts an event called City Fest in July, wherein the City provides informative displays and gathers public input in exchange for a free lunch.

The City of Gunnison also solicits public input from a biannual citizen survey. This survey allows the public an opportunity for input and the results are benchmarked with other similar communities to identify areas of strengths and areas that might need attention.

Each August, the City Manager and the Finance Department meet at the budget kick-off to discuss the budget process and key budget priorities. Budget Preparation Manuals are distributed to department directors for use in preparing their budget submittals.

Throughout August and September, the Finance Department conducts several workshops with departments to assist with calculating current year projections; setting user fees; allocating staff costs among departments; and generally completing the various required forms for the budget submittal.

On September 7, each department submits their budget along with any required special requests for staff, capital expenditures, and target enhancements and transfers.

In September, all departments meet with the City Manager and Finance staff to prepare and review the Staff Proposed Budget.

No later than October 15 of each year, the Staff Proposed Budget is presented to the City Council.

Upon receipt of the proposed budget, notice is published within ten days, containing:

1. The date and time of a public hearing at which the adoption of the proposed budget will be considered,
2. The location where the proposed budget may be inspected, and
3. A statement that any interested elector may file objections to the proposed budget at any time prior to the final adoption.

During October and November, the City Council meets to consider input from the public and revises the Staff Proposed Budget with changes they deem necessary. Numerous public work sessions are held to review various aspects of the proposed budget. A final Public Hearing for the budget is scheduled to consider citizen input.

No later than December 10 of each year, the Assessor certifies any changes in the assessed valuation to local jurisdictions and the Colorado Division of Property Taxation.

Final budget adoption is scheduled prior to or on December 15 of each year.

The Official City of Gunnison Budget Document is submitted to the State of Colorado Department of Local Affairs by January 31.



Budget Process and Policies

Budgetary Level of Control

The level of budgetary control is at the fund level. No spending agency may expend, or contract to expend, any money in excess of the amount appropriated in the appropriation resolution.

Administratively, operating budgets are controlled at the department level with departments having the authority to transfer appropriations between line items in their department upon approval by the City Manager. Additional appropriations or transfers outside any department are approved by ordinance.

Budget Amendments

Throughout the year, the budget may be amended from time to time based on unforeseen circumstances. Any department may submit a request to amend their budget due to an increase/decrease in revenues (i.e., receipt of a new grant, change in State or Federal funding, etc.); a request for use of contingency funds; or the transfer of funds between departments. A department is required to submit a budget amendment request form which states why the revision is needed along with the appropriate revenue and/or expenditure account information.

These requests are then reviewed by the City Manager and the Finance Director and submitted for potential approval as a proposed amendment by the City Council.

Proposed Amendments that are approved are then forwarded to the City Council for formal adoption of an ordinance amending the City of Gunnison budget and amending the appropriation ordinance.



Glossary of Budget-Related Terms

Accounting Procedures - All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

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

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accrual Expenses - Expenses incurred but not due until a later date.

Allocate - To divide a lump-sum appropriation into parts which are designated for expenditure by specific organizational units and/or for specific purposes, activities, or objects.

Adopted Budget - Required by Colorado Local Government Budget Law. The budget is an annual financial plan for City operations showing all expected revenues and expenditures to be in balance.

Appropriation - Legal authorization granted by the City Council to make expenditures as specified in the appropriating resolution.

Assessed Valuation - Total valuation established by the County Assessor on real and personal property within the City, which is used as a basis for levying taxes.

Available Resources – Current assets minus the current liabilities.

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

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budget Preparation Manual - The set of instructions and forms sent by the Finance Department to the departments/offices of the City for preparation of their budget requests.

Budgetary Expenditures - Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

Capital Improvements - Public facilities and infrastructure (buildings, bridges, roads) and major share equipment resources (computer systems, telephone systems).



Glossary of Budget-Related Terms

Capital Outlay - Expenditures for equipment, vehicles, or machinery that results in the acquisition or addition to fixed assets.

Charges for Services - Charges to individuals or organizations for a broad array of services. Examples include user fees, reimbursement charges, and sales of documents.

Chart of Accounts - Numbering system used by Gunnison City to designate funds, organizations, revenue sources, and expense objects.

Debt Service - The annual payment of principal and interest on the City's indebtedness.

Enterprise Fund - A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Council.

Expenditure - An actual payment made by City check, electronic payment or by inter-fund transfer.

Fees - Any charge levied by government associated with providing a service or imposing a fine or penalty. Major types of fees include user charges, building permits and vehicle registrations.

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

Fiscal Policy - The City Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides a consistent set of principles for planning and programming government budgets.

Fiscal Year - Twelve-month period to which the annual budget applies. The City of Gunnison's fiscal year is the same as the calendar year.

Fringe Benefits - City-funded benefits for employees including social security, retirement, group health, life, unemployment insurance and worker's compensation.

F.T.E. (Full-time Equivalent) - An employee position is converted to decimal equivalent value (equivalent of 2,080 hours or 52 forty-hour weeks).

Fund - Fiscal and accounting entity with self-balancing set of accounts which are segregated usually by financial resources or other special regulations, restrictions, or limitations.

Fund Balance - Difference between the assets and liabilities of a fund. Fund balance is terminology that is applicable to "fund level" reporting of individual governmental funds and is based on the modified accrual basis of accounting. It is used as a measure of the amount available to budget or spend in the future.



Glossary of Budget-Related Terms

GAAFR - (Governmental Accounting, Auditing, and Financial Reporting) - The “blue book” published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

GAAP - (Generally Accepted Accounting Principles) - standards for financial accounting and reporting, which are different for government than for businesses.

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

General Ledger - Set of accounts, which contain information needed to reflect the financial position and the results of the operations of the City. The debit balances equal the credit balances.

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

Grant - A contribution by a government or other organization to support a particular function.

Highway User Tax (HUTF) - Revenue that is derived from the state gasoline tax, and restricted for Road and Bridge activities.

Indirect Costs - Costs associated with, but not directly attributable to, the providing of a product or service. These costs are usually incurred by other departments in the support of operating departments.

Interfund Revenues – Revenues derived mainly from charges to other City funds (as well as the occasional outside entity) by Internal Service Funds. Examples include computer service fees, repair and maintenance of vehicles, material sales, telephone fees, and equipment rental.

Interfund Transfer - Amounts transferred from one fund to another.

Intergovernmental Agreement - A concord between two or more governmental units to jointly identify, plan and/or implement a task for their mutual benefit.

Intergovernmental Revenues - Revenue from other governments, primarily Federal and State grants, but also other local governments.

Internal Service Charges - The charges to user departments for internal services provided by another City agency, such as data processing, or for vehicles and heavy equipment.

Internal Service Fund - Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

Mandate - Any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid.



Glossary of Budget-Related Terms

Mill - The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

Miscellaneous Expenses – This category of expenditures includes classification by objects that don't readily fit into the other reported categories. Generally, these are expenditures that are specific to a particular organization unit that do not correspond to other organizational units within the City government.

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period". Expenditures are recognized when the related fund liability is incurred except for:

- (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used;
- (2) prepaid insurance and similar items which need not be reported;
- (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements;
- (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and
- (5) principal and interest on long-term debt which are generally recognized when due.

Net Assets - Net assets is defined as the difference between assets and liabilities of the governmental entity as an entire unit.

Object - As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies.

Operating Budget - The grouping of all objects for expenditures that are not personal services (wages and benefits).

Operating Transfer - Routine and/or recurring transfers of assets between funds.

Personnel Costs - This is a basic classification of expenditures by object for services rendered by officers and employees of the government unit, including related salaries, wages, benefits and employer's contributions.

Proposed Budget - Next year budgets that are prepared by each department and submitted to the Finance Department for analysis.

Proprietary Fund - A fund used to account for business-type activities in government. The activities are usually financed with user fees that are directly related to the services received. There are two types of proprietary funds - enterprise and internal service funds.

Purchased Services - This is a basic classification by object for services, other than personal services, which are required by the governmental unit in the administration of its assigned functions. Included are items such as insurance premiums, utilities, auditors, consultants, medical fees, contract labor and professional services.



Glossary of Budget-Related Terms

Recommended Budget - After analysis and negotiation of proposed budgets with each department/office by the City Manager and the Finance Director, a balanced budget is submitted to the Council for their consideration.

Reserve - (1) An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure. (2) An account used to earmark a portion of fund equity as legally segregated for a specific future use.

Revenue - Income received by the City Government in support of the government's program of services to the community. It includes such items as property taxes, fees, user charges, grants and fines.

Special Revenue Fund - A fund used to account for revenues legally earmarked for a particular purpose.

Supplemental Appropriation - An act by the City Council to transfer budgeted and appropriated monies from one spending agency to another, whether the agencies are in the same or different funds. Also, if the City receives revenues that were not anticipated or assured at the time of budget adoption, those revenues can be used in the current fiscal year only after being approved for use via supplemental appropriation.

Supplies - This is a basic classification of expenditures by object for articles and commodities, which are purchased for consumption or resale and are materially altered when used. Examples include office and cleaning supplies, gas, oil, materials, tools and parts.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include user charges rendered only to those paying such charges as, for example, sewer service charges.

User Charges - The amount the government receives for the provision of services and commodities or the performance of specific services benefiting the person charged. Citizens only pay user charges when a specific service is received.



Glossary of Common Acronyms

- 4WD Four Wheel Drive
- ADA Americans With Disabilities Act Of 1990
- ADAD Alcohol and Drug Abuse Division
- AICP American Institute of Certified Planners
- APA American Planning Association
- APPA American Public Power Association
- BMX Bicycle Motocross
- BOZA Board of Zoning Adjustments & Appeals
- CAHA Colorado Amateur Hockey Association
- CAMCA Colorado Association for Municipal Court Administration
- CAMU Colorado Association of Municipal Utilities
- CARA Colorado Athletic Recreation Association
- CASFM Colorado Association of Stormwater and Floodplain Managers
- CAST Colorado Association of Ski Towns
- CBD Central Business District
- CC Community Center
- CCCMA Colorado City and County Management Association
- CCICC Colorado Chapter of the International Code Council
- CCR Consumer Confidence Reports
- CD's Computer Discs
- CDA Colorado Department of Agriculture
- CDL Commercial Driver's License
- CDBG Community Development Block Grant
- CDOT Colorado Department of Transportation
- CDPHE Colorado Department of Public Health and the Environment
- CFA Computerized Fleet Analysis (software program)
- CFS Cubic feet per second
- CFTOA Colorado Fire Training Officers Association
- CGFOA Colorado Government Finance Officers' Association
- CGIA Colorado Governmental Immunity Act
- CIP Capital Improvements Plan



Glossary of Common Acronyms

CMCA	Colorado Municipal Clerk's Association
CML	Colorado Municipal League
CO	Certificate of Occupancy
CO	Colorado
COE	(Army) Corps of Engineers
COG	Council of Governments
CPO	Certified Pool and Spa Operator Certification
CPR	Cardiopulmonary Resuscitation
CRS	Colorado Revised Statutes
CTF	Conservation Trust Fund
CWA	Clean Water Act
CWCB	Colorado Water Conservation Board
DEF 457	Deferred 457 Retirement Plan
DOJ	Department of Justice
DOLA	Department of Local Affairs
DOR	Department of Revenue
DOT	Department of Transportation
DUI	Driving Under the Influence
E911	Emergency 911 Dispatching
EA	Environmental Assessment
EE's	Employees
EIAF	Energy Impact Assistance Funds
EIS	Environmental Impact Statement
EOC	Emergency Operations Center
EPA	US Environmental Protection Agency
ETSA	Emergency Telephone Service Authority
FASB	Financial Accounting Standards Board
FCC	Federal Communications Commission
FDIC	Fire Department Instructors' Conference
FEMA	Federal Emergency Management Agency
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board



Glossary of Common Acronyms

GFOA	Government Finance Officers' Association
GIS	Geographic Information System
GOCO	Great Outdoors Colorado
GPCD	Gallons per capita per day
GPD	Gallons per day
GPM	Gallons per minute
GVAWL	Gunnison Valley Animal Welfare League
GVHA	Gunnison Valley Hockey Association
GVRHA	Gunnison Valley Regional Housing Authority
HHW	Household Hazardous Waste
HUTF	Highway Users' Tax Fund
HVAC	Heating, Ventilation, and Air Conditioning
ICC	International Code Council
ICMA	International City Manager's Association
IGA	Intergovernmental Agreement
IIMC	International Institute of Municipal Clerks
IOOF	International Order of Odd Fellows
IT	Information Technology Department
ITI	Police and Communications Software
LDC	Land Development Code
LE	Law Enforcement
LED	Light-Emitting Diode
LN	Line
MEAN	Municipal Energy Agency of Nebraska
MOA	Memorandum of Agreement
MOU	Memorandum Of Understanding
NARCE	North American Rink Conference Expo
NENA	National Emergency Number Association
NFPA	National Fire Protection Association
NMPP	Nebraska Municipal Power Pool
NPS	National Park Service
NRPA	National Recreation and Park Association
NSO	Neighborhood Services Office
OT	Overtime



Glossary of Common Acronyms

OTA	Organized Team Activity
P&Z	Planning & Zoning Commission
PD	Police Department
POA	Property Owners Association
POST	Peace Officer Standards and Training
PR	Park and Recreation
PSA	Public Service Announcement
PUC	Public Utilities Commission
PUD	Planned Unit Development
PW	Public Works
RFP	Request For Proposal
ROW	Right of Way
RTA	Rural Transportation Authority
S&A	Street & Alley
SOT	Specific Ownership Tax
TABOR	Taxpayer Bill of Rights
TIF	Tax Increment Financing
UPCC	USA Pro Cycling Challenge
USGS	United States Geological Survey
UV	Ultra Violet
VCT	Vinyl Composition Tile
WAPA	Western Area Power Administration
WIFI	Wireless high speed Internet and network connections
WSCU	Western State Colorado University
WW	Wastewater
WWTP	Wastewater Treatment Plant
Y/E	Year End
ZAM	Zamboni (Ice Reconditioning Machine)

**ORDINANCE NO. 14
SERIES 2021**

**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 2022 fiscal year on October 12, 2021; and

WHEREAS, In accordance with Article VII, Section 7.3 of said Charter, a Public Hearing on the proposed budget was held on November 9, 2021; 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, 2022, and ending December 31, 2022.

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

General Fund	\$9,546,787
Conservation Trust Fund	55,500
Real Estate Transfer Assessment Fund	0
Risk Management Fund	55,000
Marijuana Mitigation Fund	267,410
Street Improvements Fund	6,774,205
Ditch Fund	132,600
Firemen's Pension Fund	310,100
Electric Fund	7,313,351
Water Fund	1,504,601
Wastewater Fund	3,156,035
Waste and Recycling Fund	1,249,298
Recreation Fund	3,801,979
Fleet Maintenance Fund	1,585,631
TOTAL	\$35,752,497

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 15th day of November, 2021, on first reading, and introduced, read, passed, and adopted on second and final reading this 7th day of December, 2021.



(SEAL)

ATTEST:



City Clerk



Mayor

Published by Title in the
Gunnison Country Times Newspaper
November 18, 2021

**ORDINANCE NO. 13
SERIES 2021**

**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 2021 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 15th day of November, 2021, on first reading, and introduced, read, passed and adopted on second and final reading this 7th day of December, 2021.



(SEAL)

ATTEST:



City Clerk



Mayor

Published by Title in the
Gunnison Country Times Newspaper
November 18, 2021.

