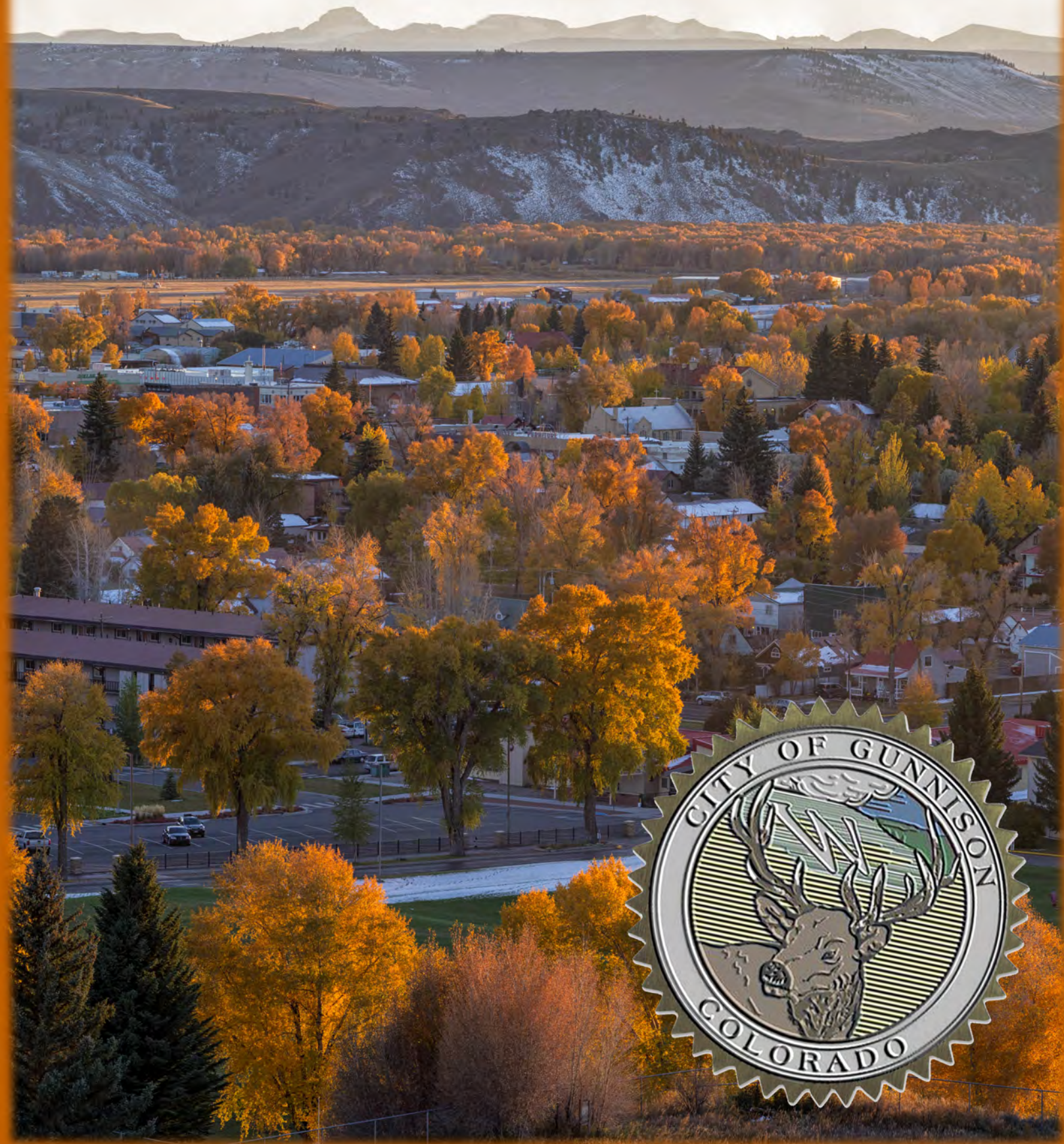


2024 BUDGET





Cover Credit: Matt Burt



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City of Gunnison

LETTER OF BUDGET TRANSMITTAL


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

Date: January 31, 2024

Attached is the 2024 budget for the City of Gunnison, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on November 28, 2023 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 \$126,669,790 the total gross property tax revenue is \$489,959. 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

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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, 2023

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, 2023.

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 2024 Budget.

With gratitude,

The City of Gunnison Finance Department



City Council (former council)

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

Budget Team

- Amanda Wilson City Manager
- Ben Cowan Finance Director
- 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 Tamarcaz Deputy Finance Director
 - Tammy Shelafo Human Resource Generalist
 - Andrew Shekas Accountant
 - 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

December 15, 2023

Mayor Plata and City Councilmembers:

It is my pleasure to present you with the 2024 Adopted Budget for the City of Gunnison. It serves as a policy document, operations guide, financial plan, and communication device. Fundamentally, this budget defines our collective vision, values and objectives for the City.

On going feedback from our residents, businesses, and stakeholders was a central component in developing this budget that responds to the needs of the community. This cycle's input came through public meetings, public outreach on City projects and events, direct communications, and surveys. The 2024 Proposed Budget was presented to the City Council on October 10, 2023.

This final budget represents forecasted revenue and a clear spending plan for January 1 through December 31, 2024. It is a responsible, responsive, and balanced budget, with a few exceptions in the use of cash reserves. This budget message highlights principal issues facing the City and articulates priorities and actions intended to address these issues for the upcoming year. Major changes from the prior year and other factors informing the budget process are detailed.

I want to sincerely thank our Finance Director, Ben Cowan, the Management Team, and all other employees who contributed to the budget process. I also want to extend gratitude to our talented and dedicated staff that truly care about people, place, and quality services. Our community is resilient, and this results-oriented budget provides essential benefits and opportunities that extend throughout our community and look toward a prosperous and equitable future.

2024 Priorities

In alignment with the City's Purpose and Strategic Plan goals, the 2024 Adopted Budget represents the City's priorities in five primary categories:

- Infrastructure & Utilities - \$31 million
- Parks/Recreation - \$7.2 million
- Governance, Health, and Welfare - \$7.2 million
- Public Safety - \$4.7 million
- Economic Property & Housing - \$1.6 million

In accordance with the adopted strategic plan, the proposed FY 2024 budget reflects a significant increase in capital expenditures for water system improvements, including design and phased construction. Water system improvements require a comprehensive rate analysis to help ensure the impact to rate payers is reasonable and equitable. The budget includes a detailed rate study that includes wastewater rates as well.

Related to housing, funds are allocated for the extension of College Avenue to support development of 64 affordable housing units; an increase in funding the Gunnison Valley Housing Authority; placeholder for two new master lease agreements to support employee housing; and a comprehensive code update to break down barriers associated with constructing and rehabilitating community housing.

A substantial investment in economic and community prosperity has been carried forward. Funding for additional translation services and community engagement has been included, as well as support for the recruitment of police officer positions that have been vacant for a number of years. No new vehicles or major equipment purchases are contemplated for FY 2024 except in the Fire Department where one existing City-owned truck is non-compliant with maximum vehicle weight standards and require replacement. Two police vehicles ordered in 2022 are anticipated to arrive in 2024 and have been budgeted, as well as a new commercial lawn mower.

It also includes new dedicated investment in multimodal safety and accessibility improvements. Key street improvement projects include the completion of the Ohio Avenue Corridor, pavement maintenance, and design of W. Virginia Avenue to support traffic calming improvements. Enhancing and expanding composting efforts at the wastewater plant and facility enhancements that reduce energy costs are additional priorities. The budget includes continues to provide support for senior services and quality and diversified recreational programs. Additionally, a new equipment storage facility at Cranor Hill and a multimodal bridge replacement at Van Tuyl have been prioritized.

A detailed lighting analysis is included to assess compliance with safety and illumination standards to properly plan future improvements based upon data. Additionally, the City's strategic partnership with Western Colorado University has been carried forward to directly support internships, student engagement related to environmental considerations of the water system improvements, and use of engineering student projects within the public right-of-way and parks. Last but not of least importance, the ensuing year prioritizes funding to facilitate the development of a new strategic plan for the next three years.

Principal Issues & Actions

Talent retention and recruitment efforts continue to be a principal issue faced by local governments in our region, state, and much of the United States. Maintaining reasonable health insurance costs is supported by the City's policy that provides a maximum contribution based upon actual wage. This year the 5% increase in costs for health insurance is less than in prior years. Talent development through training, leadership, and appreciation programs has been incorporated into the budget.

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 2024 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.

Housing continues to be an increasing challenge in Gunnison due to the limited supply and increases costs of housing. In 2023, the City opted into Proposition 123 providing a formal commitment to the State of Colorado to increase the housing supply in exchange for financial support in land banking, equity, and debt investment to advance affordable housing. While this commitment did not directly impact this year's budget, opportunities for related investments in future years exist.

Property taxes in the FY 2024 budget incorporates impacts from recent regulatory actions (SB22-238), reducing the assessed valuation of property taxes and reducing levying by \$7,038. The initially proposed budget analyzed Proposition HH passing, totaling an estimated reduction of \$19,674 in revenue due to limited property tax increases and lowered property taxes owed. Coloradans voted against Proposition HH, but after a special session, a new property tax measure has become law instead. The new law increases the exemption for homeowners, from \$15,000 to \$55,000 and decreases the assessment rate slightly, from 6.765% to 6.7%. This regulatory change is not anticipated to have a significant impact on the City's revenue beyond that initially anticipated.

Economic indicators in Gunnison continues to appear relatively stable despite inflation, national and global variables, and other post-pandemic factors. FY 2024 proposed budget includes a conservative 1% increase in sales tax revenue from FY 2023 for a total of \$9,996,681. Of this amount, \$465,975 is applied to debt service of the community service and ice rink. Marijuana sales tax revenue is less than historical values but is forecasted to be consistent with FY 2023.

Reserve policy compliance specific to enterprise funds continues to be a challenge. The FY 2024 estimated beginning balance is \$28,562,319 with an ending balance of \$22,367,185. The ending balance in each fund meets or exceeds the City’s reserves policy except for the Water Fund, Ditch Fund, and Waste and Recycling Fund where revenues do not currently provide sufficient funds to sustain a responsible reserve and a more thorough review of these funds is required. Usage rate increases are proposed for FY 2024 with the following four serving as the most substantial: 12% increase to waste/recycling rates, 5% increase to wastewater and electrical rates, and the previously approved 25% increase to water rates.

Funding infrastructure for enhanced investments in infrastructure continues to be a principal issue. The City has received notice of congressional funding in the total amount of \$1.2 million, subject to a federal appropriations bill, in support of the City’s water system improvements. Additionally, President Biden signed the Bipartisan Infrastructure Law (BIL) on November 15, 2021. The City has aggressively applied for 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.

This past November, voters agreed to reallocate a portion of an existing City sales and use tax dedicated to parks and recreation to street maintenance. This was the third effort by the City to obtain voter approval to increase funding for street maintenance. Historically, street maintenance has been underfunded by nearly \$1 million annually. The Special Revenue Fund budget includes the ballot issue reallocation of revenue and expenditures from recreation to streets. The same ballot measure authorized removing the existing sales tax sunset in 2032 for recreation maintenance, thereby providing a secure source of revenue for years to come.

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. The bag fees collected in 2023 indicate that the City may see \$35,000 in additional revenue associated with the bill. The adopted budget included a conservative \$5,000 for this new revenue. The funds are placed in the Waste and Recycling Fund to offset programming there just as the community trash pickup.

Summary of Changes

The proposed budget total expenditure amount is \$51,285,155, which is an increase of \$12,749,644, or 33.09% over the original FY 2023 budget and \$4,385,563, or 9.35% over the

amended FY 2023 budget. The overall budget increase between FY 2023 and FY2024 is primarily attributable to the City's capital project investments. Overall, General Fund expenditures will increase over 4 million from the original FY 2023 budget but are in fact reduced by \$750,558, or 4.8% under the amended FY 2023 budget. This change is largely attributable to the fact that Public Works Administration was historically included in the General Fund and then allocated to the applicable fund; however, the costs are fully funded by Special or Enterprise funds and therefore, in FY 2024, the cost is represented in the Special Revenue Fund, Street Improvements, and then allocated to the Enterprise Funds as applicable. The Enterprise Funds will increase by nearly \$5 million from the original FY 2023 budget and 27% over the amended FY 2023 budget. A significant portion of this increase is attributable to the abovementioned water system improvements. The Special Revenue Fund also includes a nearly \$2 million dollar capital infrastructure project extending College Avenue to the east, as fully supported by a grant.

Additionally, the FY 2024 budget proactively plans for revenues and expenditures that roll forward from FY 2023 and/or that are likely to occur due to anticipated external funding sources. Historically, the initial budget presented and adopted by the City Council excluded these forecasted values and instead, requests for budget amendments were processed throughout the year as actual values were realized. Therefore, this year's initially proposed budget is more likely to align with the budget at the end of the year and requests for budget amendments will be less frequent. Approval of the budget and associated appropriations is not full authority to expend the monies and instead, expenditures are based upon receipt of aligning revenues such as a grant.

The FY 2023 budget included a full-time-employee (FTE) Sustainability Coordinator to assist in implementing the GunniCARES plan. To effectively support these related priorities and the overall efficiency and resiliency of government services, this FTE has been refined to Systems and Specials Projects Coordinator role to better serve and support the broader organization in an integrated manner. Additionally, a new Procurement and Grant Administrator FTE is proposed to proactively mitigate potential liabilities associated with the several hundreds of contracts the City has in any given year, as well as ensure compliance with complex federal and state funding sources. Part-time consulting services are included in the FY 2024 budget to provide professional grant writing assistance due to the volume of opportunities currently available. Both FTEs will be allocated proportionately to all applicable funds. The water system improvements are anticipated to total over \$50 million over the next five (5) to seven (7) years and a dedicated, experienced project manager is budgeted in the Water Fund for either a consultant or project-specific FTE with the latter being preferable and substantially more cost effective.

The proposed department expenditures are generally consistent with FY23. That said, the City is launching a new finance system due to the expiration of the existing software; this integration effort serves an opportunity to realign expenditures into their functional categories for the

purpose of enhancing transparency. To this end, while the historical record remains and is presented, expenditures going forward have been grouped in a manner that better reflects total costs. For example, all expenditures associated with economic and community prosperity are now grouped into a single cost center.

Overview

Resilient infrastructure is critical to our ability to deliver upon the other four categories. Specifically, as a full-service municipality, investing in safe and reliable drinking water, multimodal transportation, and reliable and expandable electrical capacity and distribution systems are three areas of substantial focus this year. The health and vibrancy of our community continues to depend upon our quality recreational programs and facilities, first responders, and support of our local businesses. Finally, attainable housing continues to land at the top of the community's list of greatest concerns and better refinement of the City's role in addressing this critical issue is a priority.

We took a conservative and realistic approach to developing the 2024 budget. Resources are aligned closely to community priorities with a focus on core services. We continue to be strategic about how we use our resources and have limited the use of reserves. Core services are critically important to our community and figure heavily in this budget. Equally important is a concerted effort to ensure rates are reasonable and equitable.

Thank you for your leadership and partnership. We look forward to many meaningful achievements in the year ahead.

Sincerely,



Amanda Wilson
City Manager



Budget Overview

The City of Gunnison Finance Department is pleased to present the 2024 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/Budget>

An interactive website is also available at <http://GunnisonCO.gov/Budget>, which translates the City of Gunnison’s financial data, departmental performance, and demographic metrics into comprehensible insights, making them readily available to both residents and internal stakeholders.

This budget includes 18 separate and distinct funds, each with revenues to support the anticipated expenditures. Funds fit into two broad categories, governmental and proprietary. Governmental funds include the General Fund and Special Revenue Funds. Proprietary Funds include Enterprise and Internal Service Funds. Revenue sources for the various services the City of Gunnison provides determine where those services reside in this budget. For example, the Conservation Trust fund is supported by the portion of Lottery proceeds constitutionally mandated to be distributed directly to local governments, based on population, for acquiring and maintaining parks, open space and recreational facilities. Revenues and expenses are reported in the special revenue fund category, Conservation Trust Fund. Enterprise funds are supported by fees charged to users such as Electric, Water, Wastewater, etc. Each is a separate fund with its own set of self-balancing general ledger accounts.

Quick Reference Guide

Frequently Asked Questions	Pages
What are the priorities in the City of Gunnison Strategic Plan?	14-15
What are the total expenses in the current budget?	22
Where are major revenue sources discussed?	16-21
What is the City’s basis of budgeting?	43
Where is debt service/lease purchase information?	255-258
What capital projects are included in this budget?	238-253
Where is personnel and FTE information?	226-234
Where can I find a one-page summary of total budget appropriations?	29



Budget Overview

Section Guide

Introduction

Included in this section are narrative and statistical data detailing revenue and expenditure summaries, organizational summaries and fund descriptions.

Strategic Direction

This budget includes allocation of resources to accomplish the City Council's priorities, as enumerated in the City of Gunnison Strategic Plan.

Fund Details

The sheets in this section show revenue and expenses by fund and department for 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.

The budget message details further the budgetary alignment with the strategic plan.



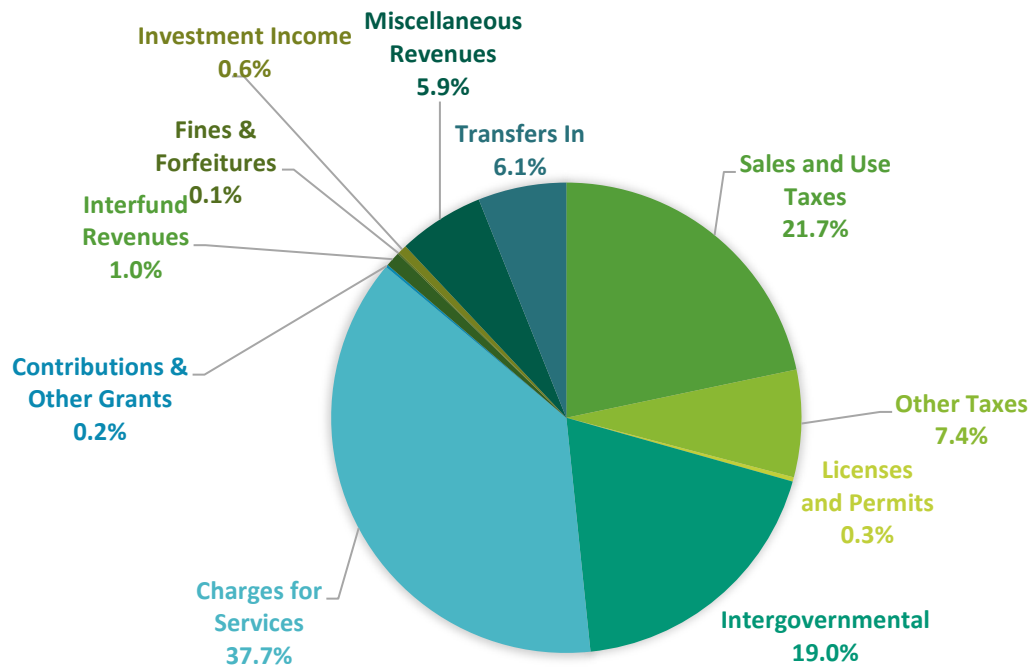
Budget Overview

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



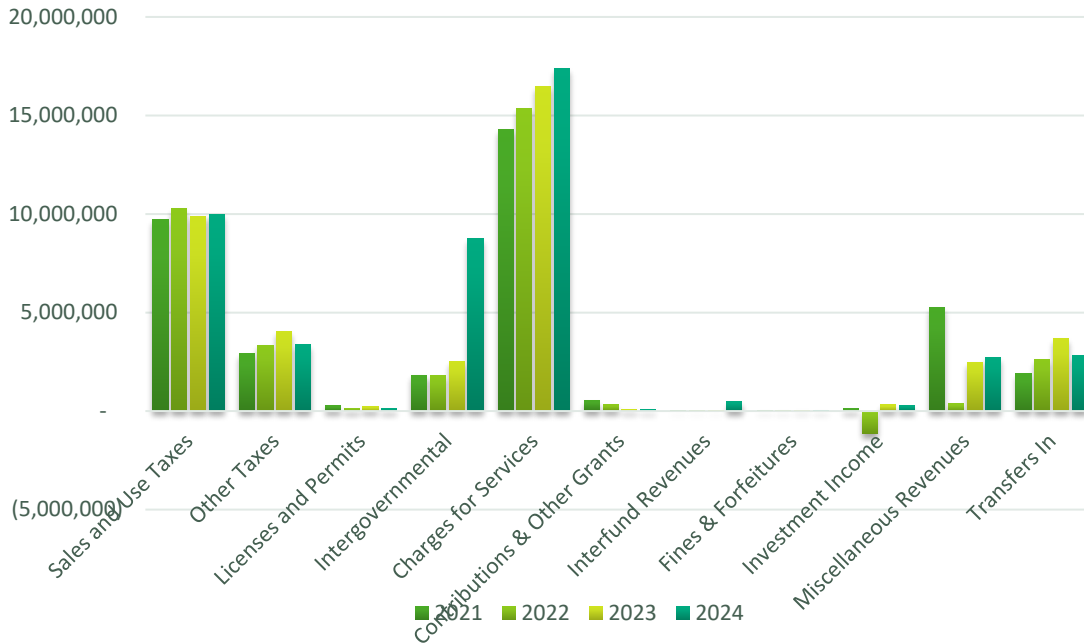
The largest revenue area continues to be charges for services. This area consists of electric, wastewater, water, refuse sales, etc. The 2024 budget has a total of \$17,374,162 from these charges. In 2023, that number was \$15,162,031.

Table II, Revenue Sources, details major revenue categories.



Table II

Revenue Sources



Sales Tax

The conservative 2023 projection for City of Gunnison Sales Tax collections estimate that sales tax revenues for July through December will be flat each month from the same period in 2022. 2023 has shown revenues not keeping in line with the inflationary pressures in expenditures. Revenues through the October filing period were up 0.81%. If sales tax receipts for year are down 0.88%, the budgeted amount will still be met. The 2023 amount is budgeted with a 1% increase over the 2023 projection.

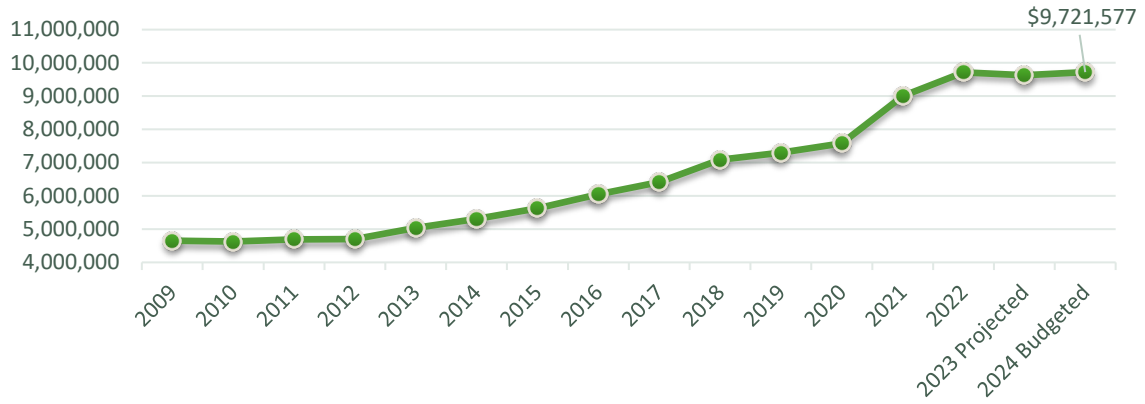
The 2024 budget expects City sales tax and use tax revenue to comprise 21.7% of total revenue, and 54.6% of General Fund specific revenues. Table III represents the change in this major revenue stream over the last fifteen years.



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.

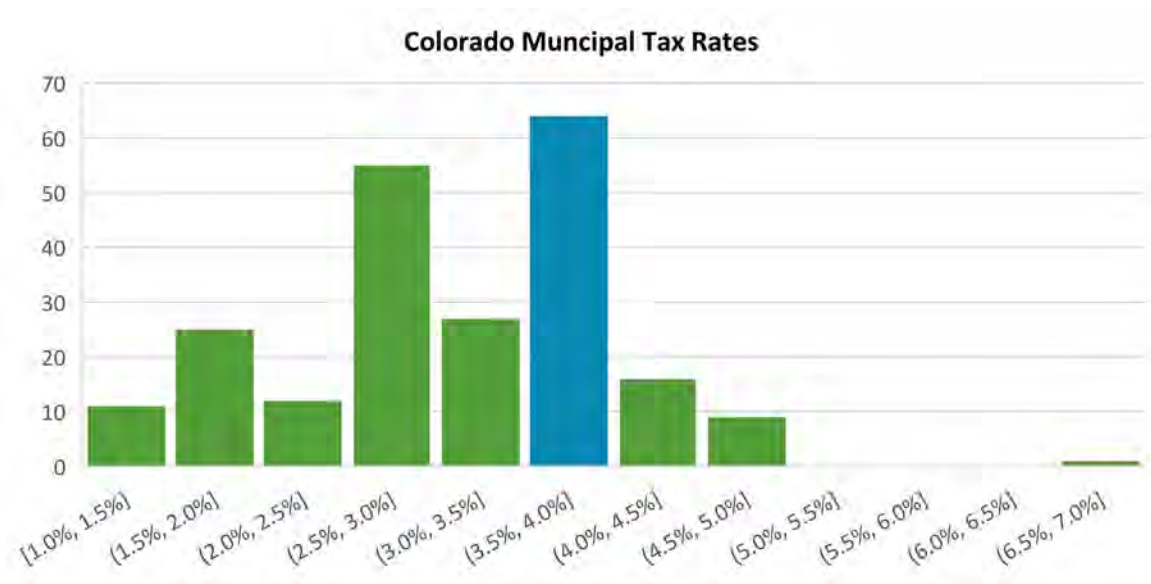
Table IV



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.

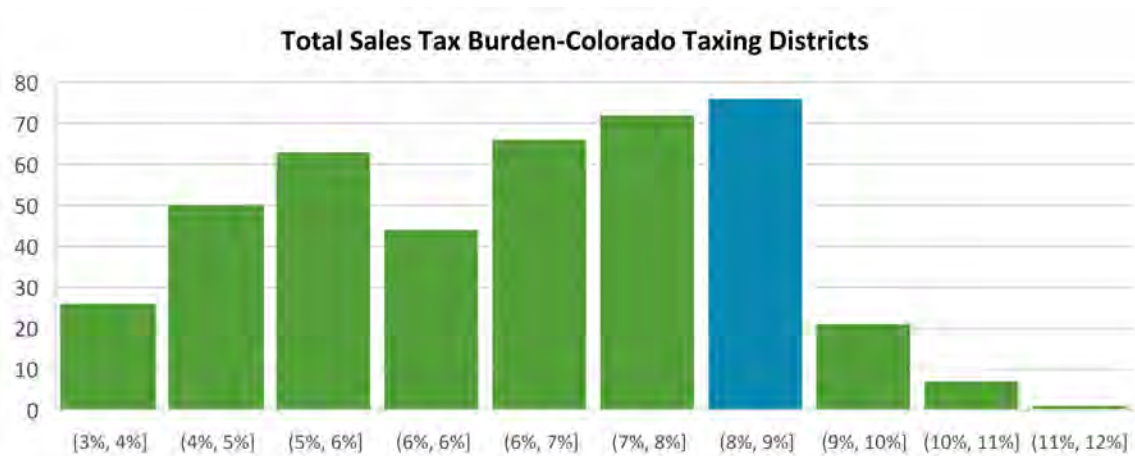


Table V



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 19.5% of the City's overall revenue. The 2024 budget includes a 5% electric rate increase to offset tremendous inflation in materials such as transformers and power purchase increases. Actual revenue is estimated to increase at 12% when considering planned increases in consumption. The budget continues to allow for the 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

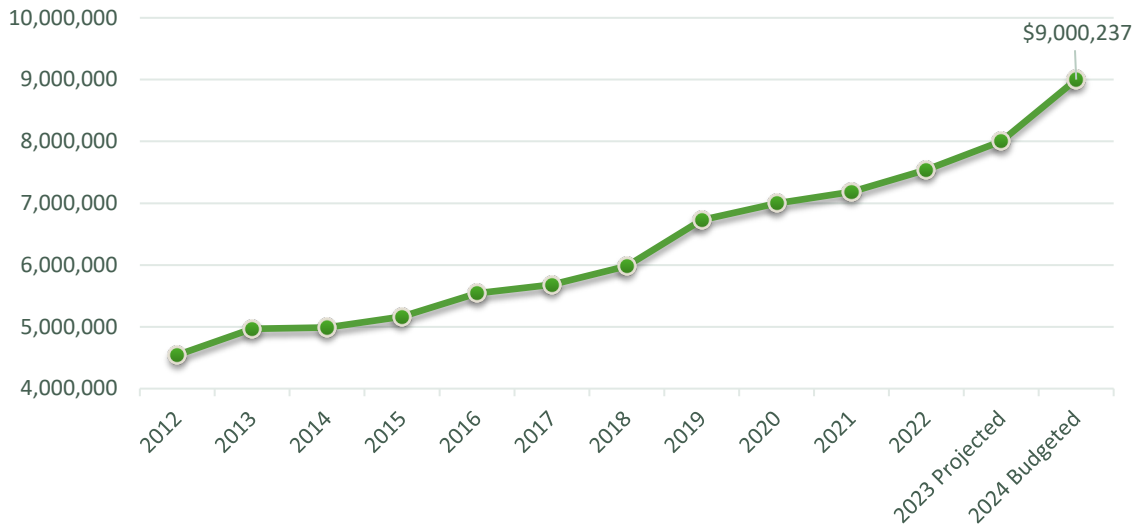


Budget Overview

currently about half of the national average and among the lowest in 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

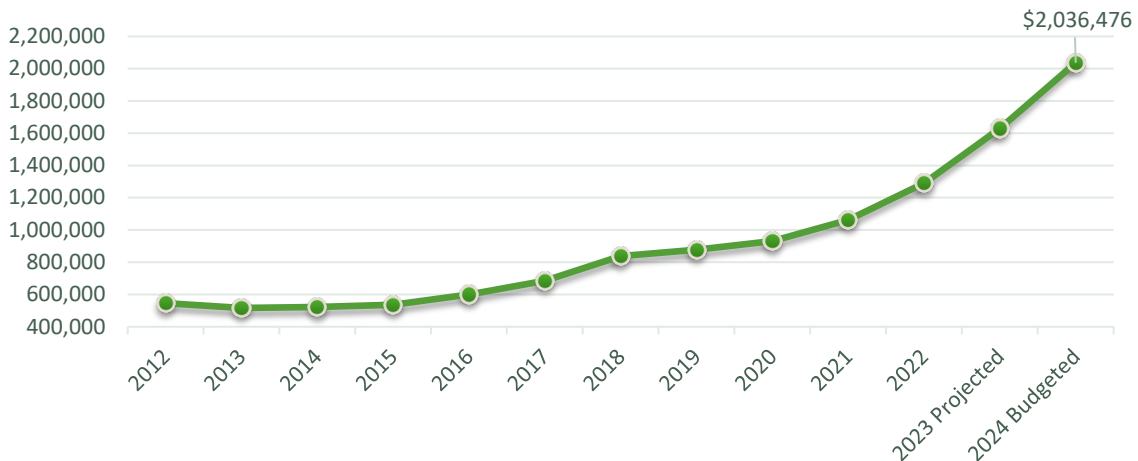


Water Sales

The 2024 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 VIII

Water Sales Revenue





Budget Overview

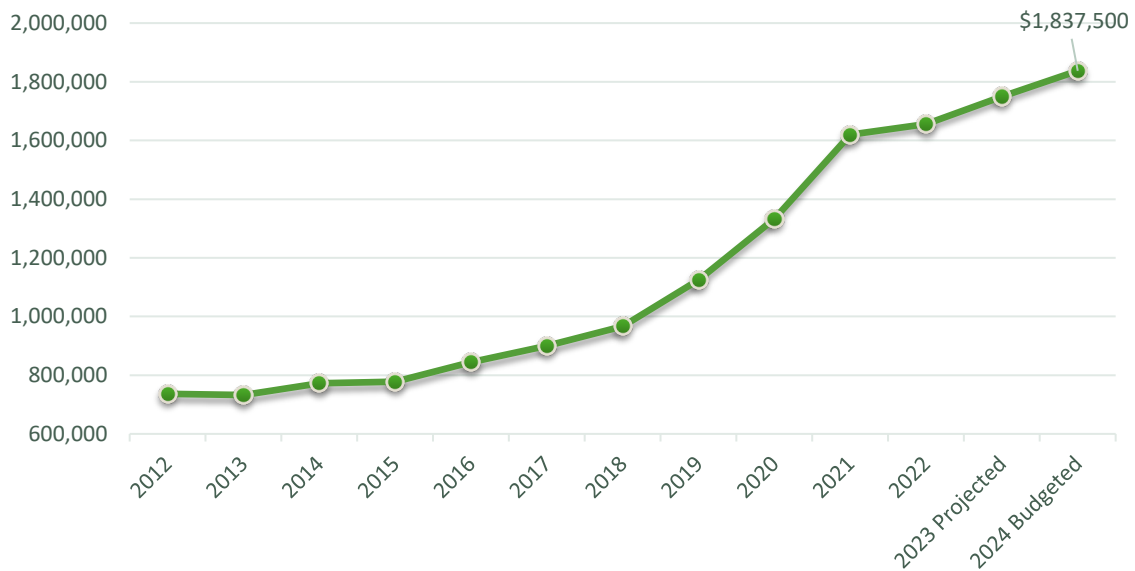
Wastewater Collection/Treatment Fees

The 2024 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.

Table IX

Sewer User Fee Revenue





Budget Overview

Expenditure Summary

The 2024 total appropriations are summarized below by functional category.

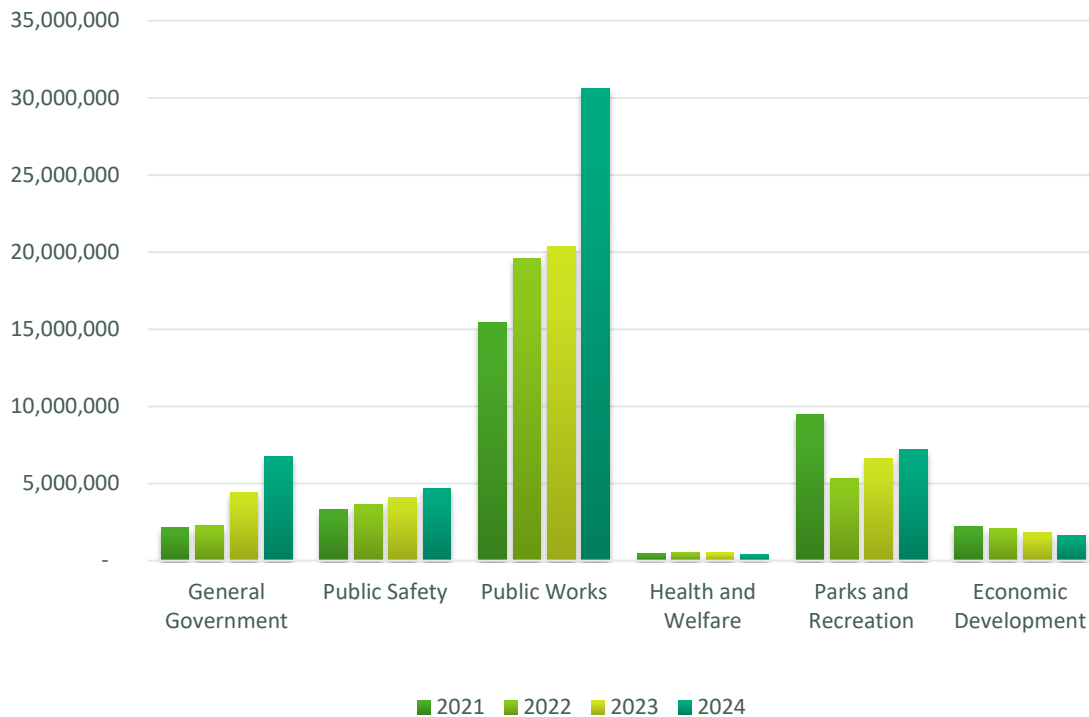
Table X

Functional Category	2023	2024	% Change
General Government	4,415,976	6,769,625	53.30%
Public Safety	4,110,424	4,690,981	14.12%
Public Works	20,330,714	30,574,630	50.39%
Health and Welfare	533,201	426,467	-20.02%
Parks and Recreation	6,651,524	7,196,308	8.19%
Economic Development	1,828,982	1,627,143	-11.04%
Totals	\$37,870,821	\$51,285,155	35.42%

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)

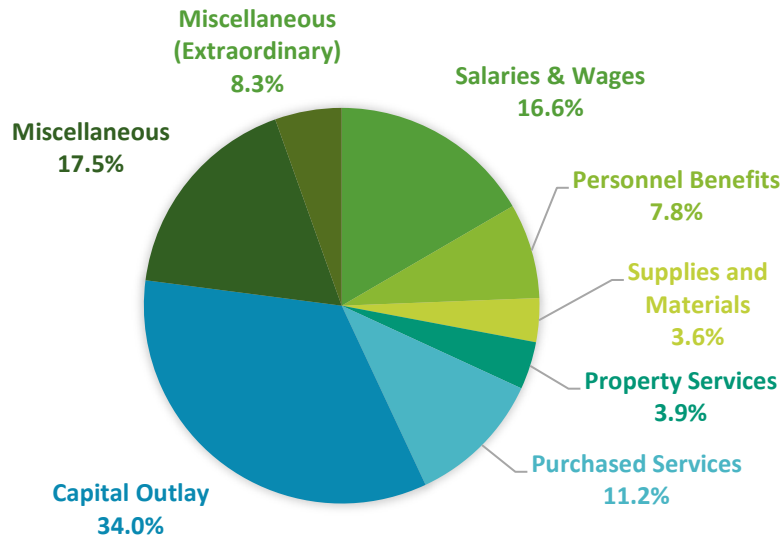
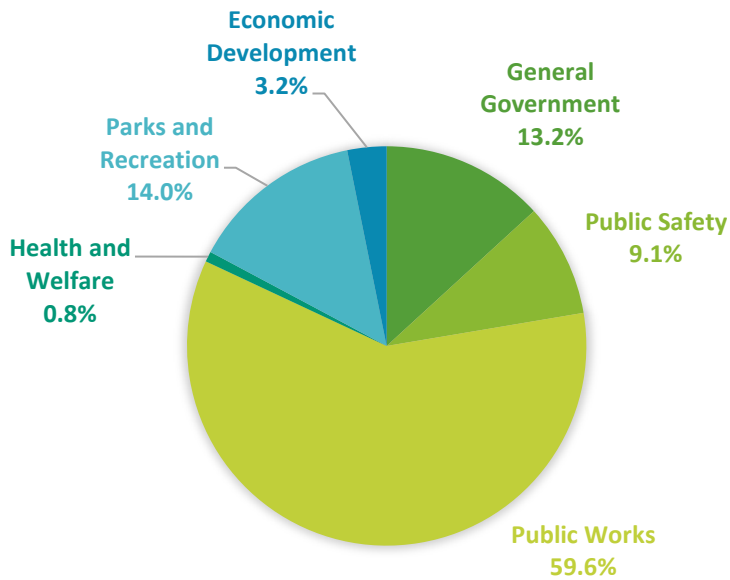


Table XIII

Where The Money Goes (By Function)

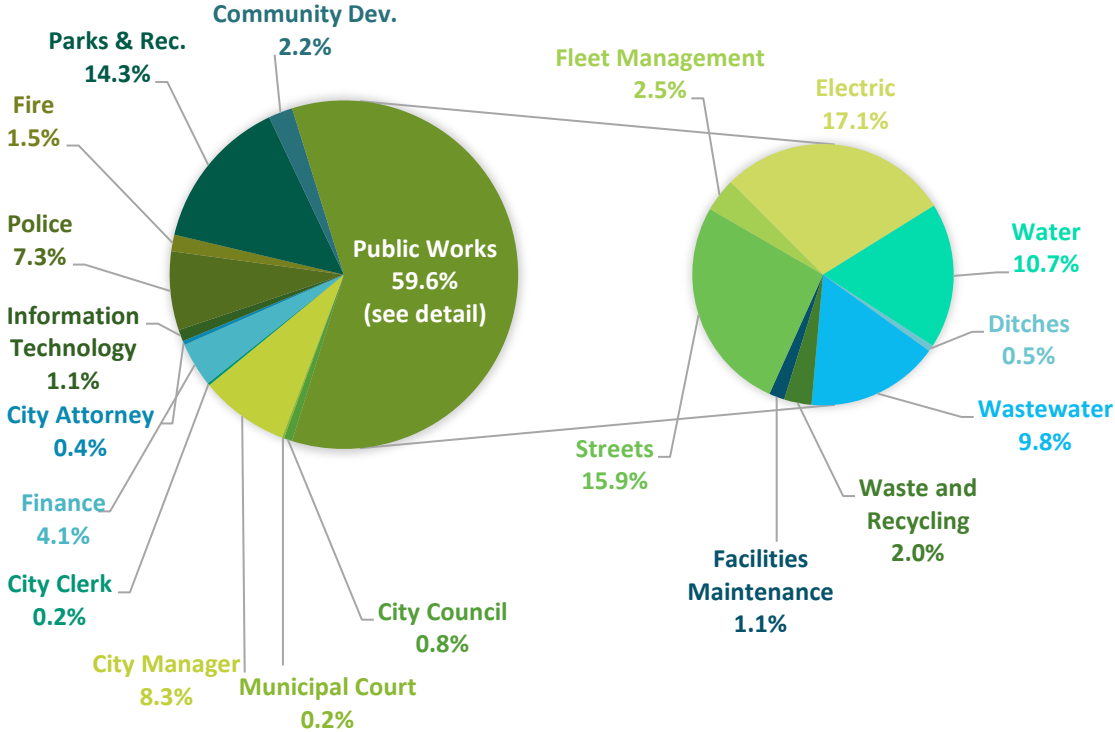




Budget Overview

Table XIV

Where The Money Goes (By Department)





Budget Overview

Fund Balances

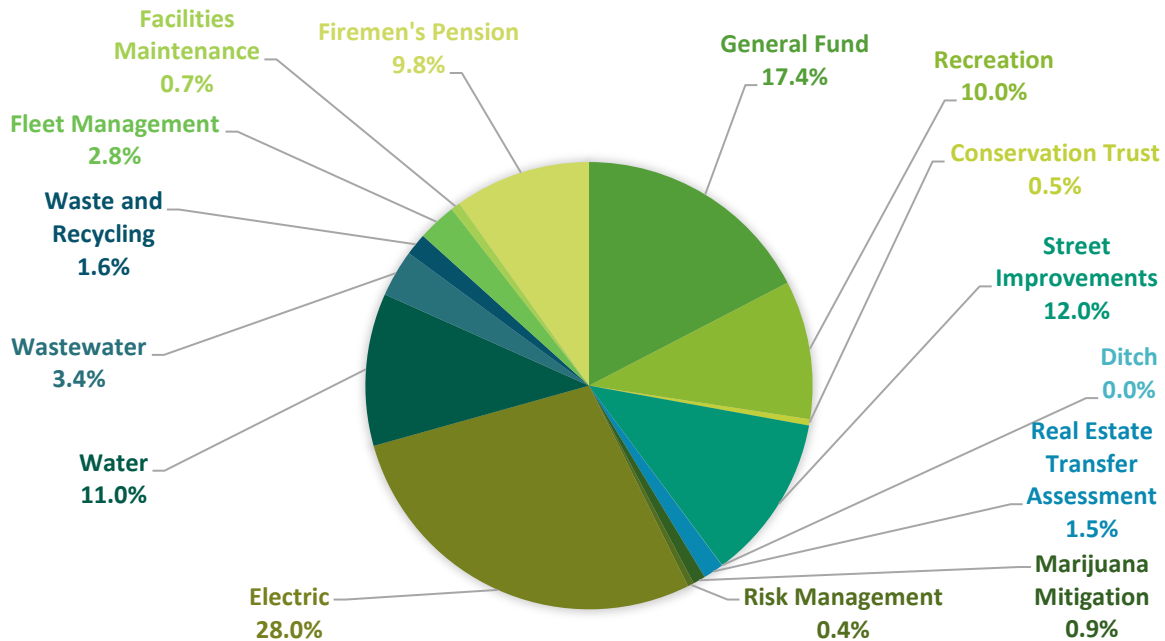
The City Council has established a policy of maintaining between a 33% and 40% ending available resource balance in the General Fund. Other funds require a variety of fund balances, as detailed in the Appendix. The term “available resources” is defined as current assets less current liabilities.

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 \$23,676,497.

Table XV

Fund Balance



Budgeted ending fund balances may be found in the Consolidated Budget Summary as well as on each Summary page in the Fund Details section.



Budget Overview

Table XVI

Total Available Resources vs. Budget

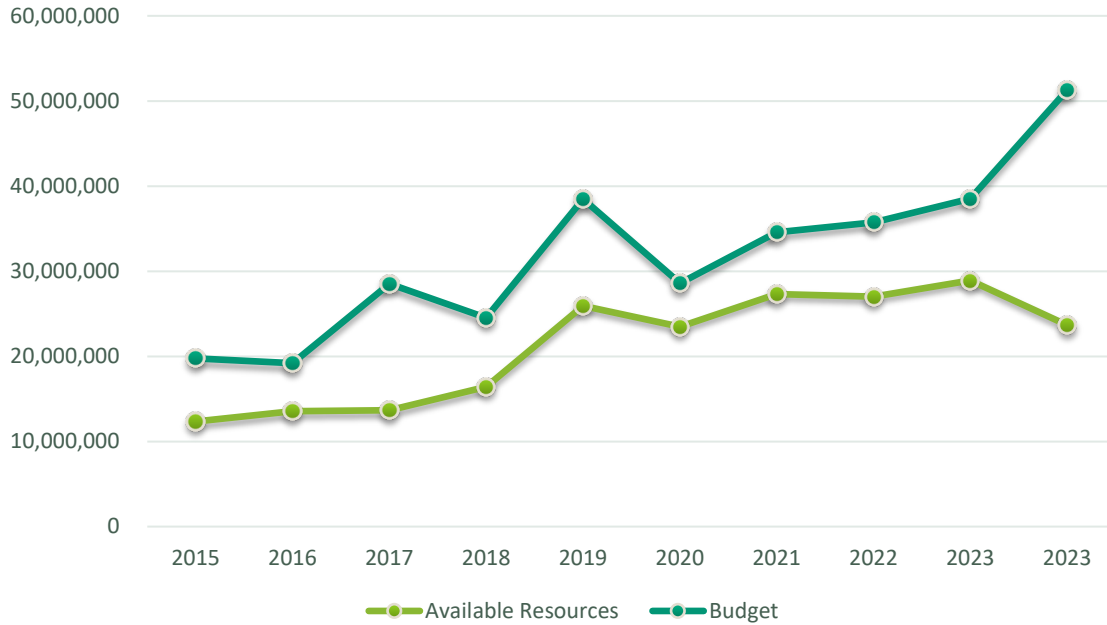
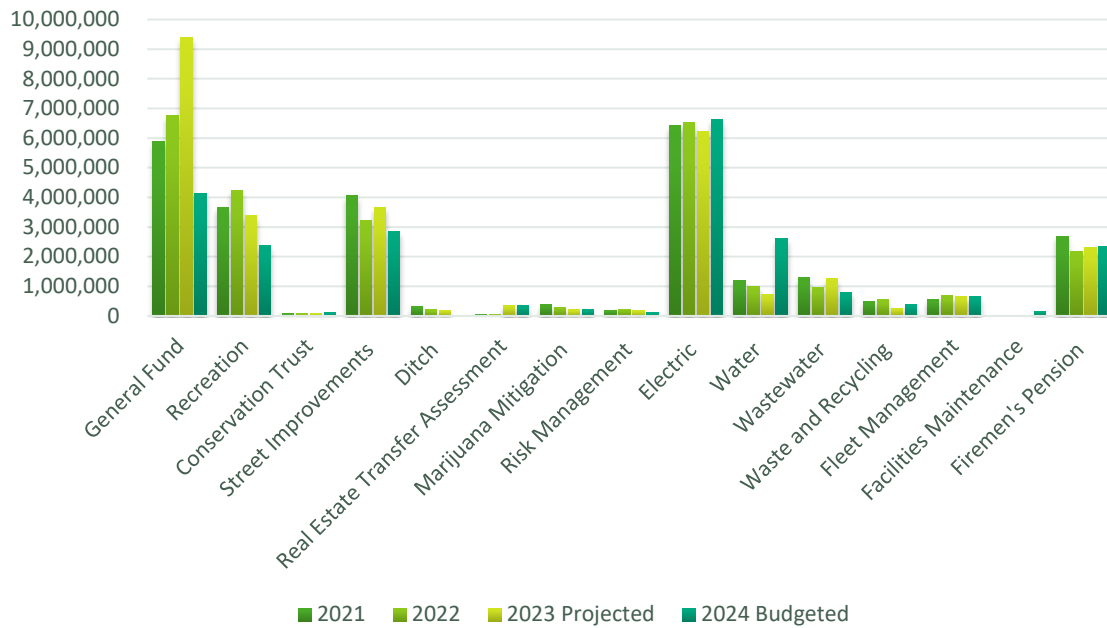


Table XVII

Available Resources by Fund





Budget Overview

Table XVIII

Fund	2023 Projected	2024 Budgeted	% Change
General Fund	9,390,730	4,116,246	-56.17%
Recreation	3,398,359	2,371,899	-30.20%
Conservation Trust	95,795	107,555	12.28%
Street Improvements	3,658,325	2,838,021	-22.42%
Ditch	192,196	4,935	-97.43%
Real Estate Transfer Assessment	350,432	351,282	0.24%
Marijuana Mitigation	209,301	214,136	2.31%
Risk Management	190,343	105,342	-44.66%
Electric	6,221,730	6,619,804	6.40%
Water	733,728	2,611,444	255.91%
Wastewater	1,259,622	806,567	-35.97%
Waste and Recycling	260,569	375,893	44.26%
Fleet Management	654,610	662,153	1.15%
Facilities Maintenance	0	159,157	n/a
Firemen's Pension	2,296,281	2,332,063	1.56%
Totals	28,912,019	23,676,497	-18.11%

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 56.17%, (\$5,274,485)

The estimated ending unreserved fund balance is expected to be 33% according to policy. 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 21.5% conservatism built into the budget. Significantly, there is a spenddown of resources received in 2023 for the energy performance contract in 2024.

Recreation – decrease of 30.20%, (\$1,026,460)

According to the long-term plan included with the 2023 ballot initiative, resources will be used until 2023 to pay for recreation activities until the debt on the pool and the ice rink are retired. This is approximately \$125,000 per year in 2023 dollars. Also, \$750,000 is included for the construction of a bridge replacement on the Van Tuyl Ranch trail system.

Conservation Trust – increase of 12.28%, (\$11,760)

While the percentage change is over 10%, the actual change in dollars is not significant in this fund. The fund may be used for a more significant improvement in public recreation sites with resources accumulated.

Street Improvements – decrease of 22.42%, (\$820,304)

The minimum fund balance is 33% and it currently stands at 111%. The 2024 budget utilized some available funds to deploy aggressive maintenance projects to begin delivering on the promise to proactively manage the street system.



Budget Overview

Ditch – decrease of 97.43%, (\$187,260)

2024 will essentially exhaust the resources in this fund. The budget includes a \$100,000 allotment for planning efforts to determine a sustainable source for ditch maintenance.

Risk Management – decrease of 44.66%, (\$85,000)

The budget is conservative for use of resources to pay claims to avoid a budget amendment. Actual trend for claim costs is much lower than budgeted.

Water – increase of 255.91%, \$1,877,716

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.

Wastewater – decrease of 35.97%, (\$453,055)

The budget includes capital projects totaling \$183,504 to be funded through fund balance. Care will need to be taken to equalize revenue with operational costs as the City adjusts to the new treatment processing after the facilities overhaul.

Waste and Recycling – increase of 44.26%, (\$115,323)

The 2024 budget includes a 12% increase to plan for more frequent replacement of refuse equipment. This change expects a sustainable approach to capital replacements to avoid future equipment leases.

City of Gunnison

Consolidated Budget Summary

2024

Fund	2024 Beginning Balance	Estimated Revenues	Interfund Transfers	2024 Available Resources	Net Budgeted Expenditures	Interfund Transfers	2024 Total Appropriations	2024 Ending Balance	%
10 General Fund:	9,390,730	9,342,292	274,645	19,007,667	13,830,865	1,060,556	14,891,421	4,116,246	28%
Special Revenue Funds:									
Recreation									
20 Community Center	535,105	1,233,125	560,500	2,328,730	1,791,440	0	1,791,440	537,290	30%
21 Ice Rink	240,918	399,391	183,418	823,727	582,338	0	582,338	241,389	41%
22 Trails	190,215	70,078	755,000	1,015,293	822,404	0	822,404	192,889	23%
23 Other Recreation Improvements	2,432,122	500,210	0	2,932,332	0	1,532,000	1,532,000	1,400,332	91%
29 Conservation Trust	95,795	75,260	0	171,055	38,500	25,000	63,500	107,555	169%
30 Street Improvements	3,658,325	7,174,484	150,000	10,982,809	8,144,788	0	8,144,788	2,838,021	35%
31 Ditch Fund	192,196	30,550	15,000	237,746	232,810	0	232,810	4,935	2%
37 Real Estate Transfer Assessment	350,432	850	0	351,282	0	0	0	351,282	0%
38 Marijuana Mitigation	209,301	259,280	0	468,581	90,000	164,445	254,445	214,136	84%
39 Risk Management	190,343	382,076	0	572,419	467,076	0	467,076	105,342	23%
Enterprise Funds:									
60 Electric	6,221,730	9,148,571	0	15,370,301	8,750,497	0	8,750,497	6,619,804	76%
61 Water	733,728	7,385,426	0	8,119,154	5,507,710	0	5,507,710	2,611,444	47%
62 Wastewater	1,259,622	4,590,753	0	5,850,375	5,028,808	15,000	5,043,808	806,567	16%
63 Waste and Recycling	260,569	1,153,485	0	1,414,054	1,038,162	0	1,038,162	375,893	36%
Internal Service Funds:									
70 Fleet Management	654,610	676,687	600,000	1,931,297	1,269,144	0	1,269,144	662,153	52%
71 Facilities Maintenance	0	488,431	258,438	746,869	587,712	0	587,712	159,157	27%
Fiduciary Funds:									
80 Firemen's Pension	2,296,281	341,682	0	2,637,963	305,900	0	305,900	2,332,063	762%
Total City Budget	28,912,019	43,252,632	2,797,001	74,961,652	48,488,154	2,797,001	51,285,155	23,676,497	46%

City of Gunnison
 Department/Fund Expenditure Relationship
 2024

Fund	City Council	Municipal Court	City Manager	City Clerk	Finance	City Attorney	Information Technology	Police	Fire	Public Works	Parks and Recreation	Community Development	Total Fund Budget
General Fund:	148,416	95,941	4,245,677	117,546	1,642,989	190,892	552,096	3,744,228	483,748	0	2,516,648	1,153,240	14,891,421
Special Revenue Funds:													
Recreation													
Community Center	0	0	0	0	0	0	0	0	0	0	1,791,440	0	1,791,440
Ice Rink	0	0	0	0	0	0	0	0	0	0	582,338	0	582,338
Trails	0	0	0	0	0	0	0	0	0	0	822,404	0	822,404
Other Recreation Improvem	0	0	0	0	0	0	0	0	0	0	1,532,000	0	1,532,000
Conservation Trust Fund	0	0	0	0	0	0	0	0	0	0	63,500	0	63,500
Street Improvements Fund	0	0	0	0	0	0	0	0	0	8,144,788	0	0	8,144,788
Ditch Fund	0	0	0	0	0	0	0	0	0	232,810	0	0	232,810
Real Estate Transfer Assessm	0	0	0	0	0	0	0	0	0	0	0	0	0
Marijuana Mitigation Fund	254,445	0	0	0	0	0	0	0	0	0	0	0	254,445
Risk Management Fund	0	0	0	0	467,076	0	0	0	0	0	0	0	467,076
Enterprise Funds:													
Electric Fund	0	0	0	0	0	0	0	0	0	8,750,497	0	0	8,750,497
Water Fund	0	0	0	0	0	0	0	0	0	5,507,710	0	0	5,507,710
Wastewater Fund	0	0	0	0	0	0	0	0	0	5,043,808	0	0	5,043,808
Waste and Recycling Fund	0	0	0	0	0	0	0	0	0	1,038,162	0	0	1,038,162
Internal Service Funds:													
Fleet Management	0	0	0	0	0	0	0	0	0	1,269,144	0	0	1,269,144
Facilities Maintenance	0	0	0	0	0	0	0	0	0	587,712	0	0	587,712
Fiduciary Funds:													
Firemen's Pension Fund	0	0	0	0	0	0	0	0	305,900	0	0	0	305,900
Total Department Budget	402,861	95,941	4,245,677	117,546	2,110,065	190,892	552,096	3,744,228	789,648	30,574,630	7,308,331	1,153,240	51,285,155

City of Gunnison

Consolidated Budget Summary by Classification and Function

Summary

Description	2021 Actuals	2022 Actuals	2023 Budget	2023 Amended	2023 Estimated	2024 Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	12,628,808	13,624,140	12,821,203	12,821,203	13,940,924	13,389,700
Licenses and Permits	275,499	146,419	84,880	84,880	226,300	137,465
Intergovernmental	1,823,129	1,804,751	4,090,246	5,769,828	2,494,963	8,741,693
Charges for Services	14,303,987	15,365,132	15,996,718	16,162,718	16,473,474	17,374,162
Contributions & Other Grants	540,804	314,648	74,365	95,289	101,499	79,482
Interfund Revenues	17,943	11,667	12,426	12,426	12,426	474,604
Fines & Forfeitures	27,996	29,137	34,920	34,920	52,695	48,109
Investment Income	138,393	(1,139,389)	262,600	262,600	308,952	281,350
Miscellaneous Revenues	5,244,336	360,440	60,515	2,474,154	2,487,288	2,726,067
Transfers In	1,884,719	2,606,415	2,938,569	3,683,393	3,668,393	2,797,001
Total Revenues	36,885,614	33,123,359	36,376,442	41,401,411	39,766,913	46,049,633
<i>Expenditures</i>						
Personal Services	9,099,952	9,792,266	11,503,750	11,425,249	11,097,202	12,504,791
Supplies and Materials	1,225,986	863,364	1,636,514	1,645,014	1,878,682	1,837,030
Property Services	1,322,337	1,499,071	1,663,602	1,758,602	1,787,186	1,998,874
Purchased Services	3,077,284	3,483,818	4,592,157	4,735,505	4,075,609	5,727,917
Capital Outlay	4,942,725	7,560,648	8,051,039	14,991,285	7,090,655	17,448,457
Miscellaneous	11,519,945	7,609,198	8,149,880	8,660,544	8,273,094	8,971,085
Transfers Out	1,884,719	2,606,415	2,938,569	3,683,393	3,668,393	2,797,001
Total Expenditures	33,072,948	33,414,780	38,535,511	46,899,592	37,870,821	51,285,155
Beginning Fund Balance	23,494,680	27,307,347	21,684,842	27,015,926	27,015,926	28,912,019
Revenues Over (Under) Expenditures	3,812,667	(291,421)	(2,159,069)	(5,498,181)	1,896,093	(5,235,522)
Ending Fund Balance	27,307,347	27,015,926	19,525,773	21,517,745	28,912,019	23,676,497
Expenditure Summary by Function						
General Government	2,141,405	2,281,989	2,795,006	7,265,372	4,415,976	6,769,625
Public Safety	3,333,194	3,661,731	4,129,615	4,113,115	4,110,424	4,690,981
Public Works	15,441,224	19,573,614	23,237,545	25,940,776	20,330,714	30,574,630
Health and Welfare	450,908	513,920	524,321	528,821	533,201	426,467
Parks and Recreation	9,485,751	5,331,645	6,846,145	7,063,717	6,651,524	7,196,308
Economic Development	2,220,467	2,051,881	1,002,879	1,987,791	1,828,982	1,627,143
Total Expenditures	33,072,948	33,414,780	38,535,511	46,899,592	37,870,821	51,285,155



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 6,766 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 wastewater 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.



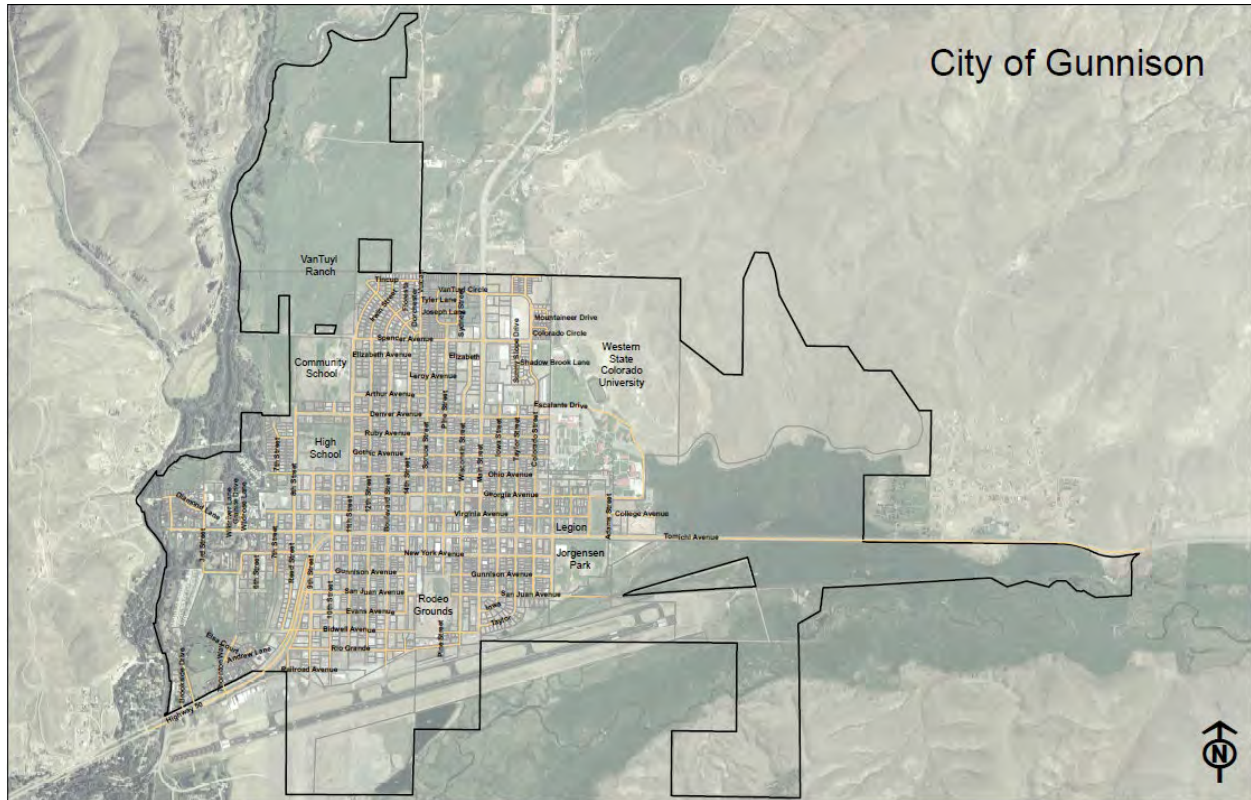
Other City services include police, fire, finance, city clerk/municipal court, and building and planning. The City is within the Gunnison Fire Protection District and the City and Gunnison County Fire Districts jointly operate a hazardous materials response team. A City operated dispatch center provides 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



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, 2022, (V2022)	6,794	5,841,039
Population, percent change - April 1, 2020 (estimates base) to July 1, 2022, (V2022)	3.60%	1.20%
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	2.80%	5.30%
Persons under 18 years, percent	14.00%	20.80%
Persons 65 years and over, percent	10.80%	15.70%
Female persons, percent	45.70%	49.20%
Race and Hispanic Origin		
White alone, percent	86.60%	86.20%
Black or African American alone, percent	2.70%	4.70%
American Indian and Alaska Native alone, percent	0.40%	1.70%
Asian alone, percent	1.10%	3.80%
Native Hawaiian and Other Pacific Islander alone, percent	0.40%	0.20%
Two or More Races, percent	8.70%	3.40%
Hispanic or Latino, percent	11.90%	22.50%
White alone, not Hispanic or Latino, percent	79.70%	66.50%
Population Characteristics		
Veterans, 2018-2022	285	357,465
Foreign born persons, percent, 2018-2022	2.60%	9.50%
Housing		
Housing units, July 1, 2022, (V2022)	X	2,591,780
Owner-occupied housing unit rate, 2018-2022	41%	66%
Median value of owner-occupied housing units, 2018-2022	\$408,600	\$465,900
Median selected monthly owner costs -with a mortgage, 2018-2022	\$1,476	\$2,109
Median selected monthly owner costs -without a mortgage, 2018-2022	\$433	\$578
Median gross rent, 2018-2022	\$1,101	\$1,594
Building permits, 2022	X	\$48,839
Families and Living Arrangements		
Households, 2018-2022	3,034	2,278,044
Persons per household, 2018-2022	1.92	2.48
Living in same house 1 year ago, percent of persons age 1 year+, 2018-2022	72.50%	82.90%
Language other than English spoken at home, percent of persons age 5 years+, 2018-2022	6.10%	16.20%
Computer Access		
Households with a computer, percent, 2018-2022	98.30%	96.20%
Households with a broadband Internet subscription, percent, 2018-2022	95.80%	91.80%



City Profile

Education		
High school graduate or higher, percent of persons age 25 years+, 2018-2022	99.30%	92.50%
Bachelor's degree or higher, percent of persons age 25 years+, 2018-2022	55.90%	43.70%
Health		
With a disability, under age 65 years, percent, 2018-2022	6.20%	7.70%
Persons without health insurance, under age 65 years, percent	9.00%	8.30%
Economy		
In civilian labor force, total, percent of population age 16 years+, 2018-2022	77.80%	67.70%
In civilian labor force, female, percent of population age 16 years+, 2018-2022	80.70%	63.10%
Total accommodation and food services sales, 2017 (\$1,000)	34,092	19,455,751
Total health care and social assistance receipts/revenue, 2017 (\$1,000)	64,601	40,055,755
Total transportation and warehousing receipts/revenue, 2017 (\$1,000)	10,203	15,882,039
Total retail sales, 2017 (\$1,000)	181,042	84,930,644
Total retail sales per capita, 2017	27,493	15,119
Transportation		
Mean travel time to work (minutes), workers age 16 years+, 2018-2022	18.2	25.6
Income and Poverty		
Median household income (in 2022 dollars), 2018-2022	\$63,229	\$87,598
Per capita income in past 12 months (in 2022 dollars), 2018-2022	\$31,563	\$47,346
Persons in poverty, percent	20.60%	9.40%

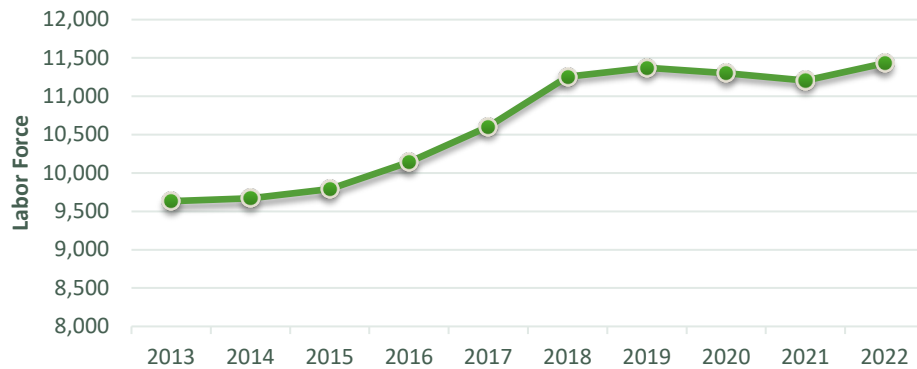
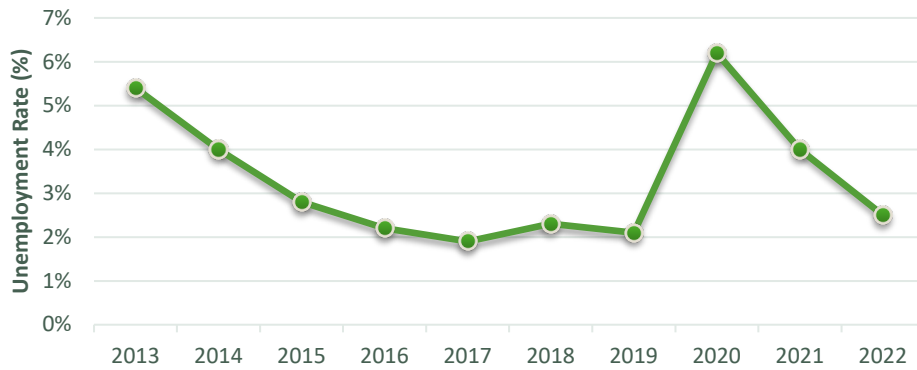
Source: U.S. Census Bureau



Economic Characteristics

Gunnison County Unemployment

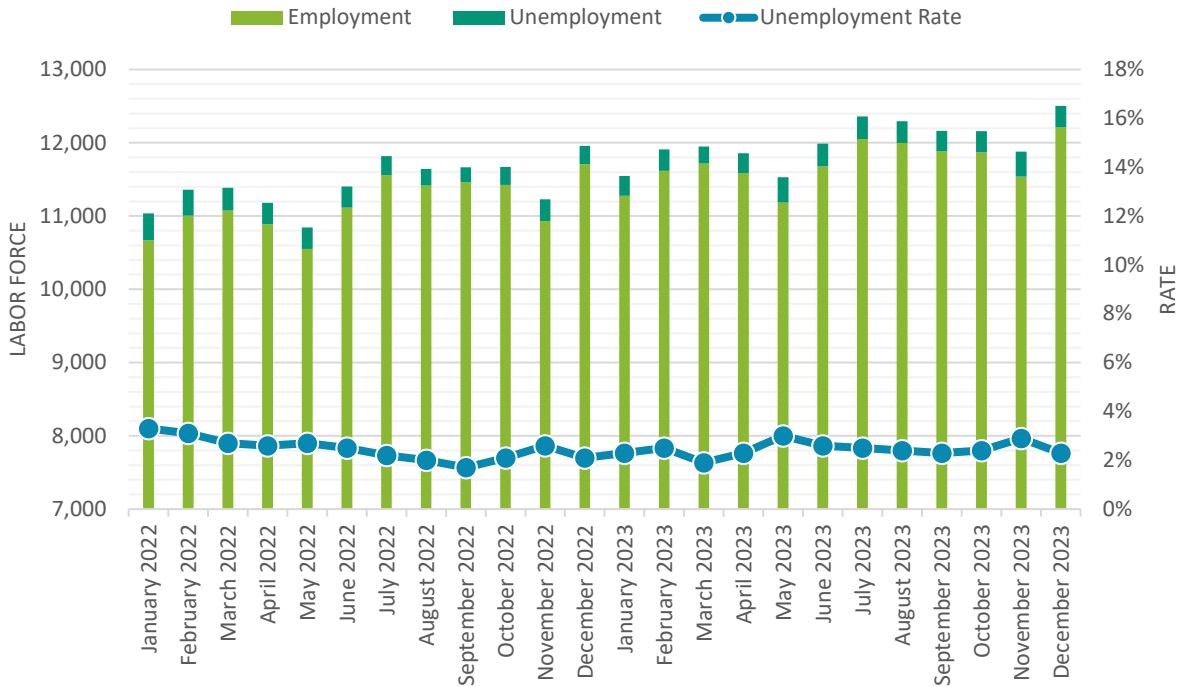
Year	Civilian Labor Force	Employment	Unemployment	Unemployment Rate
2013	9,633	9,115	518	5.4%
2014	9,670	9,281	389	4.0%
2015	9,793	9,515	278	2.8%
2016	10,140	9,918	222	2.2%
2017	10,603	10,403	200	1.9%
2018	11,255	10,994	261	2.3%
2019	11,374	11,137	237	2.1%
2020	11,302	10,606	696	6.2%
2021	11,207	10,759	448	4.0%
2022	11,432	11,150	282	2.5%



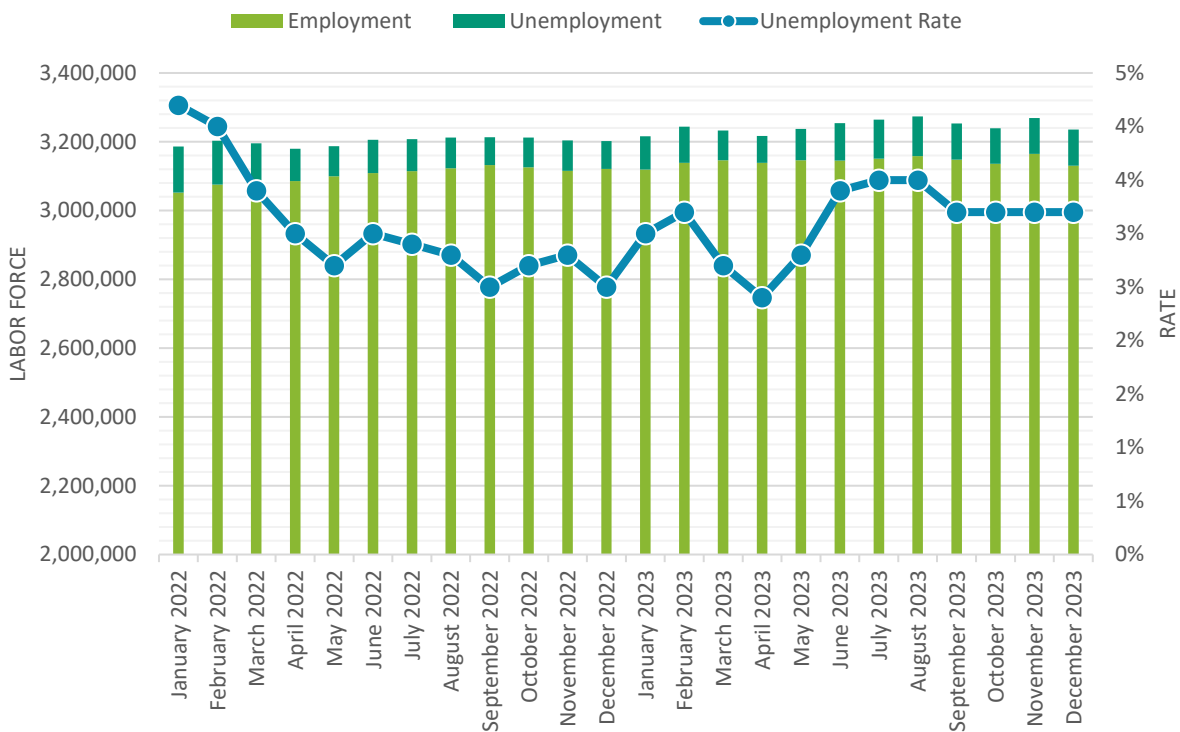
Source: Colorado Department of Labor and Employment



Gunnison County Labor Force Information



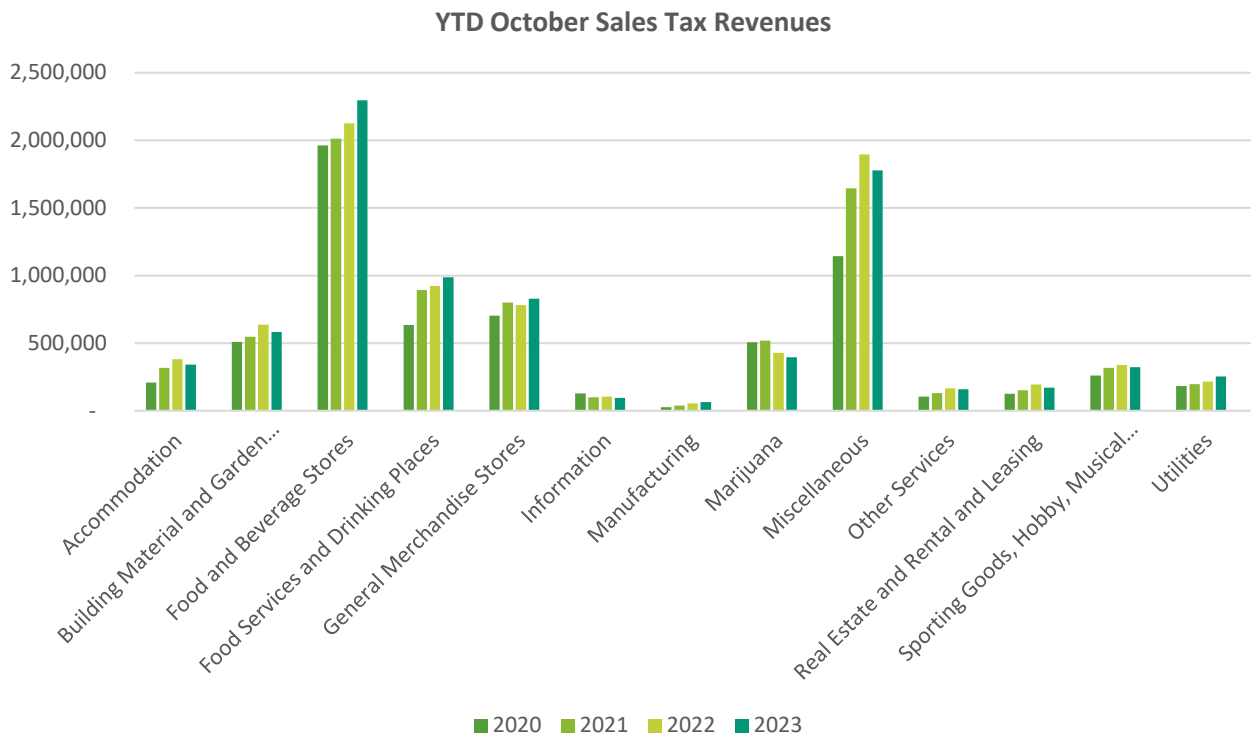
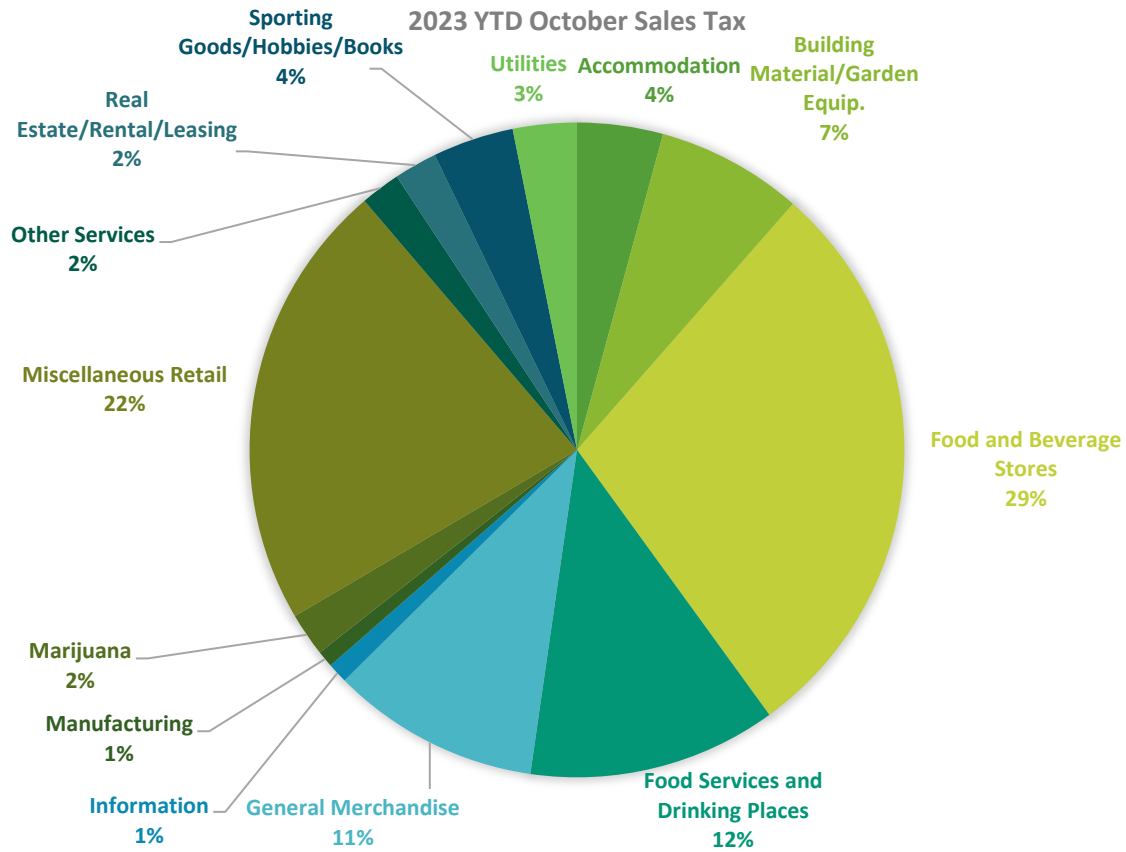
Colorado Labor Force Information



Source: Colorado Department of Labor and Employment

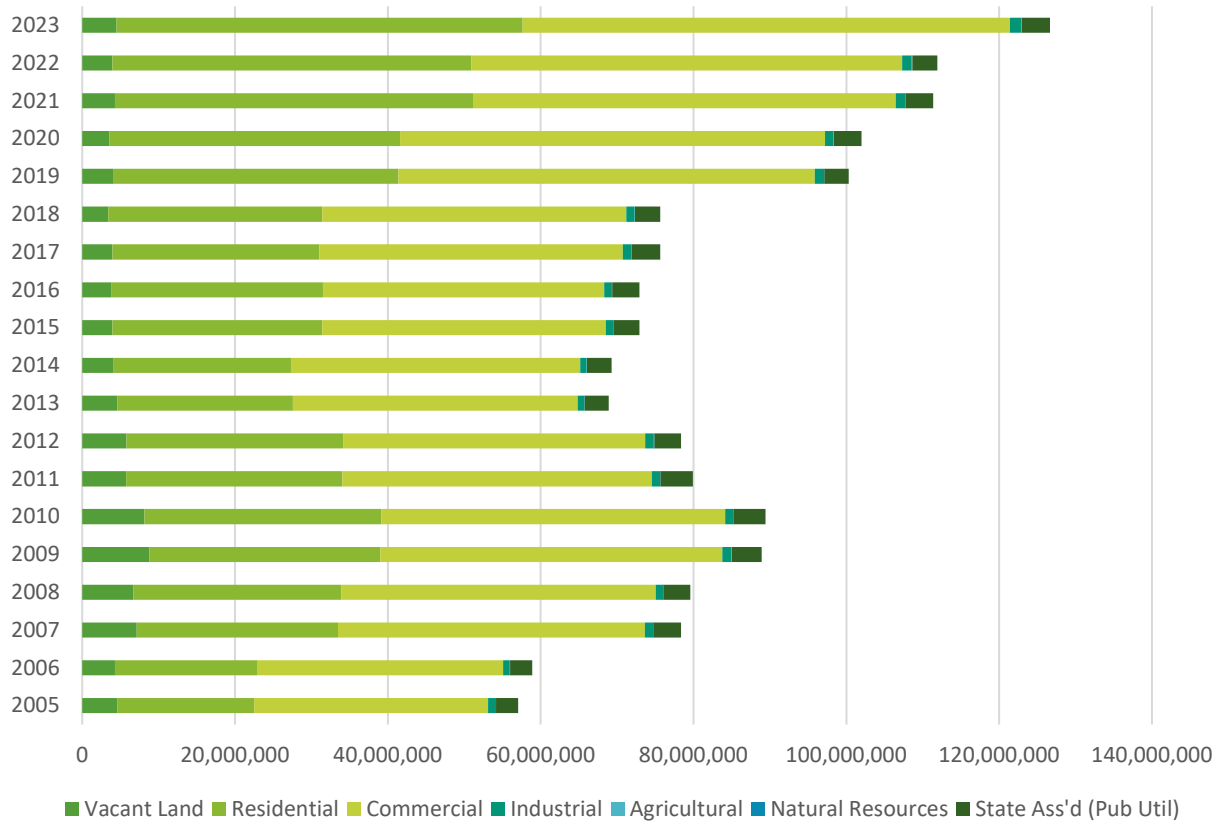


City Profile





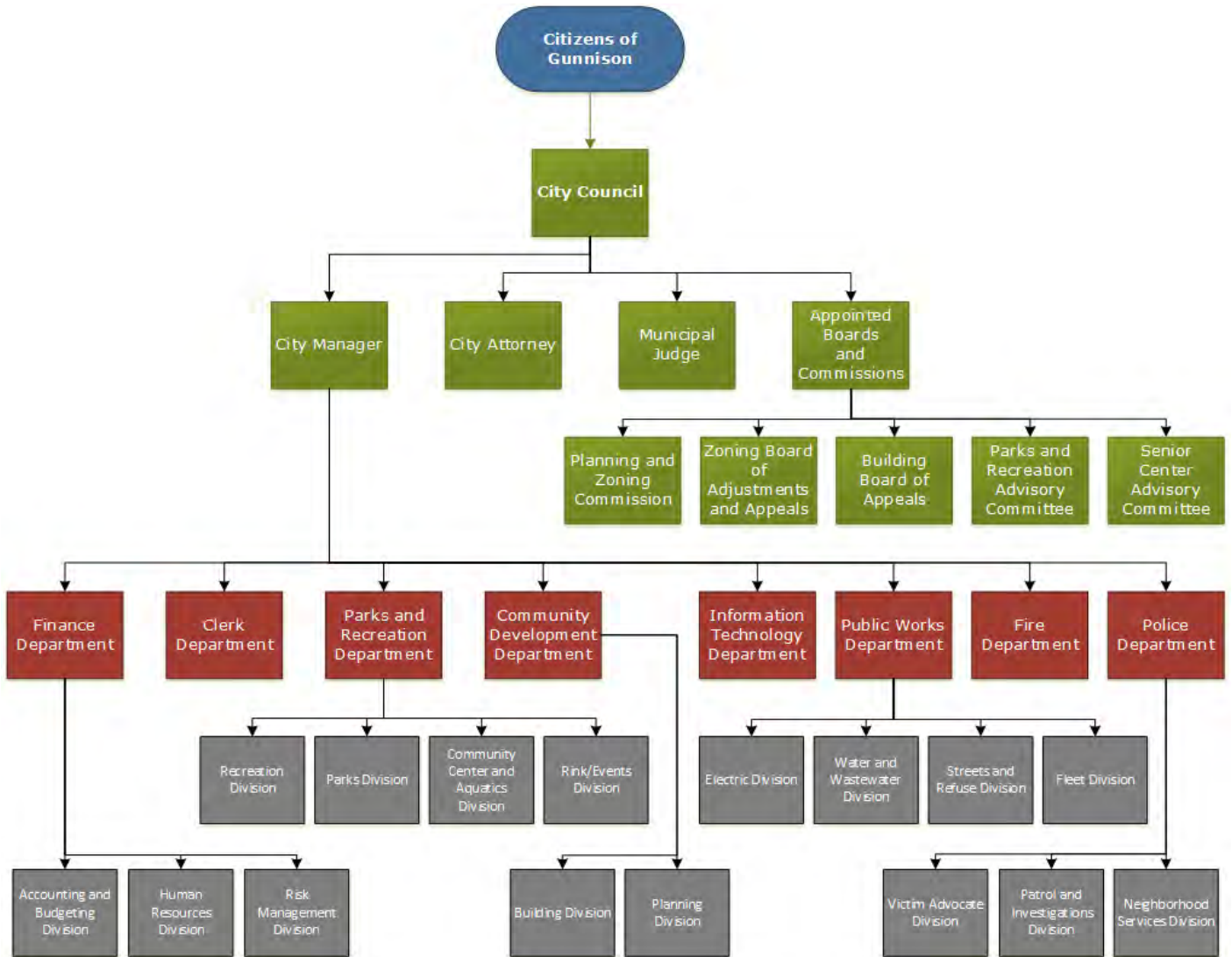
Changes in Assessed Valuation





Financial Structure

Organizational Structure





Financial Structure

City Council with Term Expirations



Mayor
Diego Plata - 2027



Mayor Pro Tem
Marisela Ballesteros- 2027



Councilor
Jim Gelwicks - 2025



Councilor
Matt Schwartz - 2025



Councilor
Scott Frazier - 2025



Financial Structure

Budgetary Fund Structure

<p>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. <i>Basis of Budgeting - Modified Accrual</i></p>	<p>Community Center 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>Ice Rink 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>Trails 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>Other Recreation This fund is used to account for other recreation improvements, as allowed by the 2007 ballot. <i>Basis of Budgeting - Accrual</i></p>	<p>Conservation Trust 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>Street Improvements This fund accounts for 30% of the 3% sales and use tax specifically for streets, as well as other revenues restricted for street improvements. <i>Basis of Budgeting - Modified Accrual</i></p>	<p>Ditch This fund accounts for monies expended to maintain the City's in-town ditch system. <i>Basis of Budgeting - Modified Accrual</i></p>	<p>Real Estate Transfer 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>Marijuana Mitigation 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>Risk Management This fund is used to account for any potential risks, which are currently not covered by any of the City's various insurance policies. <i>Basis of Budgeting - Modified Accrual</i></p>	<p>Electric 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>Water 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>Wastewater 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>Waste and Recycling 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>Fleet Management This fund is used to account for maintenance and replacement of all City vehicles and equipment. <i>Basis of Budgeting - Accrual</i></p>	<p>Facilities Maintenance This fund is used to account for maintenance of the City Hall, Police Station, City Shop, and Van Tuyl Ranch. <i>Basis of Budgeting - Accrual</i></p>	<p>Firemen's Pension 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>

Legend

<p>Governmental Funds * Modified accrual basis * Revenues are recorded when they become both measureable and available * Expenses are recorded when incurred</p>	<p>Proprietary Funds * Accrual basis * Revenues are recorded when earned * Expenses are recorded when incurred</p>
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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

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 third Community Survey in the fall of 2023. There was a 25% increase in responses from the community between the 2018 and 2021 and an additional 15% increase from 2021 to 2023. This increase in 2023 was the result of more consistent and wide-spread promotion of the survey through social media posts, print ads, newspaper articles, a mailed survey invitation, and direct emails to City utility customers. The Department also reached out to Western Colorado University students and faculty and engaged in one-on-one conversations with Spanish-speaking residents and seniors. The survey was offered in Spanish in a paper version and online.



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 and Policy Liaison to the City's staff 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 2023 the Liaison, in conjunction with the Clerk's department and external agencies, formed the Gunnison Cultural Connection (GCC), whose mission is "Building cultural connections to increase a sense of belonging for everyone." The GCC and the City organized and/or participated in the following informational/outreach events: Health Equity Series, Welcoming Week events, cultural celebrations, City-services informational meetings, and community outreach events. The Community Liaison provided interpretative services at all listed events. These meetings resulted in visits from the mayor and a proclamation to recognize Immigrant Heritage Month, Hispanic Heritage Month, and Arbor Day with Elementary School students. 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 continued to engage in community programs, primarily with Spanish-speaking and immigrant residents, through a second year of participation in Welcoming America's Rural Welcoming Initiative program. Using principles and strategies from this network, the GCC is in the process of completing a community map of resources, and needed resources, which will be available to all residents and result in an immigration inclusion plan.

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

In the fall of 2024, the City Clerk Department reached out to LULAC and Gunnison High School students to restart Youth City Council. Youth City Council is composed of five students who represent multiple interests of the youth. They provide input to City Council. The Clerk continues to promote Board and Committee vacancies through multiple mediums to reach as many interested residents as possible but acknowledges that updates to language within the Charter and City Code are needed to ensure that City boards and committees clearly encourage inclusive and diverse membership.

*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



Departmental Performance Measures

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

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

Logistical support and financial tracking of grants transitioned out of the Clerk's Department in 2023 with the departure of the previous Deputy City Clerk. The City budgeted funding to hire a grant coordinator in 2024 to assist with grant research and submissions. The Clerk's Department, in its essential role of records management, will be working closely with this position to develop a system for tracking and preserving grants and RPFs and contracts associated with them. The Department's new Records Manager is developing retention and destruction schedules in Laserfiche to properly maintain records.

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 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 pages 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 enhanced consistency, content, and City messaging through social media posts since August 2023.

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 direction of the Records Manager. The departments to receive this specific training in 2024 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
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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 2024. The budget includes an allocation of \$50,700 for the City's share of this joint effort.



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
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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

The 2024 budget includes the addition of a new accounting information system. This system offers real-time access to financial reporting for comparison to budget and data related to receipt of revenue and issuance of expenditures.

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. Paystubs and W-2s are now accessible online. 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. February 2024 will include the first utility bill that is available via an online portal that allows access to billing information including past bills. Customers may also sign up for paperless billing and pay bills via the portal at that time.

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.





Departmental Performance Measures

Finance purchased a forecasting model in 2018 and began importing the data to create a forecast. However, it was determined, that without dedicated budget analyst staff, a complicated model isn't feasible at this time. A model using broad estimates on revenues and expenditures was created, along with a graphic chart, for the Capital Improvement Planning document. As required, long term forecasts have been created as needed. For example, 20-year cash flows were created for the Parks and Recreation Department to assess the impact of a tax sunset in 2032. Another cash flow was created for the Wastewater Treatment Plant. In 2021, a tool to analyze scenarios of property taxes and sales taxes to support reconstruction of the fire station and redevelopment of city streets. In 2022, another model was created to facilitate planning for a road funding initiative. The 2023 budget included the purchase of budgeting software called ClearGov, which will allow for future forecasting and development of budget scenarios. A new chart of accounts was developed and the budget transparency tool, using the new accounts, should be available in February of 2024. Once a history has been developed, forecasting through the tool will become available.

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. The 2023 budget included the purchase of budgeting software called ClearGov, which will allow for future forecasting and development of budget scenarios. A new chart of accounts was developed and the budget transparency tool, using the new accounts, should be available in February of 2024. Once a history has been developed, forecasting through the tool will become available.

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. The capital budgeting tool in ClearGov will allow for better information reporting for project requests, and subsequent to approval, conversion of the project data into tracking pages that are public facing via the transparency tool.

Communication

Result A



Departmental Performance Measures

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
In 2023, about 50 % of customers participate in the automatic payment plan utilizing bank ACH. In February 2024, access will be made for automatic payment plans using credit cards. The lack of credit card availability has been a hindrance for use of automatic payments.
- 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. Via Council action, all customers now pay approximately 3% to purchase green power.
- 5% of customers making use of the Budget Billing Program
Only 1% of customers are participating in this program. Efforts will be made to increase the visibility of this program. A challenge is that new customers cannot sign up because 12 months of data is required to calculate the average usage.
- 2% of customers accessing the Gunnison Valley Home Energy Advancement Team (GV-HEAT) program (2% of customers equates to 85).
With the \$20,000 contracted with Energy Outreach Colorado through CARE we have served 13 City of Gunnison homes at 80% AMI incomes or lower.



With the \$2,500 funding for Income-Qualified Measures as dated on this invoice we have served another 2 City of Gunnison homes through CARE at 80% AMI incomes or lower.

\$2,500 as indicated on this invoice is earmarked for subsidies for 10 energy assessments on homes of all incomes. In 2023, so far, we spent \$2,000 of those funds on 8 homes, 2 more to go.

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 2025 budget process.



Departmental Performance Measures

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. It is currently being compiled to assess citizen priorities.

Result D

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

- Clarity of organizational values and policies

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

- Clarity of availability of fringe benefits

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

Result E

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

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



Departmental Performance Measures

Information Technology Department

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

Department Director

Mike Lee
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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 2023 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 to fill positions as well as with employee retention. The Recreation Instructor pay range is now \$17.74 - \$20.35, Lifeguards \$21.92 - \$26.72, and Parks temporary positions can make anywhere between \$19.93 - \$28.51. Having competitive pay helped us fill all critical positions last year including the Parks Tour position which we were not able to fill in 2022.



Departmental Performance Measures

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

There are thirteen full time positions in the Parks and Recreation Department, all of which have been with of which have been with our department for well over two years except for two. 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.

We enjoyed strong participation numbers in 2023 with many of our programs spilling over into wait lists due to issues with space (gymnastics) or finding enough instructors. All of the scholarship dollars were used in 2023, and we thank the work that we have done with Immigrantes Unidos, and our relationships with the school district that have helped spread the news about our robust scholarship program.

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 2023. 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 2023, 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. We are currently planning a middle school age only, Muay Thai Kickboxing program this spring.

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.

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 2023, 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. In 2024 we will be installing an arch culvert to replace the dilapidated bridge on the Van Tuyl trail, and we will be completing the trail system throughout the Lazy K housing development.

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 2024. 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 2023. Wayfinding is one of the priorities that has stemmed from those meetings. We have budgeted for a wayfinding plan 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 are 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
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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 responded to 6455 dispatched incidents in 2023, as logged by Gunnison Regional Communications. For all incidents the average response time was 4 minutes 37 seconds. For incidents categorized as In Progress, Fire, Medical the average response time was 2 minutes 34 seconds.

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.

For 2023 the department utilized WSU interns, officers on modified assignment and officers assigned to cases to follow-up with victims of crimes in a timely manner. LE Victim advocate tracks cases meeting the VRA requirements and assists in keeping the victim up to date in case status changes. The case management system does not provide statistical data.

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.

	2023	2018-2022
Injury Bike	4	8
Injury Pedestrian	3	14
Total accidents	7	22
average		4.4

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



Departmental Performance Measures

Average number of vehicles exceeding the 25 mph speed limit	40%	20%	38%
% 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. Department Goal established for 2023:

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. (Note: the composite baseline is 28%. Staff recommends that this be updated every year.)

Testing locations identified for 2023 and annual results:

N Colorado St	24.78%	W Spencer Ave	14.21%
N Taylor St	21.94%	W Denver Ave	34.26%
N 14 th St	27.29	W Virginia Ave	15.23%
S 11 th St	34.43%		



Departmental Performance Measures



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

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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



Departmental Performance Measures

plowing, signage, street trees, and sidewalks. This department also maintains the trails through the Van Tuyl Ranch.

- Snow Removal
 - 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 and equipment, there are over 200 vehicles and various pieces of equipment in the Fleet.
 - 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. In 2019 and 2021 the City worked with Western Colorado University to extend a 12-foot-wide multimodal sidewalk on Georgia Ave from Adams St. to N. Colorado. In 2021 the Palisades Street project had 13,000 linear feet of sidewalk and ADA ramps included as a bid-alternate, but due to funding, the City chose not to fund that work at that time, but it could be considered in the future if funding is available. In 2023 construction for the multimodal project on Ohio Ave from N. Colorado to Wisconsin began. The Ohio Ave project will be completed in 2024 and includes approximately 1,280 linear feet of 8.5-foot-wide multimodal path, a separate two-way cycle track, pavement markings & symbols and bollard lighting. This project includes bulb-out curb extensions on CO 135. In 2023 the City completed a laser-image scan survey of the City sidewalk system and developed the first ever comprehensive inventory of sidewalks and ramps throughout the entire City, which includes a GIS map available to all departments.

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



Departmental Performance Measures

Due to the elimination of 3 miles of windrow, this goal has been achieved. Depending on weather or snowfall that may exceed 6 inches, 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. Since 2017 most every street surface in the City has had some sort of pavement maintenance and reconstruction completed including: crack sealing, slurry sealing, cape sealing, or full reconstruction. The addition of the 2023 Roads Ballot will now allow for milling & overlaying streets and has a planned project in 2024 on North 12th Street.

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

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

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 Text MyGov 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, Public Works has partnered with the City Clerk's office to utilize social media outlets including Facebook to give public notification. The use of the City's web site, the use of iworQ and the use of private communication specialist assigned to specific large projects, and with the new receptionist position has achieved this goal.



Departmental Performance Measures

Utility Services

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

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

This has been achieved.

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

The City has completed an inflow and infiltration (I&I) study and has identified areas of un-accounted for water loss. PW has worked with Finance to correct billing discrepancies. 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 found by the study to be out of calibration. Plans for 2024 are to make these calibrations complete so that an accurate base line to compare water loss can be established. A new water staff member has been hired in 2022 to assist in a water loss audit.

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.

Since COVID, additional funds in all budgets have been provided to achieve this. Training has been expanded to all departments.

By 2021, 95% of workdays 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. New requirements via Title 12 have made it easier for staff



Departmental Performance Measures

to manage refuse and recycle to minimize the handling of overfilled and heavy containers. 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. Implementing a job advancement program tied to utility certifications have proven beneficial in job retention. Due to workloads, additional employees have been placed in administration, water, sewer and electric and have resulted in higher employee morale.

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

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

Fund Details

General Fund

...

Special Revenue Funds

Recreation

Conservation Trust

Street Improvements

Ditch

Real Estate Transfer Assessment

Marijuana Mitigation

Risk Management

...

Enterprise Funds

Electric

Water

Wastewater

Waste and Recycling

...

Internal Service Funds

Fleet Management

Facilities Maintenance

...

Fiduciary Fund

Firemen's Pension

...

Cost Allocation Plan

City of Gunnison

General Fund

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	7,653,871	8,414,029	7,813,987	7,813,987	8,939,984	8,340,486
Licenses and Permits	271,317	137,512	80,780	80,780	207,700	132,865
Intergovernmental	1,271,685	584,913	188,780	1,058,362	1,090,906	250,815
Charges for Services	373,594	408,709	337,913	337,913	354,362	369,548
Contributions & Other Grants	221,984	257,533	63,365	84,289	100,499	68,482
Interfund Revenues	17,943	11,667	12,426	12,426	12,426	14,287
Fines & Forfeitures	5,668	5,340	3,920	3,920	5,700	4,724
Investment Income	(12,974)	(197,378)	16,000	16,000	16,000	16,000
Miscellaneous Revenues	87,111	64,968	56,240	2,433,879	2,400,160	145,085
Transfers In	551,138	710,806	1,211,448	1,553,680	1,553,680	274,645
Total Revenues	10,441,337	10,398,098	9,784,859	13,395,236	14,681,417	9,616,937
<i>Expenditures</i>						
Personal Services	5,818,924	6,190,335	7,284,821	7,206,320	6,898,975	7,219,917
Supplies and Materials	458,899	507,337	523,713	532,213	527,160	467,642
Property Services	281,904	340,527	369,732	394,732	400,617	185,271
Purchased Services	1,539,711	1,603,964	1,798,917	2,168,811	1,828,768	2,366,223
Capital Outlay	1,468,417	1,214,435	1,241,000	5,375,383	2,431,654	3,460,423
Miscellaneous	(881,512)	(1,211,433)	(1,396,328)	(1,235,664)	(1,230,164)	131,389
Transfers Out	789,106	883,267	962,184	1,200,184	1,200,184	1,060,556
Total Expenditures	9,475,449	9,528,432	10,784,039	15,641,979	12,057,194	14,891,421
Beginning Fund Balance	4,930,953	5,896,841	4,913,984	6,766,507	6,766,507	9,390,730
Revenues Over (Under) Expenditures	965,888	869,665	(999,180)	(2,246,743)	2,624,224	(5,274,485)
Ending Fund Balance	5,896,841	6,766,507	3,914,804	4,519,764	9,390,730	4,116,246
Fund Balance % of Total Expenditures						
<i>Ending Fund Balance Analysis</i>						
Unreserved Fund Balance	5,467,614	6,259,036	3,335,275	4,166,764	9,037,730	3,422,246
TABOR Reserve	298,000	384,000	298,000	298,000	298,000	384,000
Evidence Building Capital Reserve	-	-	55,000	55,000	55,000	110,000
Refuse Garage Capital Reserve	-	-	-	-	-	200,000
Strategic Plan Implementation	131,227	123,471	226,529	-	-	-
Ending Fund Balance	5,896,841	6,766,507	3,914,804	4,519,764	9,390,730	4,116,246

City of Gunnison

General Fund

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
Summary by Cost Center						
<i>Revenues</i>						
10-00-0000 Unassigned	9,619,643	9,644,749	9,149,480	10,407,396	10,795,728	8,702,531
10-12-1200 Municipal Court	770	585	775	775	800	824
10-13-1301 City Management-Comm. Outreach	-	35,100	35,000	35,000	35,000	30,000
10-13-1302 Special Projects	-	-	-	2,331,537	3,081,057	-
10-13-6400 Events/Economic Development	30,376	42,484	36,751	36,751	49,595	59,560
10-14-1400 City Clerk	31,713	33,107	34,180	34,180	31,500	31,665
10-15-1501 Finance	30,398	33,373	33,000	33,000	32,000	33,000
10-19-1900 Information Technology	17,943	11,667	12,426	12,426	12,426	14,287
10-20-2000 Police	16,464	15,316	23,540	23,540	44,928	105,959
10-20-2001 Police-Victim Advocate	75,474	67,620	82,878	82,878	61,315	71,037
10-25-2600 Fire	4,964	6,721	5,000	5,000	5,000	105,000
10-20-2700 Building Inspection	213,115	72,349	20,000	20,000	150,000	75,000
10-50-4300 Senior Meals	90,773	75,788	68,028	68,028	88,043	82,704
10-50-5000 Recreation Administration	7,723	11,884	7,500	7,500	11,000	11,000
10-50-5102 Recreation Programs	271,288	306,913	249,141	249,141	232,641	239,620
10-50-5103 Senior Programs	3,264	29,315	4,480	25,404	24,999	7,561
10-50-5400 Cranor Hill	16,516	-	15,000	15,000	18,105	18,105
10-50-5801 Parks	10,121	7,105	6,780	6,780	6,780	6,983
10-60-6100 Community Development	793	4,021	900	900	500	500
10-60-6101 Housing Development	-	-	-	-	-	21,600
Total Revenues	10,441,337	10,398,098	9,784,859	13,395,236	14,681,417	9,616,937

Expenditures

City Council

10-11-1100 City Council	71,268	36,650	10,849	10,849	(14,451)	88,416
10-11-4200 Public Service-Health/Welfare	55,500	50,700	55,500	60,000	64,350	60,000
10-12-1200 Municipal Court	82,772	90,772	108,397	108,397	108,397	95,941

City Management

10-13-1300 City Management	228,525	193,301	233,038	160,038	148,864	599,211
10-13-1301 Community Outreach	-	76,311	86,131	86,131	91,281	109,458
10-13-1302 Special Projects	-	-	150,001	4,216,103	1,530,418	2,906,001
10-13-6400 Events/Economic Development	485,547	436,326	363,031	517,093	514,648	631,008
10-14-1400 City Clerk	102,430	104,183	122,520	122,520	122,288	117,546

Finance

10-15-1501 Finance	363,837	335,520	453,522	560,292	496,575	634,551
10-15-1505 Miscellaneous Transfers	789,106	883,267	962,184	1,200,184	1,200,184	1,008,438

City of Gunnison

General Fund

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
10-16-1600 Legal Services	54,491	44,819	30,921	103,921	104,129	190,892
10-19-1900 Information Technology	198,565	251,775	344,367	344,367	275,721	552,096
Public Safety						
10-20-2000 Police	2,556,708	2,862,409	3,239,822	3,223,322	3,255,564	3,652,146
10-20-2001 Victim Advocate	81,838	73,984	85,964	85,964	83,694	92,082
10-25-2600 Fire	275,956	287,969	320,515	320,515	320,515	483,748
Public Works						
10-30-3100 Public Works Administration	194,285	5,760	148,244	148,244	49,139	-
10-30-3901 Facilities Maintenance	72,907	39,640	66,105	66,105	44,309	-
10-30-3902 Janitorial Services	(2,905)	(5,425)	6,894	6,894	6,254	-
10-30-3903 City Hall	84,184	145,909	150,111	150,111	166,702	-
10-30-3904 City Shop	(26,043)	15,556	113,614	86,614	(9,734)	-
10-30-3905 Police Station	79,329	30,053	31,962	56,962	46,962	-
10-30-3906 Van Tuyl Ranch	3,511	8,925	31,848	31,848	2,303	-
Parks and Recreation						
10-50-4300 Senior Meals	90,773	102,810	118,364	118,364	118,394	112,022
10-50-5000 Recreation Administration	383,774	420,883	481,977	481,977	318,286	555,158
10-50-5102 Recreation Programs	242,994	262,602	276,243	276,243	270,684	296,794
10-50-5103 Senior Programs	55,896	77,929	82,371	103,295	100,865	89,077
10-50-5400 Cranor Hill	25,922	12,587	163,085	258,085	52,590	259,284
10-50-5801 Parks	1,035,576	905,535	1,731,147	1,091,379	1,098,528	1,204,313
Community Development						
10-60-2700 Building Inspection	153,785	162,129	175,464	175,464	175,401	157,104
10-60-6100 Community Development	377,676	454,546	522,098	773,567	596,098	733,286
10-60-6101 Housing Development	1,357,244	1,161,009	117,750	697,131	718,236	262,850
Total Expenditures	9,475,449	9,528,432	10,784,039	15,641,979	12,057,194	14,891,421

City of Gunnison

General Fund

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
Expenditure Summary by Function						
General Government	1,890,994	2,016,598	2,501,930	6,912,802	4,063,406	6,302,549
Public Safety	3,068,286	3,386,491	3,821,765	3,805,265	3,835,174	4,385,081
Public Works	405,266	240,416	548,778	546,778	305,935	-
Health and Welfare	146,273	153,510	173,864	178,364	182,744	172,022
Parks and Recreation	1,744,163	1,679,536	2,734,823	2,210,979	1,840,953	2,404,626
Economic Development	2,220,467	2,051,881	1,002,879	1,987,791	1,828,982	1,627,143
Total Expenditures	9,475,449	9,528,432	10,784,039	15,641,979	12,057,194	14,891,421

Reserve Calculation		
Total Expenditures		14,891,421
Less: Pass-through Expenditures to Another Entity		-
Less: Capital Expenditures		(3,460,423)
Less: Transfers to Other Funds		(1,060,556)
Less: One-Time Expenditures not subject to reserve requirements		-
Expenditures Subject to Reserve Requirement		<u>10,370,442</u>
Minimum Unreserved Fund Balance	33% of expenditures ----->	3,422,246
Maximum Unreserved Fund Balance	40% of expenditures ----->	4,148,177
Remaining Available for Appropriations		<u>(0)</u>
Available Funds Remaining @ 100% (Projections or revenue reductions)		(0)

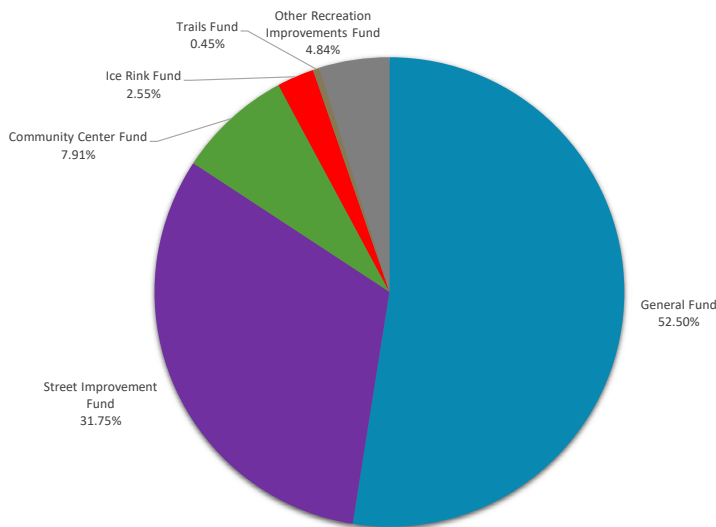
City of Gunnison
Sales Tax Compliance Table

While the overall City of Gunnison sales and use tax rate is 4%, three ballot issues direct the allocation of the sales and use among six appropriated funds at the City of Gunnison.

Total Revenue	4.0%	FY 2024
Sales Tax XX-XX-XXXX 3000		9,721,576
Use Tax XX-XX-XXXX 3001		275,105
		9,996,681

Allocations	Tax Rate	Breakdown	Share of Total 4% Tax	FY 2024
<i>Per Ballot Issue 2A, May 12, 2009</i>	<i>3.0%</i>			
General Fund Commitment		60.00%	45.00%	4,498,506
Street Improvement Commitment		30.00%	22.50%	2,249,253
Capital Improvement Commitment		10.00%	7.50%	749,751
<i>Per Ballot Issue 2B, November 7, 2023</i>	<i>1.0%</i>			
Parks and Recreation Commitment		63.00%	15.75%	
<i>Per Ballot Issue 1A, May 8, 2007</i>				
Maintenance of Community Center, Ice Rink and Trails		25.00%		
Community Center			71.43%	446,280
Ice Rink			21.43%	133,884
Trails			7.14%	44,628
Total Maintenance				624,793
Cash Requirement for Debt Service				
Community Center		73.93%		
Principal			3.03%	303,113
Interest			0.41%	40,643
Fees			0.01%	739
Ice Rink		26.07%		
Principal			1.07%	106,887
Interest			0.14%	14,332
Fees			0.00%	261
Total Debt Service				465,975
Street Improvement Commitment		37.00%	9.25%	924,693
Remainder for Other Recreation Improvements			4.84%	483,710
	4.00%		100.00%	9,996,681

Restatement by Fund



General Fund	
Sales Tax Revenue	5,103,828
Use Tax Revenue	144,430
Street Improvement Fund	
Sales Tax Revenue	3,086,600
Use Tax Revenue	87,346
Community Center Fund	
Sales Tax Revenue	769,014
Use Tax Revenue	21,762
Ice Rink Fund	
Sales Tax Revenue	248,336
Use Tax Revenue	7,028
Trails Fund	
Sales Tax Revenue	43,400
Use Tax Revenue	1,228
Other Recreation Improvements Fund	
Sales Tax Revenue	470,399
Use Tax Revenue	13,312
	9,996,681

City of Gunnison

Property Tax Calculation

TAX YEAR	2020		2021		2022		2023	
DESCRIPTION	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL	ASSESSED VALUATION	% OF TOTAL
Vacant Land	3,563,520	3.49%	4,268,890	3.83%	3,952,950	3.53%	4,473,864	3.53%
Residential	38,033,530	37.29%	46,865,900	42.08%	46,981,700	41.98%	53,172,882	41.98%
Commercial	55,609,510	54.52%	55,344,860	49.69%	56,362,670	50.36%	63,790,062	50.36%
Industrial	1,133,480	1.11%	1,251,530	1.12%	1,276,600	1.14%	1,444,829	1.14%
Agricultural	48,180	0.05%	50,050	0.04%	75,600	0.07%	85,562	0.07%
Natural Resources	20	0.00%	20	0.00%	20	0.00%	23	0.00%
State Ass'd (Pub Util)	3,603,450	3.53%	3,595,950	3.23%	3,271,460	2.92%	3,702,568	2.92%
	101,991,690	100.00%	111,377,200	100.00%	111,921,000	100.00%	126,669,790	100.00%
MILL LEVY	3.868		3.868		3.868		3.868	
Property Taxes (Gross)	394,504		430,807		432,910		489,959	
Less: Treasurer's Fees	(7,890)		(8,616)		(8,658)		(9,799)	
Uncollectible	(1,973)		(2,154)		(2,165)		(2,450)	
Property Taxes (Net)	384,641		420,037		422,088		477,710	

Class amounts are estimated for 2023.

****2024 Staff Proposed Budget based on preliminary property tax certification of \$132,777,480, with net revenues calculated at \$500,744.**

Actual property tax certification = \$126,669,790. Assessor adjustments since preliminary certification have resulted in an decrease of \$6,107,690 assessed valuation, or \$23,034 in net revenue.

City of Gunnison

General Fund

Revenues

10-XX-XXXX

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
Unassigned 10-00-0000							
3000	Sales Tax	4,725,398	5,098,027	5,053,295	5,053,295	5,053,295	5,103,828
3001	Use Tax	373,635	294,637	119,852	119,852	143,000	144,430
3002	County Sales Tax	1,179,119	1,192,987	1,184,990	1,184,990	1,145,493	1,156,948
3003	Public Improvement Fee	34,693	38,879	41,200	41,200	34,000	34,340
3010	Property Tax	385,721	424,504	422,088	422,088	412,483	500,744
3022	State Marijuana Sales Taxes	94,557	77,596	79,427	79,427	79,427	80,221
3031	Cable TV Franchise Tax	23,700	5,936	21,457	21,457	21,457	21,672
3032	Natural Gas Franchise Tax	142,850	211,212	140,870	140,870	250,000	252,500
3033	Electric Franchise Tax	364,916	371,180	419,075	419,075	446,445	479,570
3034	Water Franchise Tax	65,105	79,391	100,210	100,210	98,410	106,771
3035	Sewer Franchise Tax	170,849	166,075	146,490	146,490	162,637	229,538
3036	Wireless Network Fee	10,861	7,170	8,240	8,240	5,000	5,000
3040	Severance Tax	6,447	416,622	50,000	50,000	1,062,900	200,000
3050	Specific Ownership	27,187	-	-	-	-	-
3070	Telephone Occupation Tax	6,023	2,186	3,090	3,090	2,000	2,060
3080	Cigarette Tax	20,990	14,666	15,000	15,000	16,739	16,000
3097	Penalties & Interest Sales Tax	20,554	11,716	7,503	7,503	5,500	5,665
3098	Penalties & Interest Prop Tax	1,266	1,244	1,200	1,200	1,200	1,200
3123	Inspection Fee DIA/SIA	-	3,711	-	-	-	-
3205	US DOI-Mineral Leasing	22,404	96,998	50,000	50,000	82,293	45,000
3229	Other State Revenue	-	-	-	-	886	-
3239	Other State Grants	1,127,166	371,413	-	869,582	120,062	-
3362	Sales Tax Service Fees	9,996	9,648	8,500	8,500	10,000	10,000
3410	Contributions	-	500	-	-	-	-
3430	Other Private Grants	-	30,235	-	-	-	-
3499	Other Local Grants	188,596	147,404	-	-	10,000	-
3699	Other Fines	2,430	2,680	1,545	1,545	3,700	2,700
3701	Earnings on Investments	40,794	74,172	10,000	10,000	10,000	10,000
3702	Unrealized Gain (Loss)	(53,768)	(271,550)	6,000	6,000	6,000	6,000
3800	Sale of Fixed Assets	(5,000)	-	-	46,102	5,000	-
3820	Compensation for Loss	766	1,179	-	-	623	-
3850	Rent	31,262	43,254	40,000	40,000	40,000	200
3870	Credit Card Rebates	3,361	3,820	2,000	2,000	3,500	3,500
3899	Other Revenue	46,626	6,449	6,000	6,000	10,000	10,000
3900	Transfer from Legacy Fund	551,138	710,806	1,211,448	1,553,680	1,553,680	-
3923	Transfer from Other Rec Improv	-	-	-	-	-	115,000
3938	Transfer from Marijuana Mitigation	-	-	-	-	-	159,645
		9,619,643	9,644,749	9,149,480	10,407,396	10,795,728	8,702,531

Municipal Court 10-12-1200

City of Gunnison

General Fund

Revenues

10-XX-XXXX

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
3630	Court Fines	770	585	775	775	800	824
		770	585	775	775	800	824
City Management-Community Outreach 10-13-1301							
3400	Donations	-	-	-	-	5,000	-
3460	Community Outreach Grants	-	35,100	35,000	35,000	30,000	30,000
		-	35,100	35,000	35,000	35,000	30,000
City Management-Special Projects 10-13-1302							
3230	CO Dept of Loc Affairs (DOLA)	-	-	-	-	749,520	-
3831	Lease Proceeds	-	-	-	2,331,537	2,331,537	-
		-	-	-	2,331,537	3,081,057	-
City Management-Events/Economic Development 10-13-6400							
3342	Events Equipment Rental	893	1,879	900	900	2,500	2,500
3343	Events Revenues	28,511	31,471	34,651	34,651	45,060	45,060
3343	Events Revenues	-	6,345	-	-	-	-
3344	Triathlon Revenues	972	2,789	1,200	1,200	2,035	2,000
3400	Donations	-	-	-	-	-	10,000
		30,376	42,484	36,751	36,751	49,595	59,560
City Clerk 10-14-1400							
3100	Liquor Licenses	5,663	7,029	6,180	6,180	5,500	5,665
3120	Marijuana Sales Licenses	26,000	26,000	28,000	28,000	26,000	26,000
3130	Transient Merchant Licenses	50	-	-	-	-	-
3360	Clerk Charges	-	79	-	-	-	-
		31,713	33,107	34,180	34,180	31,500	31,665
Finance 10-15-1501							
3110	Sales Tax Licenses	24,570	23,378	25,000	25,000	25,000	25,000
3361	Finance Charges	5,828	9,995	8,000	8,000	7,000	8,000
		30,398	33,373	33,000	33,000	32,000	33,000
Information Technology 10-19-1900							
3510	IT Telephone Fees	17,943	11,667	12,426	12,426	12,426	14,287
		17,943	11,667	12,426	12,426	12,426	14,287
Public Safety-Police 10-20-2000							
3140	Pet Licenses	1,126	1,025	700	700	700	700
3217	US Dept of Justice (DOJ)	-	-	-	-	9,408	9,408
3222	CO Dept of Public Safety (DPS)	2,775	951	12,000	12,000	12,000	12,000
3230	CO Dept of Loc Affairs (DOLA)	-	-	-	-	5,000	14,000

City of Gunnison

General Fund

Revenues

10-XX-XXXX

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
3232	CO Dept of Public Safety (DPS)	-	-	-	-	6,520	55,466
3400	Donations	-	-	-	-	600	3,400
3432	Drug Use Prevention Cont.	-	1,000	1,000	1,000	-	-
3610	Animal Control Fines	1,645	550	1,200	1,200	800	800
3611	Animal Control Revenue	443	350	400	400	400	400
3620	Traffic Fines	380	1,175	-	-	-	-
3899	Other Revenue	10,095	10,265	8,240	8,240	9,500	9,785
		16,464	15,316	23,540	23,540	44,928	105,959
Public Safety-Victim Advocate 10-20-2001							
3217	US Dept of Justice (DOJ)	37,584	25,477	51,786	51,786	30,223	30,223
3239	Other State Grants	-	-	-	-	-	15,000
3241	Gunnison County	-	-	-	-	-	9,387
3242	Town of Crested Butte	-	-	-	-	-	7,040
3243	Town of Mt. Crested Butte	-	-	-	-	-	7,040
3249	Other Local Gov't Revenue	37,890	42,143	31,092	31,092	31,092	2,347
		75,474	67,620	82,878	82,878	61,315	71,037
Public Safety-Fire 10-25-2600							
3244	Fire Protection District	4,964	6,721	5,000	5,000	5,000	5,000
3815	National Dispatch Proceeds	-	-	-	-	-	100,000
		4,964	6,721	5,000	5,000	5,000	105,000
Parks and Recreation-Senior Meals 10-50-4300							
3241	Gunnison County	38,902	38,902	38,902	38,902	38,902	38,904
3346	Senior Meals Charges	24,846	28,924	24,941	24,941	24,941	32,000
3450	Senior Program Donations	27,025	7,962	4,185	4,185	24,200	11,800
		90,773	75,788	68,028	68,028	88,043	82,704
Parks and Recreation-Recreation Administration 10-50-5000							
3347	Concessions	5,823	10,798	6,000	6,000	6,000	6,000
3440	CARA Contributions	1,901	1,087	1,500	1,500	5,000	5,000
		7,723	11,884	7,500	7,500	11,000	11,000
Parks and Recreation-Recreation Programs 10-50-5102							
3340	Recreation Program Fees	270,088	299,677	231,941	231,941	231,941	238,899
3420	Scholarship Revenues	1,199	1,787	1,200	1,200	700	721
3421	Sponsorship Revenues	-	5,450	16,000	16,000	-	-
		271,288	306,913	249,141	249,141	232,641	239,620
Parks and Recreation-Senior Programs 10-50-5103							
3254	GC Metro Rec District	-	2,308	-	-	-	-

City of Gunnison

General Fund

Revenues

10-XX-XXXX

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
3431	Region 10 Grant	1,842	22,800	4,480	4,480	-	-
3434	Next50 Grant	1,421	3,428	-	20,924	24,499	7,061
3450	Senior Program Donations	-	780	-	-	500	500
		3,264	29,315	4,480	25,404	24,999	7,561
Parks and Recreation-Cranor Hill 10-50-5400							
3349	Lift Tickets and Passes	16,516	-	15,000	15,000	18,105	18,105
		16,516	-	15,000	15,000	18,105	18,105
Parks and Recreation-Parks 10-50-5801							
3348	Parks Revenues	10,121	7,105	6,780	6,780	6,780	6,983
		10,121	7,105	6,780	6,780	6,780	6,983
Community Development-Building Inspection 10-60-2700							
3160	Building Permits	213,115	72,349	20,000	20,000	150,000	75,000
		213,115	72,349	20,000	20,000	150,000	75,000
Community Development 10-60-6100							
3161	Community Development Permits	793	4,021	900	900	500	500
		793	4,021	900	900	500	500
Community Development-Housing Development 10-60-6101							
3850	Rent	-	-	-	-	-	21,600
		-	-	-	-	-	21,600
Total		10,441,337	10,398,098	9,784,859	13,395,236	14,681,417	9,616,937

City of Gunnison

General Fund

Expenditures

City Council

10-11-1100

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4010	Part-Time Salaries and Wages	39,303	43,509	43,510	43,510	43,510	45,337
4100	Social Security	2,480	2,698	2,698	2,698	2,698	2,811
4120	Medicare	580	631	631	631	631	657
4200	Workers' Compensation Ins	50	59	61	61	61	63
Personnel		42,413	46,896	46,900	46,900	46,900	48,869
5010	Office Supplies	54	309	200	200	200	500
5080	Printing and Publishing	-	1,224	-	-	-	-
5090	Clothing/Uniforms	-	-	200	200	-	200
6110	Telephone - Service	608	294	110	110	110	-
6120	Telephone - Cell Phone	-	-	-	-	-	780
7050	Contracted Services	20,000	-	25,000	25,000	-	-
7090	Other Professional Services	43,211	26,750	-	-	-	40,000
7140	Travel - Lodging	6,011	6,097	6,000	6,000	6,500	8,000
7910	Advertising & Legal Notices	-	226	-	-	-	-
7920	Dues & Memberships	5,704	13,448	14,000	14,000	14,000	14,000
9113	Building Use Charge	-	-	-	-	-	30,646
9840	Employee Appreciation	5,491	4,801	6,000	6,000	6,000	6,000
9850	Youth City Council	322	281	500	500	200	500
9852	Community Outreach	-	-	-	-	-	20,000
9899	Miscellaneous	1,863	2,374	1,700	1,700	1,400	2,500
Operations		83,263	55,804	53,710	53,710	28,410	123,126
9100	Cost Allocation	(54,409)	(66,050)	(89,761)	(89,761)	(89,761)	(83,579)
Cost Allocation		(54,409)	(66,050)	(89,761)	(89,761)	(89,761)	(83,579)
Total		71,268	36,650	10,849	10,849	(14,451)	88,416

City of Gunnison

General Fund	Expenditures
City Council-Public Service-Health/Welfare	10-11-4200

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
9862	Grant Payments	55,000	49,700	55,500	58,000	62,350	58,000
9864	Youth Grants	500	1,000	-	2,000	2,000	2,000
Total		55,500	50,700	55,500	60,000	64,350	60,000

City of Gunnison

General Fund Expenditures
Municipal Court 10-12-1200

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	65,388	71,030	83,480	83,480	83,480	56,933
4010	Part-Time Salaries and Wages	-	-	-	-	-	18,000
4020	Overtime	-	79	-	-	-	-
4100	Social Security	3,945	4,235	5,176	5,176	5,176	4,646
4120	Medicare	923	991	1,210	1,210	1,210	1,087
4130	Health Insurance	5,215	7,118	9,157	9,157	9,157	6,207
4140	Retirement	2,446	2,638	3,274	3,274	3,274	2,847
4200	Workers' Compensation Ins	-	-	-	-	-	105
4210	Wellness Benefit	-	-	-	-	-	18
Personnel		77,917	86,091	102,297	102,297	102,297	89,841
5010	Office Supplies	188	84	150	150	150	150
5090	Clothing/Uniforms	15	-	50	50	50	75
5830	Software under \$5,000	-	-	150	150	150	150
7140	Travel - Lodging	102	829	1,000	1,000	1,000	1,000
7530	Software Subscriptions	3,960	2,818	4,000	4,000	4,000	3,850
7910	Advertising & Legal Notices	-	-	-	-	-	200
7920	Dues & Memberships	591	950	750	750	750	675
Operations		4,855	4,681	6,100	6,100	6,100	6,100
Total		82,772	90,772	108,397	108,397	108,397	95,941

City of Gunnison

General Fund Expenditures
 City Management 10-13-1300

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	224,884	192,571	237,295	164,295	164,295	215,350
4010	Part-Time Salaries and Wages	-	-	-	-	-	12,652
4020	Overtime	342	126	-	-	-	-
4100	Social Security	10,284	9,898	10,369	10,369	10,131	11,182
4120	Medicare	3,208	3,002	3,441	3,441	2,369	3,306
4130	Health Insurance	4,332	4,234	29,152	29,152	15,660	24,827
4140	Retirement	18,969	18,903	22,516	22,516	13,235	21,535
4200	Workers' Compensation Ins	-	-	-	-	-	319
4210	Wellness Benefit	-	-	-	-	-	321
Personnel		262,019	228,734	302,773	229,773	205,690	289,492
5010	Office Supplies	183	87	150	150	355	200
5090	Clothing/Uniforms	-	-	75	75	-	93
5110	Gasoline	148	222	400	400	200	400
5820	Computer Equip under \$5,000	-	-	-	-	5,280	-
6110	Telephone - Service	1,183	912	1,025	1,025	390	302
6120	Telephone - Cell Phone	-	-	-	-	-	780
7090	Other Professional Services	-	24,000	-	-	5,795	-
7050	Contracted Services	-	-	-	-	-	150,000
7140	Travel - Lodging	3,477	2,590	2,543	2,543	4,300	2,500
7510	Books & Subscriptions	45	-	150	150	-	150
7910	Advertising & Legal Notices	-	-	-	-	685	500
7920	Dues & Memberships	4,555	4,382	3,550	3,550	3,797	3,000
9113	Building Use Charge	-	-	-	-	-	13,342
9301	Unplanned Grant Opportunities	-	-	-	-	-	174,141
9841	Employee Recognition	-	-	-	-	-	5,000
9845	Organizational Development	8,766	8,922	15,000	15,000	15,000	35,000
9885	Special Projects	4,749	5,829	10,000	10,000	10,000	10,000
9899	Miscellaneous	109	-	175	175	175	200
Operations		23,215	46,943	33,068	33,068	45,977	395,608
9100	Cost Allocation	(56,709)	(82,376)	(102,803)	(102,803)	(102,803)	(85,889)
Cost Allocation		(56,709)	(82,376)	(102,803)	(102,803)	(102,803)	(85,889)
Total		228,525	193,301	233,038	160,038	148,864	599,211

City of Gunnison

General Fund Expenditures

City Manager-Community Outreach 10-13-1301

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	-	57,736	64,725	64,725	64,725	77,000
4020	Overtime	-	81	-	-	-	-
4100	Social Security	-	3,259	4,013	4,013	4,013	4,774
4120	Medicare	-	762	939	939	939	1,117
4130	Health Insurance	-	9,468	10,218	10,218	10,218	10,085
4140	Retirement	-	2,820	3,236	3,236	3,236	3,850
4200	Workers' Compensation Ins	-	-	-	-	-	108
4210	Wellness Benefit	-	-	-	-	-	25
Personnel		-	74,125	83,131	83,131	83,131	96,958
5010	Office Supplies	-	-	-	-	50	100
5080	Printing and Publishing	-	-	-	-	100	300
5090	Clothing/Uniforms	-	200	-	-	-	-
5810	Equipment & Furn. under \$5,000	-	-	-	-	-	1,000
6110	Telephone - Service	-	-	-	-	-	-
7140	Travel - Lodging	-	1,901	3,000	3,000	3,000	2,500
7320	Rental - Buildings and Land	-	85	-	-	-	100
7930	Schools & Training	-	-	-	-	-	8,500
9852	Community Outreach	-	-	-	-	5,000	-
Operations		-	2,186	3,000	3,000	8,150	12,500
Cost Allocation		-	76,311	86,131	86,131	91,281	109,458

City of Gunnison

General Fund Expenditures
 City Management-Special Projects 10-13-1302

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	-	-	85,000	85,000	-	95,900
4100	Social Security	-	-	5,270	5,270	-	5,946
4120	Medicare	-	-	1,233	1,233	-	1,391
4130	Health Insurance	-	-	28,643	28,643	-	31,343
4140	Retirement	-	-	4,250	4,250	-	4,795
4200	Workers' Compensation Ins	-	-	-	-	-	134
4210	Wellness Benefit	-	-	-	-	-	25
Personnel		-	-	124,396	124,396	-	139,533
5010	Office Supplies	-	-	1,500	1,500	-	1,500
5070	Postage and Shipping	-	-	1,000	1,000	-	1,000
5080	Printing and Publishing	-	-	1,000	1,000	-	1,000
5810	Equipment & Furn. under \$5,000	-	-	-	-	-	2,000
5820	Computer Equip under \$5,000	-	-	-	-	-	2,000
7050	Contracted Services	-	-	10,105	10,105	-	10,105
7090	Other Professional Services	-	-	2,000	2,000	-	2,000
7130	Travel - Meals	-	-	2,000	2,000	-	2,000
7910	Advertising & Legal Notices	-	-	5,000	5,000	-	5,000
7920	Dues & Memberships	-	-	3,000	3,000	-	3,000
9410	Debt Service-Principal	-	-	-	-	-	4,851
9420	Debt Service-Interest	-	-	-	-	-	106,407
9430	Debt Service-Fees	-	-	-	46,102	46,102	-
Operations		-	-	25,605	71,707	46,102	140,863
8200	Improve. Other than Buildings	-	-	-	2,378,706	741,903	1,636,803
8520	Capital Engineering	-	-	-	343,581	223,328	120,253
8560	Capital Project Management	-	-	-	240,000	96,000	144,000
8590	Capital Other Soft Costs	-	-	-	909,763	363,905	545,858
8600	Contingency	-	-	-	147,950	59,180	178,691
Capital Outlay		-	-	-	4,020,000	1,484,316	2,625,605
9100	Cost Allocation	-	-	-	-	-	-
Cost Allocation		-	-	-	-	-	-
Total		-	-	150,001	4,216,103	1,530,418	2,906,001

City of Gunnison

General Fund Expenditures
 City Management-Events/Economic Development 10-13-6400

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	52,527	48,369	65,638	65,638	65,638	73,671
4010	Part-Time Salaries and Wages	-	-	-	-	-	29,351
4020	Overtime	4,066	3,378	2,335	2,335	2,335	3,508
4100	Social Security	3,327	2,987	4,214	4,214	4,214	6,605
4120	Medicare	778	699	986	986	986	1,545
4130	Health Insurance	10,153	11,072	12,164	12,164	12,164	15,149
4140	Retirement	1,695	1,751	1,991	1,991	1,991	4,214
4200	Workers' Compensation Ins	-	-	-	-	-	2,843
4210	Wellness Benefit	-	-	-	-	-	19
Personnel		72,545	68,255	87,328	87,328	87,328	136,904
5010	Office Supplies	200	-	175	175	175	175
5020	Operating Supplies	778	1,184	1,000	1,000	1,000	1,000
5070	Postage and Shipping	11	-	200	200	200	200
5080	Printing and Publishing	265	70	700	700	700	700
5090	Clothing/Uniforms	150	58	200	200	200	200
5283	Fireworks	25,000	25,000	25,000	25,000	25,000	30,000
5810	Equipment & Furn. under \$5,000	2,480	1,655	4,500	4,500	4,500	4,500
6110	Telephone - Service	410	699	124	124	124	151
7050	Contracted Services	113	150	150	44,150	44,150	150
7052	ICELab @ Western	115,000	40,000	40,000	40,000	40,000	40,000
7053	Gunnison Country Chamber	72,130	86,026	93,005	93,005	93,005	98,478
7054	Dark Sky Tour	-	-	-	-	-	2,500
7057	One Valley Leadership Council	48,260	-	6,500	6,500	6,500	5,500
7065	Western Colorado University	-	-	-	-	-	30,000
7090	Other Professional Services	-	-	-	-	-	50,000
7140	Travel - Lodging	193	25	200	200	200	200
7910	Advertising & Legal Notices	1,554	2,000	2,200	2,200	1,500	2,000
7920	Dues & Memberships	64	96	50	50	127	50
7980	Event Expenses	53,158	60,285	53,900	53,900	52,078	70,109
9112	Fleet Services	3,921	3,885	3,999	3,999	3,999	3,891
9853	Economic Development	-	-	-	-	-	50,000
9854	Holiday Décor	-	-	-	-	-	59,000
9862	Grant Payments	89,315	146,638	43,500	153,562	153,562	45,000
9899	Miscellaneous	-	300	300	300	300	300
Operations		413,002	368,071	275,703	429,765	427,320	494,104
8300	Equipment	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-
Total		485,547	436,326	363,031	517,093	514,648	631,008

Events Detail

501	Triathlon	6,038	6,384	5,700	5,700	5,700	5,700
502	Anna's Pledge	-	1,224	1,600	1,600	1,600	1,600

City of Gunnison

General Fund

Expenditures

City Management-Events/Economic Development

10-13-6400

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
503	Growler	2,987	3,012	3,000	3,000	3,327	6,909
504	Fourth of July	18,968	16,391	17,500	17,500	16,500	17,500
505	Diamonds in the Rockies	10,544	12,134	12,000	12,000	14,299	16,000
506	Fishing Derby	963	1,084	1,200	1,200	986	1,200
507	Egg-Aquatics	454	1,037	1,200	1,200	1,470	1,500
508	Fright-Night	1,043	1,152	1,200	1,200	1,200	1,200
509	Rudolph Roundup	983	1,041	1,200	1,200	1,200	1,500
510	CARA Gymnastics Meet	-	-	1,000	1,000	-	1,000
n/a	Gun Show and Expo	2,714	2,995	2,500	2,500	-	-
511	Pickle Ball Tournament	-	6,345	-	-	-	-
512	SW Colo Triathlon Series Expenses	655	2,220	1,500	1,500	700	1,500
513	City Fest	7,811	5,267	4,300	4,300	5,096	4,500
514	Welcoming Week	-	-	-	-	-	10,000
		53,158	60,285	53,900	53,900	52,078	70,109

City of Gunnison

General Fund Expenditures
 City Clerk 10-14-1400

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	154,925	154,229	167,720	167,720	167,720	180,083
4020	Overtime	254	68	138	138	138	131
4100	Social Security	9,552	9,268	10,407	10,407	10,407	11,173
4120	Medicare	2,234	2,168	2,434	2,434	2,434	2,613
4130	Health Insurance	5,377	12,484	13,819	13,819	13,819	16,314
4140	Retirement	6,933	7,672	8,393	8,393	8,393	9,011
4200	Workers' Compensation Ins	-	-	-	-	-	252
4210	Wellness Benefit	-	-	-	-	-	58
Personnel		179,275	185,890	202,911	202,911	202,911	219,636
5010	Office Supplies	2,325	2,049	1,300	1,300	1,757	1,000
5020	Operating Supplies	80	20	240	240	-	-
5080	Printing and Publishing	100	81	-	-	451	750
5090	Clothing/Uniforms	119	42	150	150	150	150
5830	Software under \$5,000	4,788	5,988	6,300	6,300	6,287	6,274
6110	Telephone - Service	1,621	1,461	2,842	2,842	2,842	601
6120	Telephone - Cell Phone	-	-	-	-	-	1,152
7050	Contracted Services	-	118	500	500	-	-
7090	Other Professional Services	14,231	6,869	8,200	8,200	7,500	7,000
7140	Travel - Lodging	2,876	6,164	2,599	2,599	3,000	1,800
7510	Books & Subscriptions	513	446	200	200	167	200
7530	Software Subscriptions	880	1,532	1,320	1,320	2,000	3,234
7910	Advertising & Legal Notices	11,453	10,068	15,000	15,000	17,000	20,000
7920	Dues & Memberships	3,133	2,637	1,935	1,935	2,200	2,000
7960	Election Costs	416	16,888	20,000	20,000	17,000	-
9113	Building Use Charge	-	-	-	-	-	20,480
9885	Special Projects	-	1,137	-	-	-	-
Operations		42,533	55,501	60,586	60,586	60,354	64,641
9100	Cost Allocation	(119,378)	(137,208)	(140,977)	(140,977)	(140,977)	(166,731)
Cost Allocation		(119,378)	(137,208)	(140,977)	(140,977)	(140,977)	(166,731)
Total		102,430	104,183	122,520	122,520	122,288	117,546

City of Gunnison

General Fund Expenditures
 Finance 10-15-1501

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	366,518	397,442	447,158	447,158	447,158	489,616
4020	Overtime	1,089	3,354	6,815	6,815	6,815	7,594
4100	Social Security	20,284	22,604	28,066	28,066	28,066	30,827
4120	Medicare	4,744	5,287	6,583	6,583	6,583	7,210
4130	Health Insurance	115,507	104,767	125,376	125,376	125,376	133,223
4140	Retirement	21,086	23,355	25,994	25,994	25,994	26,723
4200	Workers' Compensation Ins	-	-	-	-	-	685
4210	Wellness Benefit	-	-	-	-	-	125
Personnel		529,228	556,808	639,992	639,992	639,992	696,003
5010	Office Supplies	5,507	3,906	4,200	4,200	4,200	4,200
5070	Postage and Shipping	19,795	22,017	25,742	25,742	25,742	25,742
5080	Printing and Publishing	7,780	8,903	8,056	8,056	8,056	8,056
5090	Clothing/Uniforms	-	71	50	50	50	50
5110	Gasoline	136	296	250	250	250	250
5810	Equipment & Furn. under \$5,000	-	385	300	300	-	300
5810	Equipment & Furn. under \$5,000	-	340	-	-	-	-
5820	Computer Equip under \$5,000	-	-	100	100	300	100
6110	Telephone - Service	2,128	1,817	1,518	1,518	1,518	903
6120	Telephone - Cell Phone	-	-	-	-	-	1,680
7050	Contracted Services	8,789	10,517	10,240	10,240	10,240	10,240
7061	Auditing Services	26,965	32,825	22,000	22,000	34,466	36,189
7062	Sales Tax Audits	38,698	43,125	40,000	40,000	27,134	40,000
7110	Travel - Transportation	-	-	-	-	-	1,498
7130	Travel - Meals	-	-	-	-	-	888
7140	Travel - Lodging	1,946	1,879	5,336	5,336	5,336	2,550
7220	Meetings - Meals	-	-	-	-	-	400
7510	Books & Subscriptions	18	253	300	300	300	300
7530	Software Subscriptions	13,334	13,673	71,094	71,094	71,094	98,414
7610	Insurance & Bonds	36,912	27,819	22,245	22,245	22,245	34,640
7910	Advertising & Legal Notices	3,289	3,018	2,500	2,500	3,000	2,500
7920	Dues & Memberships	1,590	2,019	3,785	3,785	3,785	3,785
9113	Building Use Charge	-	-	-	-	-	33,967
9842	Employee Assistance	-	-	-	-	-	35,600
9845	Organizational Development	5,000	-	5,000	5,000	5,000	5,000
9899	Miscellaneous	1,219	10	500	500	500	500
Operations		173,105	172,872	223,216	223,216	223,216	347,752
8350	Software	15,000	23,000	-	106,770	43,053	63,717
Capital Outlay		15,000	23,000	-	106,770	43,053	63,717
9100	Cost Allocation	(353,495)	(417,160)	(409,686)	(409,686)	(409,686)	(472,921)
Cost Allocation		(353,495)	(417,160)	(409,686)	(409,686)	(409,686)	(472,921)
Total		363,837	335,520	453,522	560,292	496,575	634,551

City of Gunnison

General Fund Expenditures
 Miscellaneous Transfers 10-15-1505

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
9900	Transfer to Legacy Fund	789,106	883,267	962,184	1,200,184	1,200,184	-
9924	Transfer to Street Improve	-	-	-	-	-	150,000
9970	Transfer to Fleet Maint	-	-	-	-	-	600,000
9971	Transfer to Facilities Maint	-	-	-	-	-	258,438
Operations		789,106	883,267	962,184	1,200,184	1,200,184	1,008,438
Total		789,106	883,267	962,184	1,200,184	1,200,184	1,008,438

City of Gunnison

General Fund Expenditures
 Legal Services 10-16-1600

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	-	-	-	-	-	89,500
4100	Social Security	-	-	-	-	-	5,549
4120	Medicare	-	-	-	-	-	1,298
4130	Health Insurance	-	-	-	-	-	31,343
4140	Retirement	-	-	-	-	-	4,475
4200	Workers' Compensation Ins	-	-	-	-	-	125
4210	Wellness Benefit	-	-	-	-	-	25
Personnel		-	-	-	-	-	132,315
5010	Office Supplies	-	-	-	-	-	1,500
5070	Postage and Shipping	-	-	-	-	-	1,000
5080	Printing and Publishing	-	-	-	-	-	1,000
5810	Equipment & Furn. under \$5,000	-	-	-	-	-	2,000
5820	Computer Equip under \$5,000	-	-	-	-	-	2,000
7090	Other Professional Services	-	-	-	-	-	2,000
7130	Travel - Meals	-	-	-	-	-	2,000
7910	Advertising & Legal Notices	-	-	-	-	-	5,000
7920	Dues & Memberships	-	-	-	-	-	3,000
7030	Legal Services	91,378	91,855	77,975	150,975	150,975	150,975
7090	Other Professional Services	1,578	4,882	4,100	4,100	4,100	25,000
7920	Dues & Memberships	6,500	7,200	7,200	7,200	7,408	8,100
Operations		99,456	103,937	89,275	162,275	162,483	203,575
9100	Cost Allocation	(44,965)	(59,118)	(58,354)	(58,354)	(58,354)	(144,998)
Cost Allocation		(44,965)	(59,118)	(58,354)	(58,354)	(58,354)	(144,998)
Total		54,491	44,819	30,921	103,921	104,129	190,892

City of Gunnison

General Fund Expenditures
 Information Technology 10-19-1900

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	122,808	135,686	144,900	144,900	144,900	163,700
4100	Social Security	7,298	8,104	8,984	8,984	8,984	10,149
4120	Medicare	1,707	1,895	2,101	2,101	2,101	2,374
4130	Health Insurance	9,381	10,051	10,843	10,843	10,843	11,129
4140	Retirement	6,114	6,755	7,245	7,245	7,245	8,185
4200	Workers' Compensation Ins	-	-	-	-	-	229
4210	Wellness Benefit	-	-	-	-	-	25
Personnel		147,308	162,491	174,073	174,073	174,073	195,791
5010	Office Supplies	920	2	500	500	300	300
5020	Operating Supplies	-	-	-	-	-	-
5070	Postage and Shipping	28	-	-	-	60	100
5820	Computer Equip under \$5,000	36,168	29,685	32,200	32,200	32,200	23,400
5830	Software under \$5,000	4,171	-	-	-	-	-
6120	Telephone - Cell Phone	-	-	-	-	-	792
6190	Internet	-	-	-	-	-	9,730
7050	Contracted Services	6,400	6,955	10,000	10,000	10,000	-
7090	Other Professional Services	15,897	20,035	20,000	20,000	20,000	24,780
7140	Travel - Lodging	189	492	12,455	12,455	5,200	2,462
7530	Software Subscriptions	64,517	103,326	117,670	117,670	117,670	118,948
7920	Dues & Memberships	1,754	1,728	330	330	1,129	530
9111	Telephone System Costs	18,737	13,112	12,550	12,550	10,500	15,190
9113	Building Use Charge	-	-	-	-	-	4,501
Operations		148,781	175,335	205,705	205,705	197,059	200,733
8340	Computer Equipment	-	-	60,000	60,000	-	280,000
Capital Outlay		-	-	60,000	60,000	-	280,000
9100	Cost Allocation	(97,524)	(86,051)	(95,411)	(95,411)	(95,411)	(124,428)
Cost Allocation		(97,524)	(86,051)	(95,411)	(95,411)	(95,411)	(124,428)
Total		198,565	251,775	344,367	344,367	275,721	552,096

City of Gunnison

General Fund Expenditures

Police 10-20-2000

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	1,456,019	1,557,737	1,819,476	1,794,476	1,794,476	1,884,422
4010	Part-Time Salaries and Wages	-	-	-	-	-	71,199
4020	Overtime	75,318	99,879	69,136	69,136	69,136	74,673
4100	Social Security	15,671	16,883	19,931	19,931	19,931	26,462
4120	Medicare	20,997	22,793	27,385	27,385	27,385	29,439
4130	Health Insurance	312,632	302,001	368,478	368,478	368,478	312,525
4140	Retirement	172,910	183,576	214,463	214,463	214,463	230,508
4200	Workers' Compensation Ins	-	-	-	-	-	60,921
4210	Wellness Benefit	-	-	-	-	-	500
Personnel		2,053,547	2,182,869	2,518,869	2,493,869	2,493,869	2,690,649
5010	Office Supplies	1,179	1,854	2,600	2,600	2,600	2,600
5020	Operating Supplies	11,953	18,636	20,738	20,738	20,738	20,738
5070	Postage and Shipping	752	578	800	800	600	800
5080	Printing and Publishing	3,184	2,642	4,500	4,500	4,500	5,100
5090	Clothing/Uniforms	8,191	10,182	10,500	10,500	10,500	11,800
5110	Gasoline	28,103	31,552	36,000	36,000	36,000	36,000
5810	Equipment & Furn. under \$5,000	27,584	86,971	64,541	73,041	69,541	42,116
5810	Equipment & Furn. under \$5,000	630	716	900	900	900	900
5820	Computer Equip under \$5,000	425	358	750	750	600	750
6020	Utilities - Gas	2,412	2,037	3,130	3,130	5,046	5,530
6110	Telephone - Service	14,227	14,254	14,669	14,669	14,669	4,561
6120	Telephone - Cell Phone	-	-	-	-	-	10,824
6420	Repair & Maint - Equipment	3,151	3,159	9,977	9,977	9,977	9,977
6920	Trash Removal/Disposal Fees	-	-	-	-	-	2,000
7050	Contracted Services	3,163	3,239	3,950	3,950	3,950	3,950
7050	Contracted Services	7,839	7,359	44,084	44,084	44,084	69,275
7090	Other Professional Services	6,516	21,154	20,200	20,200	20,000	20,200
7140	Travel - Lodging	4,562	3,713	7,532	7,532	8,209	8,838
7310	Rental - Equipment	2,820	2,820	2,820	2,820	2,820	2,820
7430	Dispatch Fees	225,721	278,164	294,379	294,379	292,546	324,859
7510	Books & Subscriptions	1,242	1,318	1,436	1,436	1,436	1,436
7530	Software Subscriptions	14,986	21,920	21,920	21,920	20,099	25,352
7610	Insurance & Bonds	39,383	72,714	49,655	49,655	49,655	104,596
7620	Insurance Claims	-	1,000	-	-	-	-
7910	Advertising & Legal Notices	194	512	1,000	1,000	6,562	1,000
7920	Dues & Memberships	14,156	13,588	5,445	5,445	14,116	5,445
9112	Fleet Services	77,477	77,852	86,427	86,427	86,427	79,903
9113	Building Use Charge	-	-	-	-	-	40,261
9880	Grant Expenditures	919	173	1,000	1,000	-	-
9880	Grant Expenditures	-	-	-	-	23,520	81,466
9881	Use of Donations	-	-	-	-	600	3,400
9882	P.O.S.T. Training Expenses	1,693	1,075	12,000	12,000	12,000	12,000

City of Gunnison

General Fund Expenditures
 Police 10-20-2000

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
9899	Miscellaneous	700	-	-	-	-	-
	Operations	503,161	679,540	720,953	729,453	761,695	938,497
8300	Equipment	-	-	-	-	-	23,000
	Capital Outlay	-	-	-	-	-	23,000
	Total	2,556,708	2,862,409	3,239,822	3,223,322	3,255,564	3,652,146

City of Gunnison

General Fund Expenditures
 Police-Victim Advocate 10-20-2001

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	20,675	26,546	23,200	23,200	23,200	66,100
4000	Full-Time Salaries and Wages	24,782	19,288	27,034	27,034	27,034	-
4000	Full-Time Salaries and Wages	7,305	5,934	7,766	7,766	7,766	-
4020	Overtime	-	533	-	-	-	-
4030	Standby	-	-	392	392	392	-
4030	Standby	-	-	113	113	113	-
4100	Social Security	1,237	1,666	1,438	1,438	1,438	4,098
4100	Social Security	1,479	1,206	-	-	-	-
4100	Social Security	440	371	-	-	-	-
4120	Medicare	289	390	336	336	336	958
4120	Medicare	346	282	1,676	1,676	1,676	-
4120	Medicare	103	87	482	482	482	-
4130	Health Insurance	4,245	2,922	2,165	2,165	2,165	39
4130	Health Insurance	4,021	1,413	2,523	2,523	2,523	-
4130	Health Insurance	1,194	435	725	725	725	-
4140	Retirement	1,032	1,238	1,160	1,160	1,160	3,305
4140	Retirement	1,237	972	1,352	1,352	1,352	-
4140	Retirement	368	299	388	388	388	-
4200	Workers' Compensation Ins	-	-	-	-	-	1,348
4210	Wellness Benefit	-	-	-	-	-	25
Personnel		68,755	63,583	70,750	70,750	70,750	75,873
5010	Office Supplies	367	141	700	700	200	400
5020	Operating Supplies	248	2,698	1,000	1,000	500	500
5090	Clothing/Uniforms	-	-	80	80	-	80
5830	Software under \$5,000	3,899	-	-	-	-	-
6110	Telephone - Service	1,014	945	126	126	650	151
6120	Telephone - Cell Phone	-	-	-	-	-	984
7050	Contracted Services	-	-	-	-	1,831	2,060
7050	Contracted Services	1,079	-	2,000	2,000	-	2,000
7140	Travel - Lodging	446	1,151	2,192	2,192	1,000	1,232
7430	Dispatch Fees	840	3,000	3,558	3,558	3,555	3,544
7920	Dues & Memberships	1,895	150	850	850	500	550
9140	Indirect Costs	3,295	2,316	4,708	4,708	4,708	4,708
Operations		13,083	10,401	15,214	15,214	12,944	16,209
Total		81,838	73,984	85,964	85,964	83,694	92,082

City of Gunnison

General Fund Expenditures
 Public Safety-Fire 10-25-2600

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	90,325	100,878	114,194	114,194	114,194	131,400
4010	Part-Time Salaries and Wages	-	-	-	-	-	25,200
4020	Overtime	465	451	436	436	436	474
4100	Social Security	5,147	5,755	7,107	7,107	7,107	9,739
4120	Medicare	1,204	1,346	1,662	1,662	1,662	2,278
4130	Health Insurance	24,379	26,622	29,019	29,019	29,019	31,343
4140	Retirement	3,966	4,500	5,157	5,157	5,157	6,594
4200	Workers' Compensation Ins	-	-	-	-	-	6,530
4210	Wellness Benefit	-	-	-	-	-	25
Personnel		125,485	139,552	157,575	157,575	157,575	213,581
5010	Office Supplies	2,185	129	1,000	1,000	1,000	1,000
5070	Postage and Shipping	17	-	150	150	150	150
5080	Printing and Publishing	-	-	50	50	50	50
5090	Clothing/Uniforms	17,033	9,715	20,000	20,000	20,000	20,000
5110	Gasoline	6,058	7,027	4,000	4,000	4,000	4,000
5810	Equipment & Furn. under \$5,000	18,870	8,744	9,220	9,220	9,220	9,220
6110	Telephone - Service	1,210	3,692	2,348	2,348	2,348	952
6120	Telephone - Cell Phone	-	-	-	-	-	1,968
6410	Repair & Maint - Building	12,555	16,141	12,000	12,000	12,000	12,000
6420	Repair & Maint - Equipment	7,982	11,611	10,000	10,000	10,000	15,000
7056	Volunteer Reimbursement	17,074	18,055	18,000	18,000	18,000	18,000
7090	Other Professional Services	-	-	7,000	7,000	7,000	7,000
7140	Travel - Lodging	2,219	4,432	6,000	6,000	6,000	6,000
7430	Dispatch Fees	10,481	11,951	13,121	13,121	13,121	14,593
7510	Books & Subscriptions	1,836	1,110	3,950	3,950	3,950	3,950
7610	Insurance & Bonds	2,845	3,049	3,573	3,573	3,573	4,742
7610	Insurance & Bonds	909	889	986	986	986	-
7920	Dues & Memberships	2,853	5,529	5,000	5,000	5,000	5,000
9112	Fleet Services	5,832	5,832	6,032	6,032	6,032	6,032
9860	Contributions	40,510	40,510	40,510	40,510	40,510	40,510
9888	National Dispatch Expenditures	-	-	-	-	-	100,000
Operations		150,471	148,416	162,940	162,940	162,940	270,167
Total		275,956	287,969	320,515	320,515	320,515	483,748

City of Gunnison

General Fund

Expenditures

Public Works-Public Works Administration

10-30-3100

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	376,281	407,885	439,317	439,317	439,317	-
4020	Overtime	146	-	-	-	-	-
4100	Social Security	21,251	23,601	26,946	26,946	26,946	-
4120	Medicare	4,970	5,520	6,370	6,370	6,370	-
4130	Health Insurance	79,300	65,522	81,948	81,948	81,948	-
4140	Retirement	19,496	21,254	23,127	23,127	23,127	-
4200	Workers' Compensation Ins	-	-	-	-	-	-
4210	Wellness Benefit	-	-	-	-	-	-
Personnel		501,444	523,782	577,708	577,708	577,708	-
5010	Office Supplies	2,882	3,989	3,100	3,100	3,100	-
5020	Operating Supplies	1,048	155	500	500	500	-
5040	Cleaning Supplies	-	41	12	12	-	-
5080	Printing and Publishing	160	300	300	300	200	-
5090	Clothing/Uniforms	496	938	1,000	1,000	1,000	-
5110	Gasoline	790	1,301	1,000	1,000	1,500	-
5810	Equipment & Furn. under \$5,000	766	1,741	2,500	2,500	500	-
5830	Software under \$5,000	7,467	9,293	9,700	9,700	9,700	-
6110	Telephone - Service	2,917	3,455	3,252	3,252	3,252	-
6120	Telephone - Cell Phone	-	-	-	-	-	-
7050	Contracted Services	-	-	400	400	-	-
7090	Other Professional Services	1,965	2,058	151,800	151,800	50,000	-
7140	Travel - Lodging	1,578	790	2,500	2,500	2,500	-
7310	Rental - Equipment	3,007	3,339	2,300	2,300	3,400	-
7430	Dispatch Fees	4,397	3,000	3,043	3,043	6,200	-
7510	Books & Subscriptions	282	119	500	500	500	-
7530	Software Subscriptions	229	2,246	-	-	1,100	-
7910	Advertising & Legal Notices	323	231	800	800	250	-
7920	Dues & Memberships	2,853	3,790	6,000	6,000	6,000	-
9112	Fleet Services	16,326	23,800	24,666	24,666	24,666	-
9899	Miscellaneous	30	-	125	125	25	-
Operations		47,515	60,587	213,498	213,498	114,393	-
9100	Cost Allocation	(354,674)	(578,609)	(642,962)	(642,962)	(642,962)	-
Cost Allocation		(354,674)	(578,609)	(642,962)	(642,962)	(642,962)	-
Total		194,285	5,760	148,244	148,244	49,139	-

City of Gunnison

General Fund Expenditures
 Public Works-Facilities Maintenance 10-30-3901

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	76,676	84,256	92,567	92,567	92,567	-
4100	Social Security	4,242	4,773	5,739	5,739	5,739	-
4120	Medicare	992	1,116	1,342	1,342	1,342	-
4130	Health Insurance	25,010	22,058	23,975	23,975	23,975	-
4140	Retirement	3,823	4,192	4,628	4,628	4,628	-
4200	Workers' Compensation Ins	-	-	-	-	-	-
4210	Wellness Benefit	-	-	-	-	-	-
Personnel		110,742	116,395	128,251	128,251	128,251	-
5010	Office Supplies	28	80	500	500	250	-
5090	Clothing/Uniforms	265	-	300	300	300	-
5110	Gasoline	672	911	500	500	800	-
5420	Tools	756	1,434	4,200	4,200	3,000	-
5810	Equipment & Furn. under \$5,000	-	-	250	250	250	-
5820	Computer Equip under \$5,000	-	1,302	1,500	1,500	1,500	-
6110	Telephone - Service	-	-	124	124	124	-
6120	Telephone - Cell Phone	-	-	-	-	-	-
7050	Contracted Services	-	-	15,000	15,000	-	-
7140	Travel - Lodging	-	-	1,250	1,250	-	-
7510	Books & Subscriptions	-	-	250	250	200	-
7530	Software Subscriptions	-	2,375	1,500	1,500	1,500	-
7910	Advertising & Legal Notices	23	-	300	300	-	-
7920	Dues & Memberships	-	-	800	800	400	-
9112	Fleet Services	4,198	3,540	3,646	3,646	-	-
Personnel		5,943	9,643	30,120	30,120	8,324	-
9100	Cost Allocation	(43,778)	(86,398)	(92,266)	(92,266)	(92,266)	-
Cost Allocation		(43,778)	(86,398)	(92,266)	(92,266)	(92,266)	-
Total		72,907	39,640	66,105	66,105	44,309	-

City of Gunnison

General Fund Expenditures
 Public Works-Janitorial Services 10-30-3902

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	43,167	7,583	-	-	-	-
4100	Social Security	2,445	474	-	-	-	-
4120	Medicare	572	111	-	-	-	-
4130	Health Insurance	10,628	6,037	-	-	-	-
4140	Retirement	2,121	426	-	-	-	-
Personnel		58,933	14,630	-	-	-	-
5010	Office Supplies	806	549	-	-	-	-
5040	Cleaning Supplies	11,316	5,067	10,000	10,000	10,000	-
5810	Equipment & Furn. under \$5,000	-	1,395	-	-	-	-
6310	Janitorial Services	2,040	53,840	76,000	76,000	75,360	-
Operations		14,162	60,851	86,000	86,000	85,360	-
9100	Cost Allocation	(76,000)	(80,906)	(79,106)	(79,106)	(79,106)	-
Cost Allocation		(76,000)	(80,906)	(79,106)	(79,106)	(79,106)	-
Total		(2,905)	(5,425)	6,894	6,894	6,254	-

City of Gunnison

General Fund Expenditures
 Public Works-City Hall 10-30-3903

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
5010	Office Supplies	3,206	4,428	3,012	3,012	3,000	-
5040	Cleaning Supplies	580	681	1,200	1,200	1,100	-
5810	Equipment & Furn. under \$5,000	-	143	-	-	-	-
5810	Equipment & Furn. under \$5,000	1,691	-	2,250	2,250	-	-
6020	Utilities - Gas	17,647	16,740	14,983	14,983	11,500	-
6110	Telephone - Service	1,312	1,100	1,053	1,053	1,053	-
6310	Janitorial Services	19,788	18,463	19,200	19,200	18,600	-
6410	Repair & Maint - Building	4,584	450	3,000	3,000	3,000	-
6420	Repair & Maint - Equipment	2,606	13,451	7,685	7,685	30,000	-
6499	Maintenance Contracts	7,718	7,539	7,000	7,000	7,200	-
7050	Contracted Services	375	31	400	400	800	-
7090	Other Professional Services	1,056	538	1,056	1,056	977	-
7310	Rental - Equipment	14,642	9,466	7,000	7,000	7,200	-
7610	Insurance & Bonds	5,108	5,483	6,307	6,307	6,307	-
9112	Fleet Services	3,870	3,825	3,965	3,965	3,965	-
Operations		84,184	82,340	78,111	78,111	94,702	-
8110	Building Improvements	-	-	72,000	72,000	72,000	-
8340	Computer Equipment	-	63,569	-	-	-	-
Capital Outlay		-	63,569	72,000	72,000	72,000	-
Total		84,184	145,909	150,111	150,111	166,702	-

City of Gunnison

General Fund Expenditures
 Public Works-City Shop 10-30-3904

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
5020	Operating Supplies	-	75	-	-	50	-
5810	Equipment & Furn. under \$5,000	76	46	2,500	2,500	2,500	-
5810	Equipment & Furn. under \$5,000	268	110	-	-	-	-
6020	Utilities - Gas	21,479	22,866	20,000	20,000	20,000	-
6410	Repair & Maint - Building	7,958	9,999	10,000	10,000	10,000	-
6420	Repair & Maint - Equipment	4,792	3,740	3,684	3,684	3,684	-
7050	Contracted Services	-	2,251	2,500	2,500	2,500	-
7140	Travel - Lodging	8	-	-	-	-	-
7610	Insurance & Bonds	3,191	3,420	4,007	4,007	4,007	-
9820	Late Fees	-	112	-	-	-	-
Operations		37,772	42,619	42,691	42,691	42,741	-
8110	Building Improvements	29,999	53,037	94,000	67,000	11,152	-
8200	Improve. Other than Buildings	-	-	75,000	75,000	34,450	-
Capital Outlay		29,999	53,037	169,000	142,000	45,602	-
9100	Cost Allocation	(93,814)	(80,100)	(98,077)	(98,077)	(98,077)	-
Cost Allocation		(93,814)	(80,100)	(98,077)	(98,077)	(98,077)	-
Total		(26,043)	15,556	113,614	86,614	(9,734)	-

City of Gunnison

General Fund Expenditures

Public Works-Police Station 10-30-3905

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
5040	Cleaning Supplies	1,503	1,488	1,600	1,600	1,600	-
6020	Utilities - Gas	15,189	17,772	18,600	18,600	18,600	-
6310	Janitorial Services	17,199	17,807	19,920	19,920	19,920	-
6410	Repair & Maint - Building	16,865	2,636	4,900	29,900	29,900	-
6420	Repair & Maint - Equipment	-	4	-	-	-	-
7610	Insurance & Bonds	3,052	3,246	3,729	3,729	3,729	-
9112	Fleet Services	3,786	3,743	3,879	3,879	3,879	-
Operations		57,593	46,697	52,628	77,628	77,628	-
8110	Building Improvements	37,200	-	10,000	10,000	-	-
Capital Outlay		37,200	-	10,000	10,000	-	-
9100	Cost Allocation	(15,464)	(16,644)	(30,666)	(30,666)	(30,666)	-
Cost Allocation		(15,464)	(16,644)	(30,666)	(30,666)	(30,666)	-
Total		79,329	30,053	31,962	56,962	46,962	-

City of Gunnison

General Fund	Expenditures
Public Works-Van Tuyl Ranch	10-30-3906

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
6410	Repair & Maint - Building	2,502	7,837	29,045	29,045		-
6420	Repair & Maint - Equipment	-	-	1,500	1,500	1,000	-
7610	Insurance & Bonds	1,009	1,088	1,303	1,303	1,303	-
Operations		3,511	8,925	31,848	31,848	2,303	-
Total		3,511	8,925	31,848	31,848	2,303	-

City of Gunnison

General Fund Expenditures

Parks and Recreation-Senior Meals 10-50-4300

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4010	Part-Time Salaries and Wages	47,176	55,703	68,578	68,578	68,578	71,493
4100	Social Security	2,936	3,446	4,252	4,252	4,252	4,433
4120	Medicare	687	806	994	994	994	1,037
4200	Workers' Compensation Ins	1,617	2,809	2,455	2,455	2,455	2,559
Personnel		52,416	62,764	76,279	76,279	76,279	79,522
5010	Office Supplies	3,874	6,849	7,000	7,000	7,000	2,000
5289	Food Products	31,674	33,010	27,000	27,000	35,000	30,000
7050	Contracted Services	1,500	-	500	500	-	-
7920	Dues & Memberships	-	-	500	500	115	500
9880	Grant Expenditures	-	-	4,185	4,185	-	-
9880	Grant Expenditures	1,309	187	2,900	2,900	-	-
Operations		38,357	40,046	42,085	42,085	42,115	32,500
Total		90,773	102,810	118,364	118,364	118,394	112,022

City of Gunnison

General Fund Expenditures
 Parks and Recreation-Recreation Administration 10-50-5000

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	230,490	260,030	291,096	291,096	184,551	302,133
4010	Part-Time Salaries and Wages	-	-	-	-	-	8,493
4020	Overtime	9,748	5,066	9,630	9,630	5,227	10,308
4100	Social Security	13,341	14,763	18,645	18,645	11,006	19,898
4120	Medicare	3,120	3,453	4,361	4,361	2,574	4,654
4130	Health Insurance	81,586	91,715	98,707	98,707	65,623	97,414
4140	Retirement	13,269	15,100	16,432	16,432	11,025	18,746
4200	Workers' Compensation Ins	-	-	-	-	-	11,120
4210	Wellness Benefit	-	-	-	-	-	88
Personnel		351,555	390,128	438,871	438,871	280,005	472,853
5010	Office Supplies	5,908	6,949	6,600	6,600	7,000	7,025
5110	Gasoline	685	822	1,025	1,025	1,500	1,500
6110	Telephone - Service	2,115	2,944	2,385	2,385	2,385	1,203
6120	Telephone - Cell Phone	-	-	-	-	-	3,132
7140	Travel - Lodging	5,070	2,422	6,500	6,500	3,500	6,000
7310	Rental - Equipment	2,136	2,008	2,500	2,500	2,100	2,100
7530	Software Subscriptions	-	-	-	-	-	7,000
7910	Advertising & Legal Notices	234	300	-	-	-	-
7920	Dues & Memberships	998	391	1,100	1,100	900	1,100
9112	Fleet Services	15,073	14,921	15,396	15,396	15,396	14,945
9880	Grant Expenditures	-	-	7,600	7,600	5,500	7,600
9920	Transfer to Community Center	-	-	-	-	-	30,700
Operations		32,219	30,756	43,106	43,106	38,281	82,305
Total		383,774	420,883	481,977	481,977	318,286	555,158

City of Gunnison

General Fund Expenditures
 Parks and Recreation-Recreation Programs 10-50-5102

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4010	Part-Time Salaries and Wages	124,122	127,950	151,748	151,748	151,748	158,311
4020	Overtime	2,001	1,623	1,261	1,261	1,261	1,397
4100	Social Security	7,801	8,031	9,487	9,487	9,487	9,902
4120	Medicare	1,825	1,878	2,219	2,219	2,219	2,316
4200	Workers' Compensation Ins	3,942	4,816	5,528	5,528	5,528	5,668
Personnel		139,691	144,298	170,243	170,243	170,243	177,594
5010	Office Supplies	2,480	2,338	2,500	2,500	1,500	2,700
5080	Printing and Publishing	4,871	5,816	6,500	6,500	4,500	4,000
5110	Gasoline	1,769	2,511	3,000	3,000	1,200	2,500
5810	Equipment & Furn. under \$5,000	10,726	10,349	10,000	10,000	8,500	10,000
5985	Recreation Supplies	43,997	33,505	26,000	26,000	24,000	27,000
5987	CARA Expenses	1,901	1,087	1,500	1,500	5,000	5,000
7050	Contracted Services	4,637	19,869	9,000	9,000	20,000	20,000
7090	Other Professional Services	3,503	-	-	-	-	-
7140	Travel - Lodging	949	4,923	5,000	5,000	5,000	6,000
7530	Software Subscriptions	14,445	16,704	15,000	15,000	15,000	15,000
7910	Advertising & Legal Notices	486	-	500	500	500	500
7920	Dues & Memberships	1,666	1,685	2,500	2,500	1,000	2,000
9861	Scholarships	11,874	15,343	24,500	24,500	13,000	24,500
9899	Miscellaneous	-	4,175	-	-	1,241	-
Operations		103,303	118,304	106,000	106,000	100,441	119,200
Total		242,994	262,602	276,243	276,243	270,684	296,794

City of Gunnison

General Fund

Expenditures

Parks and Recreation-Senior Programs

10-50-5103

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	38,871	53,794	56,883	56,883	56,883	58,167
4010	Part-Time Salaries and Wages	4,942	3,184	-	17,530	17,530	5,920
4020	Overtime	994	260	-	-	-	-
4100	Social Security	2,466	3,252	3,527	3,527	3,527	3,606
4100	Social Security	317	197	-	1,087	1,087	367
4120	Medicare	577	760	825	825	825	843
4120	Medicare	74	46	-	254	254	86
4130	Health Insurance	1,417	5,673	6,267	6,267	6,267	3,882
4200	Workers' Compensation Ins	-	-	-	628	628	212
4140	Retirement	-	2,563	2,844	2,844	2,844	2,908
4200	Workers' Compensation Ins	-	-	-	-	-	2,082
4210	Wellness Benefit	-	-	-	-	-	25
Personnel		49,658	69,731	70,346	89,845	89,845	78,099
5010	Office Supplies	552	236	500	500	500	500
5289	Food Products	-	-	-	-	-	263
5830	Software under \$5,000	-	-	600	600	-	600
5985	Recreation Supplies	170	1,939	3,300	3,300	3,300	3,300
6110	Telephone - Service	-	-	245	245	245	302
7050	Contracted Services	3,000	-	-	-	-	-
7140	Travel - Lodging	42	4,723	4,000	4,000	4,000	4,000
7140	Travel - Lodging	-	-	-	787	787	-
7510	Books & Subscriptions	313	293	-	-	-	-
7510	Books & Subscriptions	(13)	-	-	-	-	-
7910	Advertising & Legal Notices	56	625	1,000	1,000	1,000	1,000
7910	Advertising & Legal Notices	-	-	-	638	638	213
7920	Dues & Memberships	275	381	800	800	550	800
9880	Grant Expenditures	1,842	-	1,580	1,580	-	-
Operations		6,239	8,198	12,025	13,450	11,020	10,978
Total		55,896	77,929	82,371	103,295	100,865	89,077

City of Gunnison

General Fund	Expenditures
Parks and Recreation-Cranor Hill	10-50-5400

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4010	Part-Time Salaries and Wages	7,872	-	25,122	25,122	25,122	26,190
4020	Overtime	542	-	536	536	536	558
4100	Social Security	557	-	1,591	1,591	1,591	1,658
4120	Medicare	130	-	372	372	372	388
4200	Workers' Compensation Ins	1,329	1,534	2,056	2,056	2,056	2,114
Personnel		10,430	1,534	29,677	29,677	29,677	30,909
5010	Office Supplies	2,117	85	4,000	4,000	4,000	4,000
5110	Gasoline	579	204	1,000	1,000	600	1,000
5810	Equipment & Furn. under \$5,000	400	-	1,000	1,000	750	1,000
6020	Utilities - Gas	2,345	2,569	3,045	3,045	2,700	3,045
6110	Telephone - Service	832	637	820	820	820	820
6420	Repair & Maint - Equipment	3,086	907	4,500	4,500	4,500	4,500
7090	Other Professional Services	690	1,331	3,100	3,100	3,600	3,100
7610	Insurance & Bonds	969	1,043	1,221	1,221	1,221	1,325
7910	Advertising & Legal Notices	300	-	300	300	300	300
9112	Fleet Services	4,174	4,277	4,422	4,422	4,422	4,285
Operations		15,493	11,053	23,408	23,408	22,913	23,375
8130	Building Construction	-	-	110,000	205,000	-	205,000
Capital Outlay		-	-	110,000	205,000	-	205,000
Total		25,922	12,587	163,085	258,085	52,590	259,284

City of Gunnison

General Fund Expenditures

Parks and Recreation-Parks 10-50-5801

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	351,626	387,999	519,908	519,908	519,908	393,317
4010	Part-Time Salaries and Wages	-	-	-	-	-	164,437
4020	Overtime	7,886	9,475	12,799	12,799	12,799	13,975
4030	Standby	4,200	4,200	4,400	4,400	4,400	4,400
4100	Social Security	21,324	23,539	33,301	33,301	33,301	35,720
4120	Medicare	4,987	5,505	7,788	7,788	7,788	8,354
4130	Health Insurance	71,127	77,674	89,764	89,764	89,764	77,079
4140	Retirement	16,739	18,609	21,899	21,899	21,899	23,714
4200	Workers' Compensation Ins	-	-	-	-	-	20,125
4210	Wellness Benefit	-	-	-	-	-	113
Overtime		477,889	527,001	689,859	689,859	689,859	741,233
5010	Office Supplies	1,597	451	-	-	100	-
5020	Operating Supplies	55,857	59,715	65,750	65,750	63,000	65,750
5090	Clothing/Uniforms	1,057	1,168	1,500	1,500	1,500	1,500
5110	Gasoline	10,105	16,215	12,500	12,500	12,000	12,088
5810	Equipment & Furn. under \$5,000	-	765	-	-	-	-
6040	Utilities - Water	74,985	73,571	56,530	56,530	61,000	81,250
6040	Utilities - Water	2,233	1,389	-	-	-	-
6110	Telephone - Service	1,219	1,736	1,476	1,476	-	-
6120	Telephone - Cell Phone	-	-	-	-	-	1,476
7058	Gunnison Cty Weed Control	1,410	1,410	1,410	1,410	1,410	1,410
7059	Gunnison Cty Mosquito Control	17,203	17,560	17,203	17,203	18,000	18,900
7063	Sustainable Tourism & Outdoor	5,000	-	-	-	-	-
7064	Contracted Repair Services	1,235	1,509	15,250	15,250	14,000	15,000
7090	Other Professional Services	47,191	(6,000)	-	-	-	-
7140	Travel - Lodging	166	374	500	500	300	500
7530	Software Subscriptions	313	224	200	200	200	200
7610	Insurance & Bonds	4,999	6,965	10,210	10,210	10,441	9,739
7610	Insurance & Bonds	1,103	1,201	-	-	-	-
7620	Insurance Claims	-	-	-	-	95	-
7920	Dues & Memberships	467	32	800	800	412	412
9112	Fleet Services	37,664	36,478	37,959	37,959	37,959	45,037
9820	Late Fees	20	16	-	-	-	-
9921	Transfer to Ice Rink Fund	-	-	-	-	-	21,418
Operations		263,823	214,778	221,288	221,288	220,417	274,680
8110	Building Improvements	-	53,855	-	-	-	-
8130	Building Construction	-	-	80,000	80,000	77,000	-
8200	Improve. Other than Buildings	293,863	102,633	740,000	57,500	78,252	173,401
8300	Equipment	-	7,268	-	42,732	33,000	15,000
Capital Outlay		293,863	163,756	820,000	180,232	188,252	188,401
Total		1,035,576	905,535	1,731,147	1,091,379	1,098,528	1,204,313

City of Gunnison

General Fund Expenditures

Community Development-Building Inspection 10-60-2700

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	121,799	128,758	137,425	137,425	137,425	125,200
4020	Overtime	82	80	774	774	774	813
4100	Social Security	7,515	7,939	8,568	8,568	8,568	7,813
4120	Medicare	1,758	1,857	2,004	2,004	2,004	1,827
4130	Health Insurance	10,597	10,624	11,709	11,709	11,709	3,882
4140	Retirement	7,145	7,538	8,103	8,103	8,103	8,179
4200	Workers' Compensation Ins	-	-	-	-	-	2,554
4210	Wellness Benefit	-	-	-	-	-	25
Personnel		148,896	156,795	168,583	168,583	168,583	150,292
5010	Office Supplies	202	17	197	197	150	197
5070	Postage and Shipping	-	-	50	50	-	50
5080	Printing and Publishing	-	-	50	50	487	50
5110	Gasoline	330	390	500	500	385	500
6110	Telephone - Service	608	578	617	617	617	151
6120	Telephone - Cell Phone	-	-	-	-	-	492
6420	Repair & Maint - Equipment	-	-	50	50	-	50
7050	Contracted Services	-	276	-	-	-	-
7140	Travel - Lodging	-	42	1,100	1,100	889	1,100
7510	Books & Subscriptions	-	201	-	-	58	-
7910	Advertising & Legal Notices	-	258	100	100	-	100
7920	Dues & Memberships	699	555	1,000	1,000	1,115	1,000
9112	Fleet Services	3,049	3,017	3,117	3,117	3,117	3,022
9899	Miscellaneous	-	-	100	100	-	100
Operations		4,889	5,334	6,881	6,881	6,818	6,812
Total		153,785	162,129	175,464	175,464	175,401	157,104

City of Gunnison

General Fund

Expenditures

Community Development

10-60-6100

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	270,763	293,466	318,500	318,500	318,500	348,300
4020	Overtime	788	614	1,019	1,019	1,019	1,175
4100	Social Security	15,368	16,666	19,810	19,810	19,810	21,667
4120	Medicare	3,594	3,898	4,633	4,633	4,633	5,067
4130	Health Insurance	53,403	57,279	61,546	61,546	61,546	66,020
4140	Retirement	14,864	16,059	18,501	18,501	18,501	21,180
4200	Workers' Compensation Ins	-	-	-	-	-	488
4210	Wellness Benefit	-	-	-	-	-	75
Personnel		358,779	387,983	424,009	424,009	424,009	463,972
5010	Office Supplies	1,078	1,173	1,800	1,800	1,800	1,800
5070	Postage and Shipping	39	-	100	100	100	100
5080	Printing and Publishing	56	315	250	250	250	250
5110	Gasoline	35	144	-	-	-	150
6110	Telephone - Service	1,385	1,473	1,749	1,749	1,749	452
6120	Telephone - Cell Phone	-	-	-	-	-	1,080
6420	Repair & Maint - Equipment	-	-	500	500	500	500
7050	Contracted Services	-	-	-	-	-	10,000
7055	Commission/Board Fees	6,750	4,400	8,500	8,500	6,000	8,500
7090	Other Professional Services	-	43,625	-	218,890	139,500	188,863
7140	Travel - Lodging	1,291	6,125	10,000	10,000	9,000	13,000
7510	Books & Subscriptions	85	60	300	300	300	300
7530	Software Subscriptions	2,089	3,448	68,900	68,900	3,900	8,900
7910	Advertising & Legal Notices	1,019	532	1,000	1,000	1,000	1,000
7920	Dues & Memberships	3,984	4,862	4,690	4,690	4,690	4,690
7970	Dilapidated Struct. Mediation	1,021	400	-	32,579	3,000	29,579
9899	Miscellaneous	65	5	300	300	300	150
Operations		18,897	66,563	98,089	349,558	172,089	269,314
Total		377,676	454,546	522,098	773,567	596,098	733,286

City of Gunnison

General Fund	Expenditures
Community Development-Housing Development	10-60-6101

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
5810	Equipment & Furn. under \$5,000	-	-	-	-	2,976	1,000
6010	Utilities - Electric	-	-	-	-	3,000	3,000
6410	Repair & Maint - Building	-	-	-	-	10,234	3,000
7010	Engineering	-	28,908	-	-	-	-
7090	Other Professional Services	206,141	145,570	-	-	990	-
7051	GV Regional Housing Authority	58,748	58,748	93,750	93,750	93,750	118,750
7320	Rental - Buildings and Land	-	16,710	24,000	24,000	8,305	62,400
9852	Community Outreach	-	-	-	-	550	-
Operations		264,889	249,936	117,750	117,750	119,805	188,150
8000	Land	200	400	-	-	43,750	-
8110	Building Improvements	-	1,000	-	450,000	450,000	-
8200	Improve. Other than Buildings	1,092,155	227,845	-	-	-	-
8200	Improve. Other than Buildings	-	681,828	-	129,381	104,681	74,700
Capital Outlay		1,092,355	911,073	-	579,381	598,431	74,700
Total		1,357,244	1,161,009	117,750	697,131	718,236	262,850

City of Gunnison

Community Center

Summary

Description	2021 Actuals	2022 Actuals	2023 Budget	2023 Amended	2023 Estimated	2024 Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	793,509	804,682	785,039	785,039	787,397	790,775
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	319,530	525,388	440,724	440,724	438,813	438,850
Contributions & Other Grants	6,450	1,796	1,000	1,000	1,000	1,000
Interfund Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Income	(2,431)	(23,636)	2,500	2,500	2,500	2,500
Miscellaneous Revenues	3,442,467	1,899	1,500	1,500	-	-
Transfers In	413,538	540,584	456,553	504,869	489,869	560,500
Total Revenues	4,973,063	1,850,712	1,687,316	1,735,632	1,719,579	1,793,625

<i>Expenditures</i>						
Personal Services	526,670	602,979	773,226	773,226	773,226	819,565
Supplies and Materials	65,879	62,577	69,350	69,350	72,800	83,600
Property Services	187,791	220,448	193,885	248,885	242,385	254,097
Purchased Services	68,322	79,278	90,632	90,632	83,592	95,605
Capital Outlay	-	131,684	62,000	110,316	105,316	70,000
Miscellaneous	3,910,617	478,572	462,614	462,614	462,803	468,573
Transfers Out	-	-	-	-	-	-
Total Expenditures	4,759,278	1,575,538	1,651,707	1,755,023	1,740,122	1,791,440

Beginning Fund Balance	66,689	280,474	348,776	555,648	555,648	535,105
Revenues Over (Under) Expenditures	213,785	275,174	35,609	(19,391)	(20,543)	2,185
Ending Fund Balance	280,474	555,648	384,385	536,257	535,105	537,290

Fund Balance % of Total Expenditures	6%	35%	23%	31%	31%	30%
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Ending Unreserved Fund Balance % of Total Operational Expenditures	31%
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<i>Ending Fund Balance Analysis</i>						
Unreserved Fund Balance	24,255	300,643	129,385	281,257	280,105	282,290
Capital Replacement Reserve	250,000	250,000	250,000	250,000	250,000	250,000
Inventory	6,219	5,005	5,000	5,000	5,000	5,000
Ending Fund Balance	280,474	555,648	384,385	536,257	535,105	537,290

Summary by Cost Center

<i>Revenues</i>						
20-50-5601 Community Center	4,973,063	1,850,712	1,663,877	1,712,193	1,698,051	1,772,060
20-50-5603 Personal Training	-	-	23,439	23,439	21,528	21,565

City of Gunnison

Community Center

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
Total Revenues	4,973,063	1,850,712	1,687,316	1,735,632	1,719,579	1,793,625

Expenditures

20-50-5601 Community Center	4,759,278	1,575,538	1,630,179	1,733,495	1,718,594	1,769,875
20-50-5603 Personal Training	-	-	21,528	21,528	21,528	21,565
Total Expenditures	4,759,278	1,575,538	1,651,707	1,755,023	1,740,122	1,791,440

Expenditure Summary by Function

General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Parks and Recreation	4,759,278	1,575,538	1,651,707	1,755,023	1,740,122	1,791,440
Economic Development	-	-	-	-	-	-
Total Expenditures	4,759,278	1,575,538	1,651,707	1,755,023	1,740,122	1,791,440

City of Gunnison

Community Center Fund	Revenues
Parks and Recreation-Community Center	20-50-XXXX

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
Community Center 20-50-5601							
3000	Sales Tax	735,364	760,722	766,851	766,851	765,728	769,014
3001	Use Tax	58,145	43,959	18,188	18,188	21,669	21,762
3341	Swimming Program Fees	65,382	115,094	60,000	60,000	60,000	60,000
3350	Vending	3,317	3,816	3,500	3,500	3,500	3,500
3351	Recreation Memberships	148,840	280,151	243,750	243,750	243,750	243,750
3352	Recreation Daily Fees	90,637	110,729	100,000	100,000	100,000	100,000
3353	Facility Rental Charges	11,348	15,588	10,000	10,000	10,000	10,000
3362	Sales Tax Service Fees	6	9	35	35	35	35
3410	Contributions	6,450	1,796	1,000	1,000	1,000	1,000
3701	Earnings on Investments	4,852	8,859	1,500	1,500	1,500	1,500
3702	Unrealized Gain (Loss)	(7,283)	(32,495)	1,000	1,000	1,000	1,000
3800	Sale of Fixed Assets	125	148	-	-	-	-
3830	Bond Proceeds	3,441,442	-	-	-	-	-
3870	Credit Card Rebates	507	1,224	-	-	-	-
3899	Other Revenue	394	527	1,500	1,500	-	-
3900	Transfer from Legacy Fund	413,538	540,584	456,553	504,869	489,869	-
3910	Transfer from General Fund	-	-	-	-	-	30,700
3923	Transfer from Other Rec Improv	-	-	-	-	-	500,000
3929	Transfer from CTF	-	-	-	-	-	25,000
3938	Transfer from Marijuana Mit	-	-	-	-	-	4,800
Total		4,973,063	1,850,712	1,663,877	1,712,193	1,698,051	1,772,060
Personal Training 20-50-5603							
3357	Personal Training Fees	-	-	23,439	23,439	21,528	21,565
Total		-	-	23,439	23,439	21,528	21,565
Grand Total		4,973,063	1,850,712	1,687,316	1,735,632	1,719,579	1,793,625

City of Gunnison

Community Center Fund Expenditures

Parks and Recreation-Community Center 20-50-5601

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	418,607	478,781	610,475	610,475	610,475	245,250
4010	Part-Time Salaries and Wages	-	-	-	-	-	392,312
4020	Overtime	16,857	18,784	20,199	20,199	20,199	12,653
4100	Social Security	26,245	29,863	35,294	35,294	35,294	36,715
4120	Medicare	6,138	6,985	9,145	9,145	9,145	9,428
4130	Health Insurance	48,981	57,229	66,843	66,843	66,843	68,535
4140	Retirement	9,841	11,337	12,742	12,742	12,742	12,433
4200	Workers' Compensation Ins	-	-	-	-	-	22,825
4210	Wellness Benefit	-	-	-	-	-	100
Personnel		526,670	602,979	754,698	754,698	754,698	800,250
5010	Office Supplies	20,925	11,679	18,000	18,000	13,000	17,000
5020	Operating Supplies	-	35	-	-	-	-
5040	Cleaning Supplies	657	-	-	-	-	-
5070	Postage and Shipping	233	189	1,000	1,000	500	500
5080	Printing and Publishing	1,020	1,004	1,000	1,000	1,000	1,000
5090	Clothing/Uniforms	1,825	2,551	1,850	1,850	1,800	1,850
5810	Equipment & Furn. under \$5,000	17,699	17,953	20,000	20,000	13,000	25,000
5820	Computer Equip under \$5,000	62	644	2,000	2,000	1,000	2,000
5955	Chemicals	19,253	25,754	18,000	18,000	39,000	30,000
5985	Recreation Supplies	4,205	2,769	7,000	7,000	3,000	6,000
6020	Utilities - Gas	143,017	178,188	145,000	200,000	200,000	210,000
6110	Telephone - Service	3,660	4,657	2,385	2,385	2,385	1,437
6120	Telephone - Cell Phone	-	-	-	-	-	660
6310	Janitorial Services	131	-	-	-	-	-
6410	Repair & Maint - Building	40,983	37,603	46,500	46,500	40,000	42,000
7050	Contracted Services	18,786	21,709	28,000	28,000	20,000	26,000
7140	Travel - Lodging	2,426	2,694	6,000	6,000	3,500	5,000
7510	Books & Subscriptions	-	300	-	-	960	1,500
7530	Software Subscriptions	14,240	17,607	15,000	15,000	20,000	20,600
7610	Insurance & Bonds	25,235	26,827	31,132	31,132	31,132	32,755
7910	Advertising & Legal Notices	275	583	1,000	1,000	500	750
7920	Dues & Memberships	7,361	9,557	7,500	7,500	5,500	7,500
9110	Overhead Allocation	98,326	124,949	113,510	113,510	113,510	-
9112	Fleet Services	2,836	2,852	2,958	2,958	2,958	2,857
9113	Building Use Charge	-	-	-	-	-	120,421
9410	Debt Service-Principal	3,674,321	324,446	299,417	299,417	299,417	303,113
9420	Debt Service-Interest	106,209	24,643	45,379	45,379	45,379	40,643
9430	Debt Service-Fees	28,389	1,479	350	350	739	739
9899	Miscellaneous	535	203	500	500	300	300
Operations		4,232,608	840,875	813,481	868,481	858,580	899,625
8110	Building Improvements	-	131,684	15,000	63,316	63,316	-
8300	Equipment	-	-	47,000	47,000	42,000	70,000

City of Gunnison

Community Center Fund	Expenditures
Parks and Recreation-Community Center	20-50-5601

Object	Description	2021 Actuals	2022 Actuals	Budget	2023 Amended	Estimated	2024 Budget
	Capital Outlay	-	131,684	62,000	110,316	105,316	70,000
	Total	4,759,278	1,575,538	1,630,179	1,733,495	1,718,594	1,769,875

City of Gunnison

Community Center Fund	Expenditures
Parks and Recreation-Personal Training	20-50-5603

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4010	Part-Time Salaries and Wages	-	-	16,657	16,657	16,657	17,365
4100	Social Security	-	-	1,033	1,033	1,033	1,077
4120	Medicare	-	-	242	242	242	252
4200	Workers' Compensation Ins	-	-	596	596	596	622
Personnel		-	-	18,528	18,528	18,528	19,315
5010	Office Supplies	-	-	500	500	500	250
7130	Travel - Meals	-	-	500	500	500	-
7910	Advertising & Legal Notices	-	-	1,000	1,000	1,000	1,000
7920	Dues & Memberships	-	-	500	500	500	500
9899	Miscellaneous	-	-	500	500	500	500
Operations		-	-	3,000	3,000	3,000	2,250
Total		-	-	21,528	21,528	21,528	21,565

City of Gunnison

Ice Rink

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	257,122	259,748	253,804	253,804	254,405	255,364
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	152,419	160,553	136,000	136,000	143,527	143,527
Contributions & Other Grants	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Income	(1,231)	(11,937)	400	400	400	400
Miscellaneous Revenues	1,213,930	193	100	100	100	100
Transfers In	134,600	147,054	205,681	321,957	321,957	183,418
Total Revenues	1,756,840	555,611	595,985	712,261	720,389	582,808

<i>Expenditures</i>						
Personal Services	140,964	161,330	201,867	201,867	201,867	216,709
Supplies and Materials	31,866	38,497	33,000	33,000	34,028	33,400
Property Services	96,557	119,696	118,385	133,385	128,385	135,873
Purchased Services	23,634	22,526	25,781	25,781	24,731	26,446
Capital Outlay	-	11,866	44,887	161,163	163,096	-
Miscellaneous	1,379,269	168,880	169,367	169,367	169,377	169,911
Transfers Out	-	-	-	-	-	-
Total Expenditures	1,672,290	522,795	593,287	724,563	721,484	582,338

Beginning Fund Balance	124,648	209,198	214,103	242,014	242,014	240,918
Revenues Over (Under) Expenditures	84,550	32,815	2,698	(12,302)	(1,095)	470
Ending Fund Balance	209,198	242,014	216,801	229,712	240,918	241,389

Fund Balance % of Total Expenditures	13%	46%	37%	32%	33%	41%
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Ending Unreserved Fund Balance % of Total Operational Expenditures 41%

Ending Fund Balance Analysis

Unreserved Fund Balance	100,148	130,791	105,801	118,712	129,918	130,389
Capital Replacement Reserve	100,000	100,000	100,000	100,000	100,000	100,000
Inventory	9,050	11,223	11,000	11,000	11,000	11,000
Ending Fund Balance	209,198	242,014	216,801	229,712	240,918	241,389

Summary by Cost Center

<i>Revenues</i>						
21-50-2700 Ice Rink	1,756,840	555,611	595,985	712,261	720,389	582,808
Total Revenues	1,756,840	555,611	595,985	712,261	720,389	582,808

City of Gunnison

Ice Rink

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
<i>Expenditures</i>						
21-50-2700 Ice Rink	1,672,290	522,795	593,287	724,563	721,484	582,338
Total Expenditures	1,672,290	522,795	593,287	724,563	721,484	582,338

Expenditure Summary by Function

General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Parks and Recreation	1,672,290	522,795	593,287	724,563	721,484	582,338
Economic Development	-	-	-	-	-	-
Total Expenditures	1,672,290	522,795	593,287	724,563	721,484	582,338

City of Gunnison

Ice Rink Fund

Revenues

Parks and Recreation-Ice Rink

21-50-5700

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
3000	Sales Tax	238,282	245,558	247,924	247,924	247,404	248,336
3001	Use Tax	18,841	14,190	5,880	5,880	7,001	7,028
3351	Recreation Memberships	4,756	8,621	7,000	7,000	8,000	8,000
3352	Recreation Daily Fees	17,285	18,168	10,000	10,000	12,000	12,000
3353	Facility Rental Charges	28,864	33,140	22,000	22,000	25,000	24,000
3353	Facility Rental Charges	5,372	440	500	500	500	500
3354	Advertising Fees	15,750	15,750	16,500	16,500	16,000	17,000
3355	Ice Rentals	80,327	84,361	80,000	80,000	82,000	82,000
3362	Sales Tax Service Fees	66	74	-	-	27	27
3701	Earnings on Investments	2,555	4,140	250	250	250	250
3702	Unrealized Gain (Loss)	(3,786)	(16,076)	150	150	150	150
3820	Compensation for Loss	-	50	-	-	-	-
3830	Bond Proceeds	1,213,559	-	-	-	-	-
3870	Credit Card Rebates	174	144	100	100	100	100
3899	Other Revenue	197	(1)	-	-	-	-
3900	Transfer from Legacy Fund	134,600	147,054	205,681	321,957	321,957	-
3910	Transfer from General Fund	-	-	-	-	-	21,418
3923	Transfer from Other Rec Improv	-	-	-	-	-	162,000
Total		1,756,840	555,611	595,985	712,261	720,389	582,808

City of Gunnison

Ice Rink Fund Expenditures
 Parks and Recreation-Ice Rink 21-50-5700

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	111,404	127,200	163,344	163,344	163,344	52,453
4010	Part-Time Salaries and Wages	-	-	-	-	-	120,565
4020	Overtime	3,932	6,045	4,856	4,856	4,856	7,253
4100	Social Security	6,908	7,879	10,428	10,428	10,428	11,177
4120	Medicare	1,616	1,843	2,439	2,439	2,439	2,614
4130	Health Insurance	14,948	16,136	18,172	18,172	18,172	13,903
4140	Retirement	2,157	2,228	2,628	2,628	2,628	2,985
4200	Workers' Compensation Ins	-	-	-	-	-	5,744
4210	Wellness Benefit	-	-	-	-	-	14
	Personnel	140,964	161,330	201,867	201,867	201,867	216,709
5010	Office Supplies	8,518	7,977	9,000	9,000	8,500	9,000
5020	Operating Supplies	-	-	-	-	250	-
5070	Postage and Shipping	1,067	2,268	2,500	2,500	2,000	2,500
5080	Printing and Publishing	686	889	500	500	800	500
5090	Clothing/Uniforms	714	882	850	850	850	900
5110	Gasoline	3,902	4,836	3,150	3,150	3,300	3,500
5810	Equipment & Furn. under \$5,000	3,048	4,954	4,000	4,000	5,328	4,000
5810	Equipment & Furn. under \$5,000	685	691	-	-	-	-
5986	Concession Supplies	13,245	15,999	13,000	13,000	13,000	13,000
6020	Utilities - Gas	60,300	68,227	65,000	80,000	75,000	78,750
6110	Telephone - Service	730	666	2,385	2,385	2,385	681
6120	Telephone - Cell Phone	-	-	-	-	-	492
6410	Repair & Maint - Building	35,526	50,802	51,000	51,000	51,000	55,950
7050	Contracted Services	7,143	5,516	7,000	7,000	6,000	7,000
7140	Travel - Lodging	1,381	422	1,500	1,500	1,500	1,500
7530	Software Subscriptions	2,793	3,094	1,100	1,100	1,100	1,100
7610	Insurance & Bonds	10,805	12,008	13,606	13,606	13,606	14,671
7910	Advertising & Legal Notices	398	416	575	575	525	575
7920	Dues & Memberships	1,114	1,071	2,000	2,000	2,000	1,600
9110	Overhead Allocation	9,875	19,480	20,803	20,803	20,803	-
9112	Fleet Services	26,035	25,709	26,728	26,728	26,728	22,800
9113	Building Use Charge	-	-	-	-	-	25,631
9410	Debt Service-Principal	1,295,679	105,582	105,584	105,584	105,584	106,887
9420	Debt Service-Interest	37,456	17,516	16,002	16,002	16,002	14,332
9430	Debt Service-Fees	10,011	521	250	250	261	261
9899	Miscellaneous	214	72	-	-	-	-
	Operations	1,531,326	349,600	346,533	361,533	356,521	365,630
8110	Building Improvements	-	-	13,627	13,627	27,560	-
8200	Improve. Other than Buildings	-	11,866	-	-	-	-
8300	Equipment	-	-	31,260	147,536	135,536	-
	Capital Outlay	-	11,866	44,887	161,163	163,096	-
	Total	1,672,290	522,795	593,287	724,563	721,484	582,338

City of Gunnison

Trails

Summary

Description	2021 Actuals	2022 Actuals	2023 Budget	2023 Amended	2023 Estimated	2024 Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	43,359	45,856	43,989	43,989	44,186	44,628
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	25,000
Charges for Services	-	-	-	-	-	-
Contributions & Other Grants	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Income	(409)	(5,490)	450	450	450	450
Miscellaneous Revenues	2	1	-	-	-	-
Transfers In	39,578	15,000	15,000	15,000	15,000	755,000
Total Revenues	82,531	55,367	59,439	59,439	59,636	825,078

<i>Expenditures</i>						
Personal Services	-	-	-	-	-	-
Supplies and Materials	660	3,544	6,500	6,500	4,700	7,000
Property Services	24,248	38,103	47,200	47,200	45,200	32,200
Purchased Services	-	-	-	-	-	-
Capital Outlay	39,578	-	-	-	-	780,000
Miscellaneous	3,232	3,199	3,200	3,200	3,200	3,204
Transfers Out	-	-	-	-	-	-
Total Expenditures	67,718	44,846	56,900	56,900	53,100	822,404

Beginning Fund Balance	158,345	173,158	171,239	183,678	183,678	190,215
Revenues Over (Under) Expenditures	14,813	10,521	2,539	2,539	6,536	2,674
Ending Fund Balance	173,158	183,678	173,778	186,217	190,215	192,889

Fund Balance % of Total Expenditures	256%	410%	305%	327%	358%	23%
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Ending Unreserved Fund Balance % of Total Operational Expenditures	455%
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<i>Ending Fund Balance Analysis</i>						
Unreserved Fund Balance	138,158	148,678	138,778	151,217	155,215	157,889
Capital Replacement Reserve	35,000	35,000	35,000	35,000	35,000	35,000
Ending Fund Balance	173,158	183,678	173,778	186,217	190,215	192,889

Summary by Cost Center

<i>Revenues</i>						
22-50-5802 Trails	82,531	55,367	59,439	59,439	59,636	825,078
Total Revenues	82,531	55,367	59,439	59,439	59,636	825,078

City of Gunnison

Trails

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
<i>Expenditures</i>						
22-50-5802 Trails	67,718	44,846	56,900	56,900	53,100	822,404
Total Expenditures	67,718	44,846	56,900	56,900	53,100	822,404

Expenditure Summary by Function

General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Parks and Recreation	67,718	44,846	56,900	56,900	53,100	822,404
Economic Development	-	-	-	-	-	-
Total Expenditures	67,718	44,846	56,900	56,900	53,100	822,404

City of Gunnison

Trails Fund	Revenues
Parks and Recreation-Trails	22-50-5802

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
3000	Sales Tax	40,182	43,351	42,970	42,970	42,970	43,400
3001	Use Tax	3,177	2,505	1,019	1,019	1,216	1,228
3254	GC Metro Rec District	-	-	-	-	-	25,000
3701	Earnings on Investments	965	1,742	300	300	300	300
3702	Unrealized Gain (Loss)	(1,374)	(7,232)	150	150	150	150
3870	Credit Card Rebates	2	1	-	-	-	-
3900	Transfer from Legacy Fund	39,578	15,000	15,000	15,000	15,000	-
3923	Transfer from Other Rec Improv	-	-	-	-	-	755,000
Total		82,531	55,367	59,439	59,439	59,636	825,078

City of Gunnison

Trails Fund	Expenditures
Parks and Recreation-Trails	22-50-5802

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
5020	Operating Supplies	-	59	-	-	-	-
5110	Gasoline	660	128	500	500	700	1,000
5250	Gravel & Sand	-	3,358	6,000	6,000	4,000	6,000
6020	Utilities - Gas	340	359	200	200	200	200
6420	Repair & Maint - Equipment	1,501	1,150	2,000	2,000	-	2,000
6425	Repair & Maint - Infrastruct.	-	-	-	-	-	30,000
6440	Repair & Maint - Paint	22,408	36,594	45,000	45,000	45,000	-
9112	Fleet Services	3,232	3,199	3,200	3,200	3,200	3,204
Operations		28,140	44,846	56,900	56,900	53,100	42,404
8300	Equipment	39,578	-	-	-	-	-
8410	Bridge Construction	-	-	-	-	-	750,000
8430	Trail Construction	-	-	-	-	-	30,000
Capital Outlay		39,578	-	-	-	-	780,000
Total		67,718	44,846	56,900	56,900	53,100	822,404

City of Gunnison

Other Recreation Improvements

Summary

Description	2021 Actuals	2022 Actuals	2023 Budget	2023 Amended	2023 Estimated	2024 Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	1,334,120	1,457,650	1,380,571	1,380,571	1,388,438	483,710
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	349,845	-	-	-	-
Charges for Services	-	-	-	-	-	-
Contributions & Other Grants	10,000	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Income	(10,312)	(85,948)	16,500	16,500	16,500	16,500
Miscellaneous Revenues	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Revenues	1,333,808	1,721,547	1,397,071	1,397,071	1,404,938	500,210

<i>Expenditures</i>						
Personal Services	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-
Property Services	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Capital Outlay	276,708	548,205	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers Out	915,381	903,792	1,745,928	2,252,752	2,237,752	1,532,000
Total Expenditures	1,192,090	1,451,997	1,745,928	2,252,752	2,237,752	1,532,000

Beginning Fund Balance	2,853,667	2,995,385	2,942,029	3,264,936	3,264,936	2,432,122
Revenues Over (Under) Expenditures	141,718	269,550	(348,857)	(855,681)	(832,814)	(1,031,790)
Ending Fund Balance	2,995,385	3,264,936	2,593,172	2,409,255	2,432,122	1,400,332
Fund Balance % of Total Expenditures	251%	225%	149%	107%	109%	91%

Ending Unreserved Fund Balance % of Total Operational Expenditures 91%

Summary by Cost Center

<i>Revenues</i>						
23-50-5803 Other Recreation Improv.	1,333,808	1,721,547	1,397,071	1,397,071	1,404,938	500,210
Total Revenues	1,333,808	1,721,547	1,397,071	1,397,071	1,404,938	500,210

<i>Expenditures</i>						
23-50-5803 Other Recreation Improv.	1,192,090	1,451,997	1,745,928	2,252,752	2,237,752	1,532,000
Total Expenditures	1,192,090	1,451,997	1,745,928	2,252,752	2,237,752	1,532,000

Expenditure Summary by Function

City of Gunnison

Other Recreation Improvements

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Parks and Recreation	1,192,090	1,451,997	1,745,928	2,252,752	2,237,752	1,532,000
Economic Development	-	-	-	-	-	-
Total Expenditures	1,192,090	1,451,997	1,745,928	2,252,752	2,237,752	1,532,000

City of Gunnison

Other Recreation Improvements Fund

Revenues

Parks and Recreation-Unassigned

23-50-0000

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
3000	Sales Tax	1,236,362	1,378,001	1,348,586	1,348,586	1,350,229	470,399
3001	Use Tax	97,759	79,649	31,985	31,985	38,209	13,312
3238	Great Outdoors Colorado (GOCO)	-	349,845	-	-	-	-
3410	Contributions	10,000	-	-	-	-	-
3701	Earnings on Investments	20,648	29,003	15,000	15,000	15,000	15,000
3702	Unrealized Gain (Loss)	(30,960)	(114,952)	1,500	1,500	1,500	1,500
Total		1,333,808	1,721,547	1,397,071	1,397,071	1,404,938	500,210

City of Gunnison

Other Recreation Improvements Fund Expenditures
 Parks and Recreation-Other Recreation Improv. 23-50-5803

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
9900	Transfer to Legacy Fund	915,381	903,792	1,745,928	2,252,752	2,237,752	-
9910	Transfer to General Fund	-	-	-	-	-	115,000
9920	Transfer to Community Center	-	-	-	-	-	500,000
9921	Transfer to Ice Rink Fund	-	-	-	-	-	162,000
9922	Transfer to Trails Fund	-	-	-	-	-	755,000
Operations		915,381	903,792	1,745,928	2,252,752	2,237,752	1,532,000
8200	Improve. Other than Buildings	276,708	548,205	-	-	-	-
Capital Outlay		276,708	548,205	-	-	-	-
Total		1,192,090	1,451,997	1,745,928	2,252,752	2,237,752	1,532,000

Transfer Detail

General Fund							
	Americorp Senior Position	7,200	-	-	-	-	-
	Cranor Garage	-	-	110,000	205,000	205,000	-
	Events Tent	-	-	-	-	-	-
	Humidity Control at Ice Melt Buildi	-	-	-	38,000	38,000	-
	HVAC and Chiller Repairs	-	-	-	50,000	50,000	-
	I.O.O.F. Park	293,863	-	-	-	-	-
	Ice Melt System Near Outdoor Ice	-	-	-	109,000	109,000	-
	Jorgensen Legion Light Replaceme	-	-	690,000	690,000	690,000	-
	Jorgensen Skate Park Picnic Shelte	-	-	40,000	40,000	40,000	-
	Lazy K Park Engineering	47,191	-	-	-	-	-
	Legion ADA Sidewalk	-	-	-	7,500	7,500	-
	Playground Replacements	-	7,268	-	42,732	42,732	50,000
	Senior Programming Coordination	47,549	42,468	80,791	80,791	80,791	-
	Softball Field Dugout Shelters	-	-	40,000	40,000	40,000	-
	Van Tuyl Bridge Engineering	-	-	50,000	50,000	50,000	-
	Van Tuyl Pocket Parks	-	147,960	-	-	-	-
	Legion Basketball Goals	-	-	-	-	-	15,000
	West Tomichi Fishing Dock	-	-	-	-	-	50,000
Street Improvements							
	Ohio Avenue Safe Walk	-	89,308	153,250	153,250	153,250	-
Community Center							
	Fitness Center	-	124,922	-	48,316	48,316	-
	Gym Divider Curtain Replacement	-	-	17,000	17,000	17,000	-
	Main Pool Pumps	-	-	30,000	30,000	30,000	-
	Replacing 9 North Facing Windows	-	-	15,000	15,000	-	-
	Sound System	-	-	-	-	-	70,000
	Unres. Fund Balance Shortfall	365,000	365,000	335,000	335,000	335,000	430,000
Ice Rink							
	Zamboni Pad to Pond Sidewalk	-	11,866	-	-	-	-
	Replace Zamboni	-	-	-	116,276	116,276	-

City of Gunnison

Other Recreation Improvements Fund

Expenditures

Parks and Recreation-Other Recreation Improv.

23-50-5803

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
	Flooring - Ice Rink	-	-	13,627	13,627	13,627	-
	Dasher Panels	-	-	12,000	12,000	12,000	-
	Battery Powered Edger	-	-	7,260	7,260	7,260	-
	Sync Music Lights - Rink	-	-	12,000	12,000	12,000	-
	Unres. Fund Balance Shortfall	115,000	115,000	140,000	140,000	140,000	162,000
Trails							
	Mini-Excavator	39,578	-	-	-	-	-
	Lazy K Trail Completion	-	-	-	-	-	30,000
	Van Tuyl Pedestrian Bridge Replac	-	-	-	-	-	725,000
		915,381	903,792	1,745,928	2,252,752	2,237,752	1,532,000

City of Gunnison

Conservation Trust

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	61,543	62,917	57,000	57,000	75,000	75,000
Charges for Services	-	-	-	-	-	-
Contributions & Other Grants	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Income	(487)	(2,805)	250	250	250	250
Miscellaneous Revenues	21	-	25	25	10	10
Transfers In	-	-	-	-	-	-
Total Revenues	61,077	60,112	57,275	57,275	75,260	75,260

<i>Expenditures</i>						
Personal Services	-	-	-	-	-	-
Supplies and Materials	12,149	25,270	24,000	24,000	20,335	26,000
Property Services	17,967	10,631	14,500	14,500	12,777	12,500
Purchased Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers Out	20,097	21,031	25,000	25,000	25,000	25,000
Total Expenditures	50,212	56,932	63,500	63,500	58,112	63,500

Beginning Fund Balance	64,602	75,467	67,850	78,647	78,647	95,795
Revenues Over (Under) Expenditures	10,865	3,180	(6,225)	(6,225)	17,148	11,760
Ending Fund Balance	75,467	78,647	61,625	72,422	95,795	107,555

Fund Balance % of Total Expenditures	150%	138%	97%	114%	165%	169%
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Ending Unreserved Fund Balance % of Total Operational Expenditures 169%

Summary by Cost Center

<i>Revenues</i>						
29-50-0000 Unassigned	61,077	60,112	57,275	57,275	75,260	75,260
Total Revenues	61,077	60,112	57,275	57,275	75,260	75,260

<i>Expenditures</i>						
29-50-5400 Cranor Hill	7,500	-	2,000	2,000	2,000	2,000
29-50-5601 Community Center	20,097	21,031	25,000	25,000	25,000	25,000
29-50-5801 Parks	22,616	35,901	36,500	36,500	31,112	36,500
Total Expenditures	50,212	56,932	63,500	63,500	58,112	63,500

City of Gunnison

Conservation Trust

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
Expenditure Summary by Function						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Parks and Recreation	50,212	56,932	63,500	63,500	58,112	63,500
Economic Development	-	-	-	-	-	-
Total Expenditures	50,212	56,932	63,500	63,500	58,112	63,500

City of Gunnison

Conservation Trust Fund	Revenues
Parks and Recreation-Unassigned	29-50-0000

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
3260	Lottery Proceeds	41,446	41,886	32,000	32,000	50,000	50,000
3261	Lottery Redistribution	20,097	21,031	25,000	25,000	25,000	25,000
3701	Earnings on Investments	257	612	150	150	150	150
3702	Unrealized Gain (Loss)	(745)	(3,417)	100	100	100	100
3870	Credit Card Rebates	21	-	25	25	10	10
Total		61,077	60,112	57,275	57,275	75,260	75,260

City of Gunnison

Conservation Trust Fund	Expenditures
Parks and Recreation-Cranor Hill	29-50-5400

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
6460	Repair & Maint - Cranor Hill	7,500	-	2,000	2,000	2,000	2,000
	Operations	7,500	-	2,000	2,000	2,000	2,000
	Total	7,500	-	2,000	2,000	2,000	2,000

City of Gunnison

Conservation Trust Fund	Expenditures
Parks and Recreation-Community Center	29-50-5601

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
9900	Transfer to Legacy Fund	20,097	21,031	25,000	25,000	25,000	-
9920	Transfer to Community Center	-	-	-	-	-	25,000
Operations		20,097	21,031	25,000	25,000	25,000	25,000
Total		20,097	21,031	25,000	25,000	25,000	25,000

City of Gunnison

Conservation Trust Fund	Expenditures
Parks and Recreation-Parks	29-50-5801

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
5215	Herbicide	4,784	6,015	5,000	5,000	6,300	6,500
5216	Fertilizer	5,837	7,337	7,000	7,000	4,303	6,500
5235	Wood Chips	-	8,855	6,000	6,000	5,000	6,000
5236	Picnic Tables	-	1,135	4,000	4,000	3,000	5,000
5240	Paint and Stain	1,528	1,928	2,000	2,000	1,732	2,000
6420	Repair & Maint - Equipment	6,615	6,267	6,500	6,500	5,887	6,500
6450	Repair & Maint - Hartman Rocks	577	1,402	1,000	1,000	1,140	1,000
6470	Repair & Maint - Taylor Mtn	-	938	1,000	1,000	250	1,000
6480	Repair & Maint - Skate Park	3,275	2,025	4,000	4,000	3,500	2,000
Operations		22,616	35,901	36,500	36,500	31,112	36,500
Total		22,616	35,901	36,500	36,500	31,112	36,500

City of Gunnison

Street Improvements

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	2,208,500	2,361,883	2,254,063	2,254,063	2,268,983	3,217,206
Licenses and Permits	4,182	4,618	3,500	3,500	18,000	4,000
Intergovernmental	239,188	360,149	2,104,794	2,104,794	206,025	3,910,493
Charges for Services	-	-	-	-	-	-
Contributions & Other Grants	-	55,320	10,000	10,000	-	10,000
Interfund Revenues	-	-	-	-	-	-
Fines & Forfeitures	22,355	11,590	20,000	20,000	29,500	30,385
Investment Income	(25,865)	(106,674)	2,250	2,250	2,250	2,250
Miscellaneous Revenues	353	35,105	600	600	150	150
Transfers In	155,000	450,941	216,407	454,407	454,407	150,000
Total Revenues	2,603,713	3,172,931	4,611,614	4,849,614	2,979,315	7,324,484

<i>Expenditures</i>						
Personal Services	440,529	378,016	503,869	503,869	503,869	1,133,407
Supplies and Materials	72,914	59,707	119,775	119,775	87,275	160,500
Property Services	67,116	89,223	89,029	89,029	94,929	207,500
Purchased Services	220,821	457,359	838,189	902,149	598,919	1,202,785
Capital Outlay	503,702	2,674,780	2,896,000	3,354,000	867,267	5,595,426
Miscellaneous	125,211	340,179	392,862	392,862	392,862	(154,830)
Transfers Out	-	-	-	-	-	-
Total Expenditures	1,430,293	3,999,264	4,839,724	5,361,684	2,545,121	8,144,788

Beginning Fund Balance	2,877,043	4,050,463	3,021,976	3,224,130	3,224,130	3,658,325
Revenues Over (Under) Expenditures	1,173,420	(826,333)	(228,110)	(512,070)	434,195	(820,304)
Ending Fund Balance	4,050,463	3,224,130	2,793,866	2,712,060	3,658,325	2,838,021

Fund Balance % of Total Expenditures	283%	81%	58%	51%	144%	35%
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Ending Unreserved Fund Balance % of Total Operational Expenditures 111%

<i>Ending Fund Balance Analysis</i>						
Unreserved Fund Balance	4,050,463	3,224,130	2,703,866	2,622,060	3,568,325	2,658,021
Capital Replacement Reserve	-	-	90,000	90,000	90,000	180,000
Ending Fund Balance	4,050,463	3,224,130	2,793,866	2,712,060	3,658,325	2,838,021

Summary by Cost Center

<i>Revenues</i>						
30-30-0000 Unassigned	2,603,713	3,022,932	2,714,864	2,952,864	2,979,315	3,627,734
30-30-3306 Street Projects	-	149,999	1,896,750	1,896,750	-	3,696,750
Total Revenues	2,603,713	3,172,931	4,611,614	4,849,614	2,979,315	7,324,484

City of Gunnison

Street Improvements

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
<i>Expenditures</i>						
30-30-31000 Public Works Administration	-	-	-	-	-	286,454
30-30-3301 Street Maintenance	619,684	795,345	1,001,224	1,001,224	1,001,099	1,023,854
30-30-3302 Street Improvements	650,486	3,114,611	1,788,500	1,852,460	1,098,979	2,916,523
30-30-3306 Street Projects	160,123	89,308	2,050,000	2,508,000	445,043	3,917,957
Total Expenditures	1,430,293	3,999,264	4,839,724	5,361,684	2,545,121	8,144,788

Expenditure Summary by Function

General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	1,430,293	3,999,264	4,839,724	5,361,684	2,545,121	8,144,788
Health and Welfare	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Total Expenditures	1,430,293	3,999,264	4,839,724	5,361,684	2,545,121	8,144,788

Reserve Calculation

Minimum Unreserved Fund Balance	33% of operating revenues ----->	841,290
Available Funds Remaining		1,816,732

City of Gunnison

Street Improvements Fund Revenues
 Public Works-Unassigned 30-30-0000

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
Unassigned 30-30-0000							
3000	Sales Tax	2,025,170	2,184,869	2,165,698	2,165,698	2,165,698	3,086,600
3001	Use Tax	160,129	126,273	51,365	51,365	61,286	87,346
3050	Specific Ownership	-	27,075	17,000	17,000	20,000	20,600
3060	Additional Motor Vehicle Tax	23,200	23,665	20,000	20,000	22,000	22,660
3150	Right-of-Way Permits	4,182	4,618	3,500	3,500	18,000	4,000
3206	US Dept of Trans (DOT) HUTF	205,350	196,263	188,044	188,044	176,025	193,743
3234	CO Dept of Trans (CDOT)	33,838	13,887	30,000	30,000	30,000	30,000
3410	Contributions	-	55,320	-	-	-	-
3620	Traffic Fines	22,355	11,590	20,000	20,000	29,500	30,385
3701	Earnings on Investments	12,991	28,229	1,750	1,750	1,750	1,750
3702	Unrealized Gain (Loss)	(38,856)	(134,902)	500	500	500	500
3800	Sale of Fixed Assets	-	35,000	-	-	-	-
3870	Credit Card Rebates	125	105	600	600	150	150
3899	Other Revenue	229	-	-	-	-	-
3900	Transfer from Legacy Fund	155,000	450,941	216,407	454,407	454,407	-
3910	Transfer from General Fund	-	-	-	-	-	150,000
		2,603,713	3,022,932	2,714,864	2,952,864	2,979,315	3,627,734
Street Projects 30-30-3306							
3219	Other Federal Grants	-	-	733,000	733,000	-	733,000
3230	CO Dept of Loc Affairs (DOLA)	-	-	-	-	-	1,800,000
3239	Other State Grants	-	149,999	1,153,750	1,153,750	-	1,153,750
3499	Other Local Grants	-	-	10,000	10,000	-	10,000
		-	149,999	1,896,750	1,896,750	-	3,696,750
Total		2,603,713	3,172,931	4,611,614	4,849,614	2,979,315	7,324,484

City of Gunnison

Street Improvements Fund	Expenditures
Public Works-Public Works Administration	30-30-3100

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	-	-	-	-	-	462,750
4020	Overtime	-	-	-	-	-	-
4100	Social Security	-	-	-	-	-	28,616
4120	Medicare	-	-	-	-	-	6,710
4130	Health Insurance	-	-	-	-	-	63,719
4140	Retirement	-	-	-	-	-	24,726
4200	Workers' Compensation Ins	-	-	-	-	-	4,185
4210	Wellness Benefit	-	-	-	-	-	100
Personnel		-	-	-	-	-	590,805
5010	Office Supplies	-	-	-	-	-	3,700
5020	Operating Supplies	-	-	-	-	-	500
5040	Cleaning Supplies	-	-	-	-	-	-
5080	Printing and Publishing	-	-	-	-	-	300
5090	Clothing/Uniforms	-	-	-	-	-	1,000
5110	Gasoline	-	-	-	-	-	1,500
5810	Equipment & Furn. under \$5,000	-	-	-	-	-	10,000
5830	Software under \$5,000	-	-	-	-	-	-
6110	Telephone - Service	-	-	-	-	-	1,252
6120	Telephone - Cell Phone	-	-	-	-	-	2,136
7050	Contracted Services	-	-	-	-	-	400
7090	Other Professional Services	-	-	-	-	-	150,837
7140	Travel - Lodging	-	-	-	-	-	6,500
7310	Rental - Equipment	-	-	-	-	-	4,100
7430	Dispatch Fees	-	-	-	-	-	7,527
7510	Books & Subscriptions	-	-	-	-	-	500
7530	Software Subscriptions	-	-	-	-	-	10,000
7910	Advertising & Legal Notices	-	-	-	-	-	400
7920	Dues & Memberships	-	-	-	-	-	8,000
9112	Fleet Services	-	-	-	-	-	23,842
9899	Miscellaneous	-	-	-	-	-	100
Operations		-	-	-	-	-	232,594
9100	Cost Allocation	-	-	-	-	-	(536,945)
Cost Allocation		-	-	-	-	-	(536,945)
Total		-	-	-	-	-	286,454

City of Gunnison

Street Improvements Fund

Expenditures

Public Works-Street Maintenance

30-30-3301

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	293,342	263,386	338,039	338,039	338,039	364,676
4020	Overtime	16,176	6,824	25,518	25,518	25,518	27,475
4030	Standby	5,900	5,750	5,800	5,800	5,800	5,800
4100	Social Security	18,551	16,325	22,900	22,900	22,900	24,673
4120	Medicare	4,339	3,818	5,356	5,356	5,356	5,770
4130	Health Insurance	81,061	63,816	83,004	83,004	83,004	63,469
4140	Retirement	21,161	18,097	23,252	23,252	23,252	24,992
4200	Workers' Compensation Ins	-	-	-	-	-	25,637
4210	Wellness Benefit	-	-	-	-	-	110
	Personnel	440,529	378,016	503,869	503,869	503,869	542,602
5010	Office Supplies	1,275	2,009	2,500	2,500	2,500	2,500
5020	Operating Supplies	5,697	3,235	6,000	6,000	6,000	6,000
5090	Clothing/Uniforms	1,753	1,353	1,500	1,500	1,500	2,500
5110	Gasoline	22,609	40,495	47,275	47,275	47,275	50,000
6020	Utilities - Gas	761	667	400	400	400	400
6110	Telephone - Service	2,985	2,627	2,829	2,829	2,829	452
6120	Telephone - Cell Phone	-	-	-	-	-	2,460
6420	Repair & Maint - Equipment	-	-	800	800	800	10,800
7050	Contracted Services	16,309	14,757	30,000	30,000	30,000	30,000
7090	Other Professional Services	600	418	500	500	1,000	1,000
7140	Travel - Lodging	472	1,150	2,500	2,500	3,500	5,000
7310	Rental - Equipment	-	-	2,500	2,500	-	2,500
7530	Software Subscriptions	225	2,475	1,500	1,500	1,500	1,500
7610	Insurance & Bonds	-	7,321	4,564	4,564	4,564	5,167
7620	Insurance Claims	-	150	-	-	-	-
7910	Advertising & Legal Notices	390	68	800	800	500	800
7920	Dues & Memberships	870	425	825	825	2,000	2,000
9110	Overhead Allocation	-	210,732	251,421	251,421	251,421	179,620
9112	Fleet Services	125,211	129,447	141,441	141,441	141,441	160,076
9113	Building Use Charge	-	-	-	-	-	18,477
	Operations	179,155	417,329	497,355	497,355	497,230	481,252
	Total	619,684	795,345	1,001,224	1,001,224	1,001,099	1,023,854

City of Gunnison

Street Improvements Fund Expenditures
 Public Works-Street Improvements 30-30-3302

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
5220	Traffic Control and Safety	22,049	9,172	42,500	42,500	20,000	62,500
5250	Gravel & Sand	19,532	3,442	20,000	20,000	10,000	20,000
6440	Repair & Maint - Paint	63,371	85,929	85,000	85,000	90,900	190,000
7090	Other Professional Services	6,974	42,468	225,000	288,960	84,255	275,000
7951	Material Crushing	19,938	55,000	55,000	55,000	17,600	92,400
7952	Slurry Sealing	139,131	296,552	450,000	450,000	395,000	509,654
7953	Crack Sealing	28,987	34,200	55,000	55,000	49,000	86,000
7954	Tree Program	6,926	2,376	10,000	10,000	10,000	3,500
Operations		306,907	529,139	942,500	1,006,460	676,755	1,239,054
8110	Building Improvements	-	-	-	-	-	200,000
8200	Improve. Other than Buildings	-	-	120,000	120,000	2,224	117,776
8310	Heavy Equipment	-	-	400,000	400,000	275,000	-
8400	Road Construction	320,069	2,236,472	216,000	216,000	130,000	130,000
8401	ADA/Sidewalk Replacement	15,510	-	35,000	35,000	-	70,000
8402	Curb, Gutter, Valley Pan	8,000	349,000	75,000	75,000	15,000	135,000
8403	Use of 2023 Ballot Funding	-	-	-	-	-	924,693
8404	Pedestrian Safety Improvements	-	-	-	-	-	100,000
Capital Outlay		343,579	2,585,472	846,000	846,000	422,224	1,677,469
Total		650,486	3,114,611	1,788,500	1,852,460	1,098,979	2,916,523

City of Gunnison

Street Improvements Fund Expenditures
 Public Works-Street Projects 30-30-3306

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
8500	Capital Design	160,123	89,308	15,000	15,000	170,000	-
8520	Capital Engineering	-	-	10,000	10,000	15,000	5,000
8490	Other Infrastructure	-	-	-	-	-	1,630,000
8400	Road Construction	-	-	2,025,000	2,483,000	260,043	2,247,957
8540	Capital Testing Costs	-	-	-	-	-	15,000
8560	Capital Project Management	-	-	-	-	-	20,000
Capital Outlay		160,123	89,308	2,050,000	2,508,000	445,043	3,917,957
Total		160,123	89,308	2,050,000	2,508,000	445,043	3,917,957

Project Detail

Ohio Avenue Multi-Modal Project

n/a	Ohio Ave-Non-Grant	160,123	89,308	-	-	15,000	40,000
601	Ohio Ave-MMOF #1	-	-	393,750	393,750	260,043	133,707
602	Ohio Ave-MMOF #2	-	-	760,000	760,000	-	760,000
603	Ohio Avenue-Other Rec	-	-	153,250	153,250	-	153,250
604	Ohio Ave-General Fund	-	-	-	458,000	-	458,000
605	Ohio Ave-WCU	-	-	10,000	10,000	-	10,000
606	Ohio Ave-SRTS	-	-	733,000	733,000	-	733,000
		160,123	89,308	2,050,000	2,508,000	275,043	2,287,957

Gunnison Rising Housing Development

620	Gunnison Rising Housing Developm	-	-	-	-	170,000	1,630,000
		-	-	-	-	170,000	1,630,000
Total		160,123	89,308	2,050,000	2,508,000	445,043	3,917,957

City of Gunnison

Ditch

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	14,936	64,665	24,000	24,000	54,862	30,000
Charges for Services	-	-	-	-	-	-
Contributions & Other Grants	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Income	(1,676)	(10,341)	550	550	550	550
Miscellaneous Revenues	400	-	-	-	-	-
Transfers In	-	-	-	-	-	15,000
Total Revenues	13,660	54,324	24,550	24,550	55,412	45,550

<i>Expenditures</i>						
Personal Services	8,297	7,829	32,906	32,906	7,763	34,310
Supplies and Materials	-	-	-	-	-	-
Property Services	30,112	39,217	45,000	45,000	45,000	45,000
Purchased Services	2,544	44,086	63,500	63,500	13,500	103,500
Capital Outlay	200,260	84,020	25,000	25,000	-	50,000
Miscellaneous	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	241,212	175,152	166,406	166,406	66,263	232,810

Beginning Fund Balance	551,427	323,875	209,011	203,047	203,047	192,196
Revenues Over (Under) Expenditures	(227,552)	(120,828)	(141,856)	(141,856)	(10,851)	(187,260)
Ending Fund Balance	323,875	203,047	67,155	61,191	192,196	4,935

Fund Balance % of Total Expenditures	134%	116%	40%	37%	290%	2%
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Ending Unreserved Fund Balance % of Total Operational Expenditures 3%

Summary by Cost Center

<i>Revenues</i>						
31-30-3606 Ditches	13,660	54,324	24,550	24,550	55,412	45,550
Total Revenues	13,660	54,324	24,550	24,550	55,412	45,550

<i>Expenditures</i>						
31-30-3606 Ditches	241,212	175,152	166,406	166,406	66,263	232,810
Total Expenditures	241,212	175,152	166,406	166,406	66,263	232,810

Expenditure Summary by Function

City of Gunnison

Ditch

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	241,212	175,152	166,406	166,406	66,263	232,810
Health and Welfare	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Total Expenditures	241,212	175,152	166,406	166,406	66,263	232,810

City of Gunnison

Ditch Fund Revenues
 Public Works-Ditches 31-30-3606

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
3205	US DOI-Mineral Leasing	14,936	64,665	24,000	24,000	54,862	30,000
3701	Earnings on Investments	2,924	2,441	200	200	200	200
3702	Unrealized Gain (Loss)	(4,600)	(12,782)	350	350	350	350
3899	Other Revenue	400	-	-	-	-	-
3962	Transfer from Wastewater Fund	-	-	-	-	-	15,000
Total		13,660	54,324	24,550	24,550	55,412	45,550

City of Gunnison

Ditch Fund Expenditures
 Public Works-Ditches 31-30-3606

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4010	Part-Time Salaries and Wages	7,091	6,500	29,584	29,584	6,406	30,846
4020	Overtime	-	29	-	-	-	-
4100	Social Security	440	405	1,834	1,834	397	1,912
4120	Medicare	103	95	429	429	93	447
4200	Worker's Compensation Insurance	663	801	1,059	1,059	867	1,104
Personnel		8,297	7,829	32,906	32,906	7,763	34,310
6420	Repair & Maint - Equipment	209	-	-	-	-	-
6425	Repair & Maint - Infrastruct.	29,903	39,217	45,000	45,000	45,000	45,000
7010	Engineering	-	40,791	60,000	60,000	12,000	-
7090	Other Professional Services	-	-	-	-	-	100,000
7910	Advertising & Legal Notices	2,296	3,295	3,500	3,500	1,500	3,500
7920	Dues & Memberships	248	-	-	-	-	-
Operations		32,656	83,303	108,500	108,500	58,500	148,500
8200	Improve. Other than Buildings	113,643	-	25,000	25,000	-	25,000
8200	Improve. Other than Buildings	86,617	84,020	-	-	-	25,000
Capital Outlay		200,260	84,020	25,000	25,000	-	50,000
Total		241,212	175,152	166,406	166,406	66,263	232,810

City of Gunnison
Real Estate Transfer Assessment
Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	45,000	-	-	-	302,071	-
Contributions & Other Grants	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Income	0	91	-	-	650	850
Miscellaneous Revenues	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Revenues	45,000	91	-	-	302,721	850

<i>Expenditures</i>						
Personal Services	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-
Property Services	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-

Beginning Fund Balance	2,619	47,619	47,620	47,711	47,711	350,432
Revenues Over (Under) Expenditures	45,000	91	-	-	302,721	850
Ending Fund Balance	47,619	47,711	47,620	47,711	350,432	351,282

Fund Balance % of Total Expenditures #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Ending Unreserved Fund Balance % of Total Operational Expenditures #DIV/0!

Summary by Cost Center

<i>Revenues</i>						
37-00-0000 RETA	45,000	91	-	-	302,721	850
Total Revenues	45,000	91	-	-	302,721	850

<i>Expenditures</i>						
37-00-0000 RETA	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-

Expenditure Summary by Function

City of Gunnison

Real Estate Transfer Assessment

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-

City of Gunnison

Real Estate Transfer Assessment Fund	Revenues
Unassigned-Unassigned	37-00-0000

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
3364	Real Estate Transfer Assess.	45,000	-	-	-	302,071	-
3701	Earnings on Investments	0	91	-	-	650	850
Total		45,000	91	-	-	302,721	850

City of Gunnison

Real Estate Transfer Assessment Fund	Expenditures
Unassigned-Unassigned	37-00-0000

Object	Description	2021 Actuals	2022 Actuals	2023 Budget	2023 Amended	2023 Estimated	2024 Budget
8200	Improve. Other than Buildings	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-
Total		-	-	-	-	-	-

City of Gunnison

Marijuana Mitigation

Summary

Description	2021 Actuals	2022 Actuals	2023 Budget	2023 Amended	2023 Estimated	2024 Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	338,327	280,292	289,750	289,750	257,530	257,530
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Contributions & Other Grants	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Income	(1,298)	(9,249)	1,750	1,750	1,750	1,750
Miscellaneous Revenues	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Revenues	337,029	271,043	291,500	291,500	259,280	259,280

<i>Expenditures</i>						
Personal Services	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-
Property Services	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	144,500	207,500	145,000	145,000	145,000	90,000
Transfers Out	160,135	152,910	205,457	205,457	205,457	164,445
Total Expenditures	304,635	360,410	350,457	350,457	350,457	254,445

Beginning Fund Balance	357,451	389,845	326,436	300,478	300,478	209,301
Revenues Over (Under) Expenditures	32,394	(89,367)	(58,957)	(58,957)	(91,177)	4,835
Ending Fund Balance	389,845	300,478	267,479	241,521	209,301	214,136

Fund Balance % of Total Expenditures	128%	83%	76%	69%	60%	84%
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Ending Unreserved Fund Balance % of Total Operational Expenditures 84%

Summary by Cost Center

<i>Revenues</i>						
38-11-4200 Public Service-Health/Welfare	337,029	271,043	291,500	291,500	259,280	259,280
Total Revenues	337,029	271,043	291,500	291,500	259,280	259,280

<i>Expenditures</i>						
38-11-4200 Public Service-Health/Welfare	304,635	360,410	350,457	350,457	350,457	254,445
Total Expenditures	304,635	360,410	350,457	350,457	350,457	254,445

Expenditure Summary by Function

City of Gunnison

Marijuana Mitigation

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Health and Welfare	304,635	360,410	350,457	350,457	350,457	254,445
Parks and Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Total Expenditures	304,635	360,410	350,457	350,457	350,457	254,445

City of Gunnison

Marijuana Mitigation Fund	Revenues
Unassigned-Unassigned	38-11-4200

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
3020	Special Marijuana Sales Taxes	305,955	267,511	268,850	268,850	241,530	241,530
3021	Special Marijuana Excise Taxes	32,372	12,782	20,900	20,900	16,000	16,000
3701	Earnings on Investments	2,161	2,619	1,000	1,000	1,000	1,000
3702	Unrealized Gain (Loss)	(3,459)	(11,868)	750	750	750	750
Total		337,029	271,043	291,500	291,500	259,280	259,280

City of Gunnison

Marijuana Mitigation Fund Expenditures
 City Council-Public Service-Health/Welfare 38-11-4200

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
9862	Grant Payments	144,500	207,500	145,000	145,000	145,000	90,000
9900	Transfer to Legacy Fund	160,135	152,910	205,457	205,457	205,457	-
9910	Transfer to General Fund	-	-	-	-	-	159,645
9920	Transfer to Community Center	-	-	-	-	-	4,800
Operations		304,635	360,410	350,457	350,457	350,457	249,645
Total		304,635	360,410	350,457	350,457	350,457	254,445

Transfer Detail

Budget for 15th Officer	73,189	83,534	115,554	115,554	115,554	95,978
15th Officer Subsidy (42% above)	31,042	35,430	49,011	49,011	49,011	40,311
16th Officer	88,201	76,588	115,554	115,554	115,554	92,464
Senior Services	900	900	900	900	900	900
Recreation Scholarships	23,500	23,500	23,500	23,500	23,500	23,500
Police Dept Educational Materials	1,000	1,000	1,000	1,000	1,000	1,000
Police Dept DARE Expenses	1,650	1,650	1,650	1,650	1,650	-
Police Dept Prevention Overtime	7,572	7,572	7,572	7,572	7,572	-
Youth Community Events	1,470	1,470	1,470	1,470	1,470	1,470
Youth Summer Trips (Comm Cente	4,800	4,800	4,800	4,800	4,800	4,800
Total Transfer to Other Funds	160,135	152,910	205,457	205,457	205,457	164,445

City of Gunnison

Risk Management

Summary

Description	2021 Actuals	2022 Actuals	2023 Budget	2023 Amended	2023 Estimated	2024 Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	267,507	308,493	305,022	305,022	305,022	379,093
Contributions & Other Grants	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Income	(63)	(14,263)	750	750	750	750
Miscellaneous Revenues	26,294	4,924	1,500	1,500	5,502	2,233
Transfers In	-	-	-	-	-	-
Total Revenues	293,738	299,153	307,272	307,272	311,274	382,076

<i>Expenditures</i>						
Personal Services	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-
Property Services	-	-	-	-	-	-
Purchased Services	250,411	265,391	293,076	352,570	352,570	467,076
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	250,411	265,391	293,076	352,570	352,570	467,076

Beginning Fund Balance	154,549	197,876	196,854	231,639	231,639	190,343
Revenues Over (Under) Expenditures	43,327	33,763	14,196	(45,298)	(41,296)	(85,000)
Ending Fund Balance	197,876	231,639	211,050	186,341	190,343	105,342
Fund Balance % of Total Expenditures	79%	87%	72%	53%	54%	23%

Ending Unreserved Fund Balance % of Total Operational Expenditures 23%

Summary by Cost Center

<i>Revenues</i>						
39-15-1503 Risk Management	293,738	299,153	307,272	307,272	311,274	382,076
Total Revenues	293,738	299,153	307,272	307,272	311,274	382,076

<i>Expenditures</i>						
39-15-1503 Risk Management	250,411	265,391	293,076	352,570	352,570	467,076
Total Expenditures	250,411	265,391	293,076	352,570	352,570	467,076

Expenditure Summary by Function

City of Gunnison

Risk Management

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
General Government	250,411	265,391	293,076	352,570	352,570	467,076
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Total Expenditures	250,411	265,391	293,076	352,570	352,570	467,076

City of Gunnison

Risk Management Fund Revenues

Finance-Risk Management 39-15-1503

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
3380	Insurance Contributions	267,507	308,493	305,022	305,022	305,022	379,093
3701	Earnings on Investments	2,702	6,530	500	500	500	500
3702	Unrealized Gain (Loss)	(2,765)	(20,793)	250	250	250	250
3820	Compensation for Loss	7,490	625	-	-	-	-
3870	Credit Card Rebates	16,315	60	-	-	-	-
3899	Other Revenue	2,490	4,239	1,500	1,500	5,502	2,233
Total		293,738	299,153	307,272	307,272	311,274	382,076

City of Gunnison

Risk Management Fund	Expenditures
Finance-Risk Management	39-15-1503

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
7630	Other Professional Services	424	4,499	5,000	5,000	5,000	5,000
7610	Insurance & Bonds	203,230	218,535	238,076	238,076	238,076	312,076
7620	Insurance Claims	46,757	42,357	50,000	109,494	109,494	150,000
Operations		250,411	265,391	293,076	352,570	352,570	467,076
Total		250,411	265,391	293,076	352,570	352,570	467,076

City of Gunnison

Electric

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	810,000	810,000	-
Charges for Services	7,333,790	7,534,796	8,361,844	8,361,844	8,103,319	9,121,421
Contributions & Other Grants	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Fines & Forfeitures	(13)	6,103	7,000	7,000	11,495	7,000
Investment Income	(18,080)	(213,745)	12,500	12,500	-	20,000
Miscellaneous Revenues	(42,337)	4,301	150	150	4,085	150
Transfers In	-	-	-	-	-	-
Total Revenues	7,273,359	7,331,455	8,381,494	9,191,494	8,928,899	9,148,571

<i>Expenditures</i>						
Personal Services	646,559	774,252	856,143	856,143	858,438	828,667
Supplies and Materials	374,271	(142,314)	477,000	477,000	769,069	523,000
Property Services	105,666	114,107	201,294	201,294	201,264	226,880
Purchased Services	199,473	217,924	287,740	287,740	291,595	375,136
Capital Outlay	772,939	1,122,477	1,345,000	2,155,000	1,600,660	1,412,000
Miscellaneous	4,407,160	4,993,920	5,518,417	5,868,417	5,527,174	5,384,814
Transfers Out	-	135,305	-	-	-	-
Total Expenditures	6,506,068	7,215,672	8,685,594	9,845,594	9,248,200	8,750,497

Beginning Available Resources	5,657,956	6,425,247	4,563,374	6,541,031	6,541,031	6,221,730
Revenues Over (Under) Expenditures	767,291	115,784	(304,100)	(654,100)	(319,301)	398,074
Ending Available Resources	6,425,247	6,541,031	4,259,274	5,886,931	6,221,730	6,619,804

Available Resources % of Total Expenditures	99%	91%	49%	60%	67%	76%
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Ending Available Resources % of Total Operational Expenditures 90%

Ending Available Resources Analysis

Unreserved Available Resources	5,570,273	5,299,747	2,459,274	4,086,931	4,221,730	4,044,804
EV Charge Capital Reserve	-	-	-	-	-	14,500
Capital Replacement Reserve	-	-	-	-	-	575,000
Inventory	854,974	1,241,284	1,800,000	1,800,000	2,000,000	2,000,000
Ending Available Resources	6,425,247	6,541,031	4,259,274	5,886,931	6,221,730	6,619,804

Ending Unreserved Available Resources % of Total Operational Expenditures 55%

Summary by Cost Center

City of Gunnison

Electric

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
<i>Revenues</i>						
60-30-3700 Electric	7,273,359	7,331,455	8,381,494	9,191,494	8,928,899	9,148,571
Total Revenues	7,273,359	7,331,455	8,381,494	9,191,494	8,928,899	9,148,571

<i>Expenditures</i>						
60-30-3700 Electric	6,506,068	7,215,672	8,685,594	9,845,594	9,248,200	8,750,497
Total Expenditures	6,506,068	7,215,672	8,685,594	9,845,594	9,248,200	8,750,497

Expenditure Summary by Function

General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	6,506,068	7,215,672	8,685,594	9,845,594	9,248,200	8,750,497
Health and Welfare	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Total Expenditures	6,506,068	7,215,672	8,685,594	9,845,594	9,248,200	8,750,497

City of Gunnison

Electric Fund Revenues
 Public Works-Electric 60-30-3700

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
3229	Other State Revenue	-	-	-	300,000	300,000	-
3230	CO Dept of Loc Affairs (DOLA)	-	-	-	510,000	510,000	-
3300	Electric Sales	7,184,681	7,540,475	8,335,465	8,335,465	8,003,412	9,000,237
3301	EV Charging Sales	-	-	-	-	-	35,000
3302	Solar Generation Sales	-	-	-	-	-	50,185
3331	Recycled Material Sales	1,588	1,790	1,000	1,000	2,357	1,000
3338	Construction Hookup Charges	140,579	(48,390)	10,000	10,000	73,824	10,000
3365	Pole Attachments	6,942	40,920	15,379	15,379	23,726	25,000
3600	Late Fees	(13)	6,103	7,000	7,000	11,495	7,000
3701	Earnings on Investments	42,519	75,632	10,000	10,000	-	10,000
3702	Unrealized Gain (Loss)	(60,599)	(289,377)	2,500	2,500	-	10,000
3800	Sale of Fixed Assets	(42,500)	4,102	-	-	-	-
3820	Compensation for Loss	-	-	-	-	3,935	-
3870	Credit Card Rebates	163	200	150	150	150	150
3899	Other Revenue	-	-	-	-	-	-
Total		7,273,359	7,331,455	8,381,494	9,191,494	8,928,899	9,148,571

City of Gunnison

Electric Fund **Expenditures**
Public Works-Electric **60-30-3700**

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	498,073	592,013	640,777	640,777	640,777	629,233
4020	Overtime	14,549	16,783	7,705	7,705	10,000	7,560
4030	Standby	7,300	6,250	8,700	8,700	8,700	8,700
4100	Social Security	31,227	36,841	40,745	40,745	40,745	40,021
4120	Medicare	7,303	8,616	9,529	9,529	9,529	9,360
4130	Health Insurance	58,007	78,075	110,714	110,714	110,714	85,241
4140	Retirement	30,100	35,674	37,973	37,973	37,973	38,581
4200	Workers' Compensation Ins	-	-	-	-	-	9,824
4210	Wellness Benefit	-	-	-	-	-	148
Personnel		646,559	774,252	856,143	856,143	858,438	828,667
5010	Office Supplies	714	-	750	750	700	750
5020	Operating Supplies	45,998	(382,391)	9,000	9,000	9,000	9,000
5070	Postage and Shipping	1,004	133	250	250	100	250
5070	Postage and Shipping	16	-	-	-	-	-
5080	Printing and Publishing	40	438	500	500	250	500
5090	Clothing/Uniforms	8,383	6,685	8,000	8,000	8,000	8,000
5110	Gasoline	7,287	10,893	9,500	9,500	9,195	9,500
5271	Cable Replacement	41,900	28,156	85,000	85,000	85,000	85,000
5272	Aged Pole Replacement	-	2,796	168,000	168,000	168,000	185,000
5281	Transformers	70,993	179,463	75,000	75,000	300,000	100,000
5282	Usage Meters	22,577	5,092	15,000	15,000	15,000	15,000
5282	Usage Meters	7,713	25,171	21,000	21,000	21,000	31,000
5284	Lights	-	-	65,000	65,000	65,000	65,000
5288	New Construction Materials	162,649	(20,165)	10,000	10,000	73,824	10,000
5810	Equipment & Furn. under \$5,000	-	120	-	-	-	-
5820	Computer Equip under \$5,000	55	-	2,500	2,500	2,500	2,500
5830	Software under \$5,000	-	-	1,500	1,500	1,500	1,500
5950	Decorations	4,942	1,295	6,000	6,000	10,000	-
6020	Utilities - Gas	2,276	2,090	2,500	2,500	2,500	3,000
6070	Utilities - EV Charging	-	-	-	-	-	20,000
6110	Telephone - Service	4,652	4,288	6,294	6,294	6,264	1,452
6120	Telephone - Cell Phone	-	-	-	-	-	4,428
6420	Repair & Maint - Equipment	4,041	5,324	7,500	7,500	7,500	7,500
6425	Repair & Maint - Infrastruct.	27,297	2,283	40,000	40,000	40,000	40,000
6425	Repair & Maint - Infrastruct.	8,292	17,770	5,000	5,000	5,000	5,000
6425	Repair & Maint - Infrastruct.	4,999	9,652	15,000	15,000	15,000	15,000
6426	Repair & Maint - Underground	34,141	37,154	50,000	50,000	50,000	55,000
6427	Repair & Maint - Overhead	19,967	35,548	75,000	75,000	75,000	75,000
6428	Repair & Maint - EV Charging	-	-	-	-	-	500
7050	Contracted Services	2,727	1,494	4,500	4,500	4,500	4,500
7050	Contracted Services	20,000	43,348	100,000	100,000	145,500	35,000
7090	Other Professional Services	93,540	110,271	85,000	85,000	40,000	235,000

City of Gunnison

Electric Fund Expenditures
 Public Works-Electric 60-30-3700

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
7090	Other Professional Services	-	1,521	-	-	-	-
7140	Travel - Lodging	4,328	6,320	11,000	11,000	9,500	11,000
7610	Insurance & Bonds	27,843	32,423	35,740	35,740	35,740	37,886
7910	Advertising & Legal Notices	-	178	500	500	750	750
7920	Dues & Memberships	20,998	15,406	21,000	21,000	21,000	21,000
7920	Dues & Memberships	37	-	-	-	4,605	-
7954	Tree Cutting	30,000	6,961	30,000	30,000	30,000	30,000
9110	Overhead Allocation	369,682	429,344	452,586	452,586	452,586	480,118
9112	Fleet Services	85,421	85,032	93,129	93,129	93,129	103,427
9113	Building Use Charge	-	-	-	-	-	20,341
9120	Franchise Fees	364,916	371,180	419,075	419,075	446,445	479,570
9810	Bad Debt Expense	(59)	792	300	300	-	-
9820	Late Fees	13	-	-	-	-	-
9830	Purchased Power	3,584,836	4,106,031	4,547,327	4,547,327	4,179,014	4,247,848
9831	Solar Power Purchase Agr	-	-	-	-	-	42,160
9832	Purchased Power Partnership	-	-	-	-	-	5,350
9899	Miscellaneous	2,350	1,541	6,000	356,000	356,000	6,000
9900	Transfer to Legacy Fund	-	135,305	-	-	-	-
Operations		5,086,569	5,318,943	6,484,451	6,834,451	6,789,102	6,509,830
8000	Land	2,000	164,202	-	-	-	-
8110	Building Improvements	-	39,915	-	-	-	-
8200	Improve. Other than Buildings	614,760	750,110	770,000	770,000	790,660	1,400,000
8300	Equipment	-	168,250	-	810,000	810,000	12,000
8310	Heavy Equipment	156,179	-	575,000	575,000	-	-
Capital Outlay		772,939	1,122,477	1,345,000	2,155,000	1,600,660	1,412,000
Total		6,506,068	7,215,672	8,685,594	9,845,594	9,248,200	8,750,497

City of Gunnison

Water

Summary

Description	2021 Actuals	2022 Actuals	2023 Budget	2023 Amended	2023 Estimated	2024 Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	3,470	-	-	-	-
Intergovernmental	50,095	5,000	310,000	310,000	57,970	2,700,000
Charges for Services	1,320,672	1,518,245	1,689,244	1,855,244	1,917,181	2,133,476
Contributions & Other Grants	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Fines & Forfeitures	(13)	6,103	4,000	4,000	1,000	1,000
Investment Income	(2,852)	(27,831)	750	750	750	750
Miscellaneous Revenues	5,756	112,713	200	200	1,290	2,550,200
Transfers In	-	-	-	-	-	-
Total Revenues	1,373,658	1,617,700	2,004,194	2,170,194	1,978,191	7,385,426

<i>Expenditures</i>						
Personal Services	314,842	393,963	439,389	439,389	439,389	608,299
Supplies and Materials	74,722	108,012	157,001	157,001	160,001	194,550
Property Services	209,232	186,966	205,186	205,186	234,838	230,513
Purchased Services	223,859	212,450	535,173	185,173	232,822	248,917
Capital Outlay	55,405	404,165	151,250	1,151,250	751,250	3,773,004
Miscellaneous	326,254	372,726	412,972	412,972	411,193	452,427
Transfers Out	-	160,412	-	-	-	-
Total Expenditures	1,204,314	1,838,694	1,900,971	2,550,971	2,229,493	5,507,710

Beginning Available Resources	1,036,680	1,206,023	771,026	985,029	985,029	733,728
Revenues Over (Under) Expenditures	169,343	(220,994)	103,223	(380,777)	(251,302)	1,877,716
Ending Fund Balance	1,206,023	985,029	874,249	604,252	733,728	2,611,444

Available Resources % of Total Expenditures	100%	54%	46%	24%	33%	47%
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Ending Available Resources Analysis

Unreserved Available Resources	1,084,380	860,642	749,249	479,252	608,728	1,039,343
Unexpended SRF Loan Proceeds	-	-	-	-	-	1,447,101
Capital Replacement Reserve	-	-	-	-	-	-
Inventory	121,643	124,388	125,000	125,000	125,000	125,000
Ending Available Resources	1,206,023	985,029	874,249	604,252	733,728	2,611,444

Ending Unreserved Available Resources % of Total Operational Expenditures	60%
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Summary by Cost Center

<i>Revenues</i>						
61-30-3601 Water Distribution and Storage	1,373,658	1,612,700	1,694,194	1,860,194	1,968,191	2,135,426

City of Gunnison

Water

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
61-30-3607 Water System Improvements	-	5,000	310,000	310,000	10,000	5,250,000
Total Revenues	1,373,658	1,617,700	2,004,194	2,170,194	1,978,191	7,385,426

Expenditures

61-30-3601 Water Distribution and Storage	1,204,314	1,838,694	1,900,971	1,550,971	1,629,493	1,704,811
61-30-3607 Water System Improvements	-	-	-	1,000,000	600,000	3,802,899
Total Expenditures	1,204,314	1,838,694	1,900,971	2,550,971	2,229,493	5,507,710

Expenditure Summary by Function

General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	1,204,314	1,838,694	1,900,971	2,550,971	2,229,493	5,507,710
Health and Welfare	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Total Expenditures	1,204,314	1,838,694	1,900,971	2,550,971	2,229,493	5,507,710

City of Gunnison

Water Fund Revenues
 Public Works 61-30-XXXX

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
Water Distribution and Storage 61-30-3601							
3150	Right-of-Way Permits	-	3,470	-	-	-	-
3219	Other Federal Grants	50,095	-	-	-	-	-
3256	Special Districts	-	-	-	-	47,970	-
3310	Water Sales	1,062,428	1,290,646	1,617,244	1,617,244	1,629,181	2,036,476
3325	Water Fill Station Charges	-	5,369	-	-	22,000	22,000
3331	Recycled Material Sales	2,542	4,422	-	-	-	-
3338	Construction Hookup Charges	9,702	16,508	7,000	60,000	70,000	10,000
3339	Capital Investment Fees	246,000	201,300	65,000	178,000	196,000	65,000
3600	Late Fees	(13)	6,103	4,000	4,000	1,000	1,000
3701	Earnings on Investments	6,485	8,534	250	250	250	250
3702	Unrealized Gain (Loss)	(9,337)	(36,366)	500	500	500	500
3800	Sale of Fixed Assets	5,500	112,100	-	-	-	-
3820	Compensation for Loss	-	-	-	-	800	-
3870	Credit Card Rebates	256	363	200	200	200	200
3899	Other Revenue	-	250	-	-	290	-
		1,373,658	1,612,700	1,694,194	1,860,194	1,968,191	2,135,426
Water System Improvements 61-30-3607							
3239	Other State Grants	-	5,000	310,000	310,000	10,000	-
3220	CO Dept of Loc Affairs (DOLA)	-	-	-	-	-	200,000
3235	CO Dept of Natural Res. (DNR)	-	-	-	-	-	750,000
3249	Other Local Gov't Revenue	-	-	-	-	-	150,000
3830	Bond Proceeds	-	-	-	-	-	-
3832	Loan Proceeds	-	-	-	-	-	2,550,000
3219	Other Federal Grants	-	-	-	-	-	1,600,000
		-	5,000	310,000	310,000	10,000	5,250,000
Total		1,373,658	1,617,700	2,004,194	2,170,194	1,978,191	7,385,426

City of Gunnison

Water Fund **Expenditures**
Public Works-Water Distribution and Storage **61-30-3601**

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	214,143	275,154	304,393	304,393	304,393	312,026
4020	Overtime	10,479	8,371	5,546	5,546	5,546	5,741
4030	Standby	4,275	4,388	4,350	4,350	4,350	4,350
4100	Social Security	13,169	16,574	19,486	19,486	19,486	19,971
4120	Medicare	3,080	3,876	4,557	4,557	4,557	4,671
4130	Health Insurance	58,647	69,860	83,269	83,269	83,269	64,530
4140	Retirement	11,049	15,741	17,788	17,788	17,788	18,451
4200	Workers' Compensation Ins	-	-	-	-	-	12,560
4210	Wellness Benefit	-	-	-	-	-	99
	Personnel	314,842	393,963	439,389	439,389	439,389	442,400
5010	Office Supplies	21,013	13,011	15,000	15,000	15,000	15,000
5020	Operating Supplies	8,868	715	2,500	2,500	2,500	2,500
5070	Postage and Shipping	296	2,329	2,500	2,500	2,500	2,500
5080	Printing and Publishing	887	-	300	300	300	300
5090	Clothing/Uniforms	1,260	2,123	1,701	1,701	1,701	1,750
5110	Gasoline	6,526	11,701	7,500	7,500	8,000	11,000
5282	Usage Meters	16,276	44,827	50,000	50,000	50,000	62,500
5282	Usage Meters	1,324	568	25,000	25,000	25,000	30,000
5287	Hydrants	-	9,802	20,000	20,000	20,000	30,000
5420	Tools	389	788	-	-	-	-
5420	Tools	4,924	1,152	4,000	4,000	4,000	8,000
5810	Equipment & Furn. under \$5,000	-	6,704	5,000	5,000	5,000	5,000
5820	Computer Equip under \$5,000	2,327	-	5,000	5,000	5,000	5,000
5830	Software under \$5,000	-	-	2,500	2,500	5,000	5,000
5955	Chemicals	10,633	14,292	16,000	16,000	16,000	16,000
6020	Utilities - Gas	86,810	80,150	65,000	65,000	80,000	80,000
6110	Telephone - Service	2,915	2,648	13,186	13,186	13,186	1,053
6120	Telephone - Cell Phone	-	-	-	-	-	2,460
6410	Repair & Maint - Building	68,172	12,957	30,000	30,000	30,000	30,000
6420	Repair & Maint - Equipment	12,132	24,927	12,000	12,000	12,000	12,000
6420	Repair & Maint - Equipment	-	33,095	35,000	35,000	49,652	55,000
6425	Repair & Maint - Infrastruct.	11,192	12,508	10,000	10,000	10,000	10,000
6425	Repair & Maint - Infrastruct.	21,916	18,942	25,000	25,000	25,000	25,000
6425	Repair & Maint - Infrastruct.	6,096	1,739	15,000	15,000	15,000	15,000
7010	Engineering	17,699	16,992	15,000	15,000	66,399	45,000
7025	Testing	21,673	10,222	11,000	11,000	11,000	11,000
7030	Legal Services	29,901	20,812	30,000	30,000	25,000	35,000
7050	Contracted Services	15,932	18,818	15,000	15,000	15,000	15,000
7090	Other Professional Services	117,796	105,680	425,000	75,000	75,000	90,000
7140	Travel - Lodging	1,700	5,501	3,250	3,250	3,250	6,500
7310	Rental - Equipment	531	560	800	800	800	800
7450	Administration Fees	-	-	1,000	1,000	1,000	1,000

City of Gunnison

Water Fund	Expenditures
Public Works-Water Distribution and Storage	61-30-3601

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
7530	Software Subscriptions	679	11,827	12,408	12,408	12,408	15,000
7610	Insurance & Bonds	14,176	15,334	17,215	17,215	17,215	17,617
7620	Insurance Claims	-	500	-	-	-	-
7910	Advertising & Legal Notices	208	1,550	1,000	1,000	2,250	5,000
7920	Dues & Memberships	3,565	4,654	3,500	3,500	3,500	7,000
9110	Overhead Allocation	201,827	234,009	248,302	248,302	248,302	263,407
9112	Fleet Services	59,322	59,298	64,260	64,260	64,260	70,839
9113	Building Use Charge	-	-	-	-	-	11,160
9120	Franchise Fees	65,105	79,391	100,210	100,210	98,410	106,771
9810	Bad Debt Expense	-	-	200	200	200	200
9820	Late Fees	-	29	-	-	21	50
9900	Transfer to Legacy Fund	-	160,412	-	-	-	-
Operations		834,067	1,040,566	1,310,332	960,332	1,038,854	1,126,407
8200	Improve. Other than Buildings	2,266	-	-	-	-	85,000
8300	Equipment	-	143,000	25,000	25,000	25,000	51,004
8310	Heavy Equipment	-	242,239	-	-	-	-
8320	Vehicles	27,358	-	121,250	121,250	121,250	-
8340	Computer Equipment	23,045	17,515	-	-	-	-
8440	Line Construction	2,736	1,411	5,000	5,000	5,000	-
Capital Outlay		55,405	404,165	151,250	151,250	151,250	136,004
Total		1,204,314	1,838,694	1,900,971	1,550,971	1,629,493	1,704,811

City of Gunnison

Water Fund Expenditures
 Public Works-Water System Improvements 61-30-3607

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	-	-	-	-	-	112,400
4100	Social Security	-	-	-	-	-	6,969
4120	Medicare	-	-	-	-	-	1,630
4130	Health Insurance	-	-	-	-	-	31,343
4140	Retirement	-	-	-	-	-	11,240
4200	Workers' Compensation Ins	-	-	-	-	-	2,293
4210	Wellness Benefit	-	-	-	-	-	25
Personnel		-	-	-	-	-	165,899
8300	Equipment	-	-	-	-	-	-
8420	Water System Const	-	-	-	-	-	1,500,000
8500	Capital Design	-	-	-	1,000,000	600,000	1,950,000
8510	Capital Architectural	-	-	-	-	-	-
8520	Capital Engineering	-	-	-	-	-	-
8530	Capital Permitting and Survey	-	-	-	-	-	-
8540	Capital Testing Costs	-	-	-	-	-	-
8550	Capital Financing Costs	-	-	-	-	-	-
8560	Capital Project Management	-	-	-	-	-	-
8590	Capital Other Soft Costs	-	-	-	-	-	187,000
Capital Outlay		-	-	-	1,000,000	600,000	3,637,000
Total		-	-	-	1,000,000	600,000	3,802,899

Project Detail

000 Unallocated Personnel Costs-Construction Project Manager

4000	Full-Time Salaries and Wages	-	-	-	-	-	112,400
4100	Social Security	-	-	-	-	-	6,969
4120	Medicare	-	-	-	-	-	1,630
4130	Health Insurance	-	-	-	-	-	31,343
4140	Retirement	-	-	-	-	-	11,240
4200	Workers' Compensation Ins	-	-	-	-	-	2,293
4210	Wellness Benefit	-	-	-	-	-	25
		-	-	-	-	-	165,899

610 Proj#1-Raw Water

8500	Capital Design	-	-	-	-	-	150,000
8300	Equipment	-	-	-	-	-	-
8420	Water System Const	-	-	-	-	-	1,500,000
8510	Capital Architectural	-	-	-	-	-	-
8520	Capital Engineering	-	-	-	-	-	-
8530	Capital Permitting and Survey	-	-	-	-	-	-
8540	Capital Testing Costs	-	-	-	-	-	-
8550	Capital Financing Costs	-	-	-	-	-	-

City of Gunnison

Water Fund	Expenditures
Public Works-Water System Improvements	61-30-3607

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
8560	Capital Project Management	-	-	-	-	-	-
8590	Capital Other Soft Costs	-	-	-	-	-	187,000
		-	-	-	-	-	1,837,000
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611 Proj#2-Distribution Piping							
8500	Capital Design	-	-	-	-	-	-
8300	Equipment	-	-	-	-	-	-
8420	Water System Const	-	-	-	-	-	-
8510	Capital Architectural	-	-	-	-	-	-
8520	Capital Engineering	-	-	-	-	-	-
8530	Capital Permitting and Survey	-	-	-	-	-	-
8540	Capital Testing Costs	-	-	-	-	-	-
8550	Capital Financing Costs	-	-	-	-	-	-
8560	Capital Project Management	-	-	-	-	-	-
8590	Capital Other Soft Costs	-	-	-	-	-	-
		-	-	-	-	-	-
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612 Proj#3-Water Treatment Plant							
8500	Capital Design	-	-	-	1,000,000	600,000	1,800,000
8300	Equipment	-	-	-	-	-	-
8420	Water System Const	-	-	-	-	-	-
8510	Capital Architectural	-	-	-	-	-	-
8520	Capital Engineering	-	-	-	-	-	-
8530	Capital Permitting and Survey	-	-	-	-	-	-
8540	Capital Testing Costs	-	-	-	-	-	-
8550	Capital Financing Costs	-	-	-	-	-	-
8560	Capital Project Management	-	-	-	-	-	-
8590	Capital Other Soft Costs	-	-	-	-	-	-
		-	-	-	1,000,000	600,000	1,800,000
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		-	-	-	1,000,000	600,000	3,802,899

City of Gunnison

Wastewater

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	820	600	600	600	600
Intergovernmental	50,000	241,579	1,249,652	1,249,652	69,180	1,545,703
Charges for Services	2,938,195	3,303,296	2,928,260	2,928,260	3,164,000	3,043,500
Contributions & Other Grants	302,370	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Income	(882)	(37,467)	750	750	750	750
Miscellaneous Revenues	457,909	112,429	200	200	18,200	200
Transfers In	-	-	-	-	-	-
Total Revenues	3,747,593	3,620,658	4,179,462	4,179,462	3,252,730	4,590,753

<i>Expenditures</i>						
Personal Services	645,635	702,024	774,520	774,520	776,666	811,213
Supplies and Materials	74,689	120,756	133,625	133,625	129,464	225,750
Property Services	189,152	218,076	234,773	234,773	238,773	278,048
Purchased Services	332,002	358,057	406,958	406,958	417,371	532,039
Capital Outlay	1,442,183	1,001,389	1,289,902	1,289,902	121,106	1,779,207
Miscellaneous	1,201,629	1,271,740	1,269,968	1,269,968	1,286,115	1,402,551
Transfers Out	-	270,412	-	-	-	15,000
Total Expenditures	3,885,291	3,942,455	4,109,746	4,109,746	2,969,495	5,043,808

Beginning Available Resources	1,435,882	1,298,184	789,966	976,387	976,387	1,259,622
Revenues Over (Under) Expenditures	(137,698)	(321,797)	69,716	69,716	283,235	(453,055)
Ending Fund Balance	1,298,184	976,387	859,682	1,046,103	1,259,622	806,567

Available Resources % of Total Expenditures	33%	25%	21%	25%	42%	16%
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Ending Unreserved Available Resources % of Total Operational Expenditures 25%

Ending Available Resources Analysis

Unreserved Available Resources	1,250,410	927,907	809,682	996,103	1,209,622	756,567
Capital Replacement Reserve	-	-	-	-	-	-
Inventory	47,774	48,480	50,000	50,000	50,000	50,000
Ending Available Resources	1,298,184	976,387	859,682	1,046,103	1,259,622	806,567

Summary by Cost Center

<i>Revenues</i>						
62-30-0000 Unassigned	3,384,474	2,985,022	2,526,810	2,526,810	2,881,550	2,727,950
62-30-3402 Wastewater Treatment	225,017	266,923	275,000	275,000	192,000	201,600

City of Gunnison

Wastewater

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
62-30-3403 Water Laboratory	63,773	66,131	68,000	68,000	60,000	63,000
62-30-3404 Composting	74,329	61,002	60,000	60,000	50,000	240,000
62-30-3406 Sewer System Projects	-	241,579	1,249,652	1,249,652	69,180	1,358,203
Total Revenues	3,747,593	3,620,658	4,179,462	4,179,462	3,252,730	4,590,753

Expenditures

62-30-3401 Wastewater Collection	805,034	1,065,029	783,097	783,097	787,612	1,016,589
62-30-3402 Wastewater Treatment	2,662,997	2,226,780	1,566,868	1,566,868	1,627,928	1,896,224
62-30-3403 Water Laboratory	215,477	212,565	225,172	225,172	227,318	249,729
62-30-3404 Composting	201,783	196,501	284,957	284,957	257,457	523,063
62-30-3406 Sewer System Projects	-	241,579	1,249,652	1,249,652	69,180	1,358,203
Total Expenditures	3,885,291	3,942,455	4,109,746	4,109,746	2,969,495	5,043,808

Expenditure Summary by Function

General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	3,885,291	3,942,455	4,109,746	4,109,746	2,969,495	5,043,808
Health and Welfare	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Total Expenditures	3,885,291	3,942,455	4,109,746	4,109,746	2,969,495	5,043,808

City of Gunnison

Wastewater Fund	Revenues
Public Works	62-30-XXXX

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
Unassigned 62-30-0000							
3150	Right-of-Way Permits	-	820	600	600	600	600
3239	Other State Grants	50,000	-	-	-	-	-
3320	Wastewater Collection Service	1,620,235	1,656,275	1,733,010	1,733,010	1,750,000	1,837,500
3321	Dos Rios WW Processing	211,029	540,843	337,500	337,500	528,000	554,400
3322	North Valley WW Processing	216,335	385,963	318,750	318,750	190,000	199,500
3323	Tomichi WW Processing	3,714	4,059	4,000	4,000	4,000	3,000
3338	Construction Hookup Charges	5,013	20,000	7,000	7,000	40,000	7,000
3339	Capital Investment Fees	518,750	302,100	125,000	125,000	350,000	125,000
3410	Contributions	302,370	-	-	-	-	-
3701	Earnings on Investments	5,486	12,156	500	500	500	500
3702	Unrealized Gain (Loss)	(6,367)	(49,623)	250	250	250	250
3800	Sale of Fixed Assets	-	112,100	-	-	18,000	-
3820	Compensation for Loss	457,596	-	-	-	-	-
3870	Credit Card Rebates	226	299	200	200	200	200
3899	Other Revenue	88	30	-	-	-	-
Total		3,384,474	2,985,022	2,526,810	2,526,810	2,881,550	2,727,950
Wastewater Treatment 62-30-3402							
3324	Septic Dump Station Charges	225,017	266,923	275,000	275,000	192,000	201,600
Total		225,017	266,923	275,000	275,000	192,000	201,600
Water Laboratory 62-30-3403							
3326	Water Lab Services	63,773	66,131	68,000	68,000	60,000	63,000
Total		63,773	66,131	68,000	68,000	60,000	63,000
Composting 62-30-3404							
3221	CO Dept of Pub Health (CDPHE)	-	-	-	-	-	187,500
3327	Compost Sales	74,329	61,002	60,000	60,000	50,000	52,500
Total		74,329	61,002	60,000	60,000	50,000	240,000
Sewer System Improvements 62-30-3606							
3219	Other Federal Grants	-	241,579	1,249,652	1,249,652	69,180	1,358,203
Total		-	241,579	1,249,652	1,249,652	69,180	1,358,203
Grand Total		3,747,593	3,620,658	4,179,462	4,179,462	3,252,730	4,590,753

City of Gunnison

Wastewater Fund Expenditures

Public Works-Wastewater Collection 62-30-3401

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	165,270	230,019	229,588	229,588	229,588	234,986
4020	Overtime	8,804	7,494	7,233	7,233	7,233	7,484
4030	Standby	4,275	4,388	4,350	4,350	4,350	4,350
4100	Social Security	10,202	13,930	14,953	14,953	14,953	15,303
4120	Medicare	2,386	3,258	3,497	3,497	3,497	3,579
4130	Health Insurance	46,374	53,503	60,215	60,215	60,215	58,460
4140	Retirement	9,496	13,446	14,132	14,132	14,132	14,686
4200	Workers' Compensation Ins	-	-	-	-	-	6,022
4210	Wellness Benefit	-	-	-	-	-	71
	Personnel	246,807	326,038	333,968	333,968	333,968	344,942
5010	Office Supplies	190	8,567	8,000	8,000	887	8,000
5020	Operating Supplies	-	297	-	-	1,227	-
5090	Clothing/Uniforms	260	966	1,275	1,275	-	1,750
5110	Gasoline	6,467	11,544	7,000	7,000	7,000	12,000
5420	Tools	-	1,759	2,500	2,500	2,500	2,500
5420	Tools	-	2,150	2,500	2,500	2,500	5,000
5820	Computer Equip under \$5,000	-	1,861	3,500	3,500	3,500	5,000
5830	Software under \$5,000	2,000	1,333	2,000	2,000	2,000	4,000
6110	Telephone - Service	1,821	2,023	1,968	1,968	1,968	-
6120	Telephone - Cell Phone	-	-	-	-	-	1,968
6410	Repair & Maint - Building	-	1,800	-	-	-	-
6420	Repair & Maint - Equipment	12,976	11,455	15,000	15,000	15,000	15,000
6425	Repair & Maint - Infrastruct.	2,143	-	4,000	4,000	4,000	8,000
6425	Repair & Maint - Infrastruct.	6,772	6,730	5,000	5,000	5,000	5,000
6425	Repair & Maint - Infrastruct.	843	-	5,000	5,000	5,000	8,000
6425	Repair & Maint - Infrastruct.	-	-	8,000	8,000	8,000	25,000
7010	Engineering	20,851	4,636	5,000	5,000	5,000	28,000
7050	Contracted Services	21,046	20,191	19,500	19,500	19,500	19,500
7090	Other Professional Services	30,166	54,384	30,000	30,000	30,000	55,000
7090	Other Professional Services	-	102	-	-	-	-
7140	Travel - Lodging	133	745	2,000	2,000	2,000	4,000
7310	Rental - Equipment	-	-	500	500	500	1,000
7530	Software Subscriptions	-	-	1,000	1,000	1,000	2,000
7610	Insurance & Bonds	7,447	7,991	9,795	9,795	9,795	2,830
7620	Insurance Claims	-	755	1,000	1,000	1,000	1,000
7910	Advertising & Legal Notices	784	-	-	-	-	-
7920	Dues & Memberships	547	1,632	3,500	3,500	3,500	7,000
7955	Inflow/Infiltration Reduction	42,900	-	75,000	75,000	75,000	75,000
9110	Overhead Allocation	97,450	112,311	119,661	119,661	119,661	126,941
9112	Fleet Services	70,886	70,695	76,180	76,180	76,180	76,776
9113	Building Use Charge	-	-	-	-	-	5,378
9899	Miscellaneous	486	-	-	-	-	-

City of Gunnison

Wastewater Fund	Expenditures
Public Works-Wastewater Collection	62-30-3401

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
9931	Transfer to Ditch Fund	-	-	-	-	-	15,000
Operations		326,168	323,926	408,879	408,879	401,718	520,643
8300	Equipment	204,702	169,650	-	-	-	101,004
8310	Heavy Equipment	-	242,239	-	-	-	-
8320	Vehicles	27,358	-	36,250	36,250	51,926	-
8440	Line Construction	-	3,176	4,000	4,000	-	50,000
Capital Outlay		232,060	415,065	40,250	40,250	51,926	151,004
Total		805,034	1,065,029	783,097	783,097	787,612	1,016,589

City of Gunnison

Wastewater Fund Expenditures

Public Works-Wastewater Treatment 62-30-3402

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	97,387	90,812	118,534	118,534	118,534	126,213
4020	Overtime	4,246	1,045	1,316	1,316	1,316	1,401
4100	Social Security	6,079	5,477	7,431	7,431	7,431	7,912
4120	Medicare	1,422	1,281	1,738	1,738	1,738	1,850
4130	Health Insurance	14,256	12,935	21,361	21,361	21,361	19,748
4140	Retirement	5,852	4,973	5,993	5,993	5,993	6,381
4200	Workers' Compensation Ins	-	-	-	-	-	3,042
4210	Wellness Benefit	-	-	-	-	-	31
Personnel		129,241	116,522	156,373	156,373	156,373	166,578
5010	Office Supplies	8,423	8,541	15,000	15,000	15,000	15,000
5070	Postage and Shipping	25	10	500	500	500	500
5090	Clothing/Uniforms	1,235	662	1,500	1,500	1,500	2,500
5110	Gasoline	12,749	23,090	15,000	15,000	18,000	20,000
5420	Tools	93	351	3,000	3,000	3,000	6,000
5810	Equipment & Furn. under \$5,000	-	-	5,000	5,000	5,000	5,000
5820	Computer Equip under \$5,000	2,235	4,043	4,500	4,500	4,500	4,500
5830	Software under \$5,000	-	10,701	13,000	13,000	13,000	25,000
5955	Chemicals	-	-	-	-	-	50,000
6020	Utilities - Gas	118,106	146,316	106,000	106,000	135,000	150,000
6110	Telephone - Service	3,456	3,128	4,305	4,305	4,305	2,120
6120	Telephone - Cell Phone	-	-	-	-	-	2,460
6410	Repair & Maint - Building	33,482	41,575	45,000	45,000	45,000	45,000
6420	Repair & Maint - Equipment	7,411	4,261	4,000	4,000	4,000	4,000
7010	Engineering	13,800	14,971	15,000	15,000	15,000	15,000
7025	Testing	14,619	10,222	22,500	22,500	22,500	22,500
7050	Contracted Services	14,195	15,162	14,195	14,195	18,000	20,000
7090	Other Professional Services	1,667	4,718	22,500	22,500	22,500	47,500
7090	Other Professional Services	-	123	-	-	-	-
7090	Other Professional Services	25,666	81,622	-	-	-	-
7140	Travel - Lodging	767	4,592	3,780	3,780		7,500
7310	Rental - Equipment	1,979	2,467	3,200	3,200	3,200	3,200
7510	Books & Subscriptions	-	-	540	540	540	540
7530	Software Subscriptions	-	-	-	-	12,888	19,332
7610	Insurance & Bonds	27,044	28,653	32,748	32,748	32,748	40,937
7620	Insurance Claims	-	500	-	-	-	-
7910	Advertising & Legal Notices	1,555	223	1,600	1,600	1,600	1,600
7920	Dues & Memberships	2,319	436	3,500	3,500	3,500	6,000
9110	Overhead Allocation	97,450	112,311	119,661	119,661	119,661	126,941
9112	Fleet Services	70,260	69,339	72,224	72,224	72,224	92,156
9113	Building Use Charge	-	-	-	-	-	5,378
9120	Franchise Fees	170,849	166,075	146,490	146,490	162,637	229,538
9410	Debt Service-Principal	553,665	568,400	568,400	568,400	568,400	580,843

City of Gunnison

Wastewater Fund Expenditures
 Public Works-Wastewater Treatment 62-30-3402

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
9420	Debt Service-Interest	64,207	172,611	90,820	90,820	90,820	82,079
9430	Debt Service-Fees	76,332	-	76,332	76,332	76,332	76,322
9810	Bad Debt Expense	0	-	200	200	200	200
9820	Late Fees	45	-	-	-	-	-
9900	Transfer to Legacy Fund	-	270,412	-	-	-	-
Operations		1,323,632	1,765,514	1,410,495	1,410,495	1,471,555	1,709,645
8200	Improve. Other than Buildings	-	208,485	-	-	-	20,000
8200	Improve. Other than Buildings	1,210,124	-	-	-	-	-
8300	Equipment	-	136,259	-	-	-	-
Capital Outlay		1,210,124	344,744	-	-	-	20,000
Total		2,662,997	2,226,780	1,566,868	1,566,868	1,627,928	1,896,224

City of Gunnison

Wastewater Fund Expenditures
 Public Works-Water Laboratory 62-30-3403

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	111,610	115,666	102,999	102,999	102,999	109,373
4020	Overtime	3,040	1,756	-	-	2,146	-
4100	Social Security	6,701	6,940	6,386	6,386	6,386	6,781
4120	Medicare	1,567	1,623	1,493	1,493	1,493	1,586
4130	Health Insurance	21,961	19,265	28,194	28,194	28,194	28,246
4140	Retirement	6,340	5,855	5,150	5,150	5,150	5,469
4200	Workers' Compensation Ins	-	-	-	-	-	2,636
4210	Wellness Benefit	-	-	-	-	-	38
Personnel		151,220	151,105	144,222	144,222	146,368	154,129
5070	Postage and Shipping	2,584	4,094	2,350	2,350	2,350	5,000
5810	Equipment & Furn. under \$5,000	4,429	-	9,000	9,000	9,000	9,000
5960	Laboratory Supplies	33,999	40,785	38,000	38,000	38,000	45,000
6410	Repair & Maint - Building	2,136	788	11,500	11,500	11,500	11,500
7050	Contracted Services	825	-	-	-	-	-
7090	Other Professional Services	20,284	15,779	20,000	20,000	20,000	20,000
7920	Dues & Memberships	-	15	100	100	100	100
7930	Schools & Training	-	-	-	-	-	5,000
Operations		64,257	61,460	80,950	80,950	80,950	95,600
Total		215,477	212,565	225,172	225,172	227,318	249,729

City of Gunnison

Wastewater Fund Expenditures
 Public Works-Composting 62-30-3404

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	86,597	80,010	105,259	105,259	105,259	108,973
4020	Overtime	5,022	1,256	-	-	-	-
4100	Social Security	5,441	4,743	6,526	6,526	6,526	6,756
4120	Medicare	1,273	1,109	1,526	1,526	1,526	1,580
4130	Health Insurance	14,688	16,794	21,383	21,383	21,383	20,148
4140	Retirement	5,346	4,447	5,263	5,263	5,263	5,449
4200	Workers' Compensation Ins	-	-	-	-	-	2,626
4210	Wellness Benefit	-	-	-	-	-	31
Personnel		118,367	108,360	139,957	139,957	139,957	145,563
6410	Repair & Maint - Building	8	-	-	-	-	-
6490	Repair & Maint - Other	-	-	25,000	25,000	-	-
7090	Other Professional Services	636	-	2,500	2,500	-	-
7956	Biosolids Mediation	46,594	65,616	90,000	90,000	90,000	100,000
7956	Biosolids Mediation	11,178	-	-	-	-	-
7090	Other Professional Services	25,000	22,523	27,500	27,500	27,500	27,500
7920	Dues & Memberships	-	3	-	-	-	-
Operations		83,416	88,142	145,000	145,000	117,500	127,500
8200	Improve. Other than Buildings	-	-	-	-	-	-
8300	Equipment	-	-	-	-	-	-
8500	Capital Design	-	-	-	-	-	250,000
Capital Outlay		-	-	-	-	-	250,000
Total		201,783	196,501	284,957	284,957	257,457	523,063

City of Gunnison

Wastewater Fund	Expenditures
Public Works-Sewer System Projects	62-30-3406

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
8420	Sewer System Const	-	-	-	-	-	1,273,203
8500	Capital Design	-	241,579	1,249,652	1,249,652	69,180	-
8520	Capital Engineering	-	-	-	-	-	-
8540	Capital Testing Costs	-	-	-	-	-	15,000
8530	Capital Permitting and Survey	-	-	-	-	-	-
8560	Capital Project Management	-	-	-	-	-	70,000
Capital Outlay		-	241,579	1,249,652	1,249,652	69,180	1,358,203
Total		-	241,579	1,249,652	1,249,652	69,180	1,358,203

City of Gunnison

Waste and Recycling

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	25,000	25,000	-	69,000
Charges for Services	841,055	881,090	1,018,203	1,018,203	965,671	1,078,260
Contributions & Other Grants	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	5,000	5,000
Investment Income	(1,037)	(14,207)	1,200	1,200	1,200	1,200
Miscellaneous Revenues	411	242	-	-	117	25
Transfers In	-	-	-	-	-	-
Total Revenues	840,430	867,125	1,044,403	1,044,403	971,988	1,153,485

<i>Expenditures</i>						
Personal Services	240,554	266,850	293,581	293,581	293,581	313,140
Supplies and Materials	37,115	48,489	61,300	61,300	46,150	61,400
Property Services	4,634	5,267	6,656	6,656	5,056	6,768
Purchased Services	141,447	150,363	166,591	166,591	145,691	176,002
Capital Outlay	-	-	350,000	355,771	355,771	-
Miscellaneous	275,821	301,487	438,093	438,093	404,419	480,852
Transfers Out	-	44,293	-	-	-	-
Total Expenditures	699,572	816,749	1,316,221	1,321,992	1,250,668	1,038,162

Beginning Available Resources	348,016	488,874	572,973	539,249	539,249	260,569
Revenues Over (Under) Expenditures	140,858	50,376	(271,818)	(277,589)	(278,680)	115,323
Ending Fund Balance	488,874	539,249	301,155	261,660	260,569	375,893

Available Resources % of Total Expenditures	70%	66%	23%	20%	21%	36%
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Ending Unreserved Available Resources % of Total Operational Expenditures 36%

Ending Available Resources Analysis

Unreserved Available Resources	470,440	515,177	276,155	236,660	235,569	150,893
Capital Replacement Reserve	-	-	-	-	-	200,000
Inventory	18,434	24,073	25,000	25,000	25,000	25,000
Ending Available Resources	488,874	539,249	301,155	261,660	260,569	375,893

Summary by Cost Center

<i>Revenues</i>						
63-30-3501 Solid Waste	840,430	867,125	1,044,403	1,044,403	971,988	1,153,485
Total Revenues	840,430	867,125	1,044,403	1,044,403	971,988	1,153,485

City of Gunnison

Waste and Recycling

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
<i>Expenditures</i>						
63-30-3501 Solid Waste	699,572	816,749	1,316,221	1,321,992	1,250,668	1,038,162
Total Expenditures	699,572	816,749	1,316,221	1,321,992	1,250,668	1,038,162

Expenditure Summary by Function

General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	699,572	816,749	1,316,221	1,321,992	1,250,668	1,038,162
Health and Welfare	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Total Expenditures	699,572	816,749	1,316,221	1,321,992	1,250,668	1,038,162

City of Gunnison

Waste and Recycling Fund Revenues
 Public Works-Solid Waste 63-30-3501

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
3235	CO Dept of Natural Res. (DNR)	-	-	-	-	-	69,000
3259	Other Local Gov't Grants	-	-	25,000	25,000	-	-
3330	Solid Waste Collection Service	782,566	846,407	958,203	958,203	951,671	1,066,260
3331	Recycled Material Sales	27,755	19,310	30,000	30,000	2,000	-
3332	Tree Dump Sales	30,734	15,373	30,000	30,000	12,000	12,000
3640	Plastic Bag Fees	-	-	-	-	5,000	5,000
3701	Earnings on Investments	2,655	4,826	1,000	1,000	1,000	1,000
3702	Unrealized Gain (Loss)	(3,691)	(19,033)	200	200	200	200
3870	Credit Card Rebates	35	27	-	-	25	25
3899	Other Revenue	376	216	-	-	92	-
Total		840,430	867,125	1,044,403	1,044,403	971,988	1,153,485

City of Gunnison

Waste and Recycling Fund Expenditures

Public Works-Solid Waste 63-30-3501

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	167,784	192,879	217,613	217,613	217,613	208,849
4010	Part-Time Salaries and Wages	-	-	-	-	-	24,606
4020	Overtime	5,665	7,313	5,278	5,278	5,278	5,603
4100	Social Security	10,142	12,067	13,819	13,819	13,819	14,822
4120	Medicare	2,372	2,822	3,232	3,232	3,232	3,466
4130	Health Insurance	43,988	39,260	40,678	40,678	40,678	23,715
4140	Retirement	10,602	12,509	12,961	12,961	12,961	13,943
4200	Workers' Compensation Ins	-	-	-	-	-	18,069
4210	Wellness Benefit	-	-	-	-	-	65
	Personnel	240,554	266,850	293,581	293,581	293,581	313,140
5010	Office Supplies	2,576	(5,205)	700	700	550	700
5020	Operating Supplies	3,317	2,469	3,800	3,800	3,000	3,800
5090	Clothing/Uniforms	500	317	900	900	600	1,000
5110	Gasoline	12,742	22,275	20,000	20,000	15,000	20,000
5285	Refuse Containers	12,410	24,202	25,000	25,000	27,000	25,000
5286	Recycle Containers	5,467	4,432	10,000	10,000	-	10,000
5820	Computer Equip under \$5,000	-	-	600	600	-	600
5830	Software under \$5,000	104	-	300	300	-	300
6020	Utilities - Gas	2,622	2,844	2,100	2,100	2,500	2,500
6110	Telephone - Service	2,013	1,676	2,556	2,556	2,556	-
6120	Telephone - Cell Phone	-	-	-	-	-	2,268
6420	Repair & Maint - Equipment	-	747	2,000	2,000	-	2,000
7050	Contracted Services	10,393	8,912	25,000	25,000	2,000	15,000
7090	Other Professional Services	-	1,655	5,000	5,000	-	5,000
7090	Other Professional Services	298	-	300	300	300	300
7140	Travel - Lodging	175	271	1,500	1,500	500	1,500
7460	Landfill Fees	110,700	125,161	110,000	110,000	120,000	130,000
7610	Insurance & Bonds	2,324	1,011	1,891	1,891	1,891	1,302
7910	Advertising & Legal Notices	2,688	896	2,500	2,500	1,000	2,500
7920	Dues & Memberships	22	330	400	400	-	400
7950	Tree Chipping	14,845	12,128	20,000	20,000	20,000	20,000
9110	Overhead Allocation	181,544	203,877	208,675	208,675	208,675	221,370
9112	Fleet Services	94,277	97,347	101,302	101,302	101,302	94,661
9113	Building Use Charge	-	-	-	-	-	9,379
9440	Lease Payments	-	-	87,816	87,816	81,142	81,142
9810	Bad Debt Expense	-	262	300	300	300	300
9880	Grant Expenditures	-	-	-	-	-	69,000
9886	Household Hazardous Waste	-	-	35,000	35,000	12,000	-
9887	Community Clean-Up	-	-	5,000	5,000	1,000	5,000
9900	Transfer to Legacy Fund	-	44,293	-	-	-	-
	Operations	459,018	549,899	672,640	672,640	601,316	725,022
8310	Heavy Equipment	-	-	350,000	355,771	355,771	-

City of Gunnison

Waste and Recycling Fund	Expenditures
Public Works-Solid Waste	63-30-3501

Object	Description	2021 Actuals	2022 Actuals	2023 Budget	2023 Amended	2023 Estimated	2024 Budget
Capital Outlay		-	-	350,000	355,771	355,771	-
Total		699,572	816,749	1,316,221	1,321,992	1,250,668	1,038,162

City of Gunnison

Fleet Management

Summary

Description	2021 Actuals	2022 Actuals	2023 Budget	2023 Amended	2023 Estimated	2024 Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	712,225	724,562	779,508	779,508	779,508	666,487
Contributions & Other Grants	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Income	(2,910)	(10,295)	-	-	7,000	10,000
Miscellaneous Revenues	52,019	23,666	-	36,000	57,674	200
Transfers In	590,865	742,031	833,480	833,480	833,480	600,000
Total Revenues	1,352,198	1,479,964	1,612,988	1,648,988	1,677,662	1,276,687

<i>Expenditures</i>						
Personal Services	316,979	314,687	343,428	343,428	343,428	377,977
Supplies and Materials	22,822	31,489	31,250	31,250	27,700	31,850
Property Services	107,959	116,809	137,962	137,962	137,962	137,951
Purchased Services	57,851	56,230	67,100	67,100	67,550	65,699
Capital Outlay	183,532	367,627	646,000	1,013,500	694,536	412,000
Miscellaneous	380,064	423,378	444,365	444,365	444,365	243,667
Transfers Out	-	34,993	-	-	-	-
Total Expenditures	1,069,207	1,345,212	1,670,105	2,037,605	1,715,541	1,269,144

Beginning Available Resources	274,745	557,736	281,073	692,488	692,488	654,610
Revenues Over (Under) Expenditures	282,991	134,752	(57,117)	(388,617)	(37,879)	7,543
Ending Fund Balance	557,736	692,488	223,956	303,871	654,610	662,153

Available Resources % of Total Expenditures	52%	51%	13%	15%	38%	52%
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Ending Unreserved Available Resources % of Total Operational Expenditures 77%

Ending Available Resources Analysis

Unreserved Available Resources	88,567	97,759	102,411	102,411	102,101	85,714
Fleet Replacement Reserve	469,169	594,730	121,546	201,461	552,509	576,439
Ending Available Resources	557,736	692,488	223,956	303,871	654,610	662,153

Summary by Cost Center

<i>Revenues</i>						
70-30-3800 Fleet Maintenance	1,352,198	1,479,964	1,612,988	1,648,988	1,677,662	1,276,687
Total Revenues	1,352,198	1,479,964	1,612,988	1,648,988	1,677,662	1,276,687

City of Gunnison

Fleet Management

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
<i>Expenditures</i>						
70-30-3800 Fleet Maintenance	1,069,207	1,345,212	1,670,105	2,037,605	1,715,541	1,269,144
Total Expenditures	1,069,207	1,345,212	1,670,105	2,037,605	1,715,541	1,269,144

Expenditure Summary by Function

General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	1,069,207	1,345,212	1,670,105	2,037,605	1,715,541	1,269,144
Health and Welfare	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Total Expenditures	1,069,207	1,345,212	1,670,105	2,037,605	1,715,541	1,269,144

City of Gunnison

Fleet Management Fund Revenues
 Public Works-Fleet Management 70-30-3800

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
3370	Fleet Rental Services	712,225	724,562	779,508	779,508	779,508	666,487
3701	Earnings on Investments	2,726	5,663	-	-	6,000	8,000
3702	Unrealized Gain (Loss)	(5,637)	(15,958)	-	-	1,000	2,000
3800	Sale of Fixed Assets	51,890	20,100	-	36,000	57,474	-
3870	Credit Card Rebates	129	261	-	-	200	200
3899	Other Revenue	-	3,305	-	-	-	-
3900	Transfer from Legacy Fund	590,865	742,031	833,480	833,480	833,480	-
3910	Transfer from General Fund	-	-	-	-	-	600,000
Total		1,352,198	1,479,964	1,612,988	1,648,988	1,677,662	1,276,687

City of Gunnison

Fleet Management Fund Expenditures

Public Works-Fleet Management 70-30-3800

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	222,584	216,162	236,583	236,583	236,583	260,433
4020	Overtime	281	962	739	739	1,800	814
4100	Social Security	12,746	12,257	14,714	14,714	13,653	16,197
4120	Medicare	2,981	2,867	3,441	3,441	3,441	3,788
4130	Health Insurance	63,834	69,156	74,737	74,737	74,737	75,083
4140	Retirement	14,554	13,283	13,214	13,214	13,214	14,555
4200	Workers' Compensation Ins	-	-	-	-	-	7,032
4210	Wellness Benefit	-	-	-	-	-	75
Personnel		316,979	314,687	343,428	343,428	343,428	377,977
5010	Office Supplies	1,678	2,507	1,200	1,200	1,000	1,200
5020	Operating Supplies	3,167	5,878	4,000	4,000	3,900	4,000
5070	Postage and Shipping	50	122	150	150	150	150
5080	Printing and Publishing	230	102	300	300	250	300
5090	Clothing/Uniforms	882	757	900	900	900	1,500
5110	Gasoline	8,343	10,069	13,200	13,200	10,000	13,200
5420	Tools	4,244	4,927	5,000	5,000	5,000	5,000
5810	Equipment & Furn. under \$5,000	4,000	4,606	4,500	4,500	4,500	4,500
5830	Software under \$5,000	229	2,521	2,000	2,000	2,000	2,000
6020	Utilities - Gas	7,628	8,667	9,450	9,450	9,450	9,450
6110	Telephone - Service	1,923	1,555	1,512	1,512	1,512	601
6120	Telephone - Cell Phone	-	-	-	-	-	900
6410	Repair & Maint - Building	9,494	9,415	15,000	15,000	15,000	15,000
6420	Vehicle & Heavy Equip Parts	70,392	87,345	95,000	95,000	95,000	95,000
6420	Repair & Maint - Equipment	18,522	9,826	17,000	17,000	17,000	17,000
7050	Contracted Services	1,434	2,130	3,000	3,000	3,500	4,000
7140	Travel - Lodging	-	-	1,000	1,000	1,000	1,000
7510	Books & Subscriptions	1,498	2,578	4,000	4,000	4,000	4,000
7610	Insurance & Bonds	54,062	50,897	55,850	55,850	55,850	53,449
7910	Advertising & Legal Notices	59	63	250	250	200	250
7920	Dues & Memberships	799	561	3,000	3,000	3,000	3,000
9110	Overhead Allocation	197,710	190,238	211,470	211,470	211,470	158,273
9113	Building Use Charge	-	-	-	-	-	84,894
9440	Lease Payments	181,706	233,140	232,395	232,395	232,395	-
9820	Late Fees	648	-	500	500	500	500
9900	Transfer to Legacy Fund	-	34,993	-	-	-	-
Operations		568,696	662,898	680,677	680,677	677,577	479,167
8300	Equipment	27,300	22,757	65,000	65,000	65,000	126,000
8310	Heavy Equipment	106,322	230,063	395,000	476,500	429,536	-
8320	Vehicles	49,910	114,807	186,000	472,000	200,000	286,000
Capital Outlay		183,532	367,627	646,000	1,013,500	694,536	412,000
Total		1,069,207	1,345,212	1,670,105	2,037,605	1,715,541	1,269,144

City of Gunnison
Facilities Maintenance
Summary

Description	2021 Actuals	2022 Actuals	Budget	2023 Amended	Estimated	2024 Budget
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Summary by Classification

Revenues

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Contributions & Other Grants	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	460,317
Fines & Forfeitures	-	-	-	-	-	-
Investment Income	-	-	-	-	-	400
Miscellaneous Revenues	-	-	-	-	-	27,714
Transfers In	-	-	-	-	-	258,438
Total Revenues	-	-	-	-	-	746,869

Expenditures

Personal Services	-	-	-	-	-	141,588
Supplies and Materials	-	-	-	-	-	22,338
Property Services	-	-	-	-	-	246,273
Purchased Services	-	-	-	-	-	49,988
Capital Outlay	-	-	-	-	-	116,398
Miscellaneous	-	-	-	-	-	11,127
Transfers Out	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	587,712

Beginning Available Resources	-	-	-	-	-	-
Revenues Over (Under) Expenditures	-	-	-	-	-	159,157
Ending Fund Balance	-	-	-	-	-	159,157

Available Resources % of Total Expenditures #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! 27%

Ending Unreserved Available Resources % of Total Operational Expenditures 34%

Ending Available Resources Analysis

Unreserved Available Resources	-	-	-	-	-	47,131
Fleet Replacement Reserve	-	-	-	-	-	112,026
Ending Available Resources	-	-	-	-	-	159,157

Summary by Cost Center

Revenues

71-30-3901 Facilities Maintenance	-	-	-	-	-	746,869
Total Revenues	-	-	-	-	-	746,869

City of Gunnison

Facilities Maintenance

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
<i>Expenditures</i>						
71-30-3901 Facilities Maintenance	-	-	-	-	-	174,126
71-30-3902 Janitorial Services	-	-	-	-	-	86,000
71-30-3903 City Hall	-	-	-	-	-	88,428
71-30-3904 City Shop	-	-	-	-	-	140,128
71-30-3905 Police Station	-	-	-	-	-	72,399
71-30-3906 Van Tuyl Ranch	-	-	-	-	-	26,631
Total Expenditures	-	-	-	-	-	587,712

Expenditure Summary by Function

General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	587,712
Health and Welfare	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	587,712

City of Gunnison

Facilities Maintenance Fund	Revenues
Public Works-Facilities Maintenance	71-30-3901

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
3540	Building Use Charges	-	-	-	-	-	460,317
3701	Earnings on Investments	-	-	-	-	-	250
3702	Unrealized Gain (Loss)	-	-	-	-	-	150
3800	Sale of Fixed Assets	-	-	-	-	-	-
3850	Rent	-	-	-	-	-	27,664
3870	Credit Card Rebates	-	-	-	-	-	50
3899	Other Revenue	-	-	-	-	-	-
3910	Transfer from General Fund	-	-	-	-	-	258,438
Total		-	-	-	-	-	746,869

City of Gunnison

Facilities Maintenance Fund Expenditures
 Public Works-Facilities Maintenance 71-30-3901

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	-	-	-	-	-	103,150
4100	Social Security	-	-	-	-	-	6,395
4120	Medicare	-	-	-	-	-	1,496
4130	Health Insurance	-	-	-	-	-	20,795
4140	Retirement	-	-	-	-	-	5,158
4200	Workers' Compensation Ins	-	-	-	-	-	4,570
4210	Wellness Benefit	-	-	-	-	-	25
Personnel		-	-	-	-	-	141,588
5010	Office Supplies	-	-	-	-	-	500
5090	Clothing/Uniforms	-	-	-	-	-	300
5110	Gasoline	-	-	-	-	-	800
5420	Tools	-	-	-	-	-	4,350
5810	Equipment & Furn. under \$5,000	-	-	-	-	-	250
5820	Computer Equip under \$5,000	-	-	-	-	-	1,500
6110	Telephone - Service	-	-	-	-	-	151
6120	Telephone - Cell Phone	-	-	-	-	-	492
7050	Contracted Services	-	-	-	-	-	15,000
7140	Travel - Lodging	-	-	-	-	-	1,200
7510	Books & Subscriptions	-	-	-	-	-	250
7530	Software Subscriptions	-	-	-	-	-	1,500
7910	Advertising & Legal Notices	-	-	-	-	-	300
7920	Dues & Memberships	-	-	-	-	-	2,400
9112	Fleet Services	-	-	-	-	-	3,545
Personnel		-	-	-	-	-	32,538
Total		-	-	-	-	-	174,126

City of Gunnison

Facilities Maintenance Fund	Expenditures
Public Works-Janitorial Services	71-30-3902

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
4000	Full-Time Salaries and Wages	-	-	-	-	-	-
4100	Social Security	-	-	-	-	-	-
4120	Medicare	-	-	-	-	-	-
4130	Health Insurance	-	-	-	-	-	-
4140	Retirement	-	-	-	-	-	-
Personnel		-	-	-	-	-	-
5010	Office Supplies	-	-	-	-	-	-
5040	Cleaning Supplies	-	-	-	-	-	5,600
5810	Equipment & Furn. under \$5,000	-	-	-	-	-	-
6310	Janitorial Services	-	-	-	-	-	80,400
Operations		-	-	-	-	-	86,000
Total		-	-	-	-	-	86,000

City of Gunnison

Facilities Maintenance Fund	Expenditures
Public Works-City Hall	71-30-3903

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
5010	Office Supplies	-	-	-	-	-	3,318
5040	Cleaning Supplies	-	-	-	-	-	1,200
5810	Equipment & Furn. under \$5,000	-	-	-	-	-	-
5810	Equipment & Furn. under \$5,000	-	-	-	-	-	-
6020	Utilities - Gas	-	-	-	-	-	14,983
6110	Telephone - Service	-	-	-	-	-	986
6310	Janitorial Services	-	-	-	-	-	19,200
6410	Repair & Maint - Building	-	-	-	-	-	3,000
6420	Repair & Maint - Equipment	-	-	-	-	-	7,685
6499	Maintenance Contracts	-	-	-	-	-	8,000
7050	Contracted Services	-	-	-	-	-	800
7090	Other Professional Services	-	-	-	-	-	1,100
7310	Rental - Equipment	-	-	-	-	-	7,500
7610	Insurance & Bonds	-	-	-	-	-	6,824
9112	Fleet Services	-	-	-	-	-	3,832
Operations		-	-	-	-	-	78,428
8110	Building Improvements	-	-	-	-	-	10,000
8340	Computer Equipment	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	10,000
Total		-	-	-	-	-	88,428

City of Gunnison

Facilities Maintenance Fund	Expenditures
Public Works-City Shop	71-30-3904

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
5020	Operating Supplies	-	-	-	-	-	50
5810	Equipment & Furn. under \$5,000	-	-	-	-	-	2,450
5810	Equipment & Furn. under \$5,000	-	-	-	-	-	-
6020	Utilities - Gas	-	-	-	-	-	20,000
6410	Repair & Maint - Building	-	-	-	-	-	10,000
6420	Repair & Maint - Equipment	-	-	-	-	-	3,684
7050	Contracted Services	-	-	-	-	-	2,500
7140	Travel - Lodging	-	-	-	-	-	-
7610	Insurance & Bonds	-	-	-	-	-	5,046
9820	Late Fees	-	-	-	-	-	-
Operations		-	-	-	-	-	43,730
8110	Building Improvements	-	-	-	-	-	55,848
8200	Improve. Other than Buildings	-	-	-	-	-	40,550
Capital Outlay		-	-	-	-	-	96,398
Total		-	-	-	-	-	140,128

City of Gunnison

Facilities Maintenance Fund	Expenditures
Public Works-Police Station	71-30-3905

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
5040	Cleaning Supplies	-	-	-	-	-	2,020
6020	Utilities - Gas	-	-	-	-	-	22,800
6310	Janitorial Services	-	-	-	-	-	20,920
6410	Repair & Maint - Building	-	-	-	-	-	8,900
6420	Repair & Maint - Equipment	-	-	-	-	-	-
7610	Insurance & Bonds	-	-	-	-	-	4,009
9112	Fleet Services	-	-	-	-	-	3,750
Operations		-	-	-	-	-	62,399
8110	Building Improvements	-	-	-	-	-	10,000
Capital Outlay		-	-	-	-	-	10,000
Total		-	-	-	-	-	72,399

City of Gunnison

Facilities Maintenance Fund	Expenditures
Public Works-Van Tuyl Ranch	71-30-3906

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
6410	Repair & Maint - Building	-	-	-	-		23,572
6420	Repair & Maint - Equipment	-	-	-	-	-	1,500
7610	Insurance & Bonds	-	-	-	-	-	1,559
Operations		-	-	-	-	-	26,631
Total		-	-	-	-	-	26,631

City of Gunnison

Firemen's Pension

Summary

Description	2021 Actuals	2022 Actuals	2023 Budget	2023 Amended	2023 Estimated	2024 Budget
Summary by Classification						
<i>Revenues</i>						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	135,682	135,682	131,020	131,020	131,020	135,682
Charges for Services	-	-	-	-	-	-
Contributions & Other Grants	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Income	220,900	(368,215)	206,000	206,000	257,202	206,000
Miscellaneous Revenues	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Revenues	356,582	(232,533)	337,020	337,020	388,222	341,682

<i>Expenditures</i>						
Personal Services	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-
Property Services	-	-	-	-	-	-
Purchased Services	17,208	16,190	18,500	18,500	18,500	18,500
Capital Outlay	-	-	-	-	-	-
Miscellaneous	247,700	259,050	289,350	289,350	256,750	287,400
Transfers Out	-	-	-	-	-	-
Total Expenditures	264,908	275,240	307,850	307,850	275,250	305,900

Beginning Fund Balance	2,599,408	2,691,082	2,246,552	2,183,309	2,183,309	2,296,281
Revenues Over (Under) Expenditures	91,674	(507,773)	29,170	29,170	112,972	35,782
Ending Fund Balance	2,691,082	2,183,309	2,275,722	2,212,479	2,296,281	2,332,063
Fund Balance % of Total Expenditures	1016%	793%	739%	719%	834%	762%

Ending Unreserved Fund Balance % of Total Operational Expenditures 762%

Summary by Cost Center

<i>Revenues</i>						
80-20-2600 Fire	356,582	(232,533)	337,020	337,020	388,222	341,682
Total Revenues	356,582	(232,533)	337,020	337,020	388,222	341,682

<i>Expenditures</i>						
80-20-2600 Fire	264,908	275,240	307,850	307,850	275,250	305,900
Total Expenditures	264,908	275,240	307,850	307,850	275,250	305,900

Expenditure Summary by Function

City of Gunnison

Firemen's Pension

Summary

Description	2021	2022	2023			2024
	Actuals	Actuals	Budget	Amended	Estimated	Budget
General Government	-	-	-	-	-	-
Public Safety	264,908	275,240	307,850	307,850	275,250	305,900
Public Works	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Total Expenditures	264,908	275,240	307,850	307,850	275,250	305,900

City of Gunnison

Firemen's Pension Fund Revenues
 Public Safety-Fire 80-20-2600

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
3220	CO Dept of Loc Affairs (DOLA)	-	-	-	-	-	54,662
3240	City of Gunnison	135,682	135,682	131,020	131,020	131,020	40,510
3244	Fire Protection District	-	-	-	-	-	40,510
3701	Earnings on Investments	5,461	13,021	6,000	6,000	14,184	6,000
3702	Unrealized Gain (Loss)	215,438	(381,235)	200,000	200,000	243,017	200,000
Total		356,582	(232,533)	337,020	337,020	388,222	341,682

City of Gunnison

Firemen's Pension Fund	Expenditures
Public Safety-Fire	80-25-2600

Object	Description	2021	2022	2023			2024
		Actuals	Actuals	Budget	Amended	Estimated	Budget
7090	Other Purchased Services	-	-	-	-	-	5,000
7480	Bank Fees	17,208	16,190	18,500	18,500	18,500	13,500
9130	Benefit Payments	247,700	259,050	289,350	289,350	256,750	287,400
Operations		264,908	275,240	307,850	307,850	275,250	305,900
Total		264,908	275,240	307,850	307,850	275,250	305,900

City of Gunnison

Cost Allocation Plan

2024

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

Actual Contra-Expenditure	9100 Cost Allocation	3540 Building Use Charge	Total
<i>General Fund</i>			
City Council	83,579		83,579
City Manager	85,889		85,889
City Clerk	166,731		166,731
Finance	472,921		472,921
City Attorney	144,998		144,998
Information Technology	124,428		124,428
<i>Street Improvements Fund</i>			
Public Works Administration	536,945		536,945
<i>Facilities Maintenance Fund</i>			
Facilities Maintenance		107,964	107,964
Janitorial Services		66,423	66,423
City Hall		102,936	102,936
City Shop		126,671	126,671
Police Station		56,323	56,323
	1,615,491	460,317	2,075,808

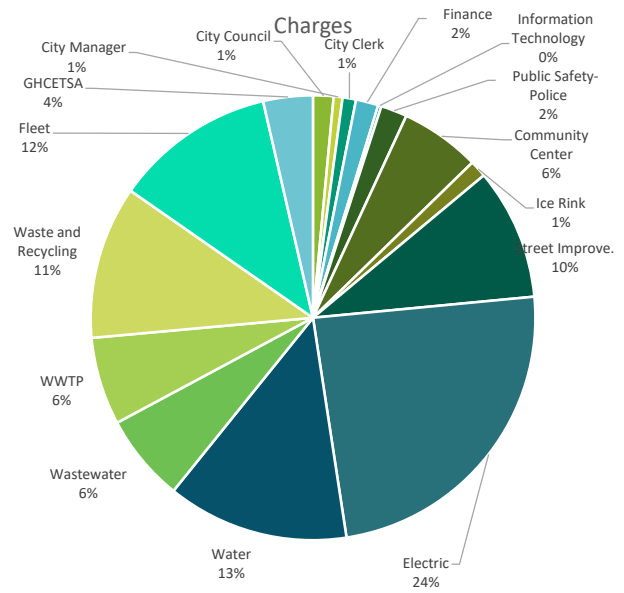
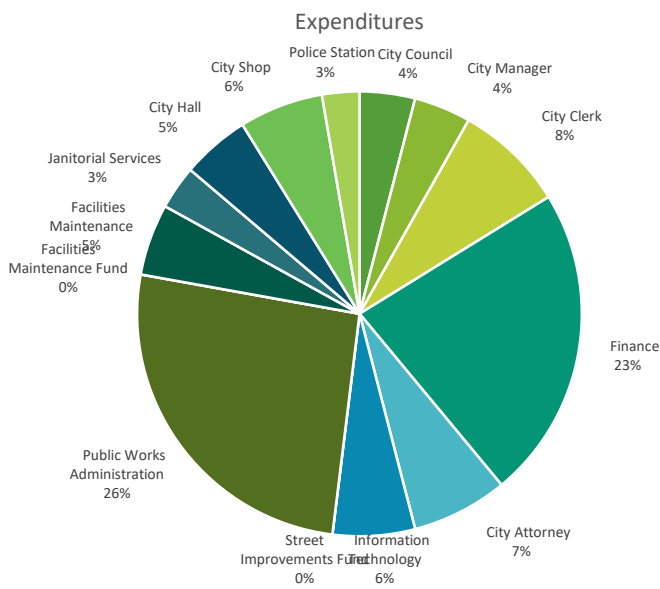
Actual Charges	9110 Overhead Allocation	9113 Building Use Charge	Total
<i>General Fund</i>			
City Council	-	30,646	30,646
City Manager	-	13,342	13,342
City Clerk	-	20,480	20,480
Finance	-	33,967	33,967
Information Technology	-	4,501	4,501
Police	-	40,261	40,261
Community Center	-	120,421	120,421
Ice Rink	-	25,631	25,631
Street Improve.	179,620	18,477	198,097

City of Gunnison

Cost Allocation Plan

2024

Electric	480,118	20,341	500,459
Water	263,407	11,160	274,567
Wastewater	126,941	5,378	132,319
WWTP	126,941	5,378	132,319
Waste and Recycling	221,370	9,379	230,749
Fleet	158,273	84,894	243,167
GHCETSA	58,821	16,062	74,883
	1,615,491	460,317	2,075,808



City of Gunnison

Cost Allocation Plan

2024

City Council

10-11-1100

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

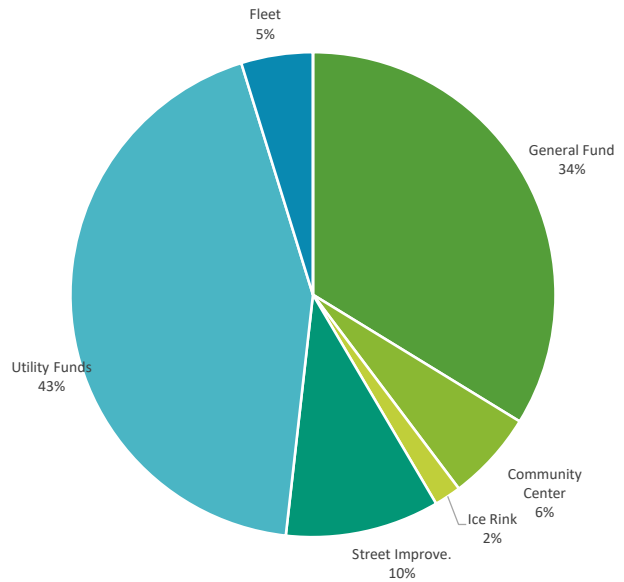
Central Service Costs

Account	Description	2022 Actual
Personnel Costs		
4010	Part-Time Salaries and Wages	43,509
4100	Social Security	2,698
4120	Medicare	631
4200	Workers' Compensation Ins	59
Subtotal - Personnel Costs		<u>46,896</u>
Services and Supplies Cost		
5010	Office Supplies	309
5080	Printing and Publishing	1,224
5090	Clothing/Uniforms	-
7050	Contracted Services	-
7090	Other Professional Services	26,750
7140	Travel - Lodging	6,097
7910	Advertising & Legal Notices	226
7920	Dues & Memberships	13,448
6110	Telephone - Service	294
9840	Employee Appreciation	4,801
9850	Youth City Council	281
9851	City Fest	5,267
9899	Miscellaneous	2,374
Subtotal - Services and Supplies Cost		<u>61,071</u>
Department Cost Total		<u><u>107,967</u></u>
Adjustments to Cost		
	Youth Council	(281)
	City Fest	(5,267)
Subtotal - Adjustments to Cost		<u>(5,548)</u>
2022 Grand Total to be Allocated		<u>102,419</u>
Escalation Factor (Denver-Aurora-Lakewood)		4.72%
Incoming Costs		
	City Hall	30,646
Subtotal - Incoming Costs		<u>30,646</u>
2024 Inflated Costs to be Allocated		<u><u>142,960</u></u>

Receiving Cost Center Allocation

Department	Units	Allocation %	Department Allocation
General Fund	10,446,337	33.76%	48,264
Community Center	1,850,712	5.98%	8,551
Ice Rink	555,611	1.80%	2,567
Street Improve.	3,172,931	10.25%	14,660
Utility Funds	13,436,938	43.43%	62,081
Fleet	1,479,964	4.78%	6,838
GHCETSA	-	0.00%	-
Total	30,942,493	100.00%	142,961

Basis Units: Total Revenues



City of Gunnison

Cost Allocation Plan

2024

City Management

10-13-1300

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

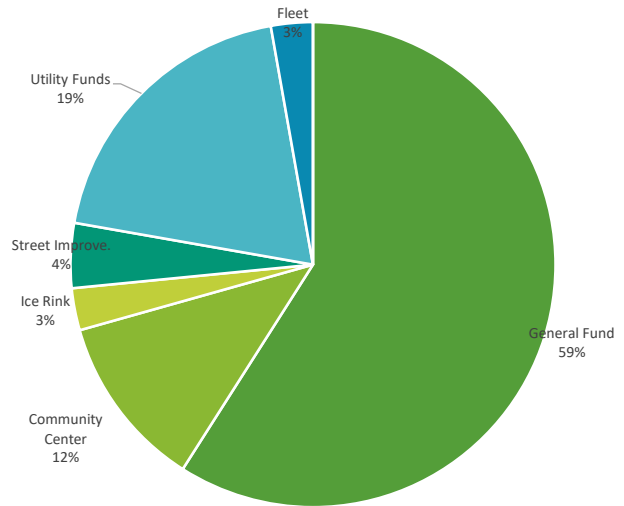
Central Service Costs

Account	Description	2022 Actual
Personnel Costs		
4000	Full-Time Salaries and Wages	192,571
4020	Overtime	126
4100	Social Security	9,898
4120	Medicare	3,002
4130	Health Insurance	4,234
4140	Retirement	18,903
Subtotal - Personnel Costs		228,734
Services and Supplies Cost		
5010	Office Supplies	87
5090	Clothing/Uniforms	-
5110	Gasoline	222
7090	Other Professional Services	24,000
7140	Travel - Lodging	2,590
7920	Dues & Memberships	4,382
6110	Telephone - Service	912
9845	Organizational Development	8,922
9885	Special Projects	5,829
Subtotal - Services and Supplies Cost		46,943
Department Cost Total		275,677
Adjustments to Cost		
	Internship Program	7,115
Subtotal - Adjustments to Cost		7,115
2022 Grand Total to be Allocated		282,792
Escalation Factor (Denver-Aurora-Lakewood)		4.72%
Incoming Costs		
	City Hall	13,342
Subtotal - Incoming Costs		13,342
2024 Inflated Costs to be Allocated		323,456

Receiving Cost Center Allocation

Department	Units	Allocation %	Department Allocation
General Fund	63.37	59.04%	190,975
Community Center	12.45	11.60%	37,520
Ice Rink	3.01	2.80%	9,071
Street Improve.	4.62	4.30%	13,923
Utility Funds	20.87	19.44%	62,895
Fleet	3.01	2.80%	9,071
GH CETSA	-	0.00%	-
Total	107.33	100.00%	323,455

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



City of Gunnison

Cost Allocation Plan

2024

City Clerk

10-14-1400

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 Costs

Account	Description	2022 Actual
Personnel Costs		
4000	Full-Time Salaries and Wages	154,229
4020	Overtime	68
4100	Social Security	9,268
4120	Medicare	2,168
4130	Health Insurance	12,484
4140	Retirement	7,672
Subtotal - Personnel Costs		185,890

Services and Supplies Cost

5010	Office Supplies	2,049
5020	Operating Supplies	20
5080	Printing and Publishing	81
5090	Clothing/Uniforms	42
5830	Software under \$5,000	5,988
7050	Contracted Services	118
7090	Other Professional Services	6,869
7140	Travel - Lodging	6,164
7510	Books & Subscriptions	446
7530	Software Subscriptions	1,532
7910	Advertising & Legal Notices	10,068
7920	Dues & Memberships	2,637
7960	Election Costs	16,888
6110	Telephone - Service	1,461
9885	Special Projects	1,137
Subtotal - Services and Supplies Cost		55,501

Department Cost Total 241,391

Adjustments to Cost

NONE

Subtotal - Adjustments to Cost -

2022 Grand Total to be Allocated 241,391

Escalation Factor (Denver-Aurora-Lakewood) 4.72%

Incoming Costs

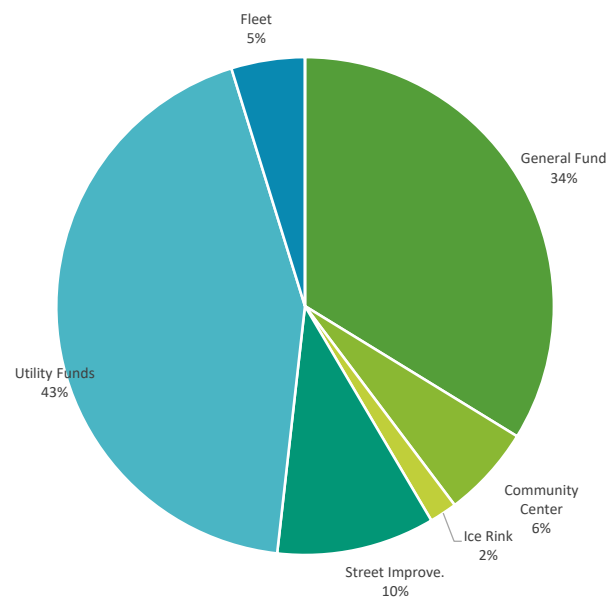
City Hall 20,480

Subtotal - Incoming Costs 20,480

Receiving Cost Center Allocation

Department	Units	Allocation %	Department Allocation
General Fund	10,446,337	33.76%	96,282
Community Center	1,850,712	5.98%	17,058
Ice Rink	555,611	1.80%	5,121
Street Improve.	3,172,931	10.25%	29,244
Utility Funds	13,436,938	43.43%	123,846
Fleet	1,479,964	4.78%	13,641
GHCETSA	-	0.00%	-
Total	30,942,493	100.00%	285,192

Basis Units: Total Revenues



City of Gunnison

Cost Allocation Plan

2024

2024 Inflated Costs to be Allocated

285,192

City of Gunnison

Cost Allocation Plan

2024

Finance

10-15-1501

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 Costs

Account	Description	2022 Actual
Personnel Costs		
4000	Full-Time Salaries and Wages	397,442
4020	Overtime	3,354
4100	Social Security	22,604
4120	Medicare	5,287
4130	Health Insurance	104,767
4140	Retirement	23,355
Subtotal - Personnel Costs		556,808

Services and Supplies Cost

5010	Office Supplies	3,906
5070	Postage and Shipping	22,017
5080	Printing and Publishing	8,903
5090	Clothing/Uniforms	71
5110	Gasoline	296
5810	Equipment & Furn. under \$5,000	385
5810	Equipment & Furn. under \$5,000	340
7050	Contracted Services	10,517
7062	Sales Tax Audits	43,125
7090	Other Professional Services	32,825
7140	Travel - Lodging	1,879
7510	Books & Subscriptions	253
7530	Software Subscriptions	13,673
7610	Insurance & Bonds	27,819
7910	Advertising & Legal Notices	3,018
7920	Dues & Memberships	2,019
6110	Telephone - Service	1,817
9899	Miscellaneous	10
Subtotal - Services and Supplies Cost		172,872
Department Cost Total		729,680

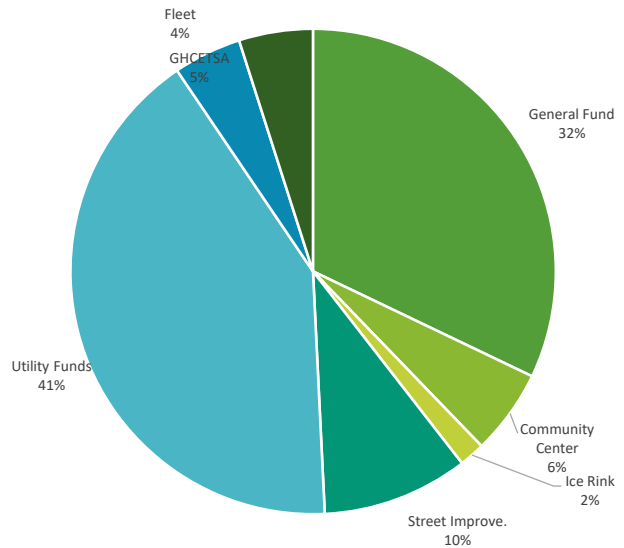
Adjustments to Cost

4331	Sales Tax Audits	(43,125)
4401	Insurance Premiums	(27,819)
8350	Caselle Software	23,000
Subtotal - Adjustments to Cost		(47,944)
2022 Grand Total to be Allocated		681,737

Receiving Cost Center Allocation

Department	Units	Allocation %	Department Allocation
General Fund	10,446,337	32.10%	250,862
Community Center	1,850,712	5.69%	44,444
Ice Rink	555,611	1.71%	13,343
Street Improve.	3,172,931	9.75%	76,196
Utility Funds	13,436,938	41.29%	322,679
Fleet	1,479,964	4.55%	35,540
GHCETSA	1,603,478	4.93%	38,506
Total	32,545,971	100.00%	781,570

Basis Units: Total Revenues



City of Gunnison

Cost Allocation Plan

2024

Escalation Factor (Denver-Aurora-Lakewood) 4.72%

Incoming Costs

City Hall 33,967

Subtotal - Incoming Costs 33,967

2024 Inflated Costs to be Allocated 781,570

City of Gunnison

Cost Allocation Plan

2024

City Attorney

10-16-1600

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.

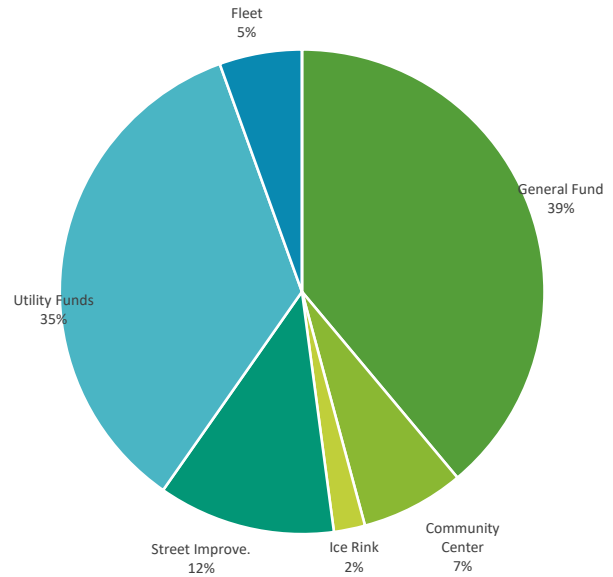
Central Service Costs

Account	Description	2022 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		
7030 Legal Services		91,855
7090 Other Professional Services		4,882
7920 Dues & Memberships		7,200
Subtotal - Services and Supplies Cost		103,937
Department Cost Total		103,937
Adjustments to Cost		
Procurement Officer and Costs		149,815
Subtotal - Adjustments to Cost		149,815
2022 Grand Total to be Allocated		253,752
Escalation Factor (Denver-Aurora-Lakewood)		4.72%
Incoming Costs		
NONE		-
Subtotal - Incoming Costs		-
2024 Inflated Costs to be Allocated		278,268

Receiving Cost Center Allocation

Department	Units	Allocation %	Department Allocation
General Fund	10,446,337	38.93%	108,318
Community Center	1,850,712	6.90%	19,190
Ice Rink	555,611	2.07%	5,761
Street Improve.	3,172,931	11.82%	32,900
Utility Funds	9,330,907	34.77%	96,752
Fleet	1,479,964	5.51%	15,346
GHCETSA	-	0.00%	-
Total	26,836,462	100.00%	278,267

Basis Units: Total Revenues



City of Gunnison

Cost Allocation Plan

2024

Information Technology

10-19-1900

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 Costs

Account	Description	2022 Actual
Personnel Costs		
4000	Full-Time Salaries and Wages	135,686
4020	Overtime	-
4100	Social Security	8,104
4120	Medicare	1,895
4130	Health Insurance	10,051
4140	Retirement	6,755
Subtotal - Personnel Costs		162,491

Services and Supplies Cost

5010	Office Supplies	2
5820	Computer Equip under \$5,000	29,685
6110	Telephone - Service	-
6120	Telephone - Cell Phone	-
7050	Contracted Services	6,955
7090	Other Professional Services	20,035
7140	Travel - Lodging	492
7530	Software Subscriptions	103,326
7920	Dues & Memberships	1,728
9111	Telephone System Costs	13,112
Subtotal - Services and Supplies Cost		175,335

Department Cost Total 337,826

Adjustments to Cost

Computer Equipment Over \$5000	-
Computer Software Over \$5000	-
9111 Direct Billed Costs-Telephone	(13,112)
Subtotal - Adjustments to Cost	(13,112)

2022 Grand Total to be Allocated 324,714

Escalation Factor (Denver-Aurora-Lakewood) 4.72%

Incoming Costs

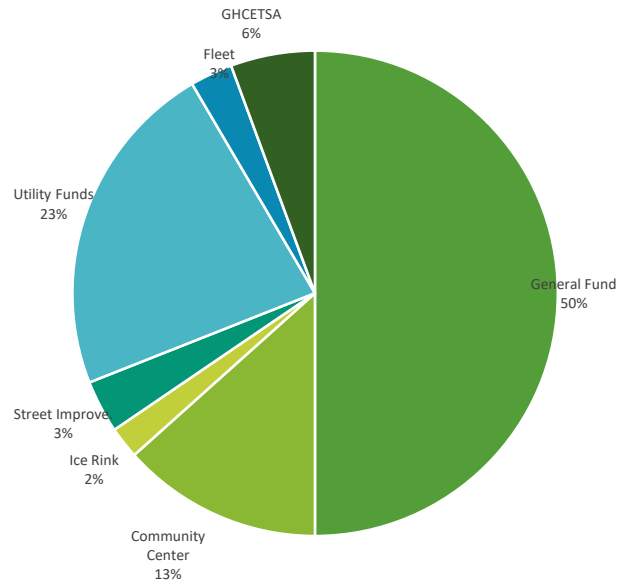
City Hall	4,501
Subtotal - Incoming Costs	4,501

2024 Inflated Costs to be Allocated 360,587

Receiving Cost Center Allocation

Department	Units	Allocation %	Department Allocation
General Fund	71	50.00%	180,294
Community Center	19	13.38%	48,248
Ice Rink	3	2.11%	7,618
Street Improve.	5	3.52%	12,697
Utility Funds	32	22.54%	81,259
Fleet	4	2.82%	10,157
GHCETSA	8	5.63%	20,315
Total	142	100.00%	360,588

Basis Units: Number of Devices



City of Gunnison

Cost Allocation Plan

2024

Public Works Administration

30-30-3100

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

Central Service Costs

Account	Description	2022 Actual
Personnel Costs		
4000	Full-Time Salaries and Wages	407,885
4102	Overtime	-
4100	Social Security	23,601
4120	Medicare	5,520
4130	Health Insurance	65,522
4140	Retirement	21,254
Subtotal - Personnel Costs		523,782

Services and Supplies Cost

5010	Office Supplies	3,989
5020	Operating Supplies	155
5040	Cleaning Supplies	41
5080	Printing and Publishing	300
5090	Clothing/Uniforms	938
5110	Gasoline	1,301
5810	Equipment & Furn. under \$5,000	1,741
5830	Software under \$5,000	9,293
7090	Other Professional Services	2,058
7140	Travel - Lodging	790
7310	Rental - Equipment	3,339
7430	Dispatch Fees	3,000
7510	Books & Subscriptions	119
7530	Software Subscriptions	2,246
7910	Advertising & Legal Notices	231
7920	Dues & Memberships	3,790
6110	Telephone - Service	3,455
9112	Fleet Services	23,800
Subtotal - Services and Supplies Cost		60,587

Department Cost Total 584,369

Adjustments to Cost

Allocable Equipment Costs	-
Subtotal - Adjustments to Cost	-

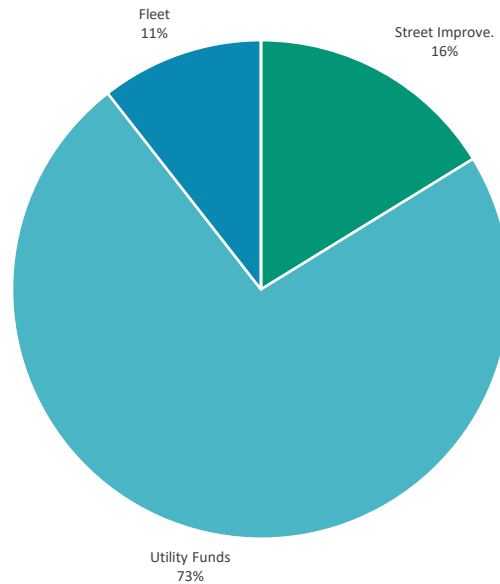
2022 Grand Total to be Allocated 584,369

Escalation Factor (Denver-Aurora-Lakewood) 4.72%

Receiving Cost Center Allocation

Department	Units	Allocation %	Department Allocation
General Fund	-	0.00%	-
Community Center	-	0.00%	-
Ice Rink	-	0.00%	-
Street Improve.	4.62	16.21%	103,881
Utility Funds	20.87	73.23%	469,265
Fleet	3.01	10.56%	67,680
GHCETSA	-	0.00%	-
Total	28.50	100.00%	640,826

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



City of Gunnison

Cost Allocation Plan

2024

Incoming Costs

NONE

-

Subtotal - Incoming Costs

-

2024 Inflated Costs to be Allocated

640,827

City of Gunnison

Cost Allocation Plan

2024

Facilities Maintenance

71-30-3901

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

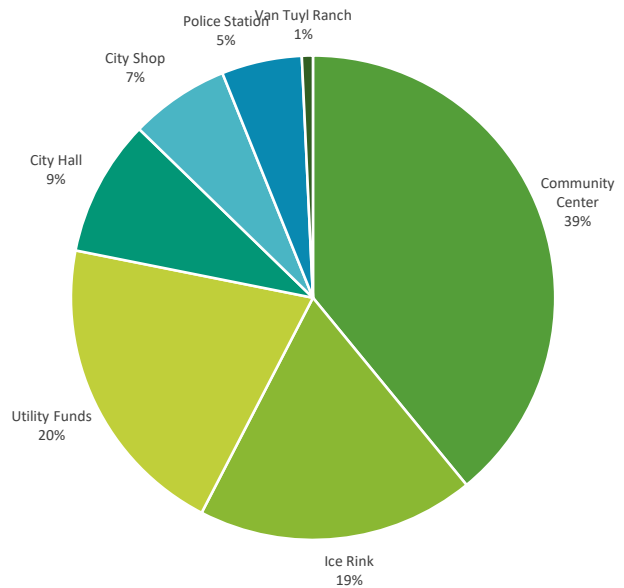
Central Service Costs

Account	Description	2022 Actual
Personnel Costs		
4000	Full-Time Salaries and Wages	84,256
4102	Overtime	-
4100	Social Security	4,773
4120	Medicare	1,116
4130	Health Insurance	22,058
4140	Retirement	4,192
Subtotal - Personnel Costs		116,395
Services and Supplies Cost		
5010	Office Supplies	80
5110	Gasoline	911
5420	Tools	1,434
5820	Computer Equip under \$5,000	1,302
7530	Software Subscriptions	2,375
9112	Fleet Services	3,540
Subtotal - Services and Supplies Cost		9,643
Department Cost Total		126,038
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		-
2022 Grand Total to be Allocated		126,038
Escalation Factor (Denver-Aurora-Lakewood)		4.72%
Incoming Costs		
NONE		-
Subtotal - Incoming Costs		-
2024 Inflated Costs to be Allocated		138,215

Receiving Cost Center Allocation

Department	Units	Allocation %	Department Allocation
Community Center	17,025,842	39.07%	53,998
Ice Rink	8,081,569	18.54%	25,631
Utility Funds	8,934,033	20.50%	28,335
City Hall	3,985,860	9.15%	12,641
City Shop	2,886,180	6.62%	9,154
Police Station	2,340,372	5.37%	7,423
Van Tuyl Ranch	325,800	0.75%	1,033
Total	43,579,655	100.00%	138,215

Basis Units: Building Value



City of Gunnison

Cost Allocation Plan

2024

Janitorial Services

71-30-3902

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

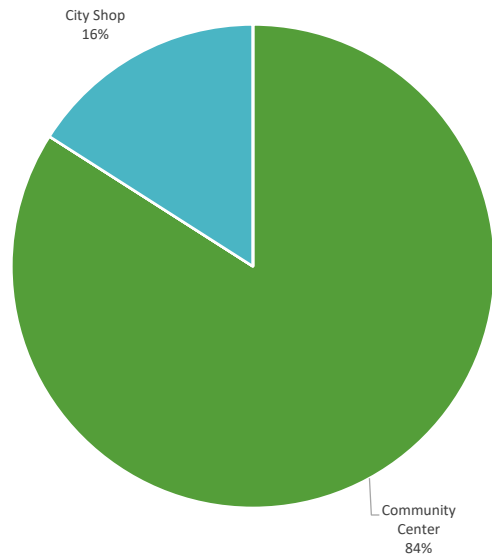
Central Service Costs

Account	Description	2022 Actual
Personnel Costs		
4000	Full-Time Salaries and Wages	7,583
4102	Overtime	-
4100	Social Security	474
4120	Medicare	111
4130	Health Insurance	6,037
4140	Retirement	426
Subtotal - Personnel Costs		14,630
Services and Supplies Cost		
5010	Office Supplies	549
5040	Cleaning Supplies	5,067
5810	Equipment & Furn. under \$5,000	1,395
6310	Janitorial Services	53,840
Subtotal - Services and Supplies Cost		60,851
Department Cost Total		60,851
Adjustments to Cost		
NONE		-
Subtotal - Adjustments to Cost		-
2022 Grand Total to be Allocated		75,481
Escalation Factor (Denver-Aurora-Lakewood)		4.72%
Incoming Costs		
NONE		-
Subtotal - Incoming Costs		-
2024 Inflated Costs to be Allocated		79,043

Receiving Cost Center Allocation

Department	Units	Allocation %	Department Allocation
Community Center	49,953	84.03%	66,423
Ice Rink	-	0.00%	-
Utility Funds	-	0.00%	-
City Hall	-	0.00%	-
City Shop	9,491	15.97%	12,620
Police Station	-	0.00%	-
Van Tuyl Ranch	-	0.00%	-
Total	59,444	100.00%	79,043

Basis Units: Building square footage



City of Gunnison

Cost Allocation Plan

2024

City Hall

71-30-3903

The City Hall cost center accounts for all costs associated with operating the City Hall facility located at 201 W. Virginia Ave.

Central Service Costs

Account	Description	2022 Actual
Personnel Costs		
4101 Wages		-
4103 Social Security		-
4104 Medicare		-
4106 Hlth Ins/WC/Othr Benefits		-
4108 ER Retirement Contrbtn		-
Subtotal - Personnel Costs		-

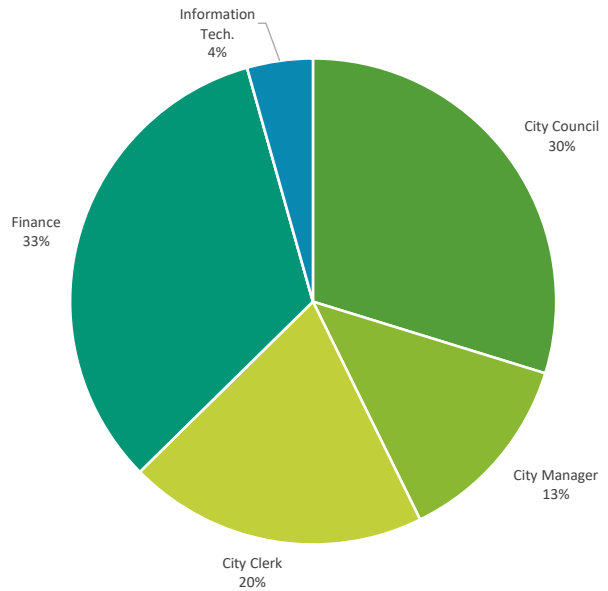
Receiving Cost Center Allocation

Department	Units	Allocation %	Department Allocation
City Council	1,123	29.77%	30,646
City Manager	489	12.96%	13,342
City Clerk	751	19.90%	20,480
Finance	1,245	33.00%	33,967
City Attorney	-	0.00%	-
Information Tech.	165	4.37%	4,501
Total	3,773	100.00%	102,936

Services and Supplies Cost

5010 Office Supplies	4,428
5040 Cleaning Supplies	681
5810 Equipment & Furn. under \$5,000	143
6020 Utilities - Gas	16,740
6310 Janitorial Services	18,463
6410 Repair & Maint - Building	450
6420 Repair & Maint - Equipment	13,451
6499 Maintenance Contracts	7,539
7050 Contracted Services	31
7090 Other Professional Services	538
7310 Rental - Equipment	9,466
7610 Insurance & Bonds	5,483
6110 Telephone - Service	1,100
9112 Fleet Services	3,825
Subtotal - Services and Supplies Cost	82,340
Department Cost Total	82,340

Basis Units: Square Footage Occupied



Adjustments to Cost

NONE	-
Subtotal - Adjustments to Cost	-
2022 Grand Total to be Allocated	82,340

Escalation Factor (Denver-Aurora-Lakewood) 4.72%

Incoming Costs

Facilities Maintenance	12,641
Subtotal - Incoming Costs	12,641

2024 Inflated Costs to be Allocated 102,936

City of Gunnison

Cost Allocation Plan

2024

City Shop

71-30-3904

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

Central Service Costs

Account	Description	2022 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

5020 Operating Supplies		75
5810 Equipment & Furn. under \$5,000		46
5810 Equipment & Furn. under \$5,000		110
6020 Utilities - Gas		22,866
6410 Repair & Maint - Building		9,999
6420 Repair & Maint - Equipment		3,740
7050 Contracted Services		2,251
7610 Insurance & Bonds		3,420
9820 Late Fees		112
Subtotal - Services and Supplies Cost		42,619

Department Cost Total 42,619

Adjustments to Cost

9920 Building Improvements	53,037
Subtotal - Adjustments to Cost	53,037

2022 Grand Total to be Allocated 95,656

Escalation Factor (Denver-Aurora-Lakewood) 4.72%

Incoming Costs

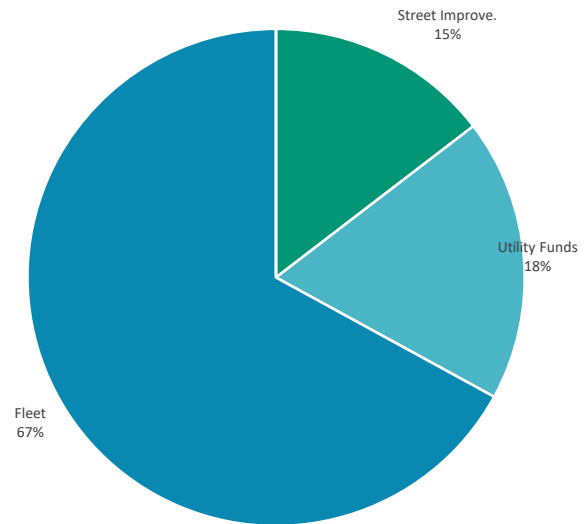
Facilities Maintenance	9,154
Janitorial Services	12,620
Subtotal - Incoming Costs	21,774

2024 Inflated Costs to be Allocated **126,671**

Receiving Cost Center Allocation

Department	Units	Allocation %	Department Allocation
General Fund	-	0.00%	-
Community Center	-	0.00%	-
Ice Rink	-	0.00%	-
Street Improve.	1,724	14.59%	18,477
Utility Funds	2,174	18.39%	23,300
Fleet	7,921	67.02%	84,894
GH CETSA	-	0.00%	-
Total	11,819	100.00%	126,671

Basis Units: Square Footage Occupied



City of Gunnison

Cost Allocation Plan

2024

Police Station

71-30-3905

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

Central Service Costs

Account	Description	2022 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

5040	Cleaning Supplies	1,488
6020	Utilities - Gas	17,772
6310	Janitorial Services	17,807
6410	Repair & Maint - Building	2,636
6420	Repair & Maint - Equipment	4
7610	Insurance & Bonds	3,246
9112	Fleet Services	3,743
Subtotal - Services and Supplies Cost		46,697

Department Cost Total 46,697

Adjustments to Cost

9920	Building Improvements	-
Subtotal - Adjustments to Cost		-

2022 Grand Total to be Allocated 46,697

Escalation Factor (Denver-Aurora-Lakewood) 4.72%

Incoming Costs

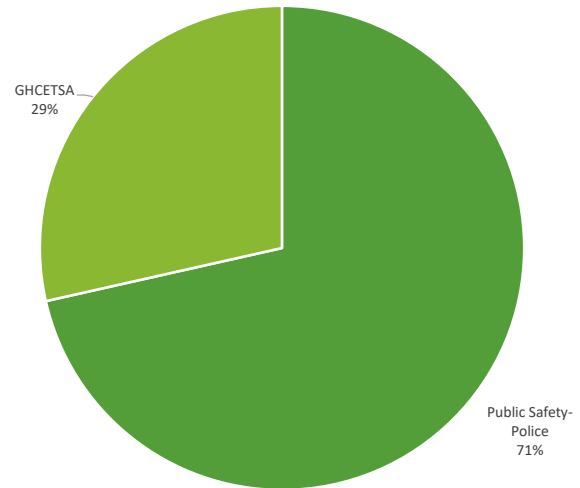
	Facilities Maintenance	7,423
Subtotal - Incoming Costs		7,423

2024 Inflated Costs to be Allocated **56,323**

Receiving Cost Center Allocation

Department	Units	Allocation %	Department Allocation
Public Safety-Police	3,780	71.48%	40,261
GHCETSA	1,508	28.52%	16,062
Total	5,288	100.00%	56,323

Basis Units: Square Footage Occupied



City of Gunnison

Cost Allocation Plan

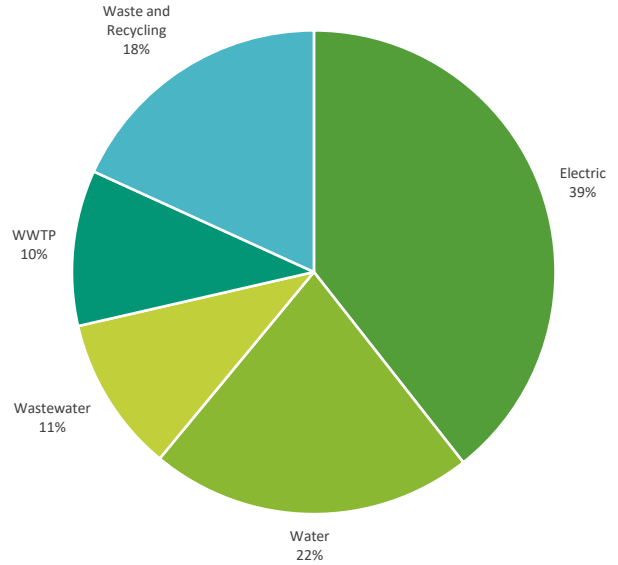
2024

Utility Funds Sub-Allocation

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

Central Service Costs

Account	Description	Allocation
Incoming Costs		
	City Council	62,081
	City Manager	62,895
	City Clerk	123,846
	Finance	322,679
	City Attorney	96,752
	Information Technology	81,259
	Public Works Administration	469,265
	Facilities Maintenance	28,335
	City Shop	23,300
	Subtotal - Incoming Costs	1,270,412
	2024 Inflated Costs to be Allocated	1,270,412



Receiving Cost Center Allocation

Department	Allocation %	Units	9110 Overhead Allocation	9113 Building Use Charge	Total
Electric	39.39%	4,637	480,118	20,341	500,459
Water	21.61%	2,544	263,407	11,160	274,567
Wastewater	10.42%	2,452	126,941	5,378	132,319
WWTP	10.42%		126,941	5,378	132,319
Waste and Recycling	18.16%	2,138	221,370	9,379	230,749
Total	100.00%	11,771	1,218,777	51,635	1,270,412

Basis Units: Utility Customers

Personnel

Compensation Philosophy

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Changes in Staffing Levels

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Personnel Distribution

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Staffing Table



Compensation Philosophy

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

Minimum Wage Increase: The 2024 minimum wage increase for full-time regular employees is \$948. 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 2023, there are 53 comparable communities based on the above criteria. In addition, Gunnison County and Crested Butte data is utilized due to their proximity to the City of Gunnison. Salary survey data, gathered by the Colorado Municipal League, is used in most positions unless there are too few comparables. In 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.

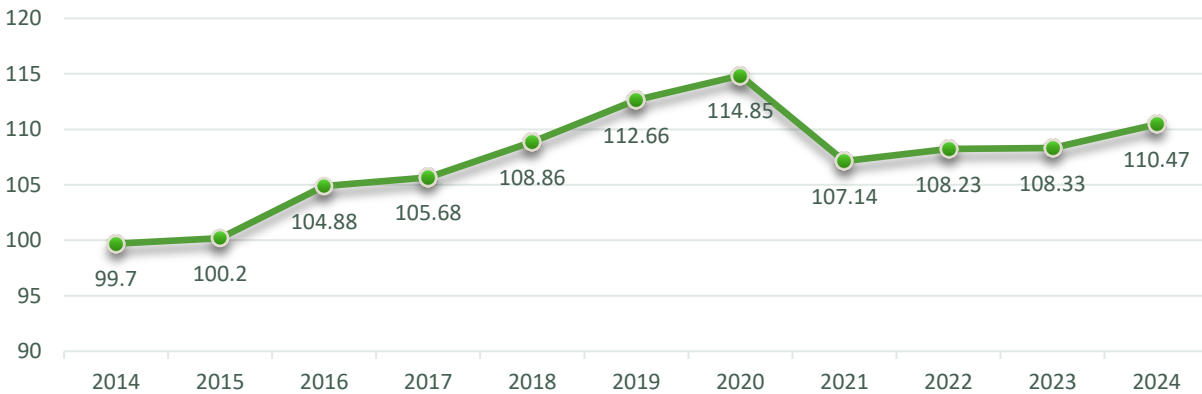
Part-Time Wage Adjustments: Part-time wage adjustments will be made annually, based on the overall market adjustment for regular employees (not including step increases based on merit).

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 2024, the budget includes an overall increase of 2.14 in Full-Time Equivalents (FTEs). The 2.14 FTE, or 1.9%, increase comes from the following departments in alphabetical order.

It should also be noted that the 2023 budget included a full-time Sustainability Coordinator to assist in implementing the GunniCARES 2030 plan. This position was not included in the payroll charts in the 2023 budget document (overall FTEs of 107.33) since it was undetermined at that time whether this work would be provided by a contracted service or staff employee. To effectively support these related priorities and the overall efficiency and resiliency of government services, this FTE has been refined to Systems and Specials Projects Coordinator role to better serve and support the broader organization in an integrated manner.

Legal Services: 1.00

Procurement & Contracts Officer, 1.00: This position has been added to proactively mitigate potential liabilities with the several hundreds of contracts the City has in any given year, as well as ensure compliance with complex federal and state funding sources.

Public Works: 1.00

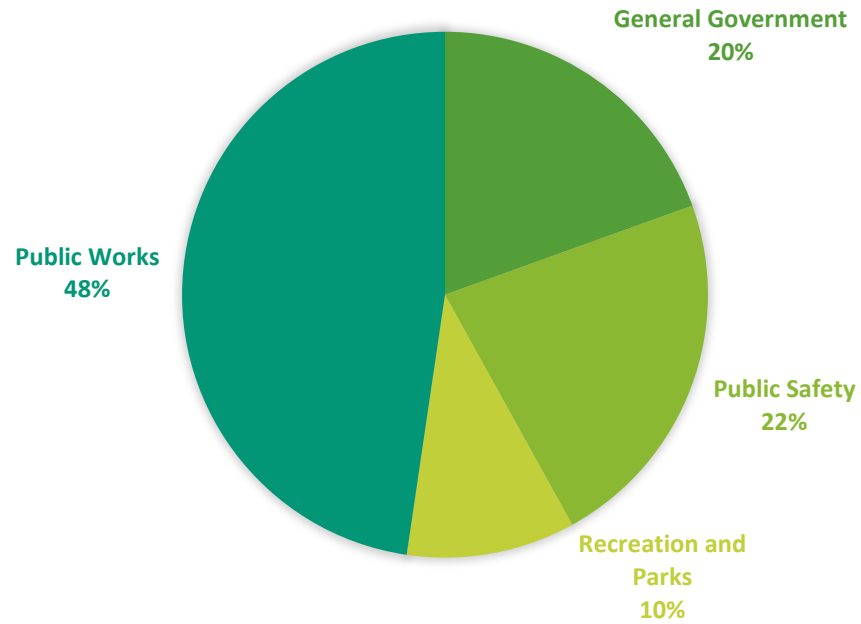
Construction Project Manager, 1.00: This is a temporary, full-time position that is anticipated to be renewed annually for technical oversight for a 5 to 7 yearlong, \$50 million multi-phased design and construction program for the City's water system improvements project.

Parks and Recreation: 0.14

Graduate Assistant and Research Assistants, 0.14: These temporary, grant funded positions will provide volunteer coordination for all Senior Center programs, assistance with communications for all Senior Center programs, management of Senior Meals ordering, scheduling and program enhancements.



Personnel Distribution



City of Gunnison

Staffing Table

2024

Fund Type/Department/Position	Class	Full-Time	Part-Time	Overtime	Standby	Total	Full-Time Equivalents		
		Wage	Wage			Cost	2022	2023	2024
Summary									
General Fund									
City Council		0	45,337	0	0	48,869	0.00	0.00	0.00
Municipal Court		56,933	18,000	0	0	89,841	1.00	1.00	0.70
City Management		215,350	12,652	0	0	289,492	1.28	1.28	1.28
Community Outreach		77,000	0	0	0	96,958	1.00	1.00	1.00
Special Projects		95,900	0	0	0	139,533	0.00	1.00	1.00
Events		73,671	29,351	3,508	0	136,904	1.10	1.10	1.40
City Clerk		180,083	0	131	0	219,636	2.00	2.00	2.30
Finance		489,617	0	7,594	0	696,003	5.06	5.06	5.06
Legal Services		89,500	0	0	0	132,315	0.00	0.00	1.00
Information Technology		163,700	0	0	0	195,791	1.00	1.00	1.00
Police		1,884,422	71,199	74,673	0	2,690,649	21.57	21.81	21.81
Victim Advocate		66,100	0	0	0	75,874	1.00	1.00	1.00
Fire		131,400	25,200	474	0	213,581	0.85	0.85	1.00
Senior Meals		0	71,493	0	0	79,522	1.35	1.35	1.35
Recreation Administration		302,133	8,493	10,308	0	472,853	3.78	3.78	3.78
Recreation Programs		0	158,311	1,397	0	177,594	3.96	3.53	3.53
Senior Programming		58,167	5,920	0	0	78,099	1.20	1.00	1.14
Cranor Hill		0	26,190	558	0	30,909	0.58	0.58	0.58
Parks		393,317	164,437	13,975	4,400	741,233	7.86	7.86	7.86
Building Inspection		125,200	0	813	0	150,292	1.15	1.15	1.00
Community Development		348,300	0	1,175	0	463,972	3.01	3.01	3.01
		4,750,793	636,585	114,607	4,400	7,219,918	58.76	59.37	60.81
Special Revenue Funds									
Community Center		245,250	392,312	12,653	0	800,250	11.72	12.15	12.15
Personal Training		0	17,365	0	0	19,315	0.00	0.30	0.30
Ice Rink		52,453	120,565	7,253	0	216,709	3.01	3.01	3.01
Public Works Administration		462,750	0	0	0	590,805	4.00	4.00	4.00
Street Maintenance		364,676	0	27,475	5,800	542,602	5.01	4.62	4.62
Ditches		0	30,846	0	0	34,310	0.55	0.55	0.55
		1,125,129	561,088	47,381	5,800	2,203,991	24.29	24.63	24.63
Enterprise Funds									
Electric		629,233	0	7,560	8,700	828,667	6.25	6.25	5.95
Water Distribution and Storage		424,426	0	5,741	4,350	608,299	4.00	4.00	5.00
Wastewater Collection		234,986	0	7,484	4,350	344,942	2.91	2.91	2.91
Wastewater Treatment		126,213	0	1,401	0	166,578	1.26	1.26	1.26
Water Laboratory		109,373	0	0	0	154,129	1.53	1.53	1.53
Composting		108,973	0	0	0	145,563	1.22	1.22	1.22
Solid Waste		208,849	24,606	5,603	0	313,140	3.00	3.15	3.15
		1,842,053	24,606	27,790	17,400	2,561,318	20.17	20.32	21.02
Internal Service Funds									
Fleet Maintenance		260,433	0	814	0	377,977	3.01	3.01	3.01
Facilities Maintenance		103,150	0	0	0	141,588	1.00	1.00	1.00
Janitorial Services		0	0	0	0	0	1.00	0.00	0.00
		363,583	0	814	0	519,564	5.01	4.01	4.01
Grand Total		8,081,558	1,222,279	190,592	27,600	12,504,792	108.23	108.33	110.47

Fund Type/Department/Position	Class	Full-Time	Part-Time	Overtime	Standby	Total Cost	Full-Time Equivalents		
		Wage	Wage				2022	2023	2024
Detail									
City Council: 10-11-1100									
Mayor	PT	0	10,462	0	0	11,277	0.00	0.00	0.00
City Councilmember	PT	0	8,719	0	0	9,398	0.00	0.00	0.00
City Councilmember	PT	0	8,719	0	0	9,398	0.00	0.00	0.00
City Councilmember	PT	0	8,719	0	0	9,398	0.00	0.00	0.00
City Councilmember	PT	0	8,719	0	0	9,398	0.00	0.00	0.00
		0	45,337	0	0	48,869	0.00	0.00	0.00
Municipal Court: 10-12-1200									
Municipal Judge	PT	0	18,000	0	0	19,402	0.00	0.00	0.00
City Clerk	FT	23,133	0	0	0	26,105	0.20	0.20	0.20
Deputy City Clerk	FT	33,800	0	0	0	44,334	0.80	0.80	0.50
		56,933	18,000	0	0	89,841	1.00	1.00	0.70
City Management: 10-13-1300									
City Manager	FT	215,350	0	0	0	275,854	1.00	1.00	1.00
Interns (585 hrs: 15 credit hrs)	PT	0	12,652	0	0	13,638	0.28	0.28	0.28
		215,350	12,652	0	0	289,492	1.28	1.28	1.28
Community Outreach: 10-13-1301									
Community Outreach Liaison *	FT	77,000	0	0	0	96,958	1.00	1.00	1.00
		77,000	0	0	0	96,958	1.00	1.00	1.00
* Grant Funded - Position contingent on continued funding availability at 0.50 FTE									
Special Projects: 10-13-1302									
Systems & Special Projects Coord.	FT	95,900	0	0	0	139,533	0.00	1.00	1.00
		95,900	0	0	0	139,533	0.00	1.00	1.00
Events: 10-13-6400									
Events/Rink Manager	FT	41,213	0	0	0	58,730	0.44	0.44	0.44
Events Laborer (1,280 hrs)	TEMP	0	29,351	0	0	32,571	0.62	0.62	0.62
Electric Superintendent	FT	7,305	0	0	0	9,258	0.00	0.00	0.05
Electric Crew Leader	FT	5,980	0	0	0	7,509	0.00	0.00	0.05
Electric Lineman	FT	5,215	0	0	0	6,576	0.00	0.00	0.05
Electric Lineman	FT	4,878	0	0	0	6,191	0.00	0.00	0.05
Electric Lineman	FT	4,878	0	0	0	6,812	0.00	0.00	0.05
Electric Lineman	FT	4,203	0	0	0	5,304	0.00	0.00	0.05
Overtime (102 hrs)	OT	0	0	3,508	0	3,952	0.05	0.05	0.05
		73,671	29,351	3,508	0	136,904	1.10	1.10	1.40
City Clerk: 10-14-1400									
City Clerk	FT	92,533	0	0	0	104,420	0.80	0.80	0.80
Deputy City Clerk	FT	33,800	0	0	0	44,334	1.00	1.00	0.50
Communications Ass't/Records Manager	FT	53,750	0	0	0	70,734	0.20	0.20	1.00
Overtime (3 hrs)	OT	0	0	131	0	148	0.00	0.00	0.00
		180,083	0	131	0	219,636	2.00	2.00	2.30
Finance: 10-15-1501									
Finance Director	FT	165,600	0	0	0	207,600	1.00	1.00	1.00
Deputy Finance Director	FT	102,100	0	0	0	144,334	1.00	1.00	1.00
Human Resource Generalist	FT	84,100	0	0	0	120,549	1.00	1.00	1.00
Accountant	FT	77,883	0	0	0	119,212	1.00	1.00	1.00
Utility Billing Clerk	FT	59,933	0	0	0	95,753	1.00	1.00	1.00
Overtime (130 hrs)	OT	0	0	7,594	0	8,555	0.06	0.06	0.06
		489,617	0	7,594	0	696,003	5.06	5.06	5.06
Legal Services: 10-16-1600									
Procurement & Contracts Officer	FT	89,500	0	0	0	132,315	0.00	0.00	1.00
		89,500	0	0	0	132,315	0.00	0.00	1.00

Fund Type/Department/Position	Class	Full-Time	Part-Time	Overtime	Standby	Total Cost	Full-Time Equivalents		
		Wage	Wage				2022	2023	2024
Information Technology: 10-19-1900									
IT Director	FT	163,700	0	0	0	195,791	1.00	1.00	1.00
		<u>163,700</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>195,791</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Police: 10-20-2000									
Police Chief	FT	177,700	0	0	0	242,244	1.00	1.00	1.00
Police Captain	FT	134,100	0	0	0	161,264	1.00	1.00	1.00
Detective	FT	116,000	0	0	0	164,293	1.00	1.00	1.00
Police Sergeant	FT	116,000	0	0	0	170,229	1.00	1.00	1.00
Police Sergeant	FT	108,500	0	0	0	127,736	1.00	1.00	1.00
Police Sergeant	FT	103,500	0	0	0	134,211	1.00	1.00	1.00
Police Officer	FT	93,100	0	0	0	122,439	1.00	1.00	1.00
Police Officer	FT	93,100	0	0	0	132,263	1.00	1.00	1.00
Police Officer	FT	93,100	0	0	0	109,615	1.00	1.00	1.00
Police Officer	FT	87,050	0	0	0	105,033	1.00	1.00	1.00
Police Officer	FT	87,050	0	0	0	132,493	1.00	1.00	1.00
Police Officer	FT	83,017	0	0	0	127,808	1.00	1.00	1.00
Police Officer	FT	83,017	0	0	0	127,808	1.00	1.00	1.00
Police Officer	FT	74,950	0	0	0	99,492	1.00	1.00	1.00
Police Officer	FT	71,925	0	0	0	95,978	1.00	1.00	1.00
Police Officer	FT	68,900	0	0	0	92,464	1.00	1.00	1.00
Police Records Supervisor	FT	73,400	0	0	0	113,993	1.00	1.00	1.00
Records Clerk (1,540 hrs)	PT	0	44,973	0	0	48,476	0.50	0.74	0.74
Neighborhood Services Officer	FT	73,400	0	0	0	85,553	1.00	1.00	1.00
Neighborhood Services Officer	FT	67,067	0	0	0	89,194	1.00	1.00	1.00
Neighborhood Services Officer	FT	67,067	0	0	0	80,678	1.00	1.00	1.00
Parking Attendant (1,040 hrs)	PT	0	26,226	0	0	28,768	0.50	0.50	0.50
Swing Shift Differential Pay (8,320 hours)	DIFF	4,160	0	0	0	4,833	0.00	0.00	0.00
Grave Shift Differential Pay (8,320 hours)	DIFF	8,320	0	0	0	9,665	0.00	0.00	0.00
Overtime (1,184 hrs)	OT	0	0	74,673	0	84,120	0.57	0.57	0.57
		<u>1,884,422</u>	<u>71,199</u>	<u>74,673</u>	<u>0</u>	<u>2,690,649</u>	<u>21.57</u>	<u>21.81</u>	<u>21.81</u>
Victim Advocate: 10-20-2001									
Victim Advocate Coordinator *	FT	66,100	0	0	0	75,874	1.00	1.00	1.00
		<u>66,100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,874</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<i>* Grant Funded - Positions contingent on continued funding availability</i>									
Fire: 10-25-2600									
Fire Marshal	FT	131,400	0	0	0	184,869	0.85	0.85	1.00
Assistant Chief (1)	PT	0	3,600	0	0	4,026	0.00	0.00	0.00
Fire Captains (2)	PT	0	7,200	0	0	8,051	0.00	0.00	0.00
Fire Lieutenants (6)	PT	0	14,400	0	0	16,102	0.00	0.00	0.00
Overtime (5 hrs)	OT	0	0	474	0	534	0.00	0.00	0.00
		<u>131,400</u>	<u>25,200</u>	<u>474</u>	<u>0</u>	<u>213,581</u>	<u>0.85</u>	<u>0.85</u>	<u>1.00</u>
Senior Meals: 10-50-4300									
Head Cook (1,238 hrs)	PT	0	31,799	0	0	35,370	0.60	0.60	0.60
Line Cooks (1,574 hrs)	PT	0	39,695	0	0	44,153	0.76	0.76	0.76
		<u>0</u>	<u>71,493</u>	<u>0</u>	<u>0</u>	<u>79,522</u>	<u>1.35</u>	<u>1.35</u>	<u>1.35</u>
Recreation Administration: 10-50-5000									
Parks & Recreation Director	FT	70,350	0	0	0	94,412	0.50	0.50	0.50
Recreation Center Manager	FT	75,967	0	0	0	112,233	1.00	1.00	1.00
Recreation Programs Supervisor	FT	87,267	0	0	0	134,107	1.00	1.00	1.00
Recreation Coordinator	FT	68,550	0	0	0	111,043	1.00	1.00	1.00
Concessions (400 hrs)	TEMP	0	8,493	0	0	9,446	0.19	0.19	0.19
Overtime (185 hrs)	OT	0	0	10,308	0	11,612	0.09	0.09	0.09
		<u>302,133</u>	<u>8,493</u>	<u>10,308</u>	<u>0</u>	<u>472,853</u>	<u>3.78</u>	<u>3.78</u>	<u>3.78</u>
Recreation Programs: 10-50-5102									
Program Instructors (5,565 hrs)	TEMP	0	109,425	0	0	121,713	3.11	2.68	2.68
Officials (390 hrs)	TEMP	0	12,953	0	0	14,408	0.19	0.19	0.19
Summer Camp Counselors (1,335 hrs)	TEMP	0	35,933	0	0	39,969	0.64	0.64	0.64

Fund Type/Department/Position	Class	Full-Time	Part-Time	Overtime	Standby	Total Cost	Full-Time Equivalents		
		Wage	Wage				2022	2023	2024
Overtime (40 hrs)	OT	0	0	1,397	0	1,504	0.02	0.02	0.02
		0	158,311	1,397	0	177,594	3.96	3.53	3.53
Senior Programs: 10-50-5103									
Senior Recreation Coordinator	FT	58,167	0	0	0	71,514	1.00	1.00	1.00
Graduate Assistant (225 hrs)	TEMP	0	4,777	0	0	5,314	0.20	0.00	0.11
Research Assistants (60 hrs)	TEMP	0	1,143	0	0	1,271	0.00	0.00	0.03
		58,167	5,920	0	0	78,099	1.20	1.00	1.14
Cranor Hill: 10-50-5400									
Concessions/Ski Patrol (796 hrs)	TEMP	0	16,900	0	0	19,557	0.38	0.38	0.38
Ski Patrol EMT (400 hrs)	TEMP	0	9,290	0	0	10,750	0.19	0.19	0.19
Overtime (17 hrs)	OT	0	0	558	0	601	0.01	0.01	0.01
		0	26,190	558	0	30,909	0.58	0.58	0.58
Parks: 10-50-5801									
Parks & Recreation Director	FT	70,350	0	0	0	94,412	0.50	0.50	0.50
Park Maintenance Foreman	FT	99,400	0	0	0	129,446	1.00	1.00	1.00
Park Maintenance Worker	FT	80,300	0	0	0	118,987	1.00	1.00	1.00
Park Maintenance Worker	FT	71,633	0	0	0	94,413	1.00	1.00	1.00
Park Maintenance Worker	FT	71,633	0	0	0	95,682	1.00	1.00	1.00
Parks Mow Crew (2,331 hrs)	TEMP	0	57,785	0	0	68,962	1.21	1.21	1.21
Parks Projects (2,496 hrs)	TEMP	0	55,774	0	0	62,084	1.68	1.68	1.20
Parks Tour (1,165 hrs)	TEMP	0	33,679	0	0	37,480	0.00	0.00	0.48
Parks Gardener (750 hrs)	TEMP	0	17,198	0	0	19,129	0.36	0.36	0.36
Overtime (240 hrs)	OT	0	0	13,975	0	15,742	0.12	0.12	0.12
Standby	OTHER	0	0	0	4,400	4,894	0.00	0.00	0.00
		393,317	164,437	13,975	4,400	741,233	7.86	7.86	7.86
Building Inspection: 10-60-2700									
Building Official	FT	125,200	0	0	0	149,377	1.00	1.00	1.00
Fire Inspector	FT	0	0	0	0	0	0.15	0.15	0.00
Overtime (9 hrs)	OT	0	0	813	0	915	0.00	0.00	0.00
		125,200	0	813	0	150,292	1.15	1.15	1.00
Community Development: 10-60-6100									
Community Development Director	FT	163,000	0	0	0	215,215	1.00	1.00	1.00
Senior Planner	FT	107,700	0	0	0	145,933	1.00	1.00	1.00
Planner I	FT	77,600	0	0	0	101,500	1.00	1.00	1.00
Overtime (21 hrs)	OT	0	0	1,175	0	1,324	0.01	0.01	0.01
		348,300	0	1,175	0	463,972	3.01	3.01	3.01
Community Center: 20-50-5601									
Aquatics Manager	FT	74,900	0	0	0	99,479	1.00	1.00	1.00
Recreation Assistant	FT	58,167	0	0	0	98,975	1.00	1.00	1.00
Head Lifeguard	FT	56,783	0	0	0	78,422	1.00	1.00	1.00
Head Lifeguard	FT	55,400	0	0	0	76,814	1.00	1.00	1.00
Lifeguards (9,180 hrs)	PT	0	225,735	0	0	247,487	4.41	4.41	4.41
Swim Instructors (2,600 hrs)	TEMP	0	66,084	0	0	73,505	1.25	1.25	1.25
Adult Fitness Instructors (900 hrs)	TEMP	0	17,697	0	0	19,684	0.00	0.43	0.43
Front Desk (1,909 hrs)	PT	0	41,715	0	0	46,400	0.92	0.92	0.92
Climbing Wall (1,880 hrs)	PT	0	41,082	0	0	45,695	0.90	0.90	0.90
Full-Time Overtime (250 hrs)	OT	0	0	3,401	0	3,832	0.12	0.12	0.12
Part-Time Overtime (250 hrs)	OT	0	0	9,251	0	9,959	0.12	0.12	0.12
		245,250	392,312	12,653	0	800,250	11.72	12.15	12.15
Personal Training: 20-50-5603									
Personal Trainer (624 hrs)	TEMP	0	17,365	0	0	19,315	0.00	0.30	0.30
		0	17,365	0	0	19,315	0.00	0.30	0.30
Ice Rink: 21-50-5700									
Events/Rink Manager	FT	52,453	0	0	0	74,747	0.56	0.56	0.56
Concessions Manager (875 hrs)	TEMP	0	27,039	0	0	30,006	0.42	0.42	0.42
Concessions/Skate Sharpener (2,400 hrs)	TEMP	0	34,969	0	0	38,805	0.73	0.73	0.73

Fund Type/Department/Position	Class	Full-Time	Part-Time	Overtime	Standby	Total Cost	Full-Time Equivalents		
		Wage	Wage				2022	2023	2024
Zamboni Drivers (2,510 hrs)	TEMP	0	58,556	0	0	64,980	1.21	1.21	1.21
Overtime (188 hrs)	OT	0	0	7,253	0	8,171	0.09	0.09	0.09
		52,453	120,565	7,253	0	216,709	3.01	3.01	3.01

Public Works Admin.: 30-30-3100

Public Works Director	FT	168,900	0	0	0	216,815	1.00	1.00	1.00
City Engineer	FT	149,100	0	0	0	196,652	1.00	1.00	1.00
Engineering Technician	FT	79,400	0	0	0	91,207	1.00	1.00	1.00
Administrative Assistant	FT	65,350	0	0	0	86,131	1.00	1.00	1.00
		462,750	0	0	0	590,805	4.00	4.00	4.00

Street Maintenance: 30-30-3301

Streets-Solid Waste Superintendent	FT	49,858	0	0	0	60,645	0.50	0.50	0.50
Street Supervisor	FT	79,117	0	0	0	118,945	0.65	0.90	0.90
Public Works Crew Leader	FT	0	0	0	0	0	1.00	0.00	0.00
Equipment Operator	FT	80,300	0	0	0	109,642	0.60	1.00	1.00
Equipment Operator	FT	80,300	0	0	0	122,071	0.60	1.00	1.00
Equipment Operator	FT	75,100	0	0	0	93,704	0.60	1.00	1.00
Equipment Operator	FT	0	0	0	0	0	0.60	0.00	0.00
Crack Seal Laborers (0 hrs)	TEMP	0	0	0	0	0	0.24	0.00	0.00
Overtime (450 hours)	OT	0	0	27,475	0	30,951	0.22	0.22	0.22
Standby	OTHER	0	0	0	5,800	6,645	0.00	0.00	0.00
		364,676	0	27,475	5,800	542,602	5.01	4.62	4.62

Ditches: 31-30-3606

Laborer (1,146 hrs)	TEMP	0	30,846	0	0	34,310	0.55	0.55	0.55
		0	30,846	0	0	34,310	0.55	0.55	0.55

Electric: 60-30-3700

Electric Superintendent	FT	138,795	0	0	0	175,897	1.00	1.00	0.95
Electric Crew Leader	FT	113,620	0	0	0	142,680	1.00	1.00	0.95
Electric Lineman	FT	99,085	0	0	0	124,947	1.00	1.00	0.95
Electric Lineman	FT	92,673	0	0	0	117,624	1.00	1.00	0.95
Electric Lineman	FT	92,673	0	0	0	129,432	1.00	1.00	0.95
Electric Lineman	FT	79,848	0	0	0	100,782	1.00	1.00	0.95
Water Operator (Meter Reading)	FT	12,540	0	0	0	19,290	0.20	0.20	0.20
Overtime (102 hrs)	OT	0	0	7,560	0	8,517	0.05	0.05	0.05
Standby	OTHER	0	0	0	8,700	9,500	0.00	0.00	0.00
		629,233	0	7,560	8,700	828,667	6.25	6.25	5.95

Water Dist. and Storage: 61-30-3601

Water-Wastewater Superintendent	FT	34,463	0	0	0	40,206	0.25	0.25	0.25
Construction Project Manager	FT	112,400	0	0	0	165,899	0.00	0.00	1.00
Chief Water Operator	FT	49,574	0	0	0	72,241	0.50	0.50	0.50
Water/Wastewater Operator B	FT	41,024	0	0	0	57,955	0.50	0.50	0.50
Water/Wastewater Operator C	FT	37,374	0	0	0	55,735	0.50	0.50	0.50
Water/Wastewater Operator D	FT	31,158	0	0	0	48,763	0.50	0.50	0.50
Water/Wastewater Operator D	FT	25,080	0	0	0	39,189	0.40	0.40	0.40
Water/Wastewater Operator D	FT	28,100	0	0	0	32,802	0.50	0.50	0.50
Water/Wastewater Operator A	FT	65,253	0	0	0	84,186	0.80	0.80	0.80
Laborer (0 hrs)	TEMP	0	0	0	0	0	0.00	0.00	0.00
Overtime (97 hrs)	OT	0	0	5,741	0	6,467	0.05	0.05	0.05
Standby	OTHER	0	0	0	4,350	4,855	0.00	0.00	0.00
		424,426	0	5,741	4,350	608,299	4.00	4.00	5.00

Wastewater Collection: 62-30-3401

Water-Wastewater Superintendent	FT	34,463	0	0	0	39,669	0.25	0.25	0.25
Chief Water Operator	FT	49,574	0	0	0	71,468	0.50	0.50	0.50
Water/Wastewater Operator B	FT	41,024	0	0	0	57,315	0.50	0.50	0.50
Water/Wastewater Operator C	FT	37,374	0	0	0	55,152	0.50	0.50	0.50
Water/Wastewater Operator D	FT	31,158	0	0	0	48,277	0.50	0.50	0.50
Water/Wastewater Operator D	FT	25,080	0	0	0	38,798	0.40	0.40	0.40
Water/Wastewater Operator A	FT	16,313	0	0	0	21,047	0.20	0.20	0.20
Overtime (121 hrs)	OT	0	0	7,484	0	8,431	0.06	0.06	0.06

Fund Type/Department/Position	Class	Full-Time	Part-Time	Overtime	Standby	Total	Full-Time Equivalents		
		Wage	Wage				Cost	2022	2023
Standby	OTHER	0	0	0	4,350	4,788	0.00	0.00	0.00
		234,986	0	7,484	4,350	344,942	2.91	2.91	2.91
Wastewater Treatment: 62-30-3402									
Water-Wastewater Superintendent	FT	48,248	0	0	0	55,536	0.35	0.35	0.35
Chief Plant Operator	FT	46,983	0	0	0	65,211	0.50	0.50	0.50
Laboratory Technician	FT	6,813	0	0	0	9,082	0.10	0.10	0.10
Water/Wastewater Operator D	FT	2,810	0	0	0	4,802	0.05	0.05	0.05
Water/Wastewater Operator A	FT	21,358	0	0	0	30,369	0.25	0.25	0.25
Overtime (22 hrs)	OT	0	0	1,401	0	1,578	0.01	0.01	0.01
		126,213	0	1,401	0	166,578	1.26	1.26	1.26
Water Laboratory: 62-30-3403									
Water-Wastewater Superintendent	FT	11,028	0	0	0	12,694	0.08	0.08	0.08
Laboratory Technician	FT	54,507	0	0	0	72,653	0.80	0.80	0.80
Water/Wastewater Operator D	FT	22,480	0	0	0	38,413	0.40	0.40	0.40
Water/Wastewater Operator A	FT	21,358	0	0	0	30,369	0.25	0.25	0.25
		109,373	0	0	0	154,129	1.53	1.53	1.53
Composting: 62-30-3404									
Water-Wastewater Superintendent	FT	9,650	0	0	0	11,107	0.07	0.07	0.07
Chief Plant Operator	FT	46,983	0	0	0	65,211	0.50	0.50	0.50
Laboratory Technician	FT	6,813	0	0	0	9,082	0.10	0.10	0.10
Water/Wastewater Operator D	FT	2,810	0	0	0	4,802	0.05	0.05	0.05
Water/Wastewater Operator A	FT	42,717	0	0	0	55,361	0.50	0.50	0.50
		108,973	0	0	0	145,563	1.22	1.22	1.22
Solid Waste: 63-30-3501									
Streets-Solid Waste Superintendent	FT	49,858	0	0	0	60,804	0.50	0.50	0.50
Street Supervisor	FT	8,791	0	0	0	13,288	0.35	0.10	0.10
Refuse Equipment Operator	FT	80,300	0	0	0	109,031	0.40	1.00	1.00
Refuse Equipment Operator	FT	69,900	0	0	0	95,311	0.00	1.00	1.00
Equipment Operator	FT	0	0	0	0	0	0.40	0.00	0.00
Equipment Operator	FT	0	0	0	0	0	0.40	0.00	0.00
Equipment Operator	FT	0	0	0	0	0	0.40	0.00	0.00
Tree Dump Gatekeeper (900 hours)	TEMP	0	20,638	0	0	23,814	0.43	0.43	0.43
Administrative Assistant (160 hours)	TEMP	0	3,969	0	0	4,579	0.08	0.08	0.08
Overtime (92 hrs)	OT	0	0	5,603	0	6,312	0.04	0.04	0.04
		208,849	24,606	5,603	0	313,140	3.00	3.15	3.15
Fleet Maintenance: 70-30-3800									
Fleet Maintenance Manager	FT	99,500	0	0	0	147,633	1.00	1.00	1.00
Mechanic-Master	FT	83,033	0	0	0	108,201	1.00	1.00	1.00
Parts Manager	FT	77,900	0	0	0	121,225	1.00	1.00	1.00
Overtime (13 hrs)	OT	0	0	814	0	917	0.01	0.01	0.01
		260,433	0	814	0	377,977	3.01	3.01	3.01
Facilities Maintenance: 71-30-3901									
Facilities Manager	FT	103,150	0	0	0	141,588	1.00	1.00	1.00
		103,150	0	0	0	141,588	1.00	1.00	1.00
Janitorial Services: 71-30-3902									
Custodian	FT	0	0	0	0	0	1.00	0.00	0.00
		0	0	0	0	0	1.00	0.00	0.00
Grand Total		8,081,558	1,222,279	190,592	27,600	12,504,792	108.23	108.33	110.47

Capital Expenditures

*Capital Improvement Plan (CIP)
Summary*

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Budgeted Capital Expenditures



Capital Expenditures

Capital Improvement Plan (CIP)

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

For the purposes of the Capital Improvement Plan process, capital is defined as follows: items that have a single acquisition cost of \$10,000 or more and a useful life of five (5) or more years. Project request forms are prepared for those items that can be clearly classified as major improvements, whereas routine maintenance or equipment replacements are included in the plan for resource planning purposes.

The Capital Improvement Plan is presented annually to the City Council. The first year of the package is referred to as the Capital Improvement Budget and is a list of projects for recommended implementation during the next fiscal year, while the subsequent four year period is referred to as the Capital Improvement Plan, which will be approved by the City Council in concept only. By adopting a CIP, the City adopts a statement of intent, not an appropriation of funding for projects contained within the plan. The CIP lists are updated annually as new needs become known and as priorities are changed. Therefore, it is entirely possible that a project with a low priority will remain in the Capital Improvement Plan longer than four years, as more important projects appear and move ahead for quick implementation. On the other hand, a project may be implemented sooner than originally planned due to changing priorities or funding availability.

This section includes the projects from the Capital Improvement Budget or projects from the Capital Improvement Plan that have been moved ahead for quick implementation or have been approved for appropriation in the current budget.

Other Capital Expenditures Budget Requests

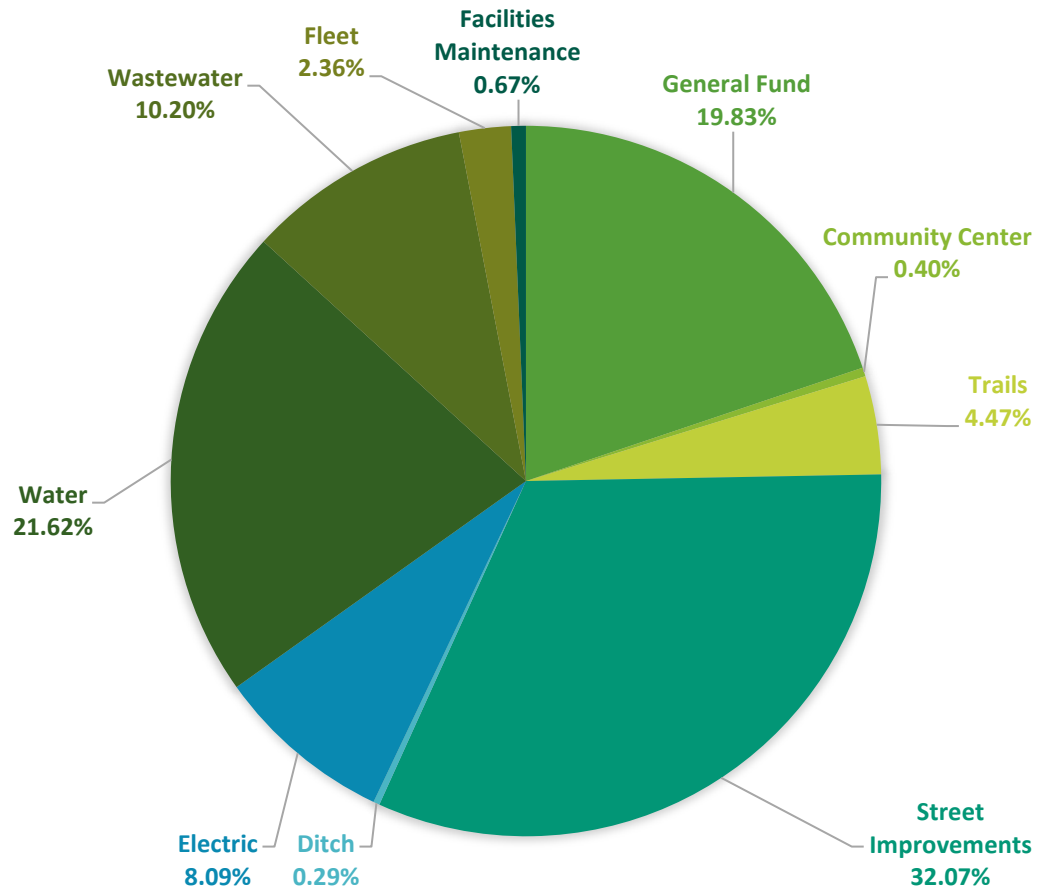
During the annual budget process, department directors are also afforded the opportunity to request additional capital expenditures for projects not included in the annual Capital Improvement Plan. These requests are intended for projects that cost more than \$5,000 and have a useful life of greater than one year. Requests for projects under \$10,000 do not need to be examined as thoroughly as those included in the CIP, as they often are for equipment replacement or routine maintenance. These requests may also include projects over \$10,000 that have become necessary since the adoption of the most recent Capital Improvement Plan.



Capital Expenditures

Capital Expenditures Summary

2024 Capital Expenditures - \$17,448,458



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 - \$3,460,423

City Manager (Special Projects) - \$2,625,605

ENERGY PERFORMANCE CONTRACT - \$2,625,605

- 10-13-1302-8200 IMPROVE. OTHER THAN BUILDINGS**
- 10-13-1302-8520 CAPITAL ENGINEERING**
- 10-13-1302-8560 CAPITAL PROJECT MANAGEMENT**
- 10-13-1302-8590 CAPITAL OTHER SOFT COSTS**
- 10-13-1302-8600 CONTINGENCY**

Funding Source(s):

*Previous Year Roll-Forward
(Energy Performance
Contract)*

Impact on Operating Budget:

*There is no significant impact
on the operating budget until
debt is repaid. Avoided utility
costs will repay debt.*

The project includes the following facility improvement measures, which are expected to avoid 495 metric tons of CO2 greenhouse gases annually:

- Comprehensive facility LED upgrades
- Replacement of softball field lighting with dark-sky compliant LED lighting
- Solar photovoltaic systems on 5 facilities totaling 150 kW
- Building automation system for the Community Center
- New back-up generators for the Community Center
- Level 2 electric vehicle (EV) charging station at Community Center
- On-site chlorine generation system at the Community Center
- Building Envelope measures (air sealing and weatherstripping)
- Recommissioning and test and balance at City Hall
- Recommissioning of the Wastewater Treatment Plant
- Condition assessment of the solar thermal panels at the Community Center
- Humidity control system for ice melt building at Ice Rink
- Night setback operation for Ice Arena ice-making machine
- Replacement of the main indoor Ice Arena make-up air unit
- Replacement of the infrared radiant heaters at the indoor ice rink
- New snow-melt system for the Zamboni entrance to the outdoor ice rink
- Furnace split-system with zoning-system for remodeled areas of City Shops
- Replacement of standing-pilot unit heater at the City Shops

Finance - \$63,717

ACCOUNTING INFORMATION SYSTEM - \$63,717

- 10-15-1501-8350 SOFTWARE**

Funding Source(s):

*Previous Year Roll-Forward
(General Fund)*

Impact on Operating Budget:

*There is no significant impact
on the operating budget.
Annual software support is
similar.*

Two primary reasons have precipitated the need to purchase this software. 1) The city has recently been very aggressive in the receipt of grants, and 2) there have been a few significant issues encountered with the current software. First, the current general ledger does not have enough reporting dimensions to allow for more complex accounting for grants or projects that overlap fiscal years. Secondly, the software has had a number of glitches where the beginning balances didn't agree with ending balances



Capital Expenditures

and implementation of the miscellaneous accounts receivable makes accounting for overpayments extremely difficult. New software will allow for better reporting both internally and externally. Customer utility bills will have much more detail especially for complicated accounts that include solar net metering, high/low flow meters, and time of use meters.

IT Department - \$280,000

SERVER AND STORAGE AREA NETWORK - \$140,000

10-19-1900-8340 COMPUTER EQUIPMENT

Replace servers and network storage for the VMWare server cluster that runs city servers and data storage. The current Nimble network storage reaches end of life in October 2024. After that date, no parts warranty or software/security updates are available.

Funding Source(s):

Partial Roll-Forward from Previous Year (\$60,000); General Fund

Impact on Operating Budget:

There is no significant impact on the operating budget.

SURVEILLANCE CAMERA SYSTEMS - \$140,000

10-19-1900-8340 COMPUTER EQUIPMENT

The City currently has 3 surveillance recording video systems. The Police Station and Recreation Center systems were out of warranty March 2023, and the Events Center/Rink system expires March 2024. There are currently 54 cameras in use at the Police Department, City Hall, Events Center and Recreation buildings. This project includes replacement of the recording systems and cameras with newer technology and systems under warranty/support, as well as movement to a cloud-based system to allow cameras/systems to be viewed from any location where the internet is available. Cloud-based systems offer longer warranty periods and additional features over the existing technology.

Funding Source(s):

General Fund

Impact on Operating Budget:

There is no significant impact on the operating budget.

Police Department - \$23,000

360 DEGREE CAMERA SYSTEM - \$23,000

10-20-2000-8300 EQUIPMENT

As technology improves, the public and court systems expect law enforcement to stay current. That means law enforcement should be able to investigate and document their investigation accurately and with current tools available. Those tools should provide workable evidence during an investigation and accurate presentation at trial.

Funding Source(s):

General Fund

Impact on Operating Budget:

There is no significant impact on the operating budget.

The OSCAR360 High Resolution Capture system allows law enforcement to take a 360-degree image of a scene, indoors or outside. The scene is then captured in a way that allows the viewer to return to the scene and look around similar to if they were at the scene originally. They can look not only for items that were identified during the initial investigation but



Capital Expenditures

possibly for items that were not identified during the initial investigation. The image allows for items observed in an image to be magnified or zoomed in on.

In addition to providing clear and accurate documenting of a scene, the process reduces cost by reducing the need for some photographing and videotaping, which in a digital world translates into storage space. It also reduces the time necessary to capture a scene in still or video images. Depending on the scene, it can also reduce the number of investigators that have to enter a scene, thus protecting the scene and possibly the officers. One person could utilize the camera and then the remaining investigators can remotely view the scene and determine investigatory needs.

Public Works Department - \$74,700

LAZY K HARDSCAPE COMPLETION - \$74,700

10-60-6101-8200 IMPROVE. OTHER THAN BUILDINGS

This project entails the finalizations of the hardscape elements of the Lazy K housing development. Some aspects include the repair of damage to curb stops, installation of a pond culvert, and completion of work to exclude structures from the modified floodplain maps.

Funding Source(s):

General Fund

Impact on Operating Budget:

There is no significant impact on the operating budget.

Parks and Recreation Department - \$393,401

PLAYGROUND REPLACEMENTS - \$50,000

10-50-5801-8200 IMPROVE. OTHER THAN BUILDINGS

Some playground equipment within the City of Gunnison is aging and needs to be replaced. Safe playground equipment enhances the quality of life for the residents of Gunnison and the visitors to Gunnison.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

There is no significant impact on the operating budget.

CRANOR HILL GARAGE - \$205,000

10-50-5400-8130 BUILDING CONSTRUCTION

The 2023 Budget provided an allocation of \$110,000 for the Cranor Garage project that is intended to serve as a storage and maintenance facility for the snowcat. Formal bids were solicited in May and five bids, all of which were over the budgeted amount and ultimately rejected. City staff and the design engineer have made changes to the construction documents and intend to rebid the project for possible construction in 2024. Additional funds are required for geotechnical analysis, engineering, and anticipated construction costs. City crews intent do the excavation for the project to assist in reducing overall project costs.

Funding Source(s):

*Previous Year Roll-Forward
(Other Recreation
Improvements Fund)*

Impact on Operating Budget:

\$2,000 per year is expected for utilities and annual repair and maintenance.



Capital Expenditures

NON-PARK AREA XERISCAPING - \$73,401

10-50-5801-8200 IMPROVE. OTHER THAN BUILDINGS

Council has encouraged staff to pursue more xeriscaping projects in areas that require lots of watering but don't have any useful application. Areas that are currently being used to irrigate and mow like the West End Islands and the triangle at Vulcan and Spencer. This project is an allotment to keep moving forward with this conversion where the City would remove the turf in those areas, install drip/minimal water use irrigation systems and install drought resistant bushes and shrubs.

Funding Source(s):

General Fund

Impact on Operating Budget:

This may reduce annual watering costs for \$3,000.

We would also leverage the dollars allocated to pursue grant opportunities to augment the scope of these projects, like we did with the Upper Gunnison River Water Conservancy District grant at 11th and Quartz.

BASKETBALL GOALS IN LEGION PARK - \$15,000

10-50-5801-8300 EQUIPMENT

The old metal basketball goals in Legion Park are old. This project is to update them with a clear 1/2" thick, polycarbonate playground backboard. There are 6 goals in Legion that will be replaced.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

There is no significant impact on the operating budget.

WEST TOMICHI RIVER PARK FISHING DOCK - \$50,000

10-50-5801-8200 IMPROVE. OTHER THAN BUILDINGS

The fishing dock at the West Tomichi River park is in poor condition. The original construction was not perfect and contributed to the unsafe condition it is in now. The supporting concrete footers are heaving and leaning now. The decking is broken in spots and has "sharper" edges and the heaving caused a step up in spots that shouldn't exist. The new design will be simpler to provide more structural integrity and ease of maintenance. The footers would be engineered to prevent this from happening again.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

There is no significant impact on the operating budget.



Capital Expenditures

Community Center Fund - \$70,000

SOUND SYSTEM - \$70,000

20-50-5601-8300 EQUIPMENT

The Rec Center sound system is unusable. If the system is on, it will cut into a very loud screech intermittently. This estimate changes over the key equipment for the audio system without replacing any speakers as they are assumed to be in working order. It does address current power issues and hum/distortion that we are experiencing. It also greatly simplifies the entire operation of things. It would enable Sonos audio throughout the facility and also add audio to the Senior Center. It replaces amplifiers, mixers and volume controls and allows for microphones again in the Gymnastics and Basketball areas. Microphone capability could be added to other areas easily. It does not yet address projection or video in the Senior Center.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

Trails Fund - \$780,000

LAZY K TRAIL COMPLETION - \$30,000

22-50-5802-8430 TRAIL CONSTRUCTION

The project entails connection of the newly constructed trail system that traverses the park to the Gunnison River, and connects that area through common land along the ponds to provide linkage to Tomichi Ave.

Funding Source(s):

*Other Recreation
Improvements Fund*

Impact on Operating Budget:

There is minimal cost to maintain the trail into the future and be absorbed into the trails operating budget.

VAN TUYL PEDESTRIAN BRIDGE REPLACEMENT - \$750,000

22-50-5802-8410 BRIDGE CONSTRUCTION

The pedestrian bridge on the Van Tuyl trail is a safety hazard and needs to be replaced. Staff has been working with consultants on the details of replacing the old wood bridge with a prefabricated steel bridge with proper abutments and a concrete bridge deck. The new bridge would easily be able to withstand the weight of trail maintenance equipment.

Funding Source(s):

*\$25,000 Metro Recreation
District Grant; Other
Recreation Improvements
Fund*

Impact on Operating Budget:

There is no significant impact on the annual operating budget.



Capital Expenditures

Street Improvements Fund - \$5,595,426

SWEeper CLEAN OUT PAD- \$117,776

30-30-3302-8200 IMPROVE. OTHER THAN BUILDINGS

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):

*Previous Year Roll-Forward
(Street Improvements)*

Impact on Operating Budget:

There is no significant impact on the operating budget.

OHIO AVE STREETScape (South Side) - \$130,000

30-30-3302-8400 ROAD CONSTRUCTION

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. Specifically, these funds are to repave the south side of the street to correct crowning issues and remove deteriorated pavement such as alligator cracking.

Funding Source(s):

*Previous Year Roll-Forward
(Street Improvements)*

Impact on Operating Budget:

The 2023 Ballot Initiative should provide sufficient funds to maintain this street into the future.

PEDESTRIAN SAFETY IMPROVEMENTS - \$100,000

30-30-3302-8404 PEDESTRIAN SAFETY IMPROVEMENTS

While the specific elements of this funding have not yet been determined, the Street Safety Advisory Committee, along with input from City Council will direct these funds to improve pedestrian and cycling safety within the City of Gunnison. This may include various applications of paint, traffic calming, or other measures to reduce speeds and improve visibility and compliance.

Funding Source(s):

Street Improvements

Impact on Operating Budget:

The 2023 Ballot Initiative should provide sufficient funds to maintain this street into the future.



Capital Expenditures

LEAN-TO REMODEL - \$200,000

30-30-3302-8110 BUILDING IMPROVEMENTS

The Lean-To that is used at public works serves many duties for the streets and alleys crew. This storage facility is for many tools, equipment, and materials used on a daily basis. The problem is that it is only closed in with a roof and back wall. Enclosure of the other three sides and addition of two garage doors will secure it from the harsh elements and keep the area neat and orderly with proper organization and eliminate dust, debris, ice, rain and snow drifts.

Funding Source(s):

Street Improvements

Impact on Operating Budget:

General maintenance is estimated at \$500 per year with periodic increased necessary for garage door maintenance and exterior preservation.

ADA/SIDEWALK REPLACEMENT - \$70,000

30-30-3302-8401 ADA/SIDEWALK REPLACEMENT

Many sidewalks are in need of improvements due to deterioration and heaving from tree roots. Specific locations are not immediately identified but this amount will allow the City to begin working on repair of problematic areas while addressing ADA access deficiencies.

Funding Source(s):

Street Improvements

Impact on Operating Budget:

The 2023 Ballot Initiative should provide sufficient funds to maintain improvement well into the future.

CURB, GUTTER, VALLEY PAN - \$135,000

30-30-3302-8402 CURB, GUTTER, VALLEY PAN

With the realization of additional maintenance resources from the 2023 street funding ballot initiative, the City can be more proactive with the replacement of curb, gutter and valley pans. Many have deteriorated significantly and need to be improved to maintain their function.

Funding Source(s):

\$60,000 Previous Year Roll-Forward; Street Improvements

Impact on Operating Budget:

The 2023 Ballot Initiative should provide sufficient funds to maintain this improvement into the future.



Capital Expenditures

2023 BALLOT PROJECTS - \$924,693

30-30-3302-8404 USE OF 2023 BALLOT FUNDING

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. Specifically, these funds are to repave the south side of the street to correct crowning issues and remove deteriorated pavement such as alligator cracking.

Funding Source(s):

Street Improvements (2023 Ballot Initiative Funding)

Impact on Operating Budget:

The 2023 Ballot Initiative should provide sufficient funds to maintain streets into the future.

OHIO AVE STREETScape - \$2,287,957

- 30-30-3306-8520 CAPITAL ENGINEERING
- 30-30-3306-8400 ROAD CONSTRUCTION
- 30-30-3306-8540 CAPITAL TESTING COSTS
- 30-30-3306-8560 CAPITAL PROJECT MANAGEMENT

PROJECT CODES

- N/A OHIO AVE-NON-GRANT
- 601 OHIO AVE-MMOF #1
- 602 OHIO AVE-MMOF #2
- 603 OHIO AVENUE-OTHER REC
- 604 OHIO AVE-GENERAL FUND
- 605 OHIO AVE-WCU
- 606 OHIO AVE-SRTS

Funding Source(s):

Previous Year Roll-Forward (Street Improvements)

Impact on Operating Budget:

The 2023 Ballot Initiative should provide sufficient funds to maintain this street into the future.

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.

DOLA GUNNISON RISING GRANT - \$1,630,000

30-30-3306-8490 (PROJECT 620)

This project entails the use of grant funds from the State of Colorado Department of Local Affairs to complete the connection of Gunnison Rising to the rest of the existing City of Gunnison through College Avenue. This project includes street work and utility extensions that will eventually provide buildable lots for the construction of new affordable housing units within the Gunnison Rising Planned Unit Development.

Funding Source(s):

DOLA Housing Grant

Impact on Operating Budget:

The 2023 Ballot Initiative should provide sufficient funds to maintain this street into the future.



Capital Expenditures

Ditch Fund - \$50,000

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

31-30-3606-8200 IMPROVE. OTHER THAN BUILDINGS

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):

Roll-Forward from Previous Year (Ditch Fund)

Impact on Operating Budget:

There is no significant impact on the operating budget

REPAIR LEAKING MAIN DITCH STRUCTURE - \$25,000

31-30-3606-8200 IMPROVE. OTHER THAN BUILDINGS

This project will make permanent repairs to the main ditch splitter. This leak was temporarily repaired under severe time restraints and while ditches were live in 2023. This work needs to be done after ditches are turned off for better working conditions.

Funding Source(s):

Ditch Fund

Impact on Operating Budget:

There is no significant impact on the operating budget

Electric Fund - \$1,412,000

PHASE 3 DISTRIBUTION SYSTEM UPGRADE - \$1,200,000

60-30-3700-8200 IMPROVE. OTHER THAN BUILDINGS

This request is following the five-year Electric Distribution Study done by ESC Engineering. This study identified upgrades needed to improve the electric infrastructure. This will be phase three of five recommendations outlined in the study. Phase three consists of an upgrade to the ALCO circuit underground wire. This is from the North Substation to the lift pole on Denver Ave. and Iowa Street. ESC's model showed this wire being overloaded at 103% by 2028. The demand for more capacity for growth, EV stations, and possible electrification is not available currently. The distribution study was done to find weak spots in the electric infrastructure and upgrade for more future capacity. If these upgrades are not done, the City will have to turn down new developments and current infrastructure will continue to deteriorate, causing more and longer outages.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

None

ELECTRIC PHASE TRACKER - \$12,000

60-30-3700-8300 EQUIPMENT

This is a line phasing device which tells the lineman they are on the correct phase a mile down the road. This is a safety device so we do not hook up phase to phase, which causes a major explosion. This will also help tie the new substation and lines to existing lines such as Gunnison Rising.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

None.



Capital Expenditures

MAIN SUBSTATION TRANSFORMER INSTALL - \$200,000

60-30-3700-8200 IMPROVE. OTHER THAN BUILDINGS

While the main substation transformer has been purchased, it must be installed to complete the upgrade from a 1950s vintage transformer that has more than exceeded its useful life.

Funding Source(s):

Electric user fees

Impact on Operating Budget:

None.

Water Fund - \$3,773,004

WELLS 7-10 PRODUCTION METER CALIBRATION - \$85,000

61-30-3601-8200 IMPROVE. OTHER THAN BUILDINGS

The Water Loss Study recommended verifying the accuracy of the well production meters. This would require digging up the discharge pipe and installing a meter to verify flow readings. This work is essential in determining how much water is produced compared to the amounts sold. The existing meters were incorrectly installed, resulting in inaccurate measurements.

Funding Source(s):

Water user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

The water loss study found that the City cannot account for 47% of the water produced. The industry standard is less than 20%. The MESCO team made recommendations that focused on two issues: production meter accuracy and customer meter accuracy. In the past, these production meters were not installed per manufacturer recommendations, thus yield inaccurate information. The assumption of accurate production meters is likely a poor one and should be the first area of investigation. The initial inspection of the well meters suggested several meters are not properly placed and located too close to valves or fittings which will affect their accuracy. The extent of inaccuracy is unknown but it is recommended that several meters be tested for accuracy. The accuracy of customer meters should also be considered. Sand has been suspected of getting into the meters and causing premature wear. Sand can both block and damage the meter workings. In lieu of testing, replacing select meters with ultrasonic units that do not have moving parts (installation of Diehl meters is contemplated) and looking for a change in metered volumes may provide an indication of issues.

ANTI-VEHICLE BARRIERS - \$51,004

61-30-3601-8300 EQUIPMENT

Movable anti-vehicle barriers to be used for increasing safety where the roadway is blocked for community events or construction. The barriers will be used by the water and wastewater efforts to prevent vehicles from entering utility repair sites within the streets.

Funding Source(s):

50% Water user fees;

50% Sewer user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.



Capital Expenditures

PROJECT 1: INFILTRATION GALLERY AND WELLS - \$1,837,000

- 61-30-3607-8500 CAPITAL DESIGN
- 61-30-3607-8420 WATER SYSTEM CONST
- 61-30-3607-8590 CAPITAL OTHER SOFT COSTS

PROJECT 610

Construction of a new infiltration gallery and wells on the ranch to provide raw water to the water treatment plant.

Funding Source(s):
\$750k CWCB; \$150k CRD,
Congressionally Directed
Spending

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

PROJECT 2/3: DIST. AND WATER TREATMENT PLANT - \$1,800,000

- 61-30-3607-8500 CAPITAL DESIGN

PROJECT 612

Project 2 and 3 are the largest projects requiring the most specialized contractor, longest permitting process, and longest construction schedule. This equipment heavy project will also require preselection and early procurement to keep the project on schedule. CMAR, equipment preselection, and early procurement. The 2024 budget includes costs for initial design only.

Historically, Gunnison had a surface water treatment plant, however it was abandoned in 1966 due to deteriorating filters. Groundwater wells were drilled in the middle of City streets as a temporary solution until a new treatment plant was constructed. 57 years later, a treatment plant was never constructed. Today the municipal water system consists of nine (9) dilapidated groundwater wells discharging directly into the water distribution system. This is a very antiquated method of treatment and not desirable by the State of Colorado. Treatment regulations have evolved and changed since the wells were initially drilled.

The City initiated a Water Master Plan in 2020 to evaluate our water system and identify infrastructure improvements needed to meet Colorado Department of Public Health and Environment regulations. The Master Plan identified the following improvements as critical: construction of a Water Treatment Plant, distribution upgrades and water storage tank replacement. The location and ease of contamination of the current wells were also deemed high risks in the Source Water Protection Plan completed 2022.

Funding Source(s):
\$400k WaterSmart Grant;
\$200k DOLA Tier I Grant;
Congressionally Directed
Spending; SRF Interim Loan

Impact on Operating Budget:
Annual debt service on the
initial design cost is
estimated at 10% of 2023
rates. A 25% rate increase
was included in the 2024
budget.



Capital Expenditures

Wastewater Fund - \$1,779,207

REPLACE UNIT 4 1994 SRECO RODDER - \$50,000

62-30-3401-8300 EQUIPMENT

The current rodder is up for replacement, and the current unit is outdated and dangerous. Staff recommends replacing it with a safer trailer mounted sewer jet. This equipment is used to unplug ditches and as a backup for the Vac truck.

Funding Source(s):

Sewer user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

WWTP ROAD MAINT. ATTACHMENTS FOR SKID STEER - \$20,000

62-30-3402-8200 IMPROVE. OTHER THAN BUILDINGS

Road Maintenance Attachments for Skid Steer to maintain roads within the plant and the access road off the county road. This access road gets gnarly routinely, and it would be good to routinely maintain it. This access road is the one way in one way out for all supplies, staff and customers for the plant facility.

Funding Source(s):

Sewer user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

ANTI-VEHICLE BARRIERS - \$51,004

62-30-3401-8300 EQUIPMENT

Movable anti-vehicle barriers to be used for increasing safety where the roadway is blocked for community events or construction. The barriers will be used by the water and wastewater efforts to prevent vehicles from entering utility repair sites within the streets.

Funding Source(s):

50% Water user fees;

50% Sewer user fees

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

COMPOST PAD DESIGN - \$250,000

62-30-3404-8500 CAPITAL DESIGN

Project to be outlined after the 2023 Compost Master Plan is completed. This request is simply a placeholder and is a recommended project as a grant match anticipated for 2025.

Funding Source(s):

\$62,500 Sewer user fees;

\$187,500 CO Dept of Pub Health (CDPHE) Grant

Impact on Operating Budget:

There is no significant impact on the annual operating budget.



Capital Expenditures

SLFRF SEWER PINCH POINT PROJECT - \$1,358,203 **62-30-3406-8420 SEWER SYSTEM CONST**

This sewer capacity improvement project replaces sewer lines along Rio Grande Ave. that is reaching full capacity. This project will allow for future growth of collection lines servicing new development such as Gunnison Rising. The project is fully supported by COVID relief funds.

Funding Source(s):
Roll-forward from previous year (SLFRF Funds)

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

LINE CONSTRUCTION - \$50,000 **62-30-3401-8440 LINE CONSTRUCTION**

This line allows for the connection of new subdivisions to the City collection system. Costs are offset by the construction hook-up fees collected from the developer.

Funding Source(s):
Construction hook-up fees

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

Fleet Maintenance Fund - \$412,000

FLEET REPLACEMENTS - \$172,000

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

70-30-3800-8300 \$36,000 (EQUIPMENT)
2016 Toro Mower (Parks)
2014 Wanco Message Trailer (Police)

70-30-3800-8320 \$136,000 (VEHICLES)
2008 Chevrolet Impala (Police)
2008 Ford Expedition (Police)

Funding Source(s):
Fleet Capital Replacement Reserve

Impact on Operating Budget:
None-this request is to replace the vehicles for similar vehicles/equipment that perform a similar function.



Capital Expenditures

FIRE ADMINISTRATION VEHICLE UPSIZE/SAFETY - \$150,000

70-30-3800-8320 VEHICLES

Replace current F-150 with F-250 or F-350 equipped similarly. Current setup is a pickup with a topper, slide out extend-o-bed for tool and equipment mounting, multiple radios for operations as an incident command post, grill guard, paint, graphics, lights and sirens.

It has recently come to our attention that our F-150 officer vehicles are overweight. Emergency vehicles at times operate at higher rates of speed than normal and being overweight creates significant potential for an accident.

Funding Source(s):

Fleet Capital Replacement Reserve (shared with Fire District)

Impact on Operating Budget:

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

COMMERCIAL GRADE TURF MOWER (EXCESS) - \$90,000

70-30-3800-8300 EQUIPMENT

This item is an upscale of a planned smaller grade mower to a larger mower for use in open turf areas. The current cut of the mower is 6' wide and the larger mower will be between 11' and 14' wide.

The new larger mower should be diesel and commercial grade. This mower would be like the Toro Groundmaster 4000 or 4100 for reference.

The need for a larger mower for use in large turf areas has become necessary for the Parks operation. The little 6' wide gas run mowers get too much use and spend too much time mowing the larger areas. This computes to higher maintenance issues, more frequent breakdowns, and more work hours to produce the same product. This larger mower will also be used at the new Lazy K Park.

The new mower will be a replacement for one of the current zero turn mowers for use on all the larger turf areas; Meadows Park, Recreation Center, Jorgensen, Lazy K, Char-Mar and possibly Legion, could be mowed in a day.

Funding Source(s):

Fleet Capital Replacement Reserve (shared with Fire District)

Impact on Operating Budget:

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

Facilities Maintenance Fund - \$116,398

CITY HALL REMODEL FOR NEW PERSONNEL - \$10,000

71-30-3903-8110 BUILDING IMPROVEMENTS

The staffing plan for 2024 includes the addition of two new staff members at City Hall: a Systems and Special Projects Coordinator and a Procurement & Contracts Officer. This allotment will provide for any new equipment or adjustments to the building to ensure they are productive in their duties.

Funding Source(s):

Facilities Maintenance Fund

Impact on Operating Budget:

There is no significant impact on the annual operating budget.



Capital Expenditures

POLICE STATION ELECTRICAL EXTENSION - \$10,000

71-30-3905-8110 BUILDING IMPROVEMENTS

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.

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.

Funding Source(s):

Roll-forward from previous year (Facilities Maintenance)

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

CITY SHOP ENTRY GATES - \$40,550

71-30-3904-8200 IMPROVE. OTHER THAN BUILDINGS

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):

Roll-forward from previous year (Facilities Maintenance)

Impact on Operating Budget:

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

BLUE BARN GARAGE DOORS - \$10,848

71-30-3904-8110 BUILDING IMPROVEMENTS

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):

Roll-forward from previous year (Facilities Maintenance)

Impact on Operating Budget:

There is no significant impact on the annual operating budget.



Capital Expenditures

CITY SHOP IMPROVEMENTS - \$30,000

71-30-3904-8110 BUILDING IMPROVEMENTS

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

Funding Source(s):

Roll-forward from previous year (Facilities Maintenance)

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

CITY SHOP RECEPTION AREA - \$15,000

71-30-3904-8200 BUILDING IMPROVEMENTS

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):

Roll-forward from previous year (Facilities Maintenance)

Impact on Operating Budget:

There is no significant impact on the annual operating budget.

Debt

Summary of Debt Obligations

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*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	Maturity Date	Interest Rate
GOVERNMENTAL ACTIVITIES					
Sales and Use Tax Revenue Bonds, Series 2021	Refinance of the Sales and Use Tax Revenue Bonds, Series 2017	\$4,655,000	07/29/21	12/01/31	1.58%
Capital One Public Funding	Lease Purchase Agreement for the installation of energy improvements	\$2,331,537	07/19/23	07/01/43	4.79%
BUSINESS-TYPE ACTIVITIES					
Water Pollution Control Revolving Fund	Green Project Reserve funding for Wastewater Treatment Plant upgrades	\$3,000,000	05/22/19	11/01/39	0.50%
Water Pollution Control Revolving Fund	State Revolving Fund loan for Wastewater Treatment Plant Upgrades	\$9,541,520	05/01/19	08/01/39	1.69%
Community First National Bank	Master Equipment Lease for the Purchase of a Western Star Refuse Truck with Labrie Body	\$405,709	06/21/23	08/01/27	5.75%
Drinking Water Revolving Fund	State Revolving Fund loan for Water Treatment System Improvements Initial Design <i>(Note: 2024 budget includes proceeds but terms are not yet known)</i>	\$2,550,000	??/??/??	??/??/??	2.00%



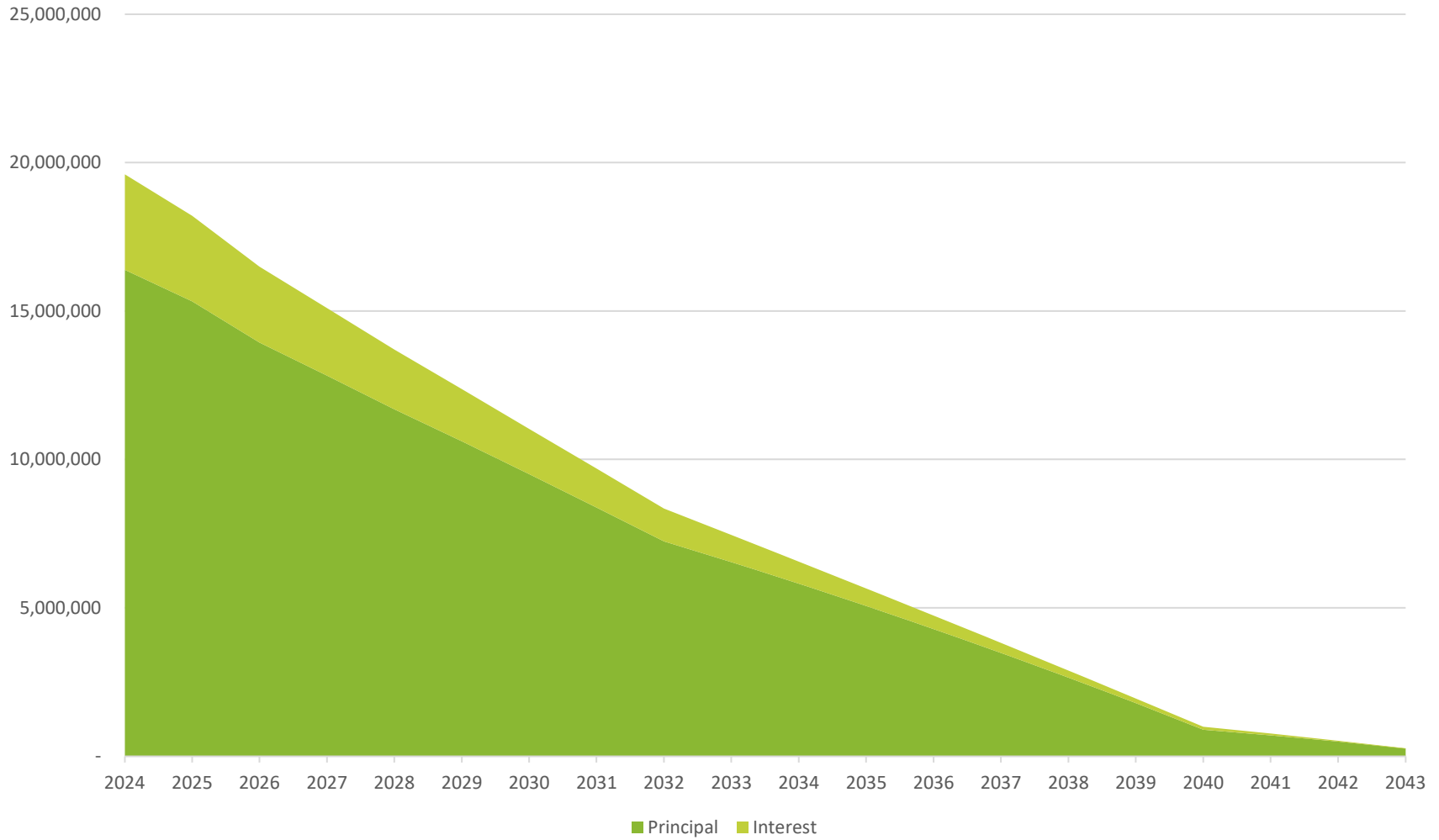
Summary of Debt Service and Lease Payments

YEAR	Sales and Use Tax Revenue Bonds, Series 2021			Water Pollution Control Revolving Fund Green Project Reserve			Water Pollution Control Revolving Fund State Revolving Fund			Master Equipment Lease Western Star Refuse Truck with Labrie Body			Energy Performance Contract Lease Purchase			TOTALS		
	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service			
2019							80,535	52,564	133,099							-	133,099	
2020				84,940	8,720	93,660	397,939	179,732	577,671								-	671,332
2021	375,000	24,956	399,956	146,627	14,392	161,019	407,038	170,982	578,020								-	1,138,995
2022	400,000	67,710	467,710	147,361	13,658	161,019	411,713	162,482	574,195								-	1,202,924
2023	405,000	61,382	466,382	148,098	12,920	161,019	420,302	154,232	574,534	78,773	2,369	81,142					-	1,283,076
2024	410,000	54,975	464,975	148,840	12,179	161,019	432,003	146,232	578,235	64,872	16,270	81,142	4,851	106,407	111,258		-	1,396,628
2025	415,000	48,488	463,488	149,585	11,434	161,019	436,622	138,232	574,854	68,605	12,537	81,142	323,143	111,313	434,456		-	1,714,959
2026	425,000	41,923	466,923	150,334	10,685	161,019	446,464	130,732	577,196	72,552	8,590	81,142	15,422	95,790	111,212		-	1,397,491
2027	430,000	35,200	465,200	151,086	9,932	161,019	450,240	123,482	573,722	76,727	4,415	81,142	23,777	94,950	118,727		-	1,399,809
2028	440,000	28,397	468,397	151,843	9,176	161,019	458,444	116,732	575,176				30,934	93,726	124,660		-	1,329,252
2029	450,000	21,436	471,436	152,603	8,416	161,019	467,100	110,482	577,582				38,753	92,152	130,905		-	1,340,942
2030	450,000	14,317	464,317	153,367	7,652	161,019	469,143	104,482	573,625				47,280	90,195	137,475		-	1,336,436
2031	455,000	7,198	462,198	154,135	6,884	161,019	477,381	100,282	577,663				56,567	87,820	144,387		-	1,345,267
2032				154,906	6,113	161,019	481,471	96,482	577,953				66,673	84,991	151,664		-	890,636
2033				155,682	5,337	161,019	492,272	83,541	575,813				77,656	81,667	159,323		-	896,155
2034				156,461	4,558	161,019	506,575	70,799	577,374				89,578	77,806	167,384		-	905,777
2035				157,244	3,774	161,019	519,781	58,058	577,839				102,507	73,363	175,870		-	914,727
2036				158,032	2,987	161,019	527,981	46,266	574,247				116,515	68,287	184,802		-	920,068
2037				158,823	2,196	161,019	540,332	34,625	574,957				131,679	62,526	194,205		-	930,181
2038				159,618	1,401	161,019	551,973	22,983	574,956				150,079	56,025	206,104		-	942,079
2039				160,417	602	161,019	566,211	11,492	577,703				167,814	48,626	216,440		-	955,161
2040													186,945	40,362	227,307		-	227,307
2041													212,601	31,115	243,716		-	243,716
2042													236,877	20,643	257,520		-	257,520
2043													251,886	9,085	260,971		-	260,971
	4,655,000	405,981	5,060,981	3,000,000	153,017	3,153,017	9,541,520	2,114,894	11,656,414	361,528	44,180	405,709	2,331,537	1,426,847	3,758,384		-	24,034,505

Principal Remaining at Start of Budget Year	<u>3,475,000</u>	<u>2,472,974</u>	<u>7,823,993</u>	<u>282,756</u>	<u>2,331,537</u>	<u>16,386,260</u>
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Debt Service Requirements by Year





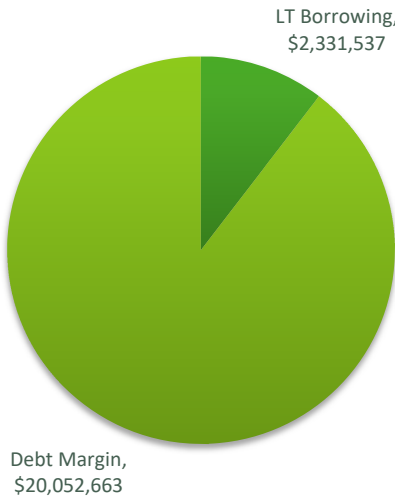
Computation of Legal Debt Margin

**GUNNISON MUNICIPAL CODE
 ARTICLE VIII-BONDED INDEBTEDNESS
 SECTION 8.4 LIMITATIONS OF INDEBTEDNESS**

The aggregate amount of bonds or other forms from the proceeds of ad valorem taxes or to which the full faith and credit of the City are pledged (including such debts relating to water and sewer, and excluding securities issued under Section 8.7) shall not exceed twenty (20) per cent of the assessed valuation of the taxable property within the City as shown in the most recent assessment.

Computation of Legal Debt Limit:

2022 Actual Valuation, per Assessor	\$ 111,921,000	
Legal Debt Limit Percentage	20%	
Legal Debt Limit	\$ 22,384,200	
 Total Long-Term Borrowing	 \$ 16,386,260	
Less: Borrowing Not Subject to Full Faith and Credit *	<u>\$ 14,054,723</u>	
 Net Borrowing Applicable to Debt Limit	 <u>\$ 2,331,537</u>	
 Legal Debt Margin	 <u>\$ 20,052,663</u>	



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

Appendix

Financial Policies

City Charter

Purchasing Policy

Fund Balance Policy

Financial Policies

Investment Policy

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Budget Process and Policies

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Glossary of Budget Related Terms

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Glossary of Common Acronyms

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Budget Ordinances



City Charter

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

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

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

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

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

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

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

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



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

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

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

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

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

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



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

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

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

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

Purchasing Policy

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

2.20.010 – Definitions

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



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

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



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

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

2.20.020 – Policy Objectives

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

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



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- J. Secure all applicable federal and state tax exemptions appropriate to purchase or contracts for services.

- K. Assure applicability to all city departments, including elected offices.

2.20.030 – Roles & Responsibilities

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

- B. The Finance Department is responsible for administration of the purchasing policy. Its primary responsibilities include the following:
 - 1) Maintain the City's accounting system to ensure spending authorization limits pursuant to the approved budget and approval paths are current.
 - 2) Implement procedures to help ensure City staff complies with this purchasing policy.



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

2.20.040 – Summary of Purchasing Thresholds

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

A. Signature Authority for Purchases Included in the Budget

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

B. City Attorney Review

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

C. Competitive Bidding

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

D. Bid Bond for Public Works Contracts

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

E. Performance Bond for Public Works Contracts

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

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

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

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

I. Sole Source Approval

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

2.20.050 – Approval Authority

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

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

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

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

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

2.20.060 – Petty Cash

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

General controls for petty cash funds are as follows:

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



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

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

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

2.20.070 – Payment Requests

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



2.20.080 – Purchasing Cards

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

2.20.090 – Competitive Bidding

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

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



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

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

2.20.100 – Formal/Informal Bid Exceptions

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

2.20.110 – Cooperative Purchasing

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



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

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

2.20.120 – Local Preference

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

2.20.130 – Change Orders

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



2.20.140 – Contract Terms/City Attorney Review

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



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

2.20.150 – Independent Contractor Policy

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

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

2.20.160 – Professional Services

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

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



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

2.20.170 – Authority to Debar or Suspend

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

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

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



2.20.180 – Miscellaneous Purchasing Provisions

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

2.20.190 – Emergency Procurement

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

2.20.200 – Audit Procedures

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



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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



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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



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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.



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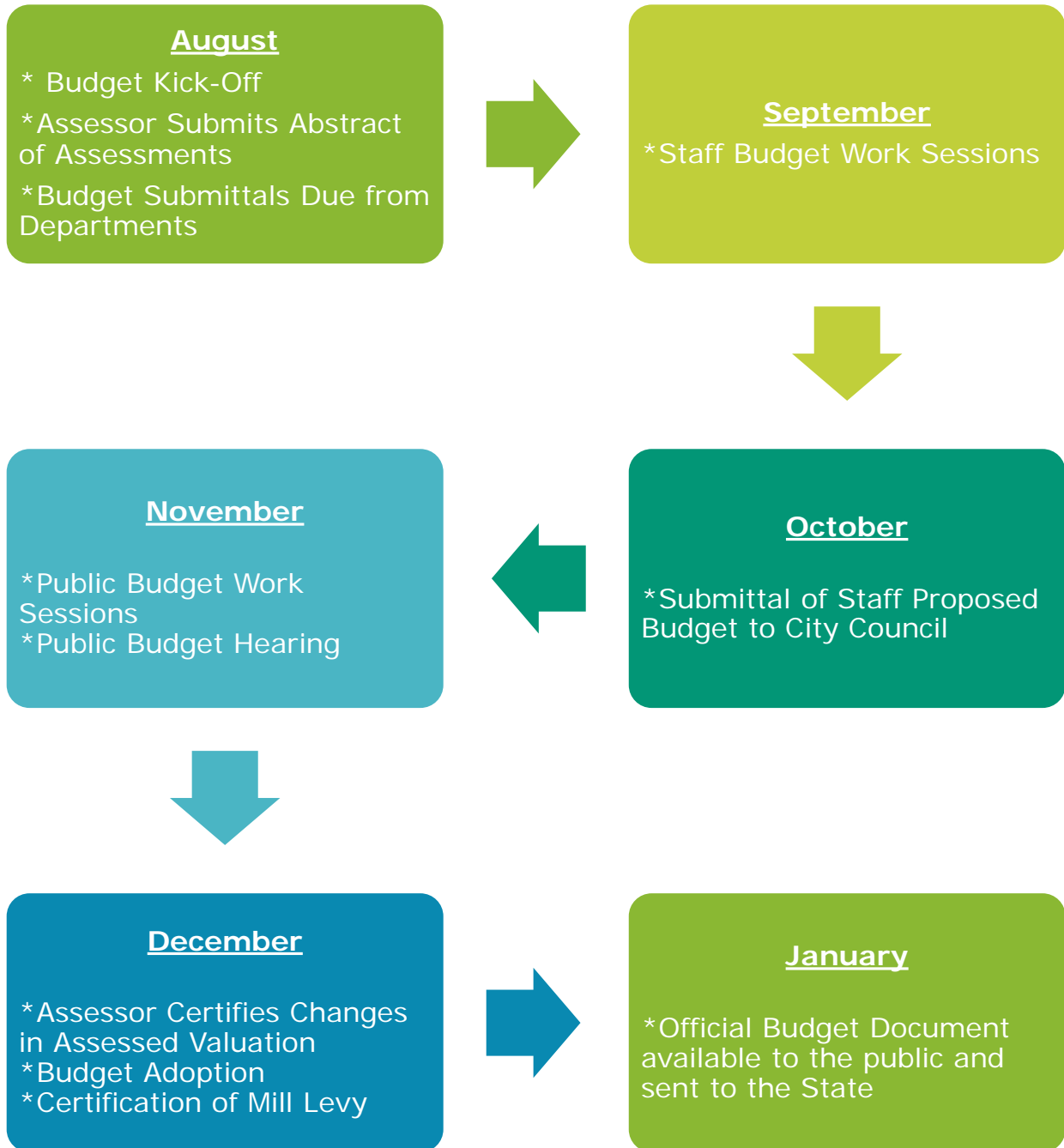
POLICY REVISIONS

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)

**RESOLUTION NO. 24
SERIES 2023**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GUNNISON, COLORADO,
ADOPTING FEES.**

THIS RESOLUTION SUPERSEDES RESOLUTION NO. 11, SERIES 2023

WHEREAS, the City of Gunnison is a Colorado home-rule municipality organized and existing under the Constitution and Statutes of the State of Colorado; and

WHEREAS, Section 6.2 of the City of Gunnison Charter states that all official action by the City Council shall be by ordinance, resolution, motion or order; and

WHEREAS, the City of Gunnison provides a variety of goods and services to the citizens and customers of Gunnison; and

WHEREAS, the City of Gunnison strives to provide these goods and services at a fair cost that reflects the materials and labor needed to produce the goods or services; and

WHEREAS, periodic fee adjustments are needed to cover the increasing or decreasing costs in providing the goods and services; and

WHEREAS, City Council has determined that fees, and adjustments thereto, for such good and services shall be set by Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GUNNISON, COLORADO, THAT the following fees be adopted for City goods and services effective January 1, 2024:

DEPARTMENT/DESCRIPTION	UNIT	FEE
ADMINISTRATION/CLERK/FINANCE		
City Code Book	Per hard copy	\$ 35.00
Court Costs	Each	\$ 20.00
Saferide Surcharge	Each	\$ 50.00
Bench Warrant Fee	Each	\$ 30.00
Default Judgement Fee	Each	\$ 30.00
Deferred Sentence Fee	Each	\$ 50.00
Deferred Prosecution Fee	Each	\$ 50.00
Record Sealing Fee	Each	\$ 65.00
Photocopies (letter size)	Per page	\$ 0.25
Photocopies (ledger)	Per page	\$ 0.50
Photocopies (24"x36")	Per page	\$ 5.00
Photocopies (36"x48")	Per page	\$ 5.00
Labels	Per label	\$ 0.10
FAX	Per page	\$ 0.25
Copies of Electronic Records	Per USB drive	Actual costs
Research *	Per hour	Per employee cost
<i>* According to limits imposed in C.R.S. 24-72-205 (6)</i>		
Transient Merchant License Fee	Non-refundable	\$ 50.00
Returned Transactions	Per returned item	\$ 20.00
24-Hour Notice Fee	Per notice delivered	\$ 20.00
Electrical Service Reconnection Fee	Per reconnection	\$ 30.00
Late Fees	Per month	1.50%
Collection Fee	Of delinquent balance	18%
Sales Tax License	Per license or renewal	\$ 20.00
Sales Tax License - Single Event	Per license or renewal	\$ 10.00
COMMUNITY DEVELOPMENT		
	Application fee plus legals fee	\$ 200.00
Text/Map Amendments	Postage	Current USPS rate
Certified Mailings for all applications	Application fee plus legals fee	\$ 150.00
Conditional Use	Per dollar of ROW improvement	1.5%
Inspection Fee for DIA/SIA	Application fee plus legals fee	\$ 150.00
Exceptions (Gunnison Rising PUD)	Per application	\$ 60.00
Fireplace/Solid Fuel		

Handbill Bond	Fee	\$	110.00
Handbill License	Fee	\$	15.00
		\$	55.00
Land Development Code (Black & White)	Per copy		
Legals Fee	Per legal notice required (or actual if the amount exceeds \$35)	\$	50.00
License Agreements (Except Sandwich Boards)	Application fee	\$	70.00
Comprehensive Plan	Per copy	\$	155.00
Photocopies (11"x17")	Per page	\$	0.50
Photocopies (legal size)	Per page	\$	0.25
Photocopies (letter size)	Per page	\$	0.25
Plotter copies (11"x17")	Per page	\$	4.00
Plotter copies (24" x 36")	Per page	\$	10.00
Plotter copies (8-1/2"x11" letter)	Per page	\$	1.00
Plotter copies (8-1/2"x14" legal)	Per page	\$	2.00
Plotter copies (larger than 24"x36")	Per page	\$	15.00
Regional Building Valuation Multiplier	Cost multiplier per sqft		1.25%
Sign Permit	Application admin review fee	\$	25.00
	Preapplication admin review fee	\$	115.00
Site Development Review (Interdepartmental)	Application fee plus recording fees	\$	90.00
Subdivision - Exempt			
Subdivision - Major/Minor	Per applicable applications below		
Subdivision - Sketch Plan	Application fee plus legals fee	\$	150.00
Subdivision - Preliminary Plat	Application fee plus legals fee	\$	400.00
Subdivision - Final Plat	Application fee plus recording fees	\$	250.00
Three Mile Plan	Per copy	\$	35.00
Trails Master Plan	Per color copy	\$	50.00
	Application fee plus legals fee	\$	200.00
Vacation	Application fee plus legals fee	\$	150.00
Variance	May be additional permits or license fee	\$	250.00
Wireless Communication Facilities	Application fee plus legals fee	\$	150.00
Waivers			
West Gunnison Neighborhood Plan	Color copy costs	\$	187.00
Zoning Map (24" x 36")	Per color copy	\$	16.50
PARKS & RECREATION			
Program Registration Fees			
Member	Direct program cost divided by minimum enrollees		Varies
Non-Member	15% increase for non-members		Varies
Community Center Rental Fees			
"W" Mountain Room	Per hour up to 6 hours	\$	40.00
"W" Mountain Room	Over 6 hours	\$	265.00
Palisades Room	Per hour up to 6 hours	\$	40.00
Palisades Room	Over 6 hours	\$	265.00
"W" Mountain Rm & Palisades Rm	Per hour up to 6 hours	\$	60.00
"W" Mountain Rm & Palisades Rm	Over 6 hours	\$	400.00
Boomers Room	Per hour up to 6 hours	\$	40.00
Boomers Room	Over 6 hours	\$	265.00
Multi-Purpose Room	Per hour up to 6 hours	\$	40.00
Multi-Purpose Room	Over 6 hours	\$	265.00
Half Gymnasium	Per hour up to 6 hours	\$	40.00
Half Gymnasium	Over 6 hours	\$	265.00
Full Gymnasium	Per hour up to 6 hours	\$	60.00
Full Gymnasium	Over 6 hours	\$	400.00
Climbing Wall	Per hour up to 6 hours (requires staff member to be present)	\$	55.00
Cleaning Deposit	Conditional refund	\$	200.00
Kitchen	Non-refundable	\$	100.00
	Per hour outside of operating hours	\$	40.00
Alcohol	Non-refundable	\$	150.00
Birthday Package	Each	\$	85.00
Pool	Per lane per hour	\$	20.00
Community Center Membership Fees			

Community Center Members receive a 10% discount on Parks & Recreation Programs and Rentals. Discount does not apply to team fees for league play (basketball, football, softball, volleyball).

Community Center Annual Memberships are valid for a year starting on date of purchase.

Adult (18-64 yrs)	Daily	\$	10.00
Youth (5-17 yrs)	Daily	\$	7.00
Senior (65+ yrs)	Daily	\$	7.00
Noon Swim	Daily	\$	6.00
Twilight Adult	Daily	\$	6.00
Twilight Youth	Daily	\$	4.00
Twilight Senior	Daily	\$	4.00
Family	Annual	\$	365.00
Family	3 months	\$	175.00

Family Memberships are for immediate family members living at the same address consisting of 1 or 2 adults and children under the age of 18. Unmarried children, 18 years and older, attending school full time, are eligible up to the age of 23 years. Pricing is for 4 members - each additional member is \$30.00.

Adult (18-64 yrs)	Annual	\$	295.00
Adult (18-64 yrs)	3 months	\$	140.00
Adult Couples	Annual	\$	335.00
Adult Couples	3 months	\$	155.00
Youth (5 - 17 yrs)	Annual	\$	160.00
Youth (5 - 17 yrs)	3 month	\$	75.00
Youth Pair	Annual	\$	285.00
Youth Pair	3 month	\$	135.00
Youth w/Choice Pass		\$	62.00
Senior Adult (65+) single	Annual	\$	125.00
	3 months	\$	60.00
Senior Adults (65+) couple	Annual	\$	215.00
	3 months	\$	105.00
Youth (5 - 17 yrs)	10 punch card	\$	60.00
Adult (18-64 yrs)	10 punch card	\$	75.00
Senior (65+ yrs)	10 punch card	\$	50.00
Adult (18 - 64 yrs)	20 punch card	\$	180.00
Youth (5 - 17 yrs)	20 punch card	\$	115.00
Senior (65+ yrs)	20 punch card	\$	90.00

Punch cards are good for 1 year from date of purchase, and are transferable youth-to-youth, adult-to-adult, active adult-to-active adult, or senior-to-senior

Park Rental Fees

Jorgensen Softball Complex	Per day for 3 fields	\$	600.00
Jorgensen Softball Complex	Per field over 5+ hours	\$	200.00
Jorgensen Softball Complex	Per lighted night game	\$	30.00
Individual Field Rates (all complexes)	Per day	\$	115.00
Jorgensen Softball Field or Baseball Field	Per Hour up to 4 hours	\$	25.00
Field Prep Fee	Per field prep	\$	15.00
Multipurpose Field & Baseball/Softball Field	Per Hour	\$	25.00
Rental			
Other City Parks	Per day	\$	60.00

Jorgensen Event Center

Public Skating/Drop-In Hockey-Indoor Rink			
Adult (18 - 65 yrs)		\$	7.00
Youth (5 - 17 yrs)		\$	5.00
5 yrs. and under with paid adult			Free
Public Skating/Drop-In Hockey-Covered Rink (free for those with their own skates)		\$	3.00
Public Skating/Drop-In Hockey-PacMan Pond			Free
Season Pass (unlimited public skating/drop-in hockey)			
Adult (18 - 65 yrs)	Each individual	\$	75.00
Youth (5 - 17 yrs)	Each individual	\$	55.00
Family	Season	\$	100.00

Family Memberships are for immediate family members living at the same address consisting of 1 or 2 adults and children under the age of 18. Unmarried children, 18 years and older, attending school full time, are eligible up to the age of 23 years. Pricing is for 4 members - each additional member is \$10.00.

Skate Rental	Adult	\$	5.00
Skate Rental	Youth	\$	5.00
Skate Sharpening	One-time (24 hr. turnaround)	\$	7.00
Skate Sharpening	5 time punch card (24 hr. turnaround)	\$	30.00
Ice Rental			

Covered Rink	Hourly	\$	150.00
Indoor Rink	Hourly	\$	200.00
Complex Rental			
Indoor Rink (Entire Complex)	Daily	\$	600.00
Outdoor Rink (Large Pavilion)	Daily	\$	400.00
Outdoor Rink Lean-To (Small Pavilion)	Daily	\$	150.00
Cleaning Deposit	Conditional refund	\$	250.00
Events Equipment Rentals			
Stage/Event Trailer	Per day (delivery in-town only)	\$	300.00
Modular Stage (16' x 16')	Per day (delivery in-town only)	\$	500.00
City Tent (16' x 16')	Per day	\$	300.00
Crowd Control Fencing	Per day per 8' section (City setup)	\$	5.00
	Per day per 8' section (renter setup)	\$	3.00
8' Tables	Per day each (City sets up and cleans)	\$	9.00
Chairs	Per day each (City sets up and cleans)	\$	1.00
Cranor Ski Area			
Daily Lift Tickets			
Adult (17-61 yrs)	Each individual	\$	25.00
Youth (5-16 yrs)	Each individual	\$	15.00
Senior (62+ yrs)	Each individual		FREE
Children Under 5 yrs	Each individual		FREE
Season Cranor Ski Passes			
Community Center/Jorgensen Event Center Members			\$ 80.00 for 1st family mbr. \$20.00 each add'tl mbr.
Non-Community Center/Jorgensen Event Center Members			\$ 95.00 for 1st family mbr. \$20.00 each add'tl mbr.
Cross-Country Skis/Poles/Boots Rental	Youth size (limited availability)	\$	30.00
POLICE DEPARTMENT			
VIN Inspections	Per vehicle	\$	10.00
Fingerprints	Per name	\$	10.00
Accident Reports	Each	\$	5.00
Golf Cart Registration	Per cart (expires June 1 annually)	\$	30.00
Law Enforcement Record Request	Each request, up to 15 minutes research and preparation time	\$	5.00
	Each Request, over 15 minutes research and preparation time, pro-rated at \$25.00 per hour	\$	30.00
Records Request / VRA Covered Crimes	Per CRS 24-4.1-302.5 (b.9) crime victims of crimes identified by Victims' Rights Statutes have the right to a free copy of the initial incident report from the investigating law enforcement agency	\$	-
Property Return	Postage and packaging materials		Actual costs
PBT (Breath Test)	Per test	\$	2.00
Sex Offender Registration	Per registration	\$	25.00
Animal-Related Fees			
Animal Pickup Fees	Per animal	\$	10.00
Animal Shelter Care Fee	Per animal per day	\$	20.00
	Per animal for each additional day; computed daily starting at 8am	\$	20.00
	Additional care costs if needed		Actual costs
	Veterinarian costs		Actual costs
Animal License (spayed/neutered)	Per animal per year	\$	5.00
Animal License (non-spayed/neutered)	Per animal per year	\$	10.00
Animal License Reissue	Per lost animal tag	\$	1.00
PUBLIC WORKS			
Construction Standards	Per copy	\$	25.00

Maps/plats	Per copy	\$	10.00
Street Improvement Plans	Per copy	\$	40.00
Right-Of-Way Permit Review Fee w/o pavement or surface cut/removal	Each Permit Application	\$	60.00
Right-of-Way Permit w/ Hard Surface Pavement Cut/Removal	Per Square Foot (\$60 minimum charge)	\$	5.00
Right-of-Way Permit w/Granular Surface Cut/Removal	Per Square Foot (\$60 minimum charge)	\$	1.00
Right-of-Way Permit Expedited Review Fee	Each Permit Application (in addition to the above fees)	\$	1,000.00
Trench Box Fee	Each use	\$	500.00
Electric			
Residential:			
Service Charge	Per month	\$	19.05
Time of Day Rate	Per month	\$	24.13
Usage Charge	Per kWh	\$	0.0948
Time of Day Rate			
On-Peak	Per kWh	\$	0.1228
Off-Peak	Per kWh	\$	0.0644
Commercial:			
Service Charge	Per month	\$	34.48
Usage Charge	Per kWh	\$	0.1022
City Government Service:			
Monthly Service Charge	Per month	\$	34.48
Usage Charge	Per kWh	\$	0.1022
Electric Vehicle Charging:			
Level II	Per kWh	\$	0.25
DC Fast Charger	Per kWh	\$	0.45
Western Colorado University:			
Service Charge	Per month	\$	132.61
Usage Charge	Per kWh	\$	0.0674
Demand Charge	Per kWh	\$	11.67
Contract Lights	Per month	\$	12.63
Pole Attachment Fee	Per attachment	\$	15.00
New Construction Allowance (customer pays actual cost above the allowance)			
Residential		\$	475.00
Commercial		\$	1,195.00
Availability of Service	Per month	\$	19.05
Electric Meter Reading Fee	Per month (for non-radio frequency meters)	\$	25.00
Green Energy Rates and Fees			
Net Metering Fee	Per month	\$	2.50
Wholesale Rate	Per kWh	\$	0.04070
Large Generation System Interconnection	Per kW per month	\$	5.46
Fee			
Avoided Cost Rate	Per kWh	\$	0.03452
Water			
Water Rates:			
Base Meter Charge (based on water meter size):			
5/8" Meter	Per month	\$	25.73
3/4" Meter	Per month	\$	25.73
1" Meter	Per month	\$	25.73
1½" Meter	Per month	\$	37.70
2" Meter	Per month	\$	42.86
3" Meter	Per month	\$	114.85
4" Meter	Per month	\$	154.26
Usage Charges			
First 5,000 gallons/month	Per 1,000 gallons	\$	3.29
5,001-10,000 gallons/month	Per 1,000 gallons	\$	3.91
over 10,000 gallons/month	Per 1,000 gallons	\$	4.62
Water Meter Penalty Fee	Per month	\$	40.00
Water Meter Reading Fee	Per month	\$	40.00
Water Fill Station	Up to 1,000 gallons	\$	5.50
	Plus per gallon over 1,000 gallons	\$	0.01100
Water Utility Investment Fees (based on water meter size)			
¾" Accessory Dwelling Unit at 0.70 EQU	Each	\$	6,300.00
¾" at one EQU	Each	\$	9,000.00
1"	Each	\$	16,200.00
1 ½"	Each	\$	36,000.00
2"	Each	\$	63,000.00
3"	Each	\$	126,000.00
4"	Each	\$	216,000.00

6"	Each	\$	432,000.00
Water Utility Investment Fees for Affordable/Workforce Housing (based on water meter size)			
¾" Accessory Dwelling Unit at 0.70 EQU	Each	\$	1,750.00
¾" at one EQU	Each	\$	2,500.00
1"	Each	\$	4,500.00
1 ½"	Each	\$	10,000.00
2"	Each	\$	17,500.00
3"	Each	\$	35,000.00
4"	Each	\$	60,000.00
6"	Each	\$	120,000.00
Water Utility Construction Fees			
¾" Accessory Dwelling Unit at 0.70 EQU	Each	\$	-
¾" at one EQU	Each	\$	1,500.00
1"	Each	\$	1,500.00
1 ½"	Each	\$	1,500.00
2"	Each	\$	1,500.00
3"	Each	\$	2,000.00
4"	Each	\$	2,000.00
6"	Each	\$	2,000.00
Availability of Service	Per month	\$	25.73
Commercial Backflow Fee	Each month	\$	1.00
Private Fire Fee	Each	\$	35.00
Contractor Fire Hydrant Meter Fee	Each	\$	250.00
Sewer			
Sewer Rates			
Residential:			
Service and Usage Charge	Each month	\$	48.67
Commercial:			
Service Charge	Each month	\$	23.36
Usage Charge	Per gallon of water used as determined by water meter	\$	0.00490
Gunnison County Sewer Districts:			
Dos Rios	Per gallon	\$	0.00655
North Valley	Per gallon	\$	0.00655
Tomichi Village	Per gallon	\$	0.00655
Septic Tank, Portable Toilet Waste, and Wastewater Sludge	Per load	\$	46.67
	Plus per gallon	\$	0.26515
Recreation Vehicles and Bus Waste	Per load	\$	15.75
Sewer Utility Investment Fees (based on water meter size)			
¾" Accessory Dwelling Unit at 0.70 EQU	Each (requires \$4,800 Gunnison County Sewer Dist. Capacity Charge if applicable)	\$	5,600.00
¾" at one EQU	Each (requires \$4,800 Gunnison County Sewer Dist. Capacity Charge if applicable)	\$	8,000.00
1"	Each (requires \$8,640 Gunnison County Sewer Dist. Capacity Charge if applicable)	\$	14,400.00
1 ½"	Each (requires \$19,200 Gunnison County Sewer Dist. Capacity Charge if applicable)	\$	32,000.00
2"	Each (requires \$33,600 Gunnison County Sewer Dist. Capacity Charge if applicable)	\$	56,000.00
3"	Each (requires \$67,200 Gunnison County Sewer Dist. Capacity Charge if applicable)	\$	112,000.00
4"	Each (requires \$115,200 Gunnison County Sewer Dist. Capacity Charge if applicable)	\$	192,000.00
6"	Each (requires \$230,400 Gunnison County Sewer Dist. Capacity Charge if applicable)	\$	384,000.00
Sewer Utility Investment Fees for Affordable/Workforce Housing (based on water meter size)			

¾" Accessory Dwelling Unit at 0.70 EQU	Each (requires \$4,800 Gunnison County Sewer Dist. Capacity Charge if applicable)	\$	3,500.00
¾" at one EQU	Each (requires \$4,800 Gunnison County Sewer Dist. Capacity Charge if applicable)	\$	5,000.00
1"	Each (requires \$8,640 Gunnison County Sewer Dist. Capacity Charge if applicable)	\$	9,000.00
1 ½"	Each (requires \$19,200 Gunnison County Sewer Dist. Capacity Charge if applicable)	\$	20,000.00
2"	Each (requires \$33,600 Gunnison County Sewer Dist. Capacity Charge if applicable)	\$	35,000.00
3"	Each (requires \$67,200 Gunnison County Sewer Dist. Capacity Charge if applicable)	\$	70,000.00
4"	Each (requires \$115,200 Gunnison County Sewer Dist. Capacity Charge if applicable)	\$	120,000.00
6"	Each (requires \$230,400 Gunnison County Sewer Dist. Capacity Charge if applicable)	\$	240,000.00
Sewer Utility Construction Fees			
¾" Accessory Dwelling Unit at 0.70 EQU	Each	\$	-
¾" at one EQU	Each	\$	1,000.00
1"	Each	\$	1,000.00
1 ½"	Each	\$	1,000.00
2"	Each	\$	1,000.00
3"	Each	\$	1,000.00
4"	Each	\$	1,000.00
6"	Each	\$	1,000.00
Availability of Service	Per month	\$	48.67
Extra Strength Treatment Surcharge			
Biochemical Oxygen Demand (BOD)	Per pound (in excess of 250 mg/L)	\$	0.8642
Total Suspended Solids (TSS)	Per pound (in excess of 250 mg/L)	\$	0.4277
Wastewater Treatment Plant			
Gunni Gold Compost	Per yard (1/2 yard minimum)	\$	30.00
Gunni Gold Compost	Per 5 gallon bucket	\$	2.00
Water Lab Fees			
Total Coliform/E Coli- Most Probable Number	Each test	\$	35.00
Total Coliform/E. Coli-Presence/Absence	Each test	\$	25.00
Biochemical Oxygen Demand (BOD) Influent/Effluent	Each test	\$	50.00
Carbonaceous Biochemical Oxygen Demand (cBOD) Influent/Effluent	Each test	\$	50.00
Total Suspended Solids (TSS) Influent/Effluent	Each test	\$	25.00
Total Dissolved Solids (TDS) Influent/Effluent/Public Water Intake	Each test	\$	25.00
pH	Each test	\$	15.00
Ammonia	Each test	\$	25.00
Nitrate	Each test	\$	25.00
Nitrite	Each test	\$	25.00
Hardness	Each test	\$	22.00
Phosphate	Each test	\$	35.00
Metrohm Nitrate	Each test	\$	50.00
Metrohm Nitrite	Each test	\$	50.00
Metrohm Flouride	Each test	\$	50.00
Total Kjeldahl Nitrogen (TKN)	Each test	\$	35.00
Alkalinity-CACO3	Each test	\$	22.00
Chlorine	Each test	\$	5.00

Influent/Effluent	Chemical Oxygen Demand (COD)	Each test	\$	50.00
	Total Inorganic Nitrogen	Each test	\$	-
	Total Nitrogen (TN)	Each test	\$	-
	Nitrate/Nitrite Nitrogen (NO5)	Each test	\$	-
(NTU)	Turbidity-Nephelometric Turbidity Units	Each test	\$	22.00
Waste and Recycling				
	Residential Waste and Recycling			
	Recycling (Plastic, aluminum, tin, paper, glass, and cardboard)	Per month	\$	-
	64 Gallon Can (every-other week)	Per month	\$	24.00
	64 Gallon Can	Per month	\$	31.00
	99 Gallon Can	Per month	\$	39.00
	2 Cubic Yard Dumpster *	Per month	\$	125.00
	2 Cubic Yard Shared Dumpster *	Per month/per household	\$	31.00
	<i>* Residential dumpsters provided according to the discretion of the Public Works Director (4-residence minimum)</i>			
	Commercial Waste and Recycling			
	64 Gallon Can	Per month	\$	53.00
	96 Gallon Can	Per month	\$	62.00
	2 Cubic Yard Dumpster (residential charge plus commercial service fee)	Per month	\$	157.00
	Recycling (Plastic, aluminum, tin, paper, and glass containers must not exceed 50 pounds)	Per month	\$	22.00
	Cardboard Recycling	Per month	\$	45.00
	Availability of Service	Per month	\$	31.00
	Special/Additional Refuse			
	Loose Waste	Per cubic yard (4 yd maximum)	\$	56.00
	Appliance	Each	\$	102.00
	Mattress or Box Spring	Each	\$	104.00
	Furniture Items	Each	\$	104.00
	Refrigerator/Freezer	Each	\$	104.00
	Passenger/ATV Tire	Each	\$	22.00
	Passenger/ATV Tire w/ Rim	Each	\$	29.00
	Truck Tire	Each	\$	40.00
	Truck Tire w/ Rim	Each	\$	62.00
	Residential Canister (flat rate)	Each	\$	27.00
	Dumpster	Each	\$	41.00
	Special Event Can (68 gallon)	Each	\$	27.00
	Special Event Dumpster	Each	\$	41.00
	Overfill Charge			
	Residential Can	Each	\$	29.00
	Dumpster	Each	\$	55.00
Tree Dump				
	Concrete/Asphalt	Per cubic yard - normal hours	\$	25.00
	Tree dump - during hrs. of operation	Per pickup load	\$	9.00
	Tree dump - during hrs. of operation	Per trailer load, 8'-16'	\$	18.00
	Tree dump - during hrs. of operation	Per trailer load, 16'-24'	\$	27.00
	Tree dump - during hrs. of operation	Per trailer load, 24'-32'	\$	36.00
	Tree dump - during hrs. of operation	Per trailer load, bobtail dump truck	\$	18.00
	Tree dump - during hrs. of operation	Per trailer load, tandem dump truck	\$	36.00
	Tree dump - during hrs. of operation	Per trailer load, quad axle dump truck	\$	72.00
	Tree dump - during hrs. of operation	Per bag (leaves and clippings only, first 5 regular size bags free)	\$	2.00
	10-Punch Card	Each	\$	75.00

BE IT FURTHER RESOLVED THAT these fees shall remain in effect until changed by resolution of the City Council of the City of Gunnison.

INTRODUCED, READ, PASSED AND ADOPTED at a Regular Session meeting of the City Council of the City of Gunnison, Colorado, held this 28th day of November, 2023.



Mallory Logan
Mallory Logan, Mayor Pro Tem

ATTEST
E. Boucher
Erica Boucher, City Clerk

**ORDINANCE NO. 15
SERIES 2023**

**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 2023 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 14th day of November, 2023, on first reading, and introduced, read, passed and adopted on second and final reading this 28th day of November, 2023.



ATTEST:



City Clerk



Mayor Pro Tem

Published by Title in the
Gunnison Country Times Newspaper
November 23, 2023.

**ORDINANCE NO. 16
SERIES 2023**

**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 2024 fiscal year on October 10, 2023; and

WHEREAS, In accordance with Article VII, Section 7.3 of said Charter, a Public Hearing on the proposed budget was held on October 24, 2023; 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, 2024, and ending December 31, 2024.

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

General Fund	\$14,891,421
Community Center Fund	1,791,440
Ice Rink Fund	582,338
Trails Fund	822,404
Other Recreation Improve. Fund	1,532,000
Conservation Trust Fund	63,500
Street Improvements Fund	8,144,788
Ditch Fund	232,810
Real Estate Transfer Assessment Fund	0
Marijuana Mitigation Fund	254,445
Risk Management Fund	467,076
Electric Fund	8,750,497
Water Fund	5,507,710
Wastewater Fund	5,043,808
Waste and Recycling Fund	1,038,162
Fleet Management Fund	1,269,144
Facilities Maintenance Fund	587,712
Firemen's Pension Fund	305,900
TOTAL	\$51,285,155

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 14th day of November, 2023, on first reading, and introduced, read, passed, and adopted on second and final reading this 28th day of November, 2023.

(SEAL) 
ATTEST

City Clerk


Mayor Pro Tem

Published by Title in the
Gunnison Country Times Newspaper
November 23, 2023



