

2023 Budget



CITY OF GUNNISON





Cover Credit: Matt Burt



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City of Gunnison

LETTER OF BUDGET TRANSMITTAL

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

Date: January 31, 2023

Attached is the 2023 budget for the City of Gunnison, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 13, 2022 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 \$111,921,000, the total gross property tax revenue is \$432,910. 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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Departmental Performance Measures



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gunnison
Colorado**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director



GFOA Distinguished Budget Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Gunnison, Colorado for its annual budget for the fiscal year beginning January 1, 2022.

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

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

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



Acknowledgements

The Finance Department expresses its gratitude to the City of Gunnison City Council, City Manager, and Departments for their contributions to the 2023 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

- Ben Cowan Acting 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 13, 2022

Dear Council,

The 2023 City of Gunnison Staff Proposed Budget was presented to City Council on September 27, 2022. 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 \$11,946,569 in appropriations, or 31% of the total budget, directly related to achievement of your strategic priorities:

- Infrastructure and Public Safety \$6,837,962
- Economic Prosperity and Housing \$4,875,407
- Multi-Modal Transportation \$75,600
- Environmental Sustainability and Resiliency \$157,600

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 2023 authorization for overhire status to help ensure an officer is available for traffic enforcement.

As the 2022 attempt for a funding mechanism for street improvements was not successful through the passage of the ballot initiative, we look forward to receiving Council direction on how to react to the results of the election.

The Employee Handbook was revised resulting from legislative changes and includes a number of new administrative policies. Specifically, the changes include the following clarifications of policies already in place:

1. Clarification that compensatory time balances can't be "cashed out" mid-year.
2. Clarification that employees may not take leave such as sick or vacation in an amount that brings them over 40 hours per week, unless called out or working on a holiday.
3. Clarification that all non-exempt employees are eligible for holiday pay.
4. Cleanup of sick leave language to prevent conflict with the Healthy Families and Workplaces Act.

The following additions were made:

1. Inclusion of the Workers' Compensation Employer Reimbursement Program pursuant C.R.S. § 8-42-124 (2) and (5), otherwise referred to as Formal Wage Continuation. This allows the City to pay injured full-time workers up to 30 days rather than the previous 3 days waiting period, rather than the worker receiving only 2/3 of their average weekly wage as tax exempt work comp benefits.
2. Addition of shift differential to Police Officers working the swing, power or grave shifts as included in the proposed 2023 budget.
3. Addition that personal days may not be used to extend the date of termination to bring this leave type in alignment with the existing policies for sick and vacation leave.
4. Addition of the Hardship Bank and Committee in lieu of the Paid Family and Medical Leave Insurance Program (FAMLI).
5. Inclusion of a specific statement regarding political activities for employees paid with Department of Justice Funds, as required by our VOCA grant.

And the following deletion was made:

1. Removal of the HazMat section since the Fire Department has taken over this program in lieu of the previous joint City and County system.

Additionally, several changes were made to the City's Fund Balance Policy to incorporate new funds, and the new policy can be found in the Appendix of this document.

Economic Factors

The highlight of 2022 was the historically high levels of inflation which remain around 6.92% for Denver-Lakewood-Aurora after hovering above 9% for most of the year. Inflation in wages caused the City to recommend a 6.2% escalation factor for 2023 full-time wages to remain competitive. The lack of availability of part-time labor, coupled with high inflation, forced the City to boost part-time wages an incredible 31.41%, or \$258,519 citywide. The minimum hourly rate (other than recreation instructors at \$17 per hour) for part-time help is set to \$19.00.

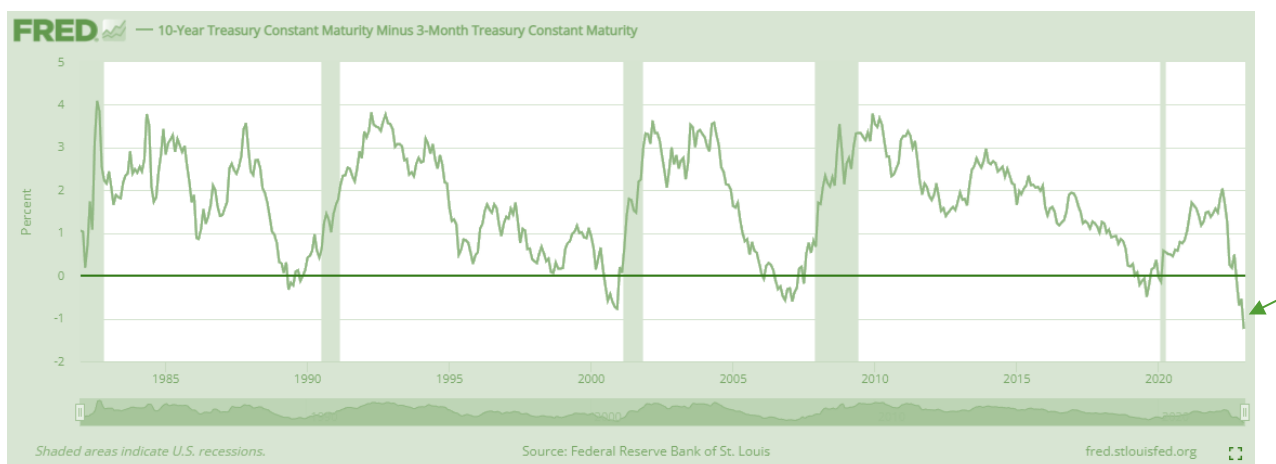
We are watching the economy as the Federal Reserve increases interest rates to prepare the economy for a "soft landing" from the currently overheated environment. Most concerning is the yield curve. The term yield curve refers to the relationship between the short- and long-term interest rates of fixed-income securities issued by the U.S. Treasury. An inverted yield curve occurs when short-term interest rates exceed long-term rates. Under normal circumstances, the yield curve is not inverted since debt with longer maturities typically carry higher interest rates than nearer-term ones.

From an economic perspective, an inverted yield curve is a noteworthy and uncommon event because it suggests that the near-term is riskier than the long term. An inverted Treasury yield curve is one of the most reliable leading indicators of an impending recession.

As you will see in the below chart, the presence of an inverted yield curve has indicated an impending recession for the following:

- 1981-1982: 1979 Energy Crisis (Iranian Revolution).
- Early 1990s: Oil price shock, the debt accumulation of the 1980s, and growing consumer pessimism.
- Early 2000s: The collapse of the speculative dot-com bubble, a fall in business outlays and investments, and the September 11th attacks, brought the decade of growth to an end.
- 2008-2009 Great Recession: The subprime mortgage crisis led to the collapse of the United States housing bubble. Falling housing-related assets contributed to a global financial crisis, even as oil and food prices soared. The crisis led to the failure or collapse of many of the United States' largest financial institutions: Bear Stearns, Fannie Mae, Freddie Mac, Lehman Brothers, and AIG, as well as a crisis in the automobile industry.
- COVID-19 Recession: The economic effects of the pandemic were severe after the first quarter of 2020. More than 24 million people lost jobs in the United States in just three weeks in April.

The current economic condition indicates the yield curve inverted in October 2022 and has worsened since then.



We are confident the conservative budgeting practices of the City will allow us the time to appropriately react to any decline in sales tax revenue in future years if a recession indeed comes to pass.

Regulatory and Legislative Challenges

On November 3, 2020, Colorado voters approved a measure to create a Paid Family & Medical Leave (FAMLI) program. Contributions to the program will begin January 1, 2023 with benefits payable in 2024. The City of Gunnison chose to opt out of the program, which was approved by the Colorado Department of Labor and Employment - FAMLI Division pursuant to 7 CCR 1107-2

Section 2.6 as of January 20, 2023. The City will need to opt out again in eight years. The City elected to bolster the Hardship Bank to provide similar benefits as FAMLII.

President Biden signed the Bipartisan Infrastructure Law (BIL) on November 15, 2021. The BIL is a once-in-a-generation investment in our nation's infrastructure, competitiveness, and communities. This legislation is historic in its size and represents the largest ever investment in infrastructure. The BIL focuses on four major topics: 1) transportation; 2) climate, energy and the environment; 3) broadband internet; and 4) environmental remediation. The City is aggressively planning for the water treatment plant to take advantage of funding coming out of BIL to reduce future rate increases for customers. The plant will be the largest capital project undertaken by the City for at least the last half century. The Colorado Legislature also approved \$17 million for the Colorado Water Conservation Board and the City hopes to obtain a grant to supplement the costs to utilize surface water at the town pipeline diversion point.

In 2021, the Colorado General Assembly enacted House Bill 21-1162. Beginning January 1, 2024, the act prohibits stores and retail food establishments from providing single-use plastic carryout bags to customers. A store is required to remit, on a quarterly basis beginning April 1, 2024, 60% of the carryout bag fee revenues to the City and may retain the remaining 40% of the carryout bag fee revenues. While the City has not budgeted the unknown amount for the bag fee, the funds will be placed in the Waste and Recycling Fund to offset programming there just as the community trash pickup.

The Equal Pay for Equal Work Act (C.R.S. § 8-5-101 et seq.) was signed into law by Colorado Governor Polis on May 22, 2019. Effective January 1, 2021, this act amends Colorado law and provides new wage discrimination and employer provisions that differ from federal law and other state equal pay laws. The 2023 budget again includes a pay scale that is derived from an algorithm that averages pay based on 52 comparable communities, plus Crested Butte and Gunnison County. This system is extremely insulated from discriminatory practices.

Summary of Changes between the Proposed and Adopted Budget

While most changes between the Staff Proposed and Adopted Budget are related to slight adjustments in 2022 projected amounts or related to the hire of new staff with different steps in the range and benefit costs, the two major changes included an additional \$35,000 to support the Gunnison Valley Regional Housing Authority and \$150,000 for coordination of the sustainability plan. The \$150,000 allotment for implementation of the GunniCARES 2023 Sustainability Plan was not determined at the time of budget adoption whether an employee would be hired or this work would be conducted through a consultant.

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

The 2023 budget includes full implementation of the compensation plan including market adjustments and step increases if earned. Health insurance premiums will increase 8% in 2023 and the minimum wage increase, even for those employees at the top of their pay range, is \$657 to accommodate the premium increase, as it is important to preserve the employees' purchasing power. The year over year budgeted salaries increased 11.43%, while including a reduction of 0.90 employee full-time equivalents.

The City's Sales Tax Compliance ordinance allocates 15.5% of General Fund Sales and Use Tax revenue to capital improvements (10% is required) equaling \$833,480 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 \$2,217,063. As pavement costs locally have grown

unsustainably, the City continues to explore the establishment of its own asphalt plant or again requesting funding from voters. The net of capital improvements and street improvements comply with the sales tax allocation set in 2009.

Electric rates are proposed with a 5% increase in 2023 that will continue to allow for capacity building to support the future electrification of homes and rapid charging of electric vehicles and the purchase of higher cost green energy. Water rates were increased 25% for 2023 to work toward funding the eventual need to construct a treatment facility. Staff is aggressively seeking grants to offset what likely would otherwise require a 75% rate increase cumulatively over the next few years. Sewer rates included an increase of 5% to keep up with inflationary pressures and ensure compliance with the bond covenants. Refuse fees are increasing 12% as the City works to reach a sustainable level (around an 18% increase was actually needed) that takes into account a more realistic useful life for trash trucks. The franchise fee remains at five percent in the Electric, Water, and Sewer Departments for 2023. 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.

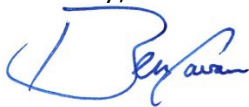
The Ditch Fund, with revenues derived from Mineral Leasing funds, can no longer support necessary repairs to the ditches. Public Works has identified twenty-two underground pipe ditch locations that cross city streets and state highways that are substantially deteriorated or have completely failed. Grants will be sought but this fund may need to be absorbed in the Water Fund and a fee may need to be enacted for use of ditches for irrigation.

As neighboring states and municipalities legalize marijuana use, the Special marijuana Sales Tax has seen a decline of almost 21% through September 2022. Care must be taken to adjust expenditures for prevention and enforcement activities are used at a sustainable rate.

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 various building maintenance projects at the Community Center and rink, the purchase of lights syncing to music at the rink, a garage at Cranor Hill, a shelter at the skate park, dugout shelters at the softball fields, and a major upgrade to field lighting at Jorgensen Park.

Our employees are dedicated to providing a high level of service for our community in very positive ways. They are the heart and soul of this organization and enhance the lives of our citizens on a daily basis. Our management staff works hard to ensure we present a balanced budget that reflects the interests of our citizens. 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,



Ben Cowan
Acting City Manager



Budget Overview

The City of Gunnison Finance Department is pleased to present the 2023 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 8, 2022 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

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| What are the priorities in the City of Gunnison Strategic Plan? | 13-19 |
| What are the total expenses in the current budget? | 29 |
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| Where is debt service/lease purchase information? | 249-252 |
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| Where can I find a one-page summary of total budget appropriations? | 37 |



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 2020 actuals, 2021 actuals, 2022 budget and projections, and 2023 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 April 26, 2022. 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.

This plan will be used to develop budgets, creating departmental business plans, defining goals for City personnel, and providing a framework for accountability for the organization. Both dollars and human resources will be aligned and targeted towards achieving the strategic results in this plan.

Also with a strategic plan, a metric (a means of showing progress on goals/results) can be developed and communicated to the community and also be used to ensure accountability for the organization, Departments, and individual employees. By creating a focus on addressing the most important issues over a 3-5 year timeframe, significant strategies can occur that have measurable benefits for the community. While a strategic plan provides a level of discipline for budgeting and management, short-term actions that support strategic initiatives can still occur allowing the City to 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. \$11,946,569 has been included in the 2022 or 2023 budget that is directly related to the below strategic priorities.



Infrastructure and Public Safety

\$6,837,962

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

\$2,837,962 (water treatment, water loss, electric system, sewer pinch points)

A.2 Result: By 2025, the City will be able to determine the infrastructure needs and its ability to provide for those needs for Gunnison Rising, West Gunnison, and lands outside of the City, but in the City's Three Mile plan so that new outside demands of the City will not impair our residents' ability to use City utilities, infrastructure, and services.

\$4,000,000 (performance contracting)

A.3 Result: By June 1, 2023, the City will develop a sustainable long-term funding plan to maintain City streets so that City Residents will experience safe City streets.

A.4 Result: By June 1, 2025, City residents will experience a fully integrated fire service through the Gunnison County Fire Protect District that has adequate facilities, specifically a new fire station, to maintain or improve the City's ISO rating and provide improved response times for our residents when dispatched to emergencies in the City.

A.5 Result: By December 31, 2028, develop a sustainable long term funding policy for the Parks and Recreation Department.

- **Street Pavement Condition Analysis & Street Program.** The City had a ballot question on the November 2022 budget to adequately fund road maintenance into the future. The proposed budget for 2022 includes over \$2 million for street improvements. The Palisade paving project is now substantially completed. The IMS study will be updated to reflect new priorities as a result of the ballot results. A January 24 work session is scheduled to determine the most effective street maintenance plan given limited resources.
- **Water Treatment Plant.** 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. This will provide additional redundancy for water delivery to Gunnison in an increasingly drier climate. The 2023 budget includes \$350,000 for water plant design work.



Budget Overview

- JVA Consulting Engineers has been selected to design a new treatment plant to collect surface and well water to deliver safe and reliable water to residents and businesses. Grants from the Colorado Department of Health and Environment for \$310,000 to assist with the costs of preliminary design.
- **Water Loss Study.** Public Works and the Finance Departments are working through a water loss audit for \$75,000 to identify the cause of unaccounted water including unbilled water.
 - **Electrical Distribution Study and System Upgrades.** Public Works has conducted a citywide study to evaluate current and anticipate future electrical distribution demands on the system. The 2023 budget includes \$600,000 to improve the existing electrical infrastructure to be able to accept increased electrification of homes.
 - **Sewer Pinch Points.** 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 2023 to upsize sewer systems in the southeast and southwest sections of town that are poised for housing growth. The total cost of this project is \$1,662,962 utilizing State and Local Fiscal Recovery Funds (SLFRF).
 - **Stormwater Management Plan.** The 2023 Budget includes an appropriation for \$150,000 to begin the survey and analysis work on a plan. An additional \$100,000 will likely be needed in a future budget year for plan development.
 - **Irrigation Ditches.** Public Works has identified 22 underground pipe ditch locations that cross city streets and state highways that are substantially deteriorated or have completely failed. Staff is actively looking for grants to address this unfunded need.
 - **Energy Performance Contract.** Now that the City has secured the primary grant from DOLA of \$749,520, the Energy Performance contract process is going well, and bids are going out this week with a deadline of February 3. Once bids are received and projected cost savings from avoided energy and capital costs are analyzed, we expect that to be in front of you at your February 28 meeting for consideration of proposed projects to move forward for approval by the State and ultimately construction of the estimated \$4 million project.





Budget Overview

Economic Prosperity and Housing

\$4,875,407

B.1 Result: By June 1, 2023, complete a long-term COVID 19 Recovery Plan in partnership with the One Valley Leadership Council and begin its implementation.

B.2 Result: By December 31, 2025, 100 net new jobs paying >\$60,000/year will be created (Average of 20 jobs per year over \$60,000 should be generated).

\$40,000 is included in the 2023 budget as a contribution to the IceLab @ Western.

B.3 Result: By December 31, 2025, the residents of Gunnison and our Central Business District commercial owners will experience an increasingly thriving vibrant downtown resulting from a common vision for branding, marketing, presenting special event, and creating physical improvements to the Central Business District.

REDI subgrants were awarded for \$215,000 in May 2022.

\$2,050,000 for Ohio Avenue (\$1,896,750 from grants and contributions)

B.4 Result: By December 31, 2025, 250 work force housing units will be added to the residential housing stock in City of Gunnison through public/private partnerships, incentives, policies, etc.

\$2,512,428 was budgeted for Lazy K (\$534,428 from General Fund)

B.5 Result: By December 31, 2025, 100 existing substandard housing units will be renovated or replaced.

2022 included a reappropriated amount of \$32,979 (of an original \$40,000) to incentivize the remediation of dilapidated structures.

\$25,000 for GV-HEAT.

-
- **REDI Grants.** Sub-grants through the State of Colorado REDI program were awarded for \$215,000 in May 2022. The deadline for awarded businesses to complete the approved scope of work is June 30, 2023.



Budget Overview

- **Ohio Avenue Safe Walk.**

Only one bid was received in December 2022 and it was well above the allotted resources. The 2023 budget includes \$2,050,000 for this project,



with funding coming from grants and contributions for \$1,896,750.

Public Works is applying for two grants from the Federal Transportation Alternatives Program and the CDOT RAISE grant, which are due at the end of February. These grants are hoped to make the project feasible.

The project is being rebid in the spring of 2023 with à la carte alternate bids options allow portion of the project to be construction of funding is not sufficient.

- **Lazy K Housing Development.** This project is substantially complete. The construction of 30 units has been completed. All but four 140% AMI were sold. The 140% AMI units are not as attractive currently because of soaring interest rates up to 7%. Deed restrictions have been modified to allow institutional purchase and rental to employee occupants exceeding the income limitations.



8 more deed restricted units (4 at 80% AMI and 4 at 140% AMI) are nearing completion by spring 2023, bringing the total to 38.

Finally, the commercial building is being remodeled to provide 6 80% AMI units. This may be delayed, avoiding flooding the market with too many similar units.

The total slated at completion of the project is 44 units.

- **Gunnison Rising.** The developers at Gunnison Rising have been notified that the City will be exercising its right under the Annexation Agreement to activate the land to be used for affordable housing (approximately 200 units depending on the location which affect density).



Budget Overview

- **Substandard Housing.** The 2022 budget included a reappropriated amount of \$32,979 (of an original \$40,000) to incentivize the remediation of dilapidated structures. Any amount remaining can be rolled to 2023.
- **Weatherization.** The 2023 budget includes \$25,000 for GV-HEAT. \$27,000 was expended in 2022 to complete renovations on 12 homes. A report from GV-HEAT is expected during the February 14 regular meeting.



Budget Overview

Multi-modal Transportation

\$75,600

Result C.1: By December 1, 2023, City of Gunnison residents will experience safer streets on which to walk, ride, and drive by reducing the number of vehicles speeding to under 20% of all vehicles for any location in the City.

\$15,600 for variable message signs.

Result C.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.

\$60,000 for access control

Result C.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.

Ohio Avenue improvements are listed in B.3 above.

Result C.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.

- **Safe Streets.** The Safe Streets project kicked off on August 15th with representatives of CDOT, the consulting team, County, and City Staff. Near term ideas have been developed for implementation before plan completion. Next round of consultant meetings is planned for December 8th & 9th in Gunnison.

The City has budgeted for 16 police officers given attrition, vacation/sick leave) which will allow one officer to have a focus on traffic enforcement when two other patrol officers are on duty. An additional officer is authorized for hire with one FTE in overhire status, supported by a reserve in the Marijuana Mitigation Fund. The City has recently hired 2 new officers and still has 3 officers to hire to be at full force. One P.O.S.T. certified candidate is undergoing psychological evaluation with hopes to have an offer of employment in the near



Budget Overview

future. After an additional 12 weeks in the Field Training Officer Program, the office will only be down two officers.

The speed data is now available on the City's web site.

- **RTA Transit Center.** The RTA Transit Center may be something that can come to fruition as the RTA has been told that the State of Colorado has designated \$1M for the project and that these funds will be available in 2025. The RTA Board, on February 17, 2023 will likely discuss options and begin working on strategies to raise additional funds to construct the facility.



Budget Overview

***Environmental
Sustainability
and Resiliency***
\$157,600

Result D.1: Results: By 2030, residents, guests, and students in the City of Gunnison will experience continued critical services (food, water, shelter).
\$7,600 resiliency micro-grants

Result D.2: By 2030, achieve a 50 percent reduction in aggregate greenhouse gas emissions, including energy, transportation, and operations, from a 2020 baseline.

See performance contract counted above.

Result D.3: The City of Gunnison provides an adequate domestic water supply (excluding irrigation) while supporting a healthy aquatic ecosystem in the Gunnison River.

See water treatment plant counted above.

Result D.4: By 2030, the City of Gunnison will have improved its waste management methods by increasing diversion rates from the landfill from a 2020 baseline even with a growing population. (Current diversion rate is 2%).

\$150,000 for climate action and sustainability



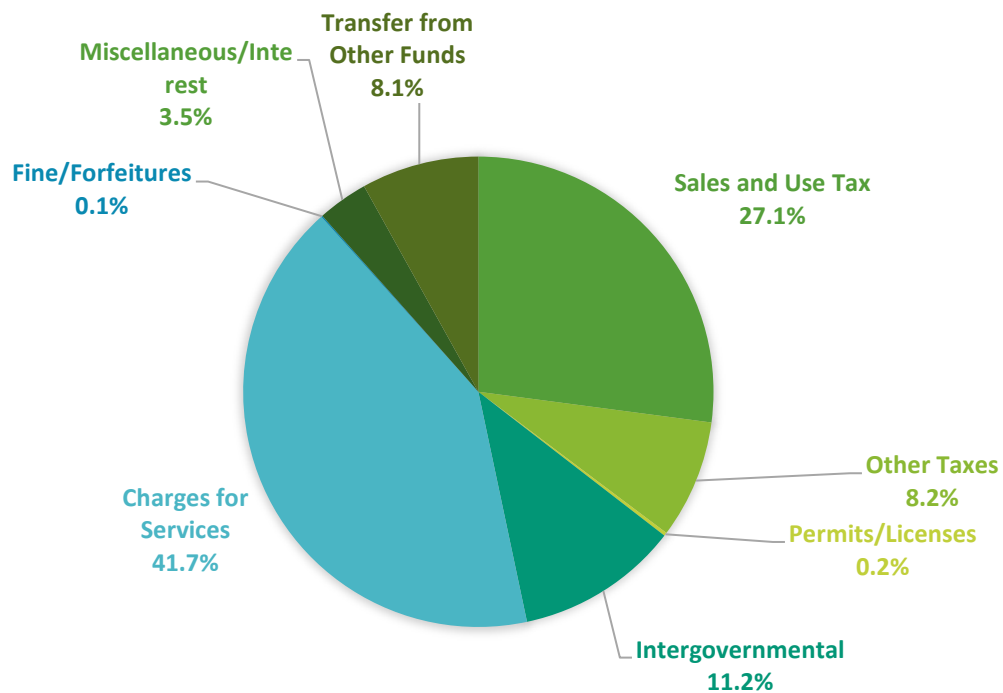
Budget Overview

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



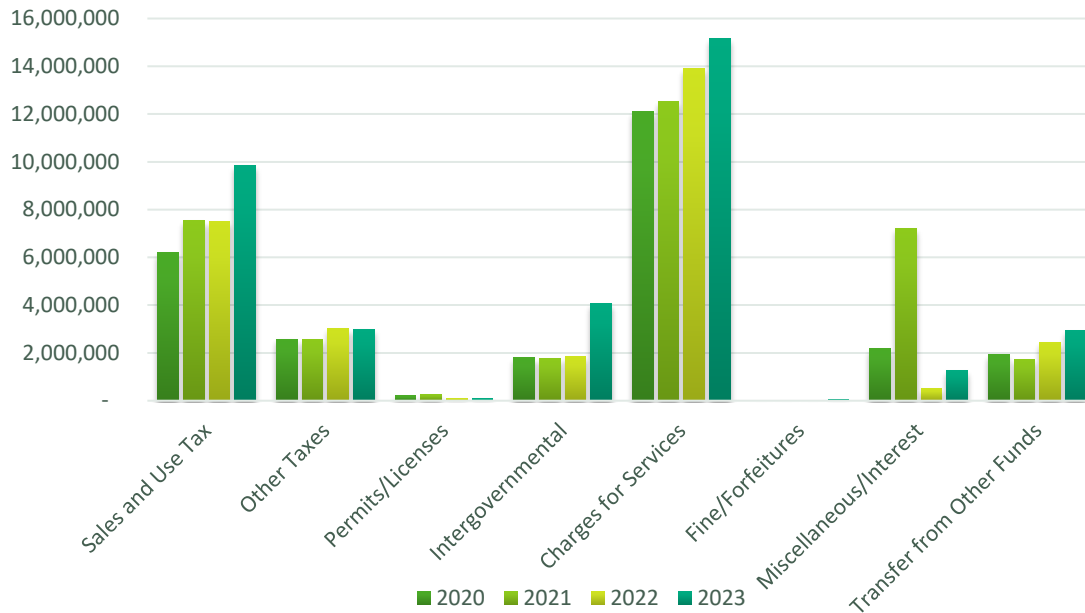
The largest revenue area continues to be charges for services. This area consists of electric, wastewater, water, refuse sales, etc. The 2023 budget has a total of \$15,162,031 from these charges. In 2022, that number was \$12,673,701.

Table II, Revenue Sources, details major revenue categories.



Table II

Revenue Sources



Sales Tax

The conservative 2022 projection for City of Gunnison Sales Tax collections estimate that sales tax revenues for August through December will be up 2.5% for each year from the same period in 2021. This revenue stream has proved to be much more resilient than originally expected. The inflationary pressures that were significant throughout 2022 were seen in the collected amounts. Revenues through the October filing period were up 8.23%. The 2023 amount is budgeted with a 2.5% increase over the 2022 projection.

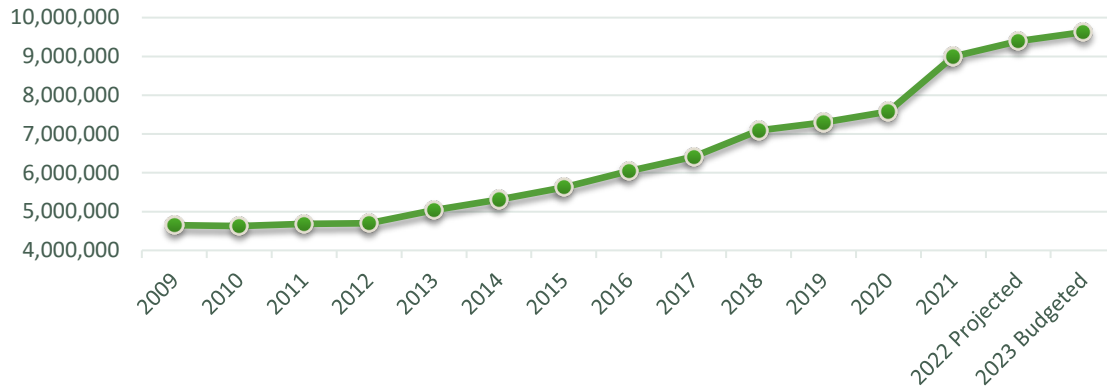
The 2023 budget expects City sales tax and use tax revenue to comprise 27.1% of total revenue, and 52.9% of General Fund specific revenues. Table III represents the change in this major revenue stream over the last fifteen years.



Budget Overview

Table III

Sales Tax Revenue



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

Table IV

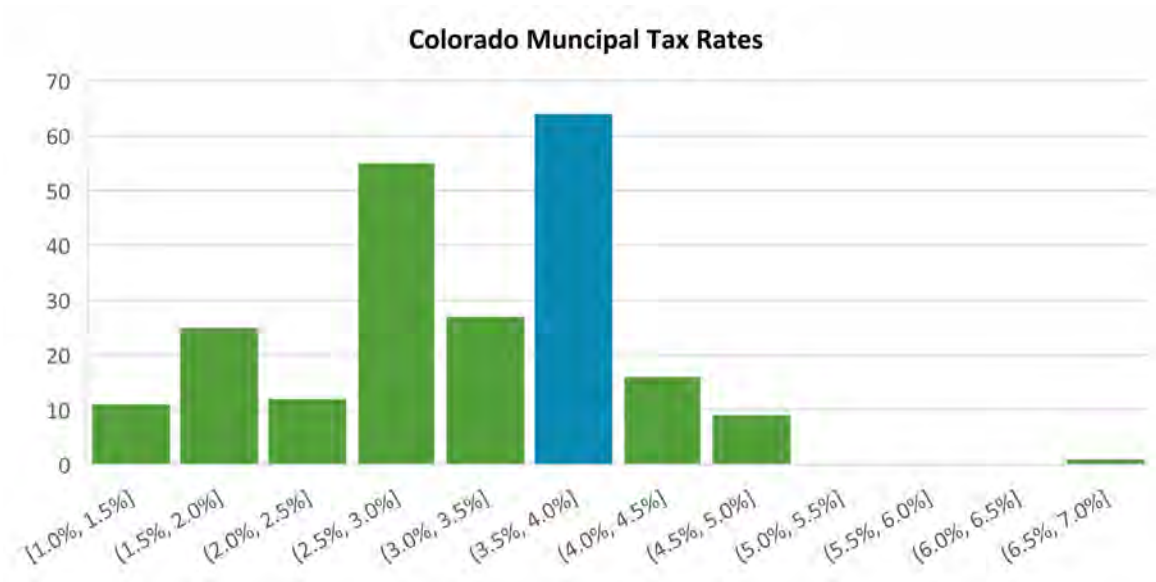


The histogram in Table V below depicts the frequency of occurrences of each sales tax rate across the 220 municipalities in the State of Colorado.



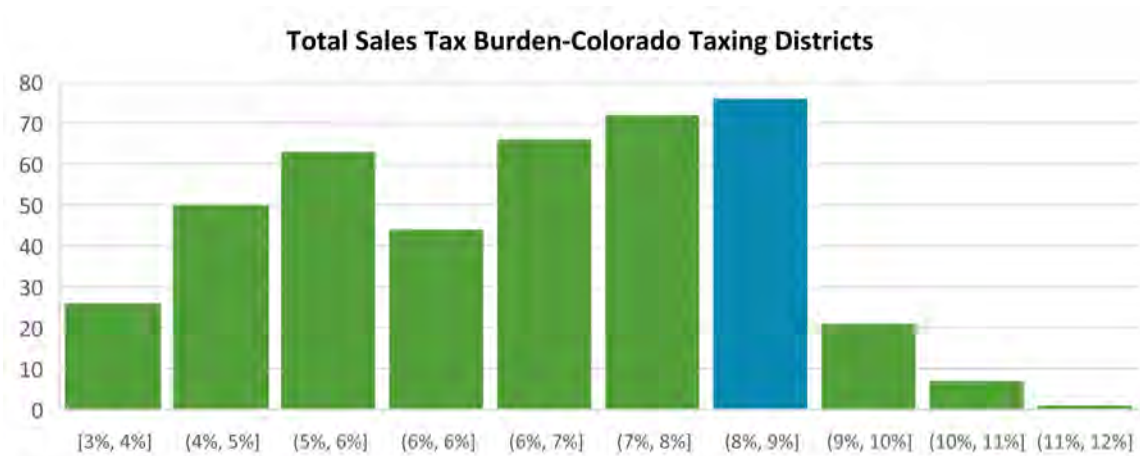
Budget Overview

Table V



The histogram in Table VI below depicts the frequency of occurrences of each total sales tax rate across the 426 different taxing districts in the State of Colorado.

Table VI



Electric User Fees

The second largest single revenue source for the City of Gunnison is electric user fees, which represents 22.9% of the City's overall revenue. The 2023 budget includes a 5% electric rate increase, but budgeted revenues are expected to increase by 7.10% due to increased consumption. The budget does include an allocation of \$301,352 to increase the City's purchase of power from renewable sources at the "Green" rate. 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

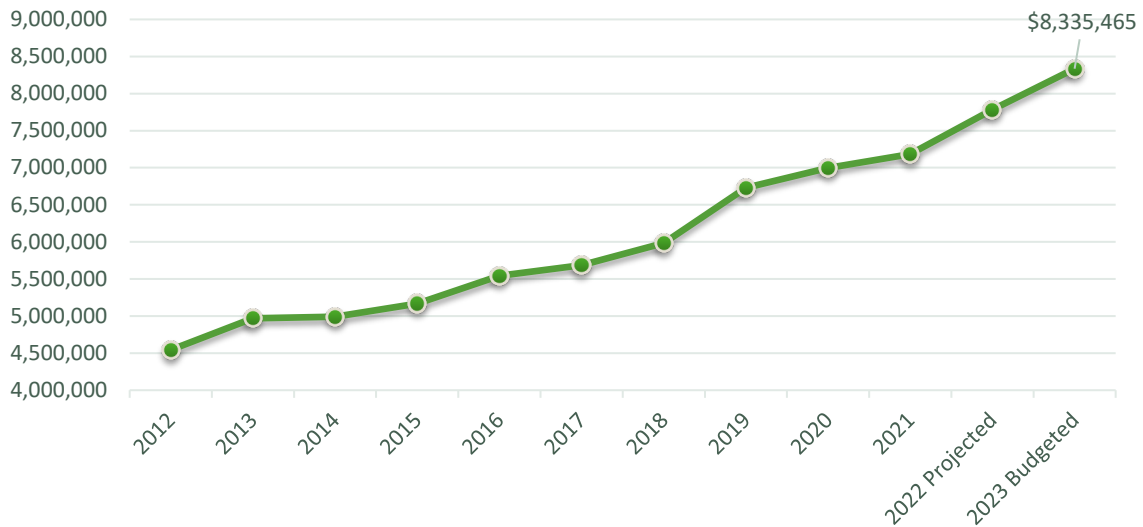


Budget Overview

the State of Colorado. Table VII represents the change in this major revenue stream over the last twelve years.

Table VII

Electric User Fee Revenue



Wastewater Collection/Treatment Fees

The 2023 Budget includes a 5% rate increase. Now that construction of the facility upgrades is complete, it is hoped that rate increases for the 20 years can be kept at a minimum and adjusted just to keep up with inflation in operational costs. A required rate increase of approximately 60% was implemented over three years in 2019, 2020, and 2021 to raise enough revenue to support debt service payments.

Table VII represents the change in this major revenue stream over the last twelve years, which encompasses 4.7% of the total 2023 budgeted revenues.



Budget Overview

Table VIII

Sewer User Fee Revenue

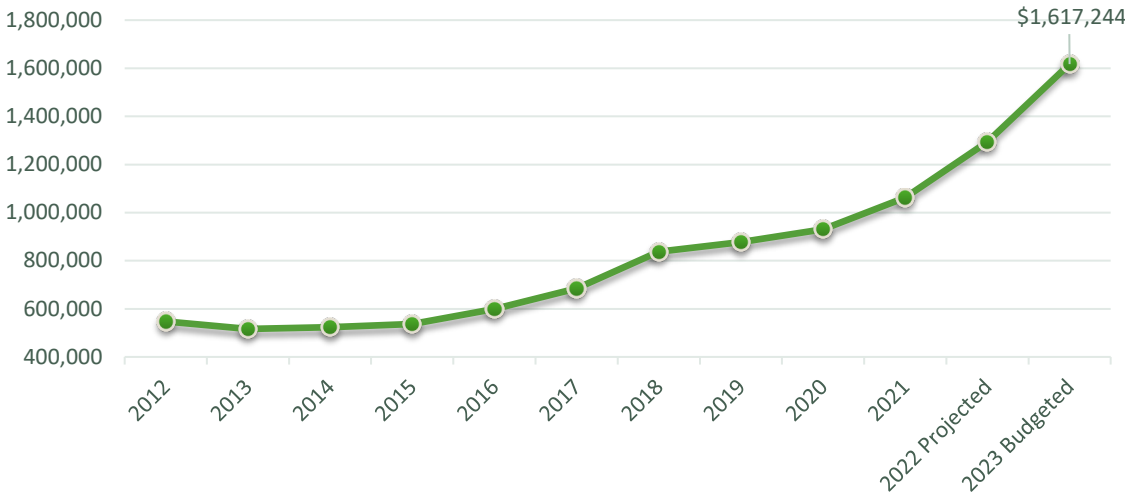


Water Sales

The 2023 Budget includes a 25% 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. Revenue has also been increasing due to efforts to reduce water loss so rate increase can be kept as low as possible. Table IX represents the change in this major revenue stream over the last twelve years.

Table IX

Water Sales Revenue





Budget Overview

Expenditure Summary

The 2023 total appropriations are summarized below by functional category.

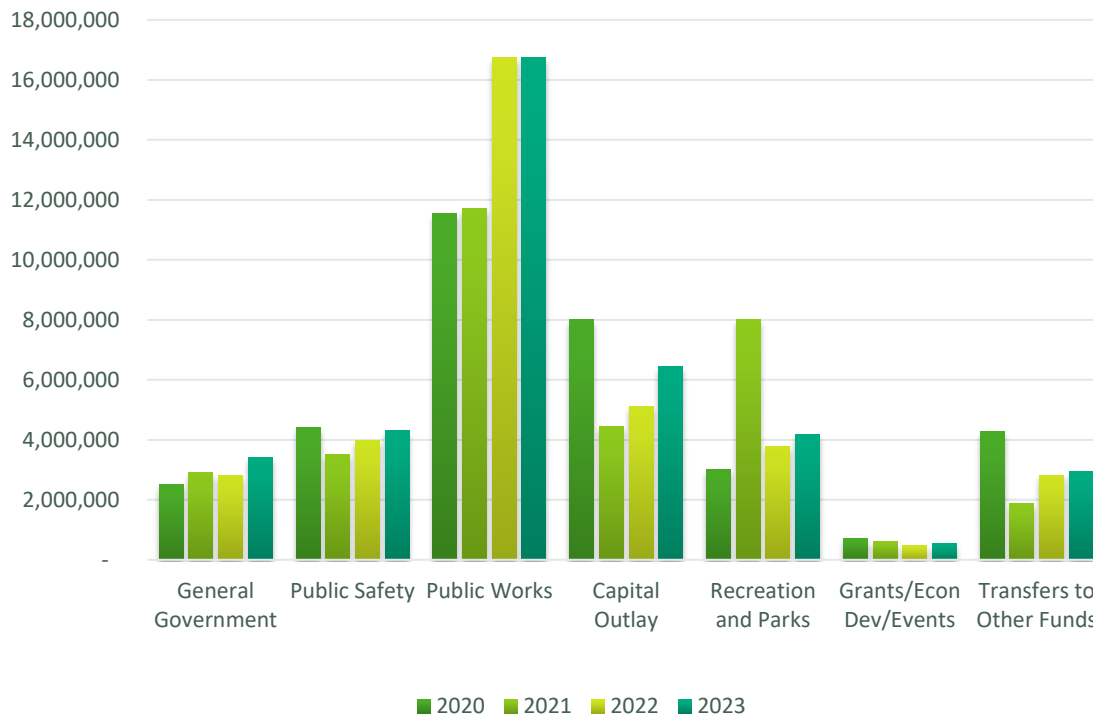
Table X

| Functional Category | 2022 | 2023 | % Change |
|------------------------|---------------------|---------------------|--------------|
| General Government | 2,808,998 | 3,425,436 | 21.95% |
| Public Safety | 3,989,482 | 4,296,579 | 7.70% |
| Public Works | 16,748,803 | 16,737,022 | -0.07% |
| Capital Outlay | 5,123,671 | 6,441,387 | 25.72% |
| Recreation and Parks | 3,783,755 | 4,169,925 | 10.21% |
| Grants/Econ Dev/Events | 473,081 | 526,593 | 11.31% |
| Trans. to Other Funds | 2,824,709 | 2,938,569 | 4.03% |
| Totals | \$35,752,499 | \$38,535,511 | 7.78% |

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

Table XI

Adopted Expenses





Budget Overview

Table XII

Where The Money Goes (By Type)

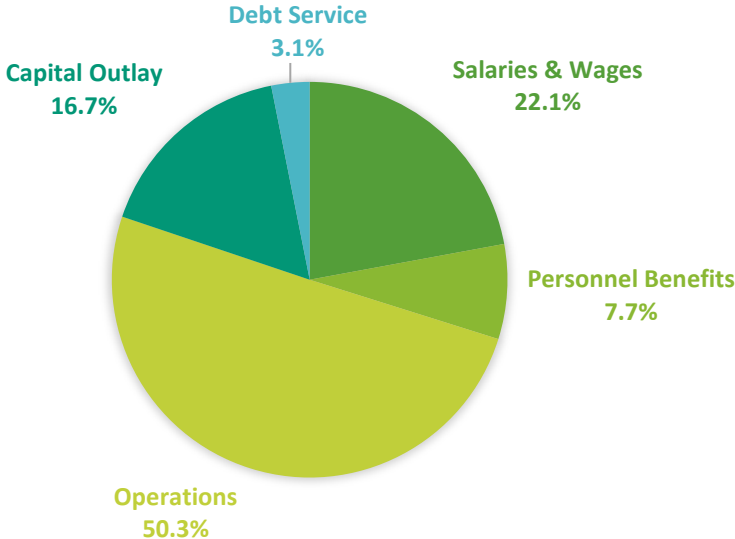
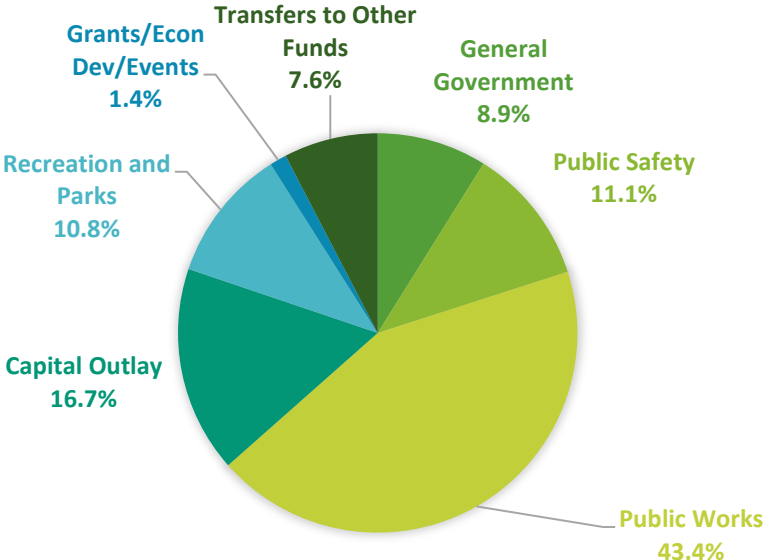


Table XIII

Where The Money Goes (By Function)

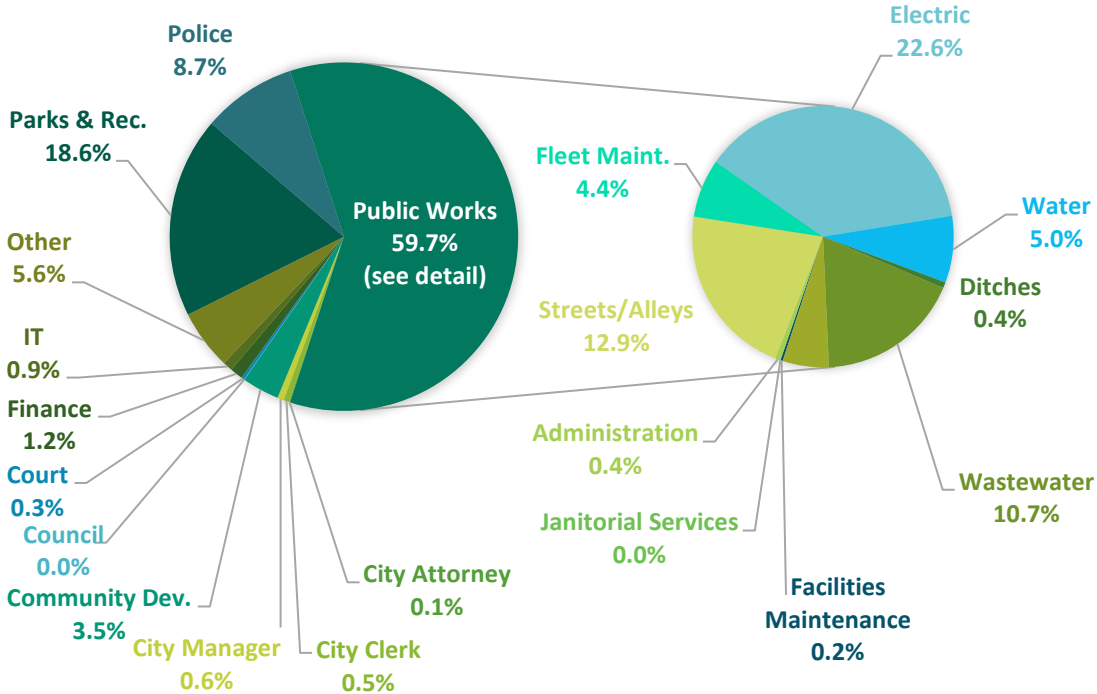




Budget Overview

Table XIV

Where The Money Goes (By Department)





Budget Overview

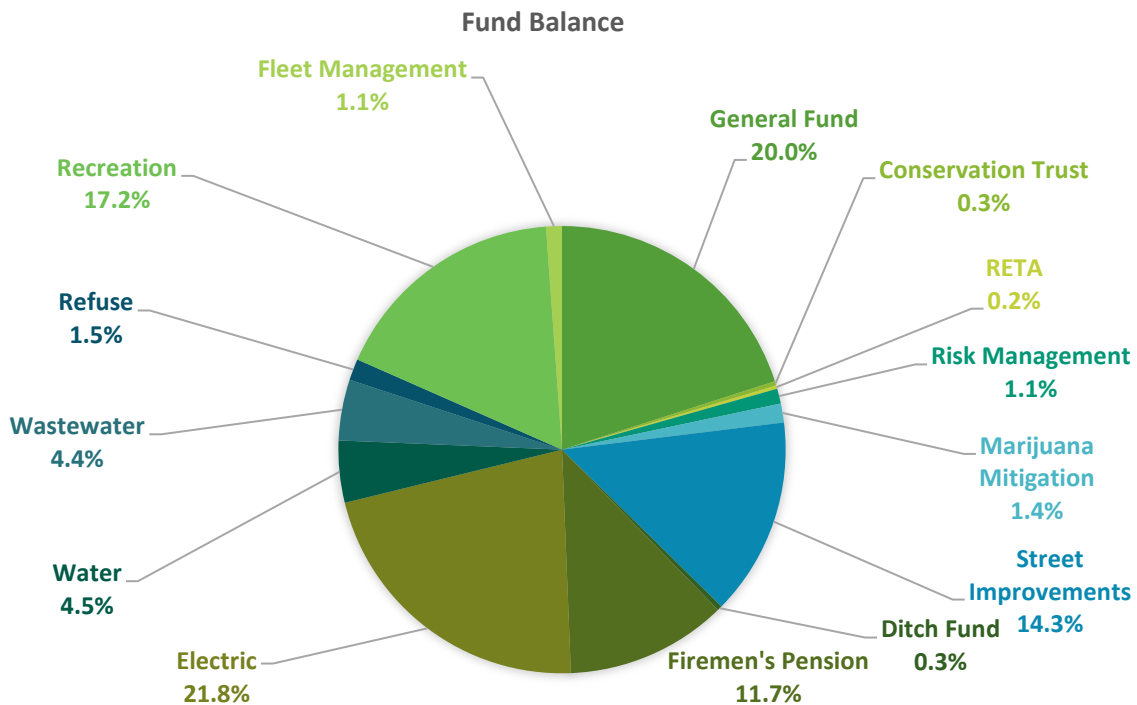
Fund Balances

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 XV below illustrates the amount each fund comprises of the total fund balance of \$19,525,773.

Table XV



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 XVI

Total Available Resources vs. Budget

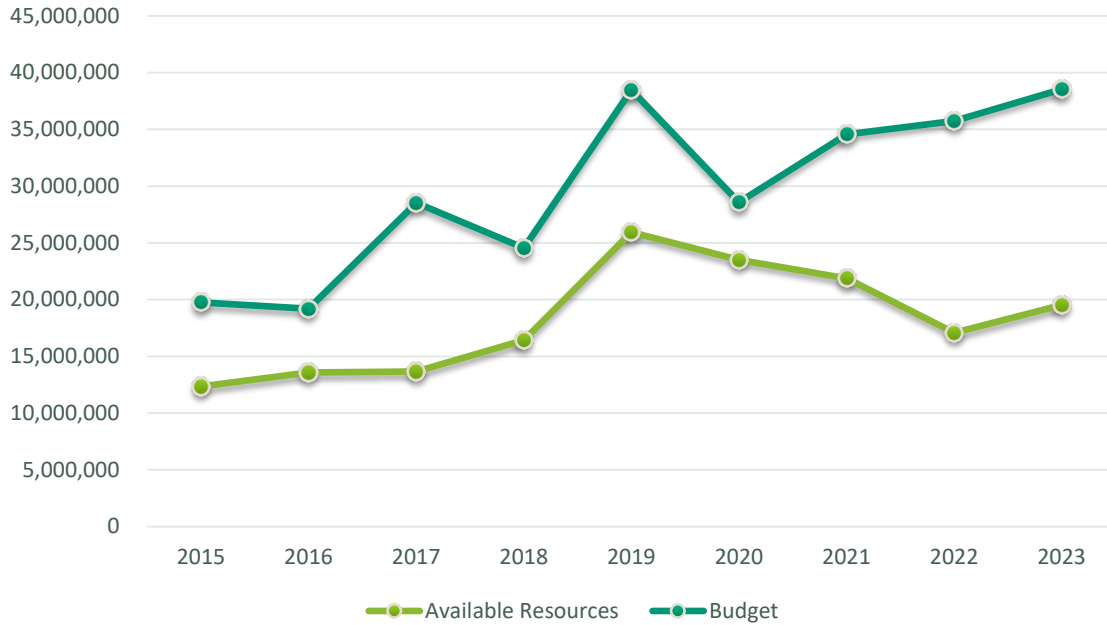
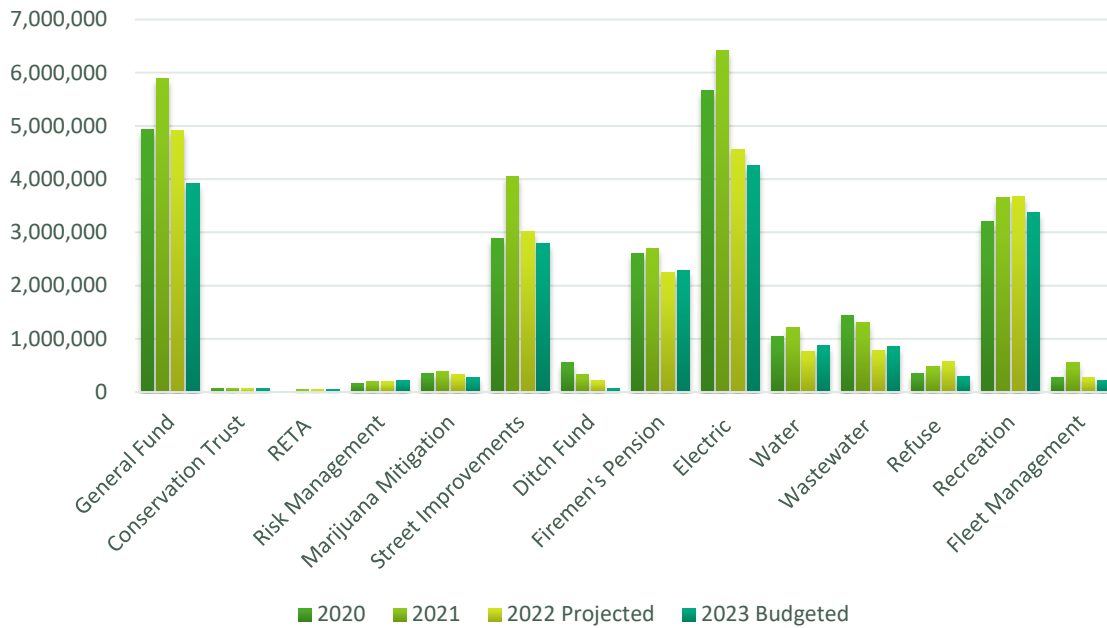


Table XVII

Available Resources by Fund





Budget Overview

Table XVIII

| Fund | 2022 Projected | 2023 Budgeted | % Change |
|----------------------|---------------------|---------------------|---------------|
| General Fund | 4,913,984 | 3,914,806 | -20.33% |
| Conservation Trust | 67,850 | 61,625 | -9.17% |
| RETA | 47,620 | 47,620 | 0.00% |
| Risk Management | 196,854 | 211,050 | 7.21% |
| Marijuana Mitigation | 326,436 | 267,479 | -18.06% |
| Street Improvements | 3,021,976 | 2,793,865 | -7.55% |
| Ditch Fund | 209,011 | 67,155 | -67.87% |
| Firemen's Pension | 2,246,552 | 2,275,722 | 1.30% |
| Electric | 4,563,374 | 4,259,274 | -6.66% |
| Water | 771,026 | 874,249 | 13.39% |
| Wastewater | 789,966 | 859,680 | 8.82% |
| Refuse | 572,973 | 301,154 | -47.44% |
| Recreation | 3,676,147 | 3,368,137 | -8.38% |
| Fleet Management | 281,073 | 223,956 | -20.32% |
| Totals | \$21,684,843 | \$19,525,773 | -9.96% |

Some available resource balances have a 10% or more change from 2022 projections to the 2023 budget. Following is a list of those funds and a detail of the changes.

General Fund – decrease of 20.33%, (\$999,178)

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 4.8% conservatism built into the budget.

Marijuana Mitigation Fund – increase of 18.06%, \$58,957

The 5% special marijuana sales and excise tax has seen a significant decline of approximately 20.54% when comparing year-to-date September 2022 to 2021. This is likely because neighboring municipalities and states have legalized the use of marijuana. The City may need to adjust the funding given to community based organizations for prevention activities as a result of this revenue decline.

Ditch Fund – decrease of 67.87%, (\$141,857)

This fund cannot sustain the operation of the ditches. The primary source of funds is a 40% share of the proceeds from mineral leasing. Plans must be made in future years to absorb costs in the Water Fund or establish a fee for irrigation use of the ditches.

Water Fund – increase of 13.39%, \$103,223

A rate increase of 25% is included to build reserves to pay toward the construction of a water treatment plant utilizing a mixture of surface and well water. This will not be the only significant rate increase necessary to fund the construction depending on the success of gathering grants.



Budget Overview

Waste and Recycling Fund – decrease of 47.44%, (\$271,819)

The 2022 budget includes the replacement of a trash truck for \$350,000. 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 20.32%, (\$57,117)

The 2023 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.



2023 Consolidated Budget Summary

| Fund | 2023 Beginning Balance | Estimated Revenues | Interfund Transfers | 2023 Available Resources | Net Budgeted Expenditures | Interfund Transfers | 2023 Total Appropriations | 2023 Ending Balance | % |
|---------------------------------|-------------------------------|---------------------------|----------------------------|---------------------------------|----------------------------------|----------------------------|----------------------------------|----------------------------|------------|
| General Fund: | 4,913,984 | 8,573,411 | 1,211,448 | 14,698,844 | 9,821,854 | 962,184 | 10,784,037 | 3,914,806 | 36% |
| Special Revenue Funds: | | | | | | | | | |
| Conservation Trust Fund | 67,850 | 57,275 | 0 | 125,125 | 38,500 | 25,000 | 63,500 | 61,625 | 97% |
| Real Estate Transfer Assessment | 47,620 | 0 | 0 | 47,620 | 0 | 0 | 0 | 47,620 | 0% |
| Risk Management Fund | 196,854 | 307,272 | 0 | 504,126 | 293,076 | 0 | 293,076 | 211,050 | 72% |
| Marijuana Mitigation Fund | 326,436 | 291,500 | 0 | 617,936 | 145,000 | 205,457 | 350,457 | 267,479 | 76% |
| Street Improvements Fund | 3,021,976 | 4,395,206 | 216,407 | 7,633,589 | 4,839,724 | 0 | 4,839,724 | 2,793,865 | 58% |
| Ditch Fund | 209,011 | 24,550 | 0 | 233,561 | 166,407 | 0 | 166,407 | 67,155 | 40% |
| Recreation | | | | | | | | | |
| Community Center | 348,776 | 1,230,763 | 456,553 | 2,036,092 | 1,651,705 | 0 | 1,651,705 | 384,387 | 23% |
| Ice Rink | 214,103 | 390,304 | 205,681 | 810,087 | 593,287 | 0 | 593,287 | 216,800 | 37% |
| Trails | 171,239 | 44,439 | 15,000 | 230,678 | 56,900 | 0 | 56,900 | 173,778 | 305% |
| Other Recreation Improvements | 2,942,029 | 1,397,071 | 0 | 4,339,100 | 0 | 1,745,928 | 1,745,928 | 2,593,172 | 149% |
| Fiduciary Funds: | | | | | | | | | |
| Firemen's Pension Fund | 2,246,552 | 337,020 | 0 | 2,583,572 | 307,850 | 0 | 307,850 | 2,275,722 | 739% |
| Enterprise Funds: | | | | | | | | | |
| Electric Fund | 4,563,374 | 8,381,494 | 0 | 12,944,868 | 8,685,594 | 0 | 8,685,594 | 4,259,274 | 49% |
| Water Fund | 771,026 | 2,004,194 | 0 | 2,775,220 | 1,900,971 | 0 | 1,900,971 | 874,249 | 46% |
| Wastewater Fund | 789,966 | 4,179,462 | 0 | 4,969,428 | 4,109,748 | 0 | 4,109,748 | 859,680 | 21% |
| Waste and Recycling Fund | 572,973 | 1,044,403 | 0 | 1,617,376 | 1,316,222 | 0 | 1,316,222 | 301,154 | 23% |
| Internal Service Fund: | | | | | | | | | |
| Fleet Maintenance | 281,073 | 779,508 | 833,480 | 1,894,061 | 1,670,105 | 0 | 1,670,105 | 223,956 | 13% |
| Total City Budget | 21,684,843 | 33,437,872 | 2,938,569 | 58,061,283 | 35,596,942 | 2,938,569 | 38,535,511 | 19,525,773 | 51% |



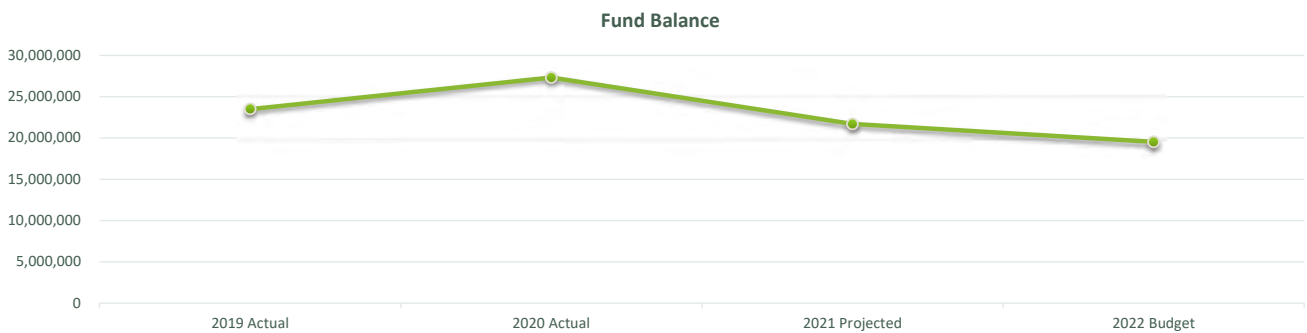
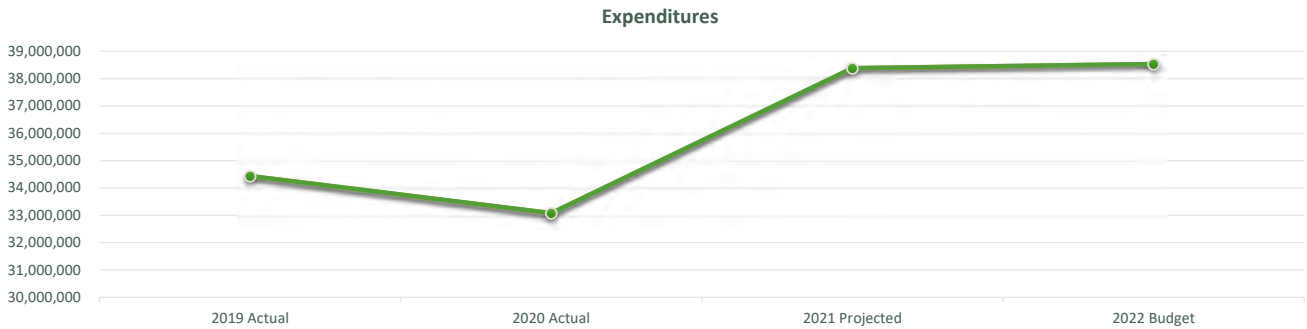
Department/Fund Expenditure Relationship

| Fund | City Council | City Manager | City Attorney | Municipal Judge | City Clerk | Community Development | Finance | Information Technology | Climate Action | Parks and Recreation | Police | Public Works | Other | Total Fund Budget |
|--------------------------------|---------------|----------------|---------------|-----------------|----------------|-----------------------|----------------|------------------------|----------------|----------------------|------------------|-------------------|------------------|-------------------|
| General Fund: | 15,148 | 233,037 | 30,921 | 108,397 | 208,651 | 1,018,079 | 453,522 | 344,367 | 150,000 | 3,042,145 | 3,357,748 | 334,857 | 1,487,163 | 10,784,037 |
| Special Revenue Funds: | | | | | | | | | | | | | | |
| Conservation Trust Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63,500 | 0 | 0 | 0 | 63,500 |
| RETA Fund | 0 | 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 | 0 | 293,076 | 293,076 |
| Marijuana Mitigation Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 350,457 | 350,457 |
| Street Improvements Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,839,724 | 0 | 4,839,724 |
| Ditch Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 166,407 | 0 | 166,407 |
| Recreation | | | | | | | | | | | | | | |
| Community Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,651,705 | 0 | 0 | 0 | 1,651,705 |
| Ice Rink | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 593,287 | 0 | 0 | 0 | 593,287 |
| Trails | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 56,900 | 0 | 0 | 0 | 56,900 |
| Other Recreation Improve. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,745,928 | 0 | 0 | 0 | 1,745,928 |
| Fiduciary Funds: | | | | | | | | | | | | | | |
| Firemen's Pension Fund | 0 | 0 | 0 | 0 | 0 | 307,850 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 307,850 |
| Enterprise Funds: | | | | | | | | | | | | | | |
| Electric | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,685,594 | 0 | 8,685,594 |
| Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,900,971 | 0 | 1,900,971 |
| Wastewater | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,109,748 | 0 | 4,109,748 |
| Waste and Recycling | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,316,222 | 0 | 1,316,222 |
| Internal Service Fund: | | | | | | | | | | | | | | |
| Fleet Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,670,105 | 0 | 1,670,105 |
| Total Department Budget | 15,148 | 233,037 | 30,921 | 108,397 | 208,651 | 1,325,929 | 453,522 | 344,367 | 150,000 | 7,153,466 | 3,357,748 | 23,023,627 | 2,130,696 | 38,535,511 |
| | 0.04% | 0.60% | 0.08% | 0.28% | 0.54% | 3.44% | 1.18% | 0.89% | 0.39% | 18.56% | 8.71% | 59.75% | 5.53% | |



Budget Summary by Function

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 | | 2023 Budget |
|---------------------|------------------------------------|-------------------|-------------------|--------------------|-------------------|-----------------------|-------------------|
| | | | | | Revised Budget | Projected Year-end | |
| REVENUES | | | | | | | |
| | TAXES | 10,954,489 | 12,628,808 | 11,862,807 | 11,862,807 | 13,066,235 | 12,821,201 |
| | PERMITS/LICENSES | 208,299 | 274,706 | 152,196 | 152,196 | 103,542 | 83,980 |
| | INTERGOVERNMENTAL | 1,977,389 | 2,011,725 | 1,791,490 | 2,657,645 | 2,187,571 | 4,075,246 |
| | CHARGES FOR SVCS | 12,356,106 | 12,803,285 | 12,673,703 | 13,440,936 | 14,227,040 | 15,162,031 |
| | FINES/FORFEITURES | 20,595 | 26,783 | 38,000 | 38,000 | 34,000 | 33,745 |
| | MISCELLANEOUS | 1,526,395 | 7,120,954 | 1,448,249 | 1,752,158 | 1,711,604 | 999,069 |
| | INTEREST | 690,310 | 138,393 | 150,750 | 150,750 | (1,359,950) | 262,600 |
| | TRANSFERS IN | 4,264,948 | 1,884,719 | 2,824,709 | 3,228,985 | 2,785,236 | 2,938,569 |
| | TOTAL REVENUE | 31,998,532 | 36,889,373 | 30,941,904 | 33,283,477 | 32,755,278 | 36,376,441 |
| EXPENDITURES | | | | | | | |
| | GENERAL GOVERNMENT | 2,523,057 | 2,898,784 | 2,808,998 | 3,250,292 | 3,392,970 | 3,425,436 |
| | PUBLIC SAFETY | 4,399,967 | 3,519,823 | 3,989,482 | 4,084,482 | 4,057,163 | 4,296,579 |
| | PUBLIC WORKS | 11,554,500 | 11,710,702 | 16,748,803 | 17,732,113 | 16,066,285 | 16,737,022 |
| | CAPITAL OUTLAY | 7,993,683 | 4,436,287 | 5,123,671 | 9,314,395 | 7,727,162 | 6,441,387 |
| | RECREATION & PARKS | 2,997,287 | 8,010,794 | 3,783,755 | 3,801,556 | 3,671,940 | 4,169,925 |
| | GRANTS/ECON DEV/EVENTS | 703,944 | 615,597 | 473,081 | 688,081 | 677,028 | 526,593 |
| | TRANSFERS OUT | 4,264,948 | 1,884,719 | 2,824,709 | 3,228,985 | 2,785,236 | 2,938,569 |
| | TOTAL EXPENDITURES | 34,437,387 | 33,076,706 | 35,752,499 | 42,099,904 | 38,377,784 | 38,535,511 |
| | Revenues Over (Under) Expenditures | (2,438,855) | 3,812,667 | (4,810,595) | (8,816,427) | (5,622,506) | (2,159,070) |
| | Beginning Fund Balance | 25,933,533 | 23,494,687 | 20,893,952 | 27,307,354 | 27,307,354 | 21,684,851 |
| | Ending Fund Balance | 23,494,687 | 27,307,354 | 16,083,358 | 18,490,927 | 21,684,866 | 19,525,781 |





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 6,560 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.

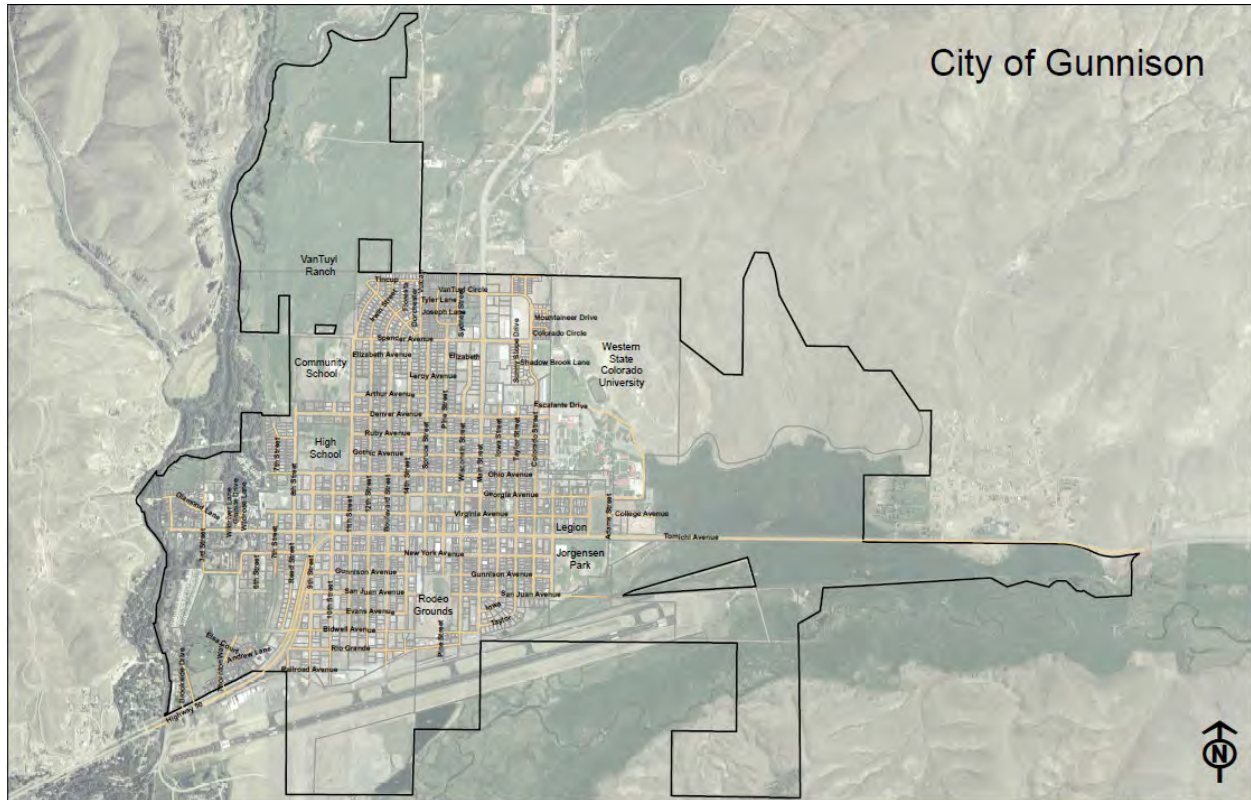
Geography Quickfacts

| | |
|-----------------------------|----------|
| 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% |

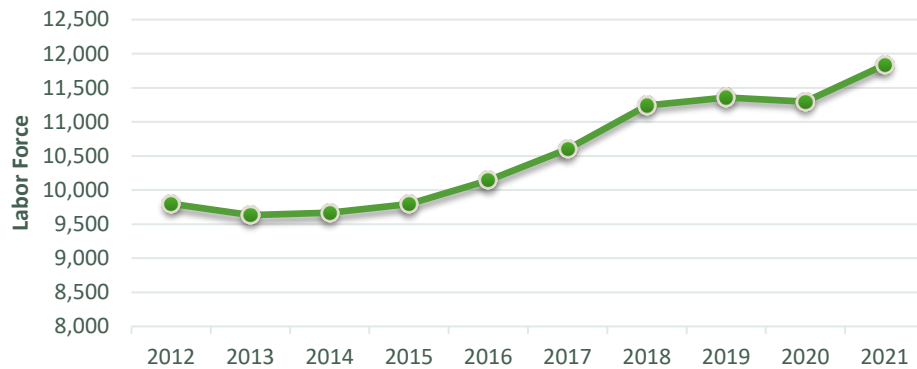
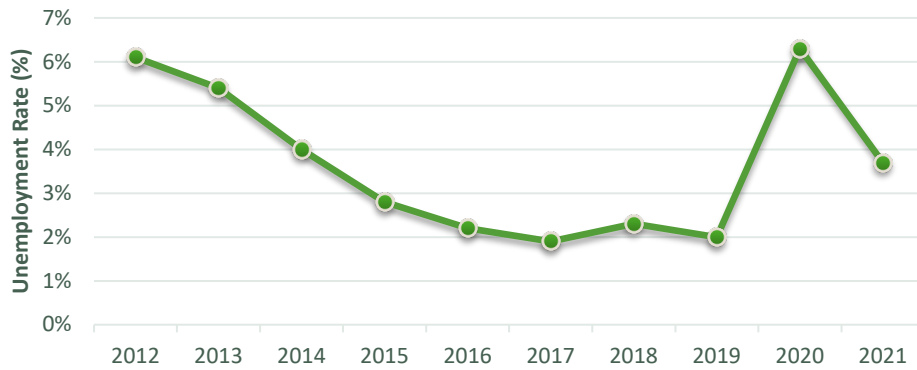
Source: U.S. Census Bureau



Economic Characteristics

Gunnison County Unemployment

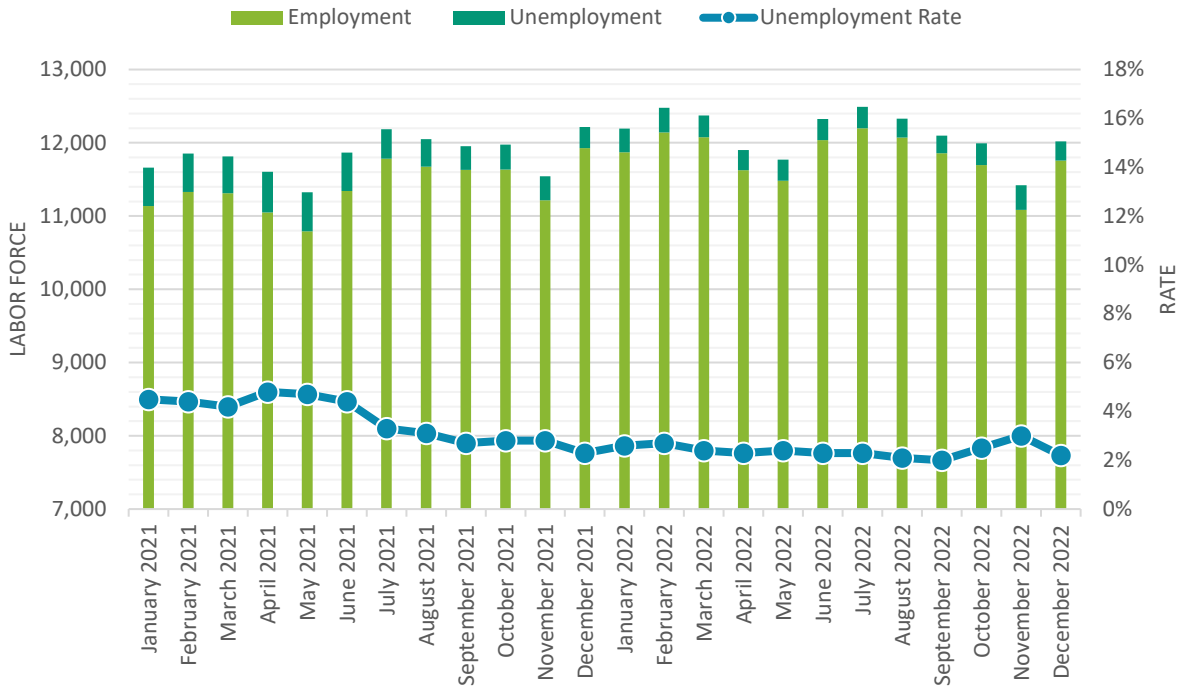
| Year | Civilian Labor Force | Employment | Unemployment | Unemployment Rate |
|------|----------------------|------------|--------------|-------------------|
| 2012 | 9,801 | 9,207 | 594 | 6.1% |
| 2013 | 9,633 | 9,115 | 518 | 5.4% |
| 2014 | 9,670 | 9,281 | 389 | 4.0% |
| 2015 | 9,793 | 9,515 | 278 | 2.8% |
| 2016 | 10,140 | 9,918 | 222 | 2.2% |
| 2017 | 10,603 | 10,403 | 200 | 1.9% |
| 2018 | 11,239 | 10,981 | 258 | 2.3% |
| 2019 | 11,357 | 11,126 | 231 | 2.0% |
| 2020 | 11,296 | 10,587 | 709 | 6.3% |
| 2021 | 11,837 | 11,402 | 435 | 3.7% |



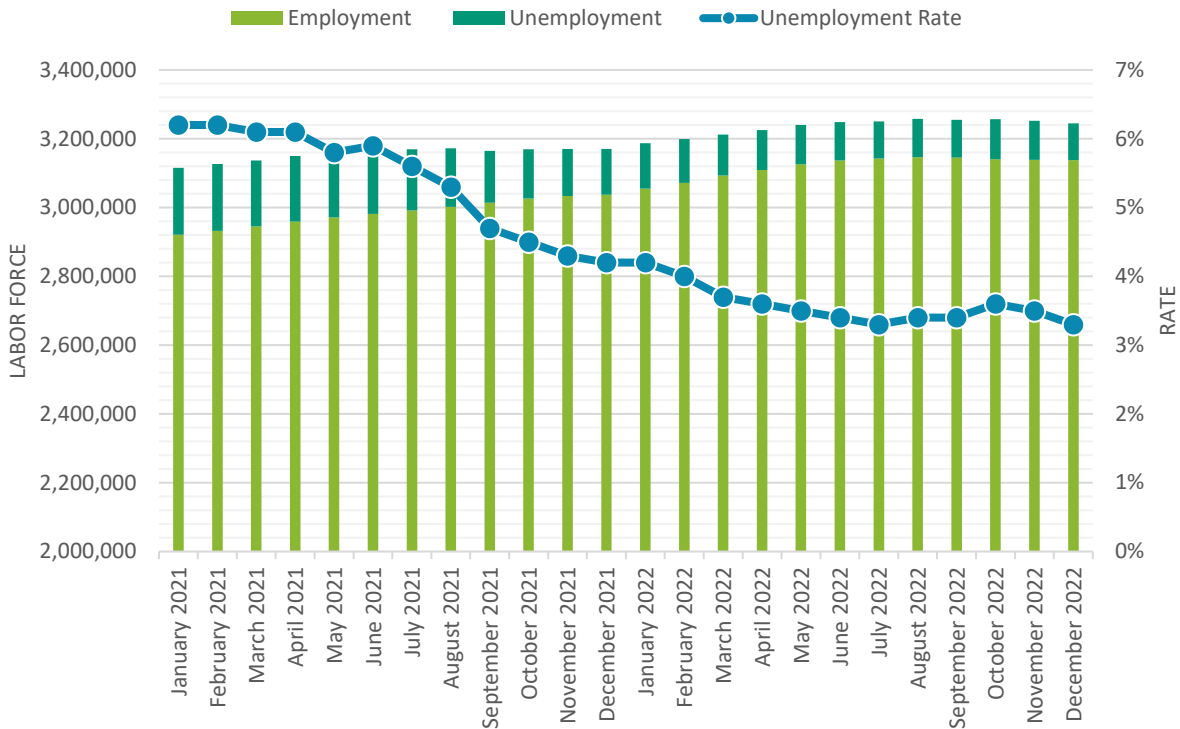
Source: Colorado Department of Labor and Employment



Gunnison County Labor Force Information



Colorado Labor Force Information

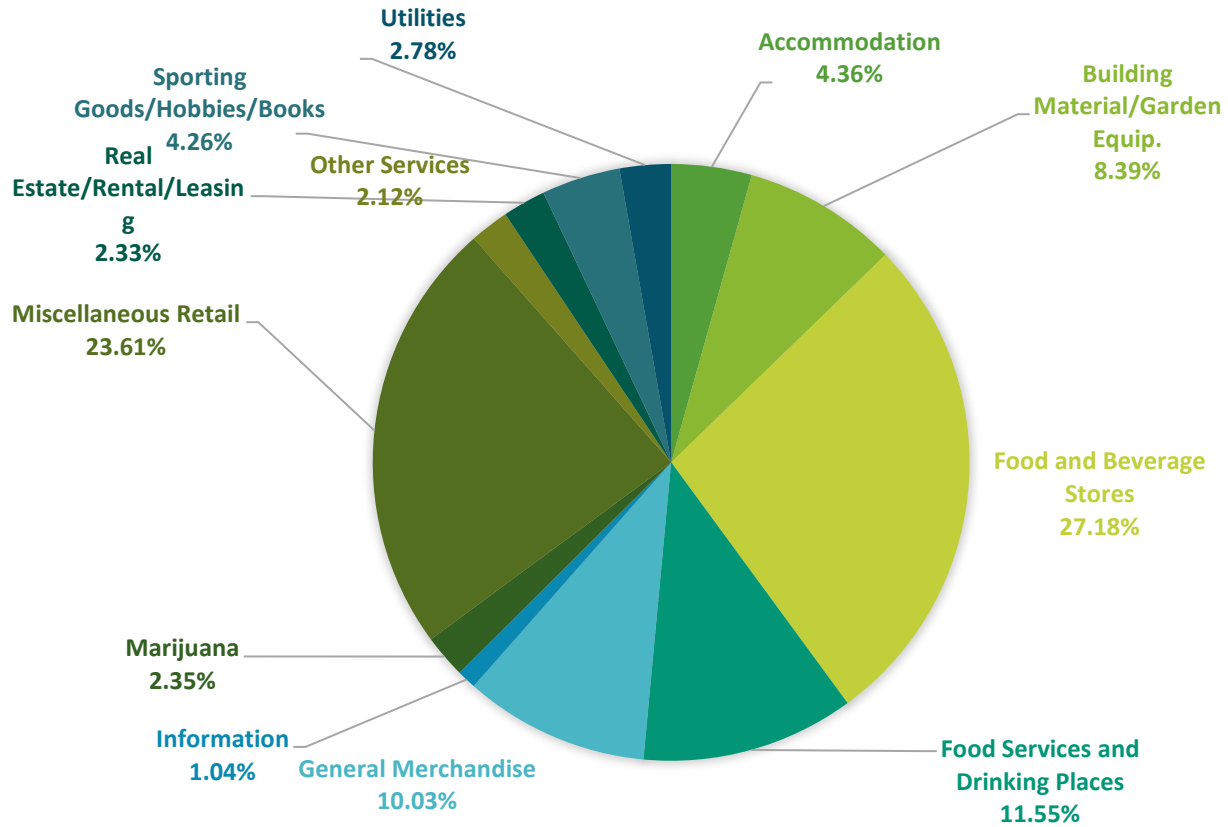


Source: Colorado Department of Labor and Employment

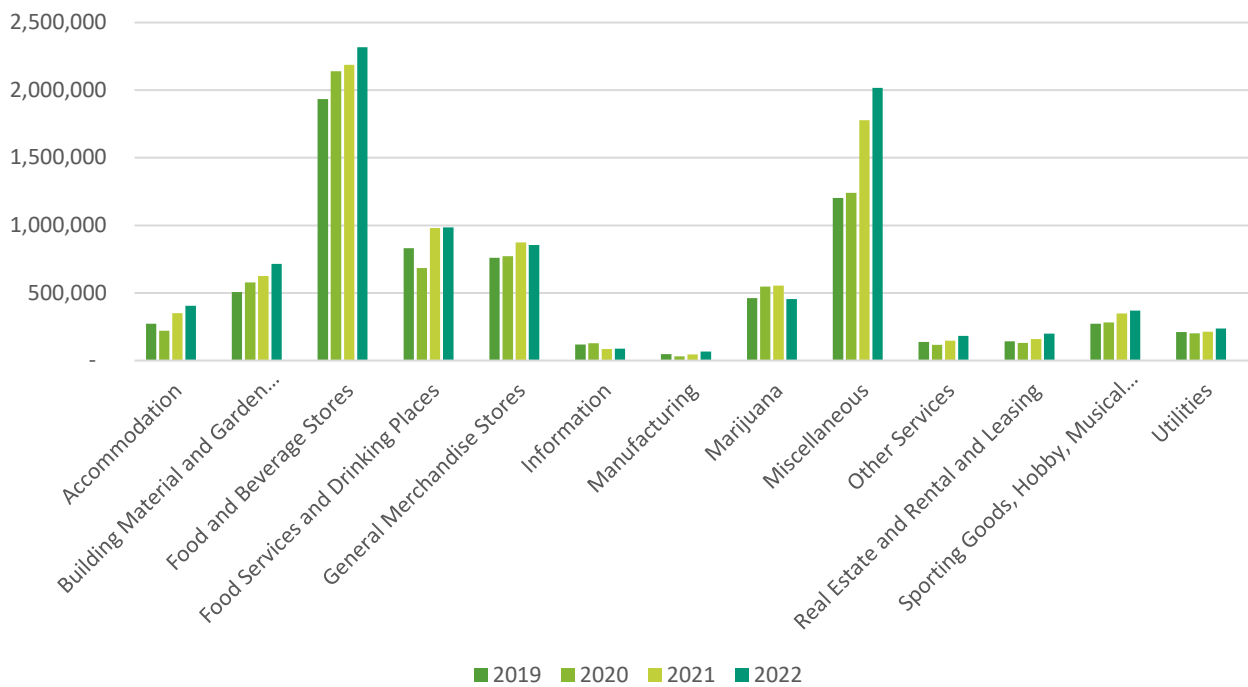


City Profile

2022 YTD November Sales Tax Revenues

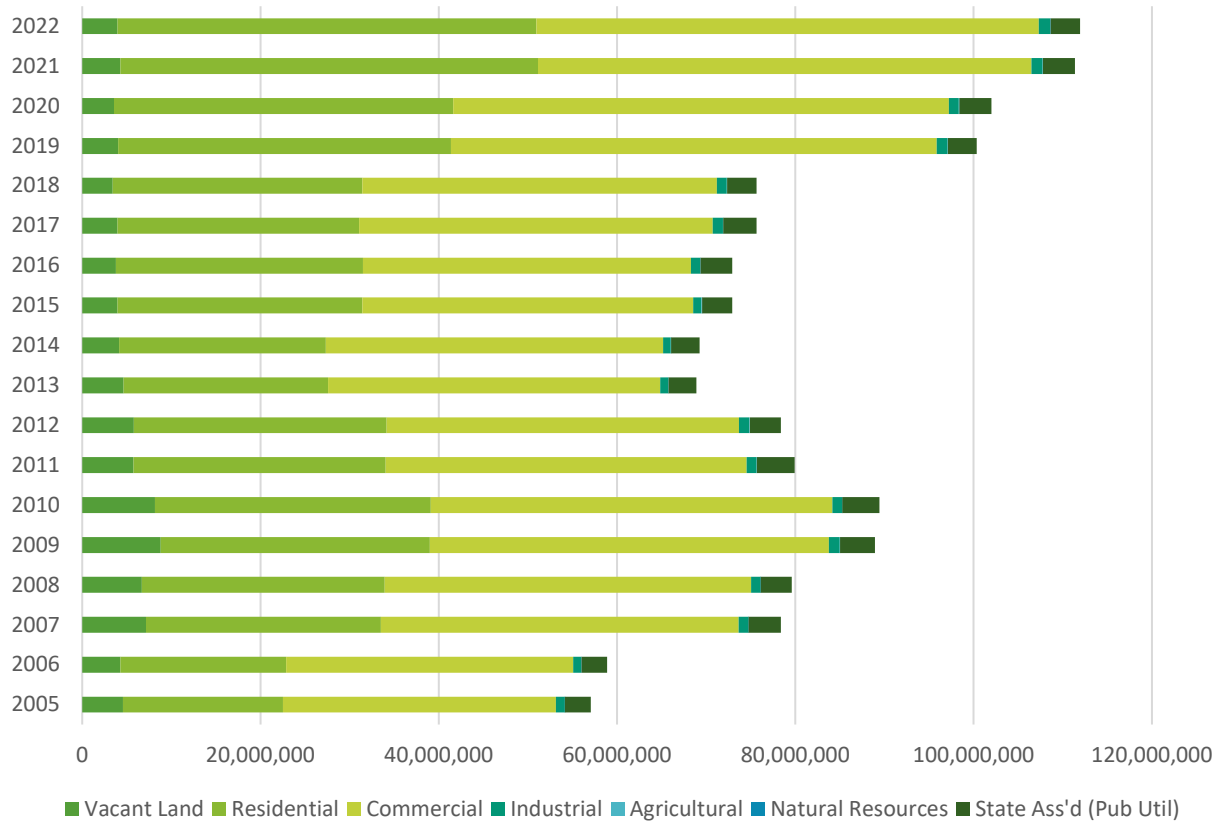


YTD November Sales Tax Revenues





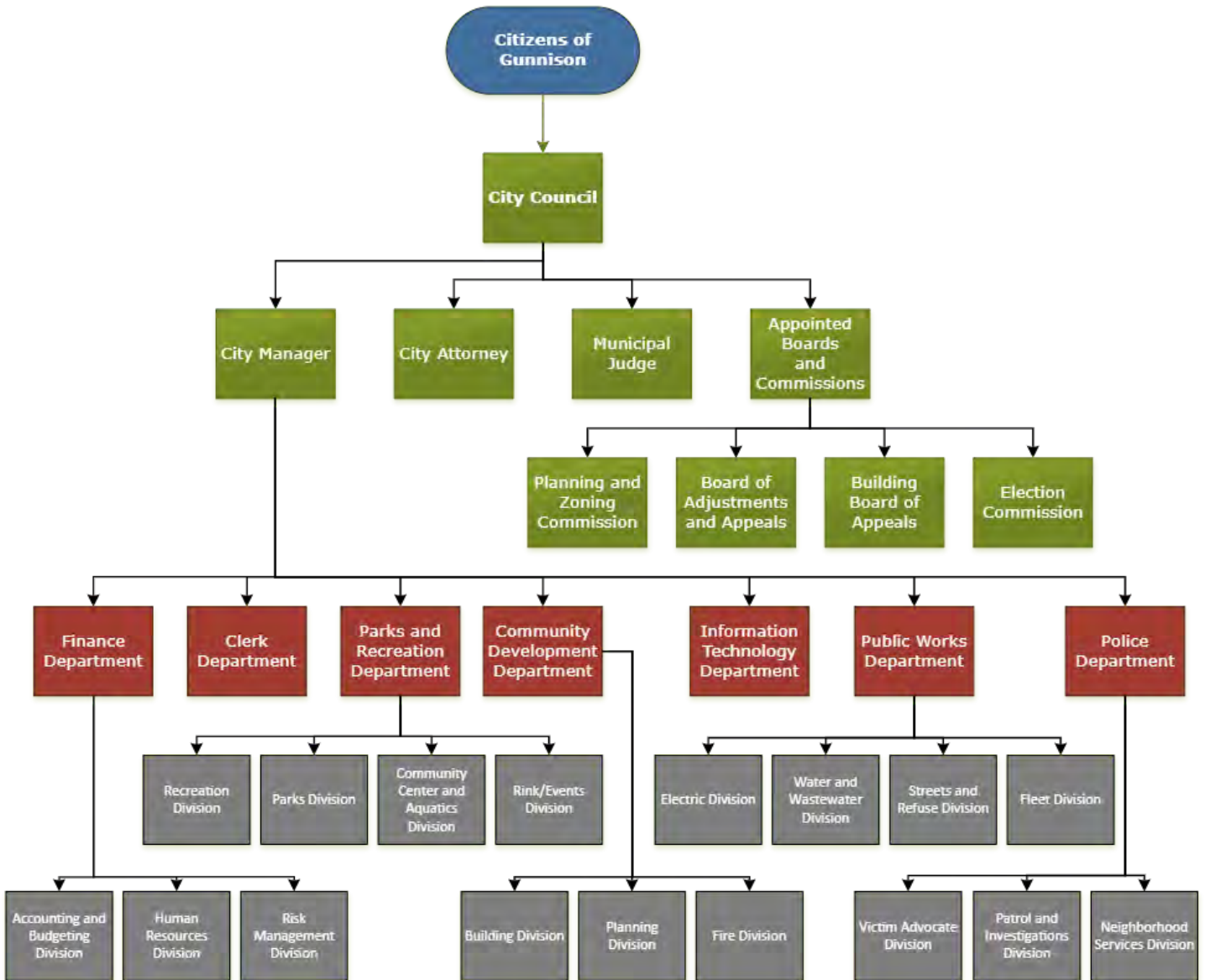
Changes in Assessed Valuation





Financial Structure

Organizational Structure





Financial Structure

City Council with Term Expirations



Mayor
Diego Plata - 2023



Mayor Pro Tem
Mallory Logan - 2023



Councilor
Jim Gelwicks - 2025



Councilor
Jim Miles - 2025



Councilor
Boe Freeburn - 2023



Financial Structure

Budgetary Fund Structure

| General Fund | | | |
|---|--|---|---|
| <p>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. <i>Basis of Budgeting - Modified Accrual</i></p> | | | |
| <p><u>Conservation Trust</u> This fund is used to account for the State of Colorado Lottery funds allocated to the City solely for recreational uses. <i>Basis of Budgeting - Modified Accrual</i></p> | <p><u>Real Estate Transfer</u> This fund is used to accumulate fees charged at 1.5% on sales of parcels in Gunnison Rising to be used for public improvements for Gunnison Rising. <i>Basis of Budgeting - Modified Accrual</i></p> | <p><u>Risk Management</u> This fund is used to account for any potential risks, which are currently not covered by any of the City's various insurance policies. <i>Basis of Budgeting - Modified Accrual</i></p> | <p><u>Marijuana Mitigation</u> This fund accounts for the 5% Special Marijuana Sales and Excise Tax and allowable uses according to the 2014 ballot language. <i>Basis of Budgeting - Modified Accrual</i></p> |
| <p><u>Street Improvements</u> This fund accounts for 30% of the 3% sales and use tax specifically for streets, as well as other revenues restricted for street improvements. <i>Basis of Budgeting - Modified Accrual</i></p> | <p><u>Ditch</u> This fund accounts for monies expended to maintain the City's in-town ditch system. <i>Basis of Budgeting - Modified Accrual</i></p> | <p><u>Community Center</u> This fund is used to account for the operations of the City's Community Center and pool. <i>Basis of Budgeting - Accrual</i></p> | <p><u>Ice Rink</u> This fund is used to account for the operations of the three ice rinks: indoor, outdoor covered, and Pac Man lake. <i>Basis of Budgeting - Accrual</i></p> |
| <p><u>Trails</u> This fund is used to account for the construction and maintenance of the City's trail system. <i>Basis of Budgeting - Accrual</i></p> | <p><u>Other Recreation</u> This fund is used to account for other recreation improvements, as allowed by the 2007 ballot. <i>Basis of Budgeting - Accrual</i></p> | <p><u>Firemen's Pension</u> This fund is used to account the defined benefit pension plan for volunteer firefighters as authorized by State of Colorado statutes. <i>Basis of Budgeting - Modified Accrual</i></p> | <p><u>Electric</u> This fund is used to account for the purchase and resale of electric power to more than 4,637 customers. <i>Basis of Budgeting - Accrual</i></p> |
| <p><u>Water</u> This fund is used to account for costs associated with provision of potable water to approximately 2,544 businesses and residents within the City limits. <i>Basis of Budgeting - Accrual</i></p> | <p><u>Wastewater</u> This fund is used to account for the collection and processing of wastewater for 2,452 customers within the City and numerous County residents. <i>Basis of Budgeting - Accrual</i></p> | <p><u>Waste and Recycling</u> This fund is used to account for refuse collection for approximately 2,138 residential customers and 90 commercial locations. <i>Basis of Budgeting - Accrual</i></p> | <p><u>Fleet Maintenance</u> This fund is used to account for maintenance of all City vehicles and equipment. <i>Basis of Budgeting - Accrual</i></p> |
| Legend | | | |
| <p>Governmental Funds * Modified accrual basis * Revenues are recorded when they become both measurable and available * Expenses are recorded when incurred</p> | | <p>Proprietary Funds * Accrual basis * Revenues are recorded when earned * Expenses are recorded when incurred</p> | |



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 April 2022. 2023 will see incorporation of new directives and results following into individual department plans.



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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 when compared to the 2019 community survey results. This increase was the result of more consistent and wide-spread promotion of the survey and offering the survey in Spanish. We received 10 completed responses from Spanish-speaking residents who used the Spanish version. These new respondent numbers will provide the department with an updated baseline number of respondents for the 2023 community survey.



Departmental Performance Measures

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 Office 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. In 2022, the Clerk's Office hosted two listening sessions with the LatinX community where City leadership received valuable feedback from Spanish-speaking and immigrant residents. The Clerk's Office also organized and/or participated in the following informational/outreach events: Nonprofit Night with City Council, Bluebird Real Estate First Time Homebuyer Education Night, 4-H Informational Night, and Gunnison Valley Hospital Listening Session. The Community Outreach Liaison provided interpretative services at all of the listed events. Engagement was extended to the Amigo's Club, Western Colorado University's Multi-Cultural Club and LULAC at Gunnison High School. These meetings resulted in visits from the mayor, a proclamation to recognize Immigrant Heritage Month and Positive Vibes Day. Furthermore, the Liaison continues to attend monthly Inmigrantes Unidos de Gunnison meetings and provides them with updates from the City. Lastly, the Clerk's Office has engaged in new community programs, primarily with Spanish-speaking and immigrant residents, through our participation in Welcoming America's Rural Welcoming Initiative program. Using principles and strategies from this network, the City in partnership with other non-profit agencies, successfully executed Gunnison's first Welcoming Week and Hispanic Heritage Celebration in September. Over 200 people from diverse backgrounds attended the celebration.

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

The City Clerk reached out to LULAC and Gunnison High School Student Council to encourage participation on Youth City Council. The Clerk continues to promote Board and Committee vacancies through multiple mediums to reach as many interested residents as possible.

*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.



Departmental Performance Measures

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 is establishing this position as a central connector and resource for grant research, collaboration, execution, tracking, and record keeping. Bi-monthly meetings are occurring with the Public Works department to view and discuss state and federal grant funding opportunities, requirements, and deadlines for large-scale infrastructure projects.

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 established 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. A complete website redesign and improved functionality was completed in the summer of 2022. The Communications Assistant continually reviews website page for broken links, outdated information, and grammatical errors. One-on-one meetings with departments are being conducted to ensure that City information is timely, accurate, and engaging. The Communications Assistant has also enhanced the consistently, content, and City messaging through social media posts since August 2022.

Records Retention and Management

Result A- By May 31, 2022, the Clerk's Office will adopt a 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.

At the beginning of 2023, the City purchased 100 Laserfiche licenses. With these additional licenses, departmental training on Laserfiche, submittal of documents, and searching capabilities will occur systematically under the direct leadership of the Deputy City Clerk. The departments to receive this specific training in 2023 will be the Police Department, Public Works, and Parks and Recreation. This will result in more centralized control and management of the records by the Clerk's Office.



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. A consultant team has been working with this City and County Collaboration, and Staff is working toward completion in calendar year 2023.



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 included 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. Conversion to this software is planned for mid-2023. 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



Departmental Performance Measures

Wastewater Treatment Plant. In 2021, a tool to analyze scenarios of property taxes and sales taxes to support reconstruction of the fire station and redevelopment of city streets. In 2022, another model was created to facilitate planning for a road funding initiative. The 2023 budget includes the purchase of budgeting software called ClearGov, which will allow for future forecasting and development of budget scenarios.

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. The purchase was approved in the 2023 budget cycle after being denied due to COVID-19 impacts.

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 12 households were served by GV-HEAT in 2022. 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 2023 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 2023 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 2022 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.

- 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 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. During the 2022 the City implemented new backup software saving backup copies of our systems both locally and in the cloud. This strategy should help us recover from different disaster scenarios as needed. During the 2023



Departmental Performance Measures

year we will be evaluating cloud providers for an additional recovery location in case of a disaster in the server room equipment.



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 wages have continued to increase and are very competitive which has helped filling positions as well as employee retention. The Recreation Instructor pay range is now \$17.00 - \$19.50, Lifeguards \$21.03 - \$25.63, and Parks temporary positions can make anywhere between \$19.12 - \$27.35. One critical position that we were not able to fill in 2022 was the Parks Tour position which helps clean bathrooms, pulls trash in parks, and other various maintenance duties. We hope that the increase in pay for



Departmental Performance Measures

Tour with a range from \$24.85-\$28.98 will ensure that we fill the position in 2023.

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.

There are 13 full time positions in the Parks and Recreation Department. 85% of which have been with our department for well over two years. We have had two positions open up in the past year and have had more than two qualified applicants for each position. As previously stated, the increase in pay has helped retain staff and attract new instructors, temporary employees, lifeguards, Cranor ski staff, rink personnel, and other positions within our operation.

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

Thankfully we have not had to close any of our facilities or curtail our operating hours due to staff shortages. Our pay structure is competitive enough to attract and retain employees, but we still need to actively recruit seasonal staff in a timely fashion, so we are ready to operate when that season starts.

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 2022 we enjoyed high participation in most of the programs that were offered. We had 300 kids in our 2022 soccer program alone. That being stated, only 55% of our scholarship fund was used in 2022. We will work to promote our scholarship program further in 2023 including a monthly reminder in the Inmigrantes Unidos meeting and other forums.

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 again in 2022, 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.

Programs for seniors continues to expand. We have daily fitness classes for seniors, regular workshops, hiking and snowshoeing excursions, and a robust volunteer outreach initiative. Senior services continues to grow thanks to the resources committed by Council.

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:

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 2022, and we certainly were accident free for 95% of the time that we were open.



Departmental Performance Measures

This metric was also met in 2020 as well as 2021, and 2022. 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 have a cleaning company servicing the Rec Center on a daily basis, and have launched painting and repair projects to keep up with aging facilities.

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



We have continued to partner with Public Works regarding trail maintenance and snow removal. We have also added over 1000' of trails at the new Lazy K Park, and will solicit engineering services in 2023 to formulate a plan to replace the Van Tuyl bridge.

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 this front and look forward to the projects involved in the McKinstry Energy Performance contract.

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).

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. IOOF Park has added little to our overall operating costs. There are some additional snow removal responsibilities but the overall maintenance of the park since the renovation is nominal.

Lazy K Park will be fully completed and landscaped in the summer of 2023. We will then be in a position to assess new operating costs associated with that park.

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



Departmental Performance Measures

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 Rec staff has met with BLM, Gunnison Trails, and TAPP members throughout 2022. Wayfinding is one of the priorities that has stemmed from those meetings. We will have a budget request during the 2023 budget season to help implement a wayfinding system/signage in 2024.

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 continuing to work towards.



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

...

Special Revenue Funds

Conservation Trust

Risk Management

Marijuana Mitigation

Street Improvements

Ditch

Recreation

...

Fiduciary Fund

Firemen's Pension

...

Enterprise Funds

Electric

Water

Wastewater

Refuse

...

Internal Service Fund

Fleet Maintenance

...

Cost Allocation Plan

**CITY OF GUNNISON
GENERAL FUND
SUMMARY**

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|---------------------|--|-------------------|-------------------|--------------------|---------------------------|-----------------------|-------------------|
| REVENUES | | | | | | | |
| | TAXES | 6,785,624 | 7,653,871 | 7,311,658 | 7,311,658 | 8,119,138 | 7,813,986 |
| | PERMITS/LICENSES | 200,136 | 270,524 | 148,196 | 148,196 | 99,442 | 79,880 |
| | INTERGOVERNMENTAL | 803,763 | 1,460,281 | 205,861 | 650,706 | 852,434 | 188,780 |
| | CHARGES FOR SVCS | 146,809 | 388,321 | 330,040 | 330,040 | 335,237 | 346,855 |
| | FINES/FORFEITURES | 10,394 | 4,455 | 4,000 | 4,000 | 2,500 | 2,745 |
| | MISCELLANEOUS | 323,664 | 125,720 | 127,150 | 141,346 | 104,380 | 125,165 |
| | INTEREST | 152,888 | (12,974) | 32,000 | 32,000 | (227,500) | 16,000 |
| | TRANSFERS IN | 254,586 | 551,138 | 475,578 | 805,578 | 805,578 | 1,211,448 |
| | TOTAL REVENUE | 8,677,864 | 10,441,337 | 8,634,483 | 9,423,524 | 10,091,208 | 9,784,859 |
| EXPENDITURES | | | | | | | |
| | GENERAL GOVERNMENT | 1,444,383 | 1,762,699 | 1,780,360 | 1,980,114 | 2,122,967 | 2,108,255 |
| | PUBLIC SAFETY | 3,079,997 | 3,110,416 | 3,564,882 | 3,566,882 | 3,572,113 | 3,843,729 |
| | PUBLIC WORKS | 170,880 | 208,244 | 94,385 | 94,385 | 36,640 | 165,857 |
| | CAPITAL OUTLAY | 600,620 | 1,468,417 | 1,003,021 | 2,228,203 | 2,125,508 | 1,241,000 |
| | RECREATION & PARKS | 1,251,856 | 1,520,970 | 1,747,794 | 1,755,990 | 1,656,542 | 1,936,420 |
| | GRANTS/ECON DEV/EVENTS | 703,944 | 615,597 | 473,081 | 688,081 | 677,028 | 526,593 |
| | TRANSFERS OUT | 3,087,709 | 789,106 | 883,267 | 883,267 | 883,267 | 962,184 |
| | TOTAL EXPENDITURES | 10,339,390 | 9,475,449 | 9,546,790 | 11,196,922 | 11,074,065 | 10,784,037 |
| | Revenues Over (Under) Expenditures | (1,661,527) | 965,888 | (912,307) | (1,773,398) | (982,857) | (999,178) |
| | Beginning Fund Balance | 6,592,478 | 4,930,953 | 4,515,688 | 5,896,842 | 5,896,842 | 4,913,984 |
| | Ending Fund Balance | 4,930,953 | 5,896,842 | 3,603,381 | 4,123,444 | 4,913,984 | 3,914,806 |
| | Ending Fund Balance % of Total Expenditures | 48% | 62% | 38% | 37% | 44% | 36% |
| | Ending Fund Balance Analysis | | | | | | |
| | Unreserved Fund Balance | 4,930,953 | 5,765,615 | 3,262,822 | 4,123,444 | 4,913,984 | 3,633,277 |
| | Evidence Building Capital Reserve | 0 | 0 | 0 | 0 | 0 | 55,000 |
| | Strategic Plan Implementation | 0 | 131,227 | 340,559 | 0 | 0 | 226,529 |
| | | 4,930,953 | 5,896,842 | 3,603,381 | 4,123,444 | 4,913,984 | 3,914,806 |
| | Ending Unreserved Fund Balance % of Total Expenditures | | | | | | 33% |

Reserve Calculation

| | | |
|--|----------------------------|------------|
| Total Expenditures | | 10,784,037 |
| Plus: Anticipated, Unappropriated Strategic Plan Expenditures | | 226,529 |
| Less: Grant projects not subject to reserve requirements | | 0 |
| Expenditures Subject to Reserve Requirement | | 11,010,566 |
| Minimum Unreserved Fund Balance | 33% of expenditures -----> | 3,633,487 |
| Maximum Unreserved Fund Balance | 40% of expenditures -----> | 4,404,227 |
| Remaining Available for Appropriations | | (158) |
| Available Funds Remaining @ 100% (Projections or revenue reductions) | | (210) |

**CITY OF GUNNISON
SALES TAX COMPLIANCE TABLE**

| | | | |
|----------------------------------|---------------|--------------------|-------------|
| SALES AND USE TAX REVENUE | FY2023 | \$7,390,209 | 100% |
|----------------------------------|---------------|--------------------|-------------|

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

| | | | |
|--|--|-------------|-----|
| ALLOCATION PER ORDINANCE #2, SERIES 2009: | | | |
| STREET IMPROVEMENT COMMITMENT | | \$2,217,063 | 30% |
| CAPITAL IMPROVEMENT COMMITMENT | | \$739,021 | 10% |
| GENERAL FUND COMMITMENT (Remainder) | | \$4,434,125 | 60% |

USE OF FUNDS BY PURPOSE:

STREET IMPROVEMENTS

EXPENSES:

| | | | |
|--|---------|--------------------|-------|
| Sales Tax | 09-3104 | \$2,165,698 | |
| Use Tax | 09-3106 | \$51,365 | |
| Total Tax Accrued in Street Improvements Fund | | \$2,217,062 | 30.0% |

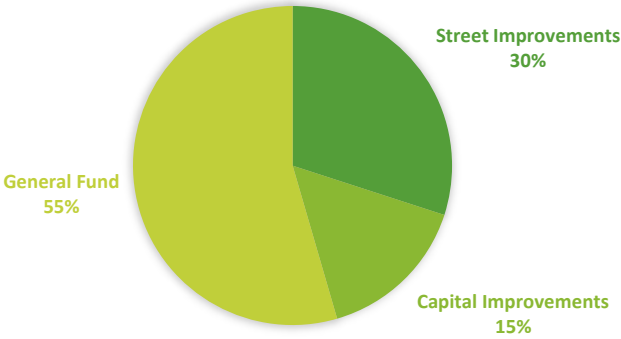
| | |
|--------------------------------|--------------|
| Over (Under) Commitment | (\$0) |
|--------------------------------|--------------|

CAPITAL IMPROVEMENT

EXPENSES:

| | | | |
|--|------------------|------------------------|-------|
| Capital Improvements | | \$1,241,000 | |
| Less: Non-General Fund funding | | (\$930,000) | |
| | Sub-total | \$311,000 | |
| Capital Purchases for Fleet (Transfer Out) | | \$833,480 | |
| | Sub-total | \$833,480 | |
| Total Capital Expense | | \$1,144,480 | 15.5% |

| | |
|--------------------------------|------------------|
| Over (Under) Commitment | \$405,459 |
|--------------------------------|------------------|



**CITY OF GUNNISON
PROPERTY TAX CALCULATION**

| TAX YEAR | 2019 | | 2020 | | 2021 | | 2022 | |
|-----------------------------|--------------------|----------------|--------------------|----------------|--------------------|----------------|--------------------|----------------|
| DESCRIPTION | ASSESSED VALUATION | % OF TOTAL | ASSESSED VALUATION | % OF TOTAL | ASSESSED VALUATION | % OF TOTAL | ASSESSED VALUATION | % OF TOTAL |
| Vacant Land | 4,024,700 | 4.01% | 3,563,520 | 3.49% | 4,268,890 | 3.83% | 3,952,950 | 3.53% |
| Residential | 37,347,910 | 37.23% | 38,033,530 | 37.29% | 46,865,900 | 42.08% | 46,981,700 | 41.98% |
| Commercial | 54,490,520 | 54.31% | 55,609,510 | 54.52% | 55,344,860 | 49.69% | 56,362,670 | 50.36% |
| Industrial | 1,214,540 | 1.21% | 1,133,480 | 1.11% | 1,251,530 | 1.12% | 1,276,600 | 1.14% |
| Agricultural | 48,270 | 0.05% | 48,180 | 0.05% | 50,050 | 0.04% | 75,600 | 0.07% |
| Natural Resources | 20 | 0.00% | 20 | 0.00% | 20 | 0.00% | 20 | 0.00% |
| State Ass'd (Pub Util) | 3,198,700 | 3.19% | 3,603,450 | 3.53% | 3,595,950 | 3.23% | 3,271,460 | 2.92% |
| | 100,324,660 | 100.00% | 101,991,690 | 100.00% | 111,377,200 | 100.00% | 111,921,000 | 100.00% |
| MILL LEVY | 3.868 | | 3.868 | | 3.868 | | 3.868 | |
| Property Taxes (Gross) | 388,056 | | 394,504 | | 430,807 | | 432,910 | |
| Less: Treasurer's Fees | (7,761) | | (7,890) | | (8,616) | | (8,658) | |
| Uncollectible | (1,940) | | (1,973) | | (2,154) | | (2,165) | |
| Property Taxes (Net) | 378,354 | | 384,641 | | 420,037 | | 422,088 | |

****2023 Staff Proposed Budget based on preliminary property tax certification of \$111,976,600, with net revenues calculated at \$422,297
Actual property tax certification = \$111,921,000. Assessor adjustments since preliminary certification have resulted in an decrease of \$55,600 assessed valuation, or \$209 in net revenue.**

01 REVENUE SUMMARY

| | |
|--|-----------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | -3.4% |
| 2022 Revenues Under (Over) Budget | (667,684) |
| 2022 Budgeted Revenues vs. 2023 Budget Request | 3.8% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-----------------------------|----------------------------------|------------------|------------------|------------------|---------------------|--------------------|------------------|
| REVENUES | | | | | | | |
| 3101 | Property Tax | 377,801 | 385,721 | 420,037 | 420,037 | 420,037 | 422,088 |
| 3102 | Specific Ownership Tax | 24,761 | 27,187 | 29,814 | 29,814 | 0 | 0 |
| 3104 | City Sales Tax | 3,978,196 | 4,725,398 | 4,510,199 | 4,510,199 | 4,930,043 | 5,053,295 |
| 3105 | County Sales Tax | 977,344 | 1,179,119 | 1,266,647 | 1,266,647 | 1,266,647 | 1,184,990 |
| 3106 | City Use Tax | 225,019 | 373,635 | 130,000 | 130,000 | 159,802 | 119,852 |
| 3107 | Cigarette Tax | 16,980 | 20,990 | 16,912 | 16,912 | 15,000 | 15,000 |
| 3108 | Occupation Tax-Phones | 2,118 | 6,023 | 1,710 | 1,710 | 3,000 | 3,090 |
| 3109 | Pen/Int on Delinq Prop Tx | 1,938 | 1,266 | 1,500 | 1,500 | 1,200 | 1,200 |
| 3110 | Cable Franchise Tax | 24,530 | 23,700 | 22,586 | 22,586 | 22,586 | 21,457 |
| 3111 | Nat'l Gas Franchise Tax | 125,041 | 142,850 | 136,767 | 136,767 | 136,767 | 140,870 |
| 3112 | Electric Franchise | 369,596 | 364,916 | 368,568 | 368,568 | 381,577 | 419,075 |
| 3113 | Water Franchise | 61,057 | 65,105 | 75,155 | 75,155 | 71,337 | 100,210 |
| 3114 | Sewer Franchise | 135,112 | 170,849 | 138,265 | 138,265 | 155,978 | 146,490 |
| 3115 | Pen/Int on Delinq Sales Tax | 6,228 | 20,554 | 7,503 | 7,503 | 7,503 | 7,503 |
| 3116 | State Marijuana Taxes | 92,836 | 94,557 | 102,194 | 102,194 | 79,427 | 79,427 |
| 3117 | Severance Tax | 325,631 | 6,447 | 50,000 | 50,000 | 416,622 | 50,000 |
| 3118 | Public Improvements Fee | 26,501 | 34,693 | 19,635 | 19,635 | 40,000 | 41,200 |
| 3119 | Wireless Network Fee | 14,934 | 10,861 | 14,166 | 14,166 | 8,000 | 8,240 |
| 3123 | Inspection Fee DIA/SIA | 0 | 0 | 0 | 0 | 3,610 | 0 |
| TAXES | | 6,785,624 | 7,653,871 | 7,311,658 | 7,311,658 | 8,119,138 | 7,813,986 |
| 3204 | Liquor Licenses | 4,433 | 5,663 | 5,446 | 5,446 | 6,000 | 6,180 |
| 3205 | City Sales Tax Licenses | 24,446 | 24,570 | 24,000 | 24,000 | 25,000 | 25,000 |
| 3206 | Animal Licenses | 1,215 | 1,126 | 700 | 700 | 700 | 700 |
| 3208 | Comm. Dev. Permit/Lic. | 129,842 | 213,115 | 90,000 | 90,000 | 39,742 | 20,000 |
| 3209 | Public Works ROW Permits | 200 | 0 | 0 | 0 | 0 | 0 |
| 3210 | Marijuana Sales License | 40,000 | 26,000 | 28,000 | 28,000 | 28,000 | 28,000 |
| 3212 | Transient Merchant App. | 0 | 50 | 50 | 50 | 0 | 0 |
| PERMITS/LICENSES | | 200,136 | 270,524 | 148,196 | 148,196 | 99,442 | 79,880 |
| 3301 | Federal Grants | 219,128 | 0 | 32,360 | 32,360 | 19,582 | 0 |
| 3302 | State Grants | 388,604 | 1,127,166 | 0 | 442,845 | 456,353 | 0 |
| 3303 | Local Grants | 2,500 | 188,596 | 0 | 0 | 142,000 | 0 |
| 3304 | Mineral Leasing | 75,003 | 22,404 | 36,000 | 36,000 | 96,998 | 50,000 |
| 3308 | Fire Protection District | 6,506 | 4,964 | 5,000 | 5,000 | 5,000 | 5,000 |
| 3314 | Victims of Crime Act Grant | 34,565 | 37,584 | 50,507 | 50,507 | 50,507 | 51,786 |
| 3320 | GOCO Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 3327 | POST Grant - Police | 10,566 | 2,775 | 12,000 | 12,000 | 12,000 | 12,000 |
| 3328 | Law Enforcement Advocate | 41,574 | 37,890 | 31,092 | 33,092 | 31,092 | 31,092 |
| 3338 | Senior Meals-Gunnison County | 25,317 | 38,902 | 38,902 | 38,902 | 38,902 | 38,902 |
| INTERGOVERNMENTAL | | 803,763 | 1,460,281 | 205,861 | 650,706 | 852,434 | 188,780 |
| 3401 | Court Cost | 1,548 | 770 | 1,224 | 1,224 | 775 | 775 |
| 3402 | Comm. Dev. Services | 792 | 793 | 800 | 800 | 1,500 | 900 |
| 3403 | Police Dept. Services | 11,141 | 10,095 | 9,000 | 9,000 | 8,000 | 8,240 |
| 3404 | City Clerk Services | 10 | 0 | 0 | 0 | 34 | 0 |
| 3405 | Animal Control Services | 510 | 443 | 400 | 400 | 400 | 400 |
| 3406 | Recreation Programs | 81,049 | 270,088 | 205,500 | 205,500 | 214,482 | 231,941 |
| 3408 | Finance Dept Rev | 6,680 | 5,828 | 6,000 | 6,000 | 9,000 | 8,000 |
| 3410 | Phone Service Fees | 14,595 | 17,943 | 17,104 | 17,104 | 17,104 | 12,426 |
| 3411 | Sales Tax Service Fee | 10,123 | 9,996 | 9,890 | 9,890 | 8,300 | 8,500 |
| 3426 | Fire Dept Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 3428 | Senior Recreation Programs | 0 | 0 | 8,917 | 8,917 | 0 | 0 |
| 3439 | Events Equipment Rental | 40 | 893 | 500 | 500 | 1,321 | 900 |
| 3440 | Concessions | 0 | 5,823 | 6,000 | 6,000 | 6,000 | 6,000 |
| 3441 | Park Rentals | 3,393 | 10,121 | 6,583 | 6,583 | 6,583 | 6,780 |
| 3442 | Events | 1,590 | 28,511 | 33,642 | 33,642 | 33,642 | 34,651 |
| 3444 | Scholarships | 726 | 1,199 | 1,000 | 1,000 | 1,560 | 1,200 |
| 3446 | SW Colo Triathlon Series Revenue | 984 | 972 | 1,000 | 1,000 | 2,321 | 1,200 |
| 3449 | Senior Meals-Charges | 13,628 | 24,846 | 22,480 | 22,480 | 24,215 | 24,941 |
| CHARGES FOR SERVICES | | 146,809 | 388,321 | 330,040 | 330,040 | 335,237 | 346,855 |
| 3501 | Traffic Fines | 200 | 380 | 0 | 0 | 0 | 0 |
| 3502 | Dog/Cat Fines | 1,999 | 1,645 | 2,000 | 2,000 | 1,000 | 1,200 |

01 REVENUE SUMMARY

| | |
|--|-----------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | -3.4% |
| 2022 Revenues Under (Over) Budget | (667,684) |
| 2022 Budgeted Revenues vs. 2023 Budget Request | 3.8% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|---------|------------------------------------|------------------|-------------------|------------------|---------------------|--------------------|------------------|
| 3504 | Misc. Fines & Forfeitures | 8,195 | 2,430 | 2,000 | 2,000 | 1,500 | 1,545 |
| | FINES & FORFEITURES | 10,394 | 4,455 | 4,000 | 4,000 | 2,500 | 2,745 |
| 3601 | Miscellaneous Revenue | 61,621 | 46,626 | 6,000 | 6,000 | 3,795 | 6,000 |
| 3602 | Refund-Prior Yr Exps | 0 | 0 | 0 | 0 | 0 | 0 |
| 3603 | Compensation for Loss | 20,474 | 766 | 0 | 0 | 339 | 0 |
| 3604 | Refunds | 46,642 | 3,361 | 2,000 | 2,000 | 2,000 | 2,000 |
| 3605 | Crime Prevention/DARE Contributor | 1,780 | 0 | 2,650 | 2,650 | 1,000 | 1,000 |
| 3608 | Rental Income/Property Lease | 31,577 | 31,262 | 32,000 | 38,000 | 40,700 | 40,000 |
| 3612 | Sale of Fixed Assets | 10,270 | (5,000) | 0 | 0 | 0 | 0 |
| 3626 | COVID-19 Revenue | 542 | 0 | 0 | 0 | 0 | 0 |
| 3630 | Cranor Hill Lift Tickets | 7,777 | 16,516 | 15,000 | 15,000 | 0 | 15,000 |
| 3647 | CARA Contributions | 5,832 | 1,901 | 5,500 | 5,500 | 1,200 | 1,500 |
| 3648 | Pickleball Tournament | 0 | 0 | 0 | 0 | 0 | 0 |
| 3649 | Police Department Donations | 0 | 0 | 0 | 0 | 1,000 | 0 |
| 3650 | Other Contributions | 71,659 | 0 | 0 | 0 | 500 | 0 |
| 3658 | Misc. Grants | (1,463) | 0 | 0 | 0 | 0 | 0 |
| 3659 | Region 10 Senior Grant | 1,896 | 1,842 | 6,591 | 6,591 | 2,100 | 4,480 |
| 3660 | Met Rec Senior Grant | 0 | 0 | 0 | 0 | 0 | 0 |
| 3661 | NextFifty Initiative Senior Grant | 10,972 | 1,421 | 0 | 8,196 | 8,196 | 0 |
| 3662 | DOLA POMH Support Grant | 43,500 | 0 | 0 | 0 | 0 | 0 |
| 3667 | Senior Meals-Misc | 10,585 | 27,025 | 7,285 | 7,285 | 3,100 | 4,185 |
| 3669 | Community Outreach Liaison Grants | 0 | 0 | 50,124 | 50,124 | 35,000 | 35,000 |
| 3670 | Sponsorships | 0 | 0 | 0 | 0 | 5,450 | 16,000 |
| | MISCELLANEOUS | 323,664 | 125,720 | 127,150 | 141,346 | 104,380 | 125,165 |
| 3701 | Interest on Investments | 78,634 | 40,794 | 20,000 | 20,000 | 2,500 | 10,000 |
| 3710 | Unrealized Gain/Loss | 74,254 | (53,768) | 12,000 | 12,000 | (230,000) | 6,000 |
| | INTEREST | 152,888 | (12,974) | 32,000 | 32,000 | (227,500) | 16,000 |
| 3999 | Transfer from Fleet | 0 | 0 | 0 | 0 | | |
| 3999 | Transfer from Marijuana Mitigation | 141,956 | 155,335 | 148,110 | 148,110 | 148,110 | 200,657 |
| 3999 | Transfer from Electric | 0 | 0 | 35,000 | 35,000 | 35,000 | 0 |
| 3999 | Transfer from Water | 0 | 0 | 0 | 110,000 | 110,000 | 0 |
| 3999 | Transfer from Wastewater | 0 | 0 | 0 | 220,000 | 220,000 | 0 |
| 3999 | Transfer from Refuse | 0 | 0 | 0 | 0 | 0 | 0 |
| 3999 | Transfer from Other Rec Improve | 112,630 | 395,803 | 292,468 | 292,468 | 292,468 | 1,010,791 |
| | TRANSFERS IN | 254,586 | 551,138 | 475,578 | 805,578 | 805,578 | 1,211,448 |
| | TOTAL REVENUES | 8,677,864 | 10,441,337 | 8,634,483 | 9,423,524 | 10,091,208 | 9,784,859 |

Comments:

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

- 3101 Assessed valuations for property tax reflect a 0.45% 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. 2023 revenue is based on \$111,976,600 preliminary certification of property valuation from County Assessor and 3.868 mill levy.
- 3103 Moved to the Street Improvements Fund
- 3104 2022 year end projections are based on a 2.5% annual increases from the 2021 actual for the remainder of 2022. 2023 revenue is based on a 2.5% increase of 2022 projected year-end revenues.
- 3105 2023 based on conservative 6.5% reduction from 2022 projection.
- 3110 Based on 5% franchise fee of cable franchise services
- 3111 Based on 5% franchise fee of natural gas revenues
- 3112 Based on 5% franchise fee of electric revenues.
- 3113 Based on 5% franchise fee of water revenues.
- 3114 Based on 5% franchise fee of wastewater revenues.
- 3116 10% of the State of Colorado's Special Marijuana Sales Tax of 15% on recreational sales.
- 3117 The Colorado Department of Local Affairs distributes revenue derived from energy and mineral extraction statewide. These revenues come from State Severance Tax receipts.
- 3118 Fee remitted by commercial businesses in the County who are attached to City sewer system at same rate as City sales tax.
- 3206 Fees collected for the licensing of animals.
- 3209 Public right-of-way permits moved to the Street Improvements Fund

01 REVENUE SUMMARY

| | |
|--|-----------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | -3.4% |
| 2022 Revenues Under (Over) Budget | (667,684) |
| 2022 Budgeted Revenues vs. 2023 Budget Request | 3.8% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|---------|--|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 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 | 2023: \$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 | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-------------------------------|-----------------------------------|-------------------|------------------|--------------------|---------------------------|-----------------------|-------------------|
| EXPENDITURES | | | | | | | |
| 4001 | City Council | 22,157 | 79,078 | 14,455 | 50,455 | 173,124 | 15,148 |
| 4002 | Municipal Court | 102,717 | 82,772 | 100,683 | 100,683 | 98,581 | 108,397 |
| 4003 | City Attorney | 45,682 | 54,491 | 30,157 | 30,157 | 35,582 | 30,921 |
| 4004 | City Manager | 188,948 | 228,525 | 202,636 | 202,636 | 163,365 | 233,037 |
| 4005 | City Clerk | 65,846 | 102,430 | 81,938 | 101,938 | 99,351 | 122,521 |
| 4006 | Finance | 357,544 | 348,837 | 346,135 | 346,135 | 346,135 | 453,522 |
| 4007 | Information Technology | 155,042 | 198,565 | 275,877 | 275,877 | 247,057 | 284,367 |
| 4008 | Community Development | 399,515 | 377,676 | 558,132 | 643,426 | 633,076 | 522,099 |
| 4011 | Climate Action and Sustainability | 0 | 0 | 0 | 0 | 0 | 150,000 |
| 4030 | City Hall | 68,254 | 84,184 | 77,319 | 77,319 | 68,958 | 78,111 |
| 4055 | Lazy K Infrastructure Grant | 0 | 0 | 0 | 0 | 0 | 0 |
| 4056 | Lazy K Infrastructure Non-Grant | 38,678 | 206,141 | 0 | 43,750 | 150,000 | 0 |
| 4057 | Community Outreach | 0 | 0 | 93,028 | 93,028 | 93,028 | 86,131 |
| 4058 | Employee Housing | 0 | 0 | 0 | 14,710 | 14,710 | 24,000 |
| GENERAL GOVERNMENT | | 1,444,383 | 1,762,699 | 1,780,360 | 1,980,114 | 2,122,967 | 2,108,255 |
| 4019 | Police Department Building | 0 | 42,129 | 31,165 | 31,165 | 30,796 | 21,962 |
| 4020 | Police and Neighborhood Services | 2,512,426 | 2,556,708 | 2,957,920 | 2,957,920 | 2,963,827 | 3,239,822 |
| 4021 | Building Inspection | 151,181 | 153,785 | 165,340 | 165,340 | 165,616 | 175,465 |
| 4022 | Fire Department | 270,625 | 275,956 | 298,532 | 298,532 | 298,532 | 320,516 |
| 4023 | Hazardous Materials | 16,976 | 0 | 0 | 0 | 0 | 0 |
| 4024 | LE Victim Advocate Program | 28,932 | 36,188 | 46,690 | 48,690 | 48,107 | 36,806 |
| 4025 | Victims of Crime Act Grant | 34,565 | 36,239 | 51,966 | 51,966 | 51,966 | 39,685 |
| 4026 | Victims of Crime Act Grant Match | 19,043 | 9,410 | 13,269 | 13,269 | 13,269 | 9,474 |
| 4027 | Emergency Response | 46,249 | 0 | 0 | 0 | 0 | 0 |
| PUBLIC SAFETY | | 3,079,997 | 3,110,416 | 3,564,882 | 3,566,882 | 3,572,113 | 3,843,729 |
| 4009 | Facilities Maintenance | 22,773 | 72,907 | 60,417 | 60,417 | 60,417 | 66,106 |
| 4010 | Janitorial Services | 0 | (2,905) | 43,496 | 43,496 | (12,878) | 6,894 |
| 4031 | Public Works Administration | 118,210 | 194,285 | 28,468 | 28,468 | 28,097 | 148,243 |
| 4032 | City Shop | (2,475) | (56,042) | (37,996) | (37,996) | (38,996) | (55,386) |
| 4037 | Safe Routes to School | 32,372 | 0 | 0 | 0 | 0 | 0 |
| PUBLIC WORKS | | 170,880 | 208,244 | 94,385 | 94,385 | 36,640 | 165,857 |
| xxxx | Capital Improv-Variou Department | 600,620 | 1,468,417 | 1,003,021 | 2,228,203 | 2,125,508 | 1,241,000 |
| CAPITAL OUTLAY | | 600,620 | 1,468,417 | 1,003,021 | 2,228,203 | 2,125,508 | 1,241,000 |
| 4045 | Cranor Hill | 25,018 | 25,922 | 46,083 | 46,083 | 15,784 | 53,085 |
| 4047 | Senior Meals | 49,531 | 90,773 | 103,409 | 103,409 | 95,886 | 118,364 |
| 4048 | Senior Programming | 45,704 | 50,576 | 98,554 | 98,554 | 71,311 | 82,371 |
| 4049 | Recreation Administration | 366,564 | 383,774 | 432,456 | 432,456 | 430,538 | 481,977 |
| 4050 | Recreation Programs | 88,977 | 242,994 | 261,367 | 261,367 | 254,752 | 276,241 |
| 4051 | Parks | 649,921 | 714,763 | 769,691 | 769,691 | 767,887 | 892,533 |
| 4052 | Van Tuyl Ranch | 4,100 | 3,511 | 31,633 | 31,633 | 9,088 | 31,848 |
| 4053 | Lazy K Property | 6,355 | 3,336 | 4,601 | 4,601 | 3,101 | 0 |
| 4054 | Next50 Senior Grant | 15,687 | 5,321 | 0 | 8,196 | 8,196 | 0 |
| RECREATION & PARKS | | 1,251,856 | 1,520,970 | 1,747,794 | 1,755,990 | 1,656,542 | 1,936,420 |
| 4090 | Public Service Grants | 145,523 | 55,500 | 54,800 | 54,800 | 50,700 | 55,500 |
| 4091 | Economic Development Grants | 268,636 | 89,315 | 44,200 | 259,200 | 259,200 | 43,500 |
| 4092 | Strategic Partnerships | 193,353 | 317,751 | 209,889 | 209,889 | 209,889 | 251,868 |
| 4097 | Events | 96,433 | 153,032 | 164,192 | 164,192 | 157,239 | 175,725 |
| GRANTS/ECONOMIC DEV | | 703,944 | 615,597 | 473,081 | 688,081 | 677,028 | 526,593 |
| 4999 | Transfers Out | 3,087,709 | 789,106 | 883,267 | 883,267 | 883,267 | 962,184 |
| TRANSFERS OUT | | 3,087,709 | 789,106 | 883,267 | 883,267 | 883,267 | 962,184 |
| TOTAL EXPENDITURES | | 10,339,390 | 9,475,449 | 9,546,790 | 11,196,922 | 11,074,065 | 10,784,037 |

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4001 CITY COUNCIL

| | |
|--|-----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 118.9% |
| 2022 Expenditures Under (Over) Budget | (158,669) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -70.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|--------------------------------|---------------|---------------|-----------------|---------------------|--------------------|---------------|
| 4101 | Wages-City Council | 38,246 | 39,303 | 43,510 | 43,510 | 43,510 | 43,510 |
| 4103 | Social Security | 2,429 | 2,480 | 2,698 | 2,698 | 2,698 | 2,698 |
| 4104 | Medicare | 568 | 580 | 631 | 631 | 631 | 631 |
| 4106 | Hlth Ins/WC/Othr Benefits | 47 | 50 | 61 | 61 | 61 | 61 |
| Sub-Total: Personnel | | 41,289 | 42,413 | 46,900 | 46,900 | 46,900 | 46,899 |
| 4201 | Office Supplies | 71 | 54 | 200 | 200 | 298 | 200 |
| 4202 | Clothing/Uniforms | 0 | 0 | 200 | 200 | 0 | 200 |
| 4212 | Computer Software Under \$5000 | 5 | 0 | 0 | 0 | 0 | 0 |
| 4302 | Printing/Duplication Svcs | 144 | 0 | 0 | 0 | 0 | 0 |
| 4303 | Advertising/Legal Notices | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 13,087 | 5,704 | 14,000 | 14,000 | 14,000 | 14,000 |
| 4320 | Telephone/Fax Services | 705 | 608 | 705 | 705 | 705 | 110 |
| 4330 | Professional Svcs | 9,539 | 43,211 | 0 | 36,000 | 36,000 | 0 |
| 4340 | Repair/Maintenance Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 4360 | Contracted Services | 0 | 0 | 0 | 0 | 0 | 25,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | 4,606 | 20,000 | 0 | 0 | 6,000 | 6,000 |
| 4650 | Miscellaneous Expenses | 1,031 | 6,011 | 6,000 | 6,000 | 1,250 | 1,700 |
| 4653 | Employee Appreciation | 4,781 | 1,863 | 1,700 | 1,700 | 6,000 | 6,000 |
| 4655 | Youth Council | 0 | 5,491 | 6,000 | 6,000 | 250 | 500 |
| 4659 | City Fest | 0 | 322 | 500 | 500 | 4,300 | 4,300 |
| 9589 | Special Projects | 0 | 7,811 | 4,300 | 4,300 | 123,471 | 0 |
| Sub-Total: Operations | | 33,968 | 91,074 | 33,605 | 69,605 | 192,274 | 58,010 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 | Cost Allocation to Other Funds | (53,100) | (54,409) | (66,050) | (66,050) | (66,050) | (89,761) |
| TOTALS | | 22,157 | 79,078 | 14,455 | 50,455 | 173,124 | 15,148 |

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 adjusted 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 2022 remaining amounts anticipated to be spent from the Strategic Plan Implementation Reserve

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4002 MUNICIPAL COURT

| | |
|--|-------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 19.1% |
| 2022 Expenditures Under (Over) Budget | 2,102 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 7.7% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Muni Court | 85,986 | 65,388 | 77,180 | 77,180 | 77,180 | 83,480 |
| 4103 | Social Security | 5,234 | 3,945 | 4,785 | 4,785 | 4,785 | 5,176 |
| 4104 | Medicare | 1,224 | 923 | 1,119 | 1,119 | 1,119 | 1,210 |
| 4106 | Hlth Ins/WC/Othr Benefits | 3,241 | 5,215 | 8,540 | 8,540 | 8,540 | 9,157 |
| 4108 | ER Retirement Contrbtn | 3,883 | 2,446 | 2,959 | 2,959 | 2,959 | 3,274 |
| Sub-Total: Personnel | | 99,568 | 77,917 | 94,583 | 94,583 | 94,583 | 102,297 |
| 4201 | Office Supplies | 56 | 188 | 150 | 150 | 100 | 150 |
| 4202 | Clothing/Uniforms | 0 | 15 | 50 | 50 | 50 | 50 |
| 4212 | Computer Software Under \$5,000 | 120 | 0 | 150 | 150 | 0 | 150 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 449 | 591 | 750 | 750 | 750 | 750 |
| 4330 | Professional Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 4340 | Repair/Mntce Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 4343 | Software Support | 2,525 | 3,960 | 4,000 | 4,000 | 2,698 | 4,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | 0 | 102 | 1,000 | 1,000 | 400 | 1,000 |
| Sub-Total: Operations | | 3,149 | 4,855 | 6,100 | 6,100 | 3,998 | 6,100 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 102,717 | 82,772 | 100,683 | 100,683 | 98,581 | 108,397 |

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 mtnc for 2 licenses
- 4340 Repair of Courtroom equipment
- 4350 Prisoner housing as needed
- 4370 Travel expenses for Clerk and Judge; conferences and trainings

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4003 CITY ATTORNEY

| | |
|--|---------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -34.7% |
| 2022 Expenditures Under (Over) Budget | (5,425) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 2.5% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|--------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 | Dues/Meetings/Mbrshps/Tuition | 5,883 | 6,500 | 6,800 | 6,800 | 7,200 | 7,200 |
| 4330 | Professional Svcs | 0 | 1,578 | 4,500 | 4,500 | 2,500 | 4,100 |
| 4356 | Legal Services | 83,151 | 91,378 | 77,975 | 77,975 | 85,000 | 77,975 |
| Sub-Total: Operations | | 89,034 | 99,456 | 89,275 | 89,275 | 94,700 | 89,275 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 | Cost Allocation to Other Funds | (43,352) | (44,965) | (59,118) | (59,118) | (59,118) | (58,354) |
| TOTALS | | 45,682 | 54,491 | 30,157 | 30,157 | 35,582 | 30,921 |

Comments:

4310 Employer's Council \$7,200 estimated cost
 4330 Other attorney fees estimated at \$4,100
 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

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -28.5% |
| 2022 Expenditures Under (Over) Budget | 39,271 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 15.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-City Manager | 194,741 | 224,884 | 214,007 | 214,007 | 192,963 | 237,295 |
| 4102 | Overtime | 0 | 342 | 0 | 0 | 126 | 0 |
| 4103 | Social Security | 9,045 | 10,284 | 9,453 | 9,453 | 9,960 | 10,369 |
| 4104 | Medicare | 7,244 | 3,208 | 3,103 | 3,103 | 2,765 | 3,441 |
| 4106 | Hlth Ins/WC/Othr Benefits | 4,328 | 4,332 | 4,832 | 4,832 | 800 | 29,152 |
| 4108 | ER Retirement Contrbtn | 18,547 | 18,969 | 20,434 | 20,434 | 17,387 | 22,516 |
| Sub-Total: Personnel | | 233,906 | 262,019 | 251,829 | 251,829 | 224,001 | 302,772 |
| 4201 | Office Supplies | 175 | 183 | 150 | 150 | 150 | 150 |
| 4202 | Clothing/Uniforms | 0 | 0 | 75 | 75 | 0 | 75 |
| 4203 | Fuel-Lubricant Supplies | 180 | 148 | 400 | 400 | 400 | 400 |
| 4211 | Computer Equip Under \$5,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4212 | Computer Software Under \$5,000 | 5 | 0 | 75 | 75 | 0 | 0 |
| 4213 | Equipment Under \$5,000 | 1,254 | 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 |
| 4304 | Subscripntn/Lit/Films | 141 | 45 | 150 | 150 | 0 | 150 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 2,411 | 4,555 | 3,550 | 3,550 | 3,550 | 3,550 |
| 4320 | Telephone/Fax Services | 1,108 | 1,183 | 1,140 | 1,140 | 1,140 | 1,025 |
| 4330 | Professional Svcs | 49 | 0 | 0 | 0 | 0 | 0 |
| 4370 | Trvl/Mileage/Meals/Lodg | 1,832 | 3,477 | 2,468 | 2,468 | 1,500 | 2,543 |
| 4650 | Miscellaneous Expenses | 3,788 | 109 | 175 | 175 | 0 | 175 |
| 9588 | Organizational Development | 6,822 | 8,766 | 15,000 | 15,000 | 10,000 | 15,000 |
| 9589 | Contingency | 1,500 | 4,749 | 10,000 | 10,000 | 5,000 | 10,000 |
| Sub-Total: Operations | | 19,264 | 23,215 | 33,183 | 33,183 | 21,740 | 33,068 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 | Cost Allocation to Other Funds | (64,222) | (56,709) | (82,376) | (82,376) | (82,376) | (102,803) |
| TOTALS | | 188,948 | 228,525 | 202,636 | 202,636 | 163,365 | 233,037 |

Comments:

- 4101 The wages category reflects compensation and benefits for the City Manager, \$12,134 plus taxes for internship programs with Western Colorado University (typically 112.5 hours worked per internship for 3 credit hours at \$19.12/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 and desk line
- 4330 Services from consultants
- 4370 Associated expenses for professional development
- 4650 Unanticipated expenditures that do not fit under other line items
- 9588 This account is used to encourage innovation and efficiency within the organization and pay for citywide trainings
- 9589 Small contingency for unforeseen small needs in any department

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4005 CITY CLERK

| | |
|--|----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -3.0% |
| 2022 Expenditures Under (Over) Budget | (17,413) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 20.2% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|----------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-City Clerk | 121,069 | 154,925 | 154,962 | 154,962 | 154,962 | 167,720 |
| 4102 | Overtime | 77 | 254 | 127 | 127 | 127 | 138 |
| 4103 | Social Security | 7,419 | 9,552 | 9,615 | 9,615 | 9,615 | 10,407 |
| 4104 | Medicare | 1,735 | 2,234 | 2,249 | 2,249 | 2,249 | 2,434 |
| 4106 | Hlth Ins/WC/Othr Benefits | 3,288 | 5,377 | 6,615 | 6,615 | 6,615 | 13,819 |
| 4108 | ER Retirement Contrbtn | 5,910 | 6,933 | 7,748 | 7,748 | 7,748 | 8,393 |
| Sub-Total: Personnel | | 139,499 | 179,275 | 181,316 | 181,316 | 181,316 | 202,912 |
| 4201 | Office Supplies | 1,376 | 2,325 | 1,600 | 1,600 | 1,600 | 1,300 |
| 4202 | Clothing/Uniforms | 35 | 119 | 150 | 150 | 150 | 150 |
| 4206 | Election Supplies | 0 | 416 | 0 | 20,000 | 17,000 | 20,000 |
| 4211 | Computer Equipment Under \$5,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4212 | Computer Software Under \$5,000 | 4,788 | 4,788 | 5,988 | 5,988 | 5,988 | 6,300 |
| 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 | 80 | 320 | 320 | 239 | 240 |
| 4302 | Printing/Duplication Svcs | 0 | 100 | 200 | 200 | 360 | 0 |
| 4303 | Advertising/Legal Svcs | 11,029 | 11,453 | 15,000 | 15,000 | 15,000 | 15,000 |
| 4304 | Subscrptn/Lit/Films | 126 | 513 | 150 | 150 | 200 | 200 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 2,960 | 3,133 | 2,705 | 2,705 | 1,600 | 1,935 |
| 4320 | Telephone/Fax Services | 1,812 | 1,621 | 3,086 | 3,086 | 3,086 | 2,842 |
| 4330 | Professional Svcs | 2,696 | 14,231 | 4,000 | 4,000 | 6,200 | 8,200 |
| 4340 | Repair/Mntce Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 4343 | Software Support | 0 | 880 | 1,320 | 1,320 | 1,320 | 1,320 |
| 4350 | Other Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 4360 | Contracted Svcs | 680 | 0 | 700 | 700 | 500 | 500 |
| 4370 | Trvl/Mileage/Meals/Lodg | 1,227 | 2,876 | 2,611 | 2,611 | 2,000 | 2,599 |
| 4649 | Late Fees | 77 | 0 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expenses | 11 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 26,815 | 42,533 | 37,830 | 57,830 | 55,243 | 60,586 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 | Cost Allocation to Other Funds | (100,468) | (119,378) | (137,208) | (137,208) | (137,208) | (140,977) |
| TOTALS | | 65,846 | 102,430 | 81,938 | 101,938 | 99,351 | 122,521 |

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

| | |
|--|-------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 30.8% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -4.7% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|----------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Finance | 351,134 | 366,518 | 398,284 | 398,284 | 398,284 | 447,158 |
| 4102 | Overtime | 2,722 | 1,089 | 6,044 | 6,044 | 6,044 | 6,815 |
| 4103 | Social Security | 19,766 | 20,284 | 25,068 | 25,068 | 25,068 | 28,066 |
| 4104 | Medicare | 4,623 | 4,744 | 5,863 | 5,863 | 5,863 | 6,583 |
| 4106 | Hlth Ins/WC/Othr Benefits | 96,330 | 115,507 | 123,893 | 123,893 | 123,893 | 125,376 |
| 4108 | ER Retirement Contrbtn | 19,139 | 21,086 | 22,867 | 22,867 | 22,867 | 25,994 |
| Sub-Total: Personnel | | 493,714 | 529,228 | 582,019 | 582,019 | 582,019 | 639,992 |
| 4201 | Office Supplies | 2,846 | 5,507 | 4,200 | 4,200 | 3,886 | 4,200 |
| 4202 | Clothing/Uniforms | 0 | 0 | 50 | 50 | 65 | 50 |
| 4203 | Fuel-Lubricant Supplies | 0 | 136 | 250 | 250 | 250 | 250 |
| 4211 | Computer Equipment Under \$5,000 | 0 | 0 | 100 | 100 | 0 | 100 |
| 4212 | Computer Software Under \$5,000 | 4,255 | 0 | 0 | 0 | 0 | 0 |
| 4213 | Equipment Under \$5,000 | 140 | 0 | 300 | 300 | 0 | 300 |
| 4214 | Furniture/Fixtures Under \$5,000 | 0 | 0 | 0 | 0 | 340 | 0 |
| 4301 | Postage/Freight Svcs | 25,532 | 19,795 | 26,101 | 26,101 | 26,101 | 25,742 |
| 4302 | Printing/Duplication Svcs | 6,123 | 7,780 | 8,056 | 8,056 | 8,056 | 8,056 |
| 4303 | Advertising/Legal Svcs | 1,741 | 3,289 | 2,500 | 2,500 | 2,500 | 2,500 |
| 4304 | Subscriptn/Literature | 247 | 18 | 300 | 300 | 300 | 300 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 481 | 1,590 | 3,785 | 3,785 | 3,785 | 3,785 |
| 4320 | Telephone/Fax Services | 1,764 | 2,128 | 1,860 | 1,860 | 1,860 | 1,518 |
| 4330 | Professional Svcs | 20,010 | 26,965 | 21,641 | 21,641 | 22,000 | 22,000 |
| 4331 | Sales Tax Audits | 30,539 | 38,698 | 40,000 | 40,000 | 40,000 | 40,000 |
| 4343 | Software Support | 12,738 | 13,334 | 25,294 | 25,294 | 25,294 | 71,094 |
| 4360 | Contracted Svcs | 10,655 | 8,789 | 10,240 | 10,240 | 10,240 | 10,240 |
| 4370 | Trvl/Mileage/Meals/Lodg | 352 | 1,946 | 3,280 | 3,280 | 3,280 | 5,336 |
| 4401 | Prop/Liab Ins Premium | 32,547 | 36,912 | 27,819 | 27,819 | 27,819 | 22,245 |
| 4650 | Miscellaneous Expenses | (10) | 1,219 | 500 | 500 | 500 | 500 |
| 9588 | Organizational Development | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Sub-Total: Operations | | 149,960 | 173,105 | 181,276 | 181,276 | 181,276 | 223,216 |
| 9971 | Computer Software Over \$5,000 | 6,800 | 15,000 | 129,770 | 129,770 | 129,770 | 0 |
| Sub-Total: Capital Outlay | | 6,800 | 15,000 | 129,770 | 129,770 | 129,770 | 0 |
| 5000 | Cost Allocation to Other Funds | (286,130) | (353,495) | (417,160) | (417,160) | (417,160) | (409,686) |
| TOTALS | | 364,344 | 363,837 | 475,905 | 475,905 | 475,905 | 453,522 |

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 \$3.55 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
- 9971 Software conversion costs.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4007 INFORMATION TECHNOLOGY

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 24.4% |
| 2022 Expenditures Under (Over) Budget | 28,820 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 24.8% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-IT | 115,101 | 122,808 | 135,100 | 135,100 | 135,100 | 144,900 |
| 4103 | Social Security | 6,876 | 7,298 | 8,376 | 8,376 | 8,376 | 8,984 |
| 4104 | Medicare | 1,608 | 1,707 | 1,959 | 1,959 | 1,959 | 2,101 |
| 4106 | Hlth Ins/WC/Othr Benefits | 8,304 | 9,381 | 10,108 | 10,108 | 10,108 | 10,843 |
| 4108 | ER Retirement Contrbtn | 5,723 | 6,114 | 6,755 | 6,755 | 6,755 | 7,245 |
| Sub-Total: Personnel | | 137,613 | 147,308 | 162,298 | 162,298 | 162,298 | 174,073 |
| 4201 | Office Supplies | 372 | 920 | 500 | 500 | | 500 |
| 4211 | Computer Equipment Under \$5000 | 38,018 | 36,168 | 22,450 | 22,450 | 22,450 | 32,200 |
| 4212 | Computer Software Under \$5000 | 336 | 4,171 | 250 | 250 | 0 | 0 |
| 4301 | Postage/Freight Srvs | 7 | 28 | 25 | 25 | 0 | 0 |
| 4303 | Advertising/Legal Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 4304 | Subscripntn/Literature | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 2,019 | 1,754 | 330 | 330 | 330 | 330 |
| 4320 | Telephone/FAX Services | 14,773 | 18,737 | 17,280 | 17,280 | 17,280 | 12,550 |
| 4330 | Professional Svcs | 16,285 | 15,897 | 7,500 | 7,500 | 20,000 | 20,000 |
| 4343 | Software Support | 41,651 | 64,517 | 140,165 | 140,165 | 100,000 | 117,670 |
| 4350 | Othr Purchased Services | 4,026 | 6,400 | 9,730 | 9,730 | 10,000 | 10,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | 39 | 189 | 1,400 | 1,400 | 750 | 12,455 |
| Sub-Total: Operations | | 117,527 | 148,781 | 199,630 | 199,630 | 170,810 | 205,705 |
| 9970 | Computer Equip. Over \$5,000 | 0 | 0 | 0 | 0 | 0 | 60,000 |
| 9971 | Computer Software Over \$5,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 60,000 |
| 5000 | Cost Allocation to Other Funds | (100,098) | (97,524) | (86,051) | (86,051) | (86,051) | (95,411) |
| TOTALS | | 155,042 | 198,565 | 275,877 | 275,877 | 247,057 | 344,367 |

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

| | |
|--|----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 67.6% |
| 2022 Expenditures Under (Over) Budget | (74,944) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -18.9% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|----------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Comm Dev | 260,677 | 270,763 | 291,800 | 291,800 | 291,800 | 318,500 |
| 4102 | Overtime | 737 | 788 | 922 | 922 | 922 | 1,019 |
| 4103 | Social Security | 14,770 | 15,368 | 18,149 | 18,149 | 18,149 | 19,810 |
| 4104 | Medicare | 3,454 | 3,594 | 4,244 | 4,244 | 4,244 | 4,633 |
| 4106 | Hlth Ins/WC/Othr Benefits | 50,050 | 53,403 | 57,345 | 57,345 | 57,345 | 61,546 |
| 4108 | ER Retirement Contrbtn | 14,286 | 14,864 | 16,926 | 16,926 | 16,926 | 18,501 |
| Sub-Total: Personnel | | 343,974 | 358,779 | 389,386 | 389,386 | 389,386 | 424,010 |
| 4201 | Office Supplies | 5,590 | 1,078 | 1,800 | 1,800 | 1,000 | 1,800 |
| 4202 | Clothing/Uniforms | 0 | 0 | 0 | 0 | 0 | 0 |
| 4203 | Fuel-Lubricant Supplies | 0 | 35 | 0 | 0 | 0 | 0 |
| 4211 | Computer Equipment Under \$5000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4301 | Postage/Freight Svcs | 0 | 39 | 100 | 100 | 0 | 100 |
| 4302 | Printing/Duplication Svcs | 516 | 56 | 250 | 250 | 300 | 250 |
| 4303 | Advertising/Legal Svcs | 1,004 | 1,019 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4304 | Subscrptn/Lit/Films | 41 | 85 | 300 | 300 | 200 | 300 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 2,515 | 3,984 | 4,690 | 4,690 | 4,690 | 4,690 |
| 4320 | Telephone/Fax Services | 1,272 | 1,385 | 1,921 | 1,921 | 1,921 | 1,749 |
| 4330 | Professional Svcs | 28,203 | 0 | 135,000 | 187,315 | 187,315 | 0 |
| 4340 | Repair/Mntce Svcs | 0 | 0 | 500 | 500 | 0 | 500 |
| 4343 | Software Support | 9,512 | 2,089 | 8,900 | 8,900 | 0 | 68,900 |
| 4360 | Contracted Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 4363 | Commission/Brd Fees | 5,150 | 6,750 | 8,500 | 8,500 | 8,500 | 8,500 |
| 4370 | Trvl/Mileage/Meals/Lodg | 1,739 | 1,291 | 5,485 | 5,485 | 5,485 | 10,000 |
| 4650 | Miscellaneous Expenses | 0 | 65 | 300 | 300 | 300 | 300 |
| 4660 | Dilapidated Structures Mediation | 0 | 1,021 | 0 | 32,979 | 32,979 | 0 |
| Sub-Total: Operations | | 55,541 | 18,897 | 168,746 | 254,040 | 243,690 | 98,089 |
| 9970 | Computer Equip. Over \$5,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 399,515 | 377,676 | 558,132 | 643,426 | 633,076 | 522,099 |

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

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -17.1% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 9.4% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Fac Maint | 73,566 | 76,676 | 83,833 | 83,833 | 83,833 | 92,567 |
| 4102 | Overtime | 0 | 0 | 0 | 0 | 0 | 0 |
| 4103 | Social Security | 3,882 | 4,242 | 5,198 | 5,198 | 5,198 | 5,739 |
| 4104 | Medicare | 908 | 992 | 1,216 | 1,216 | 1,216 | 1,342 |
| 4106 | Hlth Ins/WC/Othr Benefits | 26,532 | 25,010 | 22,245 | 22,245 | 22,245 | 23,975 |
| 4108 | ER Retirement Contrbtn | 3,658 | 3,823 | 4,192 | 4,192 | 4,192 | 4,628 |
| Sub-Total: Personnel | | 108,546 | 110,742 | 116,684 | 116,684 | 116,684 | 128,252 |
| 4201 | Office Supplies | 174 | 28 | 500 | 500 | 500 | 500 |
| 4202 | Clothing/Uniforms | 281 | 265 | 300 | 300 | 300 | 300 |
| 4203 | Fuel-Lubricant Supplies | 591 | 672 | 500 | 500 | 500 | 500 |
| 4205 | Small Tools | 885 | 756 | 4,200 | 4,200 | 4,200 | 4,200 |
| 4211 | Computer Equipment Under \$5000 | 0 | 0 | 1,500 | 1,500 | 1,500 | 1,500 |
| 4213 | Equipment Under \$5,000 | 13 | 0 | 250 | 250 | 250 | 250 |
| 4303 | Advertising/Legal Svcs | 29 | 23 | 300 | 300 | 300 | 300 |
| 4304 | Subscrptn/Lit/Films | 93 | 0 | 250 | 250 | 250 | 250 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 30 | 0 | 800 | 800 | 800 | 800 |
| 4320 | Telephone/Fax Services | 0 | 0 | 181 | 181 | 181 | 124 |
| 4343 | Software Support | 625 | 0 | 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 | 1,250 | 1,250 |
| 4421 | Fleet Services | 3,563 | 4,198 | 3,600 | 3,600 | 3,600 | 3,646 |
| 4650 | Miscellaneous Expenses | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 6,284 | 5,943 | 30,131 | 30,131 | 30,131 | 30,120 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 | Cost Allocation to Other Funds | (92,058) | (43,778) | (86,398) | (86,398) | (86,398) | (92,266) |
| TOTALS | | 22,773 | 72,907 | 60,417 | 60,417 | 60,417 | 66,106 |

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

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 343.2% |
| 2022 Expenditures Under (Over) Budget | 56,374 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -84.1% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|--------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Janitorial | 0 | 43,167 | 52,883 | 52,883 | 7,583 | 0 |
| 4102 | Overtime | 0 | 0 | 0 | 0 | 0 | 0 |
| 4103 | Social Security | 0 | 2,445 | 3,279 | 3,279 | 474 | 0 |
| 4104 | Medicare | 0 | 572 | 767 | 767 | 111 | 0 |
| 4106 | Hlth Ins/WC/Othr Benefits | 0 | 10,628 | 12,864 | 12,864 | 3,786 | 0 |
| 4108 | ER Retirement Contrbtn | 0 | 2,121 | 2,644 | 2,644 | 426 | 0 |
| Sub-Total: Personnel | | 0 | 58,933 | 72,437 | 72,437 | 12,379 | 0 |
| 4201 | Office Supplies | 0 | 806 | 100 | 100 | 549 | 0 |
| 4202 | Clothing/Uniforms | 0 | 0 | 250 | 250 | 0 | 0 |
| 4205 | Small Tools | 0 | 0 | 500 | 500 | 0 | 0 |
| 4213 | Equipment Under \$5,000 | 0 | 0 | 1,515 | 1,515 | 0 | 0 |
| 4216 | Cleaning Supplies | 0 | 11,316 | 14,000 | 14,000 | 5,000 | 10,000 |
| 4358 | Janitorial Services | 0 | 2,040 | 35,000 | 35,000 | 50,100 | 76,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | 0 | 0 | 500 | 500 | 0 | 0 |
| 4421 | Fleet Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expenses | 0 | 0 | 100 | 100 | 0 | 0 |
| Sub-Total: Operations | | 0 | 14,162 | 51,965 | 51,965 | 55,649 | 86,000 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 | Cost Allocation to Other Funds | 0 | (76,000) | (80,906) | (80,906) | (80,906) | (79,106) |
| TOTALS | | 0 | (2,905) | 43,496 | 43,496 | (12,878) | 6,894 |

Comments:

4358 The 2023 budget anticipates the use of contracted services rather than an employee.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4011 CLIMATE ACTION AND SUSTAINABILITY

| | |
|--|------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.0% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 0.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|----------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Sustainability | 0 | 0 | 0 | 0 | 0 | 85,000 |
| 4102 | Overtime | 0 | 0 | 0 | 0 | 0 | 0 |
| 4103 | Social Security | 0 | 0 | 0 | 0 | 0 | 5,270 |
| 4104 | Medicare | 0 | 0 | 0 | 0 | 0 | 1,233 |
| 4106 | Hlth Ins/WC/Othr Benefits | 0 | 0 | 0 | 0 | 0 | 28,643 |
| 4108 | ER Retirement Contrbtn | 0 | 0 | 0 | 0 | 0 | 4,250 |
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 124,395 |
| 4201 | Office Supplies | 0 | 0 | 0 | 0 | 0 | 1,500 |
| 4202 | Clothing/Uniforms | 0 | 0 | 0 | 0 | 0 | 0 |
| 4203 | Fuel-Lubricant 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 |
| 4301 | Postage/Freight Svcs | 0 | 0 | 0 | 0 | 0 | 1,000 |
| 4302 | Printing/Duplication Svcs | 0 | 0 | 0 | 0 | 0 | 1,000 |
| 4303 | Advertising/Legal Svcs | 0 | 0 | 0 | 0 | 0 | 5,000 |
| 4304 | Subscriptn/Literature | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 0 | 0 | 0 | 0 | 0 | 3,000 |
| 4320 | Telephone/Fax Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 4330 | Professional Svcs | 0 | 0 | 0 | 0 | 0 | 2,000 |
| 4343 | Software Support | 0 | 0 | 0 | 0 | 0 | 0 |
| 4360 | Contracted Svcs | 0 | 0 | 0 | 0 | 0 | 10,105 |
| 4370 | Trvl/Mileage/Meals/Lodg | 0 | 0 | 0 | 0 | 0 | 2,000 |
| Sub-Total: Operations | | 0 | 0 | 0 | 0 | 0 | 25,605 |
| 9971 | Computer Software Over \$5,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 | Cost Allocation to Other Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 0 | 0 | 0 | 0 | 0 | 150,000 |

Comments:

4101 This position anticipates hire at mid-point of the range, but the Council has not yet approved the hire.
 4201-4370 These accounts are estimated to allow for reasonable efforts by the coordinator to implement the GunnCares 2030 sustainability plan, provided the Council approves moving forward.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4019 POLICE DEPARTMENT BUILDING

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -61.2% |
| 2022 Expenditures Under (Over) Budget | 369 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 2.6% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|--------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4215 | Operating Supplies | 0 | 0 | 0 | 0 | | |
| 4216 | Cleaning Supplies | 0 | 1,503 | 1,600 | 1,600 | 1,200 | 1,600 |
| 4321 | Utilities | 0 | 15,189 | 14,400 | 14,400 | 17,127 | 18,600 |
| 4330 | Professional Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 4340 | Repair/Mntce Svcs | 0 | 0 | 0 | 0 | 4 | 0 |
| 4342 | Building/Property Maintenance | 0 | 16,865 | 4,900 | 4,900 | 3,200 | 4,900 |
| 4350 | Othr Purchased Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 4358 | Janitorial Services | 0 | 17,199 | 19,920 | 19,920 | 18,920 | 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 | 3,052 | 3,246 | 3,246 | 3,246 | 3,729 |
| 4402 | Prop/Liab Claim Pmnts | 0 | 0 | 0 | 0 | 0 | 0 |
| 4421 | Fleet Services | 0 | 3,786 | 3,743 | 3,743 | 3,743 | 3,879 |
| Sub-Total: Operations | | 0 | 57,593 | 47,809 | 47,809 | 47,440 | 52,628 |
| 9920 | Building Improvements | 0 | 37,200 | 0 | 0 | 0 | 10,000 |
| Sub-Total: Capital Outlay | | 0 | 37,200 | 0 | 0 | 0 | 10,000 |
| 5000 | Cost Allocation to Other Funds | 0 | (15,464) | (16,644) | (16,644) | (16,644) | (30,666) |
| TOTALS | | 0 | 79,329 | 31,165 | 31,165 | 30,796 | 31,962 |

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.
- 9920 Building HVAC improvements - 2021

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4020 POLICE & NEIGHBORHOOD SERVICES

| | |
|--|---------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 15.9% |
| 2022 Expenditures Under (Over) Budget | (5,907) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 9.5% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------------|------------------|------------------|--------------------|---------------------------|-----------------------|------------------|
| 4101 | Wages-Police & NSO | 1,439,565 | 1,456,019 | 1,597,259 | 1,597,259 | 1,597,259 | 1,819,476 |
| 4102 | Overtime | 65,623 | 75,318 | 61,083 | 61,083 | 61,083 | 69,136 |
| 4103 | Social Security | 13,737 | 15,671 | 17,062 | 17,062 | 17,062 | 19,931 |
| 4104 | Medicare | 20,674 | 20,997 | 24,046 | 24,046 | 24,046 | 27,385 |
| 4106 | Hlth Ins/WC/Othr Benefits | 283,926 | 312,632 | 329,355 | 329,355 | 329,355 | 368,478 |
| 4108 | ER Retirement Contrbttn | 170,651 | 172,910 | 188,098 | 188,098 | 188,098 | 214,463 |
| Sub-Total: Personnel | | 1,994,176 | 2,053,547 | 2,216,903 | 2,216,903 | 2,216,903 | 2,518,869 |
| 4201 | Office Supplies | 1,257 | 1,179 | 2,600 | 2,600 | 2,100 | 2,600 |
| 4202 | Clothing/Uniforms | 2,413 | 8,191 | 8,940 | 8,940 | 8,940 | 10,500 |
| 4203 | Fuel/Lubricant Supply | 24,067 | 28,103 | 25,476 | 25,476 | 35,539 | 36,000 |
| 4211 | Computer Equipment under \$5000 | 70 | 425 | 1,694 | 1,694 | 1,694 | 750 |
| 4213 | Equipment under \$5000 | 46,114 | 27,584 | 126,114 | 126,114 | 103,736 | 64,541 |
| 4214 | Furniture under \$5000 | 1,156 | 630 | 900 | 900 | 640 | 900 |
| 4215 | Operating Supplies | 10,690 | 11,953 | 20,738 | 20,738 | 20,738 | 20,738 |
| 4216 | Cleaning Supplies | 1,185 | 0 | 0 | 0 | 0 | 0 |
| 4301 | Postage/Freight Svcs | 292 | 752 | 800 | 800 | 800 | 800 |
| 4302 | Printing/Duplication Svcs | 1,667 | 3,184 | 3,000 | 3,000 | 3,000 | 4,500 |
| 4303 | Advertising/Legal Svcs | (142) | 194 | 600 | 600 | 600 | 1,000 |
| 4304 | Subscrptn/Lit/Films | 1,141 | 1,242 | 1,436 | 1,436 | 1,436 | 1,436 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 3,537 | 14,156 | 4,865 | 4,865 | 15,175 | 5,445 |
| 4320 | Telephone/Fax Services | 15,019 | 14,227 | 17,610 | 17,610 | 17,610 | 14,669 |
| 4321 | Utilities | 6,848 | 2,412 | 3,130 | 3,130 | 3,130 | 3,130 |
| 4330 | Professional Svcs | 4,290 | 6,516 | 15,200 | 15,200 | 25,532 | 20,200 |
| 4340 | Repair/Mntce Svcs | 5,230 | 3,151 | 9,977 | 9,977 | 8,977 | 9,977 |
| 4342 | Building/Property Maintenance | 1,353 | 0 | 0 | 0 | 0 | 0 |
| 4343 | Software Support | 13,996 | 14,986 | 18,930 | 18,930 | 21,920 | 21,920 |
| 4350 | Othr Purchased Svcs | 2,448 | 3,163 | 3,950 | 3,950 | 2,950 | 3,950 |
| 4351 | Dispatch-City Svcs | 221,957 | 225,721 | 278,164 | 278,164 | 278,164 | 294,379 |
| 4358 | Janitorial Services | 12,145 | 0 | 0 | 0 | 0 | 0 |
| 4360 | Contracted Services | 5,466 | 7,839 | 8,840 | 8,840 | 7,840 | 44,084 |
| 4370 | Trvl/Mileage/Meals/Lodg | (256) | 4,562 | 7,532 | 7,532 | 7,532 | 7,532 |
| 4401 | Prop/Liab Ins Premium | 28,751 | 39,383 | 72,714 | 72,714 | 72,714 | 49,655 |
| 4402 | Prop/Liab Claim Pmnts | 500 | 0 | 0 | 0 | 0 | 0 |
| 4420 | Rental Svcs | 3,175 | 2,820 | 2,820 | 2,820 | 2,820 | 2,820 |
| 4421 | Fleet Services | 61,901 | 77,477 | 90,337 | 90,337 | 90,337 | 86,427 |
| 4649 | Late Fees | 10 | 0 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expenses | 1,080 | 0 | 0 | 0 | 0 | 0 |
| 4651 | Code Compliance | 0 | 700 | 0 | 0 | 0 | 0 |
| 4652 | Volunteer Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 |
| 4701 | Crime Prevention/Dare Expenses | 894 | 919 | 2,650 | 2,650 | 1,000 | 1,000 |
| 4703 | POST Training Expenses | 3,997 | 1,693 | 12,000 | 12,000 | 12,000 | 12,000 |
| 4708 | DOLA POMH Support Grant | 36,000 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 518,250 | 503,161 | 741,017 | 741,017 | 746,924 | 720,953 |
| 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 | | 2,512,426 | 2,556,708 | 2,957,920 | 2,957,920 | 2,963,827 | 3,239,822 |

Comments:

- 4101 Compensation based on 16 police officers (Chief, Captain, 2 Sergeants, 1 full time detective, 11 officers) 3.5 neighborhood services officers, 1.5 records clerks.
- 4102 Overtime funds are utilized to staff for special events and holidays. The department is applying for OT funding through State DUI and Seat Belt Enforcement grants when available.
- 4103 Social Security benefits for non-sworn personnel.
- 4104 Medicare for all employees.
- 4106 Health Insurance/Workers Compensation/Other Benefits.
- 4108 Retirement contribution for sworn officers.
- 4201 Anticipated expenditures include office supplies.

01-4020 POLICE & NEIGHBORHOOD SERVICES

- 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 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

| | |
|--|-------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 7.7% |
| 2022 Expenditures Under (Over) Budget | (276) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 6.1% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Bldg Inspection | 119,251 | 121,799 | 128,180 | 128,180 | 128,180 | 137,425 |
| 4102 | Overtime | 48 | 82 | 730 | 730 | 730 | 774 |
| 4103 | Social Security | 7,350 | 7,515 | 7,992 | 7,992 | 7,992 | 8,568 |
| 4104 | Medicare | 1,719 | 1,758 | 1,869 | 1,869 | 1,869 | 2,004 |
| 4106 | Hlth Ins/WC/Othr Benefits | 9,565 | 10,597 | 11,176 | 11,176 | 11,176 | 11,709 |
| 4108 | ER Retirement Contrbtn | 6,984 | 7,145 | 7,533 | 7,533 | 7,533 | 8,103 |
| Sub-Total: Personnel | | 144,918 | 148,896 | 157,480 | 157,480 | 157,480 | 168,584 |
| 4201 | Office Supplies | 44 | 202 | 197 | 197 | 197 | 197 |
| 4203 | Fuel/Lubricant Supply | 286 | 330 | 500 | 500 | 500 | 500 |
| 4301 | Postage/Freight Svcs | 0 | 0 | 50 | 50 | 50 | 50 |
| 4302 | Printing/Duplication Svcs | 0 | 0 | 50 | 50 | 50 | 50 |
| 4303 | Advertising/Legal Notices | 0 | 0 | 100 | 100 | 100 | 100 |
| 4304 | Subscrptn/Lit/Films | 0 | 0 | 950 | 950 | 950 | 0 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 788 | 699 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4320 | Telephone/Fax Services | 738 | 608 | 746 | 746 | 746 | 617 |
| 4340 | Repair/Mntce Svcs | 0 | 0 | 50 | 50 | 50 | 50 |
| 4360 | Contracted Services | 0 | 0 | 0 | 0 | 276 | 0 |
| 4363 | Commission/Brd Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| 4370 | Trvl/Mileage/Meals/Lodg | 906 | 0 | 1,100 | 1,100 | 1,100 | 1,100 |
| 4421 | Fleet Services | 3,500 | 3,049 | 3,017 | 3,017 | 3,017 | 3,117 |
| 4650 | Miscellaneous Expenses | 0 | 0 | 100 | 100 | 100 | 100 |
| Sub-Total: Operations | | 6,263 | 4,889 | 7,860 | 7,860 | 8,136 | 6,881 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 151,181 | 153,785 | 165,340 | 165,340 | 165,616 | 175,465 |

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

| | |
|--|------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 8.2% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 7.4% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Fire Department | 87,871 | 90,325 | 98,691 | 98,691 | 98,691 | 114,194 |
| 4102 | Overtime | 272 | 465 | 379 | 379 | 379 | 436 |
| 4103 | Social Security | 5,046 | 5,147 | 6,142 | 6,142 | 6,142 | 7,107 |
| 4104 | Medicare | 1,180 | 1,204 | 1,437 | 1,437 | 1,437 | 1,662 |
| 4106 | Hlth Ins/WC/Othr Benefits | 22,840 | 24,379 | 26,724 | 26,724 | 26,724 | 29,019 |
| 4108 | ER Retirement Contrbtn | 3,805 | 3,966 | 4,471 | 4,471 | 4,471 | 5,157 |
| Sub-Total: Personnel | | 121,015 | 125,485 | 137,844 | 137,844 | 137,844 | 157,576 |
| 4201 | Office Supplies | 2,012 | 2,102 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4202 | Clothing/Uniforms | 15,028 | 17,033 | 20,000 | 20,000 | 17,000 | 20,000 |
| 4203 | Fuel/Lubricant Supply | 4,154 | 6,058 | 4,000 | 4,000 | 4,000 | 4,000 |
| 4213 | Equipment Under \$5,000 | 21,453 | 18,870 | 9,220 | 9,220 | 9,220 | 9,220 |
| 4301 | Postage/Freight Services | 0 | 17 | 150 | 150 | 150 | 150 |
| 4302 | Printing/Duplication Svcs | 0 | 0 | 50 | 50 | 50 | 50 |
| 4303 | Advertising/Legal Notices | 0 | 0 | 0 | 0 | 0 | 0 |
| 4304 | Subscrptn/Lit/Films | 3,177 | 1,836 | 3,950 | 3,950 | 3,950 | 3,950 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 1,223 | 2,853 | 5,000 | 5,000 | 5,000 | 5,000 |
| 4320 | Telephone/Fax Services | 1,367 | 1,210 | 1,990 | 1,990 | 4,990 | 2,348 |
| 4330 | Professional Services | 0 | 0 | 7,000 | 7,000 | 7,000 | 7,000 |
| 4340 | Repair/Mntce Svcs | 9,274 | 7,982 | 10,000 | 10,000 | 10,000 | 10,000 |
| 4351 | Dispatch-City Svcs | 10,531 | 10,481 | 11,951 | 11,951 | 11,951 | 13,121 |
| 4355 | Firehouse Expenses | 14,037 | 12,555 | 12,000 | 12,000 | 12,000 | 12,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | 2,566 | 2,219 | 6,000 | 6,000 | 6,000 | 6,000 |
| 4401 | Prop/Liab Ins Premium | 2,995 | 2,845 | 3,049 | 3,049 | 3,049 | 3,573 |
| 4402 | Prop/Liab Ins Claims | 0 | 0 | 0 | 0 | 0 | 0 |
| 4403 | Life Insurance Premium | 1,206 | 909 | 986 | 986 | 986 | 986 |
| 4421 | Fleet Services | 10,573 | 5,832 | 5,832 | 5,832 | 5,832 | 6,032 |
| 4649 | Late Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expenses | 0 | 0 | 0 | 0 | 0 | 0 |
| 4652 | Volunteer Reimbursement | 9,503 | 17,074 | 18,000 | 18,000 | 18,000 | 18,000 |
| 4653 | Employee Appreciation | 0 | 83 | 0 | 0 | 0 | 0 |
| 4656 | Contributions-Retirement | 40,510 | 40,510 | 40,510 | 40,510 | 40,510 | 40,510 |
| Sub-Total: Operations | | 149,611 | 150,471 | 160,688 | 160,688 | 160,688 | 162,940 |
| 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 | | 270,625 | 275,956 | 298,532 | 298,532 | 298,532 | 320,516 |

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 a group of 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

| | |
|--|------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.0% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 0.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 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 | 135 | 0 | 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 | 0 | 0 | 0 | 0 | 0 |
| | 4650 Miscellaneous Expense | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 16,976 | 0 | 0 | 0 | 0 | 0 |
| | 9952 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 16,976 | 0 | 0 | 0 | 0 | 0 |

Comments: The Fire Department absorbed costs associated with HazMat beginning in 2021.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4024 LE VICTIM ADVOCATE PROGRAM

| | |
|--|---------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 32.9% |
| 2022 Expenditures Under (Over) Budget | (1,417) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -24.4% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|----------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Victim Advocate | 17,932 | 20,675 | 24,460 | 24,460 | 24,460 | 23,200 |
| 4102 | Overtime | 0 | 0 | 0 | 0 | 0 | 0 |
| 4103 | Social Security | 1,113 | 1,237 | 1,517 | 1,517 | 1,517 | 1,438 |
| 4104 | Medicare | 260 | 289 | 355 | 355 | 355 | 336 |
| 4106 | Hlth Ins/WC/Othr Benefits | 2,362 | 4,245 | 11,130 | 11,130 | 11,130 | 2,165 |
| 4108 | ER Retirement Contribution | 898 | 1,032 | 1,223 | 1,223 | 1,223 | 1,160 |
| Sub-Total: Personnel | | 22,566 | 27,479 | 38,685 | 38,685 | 38,685 | 28,300 |
| 4201 | Office Supplies | 150 | 367 | 700 | 700 | 300 | 700 |
| 4202 | Clothing/Uniforms | 0 | 0 | 80 | 80 | 80 | 80 |
| 4203 | Fuel | 0 | 0 | 0 | 0 | 0 | 0 |
| 4211 | Computer Equipment Under \$5,000 | 0 | 0 | 0 | 2,000 | 0 | 0 |
| 4212 | Computer Software Under \$5,000 | 0 | 3,899 | 0 | 0 | 0 | 0 |
| 4215 | Operating Supplies | 612 | 248 | 1,000 | 1,000 | 2,500 | 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 | 995 | 1,895 | 850 | 850 | 850 | 850 |
| 4320 | Telephone/Fax Services | 1,159 | 1,014 | 183 | 183 | 500 | 126 |
| 4330 | Professional Services | 1,960 | 0 | 0 | 0 | 0 | 0 |
| 4350 | Othr Purchased Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 4351 | Dispatch-City Svcs | 828 | 840 | 3,000 | 3,000 | 3,000 | 3,558 |
| 4360 | Contracted Services | 70 | 0 | 0 | 0 | 0 | 0 |
| 4370 | Trvl/Mileage/Meals/Lodg | 593 | 446 | 2,192 | 2,192 | 2,192 | 2,192 |
| 4401 | Prop/Liab Ins Premium | 0 | 0 | 0 | 0 | 0 | 0 |
| 4421 | Fleet Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 6,366 | 8,710 | 8,005 | 10,005 | 9,422 | 8,506 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 28,932 | 36,188 | 46,690 | 48,690 | 48,107 | 36,806 |

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

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 43.4% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -23.6% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|----------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Victim Advocate | 22,871 | 24,782 | 28,300 | 28,300 | 28,300 | 27,034 |
| 4103 | Social Security | 1,420 | 1,479 | 0 | 0 | 0 | 0 |
| 4104 | Medicare | 332 | 346 | 1,755 | 1,755 | 1,755 | 1,676 |
| 4105 | Standby | 0 | 0 | 410 | 410 | 410 | 392 |
| 4106 | Hlth Ins/WC/Othr Benefits | 1,619 | 4,021 | 12,877 | 12,877 | 12,877 | 2,523 |
| 4108 | ER Retirement Contribution | 1,145 | 1,237 | 1,415 | 1,415 | 1,415 | 1,352 |
| Sub-Total: Personnel | | 27,387 | 31,866 | 44,757 | 44,757 | 44,757 | 32,977 |
| 4360 | Contracted Services | 4,036 | 1,079 | 3,000 | 3,000 | 3,000 | 2,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | 0 | 0 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expenses | 3,142 | 3,295 | 4,209 | 4,209 | 4,209 | 4,708 |
| Sub-Total: Operations | | 7,178 | 4,374 | 7,209 | 7,209 | 7,209 | 6,708 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 34,565 | 36,239 | 51,966 | 51,966 | 51,966 | 39,685 |

Comments:

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

4360 Interpreter services

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

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 41.0% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -28.6% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|----------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Victim Advocate | 15,923 | 7,305 | 8,390 | 8,390 | 8,390 | 7,766 |
| 4103 | Social Security | 984 | 440 | 0 | 0 | 0 | 0 |
| 4104 | Medicare | 230 | 103 | 520 | 520 | 520 | 482 |
| 4105 | Standby | 0 | 0 | 122 | 122 | 122 | 113 |
| 4106 | Hlth Ins/WC/Othr Benefits | 1,114 | 1,194 | 3,818 | 3,818 | 3,818 | 725 |
| 4108 | ER Retirement Contribution | 793 | 368 | 419 | 419 | 419 | 388 |
| Sub-Total: Personnel | | 19,043 | 9,410 | 13,269 | 13,269 | 13,269 | 9,474 |
| Sub-Total: Operations | | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 19,043 | 9,410 | 13,269 | 13,269 | 13,269 | 9,474 |

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

| | |
|--|------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.0% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 0.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|----------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4201 | Office Supplies | 12,931 | 0 | 0 | 0 | 0 | 0 |
| 4203 | Fuel-Lubricant Supplies | 204 | 0 | 0 | 0 | 0 | 0 |
| 4211 | Computer Equipment Under \$5,000 | 76 | 0 | 0 | 0 | 0 | 0 |
| 4213 | Equipment Under \$5,000 | 14,804 | 0 | 0 | 0 | 0 | 0 |
| 4214 | Furniture/Fixtures Under \$5000 | 3,378 | 0 | 0 | 0 | 0 | 0 |
| 4215 | Operating Supplies | 12,924 | 0 | 0 | 0 | 0 | 0 |
| 4216 | Cleaning Supplies | 510 | 0 | 0 | 0 | 0 | 0 |
| 4303 | Advertising/Legal Notices | 600 | 0 | 0 | 0 | 0 | 0 |
| 4370 | Travel/Mileage/Meals/Lodging | 422 | 0 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous | 400 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 46,249 | 0 | 0 | 0 | 0 | 0 |
| 9920 | Building Improvements | 100 | 0 | 0 | 0 | 0 | 0 |
| 9923 | Furniture and Fixtures | 12,417 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 12,517 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 58,765 | 0 | 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

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 128.7% |
| 2022 Expenditures Under (Over) Budget | 5,543 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -24.2% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|----------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4201 | Office Supplies | 3,012 | 3,206 | 3,012 | 3,012 | 3,012 | 3,012 |
| 4205 | Small Tools | 115 | 0 | 0 | 0 | 0 | 0 |
| 4213 | Equipment Under \$5,000 | 0 | 0 | 0 | 0 | 143 | 0 |
| 4214 | Furniture/Fixtures Under \$5,000 | 0 | 1,691 | 2,250 | 2,250 | 2,250 | 2,250 |
| 4215 | Operating Supplies | 0 | 0 | 0 | 0 | 0 | 0 |
| 4216 | Cleaning Supplies | 1,457 | 580 | 1,200 | 1,200 | 750 | 1,200 |
| 4301 | Postage/Freight Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 4302 | Printing/Duplication Svcs | 504 | 0 | 0 | 0 | 0 | 0 |
| 4310 | Dues/Meetings/Mbrshps/Tuition | 0 | 0 | 0 | 0 | 0 | 0 |
| 4320 | Telephone/Fax Services | 1,262 | 1,312 | 1,225 | 1,225 | 1,225 | 1,053 |
| 4321 | Utilities | 14,133 | 17,647 | 14,983 | 14,983 | 12,500 | 14,983 |
| 4330 | Professional Services | 0 | 1,056 | 0 | 0 | 850 | 1,056 |
| 4340 | Repair/Mntce Svcs | 2,369 | 2,606 | 8,500 | 8,500 | 6,000 | 7,685 |
| 4342 | Building/Property Maintenance | 3,934 | 4,584 | 3,000 | 3,000 | 5,229 | 3,000 |
| 4350 | Othr Purchased Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 4358 | Janitorial Services | 17,900 | 19,788 | 19,941 | 19,941 | 15,463 | 19,200 |
| 4360 | Contracted Svcs | 1,255 | 375 | 400 | 400 | 0 | 400 |
| 4361 | Maintenance Contracts | 5,999 | 7,718 | 6,500 | 6,500 | 6,890 | 7,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | 23 | 0 | 0 | 0 | 0 | 0 |
| 4401 | Property/Liability Insurance | 5,374 | 5,108 | 5,483 | 5,483 | 5,483 | 6,307 |
| 4420 | Rental Services | 7,056 | 14,642 | 7,000 | 7,000 | 5,335 | 7,000 |
| 4421 | Fleet Services | 3,858 | 3,870 | 3,825 | 3,825 | 3,828 | 3,965 |
| 4649 | Late Fees | 3 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 68,254 | 84,184 | 77,319 | 77,319 | 68,958 | 78,111 |
| 9920 | Building Improvements | 4,607 | 0 | 60,000 | 60,000 | 60,000 | 72,000 |
| 9970 | Computer Equipment Over \$5,000 | 0 | 0 | 60,751 | 60,751 | 63,569 | 0 |
| Sub-Total: Capital Outlay | | 4,607 | 0 | 120,751 | 120,751 | 123,569 | 72,000 |
| TOTALS | | 72,861 | 84,184 | 198,070 | 198,070 | 192,527 | 150,111 |

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.
- 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

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -85.5% |
| 2022 Expenditures Under (Over) Budget | 371 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 420.7% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|--------------------------------|----------------|----------------|-----------------|---------------------|--------------------|----------------|
| 4101 | Wages-PW Admin | 352,590 | 376,281 | 403,850 | 403,850 | 403,850 | 439,317 |
| 4102 | Overtime | 0 | 146 | 0 | 0 | 0 | 0 |
| 4103 | Social Security | 19,825 | 21,251 | 24,642 | 24,642 | 24,642 | 26,946 |
| 4104 | Medicare | 4,637 | 4,970 | 5,856 | 5,856 | 5,856 | 6,370 |
| 4106 | Hlth Ins/WC/Othr Benefits | 80,420 | 79,300 | 88,384 | 88,384 | 88,384 | 81,948 |
| 4108 | ER Retirement Contrbtn | 18,347 | 19,496 | 21,255 | 21,255 | 21,255 | 23,127 |
| Sub-Total: Personnel | | 475,818 | 501,444 | 543,987 | 543,987 | 543,987 | 577,707 |
| 4201 | Office Supplies | 3,366 | 2,882 | 3,100 | 3,100 | 3,100 | 3,100 |
| 4202 | Clothing/Uniforms | 724 | 496 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4203 | Fuel-Lubricant Supplies | 565 | 790 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4212 | Software Under \$5,000 | 5,453 | 7,467 | 9,712 | 9,712 | 9,700 | 9,700 |
| 4213 | Equipment Under \$5,000 | 1,889 | 766 | 2,500 | 2,500 | 2,500 | 2,500 |
| 4215 | Operating Supplies | 985 | 1,048 | 500 | 500 | 500 | 500 |
| 4216 | Cleaning Supplies | 0 | 0 | 0 | 0 | 41 | 12 |
| 4302 | Printing/Duplication Svcs | 914 | 160 | 300 | 300 | 250 | 300 |
| 4303 | Advertising/Legal Notices | 0 | 323 | 800 | 800 | 500 | 800 |
| 4304 | Subscriptions/Literature/Films | 0 | 282 | 500 | 500 | 500 | 500 |
| 4310 | Dues/Mtgs/Mbrshps/Tuition | 3,093 | 2,853 | 6,000 | 6,000 | 5,950 | 6,000 |
| 4320 | Telephone/Fax Services | 3,529 | 2,917 | 3,753 | 3,753 | 3,753 | 3,252 |
| 4330 | Professional Services | 1,732 | 1,965 | 1,800 | 1,800 | 1,800 | 151,800 |
| 4340 | Repair/Maintenance Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 4343 | Software Support | 0 | 229 | 0 | 0 | 0 | 0 |
| 4350 | Other Purchased Services | 15 | 0 | 400 | 400 | 400 | 400 |
| 4351 | Dispatch-City Svcs | 0 | 4,397 | 3,000 | 3,000 | 3,000 | 3,043 |
| 4370 | Travel/Mileage/Meals/Lodging | 1,521 | 1,578 | 2,500 | 2,500 | 2,500 | 2,500 |
| 4420 | Rental Services | 2,637 | 3,007 | 2,300 | 2,300 | 2,300 | 2,300 |
| 4421 | Fleet Services | 11,793 | 16,326 | 23,800 | 23,800 | 23,800 | 24,666 |
| 4649 | Late Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expenses | 0 | 30 | 125 | 125 | 125 | 125 |
| Sub-Total: Operations | | 38,215 | 47,515 | 63,090 | 63,090 | 62,719 | 213,498 |
| 9952 | Equipment | 5,156 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 5,156 | 0 | 0 | 0 | 0 | 0 |
| 5000 | Cost Allocation to Other Funds | (395,824) | (354,674) | (578,609) | (578,609) | (578,609) | (642,962) |
| TOTALS | | 123,366 | 194,285 | 28,468 | 28,468 | 28,097 | 148,243 |

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

| | |
|--|---------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -153.9% |
| 2022 Expenditures Under (Over) Budget | 463 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 683.3% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-----------------------------------|----------------|-----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4201 | Office Supplies | 0 | (14) | 0 | 0 | 0 | 0 |
| 4213 | Equipment Under \$5,000 | 2,294 | 90 | 2,500 | 2,500 | 1,500 | 2,500 |
| 4214 | Furniture/Fixtures Under \$5,000 | 0 | 268 | 0 | 0 | 0 | 0 |
| 4215 | Operating Supplies | 48 | 0 | 0 | 0 | 0 | 0 |
| 4216 | Cleaning Supplies | 0 | 0 | 0 | 0 | 0 | 0 |
| 4320 | Telephone/Fax Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 4321 | Utilities | 17,614 | 21,479 | 20,000 | 20,000 | 20,000 | 20,000 |
| 4330 | Professional Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 4340 | Repair/Maintnc Services | 1,037 | 4,792 | 3,684 | 3,684 | 3,684 | 3,684 |
| 4342 | Building/Property Maintenance | 0 | 7,958 | 10,000 | 10,000 | 10,000 | 10,000 |
| 4350 | Other Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 4351 | Dispatch-City Svcs | 4,335 | 0 | 0 | 0 | 0 | 0 |
| 4358 | Janitorial Services | 13,385 | 0 | 0 | 0 | 0 | 0 |
| 4360 | Contracted Services | 0 | 0 | 2,500 | 2,500 | 2,500 | 2,500 |
| 4370 | Travel/Mileage/Meals/Lodging | 0 | 8 | 0 | 0 | 0 | 0 |
| 4401 | Property/Liability Insurance | 3,476 | 3,191 | 3,420 | 3,420 | 3,420 | 4,007 |
| 4649 | Late Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expenses | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 42,188 | 37,772 | 42,104 | 42,104 | 41,104 | 42,691 |
| 9920 | Building Improvements | 7,540 | 29,999 | 52,500 | 52,500 | 53,037 | 94,000 |
| 9925 | Building Construction | 3,250 | 0 | 0 | 0 | 0 | 0 |
| 9940 | Improvements Other Than Buildings | 0 | 0 | 0 | 0 | 0 | 75,000 |
| 9952 | Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 10,790 | 29,999 | 52,500 | 52,500 | 53,037 | 169,000 |
| 5000 | Cost Allocation to Other Funds | (44,663) | (93,814) | (80,100) | (80,100) | (80,100) | (98,077) |
| TOTALS | | 8,315 | (26,043) | 14,504 | 14,504 | 14,041 | 113,614 |

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**

01-4037 SAFE ROUTES TO SCHOOL

| | |
|--|------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.0% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 0.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4330 Professional Services | 2,770 | 0 | 0 | 0 | 0 | 0 |
| | 4357 Engineering Services | 29,440 | 0 | 0 | 0 | 0 | 0 |
| | 4370 Trvl/Mileage/Meals/Lodg | 162 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 32,372 | 0 | 0 | 0 | 0 | 0 |
| | 9960 Road Construction | 526,203 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 526,203 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 558,575 | 0 | 0 | 0 | 0 | 0 |

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

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4045 CRANOR HILL

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -39.1% |
| 2022 Expenditures Under (Over) Budget | 30,299 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 253.9% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|----------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Cranor Hill | 6,780 | 7,872 | 19,469 | 19,469 | 0 | 25,122 |
| 4102 | Overtime | 674 | 542 | 415 | 415 | 0 | 536 |
| 4103 | Social Security | 427 | 557 | 1,233 | 1,233 | 0 | 1,591 |
| 4104 | Medicare | 100 | 130 | 288 | 288 | 0 | 372 |
| 4106 | Hlth Ins/WC/Other Benefits | 1,249 | 1,329 | 1,593 | 1,593 | 794 | 2,056 |
| Sub-Total: Personnel | | 9,230 | 10,430 | 22,998 | 22,998 | 794 | 29,677 |
| 4201 | Office Supplies | 3,704 | 2,117 | 3,945 | 3,945 | 1,500 | 4,000 |
| 4203 | Fuel/Lubricant Supply | 141 | 579 | 1,000 | 1,000 | 750 | 1,000 |
| 4213 | Equipment Under \$5,000 | 0 | 400 | 500 | 500 | 350 | 1,000 |
| 4303 | Advertising/Legal Svcs | 400 | 300 | 300 | 300 | 250 | 300 |
| 4320 | Telephone/Fax Service | 767 | 832 | 820 | 820 | 820 | 820 |
| 4321 | Utilities | 2,298 | 2,345 | 4,000 | 4,000 | 3,500 | 3,045 |
| 4330 | Professional Svcs | 2,365 | 690 | 3,000 | 3,000 | 1,000 | 3,100 |
| 4340 | Repair/Maintnc Services | 1,427 | 3,086 | 4,200 | 4,200 | 1,500 | 4,500 |
| 4401 | Prop/Liab Ins Premium | 1,024 | 969 | 1,043 | 1,043 | 1,043 | 1,221 |
| 4421 | Fleet Services | 3,662 | 4,174 | 4,277 | 4,277 | 4,277 | 4,422 |
| Sub-Total: Operations | | 15,788 | 15,493 | 23,085 | 23,085 | 14,990 | 23,408 |
| 9925 | Building Construction | 0 | 0 | 0 | 0 | 0 | 110,000 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 110,000 |
| TOTALS | | 25,018 | 25,922 | 46,083 | 46,083 | 15,784 | 163,085 |

Comments:

4101 2023 expenses are based on the potential of being open January 1st through spring break (32 days), 14 days in December of budgeted year, a training day, and free early release Wednesdays.

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

| | |
|--|-------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 5.6% |
| 2022 Expenditures Under (Over) Budget | 7,523 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 14.5% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|--------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages | 25,376 | 47,176 | 52,495 | 52,495 | 52,495 | 68,578 |
| 4102 | Overtime | 473 | 0 | 0 | 0 | 0 | 0 |
| 4103 | Social Security | 1,568 | 2,936 | 3,255 | 3,255 | 3,255 | 4,252 |
| 4104 | Medicare | 367 | 687 | 761 | 761 | 761 | 994 |
| 4106 | Hlth Ins/WC/Othr Benefits | 0 | 1,617 | 1,879 | 1,879 | 1,879 | 2,455 |
| Sub-Total: Personnel | | 27,784 | 52,416 | 58,390 | 58,390 | 58,390 | 76,279 |
| 4201 | Office Supplies | 5,598 | 3,874 | 5,000 | 5,000 | 5,000 | 7,000 |
| 4360 | Contracted Services (Delivery) | 0 | 0 | 500 | 500 | 500 | 500 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 16 | 1,500 | 500 | 500 | 0 | 500 |
| 4370 | Meal Costs | 16,133 | 31,674 | 26,723 | 26,723 | 26,796 | 27,000 |
| 4705 | Misc Grant Expenses | 0 | 0 | 7,285 | 7,285 | 3,100 | 4,185 |
| 4707 | Region 10 Grant Expense | 0 | 1,309 | 5,011 | 5,011 | 2,100 | 2,900 |
| Sub-Total: Operations | | 21,746 | 38,357 | 45,019 | 45,019 | 37,496 | 42,085 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 49,531 | 90,773 | 103,409 | 103,409 | 95,886 | 118,364 |

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 | 24,215 | 24,941 |
| 3667 Senior Meals-Misc | 63,117 | 63,843 |
| Total Non-Grant Meal Revenue | | |

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4048 SENIOR PROGRAMMING

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 41.0% |
| 2022 Expenditures Under (Over) Budget | 27,243 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -16.4% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages | 37,188 | 38,871 | 51,600 | 51,600 | 51,600 | 56,883 |
| 4102 | Overtime | 964 | 994 | 0 | 0 | 0 | 0 |
| 4103 | Social Security | 2,345 | 2,466 | 3,199 | 3,199 | 3,199 | 3,527 |
| 4104 | Medicare | 548 | 577 | 748 | 748 | 748 | 825 |
| 4106 | Hlth Ins/WC/Othr Benefits | 1,550 | 1,417 | 28,425 | 28,425 | 5,803 | 6,267 |
| 4108 | ER Retirement Contrbtn | 0 | 0 | 2,580 | 2,580 | 2,580 | 2,844 |
| Sub-Total: Personnel | | 42,596 | 44,324 | 86,552 | 86,552 | 63,930 | 70,346 |
| 4201 | Office Supplies | 213 | 552 | 153 | 153 | 300 | 500 |
| 4202 | Clothing/Uniforms | 0 | 0 | 0 | 0 | 0 | 0 |
| 4203 | Fuel/Lubricant Supplies | 0 | 0 | 0 | 0 | 0 | 0 |
| 4208 | Rec Supplies | 83 | 170 | 9,000 | 9,000 | 1,000 | 3,300 |
| 4211 | Computer Equip. Under \$5,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4212 | Computer Software Under \$5000 | 0 | 0 | 0 | 0 | 300 | 600 |
| 4214 | Furniture/Fixtures Under \$5000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4303 | Advertising/Legal Svcs | 487 | 56 | 542 | 542 | 1,000 | 1,000 |
| 4304 | Subscriptions/Literature/Films | 0 | 313 | 0 | 0 | 0 | 0 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 345 | 275 | 200 | 200 | 600 | 800 |
| 4320 | Telephone/Fax Service | 0 | 0 | 181 | 181 | 181 | 245 |
| 4360 | Contracted Services | 0 | 3,000 | 0 | 0 | 0 | 0 |
| 4370 | Travel/Mileage/Meals/Lodging | 84 | 42 | 346 | 346 | 4,000 | 4,000 |
| 4420 | Rental | 0 | 0 | 0 | 0 | 0 | 0 |
| 4706 | Met Rec Grant Expense | 0 | 0 | 0 | 0 | 0 | 0 |
| 4707 | Region 10 Grant Expense | 1,896 | 1,842 | 1,580 | 1,580 | 0 | 1,580 |
| Sub-Total: Operations | | 3,108 | 6,252 | 12,002 | 12,002 | 7,381 | 12,025 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 45,704 | 50,576 | 98,554 | 98,554 | 71,311 | 82,371 |

Comments:

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

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4049 RECREATION ADMINISTRATION

| | |
|--|-------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 12.2% |
| 2022 Expenditures Under (Over) Budget | 1,918 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 11.5% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Recreation Office | 230,976 | 230,490 | 261,498 | 261,498 | 261,498 | 291,096 |
| 4102 | Overtime | 5,270 | 9,748 | 8,752 | 8,752 | 8,752 | 9,630 |
| 4103 | Social Security | 13,548 | 13,341 | 16,755 | 16,755 | 16,755 | 18,645 |
| 4104 | Medicare | 3,169 | 3,120 | 3,919 | 3,919 | 3,919 | 4,361 |
| 4106 | Hlth Ins/WC/Othr Benefits | 69,013 | 81,586 | 91,605 | 91,605 | 91,605 | 98,707 |
| 4108 | ER Retirement Contrbtn | 14,283 | 13,269 | 14,377 | 14,377 | 14,377 | 16,432 |
| Sub-Total: Personnel | | 336,259 | 351,555 | 396,906 | 396,906 | 396,906 | 438,871 |
| 4201 | Office Supplies | 1,895 | 5,908 | 6,800 | 6,800 | 6,800 | 6,600 |
| 4202 | Clothing/Uniforms | 0 | 0 | 0 | 0 | 0 | 0 |
| 4203 | Fuel/Lubricant Supplies | 941 | 685 | 1,025 | 1,025 | 1,500 | 1,025 |
| 4210 | CARA Parent Expenses | 0 | (16) | 0 | 0 | 0 | 0 |
| 4303 | Advertising/Legal Svcs | 0 | 234 | 100 | 100 | 100 | 0 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 726 | 998 | 1,100 | 1,100 | 900 | 1,100 |
| 4320 | Telephone/Fax Services | 809 | 2,115 | 2,904 | 2,904 | 2,904 | 2,385 |
| 4330 | Professional Services | 7,272 | 16 | 0 | 0 | 0 | 0 |
| 4370 | Travel/Mileage/Meals/Lodging | 1,347 | 5,070 | 7,000 | 7,000 | 4,500 | 6,500 |
| 4420 | Rental | 1,268 | 2,136 | 1,700 | 1,700 | 2,007 | 2,500 |
| 4421 | Fleet Services | 16,048 | 15,073 | 14,921 | 14,921 | 14,921 | 15,396 |
| 4650 | Miscellaneous Expenses | 0 | 0 | 0 | 0 | 0 | 7,600 |
| Sub-Total: Operations | | 30,305 | 32,219 | 35,550 | 35,550 | 33,632 | 43,106 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 366,564 | 383,774 | 432,456 | 432,456 | 430,538 | 481,977 |

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
- 4650 Resiliency micro-grant program to build community connections

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4050 RECREATION PROGRAMS

| | |
|--|-------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 4.8% |
| 2022 Expenditures Under (Over) Budget | 6,615 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 5.7% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Recreation | 44,502 | 124,122 | 138,963 | 138,963 | 138,963 | 151,748 |
| 4102 | Overtime | 992 | 2,001 | 1,098 | 1,098 | 1,098 | 1,261 |
| 4103 | Social Security | 2,821 | 7,801 | 8,684 | 8,684 | 8,684 | 9,487 |
| 4104 | Medicare | 660 | 1,825 | 2,031 | 2,031 | 2,031 | 2,219 |
| 4106 | Hlth Ins/WC/Othr Benefits | 4,486 | 3,942 | 5,076 | 5,076 | 5,076 | 5,528 |
| Sub-Total: Personnel | | 53,461 | 139,691 | 155,852 | 155,852 | 155,852 | 170,241 |
| 4201 | Office Supplies | 347 | 2,480 | 2,500 | 2,500 | 1,500 | 2,500 |
| 4203 | Fuel/Lubricant Supplies | 460 | 1,769 | 3,000 | 3,000 | 3,000 | 3,000 |
| 4208 | Rec Supplies | 10,463 | 43,997 | 26,000 | 26,000 | 26,000 | 26,000 |
| 4210 | CARA Parent Expenses | 2,707 | 1,901 | 5,500 | 5,500 | 1,200 | 1,500 |
| 4213 | Equipment Under \$5,000 | 0 | 10,726 | 10,000 | 10,000 | 10,000 | 10,000 |
| 4302 | Printing/Duplication Svcs | 3,125 | 4,871 | 6,500 | 6,500 | 6,000 | 6,500 |
| 4303 | Advertising/Legal Svcs | 126 | 486 | 400 | 400 | 400 | 500 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 1,493 | 1,666 | 2,000 | 2,000 | 2,000 | 2,500 |
| 4330 | Professional Services | 1,959 | 3,503 | 0 | 0 | 0 | 0 |
| 4343 | Software Support | 5,971 | 14,445 | 8,500 | 8,500 | 8,800 | 15,000 |
| 4350 | Other Purchased Services | 3,235 | 4,637 | 8,915 | 8,915 | 16,000 | 9,000 |
| 4360 | Contracted Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 4370 | Travel/Mileage/Meals/Lodging | 84 | 949 | 5,000 | 5,000 | 5,000 | 5,000 |
| 4402 | Prop & Liab Claims | 0 | 0 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expenses | 0 | 0 | 5,000 | 5,000 | 5,000 | 0 |
| 4658 | Scholarships | 5,546 | 11,874 | 22,200 | 22,200 | 14,000 | 24,500 |
| Sub-Total: Operations | | 35,516 | 103,303 | 105,515 | 105,515 | 98,900 | 106,000 |
| 9952 | Equipment | 4,828 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 4,828 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 93,806 | 242,994 | 261,367 | 261,367 | 254,752 | 276,241 |

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

| | |
|--|----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 6.4% |
| 2022 Expenditures Under (Over) Budget | (53,196) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 59.4% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------------|----------------|------------------|--------------------|---------------------------|-----------------------|------------------|
| 4101 | Wages-Parks | 331,428 | 351,626 | 425,937 | 425,937 | 425,937 | 519,908 |
| 4102 | Overtime | 7,590 | 7,886 | 10,733 | 10,733 | 10,733 | 12,799 |
| 4103 | Social Security | 20,003 | 21,324 | 27,346 | 27,346 | 27,346 | 33,301 |
| 4104 | Medicare | 4,678 | 4,987 | 6,396 | 6,396 | 6,396 | 7,788 |
| 4105 | Standby | 4,200 | 4,200 | 4,400 | 4,400 | 4,400 | 4,400 |
| 4106 | Hlth Ins/WC/Othr Benefits | 75,547 | 71,127 | 81,982 | 81,982 | 81,982 | 89,764 |
| 4108 | ER Retirement Contrbtn | 14,179 | 16,739 | 18,132 | 18,132 | 18,132 | 21,899 |
| Sub-Total: Personnel | | 457,625 | 477,889 | 574,926 | 574,926 | 574,926 | 689,858 |
| 4201 | Office Supplies | 4,503 | 1,597 | 2,000 | 2,000 | 1,500 | 0 |
| 4202 | Clothing/Uniforms | 808 | 1,057 | 1,500 | 1,500 | 1,450 | 1,500 |
| 4203 | Fuel/Lubricant Supply | 7,541 | 10,105 | 12,500 | 12,500 | 12,000 | 12,500 |
| 4212 | Computer Software Under \$5,000 | 43 | 0 | 0 | 0 | 0 | 0 |
| 4213 | Equipment Under \$5,000 | 0 | 0 | 0 | 0 | 765 | 0 |
| 4215 | Operating Supplies | 50,632 | 55,846 | 63,000 | 63,000 | 63,000 | 65,750 |
| 4301 | Postage/Freight Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 4303 | Advertising/Legal Notices | 193 | 0 | 0 | 0 | 0 | 0 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 368 | 467 | 800 | 800 | 300 | 800 |
| 4320 | Telephone/Fax Services | 1,567 | 1,219 | 1,692 | 1,692 | 1,692 | 1,476 |
| 4321 | Utilities | 53,085 | 74,985 | 54,230 | 54,230 | 54,230 | 56,530 |
| 4330 | Professional Svcs | 24,275 | 47,191 | 0 | 0 | 0 | 0 |
| 4340 | Repair/Mntce Svcs | 660 | 1,235 | 15,000 | 15,000 | 14,000 | 15,250 |
| 4343 | Software Support | 172 | 313 | 0 | 0 | 115 | 200 |
| 4370 | Travel/Mileage/Meals/Lodging | 69 | 166 | 600 | 600 | 450 | 500 |
| 4401 | Prop/Liab Ins Premium | 5,147 | 4,999 | 6,965 | 6,965 | 6,965 | 10,210 |
| 4402 | Property/Liability Claim | 500 | 0 | 0 | 0 | 0 | 0 |
| 4421 | Fleet Services | 42,734 | 37,664 | 36,478 | 36,478 | 36,478 | 37,959 |
| 4649 | Late Fees | 0 | 31 | 0 | 0 | 16 | 0 |
| Sub-Total: Operations | | 192,296 | 236,874 | 194,765 | 194,765 | 192,961 | 202,675 |
| 9920 | Building Improvements | 0 | 0 | 0 | 55,000 | 55,000 | 0 |
| 9925 | Building Construction | 0 | 0 | 0 | 0 | 0 | 80,000 |
| 9940 | Improve. Other Than Buildings | 1,928 | 293,863 | 200,000 | 200,000 | 200,000 | 740,000 |
| 9952 | Equipment | 27,790 | 0 | 50,000 | 50,000 | 50,000 | 0 |
| Sub-Total: Capital Outlay | | 29,718 | 293,863 | 250,000 | 305,000 | 305,000 | 820,000 |
| TOTALS | | 679,639 | 1,008,627 | 1,019,691 | 1,074,691 | 1,072,887 | 1,712,533 |

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 Travel, mileage, meals for training.
- 4421 Fleet rental & routine vehicle maintenance

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4052 VAN TUYL RANCH

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 158.9% |
| 2022 Expenditures Under (Over) Budget | 22,545 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 0.7% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4340 | Repair/Maintenance Services | 504 | 0 | 1,500 | 1,500 | 0 | 1,500 |
| 4342 | Building/Property Maintenance | 2,428 | 2,502 | 29,045 | 29,045 | 8,000 | 29,045 |
| 4401 | Prop/Liab Ins Premium | 1,168 | 1,009 | 1,088 | 1,088 | 1,088 | 1,303 |
| Sub-Total: Operations | | 4,100 | 3,511 | 31,633 | 31,633 | 9,088 | 31,848 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 4,100 | 3,511 | 31,633 | 31,633 | 9,088 | 31,848 |

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

| | |
|--|---------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -7.1% |
| 2022 Expenditures Under (Over) Budget | 1,500 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -100.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4201 | Office Supplies | 0 | 0 | 250 | 250 | 0 | 0 |
| 4302 | Printing/Duplication Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 4303 | Advertising/Legal Notices | 0 | 0 | 0 | 0 | 0 | 0 |
| 4321 | Utilities | 1,843 | 2,233 | 1,900 | 1,900 | 1,900 | 0 |
| 4330 | Professional Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 4340 | Repair/Maintenance Services | 3,148 | 0 | 750 | 750 | 0 | 0 |
| 4342 | Building/Property Maintenance | 195 | 0 | 500 | 500 | 0 | 0 |
| 4370 | Travel/Mileage/Meals/Lodging | 0 | 0 | 0 | 0 | 0 | 0 |
| 4401 | Prop/Liab Ins Premium | 1,169 | 1,103 | 1,201 | 1,201 | 1,201 | 0 |
| Sub-Total: Operations | | 6,355 | 3,336 | 4,601 | 4,601 | 3,101 | 0 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 6,355 | 3,336 | 4,601 | 4,601 | 3,101 | 0 |

Comments:

This cost center was for the maintenance of the City's cabin at Lazy K and basic grounds maintenance. Costs have been moved to the Parks cost center for the 2023 budget.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4054 SENIOR PROGRAMMING-NEXT50 GRANT

| | |
|--|---------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 54.0% |
| 2022 Expenditures Under (Over) Budget | (8,196) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -100.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Senior Programming | 12,888 | 4,942 | 0 | 6,801 | 6,801 | 0 |
| 4102 | Overtime | 166 | 0 | 0 | 0 | 0 | 0 |
| 4103 | Social Security | 800 | 317 | 0 | 422 | 422 | 0 |
| 4104 | Medicare | 187 | 74 | 0 | 99 | 99 | 0 |
| 4106 | Hlth Ins/WC/Othr Benefits | 0 | 0 | 0 | 243 | 243 | 0 |
| 4108 | ER Retirement Contrbtn | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Personnel | | 14,041 | 5,334 | 0 | 7,565 | 7,565 | 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 | 922 | 0 | 0 | 0 | 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 | 299 | 0 | 0 | 316 | 316 | 0 |
| 4304 | Subscriptions/Literature/Films | 163 | (13) | 0 | 0 | 0 | 0 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 0 | 0 | 0 | 0 | 0 | 0 |
| 4370 | Travel/Mileage/Meals/Lodging | 262 | 0 | 0 | 315 | 315 | 0 |
| Sub-Total: Operations | | 1,646 | (13) | 0 | 631 | 631 | 0 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 15,687 | 5,321 | 0 | 8,196 | 8,196 | 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

| | |
|--|-----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -79.1% |
| 2022 Expenditures Under (Over) Budget | (227,845) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -100.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|------------------------------------|----------------|------------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4357 Engineering Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 9940 Improve. Other Than Buildings | 0 | 1,092,155 | 0 | 227,845 | 227,845 | 0 |
| Sub-Total: Capital Outlay | | 0 | 1,092,155 | 0 | 227,845 | 227,845 | 0 |
| TOTALS | | 0 | 1,092,155 | 0 | 227,845 | 227,845 | 0 |

Comments:

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4056 LAZY K INFRASTRUCTURE NON-GRANT

| | |
|--|-----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 378.0% |
| 2022 Expenditures Under (Over) Budget | (986,287) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -100.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|------------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4330 Professional Services | 13,940 | 206,141 | 0 | 43,750 | 150,000 | 0 |
| | 4357 Engineering Services | 24,738 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 38,678 | 206,141 | 0 | 43,750 | 150,000 | 0 |
| | 9920 Land | 0 | 200 | 0 | 0 | 200 | 0 |
| | 9940 Improve. Other Than Buildings | 0 | 0 | 0 | 942,337 | 836,087 | 0 |
| Sub-Total: Capital Outlay | | 0 | 200 | 0 | 942,337 | 836,287 | 0 |
| TOTALS | | 38,678 | 206,341 | 0 | 986,087 | 986,287 | 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

| | |
|--|-------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.0% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -7.4% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|----------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-City Clerk | 0 | 0 | 56,300 | 56,300 | 56,300 | 64,725 |
| 4102 | Overtime | 0 | 0 | 0 | 0 | 81 | 0 |
| 4103 | Social Security | 0 | 0 | 3,491 | 3,491 | 3,491 | 4,013 |
| 4104 | Medicare | 0 | 0 | 816 | 816 | 816 | 939 |
| 4106 | Hlth Ins/WC/Othr Benefits | 0 | 0 | 26,606 | 26,606 | 26,606 | 10,218 |
| 4108 | ER Retirement Contrbtn | 0 | 0 | 2,815 | 2,815 | 2,815 | 3,236 |
| Sub-Total: Personnel | | 0 | 0 | 90,028 | 90,028 | 90,109 | 83,131 |
| 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 | 3,000 | 3,000 | 2,919 | 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 | 3,000 | 3,000 | 2,919 | 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 | 93,028 | 93,028 | 93,028 | 86,131 |

Comments: This cost center accounts for the activities of the Community Outreach Liaison, with at least 50% supported by grant funding.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4058 EMPLOYEE HOUSING

| | |
|--|----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.0% |
| 2022 Expenditures Under (Over) Budget | (14,710) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -94.8% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-------------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4424 Employee Housing | 0 | 0 | 0 | 14,710 | 14,710 | 24,000 |
| Sub-Total: Operations | | 0 | 0 | 0 | 14,710 | 14,710 | 24,000 |
| | 9920 Building Improvements | 0 | 0 | 450,000 | 450,000 | 450,000 | 0 |
| Sub-Total: Capital Outlay | | 0 | 0 | 450,000 | 450,000 | 450,000 | 0 |
| | 5000 Cost Allocation to Other Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 0 | 0 | 450,000 | 464,710 | 464,710 | 24,000 |

Comments: This cost center accounts for costs to provide employee housing, with the current stance to provide only transitional housing rather than permanent housing for positions being recruited.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4090 PUBLIC SERVICE GRANTS

| | |
|--|-------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -8.6% |
| 2022 Expenditures Under (Over) Budget | 4,100 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 1.3% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 8102 | Youth Grants | 1,250 | 500 | 2,000 | 2,000 | 1,000 | 0 |
| 8201 | Gunnison Country Chamber | 3,980 | 8,336 | 6,500 | 6,500 | 6,500 | 5,250 |
| 8202 | Cattlemen's Days | 34,980 | 0 | 0 | 0 | 0 | 0 |
| 8205 | Gunnison Car Club | 250 | 0 | 0 | 0 | 0 | 0 |
| 8302 | Safe Ride of Gunnison | 2,802 | 0 | 0 | 0 | 0 | 0 |
| 8303 | Gunnison Council for the Arts | 3,237 | 0 | 0 | 0 | 0 | 0 |
| 8304 | GV Animal Welfare League | 2,000 | 3,000 | 2,825 | 2,825 | 2,825 | 1,625 |
| 8306 | GC Pioneer & Historical Soc | 1,000 | 2,000 | 1,600 | 1,600 | 0 | 0 |
| 8308 | Project Hope of Gunnison Valley | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 8309 | Six Points Evaluation & Trng | 4,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,750 |
| 8311 | Gunnison Country Food Pantry | 5,000 | 5,000 | 6,075 | 6,075 | 6,075 | 18,250 |
| 8312 | Gunnison Nordic Club | 3,390 | 2,400 | 2,400 | 2,400 | 2,400 | 1,325 |
| 8810 | Seasons Schoolhouse | 530 | 0 | 0 | 0 | 0 | 0 |
| 8811 | Tenderfoot CFDC | 1,971 | 0 | 0 | 0 | 0 | 0 |
| 8812 | Out of the Darkness Walk | 2,500 | 3,000 | 0 | 0 | 0 | 0 |
| 8814 | gO Initiative | 2,000 | 0 | 1,500 | 1,500 | 1,500 | 0 |
| 8817 | Gunnison County | 17,759 | 0 | 0 | 0 | 0 | 0 |
| 8818 | Gunnison Valley Mentors | 0 | 0 | 0 | 0 | 0 | 0 |
| 8819 | Gunnison Trails | 3,000 | 3,500 | 3,000 | 3,000 | 3,000 | 2,100 |
| 8820 | Gunnison Conservation District | 1,120 | 2,000 | 1,300 | 1,300 | 1,300 | 0 |
| 8823 | Crested Butte Land Trust | 5,000 | 0 | 0 | 0 | 0 | 0 |
| 8824 | Coldharbour | 7,176 | 0 | 0 | 0 | 0 | 0 |
| 8825 | Gunnison Valley Observatory | 3,078 | 1,764 | 0 | 0 | 0 | 0 |
| 8826 | Gunnison High School | 2,500 | 0 | 0 | 0 | 0 | 4,400 |
| 8827 | Dark Sky Tour | 0 | 2,500 | 2,500 | 2,500 | 2,500 | 0 |
| 8828 | Community Foundation | 35,000 | 0 | 0 | 0 | 0 | 0 |
| 8829 | CB Avalanche Center | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| 8830 | Habitat for Humanity | 0 | 9,500 | 10,000 | 10,000 | 10,000 | 10,000 |
| 8831 | Western Mountain Rescue | 0 | 3,000 | 0 | 0 | 0 | 0 |
| 8833 | Anthracite Volleyball Club | 0 | 0 | 600 | 600 | 600 | 0 |
| 8834 | Coldharbour Institute | 0 | 0 | 1,300 | 1,300 | 1,300 | 1,300 |
| 8835 | Crested Butte Snowsports | 0 | 0 | 1,500 | 1,500 | 0 | 0 |
| 8836 | Mountain Roots | 0 | 0 | 2,700 | 2,700 | 2,700 | 3,500 |
| 8899 | Other Service Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 145,523 | 55,500 | 54,800 | 54,800 | 50,700 | 55,500 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 145,523 | 55,500 | 54,800 | 54,800 | 50,700 | 55,500 |

Comments:

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

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4091 ECONOMIC DEVELOPMENT GRANTS

| | |
|--|-----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 190.2% |
| 2022 Expenditures Under (Over) Budget | (215,000) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -83.2% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 8201 | Chamber of Commerce | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 8202 | Cattlemen's Days | 0 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 8207 | Rotary (Kiwanis) Fishing Trnmnt | 0 | 0 | 1,000 | 1,000 | 1,000 | 0 |
| 8210 | Gunnison River Festival | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 8211 | Gunnison Council for the Arts | 4,317 | 5,000 | 7,500 | 7,500 | 7,500 | 0 |
| 8216 | West Elk Hockey Association | 1,000 | 0 | 0 | 0 | 0 | 0 |
| 8217 | Race Revolutions | 0 | 3,500 | 3,500 | 3,500 | 3,500 | 0 |
| 8218 | Gunnison Creative District | 0 | 1,500 | 0 | 0 | 0 | 0 |
| 8219 | CO Taxidermist Assn | 0 | 0 | 2,200 | 2,200 | 2,200 | 1,000 |
| 8297 | REDI Subgrants | 0 | 0 | 0 | 215,000 | 215,000 | 0 |
| 8298 | COVID-19 Business Relief Grants | 256,519 | 50,315 | 0 | 0 | 0 | 0 |
| 8299 | For-Profit ED Grants | 2,800 | 4,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 8403 | Western Foundation | 0 | 0 | 0 | 0 | 0 | 5,000 |
| 8836 | Mountain Roots | 0 | 0 | 0 | 0 | 0 | 7,500 |
| Sub-Total: Operations | | 268,636 | 89,315 | 44,200 | 259,200 | 259,200 | 43,500 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 268,636 | 89,315 | 44,200 | 259,200 | 259,200 | 43,500 |

Comments:

Economic development grants fund events or programs that return sales tax revenue in a like-amount to the City.

8297 2022 subgrants supported by a grant from the State of Colorado Department of Local Affairs.

8298 2020/2021 grants were passthrough funds to local businesses from the CARES act.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4092 STRATEGIC PARTNERSHIPS

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -33.9% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 20.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-----------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 8401 | Visitor Center | 73,240 | 72,130 | 86,026 | 86,026 | 86,026 | 93,005 |
| 8403 | Economic Development | 40,000 | 115,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 8802 | Gunn Housing Authority (IGA) | 58,750 | 58,748 | 58,750 | 58,750 | 58,750 | 93,750 |
| 8822 | Sustainable Tourism And Outdoor R | 0 | 5,000 | 0 | 0 | 0 | 0 |
| 8899 | Gunnison County | 4,500 | 48,260 | 6,500 | 6,500 | 6,500 | 6,500 |
| 9201 | Gunnison County-Mosquito Control | 16,863 | 17,203 | 17,203 | 17,203 | 17,203 | 17,203 |
| 9205 | Gunnison County-Weed Control | 0 | 1,410 | 1,410 | 1,410 | 1,410 | 1,410 |
| Sub-Total: Operations | | 193,353 | 317,751 | 209,889 | 209,889 | 209,889 | 251,868 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 193,353 | 317,751 | 209,889 | 209,889 | 209,889 | 251,868 |

Comments:

- 8401 A 2015 vote by local businesses created a passthrough of given up vendor service fees to fund the Gunnison Country Chamber of Commerce visitor center operation.
- 8403 Partnership for economic development with the IceLab @ Western.
- 8802 Multi-jurisdictional support for the Gunnison Valley Regional Housing Authority.
- 8899 One Valley Leadership Council costs.
- 9201 City share of Mosquito Control District costs.
- 9205 City contribution for management of noxious weeds.

**CITY OF GUNNISON
GENERAL FUND
EXPENDITURES**

01-4097 EVENTS - OPERATIONS

| | |
|--|-------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 2.7% |
| 2022 Expenditures Under (Over) Budget | 6,953 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 7.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-----------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Events | 31,742 | 52,527 | 56,107 | 56,107 | 56,107 | 65,638 |
| 4102 | Overtime | 704 | 4,066 | 2,335 | 2,335 | 2,335 | 2,335 |
| 4103 | Social Security | 1,834 | 3,327 | 3,623 | 3,623 | 3,623 | 4,214 |
| 4104 | Medicare | 429 | 778 | 847 | 847 | 847 | 986 |
| 4106 | Hlth Ins/WC/Othr Benefits | 9,753 | 10,153 | 11,143 | 11,143 | 11,143 | 12,164 |
| 4108 | ER Retirement Contrbtn | 1,576 | 1,695 | 1,700 | 1,700 | 1,700 | 1,991 |
| Sub-Total: Personnel | | 46,038 | 72,545 | 75,755 | 75,755 | 75,755 | 87,327 |
| 4201 | Office Supplies | 394 | 200 | 175 | 175 | 175 | 175 |
| 4202 | Clothing/Uniforms | 0 | 150 | 200 | 200 | 200 | 200 |
| 4213 | Equipment Under \$5,000 | 40 | 2,480 | 4,500 | 4,500 | 4,000 | 4,500 |
| 4215 | Operating Supplies | 354 | 778 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4301 | Postage/Freight | 12 | 11 | 200 | 200 | 200 | 200 |
| 4302 | Printing/Duplication Svcs | 78 | 265 | 700 | 700 | 700 | 700 |
| 4303 | Advertising/Legal Svcs | 973 | 1,554 | 2,000 | 2,000 | 2,000 | 2,200 |
| 4310 | Dues/Meetings/Mbrshps/Tuition | 0 | 64 | 50 | 50 | 32 | 50 |
| 4320 | Telephone/Fax Services | 624 | 410 | 181 | 181 | 181 | 124 |
| 4350 | Other Purchased Services | 65 | 113 | 150 | 150 | 150 | 150 |
| 4370 | Travel/Mileage/Meals/Lodging | 2,623 | 193 | 200 | 200 | 200 | 200 |
| 4401 | Property/Liability Insurance Prem | 0 | 0 | 0 | 0 | 0 | 0 |
| 4421 | Fleet Services | 3,412 | 3,921 | 3,885 | 3,885 | 3,885 | 3,999 |
| 4649 | Late Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expense | 5,871 | 0 | 300 | 300 | 300 | 300 |
| 4656 | Cattlemen's Days | 0 | 0 | 0 | 0 | 0 | 0 |
| 7002 | Triathlon | 1,779 | 6,038 | 5,700 | 5,700 | 5,700 | 5,700 |
| 7004 | Bicycle Safety Program | 500 | 0 | 1,600 | 1,600 | 1,224 | 1,600 |
| 7005 | Growler | 0 | 2,987 | 3,000 | 3,000 | 2,500 | 3,000 |
| 7008 | Fourth of July | 6,076 | 18,968 | 16,500 | 16,500 | 14,650 | 17,500 |
| 7009 | Diamonds in the Rockies | 0 | 10,544 | 11,546 | 11,546 | 11,500 | 12,000 |
| 7010 | Fishing Derby | 654 | 963 | 1,000 | 1,000 | 350 | 1,200 |
| 7014 | Egg-Aquatics | 0 | 454 | 1,100 | 1,100 | 1,037 | 1,200 |
| 7015 | Fright-Night | 1,000 | 1,043 | 1,000 | 1,000 | 1,000 | 1,200 |
| 7016 | Rudolph Roundup | 0 | 983 | 1,000 | 1,000 | 1,000 | 1,200 |
| 7017 | CARA Gymnastics Meet | 0 | 0 | 1,000 | 1,000 | 1,000 | 1,000 |
| 7018 | Gunnison Gun Show | 316 | 2,714 | 2,950 | 2,950 | 2,000 | 2,500 |
| 7019 | Pickleball Tournament | 0 | 0 | 2,000 | 2,000 | 0 | 0 |
| 7020 | SW Colo Triathlon Series Expenses | 622 | 655 | 1,500 | 1,500 | 1,500 | 1,500 |
| 9560 | Fireworks | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Sub-Total: Operations | | 50,395 | 80,486 | 88,437 | 88,437 | 81,484 | 88,398 |
| 9952 | Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 96,433 | 153,032 | 164,192 | 164,192 | 157,239 | 175,725 |

Comments:

- 4101 2023 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

| | |
|--|-------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 11.9% |
| 2022 Expenditures Under (Over) Budget | (1) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 8.9% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------------|------------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4999 | Transfer to Fleet Maintenance | 717,976 | 590,865 | 742,031 | 742,031 | 742,031 | 833,480 |
| 4999 | Transfer to Street Improvements | 2,323,977 | 155,000 | 81,218 | 81,218 | 81,218 | 63,157 |
| 4999 | Transfer to Pool-CC Maint | 26,727 | 23,641 | 24,830 | 24,830 | 24,830 | 29,753 |
| 4999 | Transfer to Rink-Parks Exp | 19,029 | 19,600 | 20,188 | 20,188 | 20,188 | 20,794 |
| 4999 | Transfer to Trails-Bike Lanes | 0 | 0 | 15,000 | 15,000 | 15,000 | 15,000 |
| Sub-Total: Operations | | 3,087,709 | 789,106 | 883,267 | 883,267 | 883,267 | 962,184 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 3,087,709 | 789,106 | 883,267 | 883,267 | 883,267 | 962,184 |

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 | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|---------------------|---|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| REVENUES | | | | | | | |
| | TAXES | 0 | 0 | 0 | 0 | 0 | 0 |
| | PERMITS/LICENSES | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL | 52,010 | 61,543 | 52,000 | 60,000 | 57,000 | 57,000 |
| | CHARGES FOR SVCS | 0 | 0 | 0 | 0 | 0 | 0 |
| | FINES/FORFEITURES | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 71 | 21 | 50 | 50 | 25 | 25 |
| | INTEREST | 1,570 | (487) | 250 | 250 | (3,850) | 250 |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 53,650 | 61,077 | 52,300 | 60,300 | 53,175 | 57,275 |
| 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 | 31,461 | 30,116 | 38,500 | 38,500 | 35,792 | 38,500 |
| | GRANTS/ECON DEV/EVENTS | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS OUT | 17,424 | 20,097 | 17,000 | 25,000 | 25,000 | 25,000 |
| | TOTAL EXPENDITURES | 48,883 | 50,212 | 55,500 | 63,500 | 60,792 | 63,500 |
| | Revenues Over (Under) Expenditures | 4,767 | 10,865 | (3,200) | (3,200) | (7,617) | (6,225) |
| | Beginning Fund Balance | 59,839 | 64,602 | 61,553 | 75,467 | 75,467 | 67,850 |
| | Ending Fund Balance | 64,602 | 75,467 | 58,353 | 72,267 | 67,850 | 61,625 |
| | Ending Fund Balance % of Total Expenditures | 132% | 150% | 105% | 114% | 112% | 97% |

02 REVENUE SUMMARY

| | |
|--|--------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | -12.9% |
| 2022 Revenues Under (Over) Budget | 7,125 |
| 2022 Budgeted Revenues vs. 2023 Budget Request | -5.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-----------------|--------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| REVENUES | | | | | | | |
| 3333 | Lottery Proceeds | 34,586 | 41,446 | 35,000 | 35,000 | 32,000 | 32,000 |
| 3334 | Lottery Redistribution | 17,424 | 20,097 | 17,000 | 25,000 | 25,000 | 25,000 |
| | INTERGOVERNMENTAL | 52,010 | 61,543 | 52,000 | 60,000 | 57,000 | 57,000 |
| 3601 | Miscellaneous Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 3604 | Refunds | 71 | 21 | 50 | 50 | 25 | 25 |
| | MISCELLANEOUS | 71 | 21 | 50 | 50 | 25 | 25 |
| 3701 | Interest on Investments | 794 | 257 | 150 | 150 | 150 | 150 |
| 3710 | Unrealized Gain/Loss | 776 | (745) | 100 | 100 | (4,000) | 100 |
| | INTEREST | 1,570 | (487) | 250 | 250 | (3,850) | 250 |
| | TOTAL REVENUES | 53,650 | 61,077 | 52,300 | 60,300 | 53,175 | 57,275 |

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

| | |
|--|-------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 18.8% |
| 2022 Expenditures Under (Over) Budget | 2,708 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 0.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-------------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 9501 | Hartman Rocks Improvements | 189 | 577 | 2,000 | 2,000 | 1,000 | 1,000 |
| 9503 | Picnic Table/Trash Can Repl. | 2,435 | 0 | 5,000 | 5,000 | 5,000 | 4,000 |
| 9504 | Taylor Mtn Park Improvements | 7,894 | 0 | 1,500 | 1,500 | 1,000 | 1,000 |
| 9525 | Fertilizer | 3,746 | 5,837 | 6,500 | 6,500 | 6,500 | 7,000 |
| 9528 | Dandelion Spraying | 4,863 | 4,784 | 4,500 | 4,500 | 5,000 | 5,000 |
| 9530 | Painting and Staining | 849 | 1,528 | 2,000 | 2,000 | 2,000 | 2,000 |
| 9531 | Landscaping materials | 6,614 | 0 | 5,000 | 5,000 | 5,000 | 6,000 |
| 9532 | Backflow Repair | 4,871 | 6,615 | 7,000 | 7,000 | 6,267 | 6,500 |
| 9546 | Cranor-lift hangers, sewer cleanout | 0 | 7,500 | 2,000 | 2,000 | 2,000 | 2,000 |
| 9547 | Skate Park Improvements | 0 | 3,275 | 3,000 | 3,000 | 2,025 | 4,000 |
| Sub-Total: Operations | | 31,461 | 30,116 | 38,500 | 38,500 | 35,792 | 38,500 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 31,461 | 30,116 | 38,500 | 38,500 | 35,792 | 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

| | |
|--|---------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 24.4% |
| 2022 Expenditures Under (Over) Budget | (8,000) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 0.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|--------------------------------|---------------|---------------|-----------------|---------------------|--------------------|---------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4999 Transfer to Pool-CC Maint | 17,424 | 20,097 | 17,000 | 25,000 | 25,000 | 25,000 |
| Sub-Total: Operations | | 17,424 | 20,097 | 17,000 | 25,000 | 25,000 | 25,000 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 17,424 | 20,097 | 17,000 | 25,000 | 25,000 | 25,000 |

Comments:

Transfer to the Community Center for janitorial services.

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

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 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 | 45,000 | 0 | 0 | 0 | 0 |
| | INTEREST | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 0 | 45,000 | 0 | 0 | 0 | 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 | 45,000 | 0 | 0 | 0 | 0 |
| | Beginning Fund Balance | 2,619 | 2,619 | 10,120 | 47,620 | 47,620 | 47,620 |
| | Ending Fund Balance | 2,619 | 47,620 | 10,120 | 47,620 | 47,620 | 47,620 |
| | Ending Fund Balance % of Total Expenditures | 0% | 0% | 0% | 0% | 0% | 0% |

03 REVENUE SUMMARY

| | |
|--|---------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | -100.0% |
| 2022 Revenues Under (Over) Budget | 0 |
| 2022 Budgeted Revenues vs. 2023 Budget Request | 0.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|---------|-------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 3601 | Miscellaneous Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 3653 | RETA | 0 | 45,000 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 0 | 45,000 | 0 | 0 | 0 | 0 |
| 3701 | Interest on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 3710 | Unrealized Gain/Loss | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTEREST | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 0 | 45,000 | 0 | 0 | 0 | 0 |

Comments:

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

03-4150 OPERATING

| | |
|--|------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.0% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 0.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 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

| | |
|--|------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.0% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 0.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 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 | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 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 | 249,602 | 267,507 | 0 | 308,493 | 308,493 | 305,022 |
| | FINES/FORFEITURES | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 2,365 | 26,294 | 1,500 | 1,500 | 2,525 | 1,500 |
| | INTEREST | 6,212 | (63) | 750 | 750 | (15,500) | 750 |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 258,179 | 293,738 | 2,250 | 310,743 | 295,518 | 307,272 |
| EXPENDITURES | | | | | | | |
| | GENERAL GOVERNMENT | 206,332 | 250,411 | 55,000 | 296,540 | 296,540 | 293,076 |
| | 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 | 206,332 | 250,411 | 55,000 | 296,540 | 296,540 | 293,076 |
| | Revenues Over (Under) Expenditures | 51,847 | 43,327 | (52,750) | 14,203 | (1,022) | 14,196 |
| | Beginning Fund Balance | 102,702 | 154,549 | 154,992 | 197,876 | 197,876 | 196,854 |
| | Ending Fund Balance | 154,549 | 197,876 | 102,242 | 212,079 | 196,854 | 211,050 |
| | Ending Fund Balance % of Total Expenditures | 0% | 79% | 186% | 72% | 66% | 72% |

06 REVENUE SUMMARY

| | |
|--|--------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | 0.6% |
| 2022 Revenues Under (Over) Budget | 15,225 |
| 2022 Budgeted Revenues vs. 2023 Budget Request | -1.1% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-----------------|-----------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| REVENUES | | | | | | | |
| 3445 | Insurance Contributions | 249,602 | 267,507 | 0 | 308,493 | 308,493 | 305,022 |
| | CHARGES FOR SERVICES | 249,602 | 267,507 | 0 | 308,493 | 308,493 | 305,022 |
| 3601 | Miscellaneous | 2,365 | 2,490 | 1,500 | 1,500 | 2,500 | 1,500 |
| 3603 | Compensation for Loss | 0 | 7,490 | 0 | 0 | 25 | 0 |
| 3604 | Refunds | 0 | 16,315 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 2,365 | 26,294 | 1,500 | 1,500 | 2,525 | 1,500 |
| 3701 | Interest on Investments | 2,982 | 2,702 | 500 | 500 | (500) | 500 |
| 3710 | Unrealized Gain/Loss | 3,230 | (2,765) | 250 | 250 | (15,000) | 250 |
| | INTEREST | 6,212 | (63) | 750 | 750 | (15,500) | 750 |
| | TOTAL REVENUES | 258,179 | 293,738 | 2,250 | 310,743 | 295,518 | 307,272 |

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

| | |
|--|-----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 18.4% |
| 2022 Expenditures Under (Over) Budget | (241,540) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -1.2% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|--|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4330 Professional Services | 0 | 424 | 5,000 | 5,000 | 5,000 | 5,000 |
| | 4401 Property/Liability Insurance | 189,773 | 203,230 | 0 | 241,540 | 241,540 | 238,076 |
| | 4402 Property/Liability Claim Payments | 16,560 | 46,757 | 50,000 | 50,000 | 50,000 | 50,000 |
| Sub-Total: Operations | | 206,332 | 250,411 | 55,000 | 296,540 | 296,540 | 293,076 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 206,332 | 250,411 | 55,000 | 296,540 | 296,540 | 293,076 |

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 | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|---------------------|--|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| REVENUES | | | | | | | |
| | TAXES | 343,932 | 338,327 | 332,874 | 332,874 | 305,000 | 289,750 |
| | 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 | 6,087 | (1,298) | 1,750 | 1,750 | (8,000) | 1,750 |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 350,019 | 337,029 | 334,624 | 334,624 | 297,000 | 291,500 |
| EXPENDITURES | | | | | | | |
| | GENERAL GOVERNMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| | PUBLIC SAFETY | 183,560 | 144,500 | 114,500 | 207,500 | 207,500 | 145,000 |
| | PUBLIC WORKS | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 |
| | RECREATION & PARKS | 0 | 0 | 0 | 0 | 0 | 0 |
| | GRANTS/ECON DEV/EVENTS | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS OUT | 146,756 | 160,135 | 152,910 | 152,910 | 152,910 | 205,457 |
| | TOTAL EXPENDITURES | 330,316 | 304,635 | 267,410 | 360,410 | 360,410 | 350,457 |
| | Revenues Over (Under) Expenditures | 19,703 | 32,394 | 67,214 | (25,786) | (63,410) | (58,957) |
| | Beginning Fund Balance | 337,748 | 357,451 | 378,996 | 389,846 | 389,846 | 326,436 |
| | Ending Fund Balance | 357,451 | 389,846 | 446,210 | 364,060 | 326,436 | 267,479 |
| | Ending Fund Balance % of Total Expenditures | 0% | 128% | 167% | 101% | 91% | 76% |
| | Ending Fund Balance Analysis | | | | | | |
| | Unreserved Fund Balance | 357,451 | 389,846 | 446,210 | 364,060 | 326,436 | 160,067 |
| | 17th Police Officer Overhire Allow. | 0 | 0 | 0 | 0 | 0 | 107,412 |
| | | 357,451 | 389,846 | 446,210 | 364,060 | 326,436 | 267,479 |
| | Ending Unreserved Fund Balance % of Total Expenditures | | | | | | 46% |

08 REVENUE SUMMARY

| | |
|--|--------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | -11.9% |
| 2022 Revenues Under (Over) Budget | 37,624 |
| 2022 Budgeted Revenues vs. 2023 Budget Request | -12.9% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-----------------|------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| REVENUES | | | | | | | |
| 3120 | Special Marijuana Sales Tax | 301,490 | 305,955 | 290,883 | 290,883 | 283,000 | 268,850 |
| 3121 | Special Marijuana Excise Tax | 42,442 | 32,372 | 41,991 | 41,991 | 22,000 | 20,900 |
| | TAXES | 343,932 | 338,327 | 332,874 | 332,874 | 305,000 | 289,750 |
| 3701 | Interest on Investments | 3,500 | 2,161 | 1,000 | 1,000 | 1,000 | 1,000 |
| 3710 | Unrealized Gain/Loss | 2,587 | (3,459) | 750 | 750 | (9,000) | 750 |
| | INTEREST | 6,087 | (1,298) | 1,750 | 1,750 | (8,000) | 1,750 |
| | TOTAL REVENUES | 350,019 | 337,029 | 334,624 | 334,624 | 297,000 | 291,500 |

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

| | |
|--|----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 43.6% |
| 2022 Expenditures Under (Over) Budget | (93,000) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -30.1% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-----------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 8102 | Youth Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 8302 | Safe Ride of Gunnison | 4,500 | 7,000 | 7,000 | 7,000 | 7,000 | 5,000 |
| 8303 | Gunnison Council for the Arts | 119,320 | 25,000 | 25,000 | 25,000 | 25,000 | 20,000 |
| 8306 | GC Pioneer & Historical Soc | 0 | 2,500 | 800 | 800 | 800 | 0 |
| 8308 | Project Hope of Gunnison Valley | 0 | 0 | 0 | 0 | 0 | 0 |
| 8311 | Gunnison Country Food Pantry | 0 | 0 | 0 | 0 | 0 | 16,500 |
| 8403 | WCU-Recruiting Services | 0 | 0 | 0 | 62,500 | 62,500 | 0 |
| 8800 | GCSAPP | 25,000 | 0 | 0 | 0 | 0 | 0 |
| 8810 | Wonderland Nature School | 4,470 | 30,000 | 10,000 | 10,000 | 10,000 | 17,000 |
| 8811 | Tenderfoot CFDC | 10,029 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 |
| 8812 | Out of the Darkness Walk | 0 | 0 | 0 | 0 | 0 | 0 |
| 8814 | gO Initiative | 0 | 3,000 | 0 | 0 | 0 | 0 |
| 8817 | Gunnison County | 12,241 | 20,000 | 9,500 | 15,000 | 15,000 | 14,000 |
| 8818 | Gunnison Valley Mentors | 8,000 | 25,000 | 25,000 | 25,000 | 25,000 | 22,500 |
| 8821 | Gunnison County Early Care | 0 | 0 | 0 | 25,000 | 25,000 | 18,000 |
| 8826 | Gunnison High School | 0 | 5,000 | 4,200 | 4,200 | 4,200 | 0 |
| 8832 | Gunnison Valley Health Foundation | 0 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 8837 | Crested Butte State of Mind | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| 8838 | Lighthouse Pregnancy Center | 0 | 0 | 1,000 | 1,000 | 1,000 | 0 |
| 8899 | Other Service Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 183,560 | 144,500 | 114,500 | 207,500 | 207,500 | 145,000 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 183,560 | 144,500 | 114,500 | 207,500 | 207,500 | 145,000 |

**CITY OF GUNNISON
MARIJUANA MITIGATION
EXPENDITURES**

08-4999 TRANSFERS OUT

| | |
|--|-------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -4.5% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 34.4% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|------------------------------|----------------|----------------|-----------------|---------------------|--------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4999 | Transfer to General Fund | 141,956 | 155,335 | 148,110 | 148,110 | 148,110 | 200,657 |
| 4999 | Transfer to Community Center | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 |
| Sub-Total: Operations | | 146,756 | 160,135 | 152,910 | 152,910 | 152,910 | 205,457 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 146,756 | 160,135 | 152,910 | 152,910 | 152,910 | 205,457 |

Comments:

When the 15th officer was authorized in 2016, 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. A later 16th officer was authorized in 2019, supported 100% by marijuana funds. Finally, the 2022 included a fund balance reserve for a seventeenth officer to combat turnover and the period of recruitment and training.

| | 2020 | 2021 | 2022 | 2023 |
|--------------------------------------|----------------|----------------|----------------|----------------|
| Budget for 15th Officer | 70,799 | 73,189 | 83,534 | 115,554 |
| Marijuana Revenue Subsidy | 30,028 | 31,042 | 35,430 | 49,011 |
| | 42% | 42% | 42% | 42% |
| 15th Officer Subsidy (above) | 30,028 | 31,042 | 35,430 | 49,011 |
| 16th Officer | 75,836 | 88,201 | 76,588 | 115,554 |
| 16th Officer Startup Equipment | - | - | - | - |
| Senior Services | 900 | 900 | 900 | 900 |
| Recreation Scholarships | 23,500 | 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 | 146,756 | 160,135 | 152,910 | 205,457 |

**CITY OF GUNNISON
STREET IMPROVEMENTS FUND
SUMMARY**

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|---------------------|---|------------------|------------------|--------------------|---------------------------|-----------------------|------------------|
| REVENUES | | | | | | | |
| | TAXES | 1,823,402 | 2,208,500 | 2,008,657 | 2,008,657 | 2,218,362 | 2,254,062 |
| | PERMITS/LICENSES | 6,124 | 4,182 | 4,000 | 4,000 | 3,500 | 3,500 |
| | INTERGOVERNMENTAL | 177,849 | 239,188 | 1,378,609 | 1,378,609 | 351,418 | 2,114,794 |
| | CHARGES FOR SVCS | 0 | 0 | 0 | 0 | 0 | 0 |
| | FINES/FORFEITURES | 7,300 | 22,355 | 20,000 | 20,000 | 20,000 | 20,000 |
| | MISCELLANEOUS | 737 | 4,112 | 600 | 600 | 90,920 | 600 |
| | INTEREST | 4,847 | (25,865) | 3,500 | 3,500 | (219,500) | 2,250 |
| | TRANSFERS IN | 2,323,977 | 155,000 | 755,383 | 755,383 | 361,633 | 216,407 |
| | TOTAL REVENUE | 4,344,235 | 2,607,472 | 4,170,749 | 4,170,749 | 2,826,333 | 4,611,613 |
| EXPENDITURES | | | | | | | |
| | GENERAL GOVERNMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| | PUBLIC SAFETY | 0 | 0 | 0 | 0 | 0 | 0 |
| | PUBLIC WORKS | 1,438,229 | 1,434,052 | 5,274,205 | 5,274,205 | 3,854,821 | 2,294,724 |
| | CAPITAL OUTLAY | 28,963 | 0 | 1,500,000 | 1,500,000 | 0 | 2,545,000 |
| | 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 | 1,467,192 | 1,434,052 | 6,774,205 | 6,774,205 | 3,854,821 | 4,839,724 |
| | Revenues Over (Under) Expenditures | 2,877,043 | 1,173,420 | (2,603,456) | (2,603,456) | (1,028,488) | (228,111) |
| | Beginning Fund Balance | 0 | 2,877,043 | 3,864,970 | 4,050,464 | 4,050,464 | 3,021,976 |
| | Ending Fund Balance | 2,877,043 | 4,050,464 | 1,261,514 | 1,447,008 | 3,021,976 | 2,793,865 |
| | Ending Fund Balance % of Total Expenditures | 0% | 0% | 0% | 0% | 78% | 58% |
| | Ending Fund Balance Analysis | | | | | | |
| | Unreserved Fund Balance | 2,877,043 | 4,050,464 | 1,261,514 | 1,447,008 | 3,021,976 | 2,703,865 |
| | Equipment Replacement Reserve | 0 | 0 | 0 | 0 | 0 | 90,000 |
| | | 2,877,043 | 4,050,464 | 1,261,514 | 1,447,008 | 3,021,976 | 2,793,865 |

**CITY OF GUNNISON
STREET IMPROVEMENTS FUND**

09 REVENUE SUMMARY

| | |
|--|-----------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | 8.4% |
| 2022 Revenues Under (Over) Budget | 1,344,416 |
| 2022 Budgeted Revenues vs. 2023 Budget Request | 10.6% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-----------------|--------------------------------|------------------|------------------|--------------------|---------------------------|-----------------------|------------------|
| REVENUES | | | | | | | |
| 3102 | Specific Ownership Tax | 0 | 0 | 0 | 0 | 17,000 | 17,000 |
| 3103 | Add'l Motor Vehicle Tax | 22,024 | 23,200 | 20,000 | 20,000 | 20,000 | 20,000 |
| 3104 | City Sales Tax | 1,704,941 | 2,025,170 | 1,932,943 | 1,932,943 | 2,112,876 | 2,165,698 |
| 3106 | City Use Tax | 96,437 | 160,129 | 55,714 | 55,714 | 68,486 | 51,365 |
| | TAXES | 1,823,402 | 2,208,500 | 2,008,657 | 2,008,657 | 2,218,362 | 2,254,062 |
| 3209 | Public Works ROW Permits | 6,124 | 4,182 | 4,000 | 4,000 | 3,500 | 3,500 |
| | PERMITS/LICENSES | 6,124 | 4,182 | 4,000 | 4,000 | 3,500 | 3,500 |
| 3301 | Federal Grants | 0 | 0 | 733,000 | 733,000 | 0 | 733,000 |
| 3302 | State Grants | 0 | 0 | 393,750 | 393,750 | 149,999 | 1,153,750 |
| 3303 | Local Grants | 0 | 0 | 10,000 | 10,000 | 0 | 10,000 |
| 3306 | State Maintenance Agrmt | 16,774 | 33,838 | 50,000 | 50,000 | 12,000 | 30,000 |
| 3307 | Hwy User's Trust Fund | 161,075 | 205,350 | 191,859 | 191,859 | 189,419 | 188,044 |
| | INTERGOVERNMENTAL | 177,849 | 239,188 | 1,378,609 | 1,378,609 | 351,418 | 2,114,794 |
| | CHARGES FOR SERVICES | 0 | 0 | 0 | 0 | 0 | 0 |
| 3501 | Traffic Fines | 7,300 | 22,355 | 20,000 | 20,000 | 20,000 | 20,000 |
| | FINES & FORFEITURES | 7,300 | 22,355 | 20,000 | 20,000 | 20,000 | 20,000 |
| 3601 | Miscellaneous Revenue | 0 | 229 | 0 | 0 | 0 | 0 |
| 3603 | Compensation for Loss | 0 | 0 | 0 | 0 | 0 | 0 |
| 3604 | Refunds | 737 | 3,883 | 600 | 600 | 600 | 600 |
| 3612 | Sale of Fixed Assets | 0 | 0 | 0 | 0 | 35,000 | 0 |
| 3650 | Other Contributions | 0 | 0 | 0 | 0 | 55,320 | 0 |
| | MISCELLANEOUS | 737 | 4,112 | 600 | 600 | 90,920 | 600 |
| 3701 | Interest on Investments | 6,517 | 12,991 | 2,500 | 2,500 | 500 | 1,750 |
| 3710 | Unrealized Gain/Loss | (1,671) | (38,856) | 1,000 | 1,000 | (220,000) | 500 |
| | INTEREST | 4,847 | (25,865) | 3,500 | 3,500 | (219,500) | 2,250 |
| 3999 | Transfer from General Fund | 2,323,977 | 155,000 | 81,218 | 81,218 | 81,218 | 63,157 |
| 3999 | Transfer from Electric Fund | 0 | 0 | 100,305 | 100,305 | 100,305 | 0 |
| 3999 | Transfer from Water Fund | 0 | 0 | 50,412 | 50,412 | 50,412 | 0 |
| 3999 | Transfer from Wastewater Fund | 0 | 0 | 50,412 | 50,412 | 50,412 | 0 |
| 3999 | Transfer from Waste/Recycling | 0 | 0 | 44,293 | 44,293 | 44,293 | 0 |
| 3999 | Transfer from Other Recreation | 0 | 0 | 393,750 | 393,750 | 0 | 153,250 |
| 3999 | Transfer from Fleet Fund | 0 | 0 | 34,993 | 34,993 | 34,993 | 0 |
| | TRANSFERS IN | 2,323,977 | 155,000 | 755,383 | 755,383 | 361,633 | 216,407 |
| | TOTAL REVENUES | 4,344,235 | 2,607,472 | 4,170,749 | 4,170,749 | 2,826,333 | 4,611,613 |

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

| | | 2020 | 2021 | 2022 | 2022 | 2022 | 2023 |
|--------------|---|--------------|-----------|-----------|-----------|-----------|------|
| General Fund | Start Up Reserves | \$ 2,323,977 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Engineering-Quartz/Spencer/11th Intersectic | \$ - | \$ 50,000 | \$ - | \$ - | \$ - | \$ - |
| | Snow Removal Enhancement | \$ - | \$ 5,000 | \$ - | \$ - | \$ - | \$ - |
| | Signs Enhancement | \$ - | \$ 5,500 | \$ - | \$ - | \$ - | \$ - |
| | Tree Program Enhancement | \$ - | \$ 5,000 | \$ - | \$ - | \$ - | \$ - |
| | City Shop Asphalt | \$ - | \$ - | \$ 81,218 | \$ 81,218 | \$ 81,218 | \$ - |
| | Crack Seal Enhancement | \$ - | \$ 4,500 | \$ - | \$ - | \$ - | \$ - |

**CITY OF GUNNISON
STREET IMPROVEMENTS FUND**

09 REVENUE SUMMARY

| | |
|--|-----------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | 8.4% |
| 2022 Revenues Under (Over) Budget | 1,344,416 |
| 2022 Budgeted Revenues vs. 2023 Budget Request | 10.6% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|---------------|---|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| | Engineering and Equip. Testing Building | \$ - | \$ 10,000 | \$ - | \$ - | \$ - | \$ - |
| | Highway 50 Access Control Plan | \$ - | \$ 75,000 | \$ - | \$ - | \$ - | \$ - |
| | Unit 72 2015 Peterbuilt Street Sweeper | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 63,157 |
| | | \$ 2,323,977 | \$ 155,000 | \$ 81,218 | \$ 81,218 | \$ 81,218 | \$ 63,157 |
| 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 | \$ 393,750 | \$ - | \$ 153,250 |
| Fleet | City Shop Asphalt | \$ - | \$ - | \$ 34,993 | \$ 34,993 | \$ 34,993 | \$ - |

**CITY OF GUNNISON
STREET IMPROVEMENTS FUND
EXPENDITURES**

09-4034 STREET & ALLEY MAINTENANCE

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 46.5% |
| 2022 Expenditures Under (Over) Budget | 43,768 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 6.9% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|------------------|
| 4101 | Wages-S/A Maintenance | 276,392 | 293,342 | 323,918 | 311,041 | 311,041 | 338,039 |
| 4102 | Overtime | 13,728 | 16,176 | 22,275 | 22,275 | 22,275 | 25,518 |
| 4103 | Social Security | 17,184 | 18,551 | 21,824 | 21,026 | 21,026 | 22,900 |
| 4104 | Medicare | 4,019 | 4,339 | 5,104 | 4,917 | 4,917 | 5,356 |
| 4105 | Standby | 5,800 | 5,900 | 5,800 | 5,800 | 5,800 | 5,800 |
| 4106 | Hlth Ins/WC/Othr Benefits | 77,431 | 81,061 | 111,022 | 110,131 | 110,131 | 83,004 |
| 4108 | ER Retirement Contrbtn | 18,634 | 21,161 | 19,481 | 19,481 | 19,481 | 23,252 |
| Sub-Total: Personnel | | 413,188 | 440,529 | 509,424 | 494,671 | 494,671 | 503,869 |
| 4201 | Office Supplies | 1,459 | 1,275 | 1,500 | 1,500 | 1,100 | 2,500 |
| 4202 | Clothing/Uniforms | 1,554 | 1,753 | 1,500 | 1,500 | 1,500 | 1,500 |
| 4203 | Fuel/Lubricant Supply | 29,779 | 22,609 | 42,275 | 42,275 | 38,000 | 47,275 |
| 4215 | Operating Supplies | 4,668 | 5,697 | 6,000 | 6,000 | 4,500 | 6,000 |
| 4302 | Printing/Duplication Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 4303 | Advertising/Legal Notices | 208 | 390 | 800 | 800 | 250 | 800 |
| 4310 | Dues/Mtgs/Mbrshps/Tuition | 290 | 870 | 825 | 825 | 500 | 825 |
| 4320 | Telephone/Fax Services | 4,212 | 2,985 | 3,565 | 3,565 | 1,200 | 2,829 |
| 4321 | Utilities | 15,810 | 761 | 400 | 400 | 400 | 400 |
| 4330 | Professional Services | 0 | 600 | 500 | 500 | 500 | 500 |
| 4340 | Repair/Mntce Svcs | 0 | 0 | 800 | 800 | 0 | 800 |
| 4343 | Software Support | 0 | 225 | 1,500 | 1,500 | 1,500 | 1,500 |
| 4350 | Other Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 4360 | Contracted Service -Snow | 2,976 | 16,309 | 30,000 | 30,000 | 15,000 | 30,000 |
| 4370 | Travel/Mileage/Meals/Lodging | 113 | 472 | 2,500 | 2,500 | 1,200 | 2,500 |
| 4401 | Prop & Liab Ins Premiums | 0 | 0 | 7,321 | 7,321 | 7,321 | 4,564 |
| 4402 | Prop/Liab Claim Payments | 1,000 | 0 | 0 | 0 | 0 | 0 |
| 4420 | Equipment Rental | 500 | 0 | 2,500 | 2,500 | 0 | 2,500 |
| 4421 | Fleet Services | 127,372 | 125,211 | 129,447 | 129,447 | 129,447 | 141,441 |
| 4649 | Late Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| 4804 | Indirect Expenses | 0 | 0 | 210,732 | 210,732 | 210,732 | 251,421 |
| Sub-Total: Operations | | 189,940 | 179,155 | 442,165 | 442,165 | 413,150 | 497,355 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 603,128 | 619,684 | 951,589 | 936,836 | 907,821 | 1,001,224 |

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

| | |
|--|-----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 335.9% |
| 2022 Expenditures Under (Over) Budget | 1,405,616 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -58.1% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-----------------------------------|----------------|----------------|------------------|---------------------|--------------------|------------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4215 | Operating Supplies | 45 | 26 | 0 | 0 | 0 | 0 |
| 4303 | Advertising/Legal Notices | 74 | 0 | 0 | 0 | 0 | 0 |
| 4310 | Dues/Meetings/Mbrshps/Tuition | 32 | 0 | 0 | 0 | 0 | 0 |
| 4330 | Professional Services | 33,331 | 10,732 | 200,000 | 200,000 | 100,000 | 225,000 |
| 9101 | Tree Program | 50,906 | 6,926 | 10,000 | 10,000 | 9,500 | 10,000 |
| 9103 | Material Crushing | 0 | 19,938 | 55,000 | 55,000 | 55,000 | 55,000 |
| 9104 | Paint Striping | 60,000 | 63,371 | 80,000 | 80,000 | 75,000 | 85,000 |
| 9105 | Signs | 34,669 | 22,023 | 42,500 | 42,500 | 22,000 | 42,500 |
| 9106 | Gravel/Asphalt Patching | 8,661 | 19,532 | 20,000 | 20,000 | 10,000 | 20,000 |
| 9108 | Concrete | 0 | 15,510 | 35,000 | 35,000 | 0 | 35,000 |
| 9109 | Slurry Seal | 466,060 | 139,131 | 365,000 | 365,000 | 296,500 | 450,000 |
| 9110 | Crack Seal | 16,610 | 28,987 | 30,000 | 44,753 | 35,000 | 55,000 |
| 9111 | Street Imprv/Overlay | 163,587 | 320,069 | 3,071,116 | 3,071,116 | 1,900,000 | 216,000 |
| 9112 | Concrete-Valley Pan, Curb, Gutter | 1,125 | 8,000 | 349,000 | 349,000 | 349,000 | 75,000 |
| Sub-Total: Operations | | 835,100 | 654,244 | 4,257,616 | 4,272,369 | 2,852,000 | 1,268,500 |
| 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 | 120,000 |
| 9952 | Equipment | 28,963 | 0 | 0 | 0 | 0 | 0 |
| 9956 | Heavy Equipment | 0 | 0 | 0 | 0 | 0 | 400,000 |
| 9960 | Road Construction | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 28,963 | 0 | 0 | 0 | 0 | 520,000 |
| TOTALS | | 864,064 | 654,244 | 4,257,616 | 4,272,369 | 2,852,000 | 1,788,500 |

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

| | |
|--|-----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -40.7% |
| 2022 Expenditures Under (Over) Budget | 1,470,000 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 31.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|----------------------------|-------------|----------------|------------------|---------------------|--------------------|------------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4330 Professional Services | 0 | 160,123 | 40,000 | 40,000 | 95,000 | 15,000 |
| | 4357 Engineering Services | 0 | 0 | 25,000 | 25,000 | 0 | 10,000 |
| Sub-Total: Operations | | 0 | 160,123 | 65,000 | 65,000 | 95,000 | 25,000 |
| | 9960 Road Construction | 0 | 0 | 1,500,000 | 1,500,000 | 0 | 2,025,000 |
| Sub-Total: Capital Outlay | | 0 | 0 | 1,500,000 | 1,500,000 | 0 | 2,025,000 |
| TOTALS | | 0 | 160,123 | 1,565,000 | 1,565,000 | 95,000 | 2,050,000 |

Comments:

**CITY OF GUNNISON
DITCH FUND
SUMMARY**

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|---------------------|---|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| REVENUES | | | | | | | |
| | TAXES | 0 | 0 | 0 | 0 | 0 | 0 |
| | PERMITS/LICENSES | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL | 50,002 | 14,936 | 24,000 | 24,000 | 64,665 | 24,000 |
| | CHARGES FOR SVCS | 0 | 0 | 0 | 0 | 0 | 0 |
| | FINES/FORFEITURES | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 15 | 400 | 0 | 0 | 0 | 0 |
| | INTEREST | 13,110 | (1,676) | 2,250 | 2,250 | (14,800) | 550 |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 63,127 | 13,660 | 26,250 | 26,250 | 49,865 | 24,550 |
| EXPENDITURES | | | | | | | |
| | GENERAL GOVERNMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| | PUBLIC SAFETY | 0 | 0 | 0 | 0 | 0 | 0 |
| | PUBLIC WORKS | 62,341 | 40,953 | 132,600 | 132,600 | 74,350 | 141,407 |
| | CAPITAL OUTLAY | 0 | 200,260 | 0 | 90,378 | 90,378 | 25,000 |
| | 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 | 62,341 | 241,212 | 132,600 | 222,978 | 164,728 | 166,407 |
| | Revenues Over (Under) Expenditures | 786 | (227,552) | (106,350) | (196,728) | (114,863) | (141,857) |
| | Beginning Fund Balance | 550,642 | 551,427 | 211,857 | 323,874 | 323,874 | 209,011 |
| | Ending Fund Balance | 551,427 | 323,874 | 105,507 | 127,146 | 209,011 | 67,155 |
| | Ending Fund Balance % of Total Expenditures | 885% | 134% | 80% | 57% | 127% | 40% |

28 DITCH FUND

| | |
|--|----------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | 265.0% |
| 2022 Revenues Under (Over) Budget | (23,615) |
| 2022 Budgeted Revenues vs. 2023 Budget Request | -6.5% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-----------------|--------------------------|---------------|----------------|-----------------|---------------------|--------------------|---------------|
| REVENUES | | | | | | | |
| 3302 | State Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 3304 | Mineral Leasing | 50,002 | 14,936 | 24,000 | 24,000 | 64,665 | 24,000 |
| | INTERGOVERNMENTAL | 50,002 | 14,936 | 24,000 | 24,000 | 64,665 | 24,000 |
| 3601 | Miscellaneous Revenues | 0 | 400 | 0 | 0 | 0 | 0 |
| 3604 | Refunds | 15 | 0 | 0 | 0 | 0 | 0 |
| 3650 | Other Contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| 3658 | Miscellaneous Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 15 | 400 | 0 | 0 | 0 | 0 |
| 3701 | Interest on Investments | 6,811 | 2,924 | 1,500 | 1,500 | 200 | 200 |
| 3710 | Unrealized Gain/Loss | 6,299 | (4,600) | 750 | 750 | (15,000) | 350 |
| | INTEREST | 13,110 | (1,676) | 2,250 | 2,250 | (14,800) | 550 |
| | TOTAL REVENUES | 63,127 | 13,660 | 26,250 | 26,250 | 49,865 | 24,550 |

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

| | |
|--|----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -31.7% |
| 2022 Expenditures Under (Over) Budget | (32,128) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -25.4% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages-Ditches | 14,995 | 7,091 | 23,240 | 23,240 | 23,240 | 29,584 |
| 4102 | Overtime | 0 | 0 | 0 | 0 | 0 | 0 |
| 4103 | Social Security | 930 | 440 | 1,441 | 1,441 | 1,441 | 1,834 |
| 4104 | Medicare | 217 | 103 | 337 | 337 | 337 | 429 |
| 4106 | Hlth Ins/WC/Othr Benefits | 623 | 663 | 832 | 832 | 832 | 1,059 |
| 4108 | ER Retirement Contrbtn | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Personnel | | 16,766 | 8,297 | 25,850 | 25,850 | 25,850 | 32,907 |
| 4303 | Advertising/Legal Notices | 221 | 2,296 | 1,750 | 1,750 | 3,500 | 3,500 |
| 4310 | Dues/Meetings/Mbrshps/Tuition | 0 | 248 | 0 | 0 | 0 | 0 |
| 4340 | Repair/Maintenance Services | 0 | 209 | 0 | 0 | 0 | 0 |
| 4356 | Legal Services | 8,500 | 0 | 0 | 0 | 0 | 0 |
| 4357 | Engineering Services | 0 | 0 | 60,000 | 60,000 | 0 | 60,000 |
| 4402 | Prop & Liab Claims | 500 | 0 | 0 | 0 | 0 | 0 |
| 4508 | Ditch-Maintenance/Repair | 36,354 | 29,903 | 45,000 | 45,000 | 45,000 | 45,000 |
| Sub-Total: Operations | | 45,575 | 32,656 | 106,750 | 106,750 | 48,500 | 108,500 |
| 9651 | Ditch Diversions | 0 | 113,643 | 0 | 6,358 | 6,358 | 25,000 |
| 9652 | Main Ditch Slip Lining | 0 | 0 | 0 | 0 | 0 | 0 |
| 9654 | River Restoration Project | 0 | 86,617 | 0 | 84,020 | 84,020 | 0 |
| Sub-Total: Capital Outlay | | 0 | 200,260 | 0 | 90,378 | 90,378 | 25,000 |
| TOTALS | | 62,341 | 241,212 | 132,600 | 222,978 | 164,728 | 166,407 |

Comments:

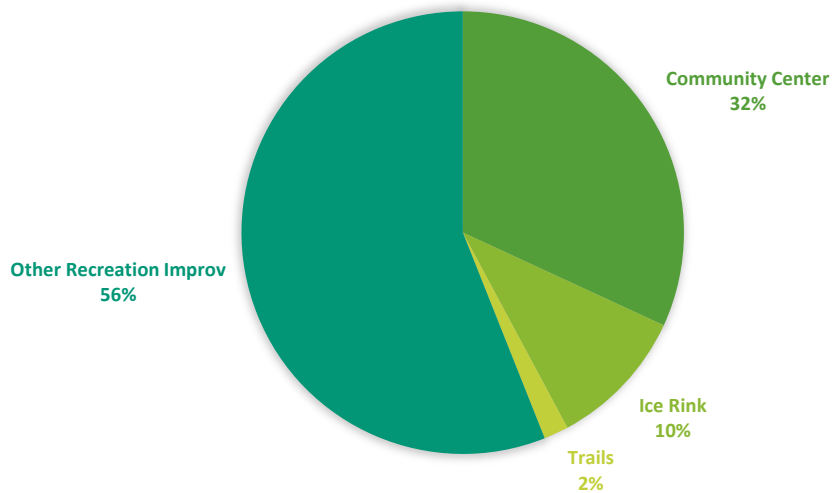
- 4508 Funding to maintain existing town ditches and headgates as necessary
- 9652 Slip line 2 ditches totaling 600 feet due to trees and location.
- 9654 River Restoration Project

**CITY OF GUNNISON
RECREATION TAX ALLOCATION**

| | | |
|---|--------|------------------------|
| RECREATION SALES TAX | | |
| SALES TAX REVENUE | | \$2,406,331 |
| USE TAX REVENUE | | \$57,072 |
| | | \$2,463,403 |
| 25% FOR MAINTENANCE OF COMMUNITY CENTER, RINK AND TRAILS | | \$615,851 |
| DISTRIBUTION: | | |
| Community Center | 71.43% | \$439,893 |
| Ice Rink | 21.43% | \$131,968 |
| Trails | 7.14% | \$43,989 |
| CASH REQUIREMENT FOR DEBT SERVICE | | |
| Community Center | 73.91% | \$345,146 |
| Ice Rink | 26.09% | \$121,836 |
| | | \$466,982 |
| REMAINING FOR OTHER RECREATION IMPROVEMENTS FUND | | \$1,380,571 |

RESTATEMENT BY FUND

| | | |
|--|-------------|--------------------|
| COMMUNITY CENTER | | |
| SALES TAX REVENUE | \$766,851 | |
| USE TAX REVENUE | \$18,188 | |
| | | \$785,039 |
| ICE RINK | | |
| SALES TAX REVENUE | \$247,924 | |
| USE TAX REVENUE | \$5,880 | |
| | | \$253,804 |
| TRAILS | | |
| SALES TAX REVENUE | \$42,970 | |
| USE TAX REVENUE | \$1,019 | |
| | | \$43,989 |
| OTHER RECREATION IMPROVEMENTS | | |
| SALES TAX REVENUE | \$1,348,586 | |
| USE TAX REVENUE | \$31,985 | |
| | | \$1,380,571 |
| | | \$2,463,403 |



**CITY OF GUNNISON
COMMUNITY CENTER FUND
SUMMARY**

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|---------------------|--|------------------|------------------|--------------------|---------------------------|-----------------------|------------------|
| REVENUES | | | | | | | |
| | TAXES | 720,855 | 793,509 | 740,703 | 740,703 | 780,067 | 785,039 |
| | PERMITS/LICENSES | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL | 2,500 | 0 | 0 | 0 | 0 | 0 |
| | CHARGES FOR SVCS | 21,305 | 65,388 | 60,035 | 60,035 | 55,035 | 83,474 |
| | FINES/FORFEITURES | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 89,762 | 3,703,059 | 239,100 | 239,100 | 322,396 | 359,750 |
| | INTEREST | 9,055 | (2,431) | 5,000 | 5,000 | (39,800) | 2,500 |
| | TRANSFERS IN | 488,875 | 413,538 | 591,630 | 599,630 | 549,630 | 456,553 |
| | TOTAL REVENUE | 1,332,353 | 4,973,063 | 1,636,468 | 1,644,468 | 1,667,328 | 1,687,316 |
| 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 | 106,060 | 0 | 180,000 | 180,000 | 180,000 | 62,000 |
| | RECREATION & PARKS | 1,256,040 | 4,759,278 | 1,443,562 | 1,443,562 | 1,419,026 | 1,589,705 |
| | GRANTS/ECON DEV/EVENTS | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 1,362,100 | 4,759,278 | 1,623,562 | 1,623,562 | 1,599,026 | 1,651,705 |
| | Revenues Over (Under) Expenditures | (29,747) | 213,785 | 12,906 | 20,906 | 68,302 | 35,611 |
| | Beginning Available Resources | 96,436 | 66,689 | 162,675 | 280,474 | 280,474 | 348,776 |
| | Ending Available Resources | 66,689 | 280,474 | 175,581 | 301,380 | 348,776 | 384,387 |
| | Ending Available Resources % of Total Exp. | 5% | 6% | 11% | 19% | 22% | 23% |
| | Ending Unreserved Fund Balance % of Total Operational Expenditures | | | | | | 24% |

51 REVENUE SUMMARY

| | |
|--|----------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | -66.5% |
| 2022 Revenues Under (Over) Budget | (22,860) |
| 2022 Budgeted Revenues vs. 2023 Budget Request | 2.6% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-----------------|------------------------------------|------------------|------------------|------------------|---------------------|--------------------|------------------|
| REVENUES | | | | | | | |
| 3104 | City Sales Tax | 682,264 | 735,364 | 719,951 | 719,951 | 755,576 | 766,851 |
| 3106 | Use Tax | 38,591 | 58,145 | 20,752 | 20,752 | 24,491 | 18,188 |
| | TAXES | 720,855 | 793,509 | 740,703 | 740,703 | 780,067 | 785,039 |
| 3303 | Local Grants | 2,500 | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL | 2,500 | 0 | 0 | 0 | 0 | 0 |
| 3407 | Swimming Programs | 21,269 | 65,382 | 60,000 | 60,000 | 55,000 | 60,000 |
| 3411 | Sales Tax Service Fee | 36 | 6 | 35 | 35 | 35 | 35 |
| 3429 | Personal Training Fees | 0 | 0 | 0 | 0 | 0 | 23,439 |
| | CHARGES FOR SERVICES | 21,305 | 65,388 | 60,035 | 60,035 | 55,035 | 83,474 |
| 3601 | Miscellaneous Revenues | 802 | 394 | 0 | 0 | 1,800 | 1,500 |
| 3602 | Prior Year Refunds | 0 | 0 | 0 | 0 | 0 | 0 |
| 3603 | Compensation for Loss | 0 | 0 | 0 | 0 | 0 | 0 |
| 3604 | Refunds | 805 | 507 | 300 | 300 | 0 | 0 |
| 3612 | Sale of Fixed Assets | 0 | 125 | 0 | 0 | 0 | 0 |
| 3631 | Recreation Memberships | 58,863 | 148,840 | 125,000 | 125,000 | 200,000 | 243,750 |
| 3632 | Community Center Rentals | 4,435 | 11,348 | 10,000 | 10,000 | 10,000 | 10,000 |
| 3638 | Recreation Daily Fees | 23,493 | 90,637 | 100,000 | 100,000 | 105,000 | 100,000 |
| 3642 | Vending | 1,366 | 3,317 | 3,800 | 3,800 | 3,800 | 3,500 |
| 3650 | Other Contributions | 0 | 6,450 | 0 | 0 | 1,796 | 1,000 |
| 3800 | Bond Proceeds | 0 | 3,441,442 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 89,762 | 3,703,059 | 239,100 | 239,100 | 322,396 | 359,750 |
| 3701 | Interest on Investments | 4,268 | 4,852 | 3,000 | 3,000 | 200 | 1,500 |
| 3710 | Unrealized Gain/Loss | 4,787 | (7,283) | 2,000 | 2,000 | (40,000) | 1,000 |
| | INTEREST | 9,055 | (2,431) | 5,000 | 5,000 | (39,800) | 2,500 |
| 3999 | Transfer from GF-CARA Gym Floor | 3,125 | 0 | 0 | 0 | 0 | 0 |
| 3999 | Transfer from GF-Facility Use Fee | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 3999 | Transfer from GF-50% of frnt desk | 16,102 | 16,141 | 17,330 | 17,330 | 17,330 | 22,253 |
| 3999 | Transfer from Conservation Trust | 17,424 | 20,097 | 17,000 | 25,000 | 25,000 | 25,000 |
| 3999 | Transfer from Marijuana Mitigation | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 |
| 3999 | Transfer from Other Rec. Improve. | 439,924 | 365,000 | 545,000 | 545,000 | 495,000 | 397,000 |
| | TRANSFERS IN | 488,875 | 413,538 | 591,630 | 599,630 | 549,630 | 456,553 |
| | TOTAL REVENUES | 1,332,353 | 4,973,063 | 1,636,468 | 1,644,468 | 1,667,328 | 1,687,316 |

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

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 31.7% |
| 2022 Expenditures Under (Over) Budget | 25,665 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 0.6% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-----------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|------------------|
| 4101 | Wages | 370,471 | 418,607 | 499,532 | 499,532 | 499,532 | 610,475 |
| 4102 | Overtime | 10,207 | 16,857 | 19,299 | 19,299 | 19,299 | 20,199 |
| 4103 | FICA | 22,678 | 26,245 | 30,556 | 30,556 | 30,556 | 35,294 |
| 4104 | Medicare | 5,304 | 6,138 | 7,523 | 7,523 | 7,523 | 9,145 |
| 4106 | Hlth Ins/WC/Othr Benefits | 61,535 | 48,981 | 54,144 | 54,144 | 54,144 | 66,843 |
| 4108 | Retirement | 8,734 | 9,841 | 10,983 | 10,983 | 10,983 | 12,742 |
| Sub-Total: Personnel | | 478,930 | 526,670 | 622,037 | 622,037 | 622,037 | 754,697 |
| 4201 | Material/Operating Supplies | 10,155 | 20,925 | 18,000 | 18,000 | 13,000 | 18,000 |
| 4202 | Clothing Uniforms | 1,602 | 1,825 | 2,000 | 2,000 | 1,700 | 1,850 |
| 4207 | Chemicals | 8,910 | 19,253 | 15,000 | 15,000 | 23,000 | 18,000 |
| 4208 | Event Supplies | 8,016 | 4,205 | 7,500 | 7,500 | 5,000 | 7,000 |
| 4211 | Computer Equip. Under \$5000 | 843 | 62 | 2,500 | 2,500 | 2,000 | 2,000 |
| 4213 | Equipment Under \$5,000 | 16,311 | 17,699 | 21,000 | 21,000 | 15,000 | 20,000 |
| 4214 | Furniture/Fixtures Under \$5,000 | 4,039 | 0 | 0 | 0 | 0 | 0 |
| 4216 | Cleaning Supplies | 4,018 | 657 | 0 | 0 | 0 | 0 |
| 4301 | Postage/Freight Services | 167 | 233 | 1,500 | 1,500 | 750 | 1,000 |
| 4302 | Printing/Duplication Svcs | 761 | 1,020 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4303 | Advertising/Legal Svcs | 150 | 275 | 1,000 | 1,000 | 750 | 1,000 |
| 4310 | Dues/Meetings/Memberships/Tuition | 1,634 | 7,361 | 8,000 | 8,000 | 7,500 | 7,500 |
| 4320 | Telephone/Fax Service | 4,152 | 3,660 | 2,209 | 2,209 | 2,904 | 2,385 |
| 4321 | Utilities | 125,477 | 143,017 | 144,900 | 144,900 | 144,000 | 145,000 |
| 4330 | Professional Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 4340 | Repair/Maintenance Services | 57,886 | 40,983 | 50,000 | 50,000 | 40,000 | 46,500 |
| 4342 | Building/Property Maintenance | 16 | 0 | 0 | 0 | 0 | 0 |
| 4343 | Software Support | 10,729 | 14,240 | 10,500 | 10,500 | 15,000 | 15,000 |
| 4358 | Janitorial Services | 65,441 | 131 | 0 | 0 | 0 | 0 |
| 4360 | Contracted Services | 21,767 | 18,786 | 29,000 | 29,000 | 20,000 | 28,000 |
| 4361 | Maintenance Contracts | 0 | 0 | 0 | 0 | 0 | 0 |
| 4370 | Trvl/Mileage/Meals/Lodg | 370 | 2,426 | 6,000 | 6,000 | 3,500 | 6,000 |
| 4401 | Property/Liab Ins Premiums | 26,202 | 25,235 | 26,827 | 26,827 | 26,827 | 31,132 |
| 4402 | Property/Liability Claim Pmnts | 0 | 0 | 0 | 0 | 0 | 0 |
| 4421 | Fleet Services | 0 | 2,836 | 2,852 | 2,852 | 2,852 | 2,958 |
| 4649 | Late Fees | 1 | 0 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expenses | 805 | 535 | 660 | 660 | 0 | 500 |
| 4804 | Indirect Expenses | 41,127 | 98,326 | 124,949 | 124,949 | 124,949 | 113,510 |
| Sub-Total: Operations | | 410,579 | 423,689 | 475,397 | 475,397 | 449,732 | 468,335 |
| 9920 | Building Improvements | 0 | 0 | 180,000 | 180,000 | 180,000 | 15,000 |
| 9940 | Improvements Other Than Bldgs | 39,136 | 0 | 0 | 0 | 0 | 0 |
| 9952 | Equipment | 66,924 | 0 | 0 | 0 | 0 | 47,000 |
| Sub-Total: Capital Outlay | | 106,060 | 0 | 180,000 | 180,000 | 180,000 | 62,000 |
| TOTALS | | 995,569 | 950,358 | 1,277,434 | 1,277,434 | 1,251,769 | 1,285,032 |

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**

51-4404 POOL/COMMUNITY CENTER - PERSONAL TRAINING

| | |
|--|------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.0% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 0.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-----------------------------------|-------------|-------------|-----------------|---------------------|--------------------|---------------|
| 4101 | Wages | 0 | 0 | 0 | 0 | 0 | 16,657 |
| 4103 | FICA | 0 | 0 | 0 | 0 | 0 | 1,033 |
| 4104 | Medicare | 0 | 0 | 0 | 0 | 0 | 242 |
| 4106 | Hlth Ins/WC/Othr Benefits | 0 | 0 | 0 | 0 | 0 | 596 |
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 18,527 |
| 4201 | Material/Operating Supplies | 0 | 0 | 0 | 0 | 0 | 500 |
| 4303 | Advertising/Legal Svcs | 0 | 0 | 0 | 0 | 0 | 1,000 |
| 4310 | Dues/Meetings/Memberships/Tuitior | 0 | 0 | 0 | 0 | 0 | 500 |
| 4370 | Trvl/Mileage/Meals/Lodg | 0 | 0 | 0 | 0 | 0 | 500 |
| 4650 | Miscellaneous Expenses | 0 | 0 | 0 | 0 | 0 | 500 |
| Sub-Total: Operations | | 0 | 0 | 0 | 0 | 0 | 3,000 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 0 | 0 | 0 | 0 | 0 | 21,527 |

Comments:

4101 Includes personal training wages, offset by revenue in 51 3429

**CITY OF GUNNISON
COMMUNITY CENTER FUND
EXPENDITURES**

51-4480 POOL - DEBT SERVICE

| | |
|--|---------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -90.9% |
| 2022 Expenditures Under (Over) Budget | (1,129) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -0.3% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-----------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | | | | | | |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4410 Debt Service-Principal | 266,148 | 3,674,321 | 295,720 | 295,720 | 295,720 | 299,417 |
| | 4411 Debt Service-Interest | 100,088 | 106,209 | 50,058 | 50,058 | 50,058 | 45,379 |
| | 4412 Debt Service-Fees | 296 | 28,389 | 350 | 350 | 1,479 | 350 |
| Sub-Total: Operations | | | | | | | |
| | | 366,532 | 3,808,920 | 346,128 | 346,128 | 347,257 | 345,146 |
| Sub-Total: Capital Outlay | | | | | | | |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | | | | | | |
| | | 366,532 | 3,808,920 | 346,128 | 346,128 | 347,257 | 345,146 |

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 | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|---------------------|--|----------------|------------------|--------------------|---------------------------|-----------------------|----------------|
| REVENUES | | | | | | | |
| | TAXES | 235,511 | 257,122 | 240,554 | 240,554 | 252,296 | 253,804 |
| | PERMITS/LICENSES | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL | 0 | 0 | 0 | 0 | 0 | 0 |
| | CHARGES FOR SVCS | (20) | 66 | 60 | 60 | 0 | 0 |
| | FINES/FORFEITURES | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 118,424 | 1,366,283 | 131,770 | 131,770 | 135,350 | 136,100 |
| | INTEREST | 3,971 | (1,231) | 750 | 750 | (9,750) | 400 |
| | TRANSFERS IN | 479,534 | 134,600 | 245,088 | 311,364 | 311,364 | 205,681 |
| | TOTAL REVENUE | 837,420 | 1,756,840 | 618,222 | 684,498 | 689,260 | 595,984 |
| 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 | 367,505 | 0 | 109,900 | 176,176 | 176,176 | 44,887 |
| | RECREATION & PARKS | 427,786 | 1,672,290 | 498,575 | 508,180 | 508,180 | 548,400 |
| | GRANTS/ECON DEV/EVENTS | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 795,292 | 1,672,290 | 608,475 | 684,356 | 684,356 | 593,287 |
| | Revenues Over (Under) Expenditures | 42,129 | 84,550 | 9,747 | 142 | 4,904 | 2,697 |
| | Beginning Available Resources | 82,518 | 124,648 | 157,264 | 209,199 | 209,199 | 214,103 |
| | Ending Available Resources | 124,648 | 209,199 | 167,011 | 209,341 | 214,103 | 216,800 |
| | Ending Available Resources % of Total Exp. | 16% | 13% | 27% | 31% | 31% | 37% |

52 REVENUE SUMMARY

| | |
|--|---------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | -60.8% |
| 2022 Revenues Under (Over) Budget | (4,762) |
| 2022 Budgeted Revenues vs. 2023 Budget Request | -12.9% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-----------------|------------------------------------|----------------|------------------|--------------------|---------------------------|-----------------------|----------------|
| REVENUES | | | | | | | |
| 3104 | City Sales Tax | 222,903 | 238,282 | 233,815 | 233,815 | 244,375 | 247,924 |
| 3106 | Use Tax | 12,608 | 18,841 | 6,739 | 6,739 | 7,921 | 5,880 |
| | TAXES | 235,511 | 257,122 | 240,554 | 240,554 | 252,296 | 253,804 |
| 3411 | Sales Tax Service Fee | (20) | 66 | 60 | 60 | | |
| | CHARGES FOR SERVICES | (20) | 66 | 60 | 60 | 0 | 0 |
| 3444 | Scholarships | 0 | | 0 | 0 | 0 | 0 |
| 3601 | Miscellaneous Revenues | (27) | 197 | 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 | 317 | 174 | 100 | 100 | 100 | 100 |
| 3612 | Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| 3631 | Recreation Memberships/Passes | 222 | 4,756 | 5,170 | 5,170 | 7,000 | 7,000 |
| 3634 | Concessions | 22,657 | 28,864 | 20,000 | 20,000 | 22,000 | 22,000 |
| 3636 | Recreation Advertising | 15,750 | 15,750 | 15,750 | 15,750 | 15,750 | 16,500 |
| 3638 | Recreation Daily Fees | 8,668 | 17,285 | 9,500 | 9,500 | 10,000 | 10,000 |
| 3641 | Summer Rink Facility Rental | 3,090 | 5,372 | 1,250 | 1,250 | 500 | 500 |
| 3643 | Ice Rentals | 67,747 | 80,327 | 80,000 | 80,000 | 80,000 | 80,000 |
| 3800 | Bond Proceeds | 0 | 1,213,559 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 118,424 | 1,366,283 | 131,770 | 131,770 | 135,350 | 136,100 |
| 3701 | Interest on Investments | 1,369 | 2,555 | 500 | 500 | 250 | 250 |
| 3710 | Unrealized Gain/Loss | 2,602 | (3,786) | 250 | 250 | (10,000) | 150 |
| | INTEREST | 3,971 | (1,231) | 750 | 750 | (9,750) | 400 |
| 3999 | Transfer from GF-Parks | 19,029 | 19,600 | 20,188 | 20,188 | 20,188 | 20,794 |
| 3999 | Transfer from Other Recreation Imp | 460,505 | 115,000 | 224,900 | 291,176 | 291,176 | 184,887 |
| | TRANSFERS IN | 479,534 | 134,600 | 245,088 | 311,364 | 311,364 | 205,681 |
| | TOTAL REVENUES | 837,420 | 1,756,840 | 618,222 | 684,498 | 689,260 | 595,984 |

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.

3636 Advertising based on sale of rights to WEHA

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

**CITY OF GUNNISON
ICE RINK FUND
EXPENDITURES**

52-4402 RINK - OPERATIONS

| | |
|--|----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 70.7% |
| 2022 Expenditures Under (Over) Budget | (75,610) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -16.1% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages | 96,328 | 111,404 | 134,097 | 134,097 | 134,097 | 163,344 |
| 4102 | Overtime | 3,194 | 3,932 | 4,856 | 4,856 | 4,856 | 4,856 |
| 4103 | FICA | 5,898 | 6,908 | 8,615 | 8,615 | 8,615 | 10,428 |
| 4104 | Medicare | 1,380 | 1,616 | 2,015 | 2,015 | 2,015 | 2,439 |
| 4106 | Hlth Ins/WC/Othr Benefits | 13,695 | 14,948 | 16,355 | 16,355 | 16,355 | 18,172 |
| 4108 | Retirement | 2,006 | 2,157 | 2,163 | 2,163 | 2,163 | 2,628 |
| Sub-Total: Personnel | | 122,501 | 140,964 | 168,101 | 168,101 | 168,101 | 201,868 |
| 4201 | Office/Operating Supplies | 9,412 | 8,518 | 7,000 | 7,000 | 9,000 | 9,000 |
| 4202 | Clothing/Uniforms | 579 | 714 | 850 | 850 | 850 | 850 |
| 4203 | Fuel-Lubricant Supplies | 3,152 | 3,902 | 3,150 | 3,150 | 3,150 | 3,150 |
| 4209 | Concessions Supplies | 10,208 | 13,245 | 13,000 | 13,000 | 13,000 | 13,000 |
| 4213 | Equipment Under \$5,000 | 6,451 | 3,048 | 5,000 | 5,000 | 4,950 | 4,000 |
| 4214 | Furniture Under \$5,000 | 0 | 685 | 750 | 750 | 0 | 0 |
| 4301 | Postage/Freight Svcs | 627 | 1,067 | 1,000 | 1,000 | 2,100 | 2,500 |
| 4302 | Printing/Duplication Svcs | 463 | 686 | 500 | 500 | 500 | 500 |
| 4303 | Advertising/Legal Notices | 0 | 398 | 575 | 575 | 575 | 575 |
| 4310 | Dues/Meetings/Mbrshps/Tuition | 309 | 1,114 | 2,000 | 2,000 | 1,700 | 2,000 |
| 4320 | Telephone/FAX Services | 681 | 730 | 1,275 | 1,275 | 1,275 | 2,385 |
| 4321 | Utilities | 52,452 | 60,300 | 65,000 | 65,000 | 65,000 | 65,000 |
| 4340 | Repair/Maintenance Services | 30,800 | 35,526 | 51,000 | 51,000 | 48,682 | 51,000 |
| 4343 | Software Support | 2,156 | 2,793 | 1,100 | 1,100 | 1,140 | 1,100 |
| 4360 | Contracted Services | 8,846 | 7,143 | 7,000 | 7,000 | 7,000 | 7,000 |
| 4370 | Travel/Mileage/Meals/Lodging | 0 | 1,381 | 1,500 | 1,500 | 1,500 | 1,500 |
| 4401 | Property/Liability Insurance | 11,229 | 10,805 | 12,008 | 12,008 | 12,008 | 13,606 |
| 4402 | Property/Liability Claims | 0 | 0 | 0 | 0 | 7 | 0 |
| 4421 | Fleet Services | 21,526 | 26,035 | 25,709 | 25,709 | 25,709 | 26,728 |
| 4650 | Miscellaneous Expenses | 0 | 214 | 0 | 0 | 0 | 0 |
| 4804 | Indirect Expenses | 17,144 | 9,875 | 9,875 | 19,480 | 19,480 | 20,803 |
| Sub-Total: Operations | | 176,037 | 188,181 | 208,292 | 217,897 | 217,626 | 224,697 |
| 9920 | Building Improvements | 327,141 | 0 | 0 | 0 | 0 | 13,627 |
| 9940 | Improv. Other Than Buildings | 5,842 | 0 | 9,900 | 59,900 | 59,900 | 0 |
| 9952 | Equipment | 1,523 | 0 | 100,000 | 116,276 | 116,276 | 31,260 |
| 9957 | Vehicles | 33,000 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 367,505 | 0 | 109,900 | 176,176 | 176,176 | 44,887 |
| TOTALS | | 666,043 | 329,145 | 486,293 | 562,174 | 561,903 | 471,452 |

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

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -90.9% |
| 2022 Expenditures Under (Over) Budget | (271) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -0.3% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|------------------------|----------------|------------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4410 | Debt Service-Principal | 93,851 | 1,295,679 | 104,280 | 104,280 | 104,280 | 105,584 |
| 4411 | Debt Service-Interest | 35,294 | 37,456 | 17,652 | 17,652 | 17,652 | 16,002 |
| 4412 | Debt Service-Fees | 104 | 10,011 | 250 | 250 | 521 | 250 |
| Sub-Total: Operations | | 129,249 | 1,343,145 | 122,182 | 122,182 | 122,453 | 121,836 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 129,249 | 1,343,145 | 122,182 | 122,182 | 122,453 | 121,836 |

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 | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|---------------------|--|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| REVENUES | | | | | | | |
| | TAXES | 35,742 | 43,359 | 39,457 | 39,457 | 43,281 | 43,989 |
| | 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 | 3,000 | 2 | 0 | 0 | 0 | 0 |
| | INTEREST | 3,677 | (409) | 900 | 900 | (7,800) | 450 |
| | TRANSFERS IN | 0 | 39,578 | 15,000 | 15,000 | 15,000 | 15,000 |
| | TOTAL REVENUE | 42,418 | 82,531 | 55,357 | 55,357 | 50,481 | 59,439 |
| 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 | 12,101 | 39,578 | 0 | 0 | 0 | 0 |
| | RECREATION & PARKS | 30,143 | 28,140 | 55,324 | 55,324 | 52,400 | 56,900 |
| | GRANTS/ECON DEV/EVENTS | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 42,244 | 67,718 | 55,324 | 55,324 | 52,400 | 56,900 |
| | Revenues Over (Under) Expenditures | 174 | 14,813 | 33 | 33 | (1,919) | 2,539 |
| | Beginning Available Resources | 158,171 | 158,345 | 132,624 | 173,158 | 173,158 | 171,239 |
| | Ending Available Resources | 158,345 | 173,158 | 132,657 | 173,191 | 171,239 | 173,778 |
| | Ending Available Resources % of Total Exp. | 375% | 256% | 240% | 313% | 327% | 305% |

53 REVENUE SUMMARY

| | |
|--|--------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | -38.8% |
| 2022 Revenues Under (Over) Budget | 4,876 |
| 2022 Budgeted Revenues vs. 2023 Budget Request | 7.4% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-----------------|--------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| REVENUES | | | | | | | |
| 3104 | City Sales Tax | 33,828 | 40,182 | 38,352 | 38,352 | 41,922 | 42,970 |
| 3106 | Use Tax | 1,913 | 3,177 | 1,105 | 1,105 | 1,359 | 1,019 |
| | TAXES | 35,742 | 43,359 | 39,457 | 39,457 | 43,281 | 43,989 |
| 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 | 2 | 0 | 0 | 0 | 0 |
| 3612 | Sale of Fixed Assets | 3,000 | 0 | 0 | 0 | 0 | 0 |
| 3650 | Other Contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 3,000 | 2 | 0 | 0 | 0 | 0 |
| 3701 | Interest on Investments | 1,880 | 965 | 600 | 600 | 200 | 300 |
| 3710 | Unrealized Gain/Loss | 1,796 | (1,374) | 300 | 300 | (8,000) | 150 |
| | INTEREST | 3,677 | (409) | 900 | 900 | (7,800) | 450 |
| 3999 | Transfer from General Fund | 0 | 0 | 15,000 | 15,000 | 15,000 | 15,000 |
| 3999 | Transfer from Other Rec Improv | 0 | 39,578 | 0 | 0 | 0 | 0 |
| | TRANSFERS IN | 0 | 39,578 | 15,000 | 15,000 | 15,000 | 15,000 |
| | TOTAL REVENUES | 42,418 | 82,531 | 55,357 | 55,357 | 50,481 | 59,439 |

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

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -22.6% |
| 2022 Expenditures Under (Over) Budget | 2,924 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 2.8% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4201 | Office/Operating Supplies | 0 | 0 | 0 | 0 | 0 | 0 |
| 4203 | Fuel-Lubricant Supplies | 379 | 660 | 500 | 500 | 500 | 500 |
| 4204 | Repairs/Supplies | 0 | 1,501 | 2,000 | 2,000 | 1,500 | 2,000 |
| 4215 | Operating Supplies | 190 | 0 | 0 | 0 | 0 | 0 |
| 4321 | Utilities | 350 | 340 | 200 | 200 | 200 | 200 |
| 4421 | Fleet Services | 3,224 | 3,232 | 3,199 | 3,199 | 3,200 | 3,200 |
| 9106 | Gravel | 0 | 0 | 6,000 | 6,000 | 4,000 | 6,000 |
| 9980 | Street/Trails Striping | 26,000 | 22,408 | 43,425 | 43,425 | 43,000 | 45,000 |
| Sub-Total: Operations | | 30,143 | 28,140 | 55,324 | 55,324 | 52,400 | 56,900 |
| 9952 | Equipment | 12,101 | 39,578 | 0 | 0 | | |
| 9965 | Trail Construction | 0 | 0 | 0 | 0 | | |
| Sub-Total: Capital Outlay | | 12,101 | 39,578 | 0 | 0 | 0 | 0 |
| TOTALS | | 42,244 | 67,718 | 55,324 | 55,324 | 52,400 | 56,900 |

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 | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|---------------------|---|------------------|------------------|--------------------|---------------------------|-----------------------|------------------|
| REVENUES | | | | | | | |
| | TAXES | 1,009,423 | 1,334,120 | 1,188,904 | 1,188,904 | 1,348,092 | 1,380,571 |
| | PERMITS/LICENSES | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL | 317,214 | 0 | 0 | 0 | 317,724 | 0 |
| | CHARGES FOR SVCS | 0 | 0 | 0 | 0 | 0 | 0 |
| | FINES/FORFEITURES | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 30 | 10,000 | 0 | 30,235 | 30,235 | 0 |
| | INTEREST | 63,116 | (10,312) | 23,000 | 23,000 | (138,800) | 16,500 |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 1,389,783 | 1,333,808 | 1,211,904 | 1,242,139 | 1,557,251 | 1,397,071 |
| 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 | 25,801 | 276,708 | 58,500 | 531,964 | 531,964 | 0 |
| | RECREATION & PARKS | 0 | 0 | 0 | 0 | 0 | 0 |
| | GRANTS/ECON DEV/EVENTS | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS OUT | 1,013,059 | 915,381 | 1,456,118 | 1,522,394 | 1,078,644 | 1,745,928 |
| | TOTAL EXPENDITURES | 1,038,860 | 1,192,089 | 1,514,618 | 2,054,358 | 1,610,608 | 1,745,928 |
| | Revenues Over (Under) Expenditures | 350,923 | 141,719 | (302,714) | (812,219) | (53,357) | (348,857) |
| | Beginning Fund Balance | 2,502,744 | 2,853,667 | 2,793,759 | 2,995,386 | 2,995,386 | 2,942,029 |
| | Ending Fund Balance | 2,853,667 | 2,995,386 | 2,491,045 | 2,183,167 | 2,942,029 | 2,593,172 |
| | Ending Fund Balance % of Total Expenditures | 0% | 0% | 0% | 106% | 183% | 149% |

**CITY OF GUNNISON
OTHER RECREATION IMPROVEMENTS FUND**

54 OTHER RECREATION IMPROVEMENTS FUND

| | |
|--|-----------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | 16.8% |
| 2022 Revenues Under (Over) Budget | (315,112) |
| 2022 Budgeted Revenues vs. 2023 Budget Request | 12.5% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-----------------|--------------------------------|------------------|------------------|--------------------|---------------------------|-----------------------|------------------|
| REVENUES | | | | | | | |
| 3104 | City Sales Tax | 955,384 | 1,236,362 | 1,155,596 | 1,155,596 | 1,305,767 | 1,348,586 |
| 3106 | City Use Tax | 54,039 | 97,759 | 33,308 | 33,308 | 42,325 | 31,985 |
| | TAXES | 1,009,423 | 1,334,120 | 1,188,904 | 1,188,904 | 1,348,092 | 1,380,571 |
| 3320 | GOCO Grants | 317,214 | 0 | 0 | 0 | 317,724 | 0 |
| | INTERGOVERNMENT | 317,214 | 0 | 0 | 0 | 317,724 | 0 |
| 3601 | Miscellaneous Revenues | 0 | 0 | 0 | 0 | 0 | 0 |
| 3604 | Refunds | 30 | 0 | 0 | 0 | 0 | 0 |
| 3650 | Other Contributions | 0 | 10,000 | 0 | 0 | 0 | 0 |
| 3658 | Metro Rec District Grant | 0 | 0 | 0 | 30,235 | 30,235 | 0 |
| | MISCELLANEOUS | 30 | 10,000 | 0 | 30,235 | 30,235 | 0 |
| 3701 | Interest on Investments | 34,924 | 20,648 | 20,000 | 20,000 | 1,200 | 15,000 |
| 3710 | Unrealized Gain/Loss | 28,192 | (30,960) | 3,000 | 3,000 | (140,000) | 1,500 |
| | INTEREST | 63,116 | (10,312) | 23,000 | 23,000 | (138,800) | 16,500 |
| 3999 | Transfer from Community Center | 0 | 0 | 0 | 0 | | |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 1,389,783 | 1,333,808 | 1,211,904 | 1,242,139 | 1,557,251 | 1,397,071 |

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

| | |
|--|-----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 92.2% |
| 2022 Expenditures Under (Over) Budget | (473,464) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -100.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-----------------------------------|---------------|----------------|-----------------|---------------------|--------------------|-------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4303 Advertising/Legal Notices | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4330 Professional Services | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4370 Travel/Mileage/Meals/Lodging | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4412 Bank Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 9940 Improvement Other Than Bldgs | 25,801 | 276,708 | 58,500 | 531,964 | 531,964 | 0 |
| | 9952 Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 25,801 | 276,708 | 58,500 | 531,964 | 531,964 | 0 |
| TOTALS | | 25,801 | 276,708 | 58,500 | 531,964 | 531,964 | 0 |

Comments:

- 4360 Char Mar Design
- 4412 Bond counsel, legal and bank fees to refinance 2007 bonds. This fund will accrue all savings over the next 15 years (approx. \$50,000/year).
- 9940 Jorgensen dog park, Char Mar park upgrades and Lazy K Park construction

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

54-4999 TRANSFERS OUT

| | |
|--|---------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 17.8% |
| 2022 Expenditures Under (Over) Budget | 377,474 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 14.7% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-----------------------------------|------------------|----------------|--------------------|---------------------------|-----------------------|------------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4999 | Transfer to General Fund | 112,630 | 395,803 | 292,468 | 292,468 | 292,468 | 1,010,791 |
| 4999 | Transfer to Street Improvements | 0 | 0 | 393,750 | 393,750 | 0 | 153,250 |
| 4999 | Transfer to Community Center Fund | 439,924 | 365,000 | 545,000 | 545,000 | 495,000 | 397,000 |
| 4999 | Transfer to Rink Fund | 460,505 | 115,000 | 224,900 | 291,176 | 291,176 | 184,887 |
| 4999 | Transfer to Trails | 0 | 39,578 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 1,013,059 | 915,381 | 1,456,118 | 1,522,394 | 1,078,644 | 1,745,928 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 1,013,059 | 915,381 | 1,456,118 | 1,522,394 | 1,078,644 | 1,745,928 |

Comments:

| | | 2020 | 2021 | 2022 | 2022 | 2022 | 2023 |
|----------------|--|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund | Events Tent | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Senior Programming Coordination | \$ 43,808 | \$ 47,549 | \$ 42,468 | \$ 42,468 | \$ 42,468 | \$ 80,791 |
| | Americorp Senior Position | \$ - | \$ 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 | \$ - | \$ - | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ - |
| | Lazy K Park Engineering | \$ - | \$ 47,191 | \$ - | \$ - | \$ - | \$ - |
| | I.O.O.F. Park | \$ 3,728 | \$ 293,863 | \$ - | \$ - | \$ - | \$ - |
| | Playground Replacements | \$ - | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - |
| | Cranor Garage | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 110,000 |
| | Van Tuyl Bridge Engineering | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 |
| | Jorgensen Skate Park Picnic Shelter | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 40,000 |
| | Softball Field Dugout Shelters | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 40,000 |
| | Jorgensen Legion Light Replacements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 690,000 |
| Street Improv. | Ohio Avenue Safe Walk | \$ - | \$ - | \$ 393,750 | \$ 393,750 | \$ - | \$ 153,250 |
| Comm Center | Genie Scissor Lift | \$ 27,741 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Gymnastics Spring Floor | \$ 13,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Oxygen/Dream Team | \$ 39,183 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Fitness Center | \$ - | \$ - | \$ 180,000 | \$ 180,000 | \$ 130,000 | \$ - |
| | Gym Divider Curtain Replacement | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 17,000 |
| | Main Pool Pumps | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 30,000 |
| | Replacing 9 North Facing Windows in Pool | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 15,000 |
| | Unreserved Fund Balance Shortfall | \$ 360,000 | \$ 365,000 | \$ 365,000 | \$ 365,000 | \$ 365,000 | \$ 335,000 |
| Rink | HVAC and Chiller Repairs | \$ - | \$ - | \$ - | \$ 50,000 | \$ 50,000 | \$ - |
| | Ice Shavings Dump Tank | \$ 327,141 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Card Printer | \$ 1,523 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Sidewalk Continuation | \$ 5,842 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Rink/Events Vehicle | \$ 31,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Zamboni Pad to Pond Sidewalk | \$ - | \$ - | \$ 9,900 | \$ 9,900 | \$ 9,900 | \$ - |
| | Replace Zamboni | \$ - | \$ - | \$ 100,000 | \$ 116,276 | \$ 116,276 | \$ - |
| | Flooring - Ice Rink | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 13,627 |
| | Dasher Panels | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 12,000 |
| | Battery Powered Edger | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,260 |
| | Sync Music Lights - Rink | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 12,000 |
| | Unreserved Fund Balance Shortfall | \$ 95,000 | \$ 115,000 | \$ 115,000 | \$ 115,000 | \$ 115,000 | \$ 140,000 |
| Trails | Mini-Excavator | \$ - | \$ 39,578 | \$ - | \$ - | \$ - | \$ - |
| | | \$ 1,013,059 | \$ 915,381 | \$ 1,456,118 | \$ 1,522,394 | \$ 1,078,644 | \$ 1,745,928 |

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

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 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 | 320,458 | 220,900 | 65,000 | 65,000 | (298,000) | 206,000 |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 456,140 | 356,582 | 196,020 | 196,020 | (166,980) | 337,020 |
| EXPENDITURES | | | | | | | |
| | GENERAL GOVERNMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| | PUBLIC SAFETY | 264,000 | 264,908 | 310,100 | 310,100 | 277,550 | 307,850 |
| | 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 | 264,000 | 264,908 | 310,100 | 310,100 | 277,550 | 307,850 |
| | Revenues Over (Under) Expenditures | 192,140 | 91,674 | (114,080) | (114,080) | (444,530) | 29,170 |
| | Beginning Fund Balance | 2,407,269 | 2,599,410 | 2,669,505 | 2,691,082 | 2,691,082 | 2,246,552 |
| | Ending Fund Balance | 2,599,410 | 2,691,082 | 2,555,425 | 2,577,002 | 2,246,552 | 2,275,722 |
| | Ending Fund Balance % of Total Expenditures | 985% | 1016% | 824% | 831% | 809% | 739% |

05 REVENUE SUMMARY

| | |
|--|---------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | -146.8% |
| 2022 Revenues Under (Over) Budget | 363,000 |
| 2022 Budgeted Revenues vs. 2023 Budget Request | 71.9% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 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 | 7,288 | 5,461 | 15,000 | 15,000 | 2,000 | 6,000 |
| 3801 | Unrealized Gain/Loss | 313,170 | 215,438 | 50,000 | 50,000 | (300,000) | 200,000 |
| | INTEREST | 320,458 | 220,900 | 65,000 | 65,000 | (298,000) | 206,000 |
| | TOTAL REVENUES | 456,140 | 356,582 | 196,020 | 196,020 | (166,980) | 337,020 |

Comments:

- 3309 2021 Revenues - \$40,510 from City; \$40,510 from District; \$54,662 from State
- 2021 Revenues - \$40,510 from City; \$40,510 from District; \$54,662 from State
- 2022 Revenues - \$40,510 from City; \$40,510 estimated from District; \$50,000 estimated from State
- 2023 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

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 4.8% |
| 2022 Expenditures Under (Over) Budget | 32,550 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -0.7% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4115 | Benefit Payments | 247,000 | 247,700 | 291,600 | 291,600 | 259,050 | 289,350 |
| 4650 | Miscellaneous Expenses | 17,000 | 17,208 | 18,500 | 18,500 | 18,500 | 18,500 |
| Sub-Total: Operations | | 264,000 | 264,908 | 310,100 | 310,100 | 277,550 | 307,850 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 264,000 | 264,908 | 310,100 | 310,100 | 277,550 | 307,850 |

Comments:

- 4115 Volunteer Firefighters who retire after 20 years of service and after reaching age 50 are entitled to a pension. The 2023 budget includes benefits for 38 retired firefighters and 4 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 | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 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 | 6,999,712 | 7,184,681 | 7,325,983 | 7,784,723 | 7,783,045 | 8,335,465 |
| | FINES/FORFEITURES | 1,435 | (13) | 7,000 | 7,000 | 7,000 | 7,000 |
| | MISCELLANEOUS | 299,915 | 106,772 | 25,879 | 75,879 | 86,493 | 26,529 |
| | INTEREST | 91,385 | (18,080) | 12,500 | 12,500 | (245,000) | 12,500 |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 7,392,447 | 7,273,359 | 7,371,362 | 7,880,102 | 7,631,538 | 8,381,494 |
| EXPENDITURES | | | | | | | |
| | GENERAL GOVERNMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| | PUBLIC SAFETY | 0 | 0 | 0 | 0 | 0 | 0 |
| | PUBLIC WORKS | 5,335,541 | 5,733,129 | 6,472,796 | 7,042,796 | 7,027,334 | 7,340,594 |
| | CAPITAL OUTLAY | 112,001 | 772,939 | 705,250 | 2,315,308 | 2,330,770 | 1,345,000 |
| | RECREATION & PARKS | 0 | 0 | 0 | 0 | 0 | 0 |
| | GRANTS/ECON DEV/EVENTS | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS OUT | 0 | 0 | 135,305 | 135,305 | 135,305 | 0 |
| | TOTAL EXPENDITURES | 5,447,542 | 6,506,068 | 7,313,351 | 9,493,409 | 9,493,409 | 8,685,594 |
| | Revenues Over (Under) Expenditures | 1,944,906 | 767,291 | 58,011 | (1,613,307) | (1,861,871) | (304,100) |
| | Beginning Available Resources | 3,713,051 | 5,657,956 | 4,500,891 | 6,425,245 | 6,425,245 | 4,563,374 |
| | Ending Available Resources | 5,657,956 | 6,425,245 | 4,558,902 | 4,811,938 | 4,563,374 | 4,259,274 |
| | Ending Available Resources % of Total Exp. | 104% | 99% | 62% | 51% | 48% | 49% |
| | Ending Fund Balance Analysis | | | | | | |
| | Net Liquid Assets | 4,762,667 | 5,570,271 | 2,758,902 | 3,011,938 | 2,763,374 | 2,459,274 |
| | Inventory | 895,289 | 854,974 | 1,800,000 | 1,800,000 | 1,800,000 | 1,800,000 |
| | | <u>5,657,956</u> | <u>6,425,245</u> | <u>4,558,902</u> | <u>4,811,938</u> | <u>4,563,374</u> | <u>4,259,274</u> |

20 REVENUE SUMMARY

| | |
|--|---------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | 4.9% |
| 2022 Revenues Under (Over) Budget | 248,564 |
| 2022 Budgeted Revenues vs. 2023 Budget Request | 6.4% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-----------------|--------------------------------|------------------|------------------|--------------------|---------------------------|-----------------------|------------------|
| REVENUES | | | | | | | |
| 3415 | Electric Sales | 6,999,712 | 7,184,681 | 7,325,983 | 7,784,723 | 7,783,045 | 8,335,465 |
| | CHARGES FOR SERVICES | 6,999,712 | 7,184,681 | 7,325,983 | 7,784,723 | 7,783,045 | 8,335,465 |
| 3510 | Late Charges | 1,435 | (13) | 7,000 | 7,000 | 7,000 | 7,000 |
| | FINES & FORFEITURES | 1,435 | (13) | 7,000 | 7,000 | 7,000 | 7,000 |
| 3601 | Misc. Elec. Svcs. | 15,379 | 6,942 | 15,379 | 15,379 | 30,841 | 15,379 |
| 3602 | Prior Year Refunds | 0 | 0 | 0 | 0 | 0 | 0 |
| 3603 | Compensation for Loss | 0 | 0 | 0 | 0 | 0 | 0 |
| 3604 | Refunds | 771 | 163 | 0 | 0 | 150 | 150 |
| 3612 | Sale of Fixed Assets | 0 | (42,500) | 0 | 0 | 4,102 | 0 |
| 3621 | Recycled Materials | 610 | 1,588 | 500 | 500 | 1,400 | 1,000 |
| 3901 | Constr Chgs-Hook Up | 283,155 | 140,579 | 10,000 | 60,000 | 50,000 | 10,000 |
| | MISCELLANEOUS | 299,915 | 106,772 | 25,879 | 75,879 | 86,493 | 26,529 |
| 3701 | Interest on Investments | 49,886 | 42,519 | 10,000 | 10,000 | 5,000 | 10,000 |
| 3710 | Unrealized Gain/Loss | 41,499 | (60,599) | 2,500 | 2,500 | (250,000) | 2,500 |
| | INTEREST | 91,385 | (18,080) | 12,500 | 12,500 | (245,000) | 12,500 |
| | TOTAL REVENUES | 7,392,447 | 7,273,359 | 7,371,362 | 7,880,102 | 7,631,538 | 8,381,494 |

Comments:

Staff is proposing a rate increase of 5% for City of Gunnison Electric rates for 2023.

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

| | |
|--|----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 8.4% |
| 2022 Expenditures Under (Over) Budget | (14,409) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 8.8% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|------------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4201 | Material/Operating Supply | 219 | 714 | 750 | 750 | 750 | 750 |
| 4202 | Clothing/Uniforms | 7,031 | 8,383 | 7,800 | 7,800 | 8,000 | 8,000 |
| 4301 | Postage/Freight Svcs | 185 | 1,004 | 250 | 250 | 200 | 250 |
| 4302 | Printing/Duplication Svcs | 0 | 40 | 500 | 500 | 500 | 500 |
| 4303 | Advertising/Legal Svcs | 143 | 0 | 500 | 500 | 250 | 500 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 12,350 | 20,998 | 15,000 | 15,000 | 16,000 | 21,000 |
| 4330 | Professional Svcs | 22,801 | 93,540 | 85,000 | 85,000 | 85,000 | 85,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | (57) | 4,328 | 11,000 | 11,000 | 11,000 | 11,000 |
| 4401 | Prop/Liab Ins Premium | 27,502 | 27,843 | 32,423 | 32,423 | 32,423 | 35,740 |
| 4804 | Indirect Expenses | 352,949 | 369,682 | 429,344 | 429,344 | 429,344 | 452,586 |
| 4810 | Bad Debt Write Off | (364) | (59) | 300 | 300 | 800 | 300 |
| 6005 | Overhead Allocation | 369,596 | 364,916 | 368,568 | 368,568 | 381,577 | 419,075 |
| Sub-Total: Operations | | 792,356 | 891,390 | 951,435 | 951,435 | 965,844 | 1,034,700 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 792,356 | 891,390 | 951,435 | 951,435 | 965,844 | 1,034,700 |

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

| | |
|--|-------------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 49.5% |
| 2022 Expenditures Under (Over) Budget | (2,165,649) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -9.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|--------------------------------------|------------------|------------------|--------------------|---------------------------|-----------------------|------------------|
| 4101 | Wages-Elec/Distribution | 444,445 | 498,073 | 593,904 | 593,904 | 593,904 | 640,777 |
| 4102 | Overtime | 20,420 | 14,549 | 7,144 | 7,144 | 7,144 | 7,705 |
| 4103 | Social Security | 28,310 | 31,227 | 37,804 | 37,804 | 37,804 | 40,745 |
| 4104 | Medicare | 6,621 | 7,303 | 8,841 | 8,841 | 8,841 | 9,529 |
| 4105 | Standby | 5,800 | 7,300 | 8,700 | 8,700 | 8,700 | 8,700 |
| 4106 | HIth Ins/WC/Othr Benefits | 51,653 | 58,007 | 92,733 | 92,733 | 92,733 | 110,714 |
| 4108 | ER Retirement Contrbtn | 27,280 | 30,100 | 34,965 | 34,965 | 34,965 | 37,973 |
| Sub-Total: Personnel | | 584,530 | 646,559 | 784,091 | 784,091 | 784,091 | 856,143 |
| 4201 | Office Supplies | (162,350) | 45,998 | 4,800 | 4,800 | 9,000 | 9,000 |
| 4203 | Fuel/Lubricant Supplies | 5,806 | 7,287 | 8,000 | 8,000 | 8,000 | 9,500 |
| 4211 | Computer Equip. Under \$5,000 | 128 | 55 | 2,500 | 2,500 | 2,500 | 2,500 |
| 4212 | Computer Software Under \$5000 | 0 | 0 | 1,500 | 1,500 | 1,500 | 1,500 |
| 4213 | Equipment Under \$5000 | 3,761 | 0 | 0 | 0 | 0 | 0 |
| 4301 | Postage/Freight Svcs | 0 | 16 | 0 | 0 | 0 | 0 |
| 4310 | Dues/Meetings/Mbrshps/Tuition | 860 | 37 | 0 | 0 | 0 | 0 |
| 4320 | Telephone/Fax Services | 5,718 | 4,652 | 6,620 | 6,620 | 6,620 | 6,294 |
| 4321 | Utilities | 2,142 | 2,276 | 2,500 | 2,500 | 2,500 | 2,500 |
| 4330 | Professional Services | 8,588 | 0 | 0 | 0 | 0 | 0 |
| 4340 | Repair/Mntce Svcs | 3,318 | 4,041 | 5,000 | 5,000 | 6,000 | 7,500 |
| 4350 | Othr Purchased Svcs | 3,006 | 2,727 | 4,500 | 4,500 | 4,500 | 4,500 |
| 4360 | Contracted Services | 17,342 | 20,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 4421 | Fleet Services | 63,952 | 85,421 | 85,032 | 85,032 | 85,032 | 93,129 |
| 4500 | Purchased Power | 3,593,629 | 3,584,836 | 3,909,318 | 4,259,318 | 4,245,975 | 4,547,327 |
| 4580 | SubStat/Stat Expns-Opns | 43,578 | 27,297 | 27,500 | 27,500 | 27,500 | 40,000 |
| 4584 | Other Dist/Opns Expenses | 4,345 | 8,292 | 5,000 | 5,000 | 5,000 | 5,000 |
| 4591 | Street Light-Maintenance | 14,571 | 4,999 | 15,000 | 15,000 | 15,000 | 15,000 |
| 4593 | Line Exp-Maintenance | 40,743 | 19,967 | 70,000 | 70,000 | 45,792 | 75,000 |
| 4649 | Late Fees | 0 | 13 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expenses | 3,289 | 2,350 | 6,000 | 6,000 | 6,000 | 6,000 |
| 4902 | Meters | 5,426 | 22,577 | 15,000 | 15,000 | 15,000 | 15,000 |
| 4904 | Primary Underground | 44,583 | 34,141 | 35,000 | 45,000 | 45,000 | 50,000 |
| 4911 | New Construction Materials | 123,039 | 162,649 | 10,000 | 20,000 | 20,480 | 10,000 |
| 4912 | Christmas Decorations for Street Lig | 5,287 | 4,942 | 6,000 | 6,000 | 6,000 | 6,000 |
| 4913 | Aged Pole Testing & Replacement | 6,825 | 0 | 168,000 | 168,000 | 168,000 | 168,000 |
| 4914 | Cable Replacement | 50,085 | 41,900 | 80,000 | 80,000 | 80,000 | 85,000 |
| 9101 | Tree Program | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 9550 | Transformers | 36,610 | 70,993 | 54,000 | 254,000 | 252,000 | 75,000 |
| 9552 | Auto Meter Reading Replacement | 4,376 | 7,713 | 21,000 | 21,000 | 25,000 | 21,000 |
| 9590 | LED Street Lights | 0 | 0 | 65,000 | 65,000 | 65,000 | 65,000 |
| Sub-Total: Operations | | 3,958,655 | 4,195,180 | 4,737,270 | 5,307,270 | 5,277,399 | 5,449,750 |
| 9599 | Power Transformer Relay Replacem | 0 | 0 | 0 | 0 | 0 | 0 |
| 9902 | Land | 0 | 2,000 | 0 | 148,740 | 164,202 | 0 |
| 9920 | Building Improvements | 0 | 0 | 40,000 | 40,000 | 40,000 | 0 |
| 9940 | Improvements Other Than Buildings | 96,409 | 614,760 | 500,000 | 1,945,240 | 1,945,240 | 770,000 |
| 9952 | Equipment | 15,592 | 0 | 145,000 | 161,078 | 161,078 | 0 |
| 9956 | Heavy Equipment | 0 | 156,179 | 0 | 0 | 0 | 575,000 |
| 9957 | Vehicles | 0 | 0 | 0 | 0 | 0 | 0 |
| 9971 | Computer Equipment Over \$5,000 | 0 | 0 | 20,250 | 20,250 | 20,250 | 0 |
| Sub-Total: Capital Outlay | | 112,001 | 772,939 | 705,250 | 2,315,308 | 2,330,770 | 1,345,000 |
| TOTALS | | 4,655,185 | 5,614,678 | 6,226,611 | 8,406,669 | 8,392,260 | 7,650,893 |

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

20-4202 ELECTRIC-DISTRIBUTION

- 4340 Repairs for garage doors, tools, equipment parts, radios, tires
- 4350 UNCC locate call charges and contract locates, tree trimming, and tree grinding, cable plowing, Christmas tree crane
- 4360 CARE program
- 4421 Annual allocation of fleet service expenses for fleet rental, repairs, storage and use of the shop facility.
- 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, utlicos, 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.
- 9552 Replacement of unsupported automatic meter reading equipment and software. This will be an ongoing annual project.
- 9560 Dark Sky compliant and LED fixtures
- 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

**CITY OF GUNNISON
ELECTRIC FUND
EXPENDITURES**

20-4999 TRANSFERS OUT

| | |
|--|---------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.0% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -100.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|--------------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4999 Transfer to General Fund | 0 | 0 | 35,000 | 35,000 | 35,000 | 0 |
| | 4999 Transfer to Street Improvements | 0 | 0 | 100,305 | 100,305 | 100,305 | 0 |
| Sub-Total: Operations | | 0 | 0 | 135,305 | 135,305 | 135,305 | 0 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 0 | 0 | 135,305 | 135,305 | 135,305 | 0 |

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 | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|---------------------|--|------------------|------------------|--------------------|---------------------------|-----------------------|------------------|
| REVENUES | | | | | | | |
| | TAXES | 0 | 0 | 0 | 0 | 0 | 0 |
| | PERMITS/LICENSES | 999 | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL | 49,495 | 50,095 | 0 | 0 | 0 | 310,000 |
| | CHARGES FOR SVCS | 931,297 | 1,062,428 | 1,151,852 | 1,151,852 | 1,293,795 | 1,617,244 |
| | FINES/FORFEITURES | 1,465 | (13) | 7,000 | 7,000 | 4,500 | 4,000 |
| | MISCELLANEOUS | 216,234 | 264,001 | 344,250 | 448,989 | 178,200 | 72,200 |
| | INTEREST | 22,525 | (2,852) | 0 | 0 | (49,750) | 750 |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 1,222,015 | 1,373,658 | 1,503,102 | 1,607,841 | 1,426,745 | 2,004,194 |
| EXPENDITURES | | | | | | | |
| | GENERAL GOVERNMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| | PUBLIC SAFETY | 0 | 0 | 0 | 0 | 0 | 0 |
| | PUBLIC WORKS | 1,071,527 | 1,151,645 | 1,286,690 | 1,286,690 | 1,286,090 | 1,754,721 |
| | CAPITAL OUTLAY | 250,270 | 52,669 | 167,500 | 415,239 | 415,239 | 146,250 |
| | RECREATION & PARKS | 0 | 0 | 0 | 0 | 0 | 0 |
| | GRANTS/ECON DEV/EVENTS | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS OUT | 0 | 0 | 50,412 | 160,412 | 160,412 | 0 |
| | TOTAL EXPENDITURES | 1,321,797 | 1,204,314 | 1,504,602 | 1,862,341 | 1,861,741 | 1,900,971 |
| | Revenues Over (Under) Expenditures | (99,781) | 169,343 | (1,500) | (254,500) | (434,996) | 103,223 |
| | Beginning Available Resources | 1,136,460 | 1,036,680 | 872,629 | 1,206,022 | 1,206,022 | 771,026 |
| | Ending Available Resources | 1,036,680 | 1,206,022 | 871,129 | 951,522 | 771,026 | 874,249 |
| | Ending Available Resources % of Total Exp. | 78% | 100% | 58% | 51% | 41% | 46% |

25 REVENUE SUMMARY

| | |
|--|---------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | 3.9% |
| 2022 Revenues Under (Over) Budget | 181,096 |
| 2022 Budgeted Revenues vs. 2023 Budget Request | 24.7% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-----------------|--------------------------------|------------------|------------------|------------------|---------------------|--------------------|------------------|
| REVENUES | | | | | | | |
| 3209 | Public Works ROW Permits | 999 | 0 | 0 | 0 | 0 | 0 |
| | PERMITS/LICENSES | 999 | 0 | 0 | 0 | 0 | 0 |
| 3301 | Federal Grants | 49,495 | 50,095 | 0 | 0 | 0 | 0 |
| 3302 | Federal Grants | 0 | 0 | 0 | 0 | 0 | 310,000 |
| | INTERGOVERNMENTAL | 49,495 | 50,095 | 0 | 0 | 0 | 310,000 |
| 3416 | Water Sales | 931,297 | 1,062,428 | 1,151,852 | 1,151,852 | 1,293,795 | 1,617,244 |
| | CHARGES FOR SERVICES | 931,297 | 1,062,428 | 1,151,852 | 1,151,852 | 1,293,795 | 1,617,244 |
| 3510 | Late Charges | 1,465 | (13) | 7,000 | 7,000 | 4,500 | 4,000 |
| | FINES & FORFEITURES | 1,465 | (13) | 7,000 | 7,000 | 4,500 | 4,000 |
| 3601 | Misc. Water Svcs. | 13,680 | 0 | 0 | 0 | 250 | 0 |
| 3602 | Prior Yr Refunds | 0 | 0 | 0 | 0 | 0 | 0 |
| 3603 | Compensation for Loss | 0 | 0 | 0 | 0 | 0 | 0 |
| 3604 | Refunds | 828 | 256 | 200 | 200 | 200 | 200 |
| 3612 | Sale of Fixed Assets | 0 | 5,500 | 0 | 104,739 | 104,750 | 0 |
| 3621 | Recycled Materials | 0 | 2,542 | 0 | 0 | 0 | 0 |
| 3901 | Const Chrgs-Hook-up | 4,727 | 9,702 | 8,000 | 8,000 | 8,000 | 7,000 |
| 3902 | Capital Investment Fees | 197,000 | 246,000 | 336,050 | 336,050 | 65,000 | 65,000 |
| | MISCELLANEOUS | 216,234 | 264,001 | 344,250 | 448,989 | 178,200 | 72,200 |
| 3701 | Interest on Investments | 11,895 | 6,485 | 0 | 0 | 250 | 250 |
| 3710 | Unrealized Gain/Loss | 10,629 | (9,337) | 0 | 0 | (50,000) | 500 |
| | INTEREST | 22,525 | (2,852) | 0 | 0 | (49,750) | 750 |
| | TOTAL REVENUES | 1,222,015 | 1,373,658 | 1,503,102 | 1,607,841 | 1,426,745 | 2,004,194 |

Comments:

- 3416 2023 rates projected to increase 25%.
- 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

| | |
|--|-------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 14.5% |
| 2022 Expenditures Under (Over) Budget | 3,818 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 12.7% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|--------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4201 Office Supplies | 35 | 0 | 0 | 0 | 0 | 0 |
| | 4804 Indirect Expenses | 190,971 | 201,827 | 234,009 | 234,009 | 234,009 | 248,302 |
| | 4810 Bad Debt Expense | (39) | 0 | 200 | 200 | 200 | 200 |
| | 6005 Overhead Allocation | 61,057 | 65,105 | 75,155 | 75,155 | 71,337 | 100,210 |
| Sub-Total: Operations | | 252,024 | 266,932 | 309,364 | 309,364 | 305,546 | 348,712 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 252,024 | 266,932 | 309,364 | 309,364 | 305,546 | 348,712 |

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

| | |
|--|-----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 48.9% |
| 2022 Expenditures Under (Over) Budget | (250,957) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 11.5% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-----------------------------------|------------------|----------------|--------------------|---------------------------|-----------------------|------------------|
| 4101 | Wages-Wtr Distribution | 175,928 | 214,143 | 288,087 | 288,087 | 288,087 | 304,393 |
| 4102 | Overtime | 11,133 | 10,479 | 5,229 | 5,229 | 5,229 | 5,546 |
| 4103 | Social Security | 11,044 | 13,169 | 18,455 | 18,455 | 18,455 | 19,486 |
| 4104 | Medicare | 2,583 | 3,080 | 4,316 | 4,316 | 4,316 | 4,557 |
| 4105 | Standby | 4,275 | 4,275 | 4,350 | 4,350 | 4,350 | 4,350 |
| 4106 | HIth Ins/WC/Othr Benefits | 47,723 | 58,647 | 94,415 | 94,415 | 94,415 | 83,269 |
| 4108 | ER Retirement Contrbtn | 11,052 | 11,049 | 16,538 | 16,538 | 16,538 | 17,788 |
| Sub-Total: Personnel | | 263,737 | 314,842 | 431,390 | 431,390 | 431,390 | 439,389 |
| 4201 | Office Supplies | 13,663 | 21,013 | 15,000 | 15,000 | 20,000 | 15,000 |
| 4202 | Clothing/Uniforms | 1,245 | 1,260 | 1,575 | 1,575 | 1,575 | 1,701 |
| 4203 | Fuel/Lubricant Supply | 5,692 | 6,526 | 6,000 | 6,000 | 6,000 | 7,500 |
| 4205 | Small Tools | 0 | 389 | 0 | 0 | 0 | 0 |
| 4207 | Chemicals | 387 | 10,633 | 16,000 | 16,000 | 16,000 | 16,000 |
| 4211 | Computer Equip. Under \$5,000 | 2,945 | 2,327 | 5,000 | 5,000 | 5,000 | 5,000 |
| 4212 | Computer Software Under \$5000 | 1,274 | 0 | 2,500 | 2,500 | 2,500 | 2,500 |
| 4213 | Equipment Under \$5000 | 2,508 | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| 4215 | Operating Supplies | 509 | 8,868 | 2,500 | 2,500 | 2,500 | 2,500 |
| 4216 | Cleaning Supplies | 0 | 0 | 0 | 0 | 0 | 0 |
| 4301 | Postage/Freight Svcs | 656 | 296 | 750 | 750 | 2,500 | 2,500 |
| 4302 | Printing/Duplication Svcs | 5 | 887 | 300 | 300 | 300 | 300 |
| 4303 | Advertising/Legal Notices | 1,287 | 208 | 1,000 | 1,000 | 1,550 | 1,000 |
| 4310 | Dues/Mtgs/Mbrshps/Tuit | 3,600 | 3,565 | 3,500 | 3,500 | 3,500 | 3,500 |
| 4320 | Telephone/Fax | 2,930 | 2,915 | 541 | 541 | 3,000 | 13,186 |
| 4321 | Utilities | 68,325 | 86,810 | 75,000 | 75,000 | 65,000 | 65,000 |
| 4330 | Professional Svcs | 133,859 | 117,796 | 75,000 | 75,000 | 75,000 | 425,000 |
| 4340 | Repair/Mntce Svcs | 8,090 | 12,132 | 12,000 | 12,000 | 12,000 | 12,000 |
| 4342 | Building/Property Maintenance | 18,360 | 68,172 | 30,000 | 30,000 | 30,000 | 30,000 |
| 4343 | Software Support | 3,560 | 679 | 12,408 | 12,408 | 12,408 | 12,408 |
| 4350 | Othr Purchased Svcs | 2,113 | 15,932 | 15,000 | 15,000 | 15,000 | 15,000 |
| 4353 | Events | 3,825 | 0 | 0 | 0 | 0 | 0 |
| 4356 | Legal Services | 25,007 | 29,901 | 30,000 | 30,000 | 30,000 | 30,000 |
| 4357 | Engineering Services | 19,721 | 17,699 | 15,000 | 15,000 | 15,000 | 15,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | 3,518 | 1,700 | 3,250 | 3,250 | 3,250 | 3,250 |
| 4401 | Prop/Liab Ins Premium | 13,557 | 14,176 | 15,334 | 15,334 | 15,334 | 17,215 |
| 4402 | Prop & Liab Claims | 500 | 0 | 0 | 0 | 0 | 0 |
| 4420 | Rental Svcs | 1,043 | 531 | 800 | 800 | 800 | 800 |
| 4421 | Fleet Services | 58,768 | 59,322 | 59,298 | 59,298 | 59,298 | 64,260 |
| 4501 | Main/Service Ln-New Constr | 1,864 | 2,736 | 5,000 | 5,000 | 5,000 | 5,000 |
| 4502 | Main/Service Ln-Replacement | 3,669 | 11,192 | 6,000 | 6,000 | 9,459 | 10,000 |
| 4503 | Service Ln-Maint/Repair | 9,607 | 21,916 | 20,000 | 20,000 | 20,000 | 25,000 |
| 4504 | Main Ln-Maint/Repair | 25,804 | 6,096 | 9,000 | 9,000 | 9,000 | 15,000 |
| 4505 | Meters-Maint/Repair | 0 | 1,324 | 3,500 | 3,500 | 3,500 | 25,000 |
| 4506 | Fire Hydrants-Maint/Rpr | 2,201 | 0 | 10,000 | 10,000 | 10,000 | 20,000 |
| 4649 | Late Fees | 53 | 0 | 0 | 0 | 0 | 0 |
| 4806 | State Admin Fees | 0 | 0 | 680 | 680 | 680 | 1,000 |
| 4807 | USGS Water Quality Test | 16,055 | 21,673 | 10,000 | 10,000 | 10,000 | 11,000 |
| 9404 | Community School Playground Proje | 1,775 | 0 | 0 | 0 | 0 | 0 |
| 9603 | Well Rehab | 29,667 | 0 | 35,000 | 35,000 | 35,000 | 35,000 |
| 9604 | Remote Water Meters | 63,250 | 16,276 | 40,000 | 40,000 | 40,000 | 50,000 |
| 9605 | Small Tools | 4,877 | 4,924 | 4,000 | 4,000 | 4,000 | 4,000 |
| Sub-Total: Operations | | 555,766 | 569,872 | 545,936 | 545,936 | 549,154 | 966,620 |
| 9920 | Building Improvements | 37,989 | 0 | 0 | 0 | 0 | 0 |
| 9940 | Improve. Other Than Buildings | 212,281 | 2,266 | 0 | 0 | 0 | 0 |
| 9952 | Equipment | 0 | 0 | 0 | 143,000 | 143,000 | 25,000 |
| 9956 | Heavy Equipment | 0 | 0 | 137,500 | 242,239 | 242,239 | 0 |
| 9957 | Vehicles | 0 | 27,358 | 0 | 0 | 0 | 121,250 |
| 9970 | Computer Equipment Over \$5,000 | 0 | 23,045 | 30,000 | 30,000 | 30,000 | 0 |
| Sub-Total: Capital Outlay | | 250,270 | 52,669 | 167,500 | 415,239 | 415,239 | 146,250 |
| TOTALS | | 1,069,773 | 937,383 | 1,144,826 | 1,392,565 | 1,395,783 | 1,552,259 |

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
- 4342 Includes tank repainting costs.
- 4343 iWorQ Annual Support
- 4350 Work includes meter bench certification, radio repair, large meter repair, badger service agreement.
2023 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

| | |
|--|-----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.0% |
| 2022 Expenditures Under (Over) Budget | (110,000) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -100.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|--------------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4999 Transfer to General Fund | 0 | 0 | 0 | 110,000 | 110,000 | 0 |
| | 4999 Transfer to Street Improvements | 0 | 0 | 50,412 | 50,412 | 50,412 | 0 |
| Sub-Total: Operations | | 0 | 0 | 50,412 | 160,412 | 160,412 | 0 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 0 | 0 | 50,412 | 160,412 | 160,412 | 0 |

Comments:

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

**CITY OF GUNNISON
WASTEWATER FUND
SUMMARY**

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|---------------------|--|------------------|------------------|--------------------|---------------------------|-----------------------|------------------|
| REVENUES | | | | | | | |
| | TAXES | 0 | 0 | 0 | 0 | 0 | 0 |
| | PERMITS/LICENSES | 1,040 | 0 | 0 | 0 | 600 | 600 |
| | INTERGOVERNMENTAL | 314,333 | 50,000 | 0 | 413,310 | 413,310 | 1,249,652 |
| | CHARGES FOR SVCS | 1,962,666 | 2,340,103 | 2,276,409 | 2,276,409 | 2,872,485 | 2,736,260 |
| | FINES/FORFEITURES | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 458,761 | 1,358,371 | 487,400 | 592,139 | 305,980 | 192,200 |
| | INTEREST | (18,182) | (882) | 1,500 | 1,500 | (59,500) | 750 |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 2,718,618 | 3,747,593 | 2,765,309 | 3,283,358 | 3,532,875 | 4,179,462 |
| EXPENDITURES | | | | | | | |
| | GENERAL GOVERNMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| | PUBLIC SAFETY | 0 | 0 | 0 | 0 | 0 | 0 |
| | PUBLIC WORKS | 2,777,100 | 2,443,107 | 2,658,123 | 3,071,433 | 3,016,556 | 4,073,498 |
| | CAPITAL OUTLAY | 6,083,034 | 1,442,183 | 447,500 | 754,127 | 754,127 | 36,250 |
| | RECREATION & PARKS | 0 | 0 | 0 | 0 | 0 | 0 |
| | GRANTS/ECON DEV/EVENTS | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS OUT | 0 | 0 | 50,412 | 270,412 | 270,412 | 0 |
| | TOTAL EXPENDITURES | 8,860,134 | 3,885,291 | 3,156,035 | 4,095,972 | 4,041,095 | 4,109,748 |
| | Revenues Over (Under) Expenditures | (6,141,516) | (137,698) | (390,726) | (812,614) | (508,220) | 69,714 |
| | Beginning Available Resources | 7,577,396 | 1,435,882 | 628,848 | 1,298,186 | 1,298,186 | 789,966 |
| | Ending Available Resources | 1,435,882 | 1,298,186 | 238,121 | 485,572 | 789,966 | 859,680 |
| | Ending Available Resources % of Total Exp. | 16% | 33% | 8% | 12% | 20% | 21% |

30 REVENUE SUMMARY

| | |
|--|-----------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | -5.7% |
| 2022 Revenues Under (Over) Budget | (249,517) |
| 2022 Budgeted Revenues vs. 2023 Budget Request | 27.3% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-----------------|-----------------------------|------------------|------------------|------------------|---------------------|--------------------|------------------|
| REVENUES | | | | | | | |
| 3209 | Public Works ROW Permits | 1,040 | 0 | 0 | 0 | 600 | 600 |
| | PERMITS/LICENSES | 1,040 | 0 | 0 | 0 | 600 | 600 |
| 3301 | Federal Grants | 0 | 0 | 0 | 413,310 | 413,310 | 1,249,652 |
| 3302 | State Grants | 314,333 | 50,000 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL | 314,333 | 50,000 | 0 | 413,310 | 413,310 | 1,249,652 |
| 3417 | Wastewater Coll/Trtmnt | 1,332,994 | 1,620,235 | 1,544,784 | 1,544,784 | 1,650,485 | 1,733,010 |
| 3418 | Dos Rios WW Process | 169,647 | 211,029 | 211,548 | 211,548 | 450,000 | 337,500 |
| 3419 | Water Lab Svcs | 50,947 | 63,773 | 68,000 | 68,000 | 68,000 | 68,000 |
| 3420 | Commercial Dump Station | 214,067 | 225,017 | 200,000 | 200,000 | 275,000 | 275,000 |
| 3421 | North Valley WW Process | 187,168 | 216,335 | 243,945 | 243,945 | 425,000 | 318,750 |
| 3427 | Tomichi WW Processing | 7,842 | 3,714 | 8,132 | 8,132 | 4,000 | 4,000 |
| | CHARGES FOR SERVICES | 1,962,666 | 2,340,103 | 2,276,409 | 2,276,409 | 2,872,485 | 2,736,260 |
| 3601 | Misc. WW Svcs | 125 | 88 | 0 | 0 | 30 | 0 |
| 3602 | Prior Year Refund | 0 | 0 | 0 | 0 | 0 | 0 |
| 3603 | Compensation for Loss | 14,538 | 457,596 | 0 | 0 | 0 | 0 |
| 3604 | Refunds | 1,411 | 226 | 200 | 200 | 200 | 200 |
| 3609 | Black Gold Compost | 27,480 | 74,329 | 42,000 | 42,000 | 60,000 | 60,000 |
| 3612 | Sale of Fixed Assets | 30,000 | 0 | 0 | 104,739 | 104,750 | 0 |
| 3800 | Bond Proceeds | 0 | 302,370 | 0 | 0 | 0 | 0 |
| 3901 | Const Chrgs-Hook-up | 2,208 | 5,013 | 3,000 | 3,000 | 16,000 | 7,000 |
| 3902 | Capital Investment Fees | 383,000 | 518,750 | 442,200 | 442,200 | 125,000 | 125,000 |
| | MISCELLANEOUS | 458,761 | 1,358,371 | 487,400 | 592,139 | 305,980 | 192,200 |
| 3701 | Interest on Investments | (4,545) | 5,486 | 1,000 | 1,000 | 500 | 500 |
| 3710 | Unrealized Gain/Loss | (13,636) | (6,367) | 500 | 500 | (60,000) | 250 |
| | INTEREST | (18,182) | (882) | 1,500 | 1,500 | (59,500) | 750 |
| | TOTAL REVENUES | 2,718,618 | 3,747,593 | 2,765,309 | 3,283,358 | 3,532,875 | 4,179,462 |

Comments:

2023 rate increase for residential customers is 5% overall.

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4201 WASTEWATER ADMIN & GENERAL

| | |
|--|----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.1% |
| 2022 Expenditures Under (Over) Budget | (17,713) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 6.2% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|--------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | | | | | | |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4804 Indirect Expenses | 91,851 | 97,450 | 112,311 | 112,311 | 112,311 | 119,661 |
| | 4810 Bad Debt Expense | (126) | 0 | 200 | 200 | 200 | 200 |
| | 6005 Overhead Allocation | 135,112 | 170,849 | 138,265 | 138,265 | 155,978 | 146,490 |
| Sub-Total: Operations | | | | | | | |
| | | 226,837 | 268,299 | 250,776 | 250,776 | 268,489 | 266,352 |
| Sub-Total: Capital Outlay | | | | | | | |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | | | | | | |
| | | 226,837 | 268,299 | 250,776 | 250,776 | 268,489 | 266,352 |

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

| | |
|--|-----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 26.4% |
| 2022 Expenditures Under (Over) Budget | (180,037) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -34.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|------------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages | 147,312 | 165,270 | 210,931 | 210,931 | 210,931 | 229,588 |
| 4102 | Overtime | 8,947 | 8,804 | 6,614 | 6,614 | 6,614 | 7,233 |
| 4103 | Social Security | 9,227 | 10,202 | 13,757 | 13,757 | 13,757 | 14,953 |
| 4104 | Medicare | 2,158 | 2,386 | 3,217 | 3,217 | 3,217 | 3,497 |
| 4105 | Standby | 4,275 | 4,275 | 4,350 | 4,350 | 4,350 | 4,350 |
| 4106 | Hlth Ins/WC/Othr Benefits | 41,853 | 46,374 | 62,078 | 62,078 | 62,078 | 60,215 |
| 4108 | Retirement | 9,519 | 9,496 | 12,681 | 12,681 | 12,681 | 14,132 |
| Sub-Total: Personnel | | 223,291 | 246,807 | 313,628 | 313,628 | 313,628 | 333,967 |
| 4201 | Office/Operating Supplies | 9,983 | 190 | 8,000 | 8,000 | 6,000 | 8,000 |
| 4202 | Clothing/Uniforms | 0 | 260 | 1,275 | 1,275 | 1,275 | 1,275 |
| 4203 | Fuel-Lubricant Supplies | 6,132 | 6,467 | 5,500 | 5,500 | 6,910 | 7,000 |
| 4205 | Small Tools | 0 | 0 | 2,500 | 2,500 | 2,500 | 2,500 |
| 4211 | Computer Equip. Under \$5000 | 263 | 0 | 2,000 | 2,000 | 2,000 | 2,000 |
| 4212 | Computer Software Under \$5000 | 0 | 2,000 | 2,000 | 2,000 | 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 | 371 | 784 | 0 | 0 | 0 | 0 |
| 4310 | Dues/Meetings/Mbrshps/Tuition | 3,530 | 547 | 3,500 | 3,500 | 1,000 | 3,500 |
| 4320 | Telephone/FAX Services | 2,274 | 1,821 | 4,512 | 4,512 | 4,512 | 1,968 |
| 4330 | Professional Services | 76,144 | 30,166 | 30,000 | 30,000 | 30,000 | 30,000 |
| 4340 | Repair/Maintenance Services | 145 | 12,976 | 13,000 | 13,000 | 13,000 | 15,000 |
| 4343 | Software Support | 0 | 0 | 700 | 700 | 700 | 1,000 |
| 4350 | Other Purchased Services | 0 | 21,046 | 19,500 | 19,500 | 19,500 | 19,500 |
| 4357 | Engineering Services | 0 | 20,851 | 0 | 0 | 5,000 | 5,000 |
| 4370 | Travel/Mileage/Meals/Lodging | 1,351 | 133 | 2,000 | 2,000 | 1,000 | 2,000 |
| 4401 | Property/Liability Insurance | 6,715 | 7,447 | 7,991 | 7,991 | 7,991 | 9,795 |
| 4402 | Property/Liability Claim Pmnts | 0 | 0 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4420 | Rental Services | 0 | 0 | 500 | 500 | 500 | 500 |
| 4421 | Fleet Services | 69,602 | 70,886 | 70,695 | 70,695 | 70,695 | 76,180 |
| 4501 | Main/Service Line-New Construction | 0 | 0 | 3,500 | 3,500 | 0 | 4,000 |
| 4502 | Main/Service Line-Replacement | 0 | 2,143 | 3,500 | 3,500 | 0 | 4,000 |
| 4503 | City Service Line-Maint/Repair | 0 | 6,772 | 4,500 | 4,500 | 0 | 5,000 |
| 4504 | Main Line-Maintenance/Repair | 1,227 | 843 | 4,500 | 4,500 | 0 | 5,000 |
| 4507 | Storm Drain-Maint/Repair | 3,038 | 0 | 7,500 | 7,500 | 0 | 8,000 |
| 4649 | Late Fees | 11 | 0 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expenses | 160 | 486 | 0 | 0 | 0 | 0 |
| 4657 | Biosolids Mediation | 212 | 11,178 | 0 | 0 | 0 | 0 |
| 9602 | Computers Replace/Purchase | 0 | 0 | 1,500 | 1,500 | 1,500 | 1,500 |
| 9605 | Small Tools | 12,604 | 0 | 2,500 | 2,500 | 2,500 | 2,500 |
| 9767 | Manhole Rehabilitation | 47,768 | 42,900 | 75,000 | 75,000 | 0 | 75,000 |
| Sub-Total: Operations | | 241,529 | 239,896 | 277,173 | 277,173 | 179,583 | 293,218 |
| 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 | 35,630 | 204,702 | 0 | 172,888 | 172,888 | 0 |
| 9956 | Heavy Equipment | 0 | 0 | 137,500 | 242,239 | 242,239 | 0 |
| 9957 | Vehicles | 0 | 27,358 | 0 | 0 | 0 | 36,250 |
| 9963 | Sewer System Replacements | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 35,630 | 232,060 | 137,500 | 415,127 | 415,127 | 36,250 |
| TOTALS | | 500,450 | 718,763 | 728,301 | 1,005,928 | 908,338 | 663,435 |

Comments:

- 4101 Wages
- 4102 O.T. for sewer plugs, emergency locates
- 4201 Sewer construction and repair materials including pipe, tap saddles, etc.
- 4203 Fuel bills are divided between water, sewer and ditches
- 4310 Certification/Training
- 4340 Repairs for small equipment.
- 4343 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

| | |
|--|---------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 67.3% |
| 2022 Expenditures Under (Over) Budget | (1,510) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -29.3% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages | 89,183 | 97,387 | 112,193 | 112,193 | 112,193 | 118,534 |
| 4102 | Overtime | 6,000 | 4,246 | 1,285 | 1,285 | 1,285 | 1,316 |
| 4103 | FICA | 5,645 | 6,079 | 7,036 | 7,036 | 7,036 | 7,431 |
| 4104 | Medicare | 1,320 | 1,422 | 1,645 | 1,645 | 1,645 | 1,738 |
| 4106 | Hlth Ins/WC/Othr Benefits | 15,804 | 14,256 | 21,623 | 21,623 | 21,623 | 21,361 |
| 4108 | Retirement | 5,188 | 5,852 | 6,907 | 6,907 | 6,907 | 5,993 |
| Sub-Total: Personnel | | 123,141 | 129,241 | 150,689 | 150,689 | 150,689 | 156,373 |
| 4201 | Office/Operating Supplies | 61,939 | 8,423 | 15,000 | 15,000 | 3,000 | 15,000 |
| 4202 | Clothing/Uniforms | 842 | 1,235 | 1,500 | 1,500 | 1,500 | 1,500 |
| 4203 | Fuel-Lubricant Supplies | 8,609 | 12,749 | 12,000 | 12,000 | 12,000 | 15,000 |
| 4205 | Small Tools | 0 | 93 | 2,000 | 2,000 | 1,000 | 3,000 |
| 4211 | Computer Equipment Under \$5000 | 6,516 | 2,235 | 4,000 | 4,000 | 2,000 | 4,500 |
| 4212 | Computer Software Under \$5000 | 0 | 0 | 13,000 | 13,000 | 7,000 | 13,000 |
| 4213 | Equipment Under \$5,000 | 0 | 0 | 5,000 | 5,000 | 2,500 | 5,000 |
| 4215 | Operating Supplies | 0 | 0 | 0 | 0 | 0 | 0 |
| 4301 | Postage/Freight Services | 95 | 25 | 500 | 500 | 100 | 500 |
| 4303 | Advertising/Legal Notices | 99 | 1,555 | 1,600 | 1,600 | 750 | 1,600 |
| 4304 | Subscriptions/Literature/Films | 175 | 0 | 500 | 500 | 500 | 540 |
| 4310 | Dues/Meetings/Mbrshps/Tuition | 1,269 | 2,319 | 3,500 | 3,500 | 1,000 | 3,500 |
| 4320 | Telephone/FAX Services | 2,552 | 3,456 | 5,056 | 5,056 | 5,056 | 4,305 |
| 4321 | Utilities | 169,281 | 118,106 | 100,000 | 100,000 | 122,760 | 106,000 |
| 4330 | Professional Services | 4,118 | 1,667 | 1,500 | 1,500 | 1,500 | 22,500 |
| 4340 | Repair/Maintenance Services | 43,351 | 33,482 | 45,000 | 45,000 | 25,000 | 45,000 |
| 4350 | Other Purchased Services | 14,093 | 14,195 | 12,500 | 12,500 | 12,500 | 14,195 |
| 4357 | Engineering Services | 10,469 | 13,800 | 15,000 | 15,000 | 15,000 | 15,000 |
| 4370 | Travel/Mileage/Meals/Lodging | 2,429 | 767 | 3,500 | 3,500 | 3,500 | 3,780 |
| 4401 | Property/Liability Insurance | 28,333 | 27,044 | 28,653 | 28,653 | 28,653 | 32,748 |
| 4420 | Rental Services | 2,055 | 1,979 | 3,000 | 3,000 | 3,000 | 3,200 |
| 4421 | Fleet Services | 64,358 | 70,260 | 69,339 | 69,339 | 69,339 | 72,224 |
| 4649 | Late Fees | 81 | 45 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expenses | 195 | 0 | 0 | 0 | 0 | 0 |
| 4657 | Biosolids Mediation | 0 | 0 | 0 | 0 | 0 | 0 |
| 4804 | Indirect Expenses | 91,851 | 97,450 | 112,311 | 112,311 | 112,311 | 119,661 |
| 4807 | USGS Water Quality Test | 21,327 | 14,619 | 20,000 | 20,000 | 20,000 | 22,500 |
| 9752 | Compost Asphalt Repair | 0 | 0 | 0 | 0 | 0 | 0 |
| 9770 | Pump Repair Parts | 0 | 7,411 | 4,000 | 4,000 | 1,000 | 4,000 |
| Sub-Total: Operations | | 534,036 | 432,913 | 478,459 | 478,459 | 450,969 | 528,253 |
| 9940 | Improvements Other Than Bldgs | 0 | 0 | 175,000 | 175,000 | 175,000 | 0 |
| 9952 | Equipment | 28,381 | 0 | 135,000 | 164,000 | 164,000 | 0 |
| 9957 | Vehicles | 0 | 0 | 0 | 0 | 0 | 0 |
| 9971 | Computer Software Over \$5000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 28,381 | 0 | 310,000 | 339,000 | 339,000 | 0 |
| TOTALS | | 685,558 | 562,154 | 939,148 | 968,148 | 940,658 | 684,626 |

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

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4206 LABORATORY

| | |
|--|-------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -8.5% |
| 2022 Expenditures Under (Over) Budget | 9,882 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 8.8% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages | 98,872 | 111,610 | 103,919 | 103,919 | 103,919 | 102,999 |
| 4102 | Overtime | 3,816 | 3,040 | 0 | 0 | 750 | 0 |
| 4103 | FICA | 5,876 | 6,701 | 6,443 | 6,443 | 6,443 | 6,386 |
| 4104 | Medicare | 1,374 | 1,567 | 1,507 | 1,507 | 1,507 | 1,493 |
| 4106 | Hlth Ins/WC/Othr Benefits | 22,938 | 21,961 | 21,388 | 21,388 | 21,388 | 28,194 |
| 4108 | Retirement | 5,563 | 6,340 | 6,428 | 6,428 | 6,428 | 5,150 |
| Sub-Total: Personnel | | 138,440 | 151,220 | 139,685 | 139,685 | 140,435 | 144,223 |
| 4201 | Office/Operating Supplies | 23,427 | 33,999 | 35,000 | 35,000 | 35,000 | 38,000 |
| 4213 | Equipment Under \$5,000 | 4,208 | 4,429 | 5,000 | 5,000 | 0 | 9,000 |
| 4301 | Postage/Freight Services | 2,102 | 2,584 | 2,350 | 2,350 | 2,350 | 2,350 |
| 4310 | Dues/Meetings/Mbrshps/Tuition | 43 | 0 | 30 | 30 | 30 | 100 |
| 4330 | Professional Services | 24,261 | 20,284 | 22,632 | 22,632 | 17,000 | 20,000 |
| 4340 | Repair/Maintenance Services | 32 | 2,136 | 2,250 | 2,250 | 2,250 | 11,500 |
| 4350 | Other Purchased Services | 350 | 825 | 0 | 0 | 0 | 0 |
| 4649 | Late Fees | 42 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 54,465 | 64,257 | 67,262 | 67,262 | 56,630 | 80,950 |
| 9952 | Equipment | 10,500 | 0 | 0 | 0 | | |
| Sub-Total: Capital Outlay | | 10,500 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 203,405 | 215,477 | 206,947 | 206,947 | 197,065 | 225,173 |

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4207 COMPOSTING

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 18.6% |
| 2022 Expenditures Under (Over) Budget | 19,250 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 16.2% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages | 74,429 | 86,597 | 100,864 | 100,864 | 100,864 | 105,259 |
| 4102 | Overtime | 4,823 | 5,022 | 0 | 0 | 750 | 0 |
| 4103 | FICA | 4,704 | 5,441 | 6,254 | 6,254 | 6,254 | 6,526 |
| 4104 | Medicare | 1,100 | 1,273 | 1,463 | 1,463 | 1,463 | 1,526 |
| 4106 | Hlth Ins/WC/Othr Benefits | 14,305 | 14,688 | 20,815 | 20,815 | 20,815 | 21,383 |
| 4108 | Retirement | 4,007 | 5,346 | 6,341 | 6,341 | 6,341 | 5,263 |
| Sub-Total: Personnel | | 103,368 | 118,367 | 135,737 | 135,737 | 136,487 | 139,957 |
| 4202 | Clothing/Uniforms | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 | Dues/Meetings/Mbrshps/Tuition | 0 | 0 | 0 | 0 | 0 | 0 |
| 4330 | Professional Services | 0 | 636 | 2,000 | 2,000 | 2,000 | 2,500 |
| 4340 | Repair/Maintenance Services | 592 | 8 | 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 | 38,541 | 46,594 | 60,000 | 60,000 | 60,000 | 90,000 |
| 9752 | Compost Asphalt Repair | 6,367 | 0 | 20,000 | 20,000 | 0 | 25,000 |
| 9801 | Tree Chipping | 22,863 | 25,000 | 27,500 | 27,500 | 27,500 | 27,500 |
| Sub-Total: Operations | | 68,362 | 72,238 | 109,500 | 109,500 | 89,500 | 145,000 |
| 9940 | Improvements Other Than Bldgs | 0 | 0 | 0 | 0 | 0 | 0 |
| 9952 | Equipment | 169,000 | 0 | 0 | 0 | 0 | 0 |
| 9957 | Vehicles | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 169,000 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 340,731 | 190,605 | 245,237 | 245,237 | 225,987 | 284,957 |

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4208 WASTEWATER TREATMENT PLANT CAPITAL UPGRADES

| | |
|--|----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | -93.4% |
| 2022 Expenditures Under (Over) Budget | (81,622) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 0.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|-------------------------------|------------------|------------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4330 | Professional Services | 296,101 | 25,666 | 0 | 0 | 81,622 | 0 |
| Sub-Total: Operations | | 296,101 | 25,666 | 0 | 0 | 81,622 | 0 |
| 9940 | Improvements Other Than Bldgs | 5,839,523 | 1,210,124 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 5,839,523 | 1,210,124 | 0 | 0 | 0 | 0 |
| TOTALS | | 6,135,624 | 1,235,789 | 0 | 0 | 81,622 | 0 |

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4209 STATE AND LOCAL FISCAL RECOVERY FUNDS (SLFRF)

| | |
|--|-----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.0% |
| 2022 Expenditures Under (Over) Budget | (413,310) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 202.4% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|------------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|------------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4330 Professional Services | 0 | 0 | 0 | 413,310 | 413,310 | 1,249,652 |
| Sub-Total: Operations | | 0 | 0 | 0 | 413,310 | 413,310 | 1,249,652 |
| | 9940 Improvements Other Than Bldgs | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 0 | 0 | 0 | 413,310 | 413,310 | 1,249,652 |

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4480 WWTP - DEBT SERVICE

| | |
|--|------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 5.9% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 0.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 4410 | Debt Service-Principal | 553,669 | 553,665 | 559,074 | 559,074 | 559,074 | 568,400 |
| 4411 | Debt Service-Interest | 213,860 | 64,207 | 99,808 | 99,808 | 99,808 | 90,820 |
| 4412 | Debt Service-Fees | 0 | 76,332 | 76,332 | 76,332 | 76,332 | 76,332 |
| Sub-Total: Operations | | 767,529 | 694,203 | 735,214 | 735,214 | 735,214 | 735,553 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 767,529 | 694,203 | 735,214 | 735,214 | 735,214 | 735,553 |

**CITY OF GUNNISON
WASTEWATER FUND
EXPENDITURES**

30-4999 TRANSFERS OUT

| | |
|--|-----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.0% |
| 2022 Expenditures Under (Over) Budget | (220,000) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -100.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|--------------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4999 Transfer to General Fund | 0 | 0 | 0 | 220,000 | 220,000 | 0 |
| | 4999 Transfer to Street Improvements | 0 | 0 | 50,412 | 50,412 | 50,412 | 0 |
| Sub-Total: Operations | | 0 | 0 | 50,412 | 270,412 | 270,412 | 0 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 0 | 0 | 50,412 | 270,412 | 270,412 | 0 |

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 | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 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 | 677,298 | 782,566 | 793,081 | 793,081 | 854,388 | 958,203 |
| | FINES/FORFEITURES | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 29,360 | 58,900 | 90,150 | 90,150 | 435,000 | 85,000 |
| | INTEREST | 6,713 | (1,037) | 1,200 | 1,200 | (15,500) | 1,200 |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 713,371 | 840,430 | 884,431 | 884,431 | 1,273,888 | 1,044,403 |
| EXPENDITURES | | | | | | | |
| | GENERAL GOVERNMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| | PUBLIC SAFETY | 0 | 0 | 0 | 0 | 0 | 0 |
| | PUBLIC WORKS | 698,883 | 699,572 | 830,004 | 830,004 | 770,494 | 966,222 |
| | CAPITAL OUTLAY | 0 | 0 | 375,000 | 375,000 | 375,000 | 350,000 |
| | 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 | 44,293 | 0 |
| | TOTAL EXPENDITURES | 698,883 | 699,572 | 1,249,297 | 1,249,297 | 1,189,787 | 1,316,222 |
| | Revenues Over (Under) Expenditures | 14,488 | 140,858 | (364,866) | (364,866) | 84,101 | (271,819) |
| | Beginning Available Resources | 333,530 | 348,016 | 458,399 | 488,872 | 488,872 | 572,973 |
| | Ending Available Resources | 348,016 | 488,872 | 93,533 | 124,006 | 572,973 | 301,154 |
| | Ending Available Resources % of Total Exp. | 50% | 70% | 7% | 10% | 48% | 23% |

**CITY OF GUNNISON
WASTE AND RECYCLING FUND**

35 REVENUE SUMMARY

| | |
|--|-----------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | 51.6% |
| 2022 Revenues Under (Over) Budget | (389,457) |
| 2022 Budgeted Revenues vs. 2023 Budget Request | 18.1% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-----------------|-----------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|------------------|
| REVENUES | | | | | | | |
| 3301 | Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL | 0 | 0 | 0 | 0 | 0 | 0 |
| 3423 | Refuse Collection Svcs | 675,310 | 782,566 | 793,081 | 793,081 | 854,388 | 958,203 |
| 3424 | Recycling Collection Fees | 1,988 | 0 | 0 | 0 | 0 | 0 |
| | CHARGES FOR SERVICES | 677,298 | 782,566 | 793,081 | 793,081 | 854,388 | 958,203 |
| 3601 | Misc. Refuse Svcs | 0 | 376 | 0 | 0 | 0 | 0 |
| 3602 | Prior Year Refund | 0 | 0 | 0 | 0 | 0 | 0 |
| 3604 | Refunds | 387 | 35 | 150 | 150 | 0 | 0 |
| 3612 | Sale of Fixed Assets | 2,000 | 0 | 0 | 0 | 0 | 0 |
| 3619 | Tree Dump Fees | 21,933 | 30,734 | 35,000 | 35,000 | 30,000 | 30,000 |
| 3620 | Tree Chip Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 3621 | Recycled Materials | 5,041 | 27,755 | 30,000 | 30,000 | 30,000 | 30,000 |
| 3802 | Lease Proceeds | 0 | 0 | 0 | 0 | 375,000 | 0 |
| 3656 | Household Waste Cleanup | 0 | 0 | 25,000 | 25,000 | 0 | 25,000 |
| | MISCELLANEOUS | 29,360 | 58,900 | 90,150 | 90,150 | 435,000 | 85,000 |
| 3701 | Interest on Investments | 3,490 | 2,655 | 1,000 | 1,000 | (500) | 1,000 |
| 3710 | Unrealized Gain/Loss | 3,222 | (3,691) | 200 | 200 | (15,000) | 200 |
| | INTEREST | 6,713 | (1,037) | 1,200 | 1,200 | (15,500) | 1,200 |
| | TOTAL REVENUES | 713,371 | 840,430 | 884,431 | 884,431 | 1,273,888 | 1,044,403 |

Comments:

- 3423 Refuse rates are budgeted to increase 12% in 2023.
- 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

| | |
|--|-------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 12.5% |
| 2022 Expenditures Under (Over) Budget | (200) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 2.5% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4804 Indirect Expenses | 173,000 | 181,544 | 203,877 | 203,877 | 203,877 | 208,675 |
| | 4810 Bad Debt Expense | (306) | 0 | 100 | 100 | 300 | 300 |
| Sub-Total: Operations | | 172,694 | 181,544 | 203,977 | 203,977 | 204,177 | 208,975 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 172,694 | 181,544 | 203,977 | 203,977 | 204,177 | 208,975 |

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

| | |
|--|--------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 81.7% |
| 2022 Expenditures Under (Over) Budget | 59,710 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 10.6% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|------------------|
| 4101 | Wages | 162,755 | 167,784 | 187,982 | 187,982 | 187,982 | 217,613 |
| 4102 | Overtime | 6,850 | 5,665 | 4,574 | 4,574 | 4,574 | 5,278 |
| 4103 | FICA | 9,894 | 10,142 | 11,938 | 11,938 | 11,938 | 13,819 |
| 4104 | Medicare | 2,314 | 2,372 | 2,792 | 2,792 | 2,792 | 3,232 |
| 4106 | Hlth Ins/WC/Othr Benefits | 42,449 | 43,988 | 53,242 | 53,242 | 53,242 | 40,678 |
| 4108 | Retirement | 9,728 | 10,602 | 10,985 | 10,985 | 10,985 | 12,961 |
| Sub-Total: Personnel | | 233,989 | 240,554 | 271,513 | 271,513 | 271,513 | 293,581 |
| 4201 | Office/Operating Supplies | 11,527 | 2,576 | 700 | 700 | 500 | 700 |
| 4202 | Clothing/Uniforms | 455 | 500 | 900 | 900 | 900 | 900 |
| 4203 | Fuel-Lubricant Supplies | 12,330 | 12,742 | 17,000 | 17,000 | 18,000 | 20,000 |
| 4211 | Computer Software Under \$5000 | 1,175 | 0 | 600 | 600 | 600 | 600 |
| 4212 | Computer Equipment Under \$5000 | 0 | 104 | 300 | 300 | 300 | 300 |
| 4213 | Equipment Under \$5000 | 5,015 | 0 | 0 | 0 | 0 | 0 |
| 4215 | Operating Supplies | 2,129 | 3,317 | 3,800 | 3,800 | 3,000 | 3,800 |
| 4303 | Advertising/Legal Notices | 2,287 | 2,688 | 2,500 | 2,500 | 1,000 | 2,500 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 28 | 22 | 400 | 400 | 350 | 400 |
| 4320 | Telephone/FAX Services | 2,340 | 2,013 | 2,556 | 2,556 | 2,500 | 2,556 |
| 4321 | Utilities | 2,168 | 2,622 | 2,100 | 2,100 | 2,100 | 2,100 |
| 4330 | Professional Services | 650 | 0 | 5,000 | 5,000 | 2,000 | 5,000 |
| 4340 | Repair/Maintenance Services | 0 | 0 | 2,000 | 2,000 | 1,500 | 2,000 |
| 4350 | Other Purchased Services | 19,218 | 10,393 | 25,000 | 25,000 | 11,500 | 25,000 |
| 4352 | Landfill Charges | 117,542 | 110,700 | 110,000 | 110,000 | 105,000 | 110,000 |
| 4370 | Travel/Mileage/Meals/Lodging | 246 | 175 | 1,500 | 1,500 | 600 | 1,500 |
| 4401 | Property/Liability Insurance | 2,243 | 2,324 | 1,011 | 1,011 | 1,011 | 1,891 |
| 4402 | Prop & Liab Claims | 0 | 0 | 1,500 | 1,500 | 0 | 0 |
| 4413 | Lease Payments | 0 | 0 | 0 | 0 | 0 | 87,816 |
| 4421 | Fleet Services | 94,156 | 94,277 | 97,347 | 97,347 | 97,347 | 101,302 |
| 4649 | Late Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expenses | 0 | 0 | 0 | 0 | 0 | 0 |
| 9102 | Tree Chipping | 0 | 14,845 | 15,000 | 15,000 | 15,000 | 20,000 |
| 9801 | Landfill Closure Plan | 298 | 298 | 300 | 300 | 298 | 300 |
| 9802 | Household Hazardous Waste Pgm | 0 | 0 | 35,000 | 35,000 | 0 | 35,000 |
| 9803 | Auto Refuse Containers | 16,164 | 12,410 | 15,000 | 15,000 | 20,298 | 25,000 |
| 9807 | Recycle Containers | 2,228 | 5,467 | 10,000 | 10,000 | 6,000 | 10,000 |
| 9808 | Community Clean-Up | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| Sub-Total: Operations | | 292,199 | 277,473 | 354,514 | 354,514 | 294,804 | 463,665 |
| 9920 | Building Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 9925 | Building Construction | 0 | 0 | 0 | 0 | 0 | 0 |
| 9952 | Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 9956 | Heavy Equipment | 0 | 0 | 375,000 | 375,000 | 375,000 | 350,000 |
| Sub-Total: Capital Outlay | | 0 | 0 | 375,000 | 375,000 | 375,000 | 350,000 |
| TOTALS | | 526,188 | 518,028 | 1,001,027 | 1,001,027 | 941,317 | 1,107,246 |

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

35-4203 REFUSE - OPERATIONS

9805 Purchase of new automated refuse collection truck

9807 Replenish supply of recycle containers for City residential recycle program

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

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

35-4999 TRANSFERS OUT

| | |
|--|---------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.0% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -100.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 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 | 44,293 | 0 |
| Sub-Total: Operations | | 0 | 0 | 44,293 | 44,293 | 44,293 | 0 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 0 | 0 | 44,293 | 44,293 | 44,293 | 0 |

Comments:

20122 includes a transfer to the General Fund to support the shop asphalt replacement.

**CITY OF GUNNISON
COMMUNICATIONS FUND
SUMMARY**

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|---------------------|--|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| REVENUES | | | | | | | |
| | TAXES | 0 | 0 | 0 | 0 | 0 | 0 |
| | PERMITS/LICENSES | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL | 74,542 | 0 | 0 | 0 | 0 | 0 |
| | CHARGES FOR SVCS | 669,691 | 0 | 0 | 0 | 0 | 0 |
| | FINES/FORFEITURES | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | (27,362) | 0 | 0 | 0 | 0 | 0 |
| | INTEREST | 2,640 | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 719,510 | 0 | 0 | 0 | 0 | 0 |
| EXPENDITURES | | | | | | | |
| | GENERAL GOVERNMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| | PUBLIC SAFETY | 872,410 | 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 | 872,410 | 0 | 0 | 0 | 0 | 0 |
| | Revenues Over (Under) Expenditures | (152,899) | 0 | 0 | 0 | 0 | 0 |
| | Beginning Available Resources | 152,898 | 0 | 0 | 0 | 0 | 0 |
| | Ending Available Resources | 0 | 0 | 0 | 0 | 0 | 0 |
| | Ending Available Resources % of Total Exp. | 0% | 0% | 0% | 0% | 0% | 0% |

40 REVENUE SUMMARY

| | |
|--|------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | 0.0% |
| 2022 Revenues Under (Over) Budget | 0 |
| 2022 Budgeted Revenues vs. 2023 Budget Request | 0.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-----------------|-----------------------------|-----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| REVENUES | | | | | | | |
| 3313 | Gunnison/Hinsdale ETSA | 74,542 | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL | 74,542 | 0 | 0 | 0 | 0 | 0 |
| 3430 | Communications Svcs | 669,691 | 0 | 0 | 0 | 0 | 0 |
| | CHARGES FOR SERVICES | 669,691 | 0 | 0 | 0 | 0 | 0 |
| 3601 | Misc. Communications Svcs | 220 | 0 | 0 | 0 | 0 | 0 |
| 3602 | Prior Year Refunds | 0 | 0 | 0 | 0 | 0 | 0 |
| 3612 | Sale of Fixed Assets | (27,582) | 0 | 0 | 0 | 0 | 0 |
| 3604 | Refunds | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | (27,362) | 0 | 0 | 0 | 0 | 0 |
| 3701 | Interest on Investments | 1,197 | 0 | 0 | 0 | 0 | 0 |
| 3710 | Unrealized Gain/Loss | 1,443 | 0 | 0 | 0 | 0 | 0 |
| | INTEREST | 2,640 | 0 | 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 | 719,510 | 0 | 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

| | |
|--|------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.0% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | 0.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|---------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| 4101 | Wages | 294,062 | 0 | 0 | 0 | 0 | 0 |
| 4102 | Overtime | 21,588 | 0 | 0 | 0 | 0 | 0 |
| 4103 | Social Security | 18,993 | 0 | 0 | 0 | 0 | 0 |
| 4104 | Medicare | 4,442 | 0 | 0 | 0 | 0 | 0 |
| 4106 | Hlth Ins/WC/Othr Benefits | 65,775 | 0 | 0 | 0 | 0 | 0 |
| 4108 | Retirement | 17,601 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Personnel | | 422,461 | 0 | 0 | 0 | 0 | 0 |
| 4201 | Office Supplies | 140 | 0 | 0 | 0 | 0 | 0 |
| 4202 | Clothing/Uniforms | 0 | 0 | 0 | 0 | 0 | 0 |
| 4211 | Computer Equipment under \$5000 | 103 | 0 | 0 | 0 | 0 | 0 |
| 4213 | Equipment under \$5000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4214 | Furniture/Fixtures under \$5000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4215 | Operating Supplies | 859 | 0 | 0 | 0 | 0 | 0 |
| 4216 | Cleaning Supplies | 493 | 0 | 0 | 0 | 0 | 0 |
| 4301 | Postage/Freight Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 4302 | Printing/Duplication Svcs | 98 | 0 | 0 | 0 | 0 | 0 |
| 4303 | Advertising/Legal Notices | 0 | 0 | 0 | 0 | 0 | 0 |
| 4304 | Subscriptions/Literature/Films | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 | Dues/Meetings/Mbrshps/Tuition | 3,386 | 0 | 0 | 0 | 0 | 0 |
| 4320 | Telephone/FAX Services | 1,544 | 0 | 0 | 0 | 0 | 0 |
| 4321 | Utilities | 3,272 | 0 | 0 | 0 | 0 | 0 |
| 4330 | Professional Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 4340 | Repair/Maintenance Services | 38 | 0 | 0 | 0 | 0 | 0 |
| 4341 | Repair/Maint-Mobile Command | 599 | 0 | 0 | 0 | 0 | 0 |
| 4342 | Building/Property Maintenance | 952 | 0 | 0 | 0 | 0 | 0 |
| 4343 | Software Support | 10,761 | 0 | 0 | 0 | 0 | 0 |
| 4350 | Other Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 4358 | Janitorial Services | 2,602 | 0 | 0 | 0 | 0 | 0 |
| 4360 | Contracted Services | 558 | 0 | 0 | 0 | 0 | 0 |
| 4370 | Travel/Mileage/Meals/Lodging | 661 | 0 | 0 | 0 | 0 | 0 |
| 4401 | Property/Liability Insurance | 2,497 | 0 | 0 | 0 | 0 | 0 |
| 4421 | Fleet Services | 9,769 | 0 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expense | 380,403 | 0 | 0 | 0 | 0 | 0 |
| 4804 | Indirect Expenses | 31,214 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 449,948 | 0 | 0 | 0 | 0 | 0 |
| 9952 | Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 872,410 | 0 | 0 | 0 | 0 | 0 |

Comments:

**CITY OF GUNNISON
FLEET MAINTENANCE
SUMMARY**

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 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 | 697,748 | 712,225 | 736,243 | 736,243 | 724,562 | 779,508 |
| | FINES/FORFEITURES | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 11,417 | 52,019 | 400 | 400 | 20,100 | 0 |
| | INTEREST | 241 | (2,910) | 400 | 400 | (6,900) | 0 |
| | TRANSFERS IN | 717,976 | 590,865 | 742,031 | 742,031 | 742,031 | 833,480 |
| | TOTAL REVENUE | 1,427,383 | 1,352,198 | 1,479,074 | 1,479,074 | 1,479,793 | 1,612,988 |
| EXPENDITURES | | | | | | | |
| | GENERAL GOVERNMENT | 872,342 | 885,675 | 973,638 | 973,638 | 973,463 | 1,024,105 |
| | PUBLIC SAFETY | 0 | 0 | 0 | 0 | 0 | 0 |
| | PUBLIC WORKS | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 407,329 | 183,532 | 577,000 | 748,000 | 748,000 | 646,000 |
| | 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 | 34,993 | 0 |
| | TOTAL EXPENDITURES | 1,279,671 | 1,069,207 | 1,585,631 | 1,756,631 | 1,756,456 | 1,670,105 |
| | Revenues Over (Under) Expenditures | 147,712 | 282,991 | (106,557) | (277,557) | (276,663) | (57,117) |
| | Beginning Available Resources | 127,032 | 274,744 | 299,842 | 557,736 | 557,736 | 281,073 |
| | Ending Available Resources | 274,744 | 557,736 | 193,285 | 280,179 | 281,073 | 223,956 |
| | Ending Available Resources % of Total Exp. | 21% | 52% | 12% | 16% | 16% | 13% |
| | Ending Fund Balance Analysis | | | | | | |
| | Unreserved Fund Balance | 87,233 | 88,567 | 97,364 | 97,364 | 97,346 | 102,411 |
| | Fleet Replacement Reserve | 187,511 | 469,169 | 95,921 | 182,815 | 183,727 | 121,546 |
| | | 274,744 | 557,736 | 193,285 | 280,179 | 281,073 | 223,956 |
| | Ending Unreserved Fund Balance % of Total Operational Expenditures | | | | | | 10% |

04 REVENUE SUMMARY

| | |
|--|-------|
| 2021 Actual Revenues vs. 2022 Estimated Revenues | 9.4% |
| 2022 Revenues Under (Over) Budget | (719) |
| 2022 Budgeted Revenues vs. 2023 Budget Request | 9.1% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|-----------------|-----------------------------|------------------|------------------|--------------------|---------------------------|-----------------------|------------------|
| REVENUES | | | | | | | |
| 3409 | Fleet Repair Services | 1,030 | 0 | 0 | 0 | 0 | 0 |
| 3410 | Fleet Rental Services | 696,718 | 712,225 | 736,243 | 736,243 | 724,562 | 779,508 |
| | CHARGES FOR SERVICES | 697,748 | 712,225 | 736,243 | 736,243 | 724,562 | 779,508 |
| 3601 | Misc. Fleet Svcs. | 0 | 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 | 656 | 129 | 400 | 400 | 0 | 0 |
| 3612 | Sale of Fixed Assets | 10,761 | 51,890 | 0 | 0 | 20,100 | 0 |
| | MISCELLANEOUS | 11,417 | 52,019 | 400 | 400 | 20,100 | 0 |
| 3701 | Interest on Investments | 1,092 | 2,726 | 250 | 250 | 100 | 0 |
| 3710 | Unrealized Gain/Loss | (851) | (5,637) | 150 | 150 | (7,000) | 0 |
| | INTEREST | 241 | (2,910) | 400 | 400 | (6,900) | 0 |
| 3999 | Transfer from General Fund | 717,976 | 590,865 | 742,031 | 742,031 | 742,031 | 833,480 |
| | TRANSFERS IN | 717,976 | 590,865 | 742,031 | 742,031 | 742,031 | 833,480 |
| | TOTAL REVENUES | 1,427,383 | 1,352,198 | 1,479,074 | 1,479,074 | 1,479,793 | 1,612,988 |

**CITY OF GUNNISON
FLEET MAINTENANCE
EXPENDITURES**

04-4170 OPERATING

| | |
|--|-----------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 61.0% |
| 2022 Expenditures Under (Over) Budget | (170,825) |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -3.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|--------------------------------|------------------|------------------|------------------|---------------------|--------------------|------------------|
| 4101 | Wages-Fleet Maint | 215,665 | 222,584 | 215,099 | 215,099 | 215,099 | 236,583 |
| 4102 | Overtime | 324 | 281 | 672 | 672 | 672 | 739 |
| 4103 | Social Security | 12,211 | 12,746 | 13,378 | 13,378 | 13,378 | 14,714 |
| 4104 | Medicare | 2,856 | 2,981 | 3,129 | 3,129 | 3,129 | 3,441 |
| 4106 | Hlth Ins/WC/Othr Benefits | 61,682 | 63,834 | 78,613 | 78,613 | 78,613 | 74,737 |
| 4108 | ER Retirement Contrbttn | 12,891 | 14,554 | 13,027 | 13,027 | 13,027 | 13,214 |
| Sub-Total: Personnel | | 305,628 | 316,979 | 323,918 | 323,918 | 323,918 | 343,428 |
| 4201 | Office Supplies | 1,761 | 1,678 | 1,200 | 1,200 | 1,200 | 1,200 |
| 4202 | Clothing/Uniforms | 867 | 882 | 900 | 900 | 900 | 900 |
| 4203 | Fuel/Lubricant Supply | 5,034 | 8,343 | 13,200 | 13,200 | 13,200 | 13,200 |
| 4204 | Repair Supplies | 83,250 | 70,392 | 95,000 | 95,000 | 95,000 | 95,000 |
| 4205 | Small Tools | 774 | 4,244 | 5,000 | 5,000 | 5,000 | 5,000 |
| 4211 | Computer Equip. Under \$5000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4212 | Computer Software Under \$5000 | 1,375 | 229 | 2,000 | 2,000 | 2,000 | 2,000 |
| 4213 | Equipment Under \$5000 | 3,761 | 4,000 | 4,500 | 4,500 | 4,500 | 4,500 |
| 4215 | Operating Supplies | 3,651 | 3,167 | 4,000 | 4,000 | 4,000 | 4,000 |
| 4301 | Postage/Freight Svcs | 16 | 50 | 150 | 150 | 125 | 150 |
| 4302 | Printing/Duplication Svcs | 79 | 230 | 300 | 300 | 300 | 300 |
| 4303 | Advertising/Legal Svcs | 124 | 59 | 250 | 250 | 250 | 250 |
| 4304 | Subscrptn/Lit/Films | 1,410 | 1,498 | 4,000 | 4,000 | 4,000 | 4,000 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 90 | 799 | 3,000 | 3,000 | 3,000 | 3,000 |
| 4320 | Telephone/FAX Services | 1,844 | 1,923 | 1,740 | 1,740 | 1,740 | 1,512 |
| 4321 | Utilities | 7,105 | 7,628 | 9,450 | 9,450 | 9,450 | 9,450 |
| 4340 | Repair/Mntce Svcs | 8,960 | 18,522 | 17,000 | 17,000 | 17,000 | 17,000 |
| 4342 | Building/Property Maintenance | 223 | 9,494 | 10,000 | 10,000 | 10,000 | 15,000 |
| 4360 | Contracted Svcs | 2,447 | 1,434 | 3,000 | 3,000 | 3,000 | 3,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | 11 | 0 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4401 | Prop/Liab Ins Premium | 52,200 | 54,062 | 50,897 | 50,897 | 50,897 | 55,850 |
| 4413 | Lease Payments | 233,091 | 181,706 | 232,395 | 232,395 | 232,395 | 232,395 |
| 4649 | Late Fees | 12 | 648 | 500 | 500 | 350 | 500 |
| 4804 | Indirect Expenses | 158,629 | 197,710 | 190,238 | 190,238 | 190,238 | 211,470 |
| Sub-Total: Operations | | 566,714 | 568,696 | 649,720 | 649,720 | 649,545 | 680,677 |
| 9920 | Building Improvements | 34,030 | 0 | 0 | 0 | 0 | 0 |
| 9952 | Equipment | 0 | 27,300 | 25,000 | 25,000 | 25,000 | 65,000 |
| 9956 | Heavy Equipment | 145,960 | 106,322 | 266,000 | 266,000 | 266,000 | 395,000 |
| 9957 | Vehicles | 227,339 | 49,910 | 286,000 | 457,000 | 457,000 | 186,000 |
| 9958 | Shop Equipment Over \$5,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total: Capital Outlay | | 407,329 | 183,532 | 577,000 | 748,000 | 748,000 | 646,000 |
| TOTALS | | 1,279,671 | 1,069,207 | 1,550,638 | 1,721,638 | 1,721,463 | 1,670,105 |

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

| | |
|--|---------|
| 2021 Actual Expenditures vs. 2022 Estimated Expenditures | 0.0% |
| 2022 Expenditures Under (Over) Budget | 0 |
| 2022 Budgeted Expenditures vs. 2023 Budget Request | -100.0% |

| Account | Description | 2020 Actual | 2021 Actual | Original Budget | 2022 Revised Budget | Projected Year-end | 2023 Budget |
|----------------------------------|--------------------------------------|----------------|----------------|--------------------|---------------------------|-----------------------|----------------|
| Sub-Total: Personnel | | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4999 Transfer to Street Improvements | 0 | 0 | 34,993 | 34,993 | 34,993 | 0 |
| Sub-Total: Operations | | 0 | 0 | 34,993 | 34,993 | 34,993 | 0 |
| Sub-Total: Capital Outlay | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 0 | 0 | 34,993 | 34,993 | 34,993 | 0 |

PURPOSE

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

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

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

SUMMARY SCHEDULE

CENTRAL SERVICE DEPARTMENTS

| | |
|-----------------------------|---------|
| City Council | 146,821 |
| City Attorney | 116,486 |
| City Manager | 365,453 |
| City Clerk | 259,790 |
| Finance | 751,611 |
| Information Technology | 324,846 |
| Facilities Maintenance | 136,666 |
| Janitorial Services | 79,106 |
| Police Department Building | 102,589 |
| City Hall | 98,599 |
| Public Works Administration | 642,962 |
| City Shop | 79,376 |
| 3,104,306 | |

RECEIVING DEPARTMENTS

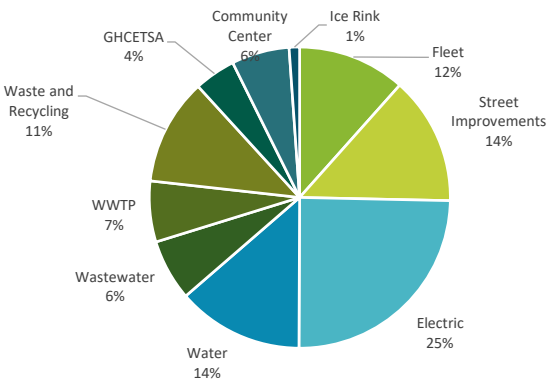
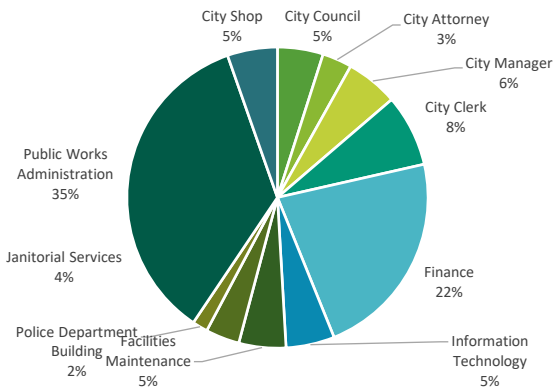
| | |
|---------------------|---------|
| General Fund | 920,460 |
| Fleet | 211,470 |
| Street Improvements | 251,421 |
| Utility Funds | |
| Electric | 452,586 |
| Water | 248,302 |
| Wastewater | 119,661 |
| WWTP | 119,661 |
| Waste and Recycling | 208,675 |
| GHCETSA | 81,348 |
| Community Center | 382,487 |
| Ice Rink | 108,238 |
| 3,104,310 | |

ACTUAL CONTRA-EXPENDITURE

| | |
|-----------------------------|---------|
| City Council | 89,761 |
| City Attorney | 58,354 |
| City Manager | 102,803 |
| City Clerk | 140,977 |
| Finance | 409,686 |
| Information Technology | 95,411 |
| Facilities Maintenance | 92,266 |
| Janitorial Services | 66,475 |
| Police Department Building | 30,666 |
| Public Works Administration | 642,962 |
| City Shop | 98,077 |
| 1,827,438 | |

ACTUAL CHARGES

| | |
|---------------------|---------|
| General Fund | - |
| Fleet | 211,470 |
| Street Improvements | 251,421 |
| Utility Funds | |
| Electric | 452,586 |
| Water | 248,302 |
| Wastewater | 119,661 |
| WWTP | 119,661 |
| Waste and Recycling | 208,675 |
| GHCETSA | 81,348 |
| Community Center | 113,510 |
| Ice Rink | 20,803 |
| 1,827,438 | |



CITY COUNCIL

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

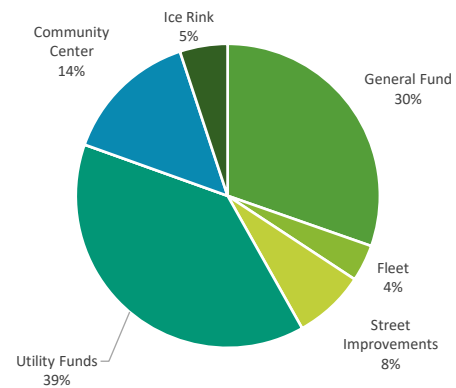
CENTRAL SERVICE DEPARTMENT COSTS

| Account | Description | 2021 Actual |
|--|-------------|----------------|
| Personnel Costs | | |
| 4101 Wages | | 39,303 |
| 4103 FICA | | 2,480 |
| 4104 Medicare | | 580 |
| 4106 W/C, HLTH INS, ETC. | | 50 |
| Subtotal - Personnel Costs | | 42,413 |
| Services and Supplies Cost | | |
| 4201 Office Supplies | | 54 |
| 4310 Dues/Meetings/Mbrshps/Tuition | | 5,704 |
| 4320 Telephone/FAX Services | | 608 |
| 4330 Professional Services | | 43,211 |
| 4360 Contracted Services | | 20,000 |
| 4370 Travel/Mileage/Meals/Lodging | | 6,011 |
| 4650 Miscellaneous Expenses | | 1,863 |
| 4653 Employee Appreciation | | 5,491 |
| 4655 Youth Council | | 322 |
| 4659 City Fest | | 7,811 |
| Subtotal - Services and Supplies Cost | | 91,074 |
| Department Cost Total | | 133,487 |
| Adjustments to Cost | | |
| Youth Council | | (322) |
| City Fest | | (7,811) |
| Subtotal - Adjustments to Cost | | (8,132) |
| 2021 Grand Total to be Allocated | | 125,355 |
| Escalation Factor (Denver-Aurora-Lakewood) | | 8.22% |
| Incoming Costs | | |
| City Hall | | 32,357 |
| Subtotal - Incoming Costs | | 32,357 |
| 2023 Inflated Costs to be Allocated | | 179,178 |

RECEIVING DEPARTMENTS ALLOCATION

| Department | Units | Allocation % | Department Allocation |
|--------------------|-------------------|----------------|-----------------------|
| General Fund | 10,446,337 | 30.35% | 54,382 |
| Fleet | 1,352,198 | 3.93% | 7,039 |
| Street Improvement | 2,603,713 | 7.56% | 13,555 |
| Utility Funds | 13,286,281 | 38.60% | 69,167 |
| GHCETSA | - | 0.00% | - |
| Community Center | 4,973,063 | 14.45% | 25,889 |
| Ice Rink | 1,756,840 | 5.10% | 9,146 |
| Total | 34,418,432 | 100.00% | 179,178 |

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.

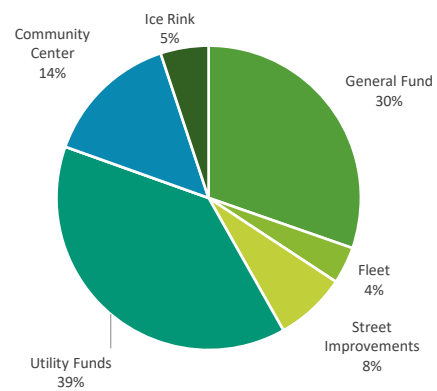
CENTRAL SERVICE DEPARTMENT COSTS

| Account | Description | 2021 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 | | 6,500 |
| 4330 Professional Services | | 1,578 |
| 4356 Legal Services | | 91,378 |
| Subtotal - Services and Supplies Cost | | 99,456 |
| Department Cost Total | | 99,456 |
| Adjustments to Cost | | |
| NONE | | - |
| Subtotal - Adjustments to Cost | | - |
| 2021 Grand Total to be Allocated | | 99,456 |
| Escalation Factor (Denver-Aurora-Lakewood) | | 8.22% |
| Incoming Costs | | |
| City Hall | | - |
| Subtotal - Incoming Costs | | - |
| 2023 Inflated Costs to be Allocated | | 116,486 |

RECEIVING DEPARTMENTS ALLOCATION

| Department | Units | Allocation % | Department Allocation |
|--------------------|-------------------|----------------|-----------------------|
| General Fund | 10,446,337 | 30.35% | 35,355 |
| Fleet | 1,352,198 | 3.93% | 4,576 |
| Street Improvement | 2,603,713 | 7.56% | 8,812 |
| Utility Funds | 13,286,281 | 38.60% | 44,966 |
| GHCETSA | - | 0.00% | - |
| Community Center | 4,973,063 | 14.45% | 16,831 |
| Ice Rink | 1,756,840 | 5.10% | 5,946 |
| Total | 34,418,432 | 100.00% | 116,486 |

Basis Units: Total Revenues



**CITY OF GUNNISON
2023 COST ALLOCATION PLAN**

CITY MANAGER

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

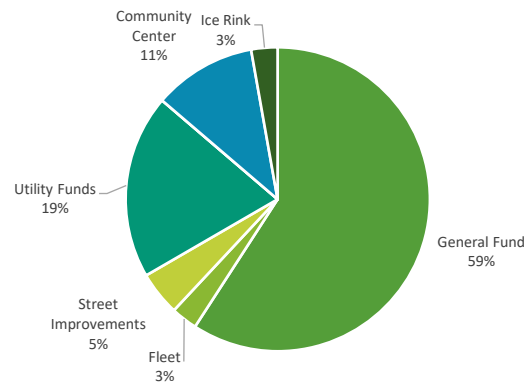
CENTRAL SERVICE DEPARTMENT COSTS

| Account | Description | 2021 Actual |
|--|--------------------------------|----------------|
| Personnel Costs | | |
| 4101 | Wages | 224,884 |
| 4102 | Overtime | 342 |
| 4103 | FICA | 10,284 |
| 4104 | Medicare | 3,208 |
| 4106 | W/C, HLTH INS, ETC. | 4,332 |
| 4108 | Retirement | 18,969 |
| Subtotal - Personnel Costs | | 262,019 |
| Services and Supplies Cost | | |
| 4201 | Office Supplies | 183 |
| 4203 | Fuel-Lubricant Supplies | 148 |
| 4304 | Subscriptions/Literature/Films | 45 |
| 4310 | Dues/Meetings/Mbrshps/Tuition | 4,555 |
| 4320 | Telephone/FAX Services | 1,183 |
| 4370 | Travel/Mileage/Meals/Lodging | 3,477 |
| 4650 | Miscellaneous Expenses | 109 |
| 9588 | Organizational Development | 8,766 |
| 9589 | Special Projects | 4,749 |
| Subtotal - Services and Supplies Cost | | 23,215 |
| Department Cost Total | | 285,234 |
| Adjustments to Cost | | |
| | Internship Program | 24,831 |
| | Sustainability Plan Expenses | 1,957 |
| Subtotal - Adjustments to Cost | | 24,831 |
| 2021 Grand Total to be Allocated | | 312,022 |
| Escalation Factor (Denver-Aurora-Lakewood) | | 8.22% |
| Incoming Costs | | |
| | City Hall | 14,088 |
| Subtotal - Incoming Costs | | 14,088 |
| 2023 Inflated Costs to be Allocated | | 379,541 |

RECEIVING DEPARTMENTS ALLOCATION

| Department | Units | Allocation % | Department Allocation |
|--------------------|---------------|----------------|-----------------------|
| General Fund | 63.39 | 59.17% | 224,558 |
| Fleet | 3.01 | 2.81% | 10,663 |
| Street Improvement | 5.01 | 4.68% | 17,748 |
| Utility Funds | 21.00 | 19.60% | 74,392 |
| GHCETSA | - | 0.00% | - |
| Community Center | 11.72 | 10.94% | 41,518 |
| Ice Rink | 3.01 | 2.81% | 10,663 |
| Total | 107.14 | 100.00% | 379,542 |

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.

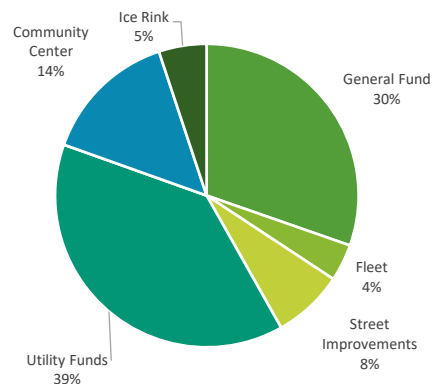
CENTRAL SERVICE DEPARTMENT COSTS

| Account | Description | 2021 Actual |
|--|-------------|----------------|
| Personnel Costs | | |
| 4101 Wages | | 154,925 |
| 4102 Overtime | | 254 |
| 4103 Social Security | | 9,552 |
| 4104 Medicare | | 2,234 |
| 4106 Hlth Ins/WC/Othr Benefits | | 5,377 |
| 4108 ER Retirement Contrbtn | | 6,933 |
| Subtotal - Personnel Costs | | 179,275 |
| Services and Supplies Cost | | |
| 4201 Office Supplies | | 2,325 |
| 4202 Clothing/Uniforms | | 119 |
| 4206 Election Supplies | | 416 |
| 4212 Computer Software Under \$5000 | | 4,788 |
| 4215 Operating Supplies | | 80 |
| 4302 Printing/Duplication Svcs | | 100 |
| 4303 Advertising/Legal Notices | | 11,453 |
| 4304 Subscriptions/Literature/Films | | 513 |
| 4310 Dues/Meetings/Mbrshps/Tuition | | 3,133 |
| 4320 Telephone/FAX Services | | 1,621 |
| 4330 Professional Services | | 14,231 |
| 4343 Software Support | | 880 |
| 4370 Travel/Mileage/Meals/Lodging | | 2,876 |
| Subtotal - Services and Supplies Cost | | 42,533 |
| Department Cost Total | | 221,808 |
| Adjustments to Cost | | |
| NONE | | |
| Subtotal - Adjustments to Cost | | - |
| 2021 Grand Total to be Allocated | | 221,808 |
| Escalation Factor (Denver-Aurora-Lakewood) | | 8.22% |
| Incoming Costs | | |
| City Hall | | 21,624 |
| Subtotal - Incoming Costs | | 21,624 |
| 2023 Inflated Costs to be Allocated | | 281,414 |

RECEIVING DEPARTMENTS ALLOCATION

| Department | Units | Allocation % | Department Allocation |
|--------------------|-------------------|----------------|-----------------------|
| General Fund | 10,446,337 | 30.35% | 85,412 |
| Fleet | 1,352,198 | 3.93% | 11,056 |
| Street Improvement | 2,603,713 | 7.56% | 21,289 |
| Utility Funds | 13,286,281 | 38.60% | 108,632 |
| GHCETSA | - | 0.00% | - |
| Community Center | 4,973,063 | 14.45% | 40,661 |
| Ice Rink | 1,756,840 | 5.10% | 14,364 |
| Total | 34,418,432 | 100.00% | 281,414 |

Basis Units: Total Revenues



**CITY OF GUNNISON
2023 COST ALLOCATION PLAN**

FINANCE

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

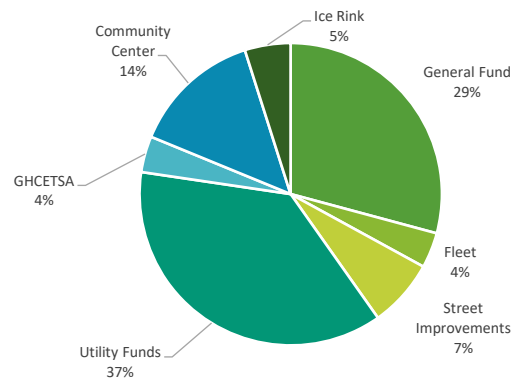
CENTRAL SERVICE DEPARTMENT COSTS

| Account | Description | 2021 Actual |
|--|-------------|-----------------|
| Personnel Costs | | |
| 4101 Wages | | 366,518 |
| 4102 Overtime | | 1,089 |
| 4103 FICA | | 20,284 |
| 4104 Medicare | | 4,744 |
| 4106 W/C, HLTH INS, ETC. | | 115,507 |
| 4108 Retirement | | 21,086 |
| Subtotal - Personnel Costs | | 529,228 |
| Services and Supplies Cost | | |
| 4201 Office Supplies | | 5,507 |
| 4203 Fuel-Lubricant Supplies | | 136 |
| 4301 Postage/Freight Svcs | | 19,795 |
| 4302 Printing/Duplication Svcs | | 7,780 |
| 4303 Advertising/Legal Notices | | 3,289 |
| 4304 Subscriptions/Literature/Films | | 18 |
| 4310 Dues/Meetings/Mbrshps/Tuition | | 1,590 |
| 4320 Telephone/FAX Services | | 2,128 |
| 4330 Professional Services | | 26,965 |
| 4331 Sales Tax Audits | | 38,698 |
| 4343 Software Support | | 13,334 |
| 4360 Contracted Services | | 8,789 |
| 4370 Travel/Mileage/Meals/Lodging | | 1,946 |
| 4401 Prop & Liab Ins Premiums | | 36,912 |
| 4650 Miscellaneous Expenses | | 1,219 |
| 9588 Organizational Development | | 5,000 |
| 9971 Computer Software Over \$5000 | | 15,000 |
| Subtotal - Services and Supplies Cost | | 188,105 |
| Department Cost Total | | 717,332 |
| Adjustments to Cost | | |
| 4331 Sales Tax Audits | | (38,698) |
| 4401 Insurance Premiums | | (36,912) |
| Subtotal - Adjustments to Cost | | (75,610) |
| 2021 Grand Total to be Allocated | | 641,723 |
| Escalation Factor (Denver-Aurora-Lakewood) | | 8.22% |
| Incoming Costs | | |
| City Hall | | 35,865 |
| Subtotal - Incoming Costs | | 35,865 |
| 2023 Inflated Costs to be Allocated | | 787,476 |

RECEIVING DEPARTMENTS ALLOCATION

| Department | Units | Allocation % | Department Allocation |
|--------------------|-------------------|----------------|-----------------------|
| General Fund | 10,446,337 | 29.18% | 229,767 |
| Fleet | 1,352,198 | 3.78% | 29,742 |
| Street Improvement | 2,603,713 | 7.27% | 57,269 |
| Utility Funds | 13,286,281 | 37.11% | 292,232 |
| GHCETSA | 1,384,090 | 3.87% | 30,443 |
| Community Center | 4,973,063 | 13.89% | 109,383 |
| Ice Rink | 1,756,840 | 4.91% | 38,642 |
| Total | 35,802,522 | 100.00% | 787,478 |

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.

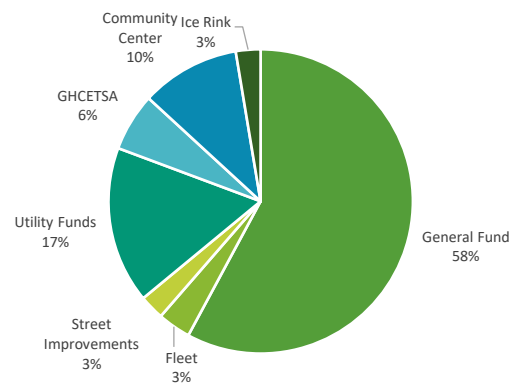
CENTRAL SERVICE DEPARTMENT COSTS

| Account | Description | 2021 Actual |
|--|-------------|-----------------|
| Personnel Costs | | |
| 4101 Wages | | 122,808 |
| 4102 Overtime | | - |
| 4103 FICA | | 7,298 |
| 4104 Medicare | | 1,707 |
| 4106 W/C, HLTH INS, ETC. | | 9,381 |
| 4108 Retirement | | 6,114 |
| Subtotal - Personnel Costs | | 147,308 |
| Services and Supplies Cost | | |
| 4201 Office Supplies | | 920 |
| 4211 Computer Equipment Under \$5000 | | 36,168 |
| 4212 Computer Software Under \$5000 | | 4,171 |
| 4301 Postage/Freight Svcs | | 28 |
| 4310 Dues/Meetings/Mbrshps/Tuition | | 1,754 |
| 4320 Telephone/FAX Services | | 18,737 |
| 4330 Professional Services | | 15,897 |
| 4343 Software Support | | 64,517 |
| 4350 Other Purchased Services | | 6,400 |
| 4370 Travel/Mileage/Meals/Lodging | | 189 |
| Subtotal - Services and Supplies Cost | | 148,781 |
| Department Cost Total | | 296,089 |
| Adjustments to Cost | | |
| 9970 Computer Equipment Over \$5000 | | - |
| 9971 Computer Software Over \$5000 | | - |
| 4320 Direct Billed Costs-Telephone | | (18,737) |
| Subtotal - Adjustments to Cost | | (18,737) |
| 2021 Grand Total to be Allocated | | 277,352 |
| Escalation Factor (Denver-Aurora-Lakewood) | | 8.22% |
| Incoming Costs | | |
| City Hall | | 4,753 |
| Subtotal - Incoming Costs | | 4,753 |
| 2023 Inflated Costs to be Allocated | | 329,599 |

RECEIVING DEPARTMENTS ALLOCATION

| Department | Units | Allocation % | Department Allocation |
|--------------------|------------|----------------|-----------------------|
| General Fund | 66 | 57.89% | 190,821 |
| Fleet | 4 | 3.51% | 11,565 |
| Street Improvement | 3 | 2.63% | 8,674 |
| Utility Funds | 19 | 16.67% | 54,933 |
| GHCETSA | 7 | 6.14% | 20,239 |
| Community Center | 12 | 10.53% | 34,695 |
| Ice Rink | 3 | 2.63% | 8,674 |
| Total | 114 | 100.00% | 329,601 |

Basis Units: Number of Devices



FACILITIES MAINTENANCE

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

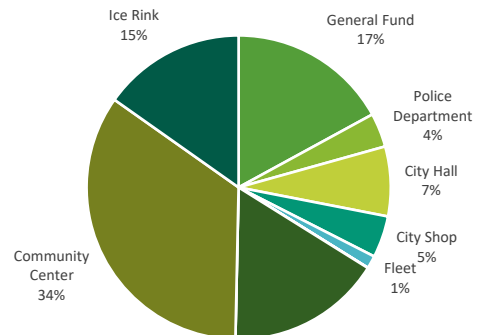
CENTRAL SERVICE DEPARTMENT COSTS

| Account | Description | 2021 Actual |
|--|-------------|----------------|
| Personnel Costs | | |
| 4101 Wages | | 76,676 |
| 4102 Overtime | | - |
| 4103 FICA | | 4,242 |
| 4104 Medicare | | 992 |
| 4106 W/C, HLTH INS, ETC. | | 25,010 |
| 4108 Retirement | | 3,823 |
| Subtotal - Personnel Costs | | 110,742 |
| Services and Supplies Cost | | |
| 4201 Office Supplies | | 28 |
| 4202 Clothing/Uniforms | | 265 |
| 4203 Fuel-Lubricant Supplies | | 672 |
| 4205 Small Tools | | 756 |
| 4303 Advertising/Legal Notices | | 23 |
| 4421 Fleet Services | | 4,198 |
| Subtotal - Services and Supplies Cost | | 5,943 |
| Department Cost Total | | 116,685 |
| Adjustments to Cost | | |
| NONE | | - |
| Subtotal - Adjustments to Cost | | - |
| 2021 Grand Total to be Allocated | | 116,685 |
| Escalation Factor (Denver-Aurora-Lakewood) | | 8.22% |
| Incoming Costs | | |
| NONE | | - |
| Subtotal - Incoming Costs | | - |
| 2023 Inflated Costs to be Allocated | | 136,666 |

RECEIVING DEPARTMENTS ALLOCATION

| Department | Units | Allocation % | Department Allocation |
|--------------------|-------------------|----------------|-----------------------|
| General Fund | 5,913,517 | 17.05% | 23,297 |
| Police Department | 1,255,100 | 3.62% | 4,945 |
| City Hall | 2,560,500 | 7.38% | 10,087 |
| City Shop | 1,541,400 | 4.44% | 6,072 |
| Fleet | 471,000 | 1.36% | 1,856 |
| Street Improvement | 10,000 | 0.03% | 39 |
| Utility Funds | 5,719,640 | 16.49% | 22,533 |
| GHCETSA | - | 0.00% | - |
| Community Center | 11,939,000 | 34.42% | 47,035 |
| Ice Rink | 5,280,500 | 15.22% | 20,803 |
| Total | 34,690,657 | 100.00% | 136,667 |

Basis Units: Building Value



JANITORIAL SERVICES

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

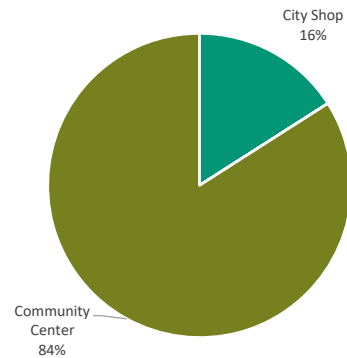
CENTRAL SERVICE DEPARTMENT COSTS

| Account | Description | 2021 Actual |
|--|-------------|---------------|
| Personnel Costs | | |
| 4101 Wages | | 43,167 |
| 4102 Overtime | | - |
| 4103 FICA | | 2,445 |
| 4104 Medicare | | 572 |
| 4106 W/C, HLTH INS, ETC. | | 10,628 |
| 4108 Retirement | | 2,121 |
| Subtotal - Personnel Costs | | 58,933 |
| Services and Supplies Cost | | |
| 4201 Office Supplies | | 806 |
| 4216 Cleaning Supplies | | 11,316 |
| 4358 Janitorial Services | | 2,040 |
| Subtotal - Services and Supplies Cost | | 14,162 |
| Department Cost Total | | 14,162 |
| Adjustments to Cost | | |
| NONE | | - |
| Subtotal - Adjustments to Cost | | - |
| 2021 Grand Total to be Allocated | | 73,095 |
| Escalation Factor (Denver-Aurora-Lakewood) | | 8.22% |
| Incoming Costs | | |
| NONE | | - |
| Subtotal - Incoming Costs | | - |
| 2023 Inflated Costs to be Allocated | | 79,106 |

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% | 12,630 |
| Fleet | - | 0.00% | - |
| Street Improvement | - | 0.00% | - |
| Utility Funds | - | 0.00% | - |
| GHCETSA | - | 0.00% | - |
| Community Center | 49,953 | 84.03% | 66,475 |
| Ice Rink | - | 0.00% | - |
| Total | 59,444 | 100.00% | 79,105 |

Basis Units: Building square footage



**CITY OF GUNNISON
2023 COST ALLOCATION PLAN**

POLICE DEPARTMENT BUILDING

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

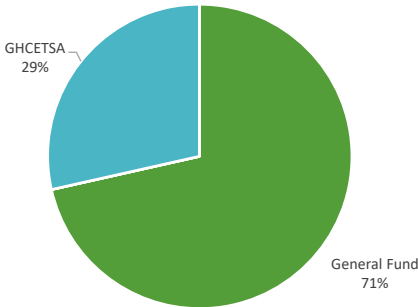
CENTRAL SERVICE DEPARTMENT COSTS

| Account | Description | 2021 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 | | |
| 4216 Cleaning Supplies | | 1,503 |
| 4321 Utilities | | 15,189 |
| 4342 Building/Property Maintenance | | 16,865 |
| 4358 Janitorial Services | | 17,199 |
| 4401 Prop & Liab Ins Premiums | | 3,052 |
| 4421 Fleet Services | | 3,786 |
| Subtotal - Services and Supplies Cost | | 57,593 |
| Department Cost Total | | 57,593 |
| Adjustments to Cost | | |
| 9920 Building Improvements | | 37,200 |
| Subtotal - Adjustments to Cost | | 37,200 |
| 2021 Grand Total to be Allocated | | 94,793 |
| Escalation Factor (Denver-Aurora-Lakewood) | | 8.22% |
| Incoming Costs | | |
| Facilities Maintenance | | 4,945 |
| Subtotal - Incoming Costs | | 4,945 |
| 2023 Inflated Costs to be Allocated | | 107,534 |

RECEIVING DEPARTMENTS ALLOCATION

| Department | Units | Allocation % | Department Allocation |
|--------------------|--------------|----------------|-----------------------|
| General Fund | 3,780 | 71.48% | 76,868 |
| Fleet | - | 0.00% | - |
| Street Improvement | - | 0.00% | - |
| Utility Funds | - | 0.00% | - |
| GHCETSA | 1,508 | 28.52% | 30,666 |
| Community Center | - | 0.00% | - |
| Ice Rink | - | 0.00% | - |
| Total | 5,288 | 100.00% | 107,534 |

Basis Units: Square Footage Occupied



**CITY OF GUNNISON
2023 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.

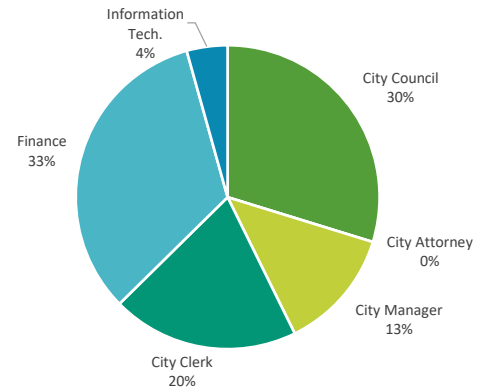
CENTRAL SERVICE DEPARTMENT COSTS

| Account | Description | 2021 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 | 3,206 |
| 4214 | Furniture/Fixtures Under \$5000 | 1,691 |
| 4216 | Cleaning Supplies | 580 |
| 4320 | Telephone/FAX Services | 1,312 |
| 4321 | Utilities | 17,647 |
| 4330 | Professional Services | 1,056 |
| 4340 | Repair/Maintenance Services | 2,606 |
| 4342 | Building/Property Maintenance | 4,584 |
| 4358 | Janitorial Services | 19,788 |
| 4360 | Contracted Services | 375 |
| 4361 | Maintenance Contracts | 7,718 |
| 4401 | Prop & Liab Ins Premiums | 5,108 |
| 4420 | Rental Equipment | 14,642 |
| 4421 | Fleet Services | 3,870 |
| Subtotal - Services and Supplies Cost | | 84,184 |
| Department Cost Total | | 84,184 |
| Adjustments to Cost | | |
| NONE | | - |
| Subtotal - Adjustments to Cost | | - |
| 2021 Grand Total to be Allocated | | 84,184 |
| Escalation Factor (Denver-Aurora-Lakewood) | | 8.22% |
| Incoming Costs | | |
| Facilities Maintenance | | 10,087 |
| Subtotal - Incoming Costs | | 10,087 |
| 2023 Inflated Costs to be Allocated | | 108,686 |

RECEIVING DEPARTMENTS ALLOCATION

| Department | Units | Allocation % | Department Allocation |
|-------------------|--------------|----------------|-----------------------|
| City Council | 1,123 | 29.77% | 32,357 |
| City Attorney | - | 0.00% | - |
| City Manager | 489 | 12.96% | 14,088 |
| City Clerk | 751 | 19.90% | 21,624 |
| Finance | 1,245 | 33.00% | 35,865 |
| Information Tech. | 165 | 4.37% | 4,753 |
| Total | 3,773 | 100.00% | 108,687 |

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.

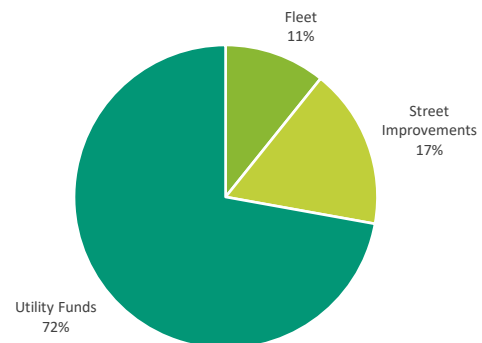
CENTRAL SERVICE DEPARTMENT COSTS

| Account | Description | 2021 Actual |
|--|--------------------------------|-----------------------|
| Personnel Costs | | |
| 4101 | Wages | 376,281 |
| 4102 | Overtime | 146 |
| 4103 | FICA | 21,251 |
| 4104 | Medicare | 4,970 |
| 4106 | W/C, HLTH INS, ETC. | 79,300 |
| 4108 | Retirement | 19,496 |
| Subtotal - Personnel Costs | | <u>501,444</u> |
| Services and Supplies Cost | | |
| 4201 | Office Supplies | 2,882 |
| 4202 | Clothing/Uniforms | 496 |
| 4203 | Fuel-Lubricant Supplies | 790 |
| 4212 | Computer Software Under \$5000 | 7,467 |
| 4213 | Equipment Under \$5,000 | 766 |
| 4215 | Operating Supplies | 1,048 |
| 4302 | Printing/Duplication Svcs | 160 |
| 4303 | Advertising/Legal Notices | 323 |
| 4304 | Subscriptions/Literature/Films | 282 |
| 4310 | Dues/Meetings/Mbrshps/Tuition | 2,853 |
| 4320 | Telephone/FAX Services | 2,917 |
| 4330 | Professional Services | 1,965 |
| 4343 | Software Support | 229 |
| 4351 | Dispatch Services-City | 4,397 |
| 4370 | Travel/Mileage/Meals/Lodging | 1,578 |
| 4420 | Rental Equipment | 3,007 |
| 4421 | Fleet Services | 16,326 |
| 4650 | Miscellaneous Expenses | 30 |
| Subtotal - Services and Supplies Cost | | <u>47,515</u> |
| Department Cost Total | | <u>548,959</u> |
| Adjustments to Cost | | |
| Allocable Equipment Costs | | - |
| Subtotal - Adjustments to Cost | | - |
| 2021 Grand Total to be Allocated | | <u>548,959</u> |
| Escalation Factor (Denver-Aurora-Lakewood) | | 8.22% |
| Incoming Costs | | |
| NONE | | - |
| Subtotal - Incoming Costs | | - |
| 2023 Inflated Costs to be Allocated | | <u>642,962</u> |

RECEIVING DEPARTMENTS ALLOCATION

| Department | Units | Allocation % | Department Allocation |
|--------------------|--------------|----------------|-----------------------|
| General Fund | - | 0.00% | - |
| Fleet | 3.01 | 10.77% | 69,242 |
| Street Improvement | 4.77 | 17.07% | 109,729 |
| Utility Funds | 20.17 | 72.16% | 463,991 |
| GHCETSA | - | 0.00% | - |
| Community Center | - | 0.00% | - |
| Ice Rink | - | 0.00% | - |
| Total | 27.95 | 100.00% | 642,962 |

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



**CITY OF GUNNISON
2023 COST ALLOCATION PLAN**

CITY SHOP

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

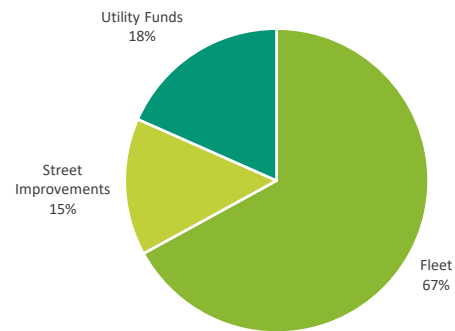
CENTRAL SERVICE DEPARTMENT COSTS

| Account | Description | 2021 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 | (14) |
| 4213 | Equipment Under \$5,000 | 90 |
| 4214 | Furniture/Fixtures Under \$5000 | 268 |
| 4321 | Utilities | 21,479 |
| 4340 | Repair/Maintenance Services | 4,792 |
| 4342 | Building/Property Maintenance | 7,958 |
| 4370 | Travel/Mileage/Meals/Lodging | 8 |
| 4401 | Prop & Liab Ins Premiums | 3,191 |
| Subtotal - Services and Supplies Cost | | 37,772 |
| Department Cost Total | | 37,772 |
| Adjustments to Cost | | |
| 9920 | Building Improvements | 29,999 |
| Subtotal - Adjustments to Cost | | 29,999 |
| 2021 Grand Total to be Allocated | | 67,770 |
| Escalation Factor (Denver-Aurora-Lakewood) | | 8.22% |
| Incoming Costs | | |
| | Facilities Maintenance | 6,072 |
| | Janitorial Services | 12,630 |
| Subtotal - Incoming Costs | | 18,702 |
| 2023 Inflated Costs to be Allocated | | 98,078 |

RECEIVING DEPARTMENTS ALLOCATION

| Department | Units | Allocation % | Department Allocation |
|--------------------|---------------|----------------|-----------------------|
| General Fund | - | 0.00% | - |
| Fleet | 7,921 | 67.02% | 65,731 |
| Street Improvement | 1,724 | 14.59% | 14,306 |
| Utility Funds | 2,174 | 18.39% | 18,040 |
| GHCETSA | - | 0.00% | - |
| Community Center | - | 0.00% | - |
| Ice Rink | - | 0.00% | - |
| Total | 11,819 | 100.00% | 98,077 |

Basis Units: Square Footage Occupied



UTILITY FUNDS ALLOCATION

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

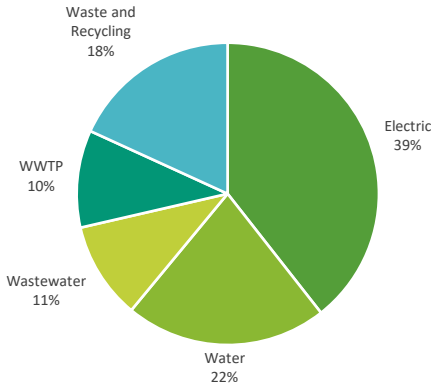
CENTRAL SERVICE DEPARTMENT COSTS

| Account | Description | 2021 Actual |
|--|-----------------------------|-------------------------|
| Incoming Costs | | |
| | City Council | 69,167 |
| | City Attorney | 44,966 |
| | City Manager | 74,392 |
| | City Clerk | 108,632 |
| | Finance | 292,232 |
| | Information Technology | 54,933 |
| | Facilities Maintenance | 22,533 |
| | Public Works Administration | 463,991 |
| | City Shop | 18,040 |
| Subtotal - Incoming Costs | | <u>1,148,886</u> |
| 2023 Inflated Costs to be Allocated | | <u>1,148,886</u> |

RECEIVING DEPARTMENTS ALLOCATION

| Department | Units | Allocation % | Department Allocation |
|---------------------|---------------|----------------|-----------------------|
| Electric | 4,637 | 39.39% | 452,586 |
| Water | 2,544 | 21.61% | 248,302 |
| Wastewater | 2,452 | 10.42% | 119,661 |
| WWTP | | 10.42% | 119,661 |
| Waste and Recycling | 2,138 | 18.16% | 208,675 |
| Total | 11,771 | 100.00% | 1,148,886 |

Basis Units: Utility Customers



Personnel

Compensation Philosophy

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Changes in Staffing Levels

...

Personnel Distribution

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Staffing Table



Compensation Philosophy

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

Minimum Wage Increase: The 2023 minimum wage increase for full-time regular employees is \$657. 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 2022, there are 52 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 this event, additional data may be gathered such as using all-Colorado data or other entities. All relevant salary data is used to determine the midpoint of the salary range for each position.

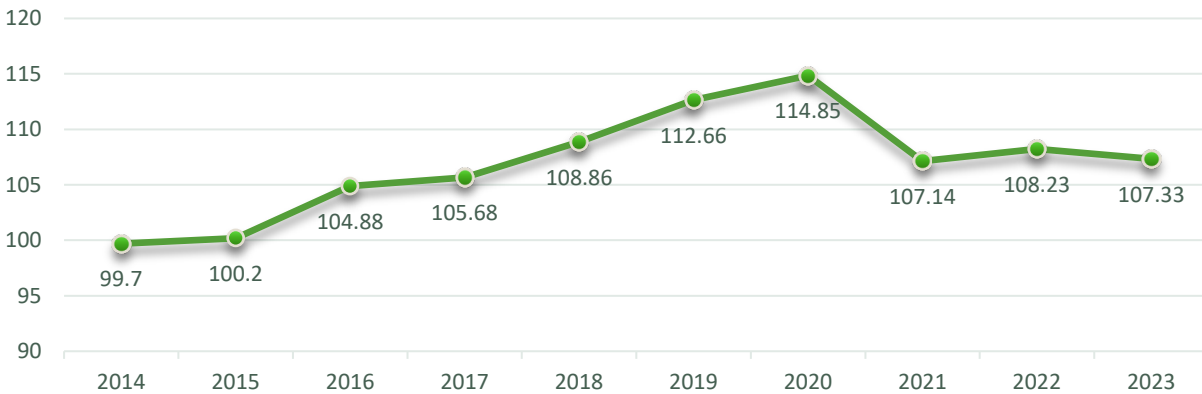
Part-Time Wage Adjustments: Part-time wage adjustments will be made annually, based on the overall market adjustment for regular employees (not including step increases based on merit).

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

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



Changes in Staffing Levels



In 2023, the budget includes an overall decrease of 0.66 in Full-Time Equivalents (FTEs). The 0.90 FTE, or 0.008%, decrease comes from the following departments in alphabetical order.

Parks and Recreation: 0.10

Senior Programming, -0.20: The Senior Graduate Assistant position was removed as it was a temporary position that was grant funded. This is a reduction of 0.20 FTE. This FTE may be added during 2023 contingent upon availability of grant funding.

Personal Trainer, 0.30: A new cost center was added in 2023 to account for personal training activities at the Community Center, which should be wholly offset by fee charged to training clients.

Police Department: .24

Records Clerk, 0.24: The part-time Clerk has increased from 20 to just under 30 hours per week to cover leave time by the full-time position and to adequately staff the office and maintain service. The volume and types of records being generated by the Police Department because of unfunded mandates has increased which directly reflects on the number of records and statistics reports that need to be processed and released to the State, court or community on request.

Public Works: -1.24

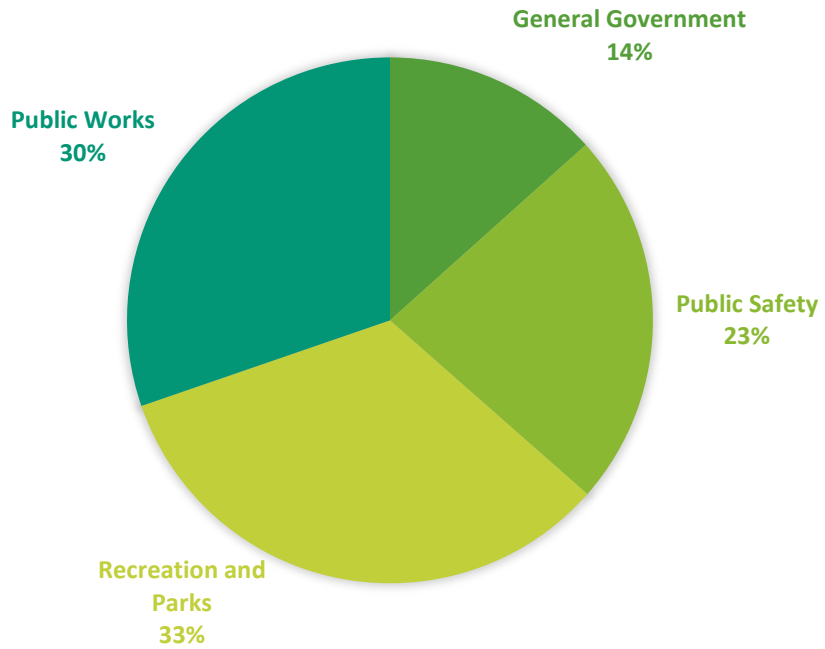
Custodian, -1.00: The 2022 Budget included an appropriation of \$124,402 for janitorial services which included \$72,437 in personal costs for this FTE. The 2023 found it is less costly to contract the necessary cleaning for the Public Works and Community Center facilities with a total cost of only \$86,000.



Personnel

Crack Seal Laborers, -0.24: During 2022, the Public Works Department requested the budget for crack seal laborers to be reclassified to contracted services. The City was unable to hire laborers to conduct this work so the crack sealer was sold and contracted services will be utilized in the future.

Personnel Distribution



2023 Staffing Table

SUMMARY

| FUND TYPE/DEPT/POSITION | CLASS | WAGE | OVERTIME | STANDBY | TOTAL COST | Full-Time Equivalents | | |
|-----------------------------------|-------|------------------|----------------|---------------|-------------------|-----------------------|---------------|---------------|
| | | | | | | 2021 | 2022 | 2023 |
| GENERAL FUND | | | | | | | | |
| City Council | | 43,510 | 0 | 0 | 46,899 | 0.00 | 0.00 | 0.00 |
| Municipal Court | | 83,480 | 0 | 0 | 102,297 | 1.00 | 1.00 | 1.00 |
| City Manager | | 237,295 | 0 | 0 | 302,772 | 1.28 | 1.28 | 1.28 |
| City Clerk | | 167,720 | 138 | 0 | 202,912 | 2.00 | 2.00 | 2.00 |
| Finance | | 447,158 | 6,815 | 0 | 639,992 | 5.06 | 5.06 | 5.06 |
| Information Technology | | 144,900 | 0 | 0 | 174,073 | 1.00 | 1.00 | 1.00 |
| Community Development | | 318,500 | 1,019 | 0 | 424,010 | 3.01 | 3.01 | 3.01 |
| Facilities Maintenance | | 92,567 | 0 | 0 | 128,252 | 1.00 | 1.00 | 1.00 |
| Janitorial Services | | 0 | 0 | 0 | 0 | 1.00 | 1.00 | 0.00 |
| Police/Neighborhood Services | | 1,819,476 | 69,136 | 0 | 2,518,869 | 21.57 | 21.57 | 21.81 |
| Building Inspection | | 137,425 | 774 | 0 | 168,584 | 1.15 | 1.15 | 1.15 |
| Fire Department | | 114,194 | 436 | 0 | 157,576 | 0.85 | 0.85 | 0.85 |
| Victim Advocacy | | 58,000 | 0 | 0 | 70,751 | 1.00 | 1.00 | 1.00 |
| Public Works Administration | | 439,317 | 0 | 0 | 577,707 | 4.00 | 4.00 | 4.00 |
| Cranor Hill Ski Area | | 25,122 | 536 | 0 | 29,677 | 0.58 | 0.58 | 0.58 |
| Senior Meals | | 68,578 | 0 | 0 | 76,279 | 1.35 | 1.35 | 1.35 |
| Senior Programming | | 56,883 | 0 | 0 | 70,346 | 1.02 | 1.20 | 1.00 |
| Recreation Administration | | 291,096 | 9,630 | 0 | 438,871 | 3.78 | 3.78 | 3.78 |
| Recreation Programs | | 151,748 | 1,261 | 0 | 170,241 | 3.77 | 3.96 | 3.53 |
| Parks | | 519,908 | 12,799 | 4,400 | 689,858 | 7.86 | 7.86 | 7.86 |
| Community Outreach | | 64,725 | 0 | 0 | 83,131 | 0.00 | 1.00 | 1.00 |
| Events | | 65,638 | 2,335 | 0 | 87,327 | 1.10 | 1.10 | 1.10 |
| | | 5,347,241 | 104,879 | 4,400 | 7,160,425 | 63.39 | 64.76 | 63.37 |
| SPECIAL REVENUE | | | | | | | | |
| Street Improvements | | 338,039 | 25,518 | 5,800 | 503,869 | 5.01 | 5.01 | 4.62 |
| Ditches | | 29,584 | 0 | 0 | 32,907 | 0.55 | 0.55 | 0.55 |
| | | 367,624 | 25,518 | 5,800 | 536,776 | 5.56 | 5.56 | 5.17 |
| ENTERPRISE | | | | | | | | |
| Electric | | 640,777 | 7,705 | 8,700 | 856,143 | 6.25 | 6.25 | 6.25 |
| Water | | 304,393 | 5,546 | 4,350 | 439,389 | 4.20 | 4.00 | 4.00 |
| Wastewater | | 229,588 | 7,233 | 4,350 | 333,967 | 2.71 | 2.91 | 2.91 |
| Wastewater Treatment Plant | | 326,792 | 1,316 | 0 | 440,552 | 4.29 | 4.01 | 4.01 |
| Refuse | | 217,613 | 5,278 | 0 | 293,581 | 3.00 | 3.00 | 3.15 |
| Park & Recreation (Pool and Rink) | | 790,925 | 25,055 | 0 | 975,593 | 14.73 | 14.73 | 15.46 |
| | | 2,510,089 | 52,132 | 17,400 | 3,339,225 | 35.18 | 34.90 | 35.78 |
| INTERNAL SERVICE | | | | | | | | |
| Fleet Maintenance | | 236,583 | 739 | 0 | 343,428 | 3.01 | 3.01 | 3.01 |
| | | 236,583 | 739 | 0 | 343,428 | 3.01 | 3.01 | 3.01 |
| GRAND TOTAL | | 8,461,536 | 183,269 | 27,600 | 11,379,853 | 107.14 | 108.23 | 107.33 |

| FUND TYPE/DEPT/POSITION | CLASS | WAGE | OVERTIME | STANDBY | TOTAL COST | Full-Time Equivalents | | |
|--------------------------------------|-------|----------------|--------------|----------|----------------|-----------------------|-------------|-------------|
| | | | | | | 2021 | 2022 | 2023 |
| 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 | 21,080 | 0 | 0 | 23,786 | 0.20 | 0.20 | 0.20 |
| Court Clerk/Communications Assistant | FT | 44,400 | 0 | 0 | 59,110 | 0.80 | 0.80 | 0.80 |
| | | <u>83,480</u> | <u>0</u> | <u>0</u> | <u>102,297</u> | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> |
| CITY MANAGER | | | | | | | | |
| City Manager | FT | 225,161 | 0 | 0 | 289,693 | 1.00 | 1.00 | 1.00 |
| Intern (585 hrs: 15 credit hrs) | PT | 12,134 | 0 | 0 | 13,079 | 0.28 | 0.28 | 0.28 |
| | | <u>237,295</u> | <u>0</u> | <u>0</u> | <u>302,772</u> | <u>1.28</u> | <u>1.28</u> | <u>1.28</u> |
| CITY CLERK | | | | | | | | |
| City Clerk | FT | 84,320 | 0 | 0 | 95,143 | 0.80 | 0.80 | 0.80 |
| Deputy City Clerk | FT | 72,300 | 0 | 0 | 92,836 | 1.00 | 1.00 | 1.00 |
| Court Clerk/Communications Assistant | FT | 11,100 | 0 | 0 | 14,777 | 0.20 | 0.20 | 0.20 |
| Overtime (3 hrs) | OT | 0 | 138 | 0 | 156 | 0.00 | 0.00 | 0.00 |
| | | <u>167,720</u> | <u>138</u> | <u>0</u> | <u>202,912</u> | <u>2.00</u> | <u>2.00</u> | <u>2.00</u> |
| FINANCE | | | | | | | | |
| Finance Director | FT | 156,400 | 0 | 0 | 196,197 | 1.00 | 1.00 | 1.00 |
| Deputy Finance Director | FT | 92,675 | 0 | 0 | 132,340 | 1.00 | 1.00 | 1.00 |
| Human Resource Generalist | FT | 77,400 | 0 | 0 | 116,597 | 1.00 | 1.00 | 1.00 |
| Accounting Clerk | FT | 63,800 | 0 | 0 | 96,130 | 1.00 | 1.00 | 1.00 |
| Utility Billing Clerk | FT | 56,883 | 0 | 0 | 91,044 | 1.00 | 1.00 | 1.00 |
| Overtime (130 hrs) | OT | 0 | 6,815 | 0 | 7,683 | 0.06 | 0.06 | 0.06 |
| | | <u>447,158</u> | <u>6,815</u> | <u>0</u> | <u>639,992</u> | <u>5.06</u> | <u>5.06</u> | <u>5.06</u> |
| INFORMATION TECHNOLOGY | | | | | | | | |
| IT Director | FT | 144,900 | 0 | 0 | 174,073 | 1.00 | 1.00 | 1.00 |
| | | <u>144,900</u> | <u>0</u> | <u>0</u> | <u>174,073</u> | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> |
| COMMUNITY DEVELOPMENT | | | | | | | | |
| Community Development Director | FT | 150,133 | 0 | 0 | 197,859 | 1.00 | 1.00 | 1.00 |
| Senior Planner | FT | 101,067 | 0 | 0 | 136,797 | 1.00 | 1.00 | 1.00 |
| Community Development Technician | FT | 67,300 | 0 | 0 | 88,206 | 1.00 | 1.00 | 1.00 |
| Overtime (21 hrs) | OT | 0 | 1,019 | 0 | 1,149 | 0.01 | 0.01 | 0.01 |
| | | <u>318,500</u> | <u>1,019</u> | <u>0</u> | <u>424,010</u> | <u>3.01</u> | <u>3.01</u> | <u>3.01</u> |
| FACILITIES MAINTENANCE | | | | | | | | |
| Facilities Manager | FT | 92,567 | 0 | 0 | 128,252 | 1.00 | 1.00 | 1.00 |
| | | <u>92,567</u> | <u>0</u> | <u>0</u> | <u>128,252</u> | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> |

| FUND TYPE/DEPT/POSITION | CLASS | WAGE | OVERTIME | STANDBY | TOTAL COST | Full-Time Equivalents | | |
|--|-------|-----------|----------|---------|------------|-----------------------|-------|-------|
| | | | | | | 2021 | 2022 | 2023 |
| JANITORIAL SERVICES | | | | | | | | |
| Custodian | FT | 0 | 0 | 0 | 0 | 1.00 | 1.00 | 0.00 |
| | | 0 | 0 | 0 | 0 | 1.00 | 1.00 | 0.00 |
| POLICE | | | | | | | | |
| Police Chief | FT | 164,200 | 0 | 0 | 223,380 | 1.00 | 1.00 | 1.00 |
| Police Captain | FT | 129,400 | 0 | 0 | 155,597 | 1.00 | 1.00 | 1.00 |
| Detective | FT | 107,400 | 0 | 0 | 151,678 | 1.00 | 1.00 | 1.00 |
| Police Sergeant | FT | 107,400 | 0 | 0 | 157,090 | 1.00 | 1.00 | 1.00 |
| Police Sergeant | FT | 98,133 | 0 | 0 | 115,521 | 1.00 | 1.00 | 1.00 |
| Police Sergeant | FT | 93,500 | 0 | 0 | 137,142 | 1.00 | 1.00 | 1.00 |
| Police Officer | FT | 84,000 | 0 | 0 | 110,551 | 1.00 | 1.00 | 1.00 |
| Police Officer | FT | 84,000 | 0 | 0 | 126,946 | 1.00 | 1.00 | 1.00 |
| Police Officer | FT | 84,000 | 0 | 0 | 109,711 | 1.00 | 1.00 | 1.00 |
| Police Officer | FT | 84,000 | 0 | 0 | 119,494 | 1.00 | 1.00 | 1.00 |
| Police Officer | FT | 82,183 | 0 | 0 | 96,342 | 1.00 | 1.00 | 1.00 |
| Police Officer | FT | 76,733 | 0 | 0 | 111,716 | 1.00 | 1.00 | 1.00 |
| Police Officer | FT | 76,733 | 0 | 0 | 93,372 | 1.00 | 1.00 | 1.00 |
| Police Officer | FT | 76,733 | 0 | 0 | 117,665 | 1.00 | 1.00 | 1.00 |
| Police Officer | FT | 74,917 | 0 | 0 | 115,554 | 1.00 | 1.00 | 1.00 |
| Police Officer | FT | 62,200 | 0 | 0 | 83,546 | 1.00 | 1.00 | 1.00 |
| Police Records Supervisor | FT | 68,600 | 0 | 0 | 101,586 | 1.00 | 1.00 | 1.00 |
| Records Clerk (1,540 hrs) | PT | 43,139 | 0 | 0 | 46,500 | 0.50 | 0.50 | 0.74 |
| Neighborhood Services Officer | FT | 66,300 | 0 | 0 | 77,267 | 1.00 | 1.00 | 1.00 |
| Neighborhood Services Officer | FT | 59,133 | 0 | 0 | 78,978 | 1.00 | 1.00 | 1.00 |
| Neighborhood Services Officer | FT | 59,133 | 0 | 0 | 71,920 | 1.00 | 1.00 | 1.00 |
| Parking Attendant (1,040 hrs) | PT | 25,157 | 0 | 0 | 27,594 | 0.50 | 0.50 | 0.50 |
| Swing Shift Differential Pay (8,320 hours) | DIFF | 4,160 | 0 | 0 | 4,833 | 0.00 | 0.00 | 0.00 |
| Grave Shift Differential Pay (8,320 hours) | DIFF | 8,320 | 0 | 0 | 9,665 | 0.00 | 0.00 | 0.00 |
| Overtime (1,184 hrs) | OT | 0 | 69,136 | 0 | 75,218 | 0.57 | 0.57 | 0.57 |
| | | 1,819,476 | 69,136 | 0 | 2,518,869 | 21.57 | 21.57 | 21.81 |
| BUILDING INSPECTION | | | | | | | | |
| Building Official | FT | 119,300 | 0 | 0 | 142,249 | 1.00 | 1.00 | 1.00 |
| Fire Inspector | FT | 18,125 | 0 | 0 | 25,452 | 0.15 | 0.15 | 0.15 |
| Overtime (9 hrs) | OT | 0 | 774 | 0 | 883 | 0.00 | 0.00 | 0.00 |
| | | 137,425 | 774 | 0 | 168,584 | 1.15 | 1.15 | 1.15 |
| FIRE DEPARTMENT | | | | | | | | |
| Fire Marshal | FT | 102,708 | 0 | 0 | 144,229 | 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 (6) | PT | 6,644 | 0 | 0 | 7,429 | 0.00 | 0.00 | 0.00 |
| Overtime (5 hrs) | OT | 0 | 436 | 0 | 503 | 0.00 | 0.00 | 0.00 |
| | | 114,194 | 436 | 0 | 157,576 | 0.85 | 0.85 | 0.85 |
| VICTIM ADVOCACY | | | | | | | | |
| Victim Advocate Coordinator * | FT | 58,000 | 0 | 0 | 70,751 | 1.00 | 1.00 | 1.00 |
| Victim Advocates (0 hours) * | PT | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| | | 58,000 | 0 | 0 | 70,751 | 1.00 | 1.00 | 1.00 |
| <i>* Grant Funded - Positions contingent on continued funding availability</i> | | | | | | | | |
| PUBLIC WORKS ADMINISTRATION | | | | | | | | |
| Public Works Director | FT | 159,800 | 0 | 0 | 211,507 | 1.00 | 1.00 | 1.00 |
| City Engineer | FT | 141,083 | 0 | 0 | 186,324 | 1.00 | 1.00 | 1.00 |

| FUND TYPE/DEPT/POSITION | CLASS | WAGE | OVERTIME | STANDBY | TOTAL COST | Full-Time Equivalents | | |
|------------------------------------|-------|---------|----------|---------|---------------|-----------------------|------|------|
| | | | | | | 2021 | 2022 | 2023 |
| Engineering Technician | FT | 77,400 | 0 | 0 | 99,749 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | FT | 61,033 | 0 | 0 | 80,128 | 1.00 | 1.00 | 1.00 |
| | | 439,317 | 0 | 0 | 577,707 | 4.00 | 4.00 | 4.00 |
| CRANOR HILL SKI AREA | | | | | | | | |
| Concessions/Ski Patrol (796 hrs) | TEMP | 16,211 | 0 | 0 | 18,760 | 0.38 | 0.38 | 0.38 |
| Ski Patrol EMT (400 hrs) | TEMP | 8,911 | 0 | 0 | 10,312 | 0.19 | 0.19 | 0.19 |
| Overtime (17 hrs) | OT | 0 | 536 | 0 | 605 | 0.01 | 0.01 | 0.01 |
| | | 25,122 | 536 | 0 | 29,677 | 0.58 | 0.58 | 0.58 |
| SENIOR MEALS | | | | | | | | |
| Head Cook (1,238 hrs) | PT | 30,502 | 0 | 0 | 33,927 | 0.60 | 0.60 | 0.60 |
| Line Cooks (1,574 hrs) | PT | 38,076 | 0 | 0 | 42,352 | 0.76 | 0.76 | 0.76 |
| | | 68,578 | 0 | 0 | 76,279 | 1.35 | 1.35 | 1.35 |
| SENIOR PROGRAMMING | | | | | | | | |
| Senior Recreation Coordinator | FT | 56,883 | 0 | 0 | 70,346 | 0.73 | 1.00 | 1.00 |
| Graduate Assistant (0 hrs) | TEMP | 0 | 0 | 0 | 0 | 0.29 | 0.20 | 0.00 |
| | | 56,883 | 0 | 0 | 70,346 | 1.02 | 1.20 | 1.00 |
| RECREATION ADMINISTRATION | | | | | | | | |
| Parks & Recreation Director | FT | 66,400 | 0 | 0 | 88,110 | 0.50 | 0.50 | 0.50 |
| Recreation Center Manager | FT | 71,450 | 0 | 0 | 104,118 | 1.00 | 1.00 | 1.00 |
| Recreation Programs Supervisor | FT | 80,667 | 0 | 0 | 123,089 | 1.00 | 1.00 | 1.00 |
| Recreation Coordinator | FT | 64,433 | 0 | 0 | 103,414 | 1.00 | 1.00 | 1.00 |
| Concessions (400 hrs) | TEMP | 8,146 | 0 | 0 | 9,061 | 0.19 | 0.19 | 0.19 |
| Overtime (185 hrs) | OT | 0 | 9,630 | 0 | 11,078 | 0.09 | 0.09 | 0.09 |
| | | 291,096 | 9,630 | 0 | 438,871 | 3.78 | 3.78 | 3.78 |
| RECREATION PROGRAMS | | | | | | | | |
| Program Instructors (5,565 hrs) | TEMP | 104,865 | 0 | 0 | 116,702 | 3.11 | 3.11 | 2.68 |
| Officials (390 hrs) | TEMP | 12,419 | 0 | 0 | 13,818 | 0.00 | 0.19 | 0.19 |
| Summer Camp Counselors (1,335 hrs) | TEMP | 34,463 | 0 | 0 | 38,334 | 0.64 | 0.64 | 0.64 |
| Overtime (40 hrs) | OT | 0 | 1,261 | 0 | 1,388 | 0.02 | 0.02 | 0.02 |
| | | 151,748 | 1,261 | 0 | 170,241 | 3.77 | 3.96 | 3.53 |
| PARKS | | | | | | | | |
| Parks & Recreation Director | FT | 66,400 | 0 | 0 | 88,110 | 0.50 | 0.50 | 0.50 |
| Park Maintenance Foreman | FT | 94,600 | 0 | 0 | 122,661 | 1.00 | 1.00 | 1.00 |
| Park Maintenance Worker | FT | 73,400 | 0 | 0 | 108,621 | 1.00 | 1.00 | 1.00 |
| Park Maintenance Worker | FT | 63,900 | 0 | 0 | 84,911 | 1.00 | 1.00 | 1.00 |
| Park Maintenance Worker | FT | 63,900 | 0 | 0 | 85,559 | 1.00 | 1.00 | 1.00 |
| Parks Mow Crew (2,331 hrs) | TEMP | 55,420 | 0 | 0 | 66,722 | 1.21 | 1.21 | 1.21 |
| Parks Projects (2,496 hrs) | TEMP | 53,492 | 0 | 0 | 59,526 | 1.68 | 1.68 | 1.20 |
| Parks Tour (1,165 hrs) | TEMP | 32,302 | 0 | 0 | 35,940 | 0.00 | 0.00 | 0.48 |
| Parks Gardener (750 hrs) | TEMP | 16,494 | 0 | 0 | 18,346 | 0.36 | 0.36 | 0.36 |
| Overtime (240 hrs) | OT | 0 | 12,799 | | 14,724 | 0.12 | 0.12 | 0.12 |
| Standby | OTHER | 0 | | 4,400 | 4,737 | 0.00 | 0.00 | 0.00 |
| | | 519,908 | 12,799 | 4,400 | 689,858 | 7.86 | 7.86 | 7.86 |
| COMMUNITY OUTREACH | | | | | | | | |
| Community Outreach Liaison * | FT | 64,725 | 0 | 0 | 83,131 | 0.00 | 1.00 | 1.00 |
| | | 64,725 | 0 | 0 | 83,131 | 0.00 | 1.00 | 1.00 |

* Grant Funded - Position contingent on continued funding availability at 0.50 FTE

| FUND TYPE/DEPT/POSITION | CLASS | WAGE | OVERTIME | STANDBY | TOTAL COST | Full-Time Equivalents | | |
|------------------------------------|-------|----------------|---------------|--------------|----------------|-----------------------|-------------|-------------|
| | | | | | | 2021 | 2022 | 2023 |
| EVENTS | | | | | | | | |
| Events/Rink Manager | FT | 37,488 | 0 | 0 | 53,408 | 0.44 | 0.44 | 0.44 |
| Events Laborer (1,280 hrs) | TEMP | 28,150 | 0 | 0 | 31,238 | 0.62 | 0.62 | 0.62 |
| Overtime (102 hrs) | OT | 0 | 2,335 | 0 | 2,682 | 0.05 | 0.05 | 0.05 |
| | | <u>65,638</u> | <u>2,335</u> | <u>0</u> | <u>87,327</u> | <u>1.10</u> | <u>1.10</u> | <u>1.10</u> |
| STREET IMPROVEMENTS | | | | | | | | |
| Streets-Solid Waste Superintendent | FT | 46,500 | 0 | 0 | 56,554 | 0.50 | 0.50 | 0.50 |
| Street Supervisor | FT | 77,673 | 0 | 0 | 115,132 | 0.65 | 0.65 | 0.90 |
| Public Works Crew Leader | FT | 0 | 0 | 0 | 0 | 1.00 | 1.00 | 0.00 |
| Equipment Operator | FT | 73,400 | 0 | 0 | 100,154 | 0.60 | 0.60 | 1.00 |
| Equipment Operator | FT | 73,400 | 0 | 0 | 111,440 | 0.60 | 0.60 | 1.00 |
| Equipment Operator | FT | 67,067 | 0 | 0 | 84,422 | 0.60 | 0.60 | 1.00 |
| Equipment Operator | FT | 0 | 0 | 0 | 0 | 0.60 | 0.60 | 0.00 |
| Crack Seal Laborers (0 hrs) | TEMP | 0 | 0 | 0 | 0 | 0.24 | 0.24 | 0.00 |
| Overtime (450 hours) | OT | 0 | 25,518 | 0 | 29,924 | 0.22 | 0.22 | 0.22 |
| Standby | OTHER | 0 | 0 | 5,800 | 6,244 | 0.00 | 0.00 | 0.00 |
| | | <u>338,039</u> | <u>25,518</u> | <u>5,800</u> | <u>503,869</u> | <u>5.01</u> | <u>5.01</u> | <u>4.62</u> |
| DITCHES | | | | | | | | |
| Laborer (1,146 hrs) | TEMP | 29,584 | 0 | 0 | 32,907 | 0.55 | 0.55 | 0.55 |
| | | <u>29,584</u> | <u>0</u> | <u>0</u> | <u>32,907</u> | <u>0.55</u> | <u>0.55</u> | <u>0.55</u> |
| ELECTRIC DISTRIBUTION | | | | | | | | |
| Electric Superintendent | FT | 137,400 | 0 | 0 | 173,734 | 1.00 | 1.00 | 1.00 |
| Electric Crew Leader | FT | 115,500 | 0 | 0 | 143,178 | 1.00 | 1.00 | 1.00 |
| Electric Lineman | FT | 101,000 | 0 | 0 | 126,620 | 1.00 | 1.00 | 1.00 |
| Electric Lineman | FT | 92,267 | 0 | 0 | 116,648 | 1.00 | 1.00 | 1.00 |
| Electric Lineman | FT | 92,267 | 0 | 0 | 127,934 | 1.00 | 1.00 | 1.00 |
| Electric Lineman | FT | 90,083 | 0 | 0 | 131,390 | 1.00 | 1.00 | 1.00 |
| Water Operator (Meter Reading) | FT | 12,260 | 0 | 0 | 18,515 | 0.20 | 0.20 | 0.20 |
| Overtime (102 hrs) | OT | 0 | 7,705 | 0 | 8,759 | 0.05 | 0.05 | 0.05 |
| Standby | OTHER | 0 | 0 | 8,700 | 9,366 | 0.00 | 0.00 | 0.00 |
| | | <u>640,777</u> | <u>7,705</u> | <u>8,700</u> | <u>856,143</u> | <u>6.25</u> | <u>6.25</u> | <u>6.25</u> |
| WATER | | | | | | | | |
| Water-Wastewater Superintendent | FT | 30,492 | 0 | 0 | 35,571 | 0.25 | 0.25 | 0.25 |
| Chief Water Operator | FT | 49,100 | 0 | 0 | 70,285 | 0.50 | 0.50 | 0.50 |
| Water/Wastewater Operator B | FT | 40,550 | 0 | 0 | 57,429 | 0.50 | 0.50 | 0.50 |
| Water/Wastewater Operator C | FT | 36,900 | 0 | 0 | 54,122 | 0.50 | 0.50 | 0.50 |
| Water/Wastewater Operator D | FT | 32,100 | 0 | 0 | 48,722 | 0.50 | 0.50 | 0.50 |
| Water/Wastewater Operator D | FT | 24,520 | 0 | 0 | 37,625 | 0.40 | 0.40 | 0.40 |
| Water/Wastewater Operator D | FT | 27,025 | 0 | 0 | 42,160 | 0.50 | 0.50 | 0.50 |
| Water/Wastewater Operator A | FT | 63,707 | 0 | 0 | 82,397 | 0.00 | 0.80 | 0.80 |
| Laborer (0 hrs) | TEMP | 0 | 0 | 0 | 0 | 1.00 | 0.00 | 0.00 |
| Overtime (97 hrs) | OT | 0 | 5,546 | 0 | 6,394 | 0.05 | 0.05 | 0.05 |
| Standby | OTHER | 0 | 0 | 4,350 | 4,683 | 0.00 | 0.00 | 0.00 |
| | | <u>304,393</u> | <u>5,546</u> | <u>4,350</u> | <u>439,389</u> | <u>4.20</u> | <u>4.00</u> | <u>4.00</u> |
| WASTEWATER | | | | | | | | |
| Water-Wastewater Superintendent | FT | 30,492 | 0 | 0 | 35,096 | 0.25 | 0.25 | 0.25 |
| Chief Water Operator | FT | 49,100 | 0 | 0 | 69,519 | 0.50 | 0.50 | 0.50 |
| Water/Wastewater Operator B | FT | 40,550 | 0 | 0 | 56,797 | 0.50 | 0.50 | 0.50 |
| Water/Wastewater Operator C | FT | 36,900 | 0 | 0 | 53,546 | 0.50 | 0.50 | 0.50 |
| Water/Wastewater Operator D | FT | 32,100 | 0 | 0 | 48,222 | 0.50 | 0.50 | 0.50 |

| FUND TYPE/DEPT/POSITION | CLASS | WAGE | OVERTIME | STANDBY | TOTAL COST | Full-Time Equivalents | | |
|-----------------------------|-------|---------|----------|---------|---------------|-----------------------|------|------|
| | | | | | | 2021 | 2022 | 2023 |
| Water/Wastewater Operator D | FT | 24,520 | 0 | 0 | 37,243 | 0.40 | 0.40 | 0.40 |
| Water/Wastewater Operator A | FT | 15,927 | 0 | 0 | 20,599 | 0.00 | 0.20 | 0.20 |
| Overtime (121 hrs) | OT | 0 | 7,233 | 0 | 8,264 | 0.06 | 0.06 | 0.06 |
| Standby | OTHER | 0 | 0 | 4,350 | 4,683 | 0.00 | 0.00 | 0.00 |
| | | 229,588 | 7,233 | 4,350 | 333,967 | 2.71 | 2.91 | 2.91 |

WASTEWATER TREATMENT PLANT

| | | | | | | | | |
|---------------------------------|----|---------|-------|---|---------|------|------|------|
| Water-Wastewater Superintendent | FT | 42,688 | 0 | 0 | 49,134 | 0.35 | 0.35 | 0.35 |
| Chief Plant Operator | FT | 45,925 | 0 | 0 | 63,485 | 0.50 | 0.50 | 0.50 |
| Laboratory Technician | FT | 6,343 | 0 | 0 | 8,427 | 0.10 | 0.10 | 0.10 |
| Water/Wastewater Operator D | FT | 2,703 | 0 | 0 | 4,536 | 0.05 | 0.05 | 0.05 |
| Water/Wastewater Operator A | FT | 20,875 | 0 | 0 | 29,287 | 0.25 | 0.25 | 0.25 |
| Overtime (22 hrs) | OT | 0 | 1,316 | 0 | 1,504 | 0.01 | 0.01 | 0.01 |
| | | 118,534 | 1,316 | 0 | 156,373 | 1.26 | 1.26 | 1.26 |

WWTP LABORATORY

| | | | | | | | | |
|---------------------------------|------|---------|---|---|---------|------|------|------|
| Water-Wastewater Superintendent | FT | 9,757 | 0 | 0 | 11,231 | 0.08 | 0.08 | 0.08 |
| Laboratory Technician | FT | 50,747 | 0 | 0 | 67,420 | 0.80 | 0.80 | 0.80 |
| Water/Wastewater Operator D | FT | 21,620 | 0 | 0 | 36,285 | 0.40 | 0.40 | 0.40 |
| Water/Wastewater Operator A | FT | 20,875 | 0 | 0 | 29,287 | 0.25 | 0.25 | 0.25 |
| Laboratory Intern (0 hrs) | TEMP | 0 | 0 | 0 | 0 | 0.28 | 0.00 | 0.00 |
| | | 102,999 | 0 | 0 | 144,223 | 1.81 | 1.53 | 1.53 |

WWTP COMPOSTING

| | | | | | | | | |
|---------------------------------|----|---------|---|---|---------|------|------|------|
| Water-Wastewater Superintendent | FT | 8,538 | 0 | 0 | 9,827 | 0.07 | 0.07 | 0.07 |
| Chief Plant Operator | FT | 45,925 | 0 | 0 | 63,485 | 0.50 | 0.50 | 0.50 |
| Laboratory Technician | FT | 6,343 | 0 | 0 | 8,427 | 0.10 | 0.10 | 0.10 |
| Water/Wastewater Operator D | FT | 2,703 | 0 | 0 | 4,536 | 0.05 | 0.05 | 0.05 |
| Water/Wastewater Operator A | FT | 41,750 | 0 | 0 | 53,682 | 0.50 | 0.50 | 0.50 |
| | | 105,259 | 0 | 0 | 139,957 | 1.22 | 1.22 | 1.22 |

REFUSE

| | | | | | | | | |
|--------------------------------------|------|---------|-------|---|---------|------|------|------|
| Streets-Solid Waste Superintendent | FT | 46,500 | 0 | 0 | 56,703 | 0.50 | 0.50 | 0.50 |
| Street Supervisor | FT | 8,630 | 0 | 0 | 12,863 | 0.35 | 0.35 | 0.10 |
| Refuse Equipment Operator | FT | 73,400 | 0 | 0 | 100,108 | 0.40 | 0.40 | 1.00 |
| Refuse Equipment Operator | FT | 65,483 | 0 | 0 | 90,458 | 0.00 | 0.00 | 1.00 |
| Equipment Operator | FT | 0 | 0 | 0 | 0 | 0.40 | 0.40 | 0.00 |
| Equipment Operator | FT | 0 | 0 | 0 | 0 | 0.40 | 0.40 | 0.00 |
| Equipment Operator | FT | 0 | 0 | 0 | 0 | 0.40 | 0.40 | 0.00 |
| Tree Dump Gatekeeper (900 hours) | TEMP | 19,793 | 0 | 0 | 22,839 | 0.43 | 0.43 | 0.43 |
| Administrative Assistant (160 hours) | TEMP | 3,807 | 0 | 0 | 4,393 | 0.08 | 0.08 | 0.08 |
| Overtime (92 hrs) | OT | 0 | 5,278 | 0 | 6,218 | 0.04 | 0.04 | 0.04 |
| | | 217,613 | 5,278 | 0 | 293,581 | 3.00 | 3.00 | 3.15 |

POOL/COMMUNITY CENTER

| | | | | | | | | |
|-------------------------------------|------|---------|---|---|---------|------|------|------|
| Aquatics Manager | FT | 71,600 | 0 | 0 | 94,509 | 1.00 | 1.00 | 1.00 |
| Recreation Assistant | FT | 58,267 | 0 | 0 | 79,012 | 1.00 | 1.00 | 1.00 |
| Head Lifeguard | FT | 51,350 | 0 | 0 | 70,325 | 1.00 | 1.00 | 1.00 |
| Head Lifeguard | FT | 53,425 | 0 | 0 | 73,384 | 1.00 | 1.00 | 1.00 |
| Lifeguards (9,180 hrs) | PT | 216,519 | 0 | 0 | 237,026 | 4.41 | 4.41 | 4.41 |
| Swim Instructors (2,600 hrs) | TEMP | 63,389 | 0 | 0 | 70,508 | 1.25 | 1.25 | 1.25 |
| Adult Fitness Instructors (900 hrs) | TEMP | 16,959 | 0 | 0 | 18,864 | 0.00 | 0.00 | 0.43 |
| Personal Trainer (624 hrs) | TEMP | 16,657 | 0 | 0 | 18,527 | 0.00 | 0.00 | 0.30 |
| Front Desk (1,909 hrs) | PT | 40,012 | 0 | 0 | 44,505 | 0.92 | 0.92 | 0.92 |
| Climbing Wall (1,880 hrs) | PT | 39,404 | 0 | 0 | 43,829 | 0.90 | 0.90 | 0.90 |

| FUND TYPE/DEPT/POSITION | CLASS | WAGE | OVERTIME | STANDBY | TOTAL COST | Full-Time Equivalents | | |
|---|-------|------------------|----------------|---------------|-------------------|-----------------------|---------------|---------------|
| | | | | | | 2021 | 2022 | 2023 |
| Full-Time Overtime (250 hrs) | OT | 0 | 14,101 | 0 | 16,221 | 0.12 | 0.12 | 0.12 |
| Part-Time Overtime (250 hrs) | OT | 0 | 6,098 | 0 | 7,014 | 0.12 | 0.12 | 0.12 |
| | | 627,582 | 20,199 | 0 | 773,725 | 11.72 | 11.72 | 12.45 |
| RINK | | | | | | | | |
| Events/Rink Manager | FT | 47,712 | 0 | 0 | 67,973 | 0.56 | 0.56 | 0.56 |
| Concessions Manager (875 hrs) | TEMP | 25,934 | 0 | 0 | 28,779 | 0.42 | 0.42 | 0.42 |
| Concessions/Skate Sharpener (2,400 hrs) | TEMP | 33,538 | 0 | 0 | 37,217 | 0.73 | 0.73 | 0.73 |
| Zamboni Drivers (2,510 hrs) | TEMP | 56,160 | 0 | 0 | 62,321 | 1.21 | 1.21 | 1.21 |
| Overtime (188 hrs) | OT | 0 | 4,856 | 0 | 5,578 | 0.09 | 0.09 | 0.09 |
| | | 163,344 | 4,856 | 0 | 201,868 | 3.01 | 3.01 | 3.01 |
| FLEET MAINTENANCE | | | | | | | | |
| Fleet Maintenance Manager | FT | 89,833 | 0 | 0 | 133,494 | 1.00 | 1.00 | 1.00 |
| Mechanic-Master | FT | 77,583 | 0 | 0 | 100,781 | 1.00 | 1.00 | 1.00 |
| Parts Manager | FT | 69,167 | 0 | 0 | 108,307 | 1.00 | 1.00 | 1.00 |
| Overtime (13 hrs) | OT | 0 | 739 | 0 | 846 | 0.01 | 0.01 | 0.01 |
| | | 236,583 | 739 | 0 | 343,428 | 3.01 | 3.01 | 3.01 |
| GRAND TOTAL | | 8,461,536 | 183,269 | 27,600 | 11,379,853 | 107.14 | 108.23 | 107.33 |

Capital Expenditures

*Capital Improvement Plan (CIP)
Summary*

...

Budgeted Capital Expenditures



Capital Expenditures

Capital Improvement Plan (CIP)

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

For the purposes of the Capital Improvement Plan process, capital is defined as follows: items that have a single acquisition cost of \$10,000 or more and a 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.

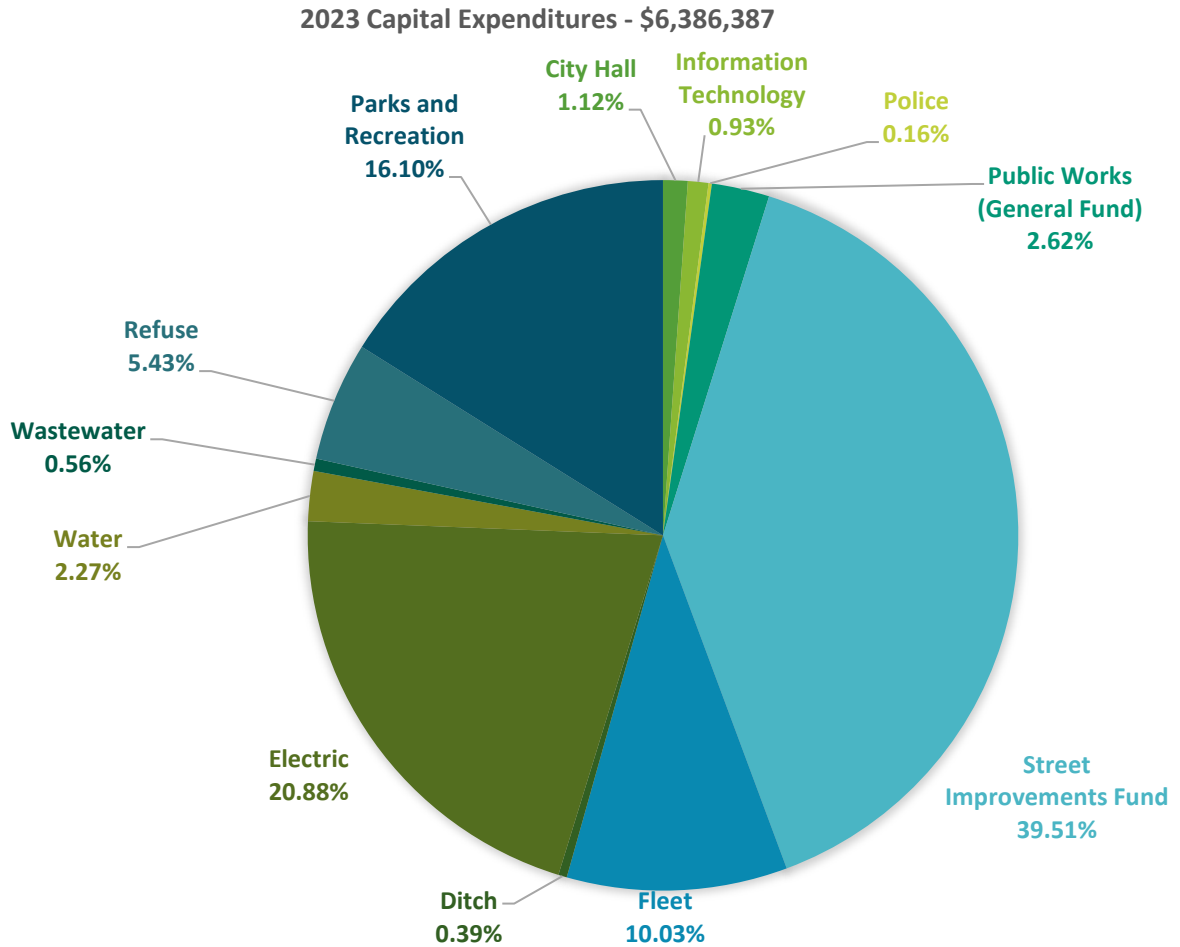
Other Capital Expenditures Budget Requests

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 - \$311,000

City Hall - \$72,000

CITY HALL IMPROVEMENTS - \$72,000 **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 and water damage. There are also five historic windows in Council Chambers that need to be replaced. They don't stay open on their own and could severely hurt someone trying to use or clean them.

Funding Source(s):
General Fund

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

An architect took a quick look at the building and felt that it is overall structurally sound, but removing the paint and repair to the roof may reveal additional foundational works that needs to be done to preserve the life of the building. Maintaining a solid City Hall both structurally and in appearance it important for the City as it 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.

IT Department - \$60,000

SERVER CLUSTER - \$60,000 **01-4007-9970**

The physical servers that host the City's backbone of virtual servers have reached the end-of-life and will no longer be eligible for security updates. The purchase of the new cluster must occur in 2023 for sufficient lead time to replace these devices in advance of no parts warranty and software/security updates.

Funding Source(s):
General Fund

Impact on Operating Budget:
Annual warranty and software/security updates will be \$6,000.

Police Department - \$10,000

UTILITY EXTENSION - \$10,000 **01-4019-9920**

The police department currently plugs in message trailers and vehicles in the back parking lot along the north fence line. The need is to maintain battery charge, recharge dead batteries, run engine heaters, etc. The electrical source is extension cords plugged into the main building and run along the fence line to try and keep cords out of the way and reduce damage. This is not only a safety concern but places an unintended use on the building power system.

Funding Source(s):
General Fund

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



Capital Expenditures

This project includes installation of a new electrical circuit intended for the usage complete with an outside approved panel for plugging extension cords into along the north property line.

Line would also be sized and situated to serve as the source for any future building plans in that part of the lot.

Public Works Department - \$169,000

BLUE BARN GARAGE DOORS - \$22,000

01-4032-9920

The blue barn garage doors are old and do not seal properly. Two of the four doors have been replaced. The R-value for the old doors is R-6 and the new doors will be R-24, which will be far more energy efficient.

Funding Source(s):

General Fund

Impact on Operating Budget:

It is expected that annual energy savings will approach \$1,000 in avoided energy costs.

CITY SHOP ENTRY GATES - \$75,000

01-4032-9940

The gates are 15 years old and beginning to cause access problems. The east gate can be opened manually because the lockout arm has failed, so the property is not secured.

Funding Source(s):

General Fund

Impact on Operating Budget:

There is no significant impact on the operating budget.

CITY SHOP IMPROVEMENTS - \$30,000

01-4032-9920

The public works building needs continued upgrades to doors, windows, gutters, etc. They are original dating back to 1993.

Funding Source(s):

General Fund

Impact on Operating Budget:

There is no significant impact on the operating budget.

PUBLIC WORKS HVAC - \$27,000

01-4032-9920

The existing HVAC system runs continually to try and keep up with all of the office spaces that it supplies. The City has now added 3 more office spaces in the water department which will tax the HVAC even more. An additional unit will split up the zones so that each HVAC unit covers half of the building and will be able to heat and cool those areas more efficiently.

Funding Source(s):

General Fund

Impact on Operating Budget:

There is no significant impact on the operating budget.



Capital Expenditures

CITY SHOP RECEPTION AREA - \$15,000

01-4032-9920

Public Works is needing to add a privacy wall and separate the public reception office space with the copy workstation area. Many times, it is difficult for the Admin Ass't to conduct business with the public, or simply concentrate on her duties due to interruptions and shop noise. The copy workstation area seems to congregate people naturally given its location with the main hallway and is part of her office, which this project will rectify.

Funding Source(s):

General Fund - \$15,000

Impact on Operating Budget:

There is no significant impact on the operating budget.

Street Improvements Fund - \$2,545,000

SWEeper CLEAN OUT PAD- \$120,000

09-4091-9940

This is a project that is needed to provide a safe and sanitary work environment for employees. Currently, sweeper operators must stand in the mud and debris to clean equipment such as sweepers and unacceptable amounts of unwanted debris are sent down the city storm water collection system. This is a crucial structure to insure employee safety and preserve the city equipment and the city storm drain system. The streets and alleys department will construct a 25' x 50' concrete pad to collect debris and allow the materials to be picked up with equipment to avoid blocking the storm sewers.

Funding Source(s):

Street Improvements

Impact on Operating Budget:

There is no significant impact on the operating budget.

OHIO AVE STREETScape- \$2,025,000

09-4041-9960

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 - \$1,861,750

Western Colorado University

Student Government -

\$10,000

Other Rec Improvements -

\$153,250

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.



Capital Expenditures

STREET SWEEPER- \$400,000 09-4035-9956

The existing street sweeper has reached the end of its useful life.

Funding Source(s):

*General Fund - \$63,157
Streets - \$336,843*

Impact on Operating Budget:

There is no significant impact on the operating budget

Fleet Maintenance Fund - \$646,000

30,000 LB 4 POST AUTO/EQUIPMENT LIFT - \$65,000

Currently there are numerous vehicles and equipment in the City Fleet that weigh more than the 12,000 pound lifting capacity of the current automotive lift, which means services and repairs have to be done on the floor under the vehicle in very confined work space, or the vehicle/equipment must be set on jacks and jack stands.

Funding Source(s):

Fleet Maintenance

Impact on Operating Budget:

There is no significant impact on the operating budget

With a 30,000 LB. 4 post lift, vehicles and equipment that weigh 30,000 pounds (all automotive vehicles, medium duty trucks and equipment) would be able to be lifted high enough to create more workspace than setting vehicles and equipment on jacks and jack stands, resulting in quicker repair and service times in a safer manner. The current 12,000 pound lift was installed in 1993 and has outlived its useable lifespan and is showing signs of wear. The Fleet Department uses the lift multiple times on a daily basis.

FLEET REPLACEMENTS - \$581,000

The following motor pool units will be replaced according to the Fleet Replacement Schedule:

04-4170-9956 \$395,000 (HEAVY EQUIPMENT)

2005 Volvo Wheel Loader (Motor Pool)
2006 Case Backhoe (Parks)

04-4170-9957 \$186,000 (VEHICLES)

2011 Ford Explorer (Police)
2011 Ford Explorer (Police)
2008 Ford Explorer (Public Works)

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

Ditch Fund - \$25,000

OLD CASTLE/VARRA DITCH STRUCTURE - \$25,000 28-4160-9651

To settle the water right issues with Old Castle/Varra, the City will partner in the construction of an augmentation station. This amount constitutes one-third of the total project cost.

Funding Source(s):

Ditch Fund

Impact on Operating Budget:

None

Electric Fund - \$705,250

PHASE 3 DISTRIBUTION SYSTEM UPGRADE - \$600,000 20-4202-9940

This is the next phase of upgrades using the Electric distribution study as a reference that identifies needed improvements. This improvement will address an overloaded issue shown in the model when the City has to tie feeders together during an emergency and or when maintenance on the North main substation.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

None

Specifically, this project includes 0.6 miles of upgrade from three phase 4/0 to 477 ACSR. This line is from Denver to Virginia and in alley east of Colorado Street.

ELECTRIC SHOP SEWER LINE REPLACEMENT - \$50,000 20-4202-9940

The old sewer line that serves the Electric Shop is failing and is constantly backing up.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

None.

ELECTRIC VEHICLE CHARGING STATIONS - \$120,000 20-4202-9940

This project includes the installation of two rapid electric vehicle charge stations at the City's Iowa parking lot. The total project is \$381,883, with the City contributing \$120,000 and the rest from a Charge Ahead Colorado grant.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

None.



Capital Expenditures

ADDITIONAL SMALL BUCKET TRUCK - \$225,000 20-4202-9956

The City service territory and the electric crew has been increasing, which requires an additional small bucket truck. Gunnison Rising has the potential for 1,700 homes with full build out. This is about 1/3 of the existing territory. The addition of this truck this will allow 2 employees per truck to handle service calls and an additional crew to help with emergencies. The small truck allows for work in small alleys where the big bucket struggles to get in tight places caused by more and more fiber, phone, and cable lines being added. Lead times on these vehicles are 2026/27 timeframe.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

Annual fuel and fleet maintenance charges for repair and maintenance and insurance will approach \$4,000 per year.

BOOM TRUCK- \$350,000 20-4202-9956

The existing 2011 Freightliner Boom Truck has reached the end of its useful life and this appropriation is part of the scheduled replacement plan.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

There is no significant impact on the operating budget

Water Fund - \$146,250

UTILITY MAINTENANCE VEHICLE - \$85,000 25-4202-9956

With the addition of a new water operator in the 2022 budget, the Water Division doesn't have enough equipment to haul pumps and crews between the Shop and work sites. This vehicle will have the ability to transport more staff members and tow heavy equipment trailers to critical infrastructure jobsites with the proper tools and safety equipment. Emergency repair and new construction sites have limited space and access that don't accommodate multiple trucks. The truck must be a ¾ or 1 ton with a service body to haul the large pumps, water repair tools, and trailer heavy equipment such as the mini excavator.

Funding Source(s):

Water user fees

Impact on Operating Budget:

Annual fuel and fleet maintenance charges for repair and maintenance and insurance will approach \$3,000 per year.



Capital Expenditures

JACK HAMMER FOR SKID STEER - \$25,000 **25-4202-9952**

The water department uses a jack hammer, formerly mounted on a backhoe to break through frost to repair breaks during the winter. The current unit is no longer being dependable because of heavy use and the arm on the backhoe is also overly rattled from constant vibration. The Water Division would like to try use of a jack hammer on a skid steer, which may be more suited for the constant abuse of breaking through frozen ground.

Funding Source(s):

Water user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

FLEET REPLACEMENTS - \$36,250

The following motor pool units will be replaced according to the Fleet Replacement Schedule:

25-4202-9956 \$36,250 (VEHICLES)
2003 Chevrolet Pickup
2008 Ford Pickup

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 - \$350,000

FLEET REPLACEMENTS - \$36,250

The following motor pool units will be replaced according to the Fleet Replacement Schedule:

25-4202-9956 \$36,250 (VEHICLES)
2003 Chevrolet Pickup
2008 Ford Pickup

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

Refuse Fund - \$350,000

FLEET REPLACEMENTS - \$350,000

The following motor pool unit will be replaced according to the Fleet Replacement Schedule:

30-4203-9956 \$350,000 (HEAVY EQUIPMENT)
2018 Volvo Truck

Funding Source(s):

Water User Fees 50%

Sewer User Fees 50%

Impact on Operating Budget:

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

Community Center Fund - \$62,000

GYM DIVIDER CURTAIN REPLACEMENT - \$17,000

51-4401-9952

The Rec Center is 17 years old, and some equipment is old/aging and needs to be replaced. The gym divider curtain is an example of that. It is torn in places, and the motor that rolls it up and down is extremely slow.

Funding Source(s):

Other Recreation

Improvements Fund

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

MAIN POOL PUMPS - \$30,000

51-4401-9952

The pool was built in in 2007 and the current pumps, which are original to the building, have been running 24/7 since then. The estimated life on the pumps has already lapsed and with supply chain challenges, the facility would need to be shut down until a replacement could be acquired. New main pumps for both the leisure and lap pools needs to be acquired at least to have on hand.

Funding Source(s):

Other Recreation

Improvements Fund

Impact on Operating Budget:

There is no significant impact on the annual operating budget.



Capital Expenditures

POOL WINDOW REPLACEMENTS - \$15,000

51-4401-9920

The nine north facing plexiglass windows in the pool area are not sufficient for the Gunnison climate. The windows build frost and condensation, which then drips down the wall causing mold and mildew issues while damaging the paint. Double pane windows need to be installed to save energy and prevent further damage to the facility.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

Rink Fund - \$44,887

ICE RINK FLOORING - \$13,627

52-4402-9920

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.

DASHER PANELS - \$12,000

52-4402-9952

The middle two dasher panels have been damaged on the indoor rink, for safety reasons and maintenance reasons those two boards need to be replaced at \$6,000 each.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

None.

BATTERY POWERED EDGER - \$7,260

52-4402-9952

The current edger has been in use since prior to 2015 and will not hold a charge long enough to edge the rink. Instead of replacing the batteries, a new machine would be more economical and last at least another decade.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

None.



Capital Expenditures

SYNCING MUSIC LIGHTS - \$12,000
52-4402-9952

Without a movie theater, water park, bowling alley or fun-plex here in Gunnison, there isn't a lot for teens and even college kids to do. This project will create a super cool and fun atmosphere at the Jorgensen Ice Rink with a music sync light system. It will help promote both summer and winter events that would attract teens and adults, including Middle School Skate Nights, the Holiday Skate Party, Pink in The Rink, and others.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

None.

Debt

Summary of Debt Obligations

...

*Summary of Debt Service and
Lease Payments*

...

*Debt Service Requirements by
Year*

...

Legal Debt Margin



Summary of Debt Obligations

| Issue | Purpose | Issue Amount | Issue Date | Interest Rate |
|-------|---------|--------------|------------|---------------|
|-------|---------|--------------|------------|---------------|

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% |



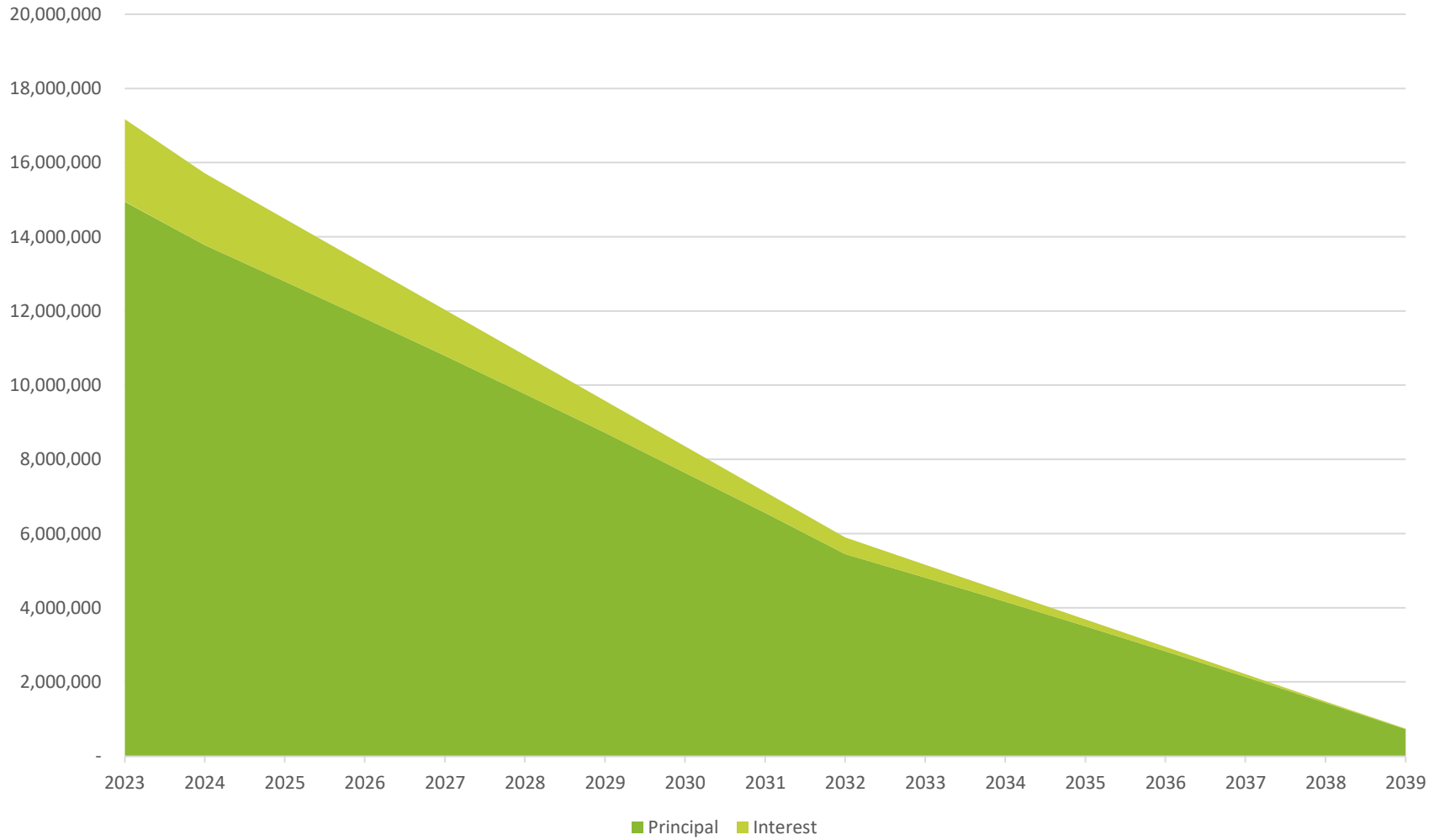
Summary of Debt Service and Lease Payments

| 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>3,860,000</u> | <u>2,621,073</u> | <u>8,244,295</u> | <u>223,554</u> | <u>14,948,922</u> |
|---|------------------|------------------|------------------|----------------|-------------------|



Debt Service Requirements by Year





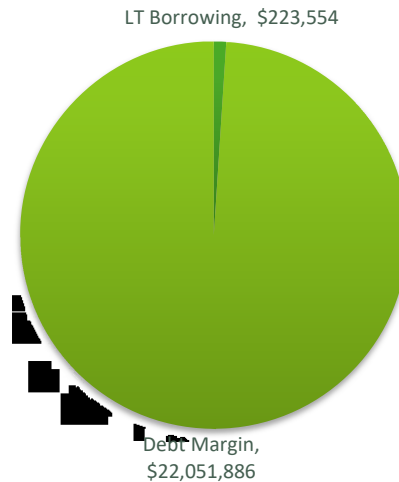
Computation of Legal Debt Margin

**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 | <u>\$ 22,275,440</u> | |
| | | |
| Total Long-Term Borrowing | \$ 14,948,922 | |
| Less: Borrowing Not Subject to Full Faith and Credit * | <u>\$ 14,725,368</u> | |
| Net Borrowing Applicable to Debt Limit | | <u>\$ 223,554</u> |
| Legal Debt Margin | | <u>\$ 22,051,886</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

• • •

Budget Process and Policies

• • •

Glossary of Budget Related Terms

• • •

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,



Financial Policies

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

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



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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 |
|----------------------------|-----------------------|

F. Payment Bond for Public Works Contracts

| | |
|----------------------------|-----------------------|
| 50% of the contract amount | Greater than \$50,000 |
|----------------------------|-----------------------|

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 December 13, 2022:

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.



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Special Revenue Funds

- **Conservation Trust**
 - i. In general, no minimum reserve is required.
 - ii. 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 or significantly reduced.
- **Real Estate Transfer Assessment**

In general, no minimum reserve is required.
- **Ditch Fund**
 - i. In general, no minimum reserve is required.
 - ii. 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.
- **Risk Management Fund**

Fund balance shall be sufficient to pay four (4) full partially self-funded deductibles on the City's property and casualty insurance.
- **Marijuana Mitigation Fund**
 - i. In general, no minimum reserve is required.
 - ii. 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 or significantly reduced.
- **Street Improvements Fund**

The minimum unreserved finance balance is 33% of operating revenues.
- **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.
 - ii. It is recommended that \$35,000 be reserved for equipment replacement.
 - **Other Recreation Improvements**
 - i. No minimum reserve is required.

PROPRIETARY FUNDS

Enterprise Fund

- **Electric Division**



Financial Policies

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

- 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:

- 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

- 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 unrestricted reserve level is 25% of operational expenditures. In addition, a capital replacement reserve shall plan for eventual replacement for capital equipment.

Internal Service Fund (Fleet)

- The unreserved fund balance shall be budgeted at least 10% of operational expenditures..
- A fleet replacement reserve shall be funded to support the equipment and vehicle replacement schedule, planned for at least fifteen (15) years in the future.

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.



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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 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.



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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.

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.



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- 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 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



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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.
- 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



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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.
- 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



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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, 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



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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 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



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- 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.
 - 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.



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- 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 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.



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- 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 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



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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).
- 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.



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SCOPE

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

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

INVESTMENT OBJECTIVES

The City's principal investment objectives are:

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

INVESTMENT ADVISORY BOARD

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

DELEGATION OF AUTHORITY

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

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

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



PRUDENCE

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

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

The Finance Director and other authorized persons acting in accordance with established procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided appropriate action is taken to control adverse developments and any deviations from expectations are reported to the City Council in the next quarterly financial report.

ETHICS AND CONFLICTS OF INTEREST

City employees and Investment Advisory Board members involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the City's investment program or that could impair or create the appearance of an impairment of their ability to make impartial investment decisions. Employees and investment advisory board members shall disclose to the Finance Director any financial interest they have in financial institutions that conduct business with the City, and they shall subordinate their personal investment transactions to those of the City.

AUTHORIZED SECURITIES AND TRANSACTIONS

All investments will be made in accordance with the Colorado Revised Statutes as follows: C.R.S. 11-10.5-101, et seq. Public Deposit Protection Act; C.R.S. 24-75-601, et. seq. Funds - Legal Investments; C.R.S. 24-75-603, Depositories; and C.R.S. 24-75-702, Local governments – authority to pool surplus funds. Any revisions or extensions of these sections of the statutes will be assumed to be part of this Investment Policy immediately upon being enacted.

This Investment Policy further restricts the investment of City funds to the following types of securities and transactions:

1. Direct obligations of the United States with a maximum maturity of five years from the settlement date, unless the governing body authorizes a longer maturity period.



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2. Obligations of U.S. Government Agencies with a maximum maturity of five years from the settlement date, unless the governing body authorizes a longer maturity period. Specifically mentioned in the law are securities issued by FNMA (federal national mortgage association) "Fannie Mae"; by GNMA (government national mortgage association) "Ginnie Mae"; by FHLMC (federal home loan mortgage corporation) "Freddie Mac"; by the federal farm credit bank; by the federal land bank; by the export-import bank; by the Tennessee valley authority; and by the world bank.
3. Securities of entities or organizations not listed above, but created by, or authorized to be created by legislation of, the U.S. congress where the issuing agency is subject to control by the federal government at least as extensive as that which governs the agencies listed above. The period from the settlement date to its maturity shall be no longer than five years, unless the governing body authorizes a longer maturity period.
4. General obligations of any state of the United States, the District of Columbia, the territorial possessions of the U.S., or political subdivision, institution, department, agency, instrumentality, or authority of any of such governmental entities. These securities must be rated in the highest two rating categories by two or more nationally recognized rating agencies. The period from the settlement date to its maturity shall be no longer than three years, unless the governing body authorizes a longer maturity period.
5. Revenue obligations of any state of the United States, the District of Columbia, the territorial possessions of the U.S., or political subdivision, institution, department, agency, instrumentality, or authority of any of such governmental agencies. These securities must be rated in the highest rating category by two or more nationally recognized rating agencies. The period from the settlement date to its maturity shall be no longer than three years.
6. The investing local government's own securities including certificates of participation and lease obligations.
7. Any interest in a local government investment pool pursuant to CRS § 24-75-701, et seq.
8. Repurchase agreements for any of the U.S. Government and agency securities listed in paragraphs one and two above, under certain conditions, including that the securities must be marketable; that the market value of such securities at all times must be at least equal to the funds invested by the investing public entity; and that the title must be transferred 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



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settlement unless the governing body authorizes a longer maturity period; that the counter-party meets the credit conditions of an issuer that would qualify under paragraph thirteen below; that the value of all securities does not exceed eighty percent of the total deposits and investments of the investing public entity; and that no securities are purchased with the proceeds of the reverse repurchase agreement that are greater in maturity than the term of the reverse repurchase agreement.

10. Securities lending agreement, subject to certain conditions, including that necessary transfer documents must be transferred to the investing public entity; securities must be received by the investing public entity in a simultaneous settlement; that the market value of such securities at all times must be at least equal to the securities lent by the investing public entity; that the counter-party meets the credit conditions of an issuer that would qualify under paragraph thirteen below; and that in the case of a local government, the securities lending agreement shall be approved and designated by written resolution adopted by a majority vote of the governing body and recorded in its minutes.

11. Certain money market funds. Statutes impose several conditions including: registration of the fund under the federal "Investment Company Act of 1940"; that the fund seeks to maintain a constant share price; the fund charges no sale or load fees unless the governing body of the public entity authorizes such a fee at the time of purchase; the securities have maximum maturity as specified in rule 2a-7 of the federal "Investment Company Act of 1940"; the fund has assets of a certain amount; or has the highest current rating from at least one nationally recognized rating agency; and the dollar-weighted average portfolio maturity meets requirements of rule 2a-7 with additional limitations.

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

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



Financial Policies

paragraph immediately above, the reinvestment of debt issuance or related reserve funds may, upon the advice of Bond Counsel or financial advisors, deviate from the provisions of this Investment Policy with the written approval of the Finance Director.

INVESTMENT DIVERSIFICATION

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

INVESTMENT MATURITY AND LIQUIDITY

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

SELECTION OF BROKER/DEALERS

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

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

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

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

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



Financial Policies

available competitive offering, quotations for comparable or alternative securities will be documented.

SAFEKEEPING AND CUSTODY

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

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

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

All Federal wireable book entry securities shall be evidenced by a safekeeping receipt or a customer confirmation issued to the City by the custodian bank stating that the securities are held in the Federal Reserve system in a Customer Account for the custodian bank which will name the City as “customer.”

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

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

PERFORMANCE BENCHMARKS

The investment portfolio shall be designed to attain a market rate of return throughout budgetary and economic cycles, taking into account prevailing market conditions, risk constraints for eligible securities, and cash flow requirements. The performance of the investment portfolio shall be compared to the average yield on the U.S. Treasury security that 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.



Financial Policies

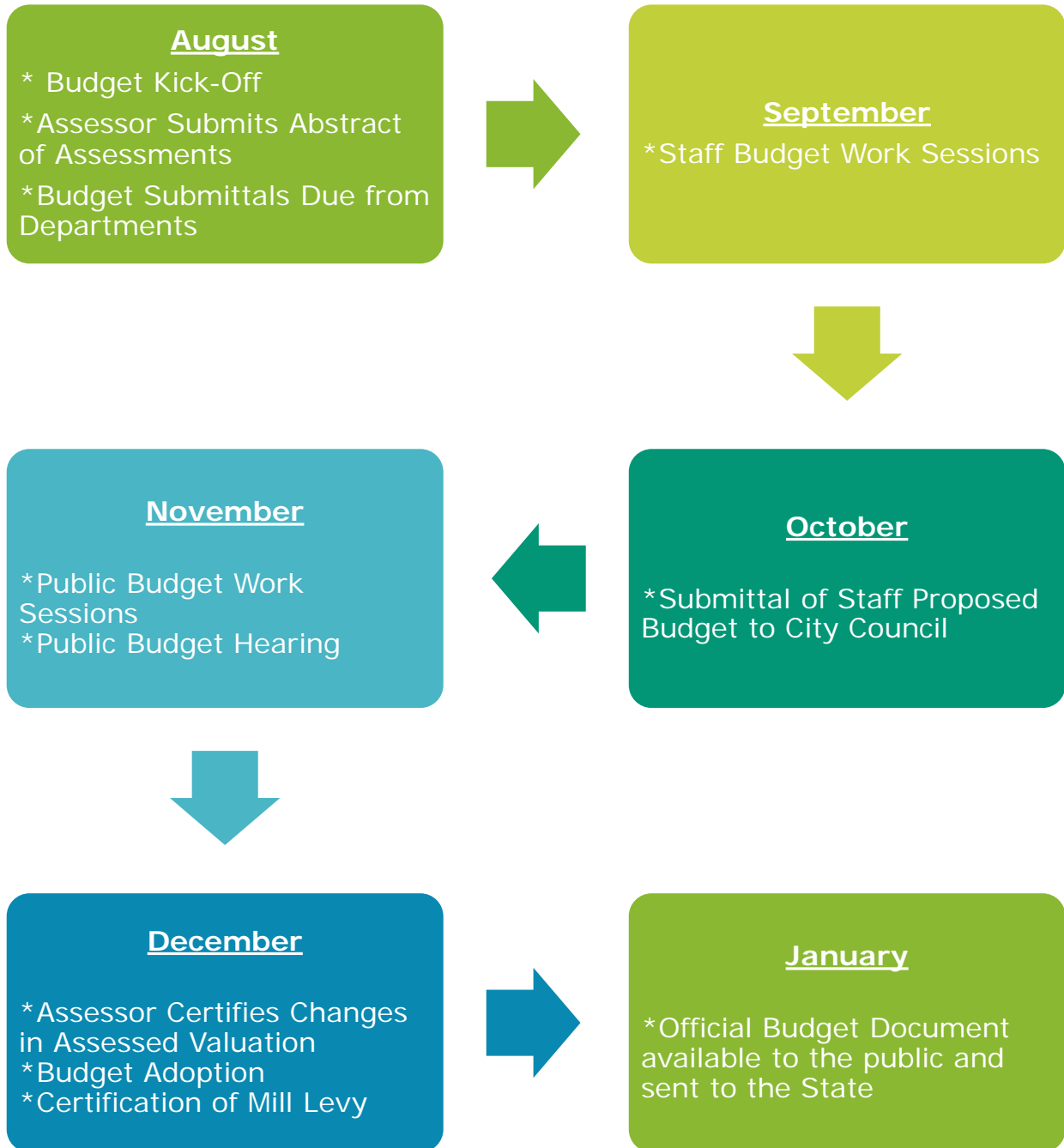
POLICY REVISIONS

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 2, 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 |
| YTD | Year-to-date |
| Y/E | Year End |
| ZAM | Zamboni (Ice Reconditioning Machine) |

**ORDINANCE NO. 11
SERIES 2022**

**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 2022 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, 2022, on first reading, and introduced, read, passed and adopted on second and final reading this 13th day of December, 2022.





Mayor

ATTEST:


City Clerk

Published by Title in the
Gunnison Country Times Newspaper
November 24, 2022.

ORDINANCE NO. 12
SERIES 2022

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 2023 fiscal year on September 27, 2022; and

WHEREAS, In accordance with Article VII, Section 7.3 of said Charter, a Public Hearing on the proposed budget was held on November 8, 2022; 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, 2023, and ending December 31, 2023.

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

| | |
|--------------------------------------|--------------|
| General Fund | \$10,784,037 |
| Conservation Trust Fund | 63,500 |
| Real Estate Transfer Assessment Fund | 0 |
| Risk Management Fund | 293,076 |
| Marijuana Mitigation Fund | 350,457 |
| Street Improvements Fund | 4,839,724 |
| Ditch Fund | 166,407 |
| Recreation Fund | 4,047,821 |
| Firemen's Pension Fund | 307,850 |
| Electric Fund | 8,685,594 |
| Water Fund | 1,900,971 |
| Wastewater Fund | 4,109,748 |
| Waste and Recycling Fund | 1,316,222 |
| Fleet Maintenance Fund | 1,670,105 |
| TOTAL | \$38,535,512 |

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 15th day of November, 2022, on first reading, and introduced, read, passed, and adopted on second and final reading this 13th day of December, 2022.



(SEAL)

ATTEST:


City Clerk


Mayor

Published by Title in the
Gunnison Country Times Newspaper
November 24, 2022

