GUNNISON CITY COUNCIL AGENDA

THE MEETING WILL BE HELD IN THE 2ND FLOOR CITY COUNCIL CHAMBERS OF CITY HALL, 201 W. VIRGINIA AVENUE, GUNNISON, COLORADO
(Please Note Earlier Start Time)

TUESDAY
OCTOBER 18, 2016 COUNCIL BUDGET WORK SESSION 5:00 P.M.

- Council and Staff review of proposed 2017 City Budget.

  Draft 2017 budget is available on line at the following link:
  http://www.gunnisonco.gov/Finance/Budgets/2017%20City%20of%20Gunnison%20Staff%20Proposed%20Budget.pdf

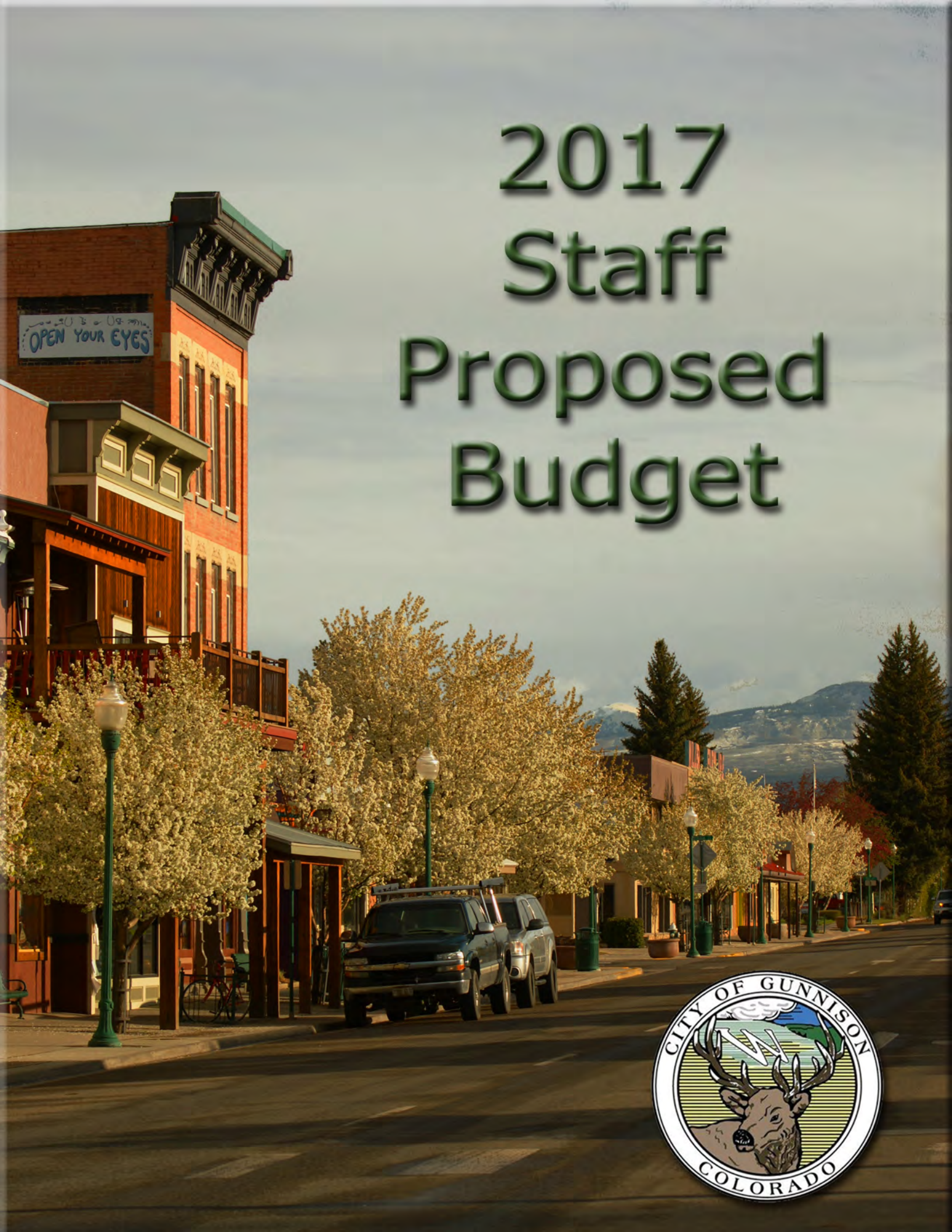
- Discussion on City Council meeting agendas format

Three or more City Councilmembers may be attending the following activity/meeting(s):

Tour of the Old City Public Works Shop Slated for Demolition
Wednesday, October 19, 2016, 5:30 P.M.,
1100 W. Virginia Avenue in Gunnison.

No formal action can be taken at a Work Session Meeting. For further information, contact the City Clerk's office at 641-8140. TO COMPLY WITH ADA REGULATIONS, PEOPLE WITH SPECIAL NEEDS ARE ASKED TO CONTACT THE CITY CLERK AT 641-8140 AT LEAST 24 HRS. BEFORE THE MEETING.

2017 Staff Proposed Budget



CITY OF GUNNISON
COLORADO

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Introduction

GFOA Distinguished Budget Presentation Award

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Consolidated Budget Summary

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City Profile

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Financial Structure

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Gunnison

Colorado

For the Fiscal Year Beginning

January 1, 2016

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, 2016.

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 2017 Budget.

With gratitude,

The City of Gunnison Finance Department

City Council

- Richard Hagan — Mayor
- Bob Drexel — Mayor Pro-Tem
- Andy Sovick — Councilor
- Leia Morrison — Councilor
- Matt Schwartz — Councilor

Budget Team

- Russ Forrest — City Manager
- Dan Ampietro — Parks and Recreation Director
- Gail Davidson — City Clerk
- Mike Lee — IT Director
- Keith Robinson — Police Chief
- Steve Westbay — Community Development Director
- Finance Department
  - Ben Cowan — Finance Director
  - Dorene Elam — Accounting Clerk
  - Tammy Shelafo — Human Resource Technician
  - Shannon Singer — Accountant

Contact Information

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

Budget Overview

The City of Gunnison Finance Department is pleased to present the 2017 Staff Proposed Budget. This budget is balanced, as required by Colorado law, and conforms to our adopted Accounting Policies.

This budget includes 15 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.

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 2014 actuals, 2015 actuals, 2016 budget and projections, and 2017 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.

Strategic Direction

Mission Statement

The people of Gunnison have a special responsibility to the uniqueness of the Gunnison Valley. We the City, as representatives of the people, will strive to conduct our affairs and plan our growth in a manner that respects our environment and preserves our community as our home.

Through the ethical, effective and efficient stewardship of our human, natural, and fiscal resources, the City of Gunnison will provide public services and facilities that will enhance the quality of life for our residents, neighbors, and visitors.

The City's elected officials and staff shall create a positive climate in which all people flourish. Freedom of thought, expression, and participation shall be solicited from individuals, employees, the public and visitors.

Adopted by City Council on March 10, 1992

Strategic Plan

While the 2016 Strategic Plan update is in draft form, the strategic results of the City Council are clear. The plan will be unfurled in a more detailed manner in the following weeks.

Infrastructure - $846,715

Stewardship of Gunnison's infrastructure, including streets, water, sewer, electricity, parks, City buildings, housing and more, is a core responsibility the City takes seriously. Sound, well-maintained infrastructure is essential to the health and safety of our community. Looking forward, the City will use the best information available to take a cohesive, comprehensive, and cost-conscious approach to managing and maintaining the community's infrastructure as evidenced by:

> By August 30, 2017 all major (utility infrastructure, roads, buildings, rolling stock) City assets are inventoried and assessed, including a schedule and cost for maintenance and replacement.
>
> By September 30, 2017 consumer rates and funding will be determined to support maintenance and/or replacement of City utilities, where appropriate.
>
> - Electric Assessment - Already underway, the Municipal Energy Agency of Nebraska (MEAN) is conducting an assessment of facilities and preparing a rate analysis for the Electric Fund. The total cost is $11,500 projected in 2016, supported 50% by membership dues.
> - Water Assessment – The 2017 budget includes $11,500 for an assessment of water facilities and associated recommendations for rate schedules, necessary facility upgrades, and desired fund balances.

- Wastewater Assessment – The 2017 budget includes $11,500 for an assessment of wastewater facilities and associated recommendations for rate schedules, necessary facility upgrades, and desired fund balances. This is particularly important for the 1980's era treatment facility, which has been very well maintained but likely is overdue for basic facility upgrades to comply with upcoming water quality regulations.
- Other Facility's Assessment – The budget includes $50,000 for an assessment of other key City facilities including, but not limited to, City Hall, the Community Center, Jorgensen Event Center, and the City Shop.

By September 31, 2018 pedestrian safety on Tomichi will be enhanced as evidenced by:

90% Residents and visitors will report they feel mostly safe or very safe when crossing Tomichi Avenue.

Residents and visitors will experience slower average speed rates on Tomichi Avenue.

Nearly $630,000 has been included in the budget to support pedestrian safety. This includes construction of crosswalks at Tomichi Avenue and 11th Street, Jorgensen and Legion Park, estimated to cost $396,805. This project anticipates the receipt of a Transportation Alternatives Program grant to offset costs. Also included is $160,000 for a gateway design for the west end of town on Highway 50, $18,000 for a school crossing project, and $22,000 for a variable message sign board/speed trailer.

By December 31, 2017 the Gunnison community will have a Housing Needs Policy to address housing issues in the City for the next 10 years, based on the 2016 Housing Needs Assessment and developed by the City and its partners.

Based on the outcome of the 2016 Housing Needs Assessment, $25,000 has been loaded to support the implementation of the recommendations as they pertain to the City of Gunnison.

By December 31, 2017, the Gunnison Community will experience abundant and affordable broadband service through the implementation of the Region 10 Broadband Project.

$40,410 has been loaded in the 2016 projections to support Phase II of the Department of Local Affairs Broadband Project to address capacity and pricing concerns. Additionally, $100,000 has been loaded to support regional broadband initiatives that address redundancy concerns.

Vibrant Economy and Community Culture - $30,000

Gunnison's brand – Basecamp of the Rockies – is about a sense of place in the Gunnison Valley. For residents and visitors, Gunnison is a walkable, rideable, safe and accessible community set deep in the Rockies. The City will continuously work with the community to support our unique, authentic community culture and a prosperous economic environment. The Council believes that vibrant, relaxed and prosperous commercial areas along Tomichi and Main are essential now and in the future for a healthy, resilient local economy, and in the short term will accomplish the following:

By August 31, 2017, working in partnership with the business community and community stakeholders, the City will create a timely yet strategic set of recommendations to achieve a vital, prosperous Main and Tomichi commercial area consistent with the City's brand.

The Finance Department is working to establish local contact with retailers during the upcoming sales tax license renewal process. This, along with other strategies, will allow the necessary collaborative groups to be convened to develop a plan that can be supported by the community to create a unique image and sense of place, celebrate historic events and persons, and inspire, educate, beautify and give character to the downtown area.

By December 31, 2017 residents and visitors will experience branded, wayfaring signage for navigating the community and surrounding areas and an updated trails plan for the City will be completed.

$30,000 has been included in the 2017 budget to install updated signage as well as wayfinding enhancements for the trail system.

Community Engagement - $45,000

Gunnison City government will make community engagement a way of doing business as evidenced by:

By May 30, 2017, residents will experience and the City will launch a two-way communications and engagement initiative through multi-pronged strategies, including the City's website, social media, local media and in-person meetings.

The 2017 budget includes $25,000 for the establishment of a city-wide communications plan. The 2016 budget included $20,000 to redevelop the City's website as a part of overall communications.

Effective and Efficient City Government - $50,000

With the advent of a new City Manager, the City commits itself to creating an organizational culture focused on customer results. The community will experience City government as listening and engaged, responsive, accountable for resources and performance, and focused on creating positive customer experiences. To create that organizational culture, the City will, in the near term, do the following:

By May 31, 2017 the City will launch the implementation of a system of professional development and accountability in a culture of innovation that is focused on creating positive customer experiences, oriented to solve problems and affirming of good performance.

The 2017 budget includes $40,000 to implement Managing for Results, an integrated management system that focuses on results for customers while promoting accountability, transparency, and credibility.

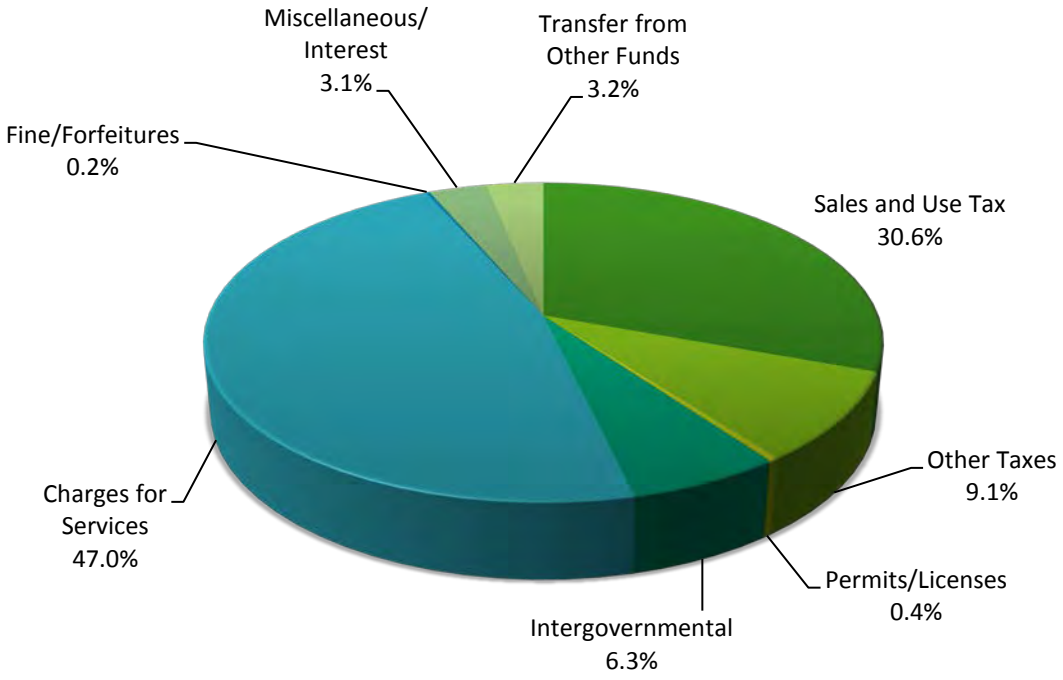
Also included is $10,000 for the development of citywide employees which may include bonuses or team appreciation for top performers, various leadership development opportunities, or consulting assistance with strategic planning at the department level.

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

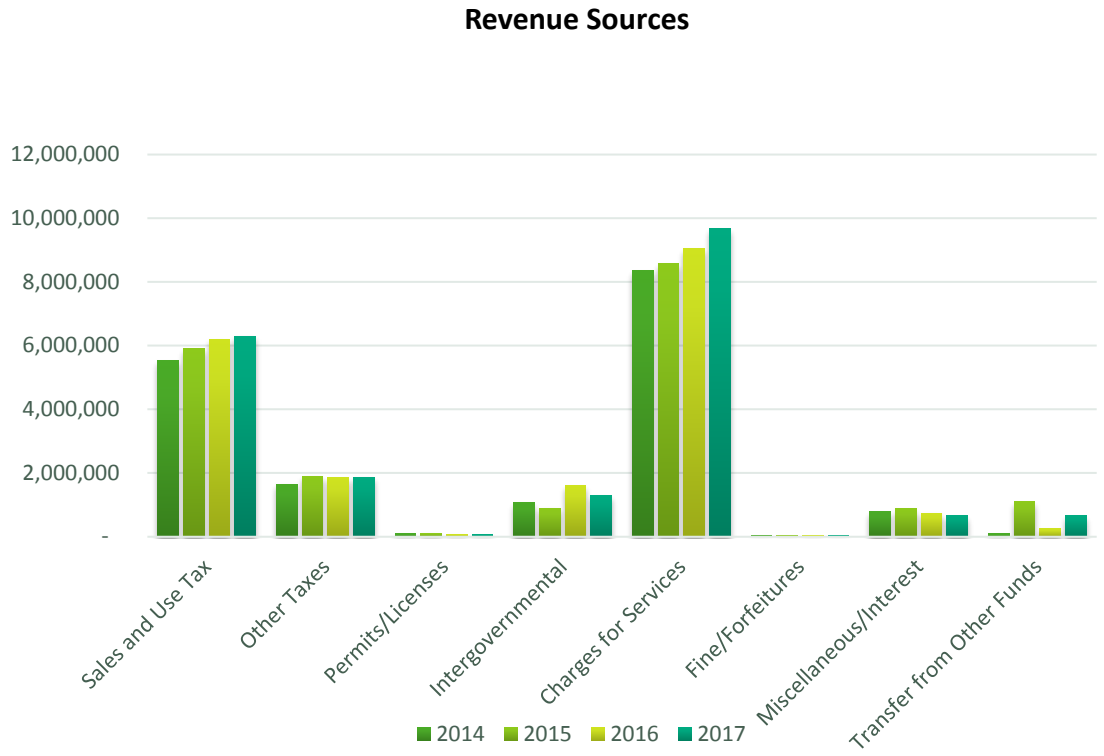
Where the Money Comes From



The largest revenue area continues to be charges for services. This area consists of electric, wastewater, water, refuse sales, etc. The 2017 budget has a total of $9,681,486 from these charges. In 2016 that number was $9,047,892.

Table III, Revenue Sources, details major revenue categories.

Table II



Sales Tax

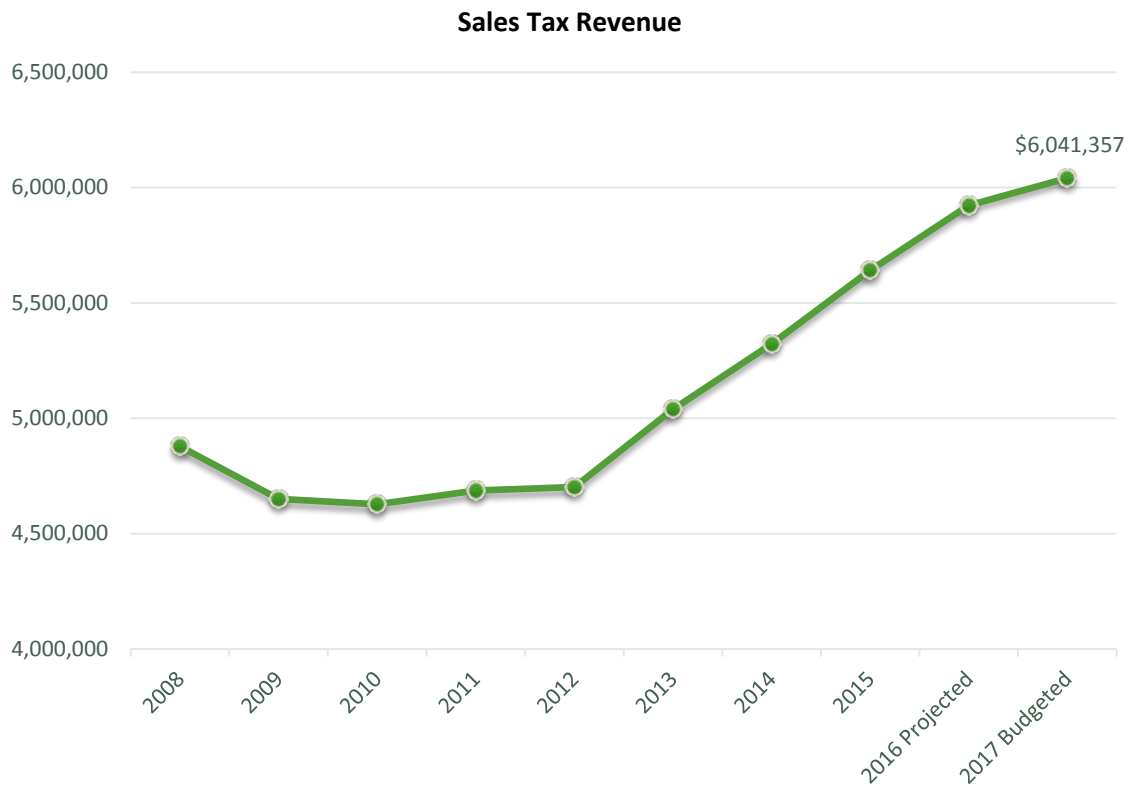
The 2016 projection for City of Gunnison Sales Tax collections estimate that sales tax revenues will show growth at 5% from 2015. Revenues through the July filing period were 7.09% but the past several months showed a softening to some extent. The 2017 amount is budgeted with a 2% increase over the 2016 projection.

While we hope this is a conservative estimate, both the non-partisan Legislative Council and the Governor's economists are predicting a small recession in the next two to three years, with only mild economic growth until then. While this is largely not due to the domestic economy, there are strong negative global factors such as the United Kingdom leaving the European Union, the tremendous debt burden in China, continuing trouble in Greece, and political turbulence worldwide. This has caused the recovery cycle to mature, with industrial production weakening, negative net exports and reduced capital investments. Employment growth has also slowed. Tourism and

consumer purchases are rising and both are lagging indicators the business cycle. In the State of Colorado, the reduction in energy production due to low price and low demand for oil and gas, as well as the coal mine closures, has greatly dampened employment, especially on the Western Slope.

The 2017 budget expects sales tax revenue to comprise nearly 31% of total revenue, and 58% of General Fund specific revenues. Table IV represents the change in this major revenue stream over the last ten years.

Table III



Expenditure Summary

The 2017 total appropriations are summarized below by functional category.

Table IV

Functional Category	2016	2017	% Change
General Government	1,461,945	1,968,500	34.65%
Public Safety	3,415,036	3,604,265	5.54%
Public Works	9,537,440	10,641,736	11.58%
Capital Outlay	2,309,993	1,516,979	-34.33%
Recreation and Parks	2,589,637	2,762,079	6.66%
Grants/Econ Dev/Events	344,350	315,899	-8.26%
Trans. to Other Funds	241,576	658,484	172.58%
Totals	**19,899,977**	**21,467,941**	**7.88%**

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

Table V

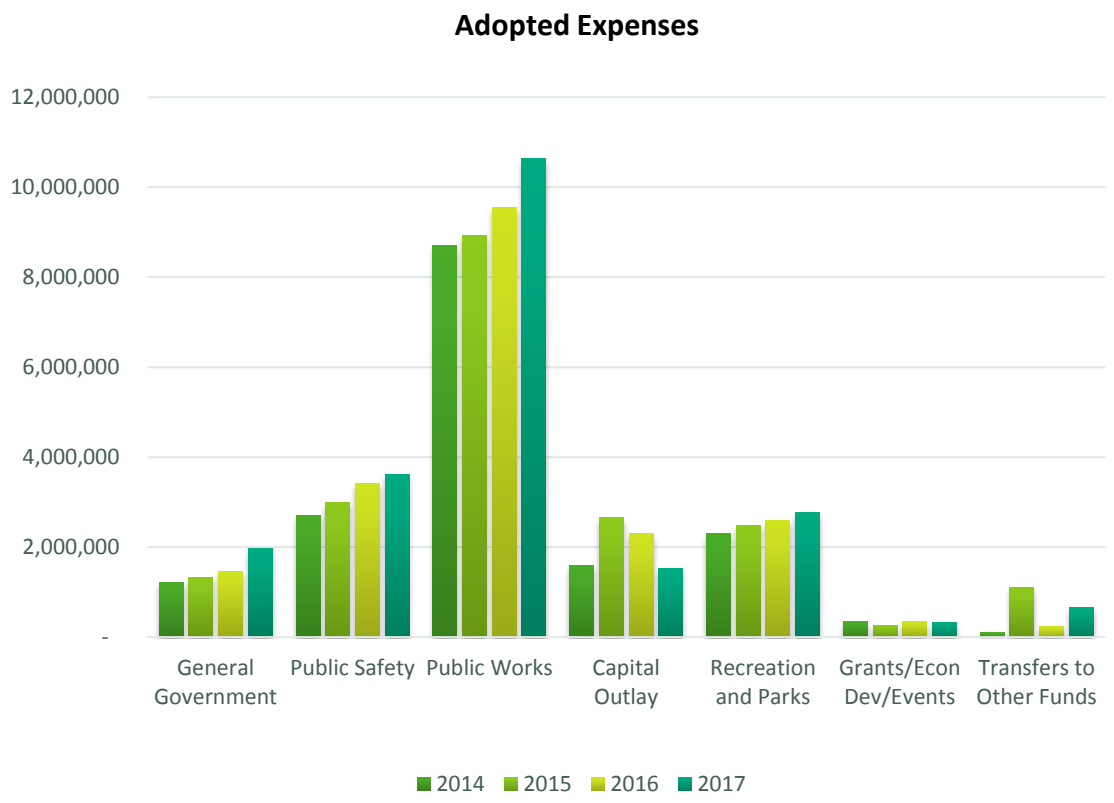


Table VI

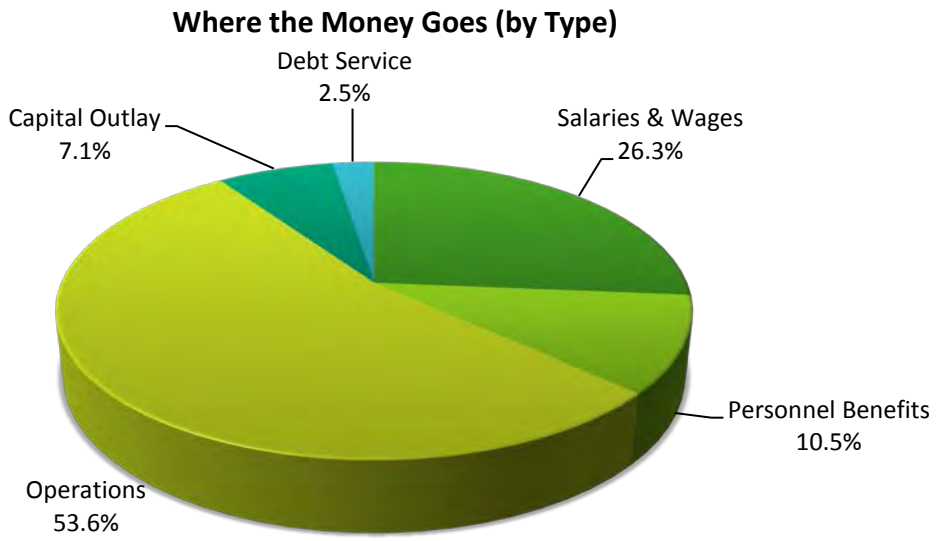


Table VII

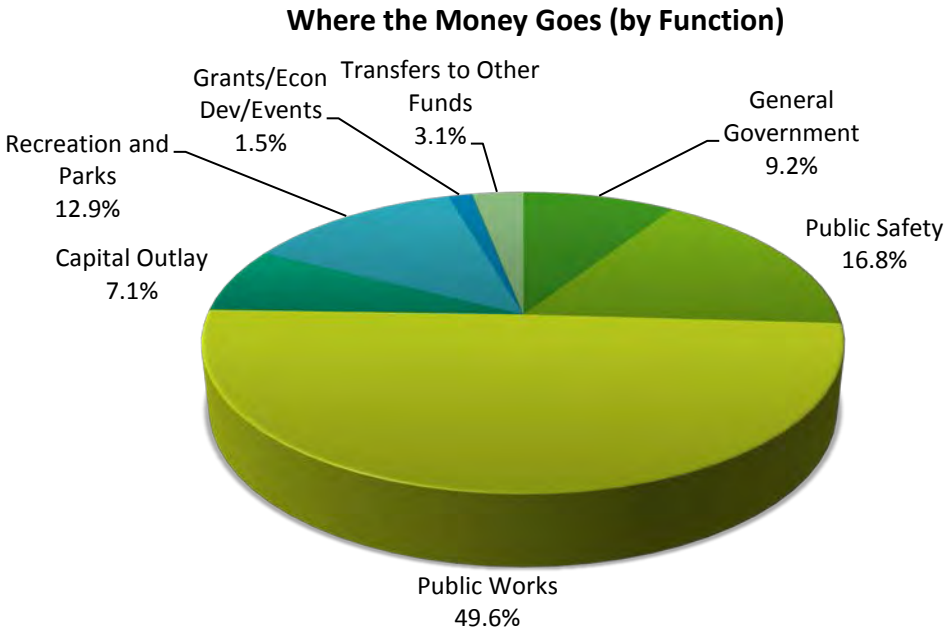
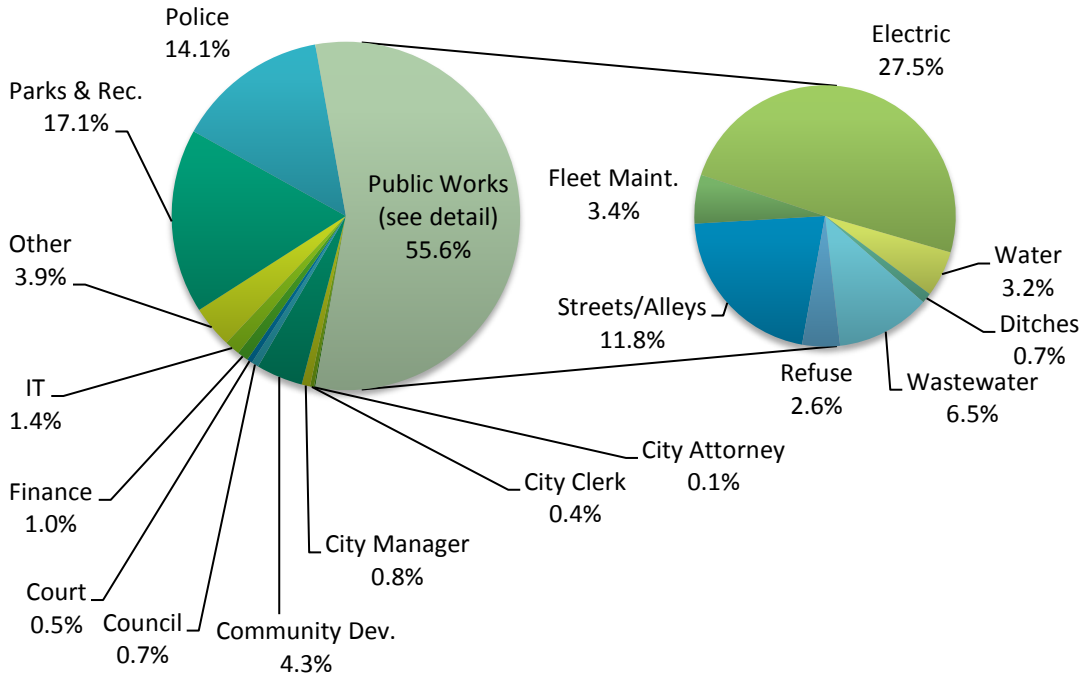


Table VIII

Where the Money Goes (by Department)



Fund Balances

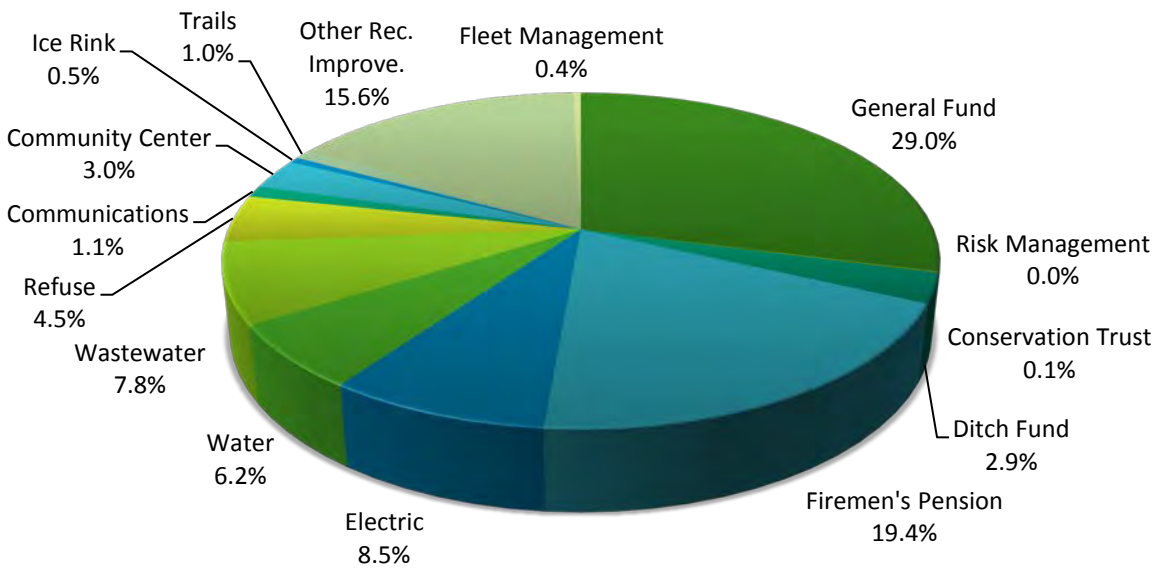
The City Council has established a policy of maintaining between a 33% and 40% ending available resource balance in the General Fund. Other funds require a variety of fund balances, as detailed in the Appendix. However, the overall ending available resources balance is 51%. The term "available resources" 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 X below illustrates the amount each fund comprises of the total fund balance of $10,922,577.

Table IX

Fund Balance



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

Table X

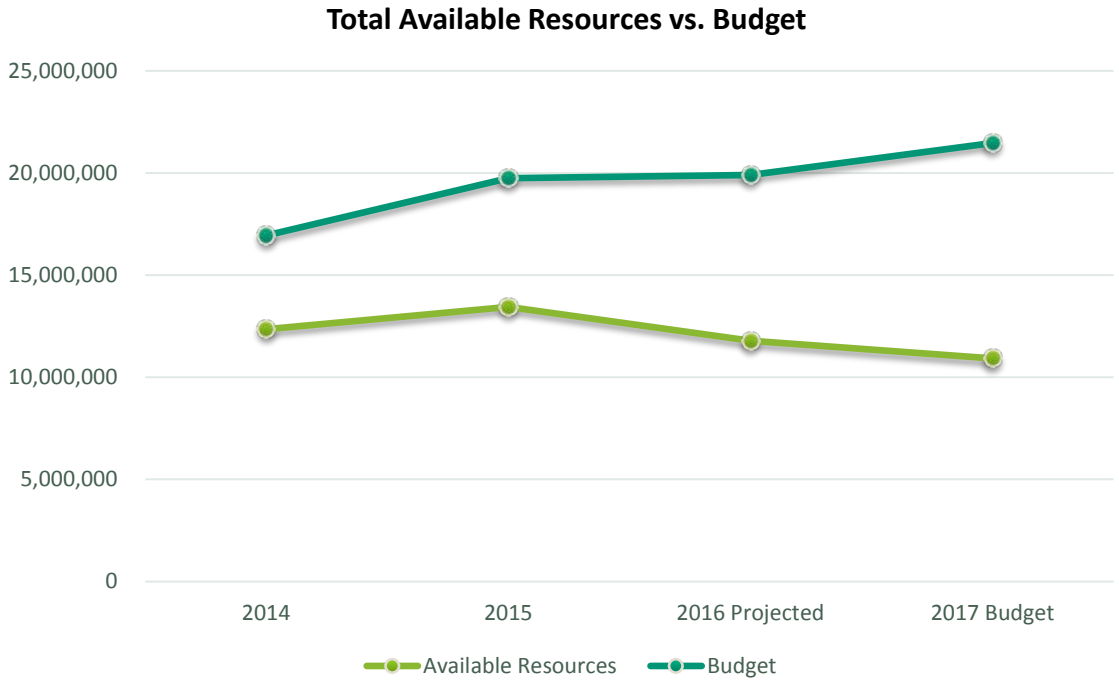


Table XI

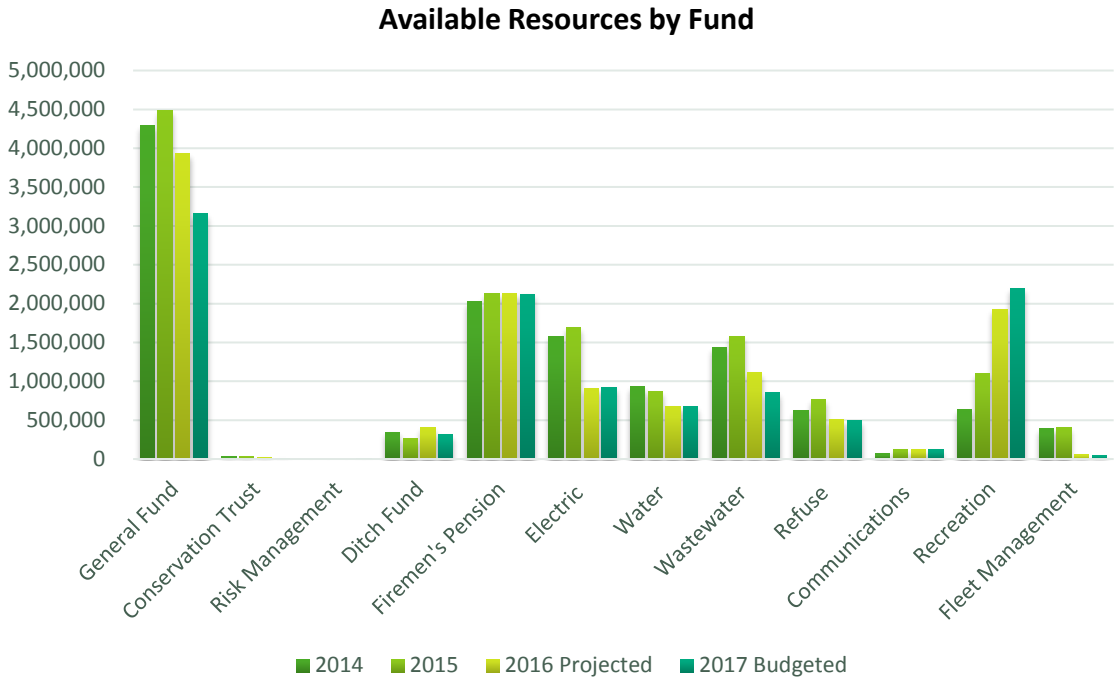


Table XII

Fund	2016 Projected	2017 Budgeted	% Change
General Fund	3,932,557	3,163,507	-19.56%
Conservation Trust	24,339	12,019	-50.62%
Risk Management	0	1,999	n/a
Ditch Fund	400,654	311,464	-22.26%
Firemen's Pension	2,131,124	2,122,508	-0.40%
Electric	909,365	924,569	1.67%
Water	678,122	677,213	-0.13%
Wastewater	1,111,207	854,156	-23.13%
Refuse	505,405	495,787	-1.90%
Communications	116,819	118,623	1.54%
Recreation	1,929,101	2,196,798	13.88%
Fleet Management	55,879	43,934	-21.38%
Totals	**11,794,570**	**10,922,577**	**-7.39%**

Some available resource balances have a 10% or more change from 2016 projections to the 2016 budget. Following is a list of those funds and a detail of the changes.

General Fund – decrease of 19.56%, ($769,050)

The General Fund has decreased due to a modification of the fund balance policy two years ago. The City Council felt resources should be deployed for use, rather than allowed to build fund balances greater than 40% of expenditures. The estimated ending unreserved fund balance is expected to be 34%. The budgeted revenues will equal budgeted expenditures if there is 5% conservatism built into the budget.

Conservation Trust Fund – decrease of 50.62%, ($12,320)

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

Ditch Fund – decrease of 22.26%, ($89,190)

Mineral leasing funds, which are used to support the ditch operations, can be volatile. The budget includes a conservative amount for 2016 revenues that is 53% less than the actual received in 2016. The fund also expects a grant match of $16,000 to complete a river restoration project.

Wastewater Fund – decrease of 22.26%, ($257,051)

A significant outlay of $83,500 for vehicles, $16,000 for equipment and $175,000 for slip lining is included in the budget, which is a planned use of fund balance. Tap fees are budgeted conservatively at 32% less ($44,000) than the actual amount received in 2015 ($137,000).

Recreation Funds – increase of 13.88%, $267,697

Excess funds from the Parks and Recreation sales tax are being accumulated in the Other Recreation Improvements Fund. A Master Plan was completed in 2015 to identify the uses for the funds.

Fleet Management Fund – increase of 21.38%, ($11,945)

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

2017 Consolidated Budget Summary

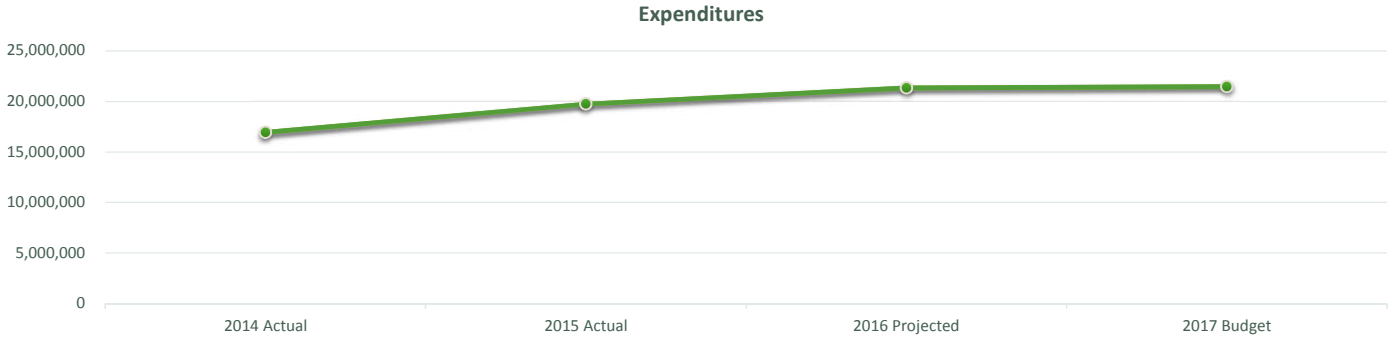
Fund	2017 Beginning Balance	Estimated Revenues	Interfund Transfers	2017 Available Resources	Net Budgeted Expenditures	Interfund Transfers	2017 Total Appropriations	2017 Ending Balance	%
General Fund:	3,932,557	7,684,197	177,500	11,794,253	8,254,160	376,587	8,630,747	3,163,507	37%
Special Revenue Funds:									
Conservation Trust Fund	24,339	42,577	0	66,917	40,500	14,397	54,897	12,019	22%
Risk Management Fund	0	212,097	0	212,097	210,098	0	210,098	1,999	1%
Ditch Fund	400,654	62,200	0	462,854	151,390	0	151,390	311,464	206%
Fiduciary Funds:									
Firemen's Pension Fund	2,131,124	199,084	0	2,330,208	207,700	0	207,700	2,122,508	1022%
Enterprise Funds:									
Electric Division	909,365	5,913,900	0	6,823,265	5,898,696	0	5,898,696	924,569	16%
Water Division	678,122	679,682	0	1,357,804	680,591	0	680,591	677,213	100%
Wastewater Division	1,111,207	1,139,343	0	2,250,549	1,396,394	0	1,396,394	854,156	61%
Refuse Division	505,405	547,300	0	1,052,705	556,918	0	556,918	495,787	89%
Communications Division	116,819	751,002	0	867,821	749,198	0	749,198	118,623	16%
Recreation Division									
Community Center	326,977	934,550	213,399	1,474,925	1,151,824	0	1,151,824	323,102	28%
Ice Rink	63,447	344,954	30,585	438,986	379,828	0	379,828	59,158	16%
Trails	124,063	29,860	0	153,923	44,326	0	44,326	109,597	247%
Other Recreation Improvements	1,414,615	923,827	0	2,338,442	366,000	267,500	633,500	1,704,942	269%
Internal Service Fund:									
Fleet Management	55,879	472,891	237,000	765,770	721,835	0	721,835	43,934	6%
Total City Budget	**11,794,570**	**19,937,463**	**658,484**	**32,390,518**	**20,809,457**	**658,484**	**21,467,941**	**10,922,577**	**51%**

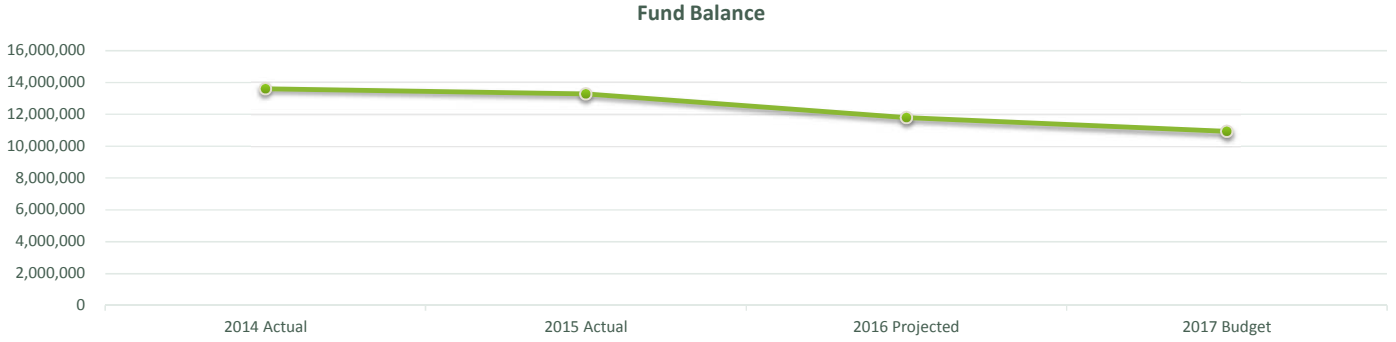
Department/Fund Expenditure Relationship

Fund	City Council	City Manager	City Attorney	Municipal Judge	City Clerk	Community Development	Finance	Information Technology	Parks and Recreation	Police	Public Works	Other	Total Fund Budget
General Fund:	142,898	166,499	27,167	108,084	78,607	720,046	221,120	304,959	1,414,604	2,279,766	2,537,596	629,401	**8,630,747**
Special Revenue Funds:													
Conservation Trust Fund	0	0	0	0	0	0	0	0	54,897	0	0	0	**54,897**
Risk Management Fund	0	0	0	0	0	0	0	0	0	0	0	210,098	**210,098**
Ditch Fund	0	0	0	0	0	0	0	0	0	0	151,390	0	**151,390**
Fiduciary Funds:													
Firemen's Pension Fund	0	0	0	0	0	207,700	0	0	0	0	0	0	**207,700**
Enterprise Funds:													
Electric Division	0	0	0	0	0	0	0	0	0	0	5,898,696	0	**5,898,696**
Water Division	0	0	0	0	0	0	0	0	0	0	680,591	0	**680,591**
Wastewater Division	0	0	0	0	0	0	0	0	0	0	1,396,394	0	**1,396,394**
Refuse Division	0	0	0	0	0	0	0	0	0	0	556,918	0	**556,918**
Communications Division	0	0	0	0	0	0	0	0	0	749,198	0	0	**749,198**
Recreation Division													**0**
Community Center	0	0	0	0	0	0	0	0	1,151,824	0	0	0	**1,151,824**
Ice Rink	0	0	0	0	0	0	0	0	379,828	0	0	0	**379,828**
Trails	0	0	0	0	0	0	0	0	44,326	0	0	0	**44,326**
Other Recreation Improve.	0	0	0	0	0	0	0	0	633,500	0	0	0	**633,500**
Internal Service Fund:													
Fleet Management	0	0	0	0	0	0	0	0	0	0	721,835	0	**721,835**
Total Department Budget	**142,898**	**166,499**	**27,167**	**108,084**	**78,607**	**927,746**	**221,120**	**304,959**	**3,678,979**	**3,028,964**	**11,943,420**	**839,498**	**21,467,941**
	0.67%	0.78%	0.13%	0.50%	0.37%	4.32%	1.03%	1.42%	17.14%	14.11%	55.63%	3.91%	

Budget Summary by Function

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
	TAXES	7,184,848	7,814,180	7,819,129	7,819,129	8,050,168	8,170,451
	PERMITS/LICENSES	105,015	113,812	57,408	57,408	82,680	77,714
	INTERGOVERNMENTAL	1,061,854	895,649	1,005,306	1,416,506	1,601,487	1,296,018
	CHARGES FOR SVCS	8,351,458	8,572,613	9,052,861	9,052,861	9,047,892	9,681,486
	FINES/FORFEITURES	46,208	42,049	39,800	39,800	47,244	44,260
	MISCELLANEOUS	624,561	834,402	538,995	546,245	575,451	537,055
	INTEREST	172,268	41,202	112,665	112,665	168,922	130,480
	TRANSFERS IN	93,510	1,109,720	241,576	266,576	260,355	658,484
	TOTAL REVENUE	**17,639,721**	**19,423,627**	**18,867,740**	**19,311,190**	**19,834,199**	**20,595,948**
EXPENDITURES							
	GENERAL GOVERNMENT	1,215,650	1,322,899	1,461,945	1,768,885	1,778,112	1,968,500
	PUBLIC SAFETY	2,710,419	2,990,635	3,415,036	3,415,036	3,348,240	3,604,265
	PUBLIC WORKS	8,693,895	8,921,936	9,537,440	9,579,200	9,480,601	10,641,736
	CAPITAL OUTLAY	1,586,260	2,665,409	2,309,993	3,861,268	3,639,399	1,516,979
	RECREATION & PARKS	2,300,009	2,480,209	2,589,637	2,589,637	2,532,923	2,762,079
	GRANTS/ECON DEV/EVENTS	343,379	251,946	344,350	344,350	292,308	315,899
	TRANSFERS OUT	93,510	1,109,720	241,576	266,576	260,355	658,484
	TOTAL EXPENDITURES	**16,943,123**	**19,742,753**	**19,899,977**	**21,824,952**	**21,331,938**	**21,467,941**
Revenues Over (Under) Expenditures		696,598	(319,126)	(1,032,238)	(2,513,763)	(1,497,739)	(871,993)
Beginning Fund Balance		**12,914,827**	**13,611,425**	**12,077,948**	**12,077,948**	**13,292,299**	**11,794,560**
Ending Fund Balance		**13,611,425**	**13,292,299**	**11,045,711**	**9,564,186**	**11,794,560**	**10,922,577**





General Information

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

The City of Gunnison is the county seat and brands itself as the Base Camp of the Rocky Mountains. The existing city boundary encompasses approximately four and three-quarter square miles, with 5,367 residents. The City provides water, sewer, trash removal and electrical services which are operated as an enterprise fund. The city electrical utility has the lowest residential and commercial rates in the state, and water and sewer service rates are very reasonable. Additionally, the city holds abundant senior water rights to support anticipated future development demands. Sanitary sewer facilities include a waste water treatment plant with ample capacity to accommodate future growth.

City park facilities are superb and offer an incredible 110 acres of park land/1000 people in relation to the national average of 10 acres/1000. Additionally, the City owns a 465 acre working ranch with developed trails. The Park and Recreation Department operates the Community Center which is a 45,000 square foot facility with an indoor aquatics area, climbing wall and other recreation facilities. Jorgensen Park is a multi-use complex with an indoor ice rink, numerous ball field, and skate-board facility. Hartman Rocks, located approximately two miles south of the City, includes base area trail head facilities, and a 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.

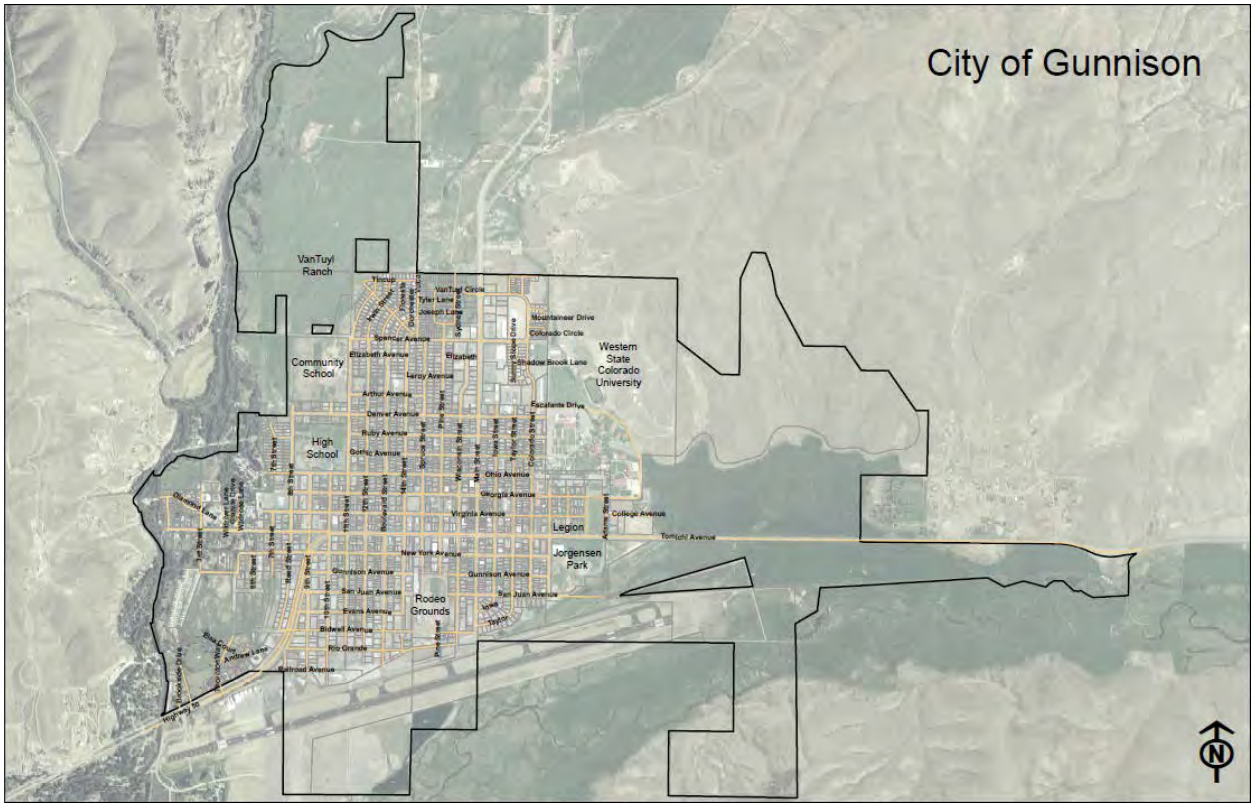
Other City services include police, fire, finance, city clerk/municipal court, and building and planning. The City is within the Gunnison Fire Protection District and the City and Gunnison County Fire Districts jointly operate a hazardous materials response team. A City operated dispatch center provides 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 (2015 estimate)	6,076
Population per Square Mile	1,810.7
Altitude	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.

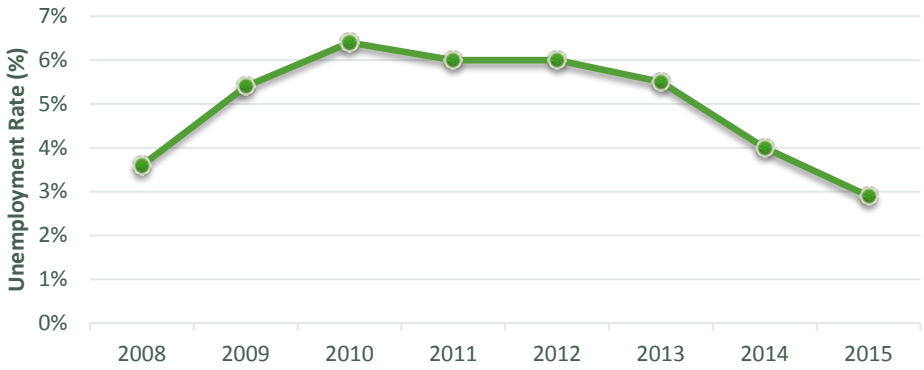
People Quickfacts

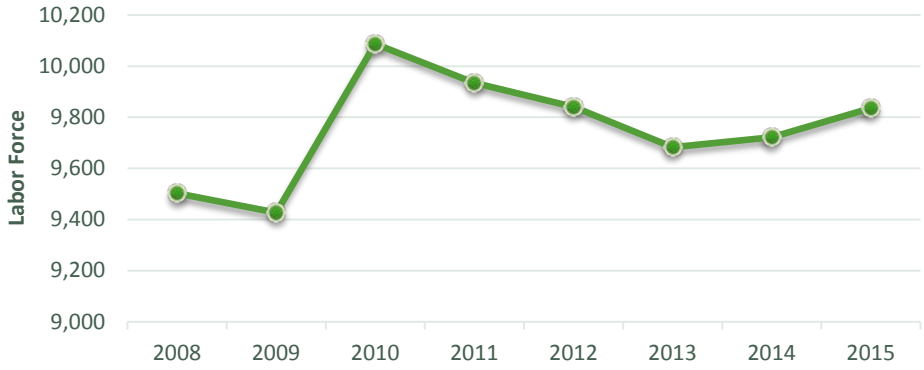
	Gunnison	Colorado
Population, 2015 estimate	6,076	5,456,574
Population, 2010 (April 1) estimates base	5,829	5,029,324
Population, percent change - April 1, 2010 to July 1, 2015	4.2%	8.5%
Population, 2010	5,854	5,029,196
Persons under 5 years, percent, 2010	4.6%	6.8%
Persons under 18 years, percent, 2010	15.9%	24.4%
Persons 65 years and over, percent, 2010	7.7%	10.9%
Female persons, percent, 2010	44.7%	49.9%
White alone, percent, 2010	86.9%	81.3%
Black or African American alone, percent, 2010	0.6%	4.0%
American Indian and Alaska Native alone, percent, 2010	2.4%	1.1%
Asian alone, percent, 2010	0.6%	2.8%
Native Hawaiian and Other Pacific Islander alone, percent, 2010	Z	0.1%
Two or More Races, percent, 2010	2.8%	3.4%
Hispanic or Latino, percent, 2010	14.2%	20.7%
White alone, not Hispanic or Latino, percent, 2010	82.1%	70.0%
Living in same house 1 year & over, percent, 2009-2014	65.6%	80.6%
Language other than English spoken at home, pct age 5+, 2009-2014	8.5%	16.9%
High school graduate or higher, percent of persons age 25+, 2009-2014	88.7%	90.4%
Bachelor's degree or higher, percent of persons age 25+, 2009-2014	39.8%	37.5%
Veterans, 2009-2014	321	395,007
Mean travel time to work (minutes), workers age 16+, 2009-2014	11.9	24.6
Housing units, 2010	2,645	2,309,228
Owner-occupied housing unit rate, 2010-2014	36.6%	64.8%
Median value of owner-occupied housing units, 2009-2014	$216,600	$239,400
Households, 2009-2014	2,166	1,998,314
Persons per household, 2009-2014	2.33	2.54
Per capita money income in past 12 months (in 2014 dollars), 2010-2014	$17,067	$31,674
Median household income, (in 2014 dollars) 2010-2014	$40,723	$59,448
Persons below poverty level, percent, 2010-2014	34.7%	13.2%

Source: U.S. Census Bureau

Economic Characteristics

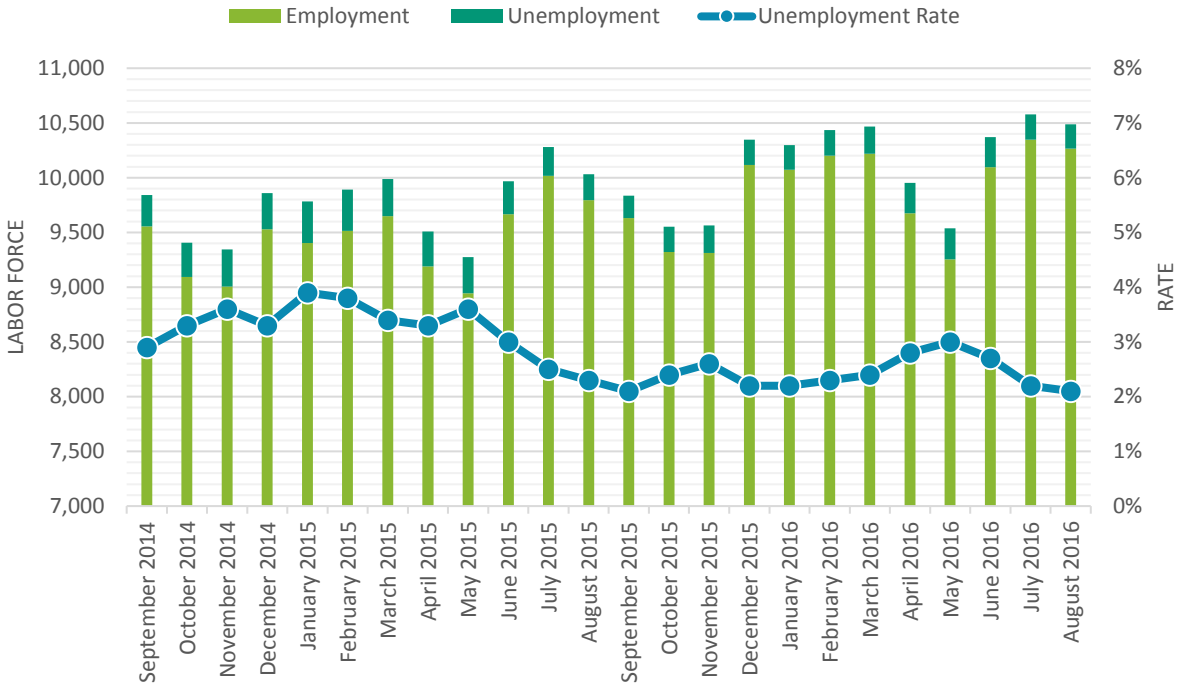
Gunnison County Unemployment				
Year	**Civilian Labor Force**	**Employment**	**Unemployment**	Unemployment Rate
2015	9,835	9,547	288	2.9%
2014	9,722	9,329	393	4.0%
2013	9,683	9,154	529	5.5%
2012	9,840	9,252	588	6.0%
2011	9,935	9,336	599	6.0%
2010	10,087	9,439	648	6.4%
2009	9,427	8,915	512	5.4%
2008	9,503	9,162	341	3.6%



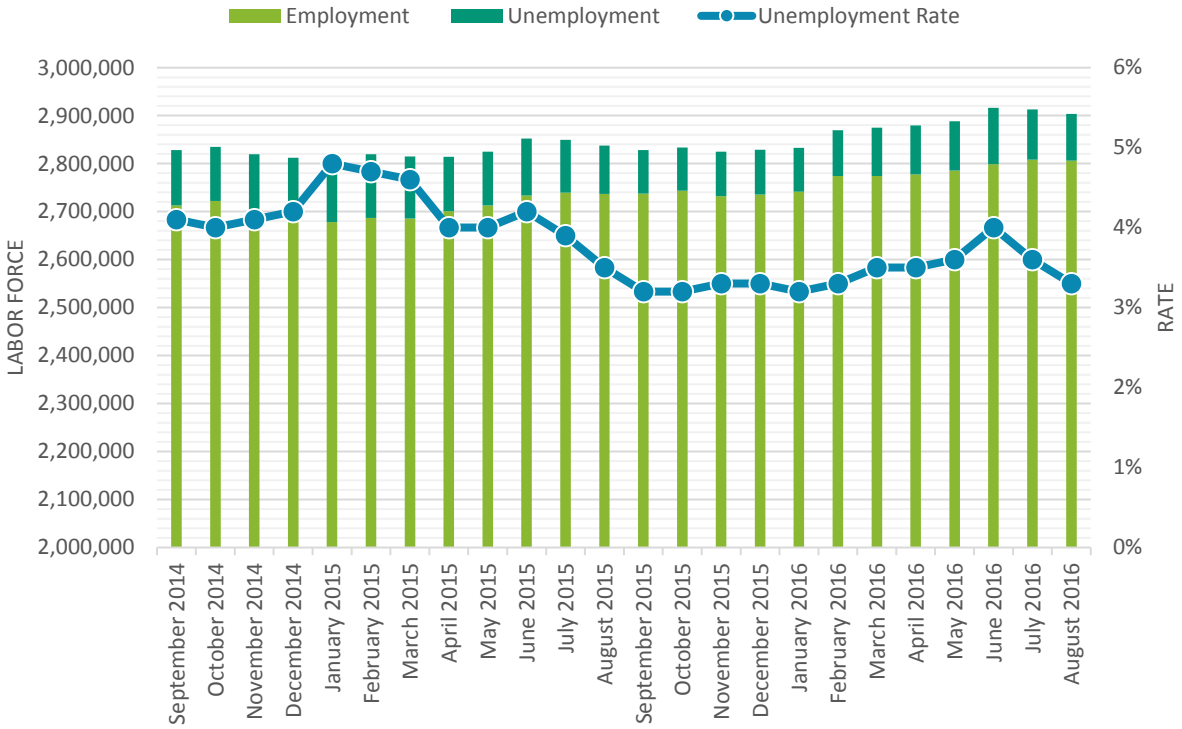


Source: Colorado Department of Labor and Employment

Gunnison County Labor Force Information

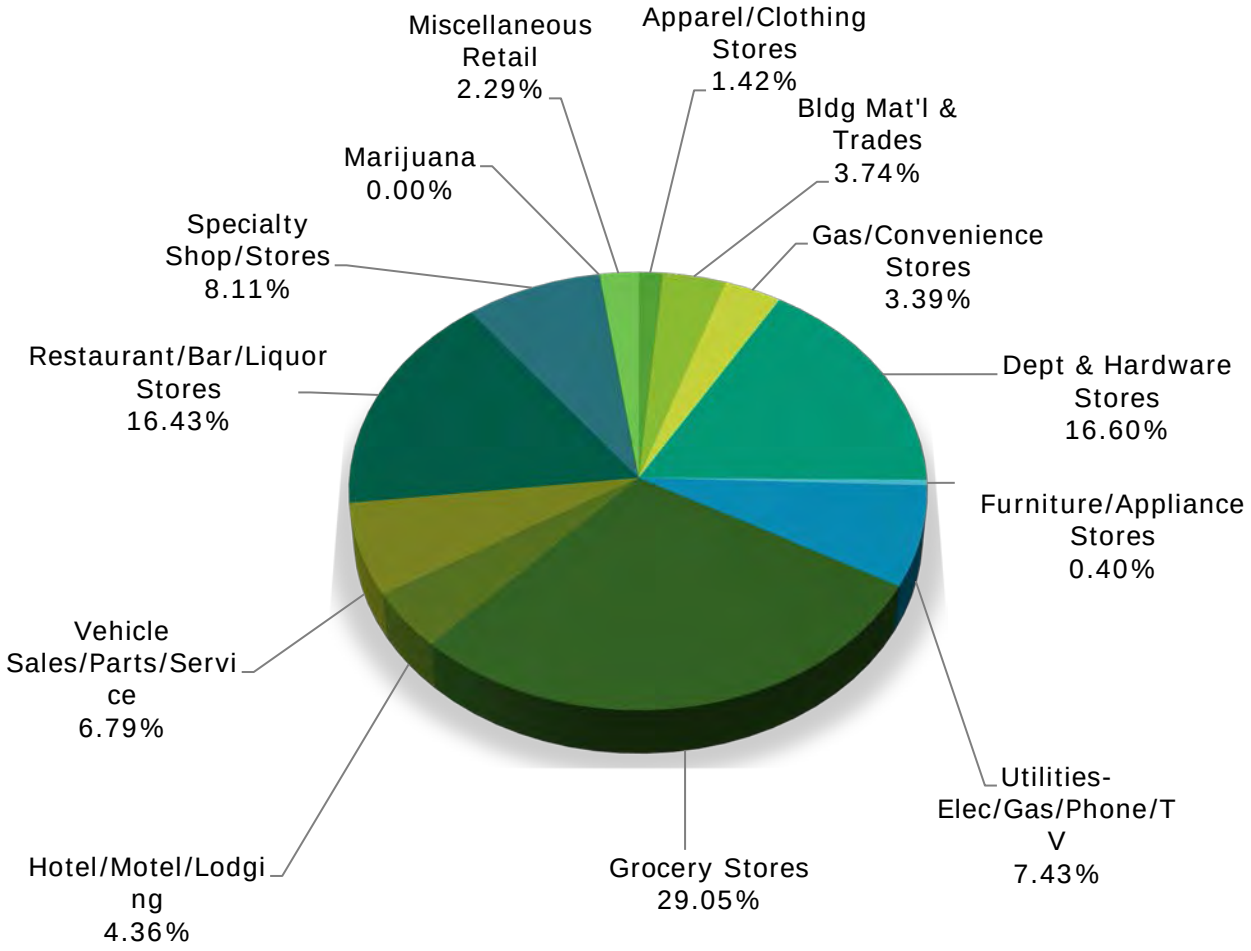


Colorado Labor Force Information

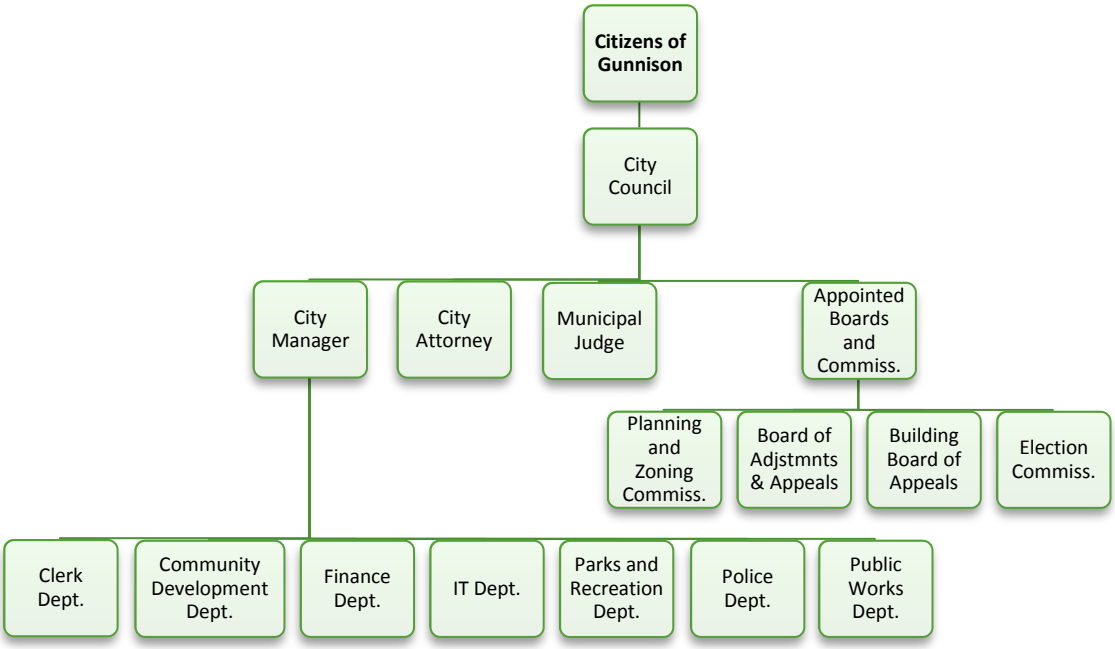


Source: Colorado Department of Labor and Employment

2015 Sales Tax Receipts



Organizational Structure



City Council with Term Expirations

Mayor
Richard Hagan - 2017

Mayor Pro Tem
Robert Drexel - 2019

Councilor
Andy Sovick - 2017

Councilor
Leia Morrison - 2019

Councilor
Matt Schwartz - 2017

Budgetary Fund Structure

Governmental Funds

01 General Fund

Special Revenue Funds
- 02 Conservation Trust
- 06 Risk Management
- 28 Ditch

Fiduciary Fund
- 05 Firemen's Pension

Proprietary Funds

Enterprise Funds
- 20 Electric
- 25 Water
- 30 Sewer
- 35 Refuse
- 40 Communications
- Recreation
  - 51 Community Center
  - 52 Rink
  - 53 Trails
  - 54 Other

Internal Service Funds
- 04 Fleet Maintenance

Fund Descriptions

General Fund

- The General Fund accounts for resources of the City which are not required legally or by sound financial management to be accounted for in another fund. Ordinary operations of the City such as public safety, administration and other activities financed from taxes and general revenues are reflected in this fund.
- Basis of Budgeting - Modified Accrual

Conservation Trust

- This fund is used to account for the State of Colorado Lottery funds allocated to the City solely for recreational uses.
- Basis of Budgeting - Modified Accrual

Risk Management

- This fund is used to account for any potential risks, which are currently not covered by any of the City's various insurance policies.
- Basis of Budgeting - Modified Accrual

Ditch

- This fund accounts for monies expended to maintain the City's in-town ditch system.
- Basis of Budgeting - Modified Accrual

Firemen's Pension

- This fund is used to account the defined benefit pension plan for volunteer firefighters as authorized by State of Colorado statutes.
- Basis of Budgeting - Modified Accrual

Electric

- This fund is used to account for the purchase and resale of electric power to more than 4,400 customers.
- Basis of Budgeting - Accrual

Water

- This fund is used to account for costs associated with provision of potable water to approximately 2,200 businesses and residents within the City limits.
- Basis of Budgeting - Accrual

Sewer

- This fund is used to account for the collection and processing of wastewater for 2,075 customers within the City and numerous County residents.
- Basis of Budgeting - Accrual

Refuse

- This fund is used to account for refuse collection for approximately 1,800 residential customers and 90 commercial locations.
- Basis of Budgeting - Accrual

Communications

- This fund is used to account for the operations of the emergency service communication center.
- Basis of Budgeting - Accrual

Recreation

- This fund is used to account for the operations of the City's Community Center, ice rink, trail system and other recreational activities.
- Basis of Budgeting - Accrual

Fleet Maintenance

- This fund is used to account for maintenance of all City vehicles and equipment.
- Basis of Budgeting - Accrual

Accrual Basis	Modified Accrual Basis
Used for Proprietary Funds	Used for Governmental Funds
Revenues are recorded when *earned*	Revenues are recorded when they become both *measureable* and *available*
Expenses are recorded when incurred	Expenses are recorded when incurred.

City Council

The City Council is comprised of five members, one of whom serves as the Mayor. The Council is the legislative and governing body of the city with the power and authority to adopt laws, ordinances, and resolutions.

- Elects Mayor and Mayor Pro Tem
- Appoints the City Manager, City Attorney and Municipal Judge
- Appoints Community Members to Boards and Commissions
- Appoints City Clerk and Finance Director by Recommendation of the City Manager
- Determines its Own Organization, Rules and Order of Business
- Constitutes the Board of Health and Safety of the City
- Serve on various Boards, Commissions and Committees that Meet Outside of City Council

City Manager

The City Manager is the Chief Administrative Officer for the City and is responsible to the City Council regarding the efficient operation of all services to City residents.

- Administrative Oversight—Business Operations
- Personnel Director—Human Resource
- Performance Review—Employee Evaluations
- Spokesperson—Represent City
- Public Relations—Outreach/Response
- Emergency Management—Coordination
- Council Liaison—Report and Execute
- Project Management—Coordinate Work Plans
- Grant Solicitation—Write/Review/Present
- Intergovernmental—Create Relations
- City Attorney—Coordinate/Liaison
- City Regulations—Monitor/Enforce
- Purchasing / Bids—Oversight/Policy
- Policies / Procedures—Review/Update
- Staff Support—Work Through Issues

City Manager
Russell Forrest
rforrest@gunnisonco.gov
970-641-8080

City Clerk

The City Clerk is the record custodian and election official of the City.

- 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

City Clerk
Gail Davidson
gdavidson@gunnisonco.gov
970-641-8080

- Municipal Records -maintain City records and preserve historic documents
- Public Information Processing - maintain City website, Facebook and app pages
- City Hall Services - maintenance
- Miscellaneous Services - boards and committees

Community Development

The Community Development Department administers the Land Development Code (LDC) of the City of Gunnison Municipal Code, provides building inspections and staffs the City of Gunnison Fire Department.

Community Development Director
Steve Westbay
swestbay@gunnisonco.gov
970-641-8090

- 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
- Grant Processing and Administration
- Events - Community Clean Up / Ana's Pledge Bicycle Rodeo

Finance Department

The Finance Department coordinates the financial and accounting operations for all of the programs and services offered by the City in accordance with State law, the City Charter, applicable ordinances and policies of the City Council.

Finance Director
Ben Cowan
bcowan@gunnisonco.gov
970-641-8070

- Accounts Payable Processing
- Accounts Receivable Processing
- Budgeting
- Capital Planning
- Cash Receipting
- Debt Obligations Accounting
- Fixed Asset Accounting
- General Accounting Functions
- Payroll Processing including Employment Law and Compensation/Benefits Management
- Risk Management
- Sales and Use Tax Processing and Analysis

- Fiscal Office for Gunnison/Hinsdale Combined Emergency Telephone Services Authority
- Fiscal Office for Firemen's Pension Fund
- Treasury Management
- Investments, Cash Management, and Banking
- Utility Billing

Information Technology Department

The Information Technology Department provides computer, network, and phone hardware, software and support for various City offices.

IT Director
Mike Lee
mlee@gunnisonco.gov
970-641-8179

- 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

Parks and Recreation Department

The Parks and Recreation Department provides a variety of quality recreation programs and events. The department develops and maintains parks and other recreation facilities.

Parks and Recreation Director
Dan Ampietro
dampietro@gunnisonco.gov
970-641-8060

RECREATION

- Recreation Programs / Research
- Softball / Baseball / Pickleball / Hockey
- Community / Aquatics Maintenance
- Ice Rink Operations / Programs
- Program / Event Registrations
- Cranor Hill Operations

PARKS

- 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)

Police Department

The basic functions of the Police Department are to provide law enforcement to the incorporated areas the City of Gunnison. Officers respond to calls for service, rendering first responder medical assistance, investigating crimes against persons and property, organizing command functions for disasters, and other events as necessary. In addition, the Gunnison Regional Communications Center coordinates, supports and maintains many systems including the 9-1-1 information database.

Police Chief
Keith Robinson
krobinson@gunnisonco.gov
970-641-8200

POLICE

- 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

COMMUNICATIONS

- Answer 911
- Dispatch all Emergency Services
- Monitor Phone Lines / Radios
- Criminal History Checks

Public Works Department

The Public Works Department consists of the following departments:

Public Works Director
Vacant
970-641-8020

- Electric – The Electric Department oversees two electric substations and approximately 50 miles of overhead and underground electric lines. The City of Gunnison electric system serves approximately 4262 electric customers.
    - Line Extensions / Repair / Maintenance
    - Transformers / Poles / Maintenance
    - Metering / Equipment Maintenance
    - Street Light Maintenance
- Water & Sewer – The Sewer & Water Department is responsible for supplying fresh water to City of Gunnison customers, wastewater collection and the City irrigation ditch. The City water and sewer system consists of approximately 34 miles of water lines, 30 miles of sewer lines, 3 water storage tanks which hold over 2 million gallons of water, 9 water wells and 25 miles of irrigation ditch.
    - Water & Sewer Service Lines / Maintenance
    - Well Operations / Maintenance
    - Water Quality Testing

    - Irrigation Ditches / Hydrant Repair / Maint.
    - Meter Installation / Repair / Tests
- Waste Water Collection – The Waste Water Treatment Plant is located off of McCabe's Lane. Click here for directions. The phone number for the plant is 641-8040. Call for information about drinking water testing. The plant has the capacity to treat wastewater for about 17,000 people.
    - System Operations / Repair / Maintenance
    - Lab Operations / Sampling / Testing
    - Biosolids Removal / Composting
- Refuse and Recycling – The Refuse and Recycling Department is responsible for refuse and recycle collection within the City limits.
    - Daily Refuse Pick Up / Routes
    - Dumpster / Street Can Maintenance
    - Recycling Pick Up / Routes
- Streets & Alleys – The Streets & Alleys Department is responsible for maintain approximately 35 centerline miles of City streets and 24 miles of alleys, including plowing, signage, street trees, sidewalks. This department also maintains the trails though the Van Tuyl Ranch.
    - Snow Removal
    - Asphalt Patching / Street Sweeping
    - Street Inspection / Painting / Maintenance
    - Welding / Bike Racks / Benches, Bus Stop, etc.
    - Sidewalk & Trails Installation / Maintenance
    - Sign Installation / Maintenance
    - Tree and Concrete Program
- Fleet Department – The Fleet Department maintains the entire fleet of City vehicles, approximately 136 vehicles and various pieces of equipment.
    - Vehicle Services / Repair / Maintenance
    - Heavy Equipment Repair / Maintenance
    - Parts Inventory / Procurement
    - Small Engine Repair / Maintenance
    - Welding / Fabrication
    - Building Repair / Maintenance

Fund Details

General Fund

•••

Special Revenue Funds

Conservation Trust
Risk Management
Ditch

•••

Fiduciary Fund

Firemen's Pension

•••

Enterprise Funds

Electric
Water
Sewer
Refuse
Communications
Recreation

•••

Internal Service Fund

Fleet Maintenance

CITY OF GUNNISON
GENERAL FUND
SUMMARY

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
	TAXES	5,792,506	6,322,461	6,293,529	6,293,529	6,469,831	6,582,275
	PERMITS/LICENSES	105,015	113,812	57,408	57,408	82,680	77,714
	INTERGOVERNMENTAL	814,531	625,648	295,717	295,717	414,141	652,430
	CHARGES FOR SVCS	240,886	297,864	260,488	260,488	262,905	267,019
	FINES/FORFEITURES	31,177	25,740	24,800	24,800	28,500	28,760
	MISCELLANEOUS	118,494	235,534	44,200	44,200	66,078	49,600
	INTEREST	22,087	17,129	13,500	13,500	26,000	26,400
	TRANSFERS IN	0	986,778	0	25,000	25,000	177,500
	TOTAL REVENUE	**7,124,696**	**8,624,966**	**6,989,642**	**7,014,642**	**7,375,135**	**7,861,697**
EXPENDITURES							
	GENERAL GOVERNMENT	851,681	967,777	1,072,058	1,378,998	1,388,348	1,273,567
	PUBLIC SAFETY	1,983,678	2,184,488	2,506,714	2,506,714	2,454,907	2,647,367
	PUBLIC WORKS	1,511,007	1,575,977	1,817,775	1,859,535	1,664,695	2,517,747
	CAPITAL OUTLAY	1,204,294	2,268,833	641,869	1,275,077	1,177,660	313,979
	RECREATION & PARKS	957,287	985,752	1,077,081	1,077,081	1,062,884	1,185,601
	GRANTS/ECON DEV/EVENTS	343,379	251,946	344,350	344,350	292,308	315,899
	TRANSFERS OUT	73,620	108,775	177,409	177,409	171,240	376,587
	TOTAL EXPENDITURES	**6,924,946**	**8,343,548**	**7,637,257**	**8,619,165**	**8,212,043**	**8,630,747**
Revenues Over (Under) Expenditures		199,750	281,419	(647,614)	(1,604,522)	(836,908)	(769,050)
Beginning Fund Balance		**4,288,286**	**4,488,046**	**3,793,750**	**4,769,464**	**4,769,464**	**3,932,557**
Ending Fund Balance		**4,488,046**	**4,769,464**	**3,146,136**	**3,164,942**	**3,932,557**	**3,163,507**
Ending Fund Balance % of Total Expenditures		65%	57%	41%	37%	48%	37%
Ending Fund Balance Analysis							
	Unreserved Fund Balance	3,309,642	3,309,642	3,309,642	3,309,642	3,929,939	2,960,888
	Real Estate Transfer Assessment	2,616	2,617	2,619	2,618	2,618	2,619
	Strategic Plan Implementation	0	0	223,013	0	0	0
	Capital Replacement Reserve 2018 Ladder Firetruck	0	0	0	0	0	200,000
		4,488,046	4,769,464	3,146,136	3,164,942	3,932,557	3,163,507
Ending Unreserved Fund Balance % of Total Expenditures							34%

Reserve Calculation				
Total Expenditures			8,630,747	
Less: Adjustments to Expenditures per Fund Balance Policy			0	
Expenditures Subject to Reserve Requirement			8,630,747	
Minimum Unreserved Fund Balance	33% of **expenditures**	------>	**2,848,146**	
Maximum Unreserved Fund Balance	40% of **expenditures**	------>	**3,452,299**	
Remaining Available for Appropriations				**84,768**
Available Funds Remaining @ **100%** (Projections or budgeted revenue)				112,741

CITY OF GUNNISON
SALES TAX COMPLIANCE TABLE

SALES AND USE TAX REVENUE	**FY2017**	**$4,725,768**	**100%**
ALLOCATION PER ORDINANCE #2, SERIES 2009:			
STREET IMPROVEMENT COMMITMENT		$1,417,730	30%
CAPITAL IMPROVEMENT COMMITMENT		$472,577	10%
GENERAL FUND COMMITMENT (Remainder)		$2,835,461	60%
USE OF FUNDS BY PURPOSE:			
STREET & ALLEY			
EXPENSES:			
Street & Alley Administration	01-4033	$164,906	
Street & Alley Maintenance	01-4034	$644,965	
Street Improvements	01-4035	$1,713,305	
	Sub-Total	**$2,523,176**	
Less Projects from Cash Reserves or Other Funding Sources			
Street Improvements		$0	
Add'l MV Tax	01-3103	$19,876	
Hwy 50 Maint. Agreement	01-3306	$32,540	
St. of Colorado - H.U.T.F.	01-3307	$32,540	
Transportation Alternatives Program	01-3301	$315,844	
	Sub-Total	**$400,800**	
Total Street & Alley Expense		**$2,122,376**	44.9%
	Over (Under) Commitment	**$704,646**	
CAPITAL IMPROVEMENT			
EXPENSES:			
Capital Improvements		$313,979	
	Sub-total	**$313,979**	
Regional Broadband Service		$100,000	
Small Capital Items Under $5,000			
Computer Replacements		$12,100	
Microsoft Enterprise Agreement		$21,364	
City Shop Roof and Door Repair		$5,000	
City Shop Repainting		$6,500	
Parks Asphalt Repair		$15,000	
Capital Purchases for Fleet (Transfer Out)		$237,000	
	Sub-total	**$396,964**	
Less Capital Projects from Cash Reserves or other funding:			
None		$0	
	Sub Total	**$0**	
Total Capital Expense		**$710,943**	15.0%
	Over (Under) Commitment	**$238,366**	

CITY OF GUNNISON
PROPERTY TAX CALCULATION

TAX YEAR DESCRIPTION	2013 ASSESSED VALUATION	% OF TOTAL	2014 ASSESSED VALUATION	% OF TOTAL	2015 ASSESSED VALUATION	% OF TOTAL	2016 ASSESSED VALUATION	% OF TOTAL
Vacant Land	4,629,610	6.72%	4,133,560	5.97%	3,954,810	5.42%		0.00%
Residential	22,935,240	33.29%	23,199,720	33.49%	27,455,930	37.66%		0.00%
Commercial	37,257,080	54.07%	37,830,320	54.62%	37,129,680	50.92%		0.00%
Industrial	918,990	1.33%	855,930	1.24%	938,500	1.29%		0.00%
Agricultural	40,940	0.06%	44,670	0.06%	47,190	0.06%		0.00%
Natural Resources	20	0.00%	20	0.00%	20	0.00%		0.00%
State Ass'd (Pub Util)	3,117,250	4.52%	3,200,840	4.62%	3,384,780	4.64%		0.00%
	68,899,130	**100.00%**	**69,265,060**	**100.00%**	**72,910,910**	**100.00%**	**72,968,480**	**0.00%**
MILL LEVY	**3.868**		**3.868**		**3.868**		**3.868**	
Property Taxes (Gross)	266,502		267,917		282,019		282,242	
Less: Treasurer's Fees	(5,330)		(5,358)		(5,640)		(5,645)	
Uncollectible	(1,333)		(1,340)		(1,410)		(1,411)	
Property Taxes (Net)	**259,839**		**261,219**		**274,969**		**275,186**	
Actual Receipts								
Difference								

****2017 Budget based on preliminary property tax certification of $72,968,480, with net revenues calculated at $275,186.**

01 REVENUE SUMMARY

2015 Actual Revenues vs. 2016 Estimated Revenues	-14.5%
2016 Revenues Under (Over) Budget	(360,493)
2016 Budgeted Revenues vs. 2017 Budget Request	12.1%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
3101	Property Tax	259,786	261,095	275,453	275,453	275,453	275,186
3102	Specific Ownership Tax	16,049	15,861	16,000	16,000	17,390	17,738
3103	Add'l Motor Vehicle Tax	18,186	19,062	19,141	19,141	19,486	19,876
3104	City Sales Tax	3,991,645	4,230,642	4,352,049	4,352,049	4,442,174	4,531,018
3105	County Sales Tax	632,670	675,097	684,005	684,005	705,862	719,979
3106	City Use Tax	157,320	202,057	194,750	194,750	194,750	194,750
3107	Cigarette Tax	15,060	15,128	14,000	14,000	15,000	15,000
3108	Occupation Tax-Phones	6,691	6,715	6,600	6,600	6,600	6,732
3109	Pen/Int on Delinq Prop Tx	1,123	1,295	1,400	1,400	755	770
3110	Cable Franchise Tax	17,485	17,107	16,500	16,500	17,000	17,340
3111	Nat'l Gas Franchise Tax	137,325	132,198	140,000	140,000	114,000	116,280
3112	Electric Franchise	252,601	260,176	283,327	283,327	281,937	295,695
3113	Water Franchise	27,992	30,052	29,278	29,278	30,422	33,984
3114	Sewer Franchise	57,355	59,363	53,433	53,433	55,325	56,967
3115	Pen/Int on Delinq Sales Tax	0	4,915	2,000	2,000	8,000	2,000
3116	Special Marijuana Taxes	0	1,664	50,000	50,000	100,000	100,000
3117	Severance Tax	173,157	343,743	122,593	122,593	137,677	130,000
3118	Public Improvements Fee	28,062	38,090	30,000	30,000	38,000	38,760
3119	Wireless Network Fee	0	8,200	3,000	3,000	10,000	10,200
	TAXES	**5,792,506**	**6,322,461**	**6,293,529**	**6,293,529**	**6,469,831**	**6,582,275**
3204	Liquor Licenses	9,684	7,896	8,000	8,000	7,000	8,000
3205	City Sales Tax Licenses	9,006	9,117	8,300	8,300	9,500	9,314
3206	Animal Licenses	380	393	400	400	130	400
3208	Comm. Dev. Permit/Lic.	85,845	45,907	30,608	30,608	45,000	45,900
3210	Marijuana Sales License	0	50,500	10,000	10,000	21,000	14,000
3212	Transient Merchant App.	100	0	100	100	50	100
	PERMITS/LICENSES	**105,015**	**113,812**	**57,408**	**57,408**	**82,680**	**77,714**
3301	Federal Grants	0	4,267	0	0	0	315,844
3302	State Grants	265,832	189,662	0	0	0	0
3303	Local Grants	169,658	1,000	0	0	0	0
3304	Mineral Leasing	95,771	143,051	60,000	60,000	170,218	80,000
3306	State Maintenance Agrmt	31,328	29,937	32,540	32,540	32,540	32,540
3307	Hwy User's Trust Fund	153,210	157,801	149,654	149,654	156,000	166,713
3308	Fire Protection District	9,782	9,220	8,000	8,000	7,000	8,000
3310	Hazmat Reimbursements	1,672	347	0	0	2,860	0
3320	GOCO Grants	67,451	52,000	0	0	0	0
3327	POST Grant - Police	10,795	14,488	12,000	12,000	12,000	15,810
3328	Law Enforcement Advocate	9,033	23,875	33,523	33,523	33,523	33,523
	INTERGOVERNMENTAL	**814,531**	**625,648**	**295,717**	**295,717**	**414,141**	**652,430**
3401	Court Cost	3,200	2,299	2,000	2,000	2,200	2,244
3402	Comm. Dev. Services	0	466	0	0	367	0
3403	Police Dept. Services	7,664	20,025	17,000	17,000	20,000	20,400
3404	City Clerk Services	3	38	10	10	0	0
3405	Animal Control Services	3,205	1,935	2,000	2,000	900	918
3406	Recreation Programs	158,437	160,748	160,000	160,000	160,000	163,200
3408	Finance Dept Rev	8,017	9,463	7,500	7,500	10,806	11,022
3410	Phone Service Fees	0	0	0	0	0	14,075
3411	Sales Tax Service Fee	7,943	8,385	7,500	7,500	7,756	7,911
3412	Dispatch Admin Fee	13,464	15,028	15,828	15,828	13,977	0
3425	Building Dept Services	0	0	0	0	0	0
3426	Fire Dept Services	572	294	0	0	479	0
3440	Concessions	6,719	5,968	7,000	7,000	6,300	6,426
3441	Park Rentals	10,058	14,417	10,000	10,000	7,500	7,650
3442	Events	22,683	51,701	28,650	28,650	27,620	28,172
3444	Scholarships	(1,078)	7,098	3,000	3,000	3,000	3,000
3446	SW Colo Triathlon Series Revenue	0	0	0	0	2,000	2,000
	CHARGES FOR SERVICES	**240,886**	**297,864**	**260,488**	**260,488**	**262,905**	**267,019**

01 REVENUE SUMMARY

2015 Actual Revenues vs. 2016 Estimated Revenues	-14.5%
2016 Revenues Under (Over) Budget	(360,493)
2016 Budgeted Revenues vs. 2017 Budget Request	12.1%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
3501	Traffic Fines	14,535	10,685	10,000	10,000	13,000	13,260
3502	Dog/Cat Fines	3,726	2,580	2,800	2,800	1,500	1,500
3504	Misc. Fines & Forfeitures	12,916	12,475	12,000	12,000	14,000	14,000
	FINES & FORFEITURES	**31,177**	**25,740**	**24,800**	**24,800**	**28,500**	**28,760**
3601	Miscellaneous Revenue	26,841	3,270	500	500	0	0
3602	Refund-Prior Yr Expns	1,357	0	0	0	0	0
3603	Compensation for Loss	6,554	1,006	0	0	179	0
3605	Crime Prevention/DARE Contributio	418	2,541	1,000	1,000	1,102	1,000
3606	Law Enforcement Surcharge	(1,837)	0	0	0	0	0
3607	Youth Council	(350)	(99)	0	0	0	0
3608	Rental Income/Property Lease	30,600	32,100	30,600	30,600	41,000	30,600
3612	Sale of Fixed Assets	20,461	28,361	2,000	2,000	2,782	2,000
3630	Cranor Hill Lift Tickets	9,539	11,489	6,000	6,000	11,000	11,000
3636	Recreation Advertising	0	0	100	100	0	0
3647	CARA Contributions	910	4,238	1,000	1,000	3,500	1,000
3648	Pickleball Tournament	0	3,133	3,000	3,000	5,715	4,000
3650	Other Contributions	25,000	4,000	0	0	800	0
3654	Senior Addition Grants & Contributi	(1,000)	145,495	0	0	0	0
	MISCELLANEOUS	**118,494**	**235,534**	**44,200**	**44,200**	**66,078**	**49,600**
3701	Interest on Investments	14,623	17,862	13,500	13,500	20,000	20,400
3710	Unrealized Gain/Loss	7,464	(733)	0	0	6,000	6,000
	INTEREST	**22,087**	**17,129**	**13,500**	**13,500**	**26,000**	**26,400**
3999	Transfer from CTF	0	0	0	0	0	0
3999	Transfer from Fleet	0	386,778	0	0	0	0
3999	Transfer from Water	0	50,000	0	0	0	0
3999	Transfer from Sewer	0	100,000	0	0	0	0
3999	Transfer from Community Center	0	0	0	0	0	0
3999	Transfer from Rink	0	0	0	0	0	0
3999	Transfer from Other Rec Improve	0	450,000	0	25,000	25,000	177,500
3999	Transfer from Communications	0	0	0	0	0	0
	TRANSFERS IN	**0**	**986,778**	**0**	**25,000**	**25,000**	**177,500**
	TOTAL REVENUES	**7,124,696**	**8,624,966**	**6,989,642**	**7,014,642**	**7,375,135**	**7,861,697**

Comments:

Revenues for the general fund are typically based on a 2% increase over the prior year end projections. Exceptions are listed below. The City will be applying for various grants throughout the year. Until the grants are awarded, (or in special circumstances there is a high probability in receiving the grant) grant amounts will not be included in the budget. If a grant is awarded, an additional appropriation will be requested to allow for the corresponding expenses.

3101 Assessed valuations for property tax reflect a .08% increase over the previous year's valuation. Because the City has "debruced" and is not restricted by the 5.5% statutory limitations, the mill levy will remain the same. 2017 revenue is based on $72,968,480 preliminary certification of property valuation from County Assessor and 3.868 mill levy.

3104 2016 year end projections are based on a 5% estimated increase from the 2015 actual. 2017 revenue is based on a 2.0% increase of 2016 projected year-end revenues.

3105 2016 year end projections and 2017 estimate based on the County typically being 15.89% of City revenue in 3104.

3106 2016 projected amount is based on actual collections through August "grossed up" by the most conservative percentage collected through August for the last three years. 2017 revenues are budgeted at flat from the 2016 projection due to volitility of this revenue stream.

3110 Based on 5% franchise fee of cable franchise services

3111 Based on 5% franchise fee of natural gas revenues

3112 Based on 5% franchise fee of electric revenues.

3113 Based on 5% franchise fee of water revenues.

3114 Based on 5% franchise fee of wastewater revenues.

3116 New special marijuana taxes at 5% of gross sales on retails and medical marijuana

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

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

01 REVENUE SUMMARY

2015 Actual Revenues vs. 2016 Estimated Revenues	-14.5%
2016 Revenues Under (Over) Budget	(360,493)
2016 Budgeted Revenues vs. 2017 Budget Request	12.1%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget

3206 Fees collected for the licensing of animals.
3210 2016 - Actual licensing fees collected through time of draft budget; 2017 - assuming 5 license renewals
3301 **2015 -** $4,267 Byrne Grant for Police Patrol Bicycles
2017 - Assumes the receipt of a Transportation Alternatives Grant for Hwy 50 crossings project
3302 **2014 -** $110,240 Remaining EIA Grant for Public Safety Facility (Communications/Police); $2,500 SIPA Grant for City App; $153,091 EIA Grant for City Hall HVAC/Remodel
2015 - $46,682 EIA remainder of City Hall DOLA grant; $138,334 EIA for Senior Center Addition
3303 **2014 -** $1,834 Region 10 Public Farm Plan; $156,324 remaining E911 Authority-Public Safety Facility; $11,500 Western State for west entry sign
2015 - Gunnison County Master Plan $1,000
3304 The Colorado Department of Local Affairs distributes revenue derived from energy and mineral extraction statewide. These revenues come from Federal Mineral Lease non-bonus payments.
3307 HUTF Revenues for both 2016 and 2017 are projected by the Colorado Municipal League, in conjunction with the Colorado Department of Transportation and the State Treasurer's Office.
3308 District reimburses City for 1/2 of the costs associated with the Volunteer Fire Department - insurance, utilities, etc.
3320 **2014 -** $67,450.81 for school play yard
2015 - $52,000 Park & Recreation Master Plan
3327 POST Grant to reimburse training expenses, travel costs for safety trainings - State Funding from vehicle registration surcharge
3328 2017: $14,431 VALE grant; $6,364 Crested Butte, Mt. Crested Butte, Gunnison County Sheriff's Office
3403 Vehicle Identification Number (VIN) inspections, fingerprints reports, state traffic surcharges
3404 City Clerk Services-Fingerprints for liquor licenses, paid to State
3405 Impound/pickup fees
3406 Revenue to offset cost of class supplies and instructors
3411 City of Gunnison keeps 5% of sales tax collected for retail sales such as electric, concessions, etc.
3412 2.5% of personnel costs distributed among all users for administration of communication center.
3440 Concession sales at Jorgensen Softball Fields
3441 Park rentals were previously included with Concessions - line item 3440
3442 See a detailed breakdown for anticipated events revenues with the events expenditures in 01-4097
3444 Contributions to scholarship fund for recreation program assistance
3501 Fees collected for traffic/parking violations
3502 Fees collected for animal violations
3504 Fees collected for municipal code violations
3601 Bidwell property rent
3602 Majority of revenues are from workers' compensation audit refund.
3605 Contributions received through court and private entities to offset costs associated with the DARE program
3607 Youth Council revenues are generated through fund raisers sponsored by the Youth Council. The funds are recorded as deferred revenue until the year they are needed to cover actual expenses. As the expenses are incurred, deferred revenues will be transferred to operational revenues to offset the expense.
3608 Lease of agriculture land and house at Van Tuyl Ranch
3636 Ballfield scoreboard advertising
3999 **2015** - $386,769 -Transfer from Fleet to close out cash reserves except what is needed for one year of operations; All other transfers to support purchase of Lazy K property for $1,050,000

01 EXPENDITURE RESTATEMENT BY DEPARTMENT

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
EXPENDITURES							
4001	City Council	25,051	25,641	26,451	26,451	26,151	142,898
4002	Municipal Court	82,519	92,234	97,673	97,673	97,551	108,084
4003	City Attorney	41,777	67,278	65,300	65,300	82,875	27,167
4004	City Manager	69,964	80,230	87,507	394,447	394,447	166,499
4005	City Clerk	78,591	84,530	90,538	90,538	83,663	78,607
4006	Finance	235,216	244,918	260,200	260,200	255,574	221,120
4007	Information Technology	22,678	56,377	59,979	59,979	77,728	149,829
4008	Community Development	239,761	273,255	316,472	316,472	309,472	330,445
4030	City Hall	56,124	43,314	67,938	67,938	60,888	48,918
	GENERAL GOVERNMENT	851,681	967,777	1,072,058	1,378,998	1,388,348	1,273,567
4020	Police	1,638,466	1,798,649	2,083,122	2,083,122	2,045,431	2,200,841
4021	Building Inspection	94,148	109,651	117,626	117,626	115,724	125,910
4022	Fire Department	227,004	226,989	245,939	245,939	236,008	257,646
4023	Hazardous Material	5,702	4,775	5,955	5,955	5,955	6,045
4024	LE Victim Advocate Program	18,358	44,423	54,072	54,072	51,789	56,925
	PUBLIC SAFETY	1,983,678	2,184,488	2,506,714	2,506,714	2,454,907	2,647,367
4032	City Shop	(1)	0	0	0	0	6,572
4033	Streets & Alley-Admin	148,364	166,869	170,901	170,901	170,901	164,906
4034	Streets & Alley-Maint	523,738	543,213	576,374	576,374	571,439	644,965
4035	Street Improvements	838,906	865,896	1,070,500	1,112,260	922,355	1,701,305
	PUBLIC WORKS	1,511,007	1,575,977	1,817,775	1,859,535	1,664,695	2,517,747
4038	Capital Improv - Fixed Assets	469,157	2,046,550	0	615,622	571,425	0
4039	Capital Improv - Non-Assets	735,137	222,283	0	17,586	7,009	0
xxxx	Capital Improv-Various Department	0	0	641,869	641,869	599,226	313,979
	CAPITAL OUTLAY	1,204,294	2,268,833	641,869	1,275,077	1,177,660	313,979
4045	Cranor Hill	21,009	18,377	30,123	30,123	30,123	28,786
4049	Recreation Administration	292,815	309,018	324,891	324,891	315,622	344,279
4050	Recreation Programs	158,982	143,661	156,169	156,169	153,349	175,390
4051	Parks	473,734	510,000	529,630	529,630	527,522	600,879
4052	Van Tuyl Ranch	10,747	4,600	30,600	30,600	30,600	30,600
4053	Lazy K Property	0	96	5,668	5,668	5,668	5,666
	RECREATION & PARKS	957,287	985,752	1,077,081	1,077,081	1,062,884	1,185,601
4090	Grants/Contracts for Srv	231,589	149,233	233,418	233,418	185,769	203,896
4097	Events	111,790	102,713	110,932	110,932	106,539	112,003
	GRANTS/ECONOMIC DEV	343,379	251,946	344,350	344,350	292,308	315,899
4999	Transfers Out	73,620	108,775	177,409	177,409	171,240	376,587
	TRANSFERS OUT	73,620	108,775	177,409	177,409	171,240	376,587
	TOTAL EXPENDITURES	**6,924,946**	**8,343,548**	**7,637,257**	**8,619,165**	**8,212,043**	**8,630,747**

01-4001 CITY COUNCIL

2015 Actual Expenditures vs. 2016 Estimated Expenditures	2.0%
2016 Expenditures Under (Over) Budget	300
2016 Budgeted Expenditures vs. 2017 Budget Request	440.2%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-City Council	31,200	31,200	31,200	31,200	31,200	31,200
4103	Social Security	1,934	1,934	1,934	1,934	1,934	1,934
4104	Medicare	452	452	452	452	452	452
4106	Hlth Ins/WC/Othr Benefits	69	75	16	16	16	17
	Sub-Total: Personnel	**33,656**	**33,662**	**33,603**	**33,603**	**33,603**	**33,603**
4201	Material/Operating Sply	70	265	200	200	150	200
4202	Clothing/Uniforms	0	0	200	200	0	200
4310	Dues/Mtgs/Mbrshps/Tuitn	9,263	9,761	13,000	13,000	12,600	13,000
4320	Telephone/Fax Services	0	0	0	0	0	160
4330	Professional Svcs	3,479	0	500	500	0	100,500
4370	Trvl/Mileage/Meals/Lodg	445	3,115	3,000	3,000	3,400	3,000
4650	Miscellaneous Expenses	613	1,052	1,000	1,000	1,000	1,000
4653	Employee Appreciation	4,904	4,443	4,500	4,500	4,500	4,500
4655	Youth Council	586	451	550	550	550	550
4659	City Fest	3,491	4,271	3,500	3,500	3,500	3,500
9589	Special Projects	0	0	0	0	0	20,000
	Sub-Total: Operations	**22,851**	**23,356**	**26,450**	**26,450**	**25,700**	**146,610**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
5000	Cost Allocation to Other Funds	(31,456)	(31,377)	(33,602)	(33,602)	(33,152)	(37,316)
	TOTALS	**25,051**	**25,641**	**26,451**	**26,451**	**26,151**	**142,898**

Comments:

The City Council is comprised of one mayor and four councilmembers, who serve either two or four year terms. Per Ordinance No. 5, Series 2005, wages for the Mayor are $600 per month and wages for the councilors are $500 per month. Professional services cover any possible Council Retreats or facilitated meetings.

4101 Mayor wages 12 Mo. @ $600
Four councilmembers wages 12 Mo. @ $500
4202 City logo shirts for public functions, etc
4302 Covers duplication expenses for personnel manuals, evaluation documents, etc.
4310 CML annual dues - $4,891; CML conference fees for two or three council members
Region 10 membership assessment - $4,880 estimated
Additional funding for other council training registrations
4330 Council retreat/facilitation/consultant services
4370 Council dinner meetings, Mayors'/Managers' meetings, special functions, regular travel and meals, CML conference travel
4650 Flowers/appreciation/recognition/community clean-up/other miscellaneous expenses
4653 Christmas Party - $4,000
Summer employee picnic - $500
4655 Youth City Council expenses over and above fund raising events
4659 Annual City Fest catered lunch for approximately 350 people
9589 Formerly titled "Economic Development" in Grants, this account has been moved for Council's discretionary

01-4002 MUNICIPAL COURT

2015 Actual Expenditures vs. 2016 Estimated Expenditures	5.8%
2016 Expenditures Under (Over) Budget	122
2016 Budgeted Expenditures vs. 2017 Budget Request	10.7%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Muni Court	63,452	69,775	72,206	72,206	72,206	76,800
4103	Social Security	3,670	4,044	4,477	4,477	4,477	4,762
4104	Medicare	859	946	1,047	1,047	1,047	1,114
4106	Hlth Ins/WC/Othr Benefits	10,677	12,044	13,144	13,144	13,144	18,381
4108	ER Retirement Contrbtn	2,551	2,941	3,049	3,049	3,049	3,278
	Sub-Total: Personnel	**81,209**	**89,750**	**93,923**	**93,923**	**93,923**	**104,334**
4201	Material/Operating Sply	145	625	700	700	650	650
4211	Computer Equipment Under $5,000	0	0	0	0	0	0
4212	Computer Software Under $5,000	0	0	0	0	0	0
4213	Equipment Under $5,000	0	0	0	0	0	0
4214	Furniture/Fixtures Under $5,000	0	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	40	290	650	650	650	650
4330	Professional Svcs	0	225	150	150	150	150
4340	Repair/Mntce Svcs	0	0	50	50	50	50
4343	Software Support	0	0	0	0	0	1,200
4350	Other Purchased Services	720	1,128	1,200	1,200	1,128	200
4370	Trvl/Mileage/Meals/Lodg	405	216	1,000	1,000	1,000	850
	Sub-Total: Operations	**1,310**	**2,483**	**3,750**	**3,750**	**3,628**	**3,750**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**82,519**	**92,234**	**97,673**	**97,673**	**97,551**	**108,084**

Comments:

Municipal Court meets approximately every other Wednesday and processes most municipal violations.

2017 Comments

4101 Includes compensation for Judge and partial for City Clerk & Court Clerk
4201 Court supplies: files, recording supplies, etc.
4312 Computer software for Court processes
4313 Equipment as needed
4314 Furniture and fixtures for Courtroom and Clerk
4310 CAMCA workshops for Clerk and conference for Judge
4330 Court transcripts and interpreters
4340 Repair of Courtroom equipment
4350 Court software maintenance paid in Nov.; prisoner housing as needed
4370 Travel expenses for Clerk and Judge; conferences and trainings

01-4003 CITY ATTORNEY

2015 Actual Expenditures vs. 2016 Estimated Expenditures	23.2%
2016 Expenditures Under (Over) Budget	(17,575)
2016 Budgeted Expenditures vs. 2017 Budget Request	-58.4%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4310	Dues/Meetings/Mbrshps/Tuition	0	5,100	5,300	5,300	5,300	5,300
4330	Professional Svcs	41,777	62,178	60,000	60,000	77,575	63,975
	Sub-Total: Operations	**41,777**	**67,278**	**65,300**	**65,300**	**82,875**	**69,275**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
5000	Cost Allocation to Other Funds	0	0	0	0	0	(42,108)
	TOTALS	**41,777**	**67,278**	**65,300**	**65,300**	**82,875**	**27,167**

Comments:

4310 Mountain States Employer Council $5,300 estimated cost
4330 The City Attorney advises the City on a contractual basis at $185.00 per hour.
Water attorney fees are contracted with Moses, Wittemyer, Harrison & Woodruff and are included in this account.
City Attorney services rendered $48,975 estimated cost.
Water Attorney services $10,000 estimated cost.
Other attorney fees $5,000 estimated cost.

01-4004 CITY MANAGER

2015 Actual Expenditures vs. 2016 Estimated Expenditures	391.6%
2016 Expenditures Under (Over) Budget	(306,940)
2016 Budgeted Expenditures vs. 2017 Budget Request	-57.8%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-City Manager	129,797	146,819	153,250	381,988	381,988	164,975
4103	Social Security	7,319	7,488	7,673	15,020	15,020	8,166
4104	Medicare	1,958	2,205	2,222	5,675	5,675	2,392
4106	Hlth Ins/WC/Othr Benefits	13,986	17,888	20,637	38,165	38,165	7,154
4108	ER Retirement Contrbtn	16,967	18,001	20,177	43,051	43,051	15,927
	Sub-Total: Personnel	**170,027**	**192,401**	**203,959**	**483,899**	**483,899**	**198,614**
4201	Material/Operating Sply	25	28	150	150	150	150
4202	Clothing/Uniforms	0	0	75	75	75	75
4203	Fuel-Lubricant Supplies	0	85	0	0	0	0
4303	Advertising/Legal Notices	141	0	50	50	50	50
4304	Subscrptn/Lit/Films	108	353	50	50	50	50
4310	Dues/Mtgs/Mbrshps/Tuitn	1,117	1,315	2,875	2,875	2,875	4,718
4320	Telephone/Fax Services	967	1,328	1,000	1,000	1,000	1,100
4330	Professional Svcs	0	519	500	27,500	27,500	40,500
4370	Trvl/Mileage/Meals/Lodg	828	874	1,500	1,500	1,500	1,500
4650	Miscellaneous Expenses	0	0	0	0	0	0
9588	Organizational Development	0	0	0	0	0	10,000
	Sub-Total: Operations	**3,186**	**4,502**	**6,200**	**33,200**	**33,200**	**58,143**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
5000	Cost Allocation to Other Funds	(103,249)	(116,672)	(122,652)	(122,652)	(122,652)	(90,258)
	TOTALS	**69,964**	**80,230**	**87,507**	**394,447**	**394,447**	**166,499**

Comments:

4101 The wages category reflects compensation and benefits for the City Manager, $4,200 plus taxes for internship programs with Western State Colorado University ($350 per credit hour, typically 3 credit hours per internship)
4108 10% Retirement per contract, plus DEF 457 match for longevity and quarterly sick leave buy out
4304 Trade publications, professional books, materials and videos, support information
4310 ICMA dues - $1,175, CCCMA dues - $250, ICMA annual conference - $700, CCCMA conference - $250.
4320 City Manager cell phone
4330 Facilitation and in-house training, 2017 includes $40,000 for Managing for Results
4370 Associated expenses for professional development
4650 Unanticipated expenditures that do not fit under other line items
9588 This account will be used to encourage innovation and efficiency within the organization for pay for city-wide trainings.

01-4005 CITY CLERK

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-1.0%
2016 Expenditures Under (Over) Budget	6,875
2016 Budgeted Expenditures vs. 2017 Budget Request	-13.2%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-City Clerk	106,334	114,615	118,760	118,760	118,760	129,150
4102	Overtime	0	203	100	100	100	111
4103	Social Security	6,280	6,782	7,369	7,369	7,369	8,014
4104	Medicare	1,469	1,586	1,723	1,723	1,723	1,874
4106	Hlth Ins/WC/Othr Benefits	16,049	19,017	20,206	20,206	20,206	23,610
4108	ER Retirement Contrbtn	6,479	7,184	7,743	7,743	7,743	8,318
	Sub-Total: Personnel	**136,611**	**149,387**	**155,901**	**155,901**	**155,901**	**171,078**
4201	Material/Operating Sply	462	589	1,250	1,250	1,050	1,100
4206	Election Supplies	6,000	9,542	0	0	0	15,000
4211	Computer Equipment Under $5,000	0	0	0	0	0	0
4212	Computer Software Under $5,000	0	0	500	500	450	500
4213	Equipment Under $5,000	0	0	500	500	500	500
4214	Furniture/Fixtures Under $5,000	0	0	1,500	1,500	1,000	1,000
4302	Printing/Duplication Svcs	0	16	200	200	200	100
4303	Advertising/Legal Svcs	9,860	3,394	8,500	8,500	6,000	6,000
4304	Subscrptn/Lit/Films	36	36	75	75	50	50
4310	Dues/Mtgs/Mbrshps/Tuitn	1,365	1,714	2,500	2,500	1,550	1,550
4320	Telephone/Fax Services	0	0	0	0	0	480
4330	Professional Svcs	704	2,577	6,500	6,500	4,000	5,000
4340	Repair/Mntce Svcs	0	0	100	100	100	100
4343	Software Support	0	0	650	650	650	650
4360	Contracted Svcs	1,189	1,664	1,500	1,500	1,500	1,500
4370	Trvl/Mileage/Meals/Lodg	957	140	1,400	1,400	1,250	1,250
	Sub-Total: Operations	**20,573**	**19,671**	**25,175**	**25,175**	**18,300**	**34,780**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
5000	Cost Allocation to Other Funds	(78,593)	(84,528)	(90,538)	(90,538)	(90,538)	(127,251)
	TOTALS	**78,591**	**84,530**	**90,538**	**90,538**	**83,663**	**78,607**

Comments:

The wages category reflects compensation and benefits for 80% of the City Clerk, 100% of the Deputy City Clerk and 20% of an Administrative Clerk II/Court Clerk.

2017 Comments

4201	Daily operating supplies; printer ink; liquor signs; ordinance supplies
4206	Regular Municipal Election Costs-2nd Tuesday May odd-numbered years
4212	Computer software including Adobe licenses; Clerk & Admin Assist upgrade
4213	Clerk's Dept. equipment under $5000
4214	Clerk's Dept. fixtures and furniture as needed
4302	In-house copies of ordinances, printing inserts, updates code books
4303	Publishing ordinances, public hearing notices, required publications; Facebook ads
4304	Subscriptions to clerk, records management, etc. literature
4310	CMCA Dues, IIMC dues; CMCA Professional Development for Clerk Admin Assistant
4330	Codification Services of new ordinances
4340	Printer/Computer/Recorder Repairs
4360	Includes Clerks Index Maintenance Agreement; Hosting Code On-line
4370	Travel Expenses to workshops, classes, professional development

01-4006 FINANCE

2015 Actual Expenditures vs. 2016 Estimated Expenditures	4.4%
2016 Expenditures Under (Over) Budget	4,627
2016 Budgeted Expenditures vs. 2017 Budget Request	-15.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Finance	274,803	287,500	290,744	290,744	290,744	307,611
4102	Overtime	0	125	357	357	357	373
4103	Social Security	16,162	16,629	18,048	18,048	18,048	19,095
4104	Medicare	3,780	3,889	4,221	4,221	4,221	4,466
4106	Hlth Ins/WC/Othr Benefits	36,369	46,733	54,932	54,932	54,932	75,875
4108	ER Retirement Contrbtn	15,679	14,521	17,085	17,085	17,085	18,149
	Sub-Total: Personnel	**346,793**	**369,397**	**385,388**	**385,388**	**385,388**	**425,569**
4201	Material/Operating Sply	2,365	2,520	2,200	2,200	2,355	2,500
4202	Clothing/Uniforms	0	54	0	0	40	50
4301	Postage/Freight Svcs	26,881	24,427	28,500	28,500	26,000	28,000
4302	Printing/Duplication Svcs	6,145	8,365	9,000	9,000	10,000	10,000
4303	Advertising/Legal Svcs	191		180	180	180	180
4304	Subscriptn/Literature	0	92	100	100	406	200
4310	Dues/Mtgs/Mbrshps/Tuitn	1,151	390	2,050	2,050	1,225	2,260
4320	Telephone/Fax Services	0	0	0	0	0	959
4330	Professional Svcs	15,000	16,250	18,000	18,000	18,305	18,840
4340	Repair/Mntce Svcs	61	127	200	200	274	200
4343	Software Support	0	0	10,574	10,574	10,994	11,324
4360	Contracted Svcs	26,338	18,871	10,726	10,726	8,000	8,240
4370	Trvl/Mileage/Meals/Lodg	522	318	2,232	2,232	2,088	2,500
4401	Prop/Liab Ins Premium	44,898	49,003	51,051	51,051	50,520	61,804
4650	Miscellaneous Expenses	89	23	200	200	0	200
	Sub-Total: Operations	**123,641**	**120,439**	**135,013**	**135,013**	**130,387**	**147,257**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
5000	Cost Allocation to Other Funds	(235,218)	(244,918)	(260,200)	(260,200)	(260,200)	(351,706)
	TOTALS	**235,216**	**244,918**	**260,200**	**260,200**	**255,574**	**221,120**

Comments:

4101 The Finance Department consists of five full-time employees.
4201 Office supplies specific to the Finance Department, including printer supplies
4202 City logo shirts for Finance staff
4301 Bulk Mail of Utility Bills and delinquent notices (400 to 500 per month) - All metered mail for City
4302 Payroll/Accts Payable Checks, Accts Payable Vouchers, Tax Forms, Work orders, Utility Bills, Utility Applications, Delinquent Notices, Envelopes, Door Hangers, Sales Tax Forms, etc.
4303 Occasional advertising for budget notices, position announcements
4310 GFOA, CGFOA, Accounting Courses, Human Resource Training, Miscellaneous Trainings
4330 Annual Audit
4340 Computer, printer, phones, and software maintenance/upgrades
4343 Accounting software
4360 Utility Bill Printing
4370 Corresponds to acct. 4310 including out of town expenses for two one-week seminars.
4401 City insurance premium not allocated to other departments.
4421 Annual allocation of fleet service expenses for fleet rental.
4650 Unanticipated expenditures that do not fit under other line items, occasional cash drawer balancing offsets

01-4007 INFORMATION TECHNOLOGY

2015 Actual Expenditures vs. 2016 Estimated Expenditures	143.6%
2016 Expenditures Under (Over) Budget	24,894
2016 Budgeted Expenditures vs. 2017 Budget Request	88.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-IT	0	49,407	77,367	77,367	77,367	87,633
4103	Social Security	0	2,781	4,797	4,797	4,797	5,433
4104	Medicare	0	650	1,122	1,122	1,122	1,271
4106	Hlth Ins/WC/Othr Benefits	0	3,304	6,741	6,741	6,741	7,304
4108	ER Retirement Contrbtn	0	2,332	5,416	5,416	5,416	6,134
	Sub-Total: Personnel	**0**	**58,474**	**95,442**	**95,442**	**95,442**	**107,775**
4201	Material/Operating Sply	0	1,123	1,000	1,000	1,000	1,000
4211	Computer Equipment Under $5000	0	23,168	3,870	3,870	17,500	16,935
4212	Computer Software Under $5000	0	3,745	6,400	6,400	2,500	740
4301	Postage/Freight Srvs	0	0	50	50	25	50
4303	Advertising/Legal Svcs	0	0	0	0	9	30
4304	Subscriptn/Literature	0	69	100	100	100	0
4310	Dues/Mtgs/Mbrshps/Tuitn	0	0	300	300	330	430
4320	Telephone/FAX Services	0	0	0	0	0	14,235
4330	Professional Svcs	0	5,500	6,000	6,000	13,000	6,500
4343	Software Support	0	0	0	0	0	30,024
4350	Othr Purchased Services	45,356	20,678	5,045	5,045	6,050	45,580
4370	Trvl/Mileage/Meals/Lodg	0	0	1,750	1,750	1,750	1,500
	Sub-Total: Operations	**45,356**	**54,282**	**24,515**	**24,515**	**42,264**	**117,024**
9970	Computer Equip. Over $5,000	0	0	43,000	43,000	25,092	5,130
9971	Computer Software Over $5,000	0	0	59,250	59,250	34,515	50,000
9999	Regional Broadband	0	0	0	0	0	100,000
	Sub-Total: Capital Outlay	**0**	**0**	**102,250**	**102,250**	**59,607**	**155,130**
5000	Cost Allocation to Other Funds	(22,678)	(56,379)	(59,979)	(59,979)	(59,979)	(74,970)
	TOTALS	**22,678**	**56,377**	**162,229**	**162,229**	**137,335**	**304,959**

Comments:

4211 Equipment repair
4212 Firewall licensing, extend warranty on main server
4330 Tuck communication telephone support, outside IT assistance
4350 Internet service
4370 2 - CGAIT (Colorado Government Association of Information Technology) Conferences and out of town meeting travel

01-4008 COMMUNITY DEVELOPMENT

2015 Actual Expenditures vs. 2016 Estimated Expenditures	13.3%
2016 Expenditures Under (Over) Budget	7,000
2016 Budgeted Expenditures vs. 2017 Budget Request	4.4%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Comm Dev	177,651	199,039	225,600	225,600	225,600	234,700
4102	Overtime	65	230	665	665	665	688
4103	Social Security	10,431	11,485	14,028	14,028	14,028	14,594
4104	Medicare	2,440	2,686	3,281	3,281	3,281	3,413
4106	Hlth Ins/WC/Othr Benefits	25,637	32,259	39,268	39,268	39,268	41,526
4108	ER Retirement Contrbtn	9,559	11,510	11,280	11,280	11,280	11,735
	Sub-Total: Personnel	**225,783**	**257,210**	**294,122**	**294,122**	**294,122**	**306,656**
4201	Material/Operating Sply	1,795	1,988	3,150	3,150	2,300	3,150
4203	Fuel-Lubricant Supplies	0	27	0	0	0	0
4211	Computer Equipment Under $5000	0	129	0	0	0	0
4301	Postage/Freight Svcs	25	25	150	150	50	150
4302	Printing/Duplication Svcs	1,597	223	1,500	1,500	150	1,500
4303	Advertising/Legal Svcs	744	837	1,200	1,200	700	1,200
4304	Subscrptn/Lit/Films	396	147	300	300	150	300
4310	Dues/Mtgs/Mbrshps/Tuitn	1,960	2,122	2,600	2,600	2,200	2,600
4320	Telephone/Fax Services	0	0	0	0	0	1,439
4330	Professional Svcs	0	0	300	300	100	300
4340	Repair/Mntce Svcs	40	338	500	500	100	500
4343	Software Support	0	0	2,600	2,600	2,200	2,600
4360	Contracted Svcs	1,700	3,568	0	0	0	0
4363	Commission/Brd Fees	5,250	5,750	8,500	8,500	6,050	8,500
4370	Trvl/Mileage/Meals/Lodg	288	891	1,250	1,250	1,250	1,250
4421	Fleet Services	183	0	0	0	0	0
4650	Miscellaneous Expenses	0	0	300	300	100	300
	Sub-Total: Operations	**13,978**	**16,045**	**22,350**	**22,350**	**15,350**	**23,789**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**239,761**	**273,255**	**316,472**	**316,472**	**309,472**	**330,445**

Comments:

4101 Includes wages for the Director, Planner, and Planning Technician.
4102 Overtime wages for Planning Technician.
4201 Includes supplies for department such as toner, disks, paper, calendars, file folders, plotter paper, and plotter cartridges.
4301 Includes freight and shipping services.
4302 Reproduction costs for the Master Plan update, Commission and Board packets and other related needs.
4303 Includes Challenge Grant advertisements, public hearing notices and Master Plan update advertising.
4304 Subscriptions and the purchase of resource materials, books, CD's, videos, etc.
4310 Includes APA dues for staff and P&Z and attendance to the APA state conference and CASFM for the Director.
4330 For professional services related to development review and other projects-this amount likely would not be recovered.
4340 Includes plotter, phone and additional costs for computer repair and maintenance. A slight increase of of maintenance cost is anticipated due to the age and constant use of the color printer and plotter.
4343 Includes maintenance on GIS and related software.
4363 Includes 22 P&Z meetings and two BOZA meetings. Four additional P&Z meetings are anticipated for the Master Plan Update. Based on P&Z compensation of $50 per meeting
4370 Snacks and meals for planning staff and P&Z as needed.
4421 Annual allocation of fleet service expenses.
4650 Unanticipated expenditures that do not fit under other line items.

01-4020 POLICE & NEIGHBORHOOD SERVICES

2015 Actual Expenditures vs. 2016 Estimated Expenditures	17.9%
2016 Expenditures Under (Over) Budget	37,691
2016 Budgeted Expenditures vs. 2017 Budget Request	3.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Police & NSO	966,430	1,075,840	1,206,768	1,206,768	1,221,732	1,268,413
4102	Overtime	50,192	36,701	44,910	44,910	41,727	51,866
4103	Social Security	9,318	10,093	13,830	13,830	12,939	14,899
4104	Medicare	13,953	15,353	18,149	18,149	17,648	19,144
4106	Hlth Ins/WC/Othr Benefits	158,829	195,003	256,237	256,237	196,488	277,932
4108	ER Retirement Contrbtn	114,075	126,641	137,658	137,658	144,134	144,738
	Sub-Total: Personnel	**1,312,797**	**1,459,632**	**1,677,552**	**1,677,552**	**1,634,668**	**1,776,992**
4201	Material/Operating Sply	15,356	10,905	12,513	12,513	12,513	14,218
4202	Clothing/Uniforms	3,372	4,908	5,765	5,765	5,764	6,315
4203	Fuel/Lubricant Supply	29,124	23,128	31,000	31,000	20,859	23,222
4211	Computer Equipment under $5000	0	7,688	750	750	215	750
4213	Equipment under $5000	0	0	32,100	32,100	32,100	14,050
4301	Postage/Freight Svcs	339	242	300	300	188	300
4302	Printing/Duplication Svcs	994	2,093	2,100	2,100	1,859	2,100
4303	Advertising/Legal Svcs	112	50	400	400	330	400
4304	Subscrptn/Lit/Films	722	721	666	666	802	986
4310	Dues/Mtgs/Mbrshps/Tuitn	2,119	1,603	2,465	2,465	2,994	4,565
4320	Telephone/Fax Services	3,209	3,013	3,500	3,500	3,500	6,503
4321	Utilities	7,919	8,011	11,040	11,040	8,950	8,700
4330	Professional Svcs	5,506	7,476	8,715	8,715	8,710	10,400
4340	Repair/Mntce Svcs	9,008	7,312	4,100	4,100	8,400	13,077
4343	Software Support	0	0	6,050	6,050	4,913	13,220
4350	Othr Purchased Svcs	1,226	2,679	3,400	3,400	3,285	3,400
4351	Dispatch-City Svcs	160,950	160,966	180,141	180,141	180,141	177,223
4360	Contracted Services	11,662	11,913	17,960	17,960	17,760	18,920
4370	Trvl/Mileage/Meals/Lodg	1,845	1,904	2,760	2,760	2,533	6,832
4401	Prop/Liab Ins Premium	45,993	50,202	52,300	52,300	52,300	63,316
4402	Prop/Liab Claim Pmnts	0	2,017		0	15,000	0
4420	Rental Svcs	2,812	2,815	2,820	2,820	2,820	2,820
4421	Fleet Services	10,303	11,169	11,175	11,175	11,175	13,522
4651	Code Compliance	0	0	550	550	550	550
4701	Crime Prevention/Dare Expenses	1,732	3,191	1,000	1,000	1,102	2,650
4703	POST Training Expenses	11,366	15,011	12,000	12,000	12,000	15,810
	Sub-Total: Operations	**325,669**	**339,018**	**405,570**	**405,570**	**410,763**	**423,849**
9952	Equipment under $5000	0	0	0	0	0	22,000
9957	Vehicles	0	0	75,500	75,500	75,500	0
	Sub-Total: Capital Outlay	**0**	**0**	**75,500**	**75,500**	**75,500**	**22,000**
	TOTALS	**1,638,466**	**1,798,649**	**2,158,622**	**2,158,622**	**2,120,931**	**2,222,841**

Comments:

2016 Comments

4101 Compensation based on 14 police officers (Chief, Captain, 2 Sergeants, 1 full time detective, 9 officers) 2.5 neighborhood services officers, 1.5 records clerks . Plus proposed 15th patrol officer.
4102 Overtime funds are utilized to staff for special events and holidays. The department is applying for OT funding through State DUI and Seat Belt Enforcement grants when available.
4103 Social Security benefits for non-sworn personnel.
4104 Medicare for all employees.
4106 Health Insurance/Workers Compensation/Other Benefits
4108 Retirement contribution for sworn officers
4201 Anticipated expenditures include office supplies, evidence/property supplies, NSO supplies, drug education materials, expendable vehicle supplies, ammunition and less lethal supplies.
4202 Anticipated expenditures include uniform costs, replacement uniforms including leather, footwear name tags, badges, etc. Line item increase in anticipation of 15th officer request.
4211 Computer equipment has typically been purchased out of operating supplies, new category for 2016

01-4020 POLICE & NEIGHBORHOOD SERVICES

4213 New category for 2013. Includes small items purchased from operating and small capital in past. Items cameras, PBTs, AEDs covert body wire, body cameras, in-car video cameras and ballistic vests.
4301 Anticipated mailing costs for Intoxilizer, found property, evidence, etc.
4302 Printing costs include printing of summonses, parking tickets, and warnings which are done on a every other year basis.
4303 Advertising and legal services include legal notices in paper, job announcements, parking notices and community outreach PSA's
4304 Subscriptions for newspapers and legal resource books
4310 Dues for Gunnison Sportsman Association, CACP, IACP, ALERT, NTOA, NACA and Shelter Licensing . Officer training is primarily paid trough POST funding. This line item addresses civilian employees and administrative training
4320 Cell phones issued to NSO, Det and tactical uses. Also includes local and long distance calls.
4321 Utilities paid for evidence storage area and Police facility building. Cost are being adjusted for new building.
4330 Costs associated with hospital/physician services, veterinary services, lab analysis, and blood draws. Money budgeted for one contracted out of state extraditions.
4340 Repair of basic law enforcement equipment, certification of measurement devices, radios, buildings, vehicles not repaired by fleet and firearms service/inspections.
4343 New item for 2016. Prior items were typically expensed under 4340. ITI Maintenance support, and misc computer support programs.
4350 Costs are for interpreters and language line. Money also available for drug investigations.
4351 Dispatch fees are paid by all users in Gunnison and Hinsdale counties. Fees are based on type of use (law enforcement, fire, ambulance, other) and then broken down by a percentage of the calls handled for each agency. This item varies from year to year based on calls.
4360 Costs associated with rugs and cleaning for building. Costs split with Communications budget. Contract with Lexipol for policy development and related training.
4370 Used for prisoner transports, mental health transports, trainings.
4401 Increase based on premium increases.
4402 Expense related to prop/liability claims are not budgeted. Expense reflect pursuit/officer invovled shooting in February.
4420 Lease of copier in police records.
4421 User fees established by Fleet
4651 Nuisance abatement funds utilized for towing and property abatement.
4701 Expenditures directly related to the DARE/Community Resource school supplies. Funds are offset by revenues from court costs, private donations, and grants.
4703 POST - training expenses for sworn officer. Reimbursed at 100% by the POST funds

2017 Comments

4101 Compensation based on 15 police officers (Chief, Captain, 2 Sergeants, 1 full time detective, 9 officers) 3.5 neighborhood services officers, 1.5 records clerks
4102 Overtime funds are utilized to staff for special events and holidays. The department is applying for OT funding through State DUI and Seat Belt Enforcement grants when available.
4103 Social Security benefits for non-sworn personnel.
4104 Medicare for all employees.
4106 Health Insurance/Workers Compensation/Other Benefits
4108 Retirement contribution for sworn officers
4201 Anticipated expenditures include office supplies, evidence/property supplies, NSO supplies, expendable vehicle supplies, ammunition and less lethal supplies.
Increase to off set cost increases and regular purchase of less lethal supplies
4202 Anticipated expenditures include uniform costs, replacement uniforms including leather, footwear name tags, badges, etc.
4203 Line item reduced as cost of fuel has declined.
4211 Screens, UPS not purchased with computers
4213 Replacement or routine equipment Items which can be purchased as needed. Such as cameras, ballistic vests, PBTs, etc.
4301 Anticipated mailing costs for Intoxilizer, found property, evidence, etc.
4302 Printing costs include printing of summonses, parking tickets, and warnings which are done on a every other year basis.
4303 Advertising and legal services include legal notices in paper, job announcements, and community outreach PSA's
4304 Subscriptions include newspapers and legal resource books
4310 Dues for Gunnison Sportsman Association, CACP, IACP, ALERT, NTOA, and NACA. Civilian employees will be attending training for animal control, property and evidence and nuisance code enforcement.
4320 Cell phones issued to NSO, Det and tactical uses. Also includes local and long distance calls.
4321 Utilities paid for evidence storage area and building.
4330 Costs associated with hospital/physician services, veterinary services, lab analysis, blood draws and training instructors. Money budgeted for one contracted out of state extraditions.
4340 Repair of basic law enforcement equipment, certification of measurement devices, radios, buildings, vehicles not repaired by fleet and firearms service/ inspections ($1,500).
4350 Costs are for interpreters and language line. Money also available for drug investigations.
4351 Dispatch fees are paid by all users in Gunnison and Hinsdale counties. Fees are based on type of

use (law enforcement, fire, ambulance, other) and then broken down by a percentage of the calls handled for each agency. This item varies from year to year based on calls.

4360 Costs associated with rugs and cleaning for building. Costs split with Communications budget. Contract with Lexipol for policy development and related training ($5000)

4370 Used for prisoner transports, mental health transports, trainings. Increased for civilian employee travel.

4401 Set by insurance company

4420 Lease of copier in police records.

4421 User fees established by Fleet

4651 Nuisance abatement funds utilized for towing and property abatement.

4701 Expenditures directly related to the DARE/Community Resource position. Funds are offset by revenues as part of court costs, private donations, and event participation.

4703 POST - training expenses for sworn officer. Reimbursed at 100% by the POST funds

01-4021 BUILDING INSPECTION

2015 Actual Expenditures vs. 2016 Estimated Expenditures	5.5%
2016 Expenditures Under (Over) Budget	1,902
2016 Budgeted Expenditures vs. 2017 Budget Request	7.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Bldg Inspection	69,473	79,862	82,100	82,100	82,100	88,400
4102	Overtime	0	0	500	500	500	574
4103	Social Security	4,025	4,620	5,121	5,121	5,121	5,516
4104	Medicare	941	1,080	1,198	1,198	1,198	1,290
4106	Hlth Ins/WC/Othr Benefits	13,002	16,373	18,952	18,952	18,952	20,563
4108	ER Retirement Contrbtn	3,447	3,978	4,105	4,105	4,105	4,420
	Sub-Total: Personnel	**90,888**	**105,914**	**111,976**	**111,976**	**111,976**	**120,764**
4201	Material/Operating Sply	39	135	100	100	113	150
4203	Fuel/Lubricant Supply	665	513	800	800	500	650
4301	Postage/Freight Svcs	0	0	25	25	0	50
4302	Printing/Duplication Svcs	6	45	100	100	0	50
4303	Advertising/Legal Notices	0	0	100	100	50	75
4304	Subscrptn/Lit/Films	0	0	800	800	760	0
4310	Dues/Mtgs/Mbrshps/Tuitn	715	815	1,000	1,000	635	1,000
4320	Telephone/Fax Services	321	597	550	550	790	976
4340	Repair/Mntce Svcs	0	0	50	50	0	50
4363	Commission/Brd Fees	0	0	250	250	0	250
4370	Trvl/Mileage/Meals/Lodg	997	1,108	1,250	1,250	450	1,250
4421	Fleet Services	500	525	525	525	450	545
4650	Miscellaneous Expenses	17	0	100	100	0	100
	Sub-Total: Operations	**3,260**	**3,737**	**5,650**	**5,650**	**3,748**	**5,146**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**94,148**	**109,651**	**117,626**	**117,626**	**115,724**	**125,910**

Comments:

4101 Wages for one (1) full-time employee
4201 Materials, equipment, and supplies specific to the building office operations
4203 Fueling the City vehicle used for inspections
4301 Freight and shipping services for certified mailings etc.
4302 Pamphlets and brochures for required public outreach on flooding, building, and environmental safety information
4303 Public notice printing costs in newspapers
4304 ICC codes, technical subscriptions, and cd's
4310 Yearly fees and costs associated with ICC, CASFM, ASFPM, conferences, memberships, certifications, testing, online courses, and continuing educational units that are required in order to maintain certifications
4320 Cell phone charges for Building Inspector
4340 Phone and computer service and maintenance
4363 Building Board of Appeals meetings as necessary
4370 Mandatory annual ICC, ASFPM, and CASFM conferences
4421 Fleet service expenses for fleet rental maintenance and upkeep
4650 Unanticipated expenditures that do not fit under other line items

01-4022 FIRE DEPARTMENT

2015 Actual Expenditures vs. 2016 Estimated Expenditures	31.3%
2016 Expenditures Under (Over) Budget	9,931
2016 Budgeted Expenditures vs. 2017 Budget Request	-16.3%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Fire Department	84,980	87,784	89,171	89,171	89,171	97,271
4102	Overtime	131	54	288	288	288	317
4103	Social Security	5,108	5,434	5,546	5,546	5,546	6,051
4104	Medicare	1,195	1,271	1,297	1,297	1,297	1,415
4106	Hlth Ins/WC/Othr Benefits	17,301	17,083	17,523	17,523	17,523	18,081
4108	ER Retirement Contrbtn	5,765	5,928	7,080	7,080	7,080	7,688
	Sub-Total: Personnel	**114,480**	**117,555**	**120,906**	**120,906**	**120,906**	**130,823**
4201	Material/Operating Sply	7,124	6,622	5,121	5,121	3,500	5,121
4202	Clothing/Uniforms	8,627	8,280	11,500	11,500	11,500	11,500
4203	Fuel/Lubricant Supply	3,971	2,553	4,000	4,000	3,000	4,000
4213	Equipment Under $5,000	0	0	10,100	10,100	15,100	8,152
4301	Postage/Freight Services	19	271	250	250	100	250
4302	Printing/Duplication Svcs		15	50	50	0	50
4304	Subscrptn/Lit/Films	3,743	2,270	3,000	3,000	3,500	3,000
4310	Dues/Mtgs/Mbrshps/Tuitn	4,317	4,754	5,000	5,000	3,500	5,000
4320	Telephone/Fax Services	354	278	500	500	1,200	920
4330	Professional Services	0	0	0	0	0	0
4340	Repair/Mntce Svcs	13,360	13,513	10,000	10,000	5,000	10,000
4351	Dispatch-City Svcs	7,237	6,618	6,574	6,574	6,574	6,574
4355	Firehouse Expenses	10,870	11,947	12,000	12,000	11,000	12,000
4370	Trvl/Mileage/Meals/Lodg	4,946	2,916	6,000	6,000	6,000	6,000
4401	Prop/Liab Ins Premium	712	778	810	810	1,000	981
4402	Prop/Liab Ins Claims	787	0	0	0	0	0
4403	Life Insurance Premium	3,953	3,831	3,500	3,500	3,500	3,500
4421	Fleet Services	3,646	3,784	3,928	3,928	3,928	4,753
4650	Miscellaneous Expenses	86	0	0	0	0	0
4652	Volunteer Reimbursement	6,072	8,306	10,000	10,000	4,000	10,000
4656	Contributions-Retirement	32,700	32,700	32,700	32,700	32,700	35,022
	Sub-Total: Operations	**112,524**	**109,434**	**125,033**	**125,033**	**115,102**	**126,823**
9952	Equipment	0	0	12,000	12,000	12,000	0
9957	Vehicles	0	0	50,000	50,000	50,000	0
	Sub-Total: Capital Outlay	**0**	**0**	**62,000**	**62,000**	**62,000**	**0**
	TOTALS	**227,004**	**226,989**	**307,939**	**307,939**	**298,008**	**257,646**

Comments:

4102 This account covers overtime for the Fire Marshal and also covers overtime for City Public works crews when they are called out on a fire to assist. The Fire Marshal comps most of his overtime.

4201 This account is also used for replacement of tools, batteries, hose fittings, nozzles, pagers, radios and parts replacement on all portable equipment.

4202 This account is used to replace firefighter clothing, including turnout coats, turnout pants, boots, helmets, and gloves. The account is also used to purchase firefighter badges and Class A and B uniforms.

4203 This account is used for fuel and lubricant for all City owned fire response vehicles.

4213 Motorola Minitor VI Pagers - 3 @ $550 for a total of $1,650
Motorola XPR7550 Radios - 4 @ $900 for a total of $3,600
Motorola XPR7550 Software - 1/2 @ $500 for a total of $250
Gas Detector - 1 @ $1,300
Road Cones - 32 @ $31 for a total of $992
Physical Agility Test Weight Vests - 2 @ $180 for a total of $360

4301 This account pays for shipping expenses.

4302 Account used for larger printing jobs needed by the Fire Department

4304 This account is mainly used for firefighter training materials and public fire prevention/educational materials for elementary students as well as any other prevention programs. The account is also used for any needed NFPA and ICC fire codes and standards.

4310 This account is used for all Fire Department training including tuition costs; contracting outside instructors; firefighter state certification costs, including certification renewals; and Fire Marshall training and tuition.

01-4022 FIRE DEPARTMENT

4320 Cell phone charges for Fire Marshall

4330 Debriefing services

4340 This account is used for repairs made to City Fire equipment and vehicles not made by the City Fleet Department. Examples include repairs to self-contained breathing apparatus, radios, pagers, air compressor, and some fire vehicle repairs. Included are annual Ladder Truck and SCBA inspections. During the past five years, this line item has been exceeded each year and has averaged over $8,000. Additional appropriations of $10,000 and $12,000 have been made for Ladder Truck repairs in two of those years. Due to the aging fleet (ages of 38 years, 30 years, 26 years, and 23 years) this should not be expected to change any time soon.

4351 Fees for dispatch services.

4355 This account is used for firehouse maintenance and utilities. District shares this cost with the City.

4360 See 4652

4370 Account used for firefighter training when they travel (Fire Department Instructor's Conference in Indianapolis -the largest fire training event in the world, Fire Leadership Challenge in Keystone-the annual conference for the Colorado State Fire Chiefs Association, Colorado Fire Fighters Academy - a school put on by the Four Corners Firefighters' Association, National Fire Academy Outreach Weeks, Auto-X in Arvada - the best extrication training around). It is also used when instructors come to Gunnison for training. Account covers the cost of out of town meetings and Fire Marshal training (Colorado Chapter of International Code Council at Denver Tech Center, Fire Investigation, Colorado Fire Training Officer Association Meetings, where state certification rules are established).

4401 Fire Department share of property/liability insurance premium.

4403 $250,000 life insurance policy for each of 40 volunteers and life insurance for 10 retirees.

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

4650 Phone costs moved to 4320

4652 Account is used for reimbursement for volunteer firefighters.

4656 Firefighters' Pension Fund Contribution - State matches 90%.

01-4023 HAZARDOUS MATERIALS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	24.7%
2016 Expenditures Under (Over) Budget	(0)
2016 Budgeted Expenditures vs. 2017 Budget Request	1.5%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Haz Mat	0	0	150	150	150	150
4102	Overtime	180	790	1,000	1,000	1,000	1,000
4103	Social Security	11	48	71	71	71	71
4104	Medicare	3	11	17	17	17	17
4106	Hlth Ins/WC/Othr Benefits	0	0	0	0	0	0
	Sub-Total: Personnel	**194**	**849**	**1,238**	**1,238**	**1,238**	**1,238**
4201	Material/Operating Sply	1,254	1,024	1,137	1,137	1,137	1,137
4203	Fuel/Lubricant Supply	235	208	500	500	500	500
4350	Other Purchased Services	141	0	150	150	150	150
4351	Dispatch-City Svcs	1,761	0	0	0	0	0
4421	Fleet Services	700	414	430	430	430	520
4650	Miscellaneous Expense	1,417	2,280	2,500	2,500	2,500	2,500
	Sub-Total: Operations	**5,508**	**3,926**	**4,717**	**4,717**	**4,717**	**4,807**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**5,702**	**4,775**	**5,955**	**5,955**	**5,955**	**6,045**

Comments:

The City has an Intergovernmental Agreement (IGA) with Gunnison County regarding expenses associated with Haz Mat

4102 Practice: If employee assigned to Haz Mat responds to Haz Mat call during regular hours, employee is paid regular wages. If Haz Mat response results in employee working overtime, then employee's overtime (to extent of Haz Mat time) is charged to the Haz Mat Department. Regular time is also charged to the Haz Mat Department.

4201 The line item is used to purchase replacement pagers. Pagers are not an eligible grant item under the Homeland Security grants. This account is also used for replacement of tools, batteries, and parts replacement on all portable equipment.

4202 Account is used to replace all four levels of hazardous materials suits.

4203 Used for fuel and lubricant for the hazardous material vehicle. City pays for fuel and County pays for repair/maintenance.

4310 Used to pay tuition for training of all hazardous material team members. Also used for Haz Mat out of town meetings.

4340 Covers the cost of repair and maintenance items done by other than fleet.

4350 Volunteer reimbursements charged by Gunnison County as a shared cost

4351 Fees paid to Gunnison Valley Communications to cover the cost of dispatch service. City pays 1/2 of total cost. Gunnison County pays the other 1/2.

4650 Combination of expenditures for subscriptions and literature; and travel/mileage/meals and lodging. These line items have been combined into one line item because of minimal expenditures in the individual line items.

01-4024 LE VICTIM ADVOCATE PROGRAM

2015 Actual Expenditures vs. 2016 Estimated Expenditures	16.6%
2016 Expenditures Under (Over) Budget	2,283
2016 Budgeted Expenditures vs. 2017 Budget Request	5.3%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Victim Advocate	13,502	34,880	38,460	38,460	38,460	40,525
4102	Overtime	0	0	201	201	201	213
4103	Social Security	723	2,024	2,397	2,397	2,397	2,526
4104	Medicare	169	473	561	561	561	591
4106	Hlth Ins/WC/Othr Benefits	1,819	3,048	3,537	3,537	3,537	3,825
4108	ER Retirement Contribution	638	1,239	1,160	1,160	1,160	1,230
	Sub-Total: Personnel	**16,851**	**41,664**	**46,316**	**46,316**	**46,316**	**48,909**
4201	Material/Operating Sply	41	154	300	300	300	300
4203	Fuel	0	0	500	500	250	300
4301	Postage/Freight Svcs	0	0	0	0	0	190
4302	Printing/Duplication Svcs	44	150	200	200	200	230
4310	Dues/Mtgs/Mbrshps/Tuitn	311	275	1,500	1,500	900	1,060
4320	Telephone/Fax Services	0	453	500	500	660	692
4350	Othr Purchased Svcs	72	0	1,677	1,677	0	1,503
4351	Dispatch-City Svcs	579	579	579	579	579	579
4370	Trvl/Mileage/Meals/Lodg	460	1,148	1,500	1,500	1,500	1,850
4401	Prop/Liab Ins Premium	0	0	500	500	500	605
4421	Fleet Services	0	0	500	500	584	707
4804	Indirect Expenses	0	0	0	0	0	0
	Sub-Total: Operations	**1,507**	**2,759**	**7,756**	**7,756**	**5,473**	**8,016**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**18,358**	**44,423**	**54,072**	**54,072**	**51,789**	**56,925**

Comments:

This program is offset by revenues reflected in account 01-3328 Law Enforcement Advocate. Funds are comprised from contributions from Gunnison County Sheriff's Office, Crested Butte Marshal's Office, Mr. Crested Butte Police Department, and VALE Grant funding.

2016 Comments

4310 Attendance at annual COVA Conference, regional trainings
4320 Cell phone and caller plan for on-call advocate
4350 Includes money to be used to pay for interpreter services
4351 Dispatch fees charged to all users
4370 Training
4401 Insurance was covered under PD insurance prior year
4421 Loaner vehicle from Sheriff's Office used in 2015. Anticipate rotating into a old police vehicle in 2016.

01-4030 CITY HALL

2015 Actual Expenditures vs. 2016 Estimated Expenditures	40.6%
2016 Expenditures Under (Over) Budget	7,050
2016 Budgeted Expenditures vs. 2017 Budget Request	-28.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4201	Material/Operating Sply	4,317	6,935	8,500	8,500	8,250	8,250
4213	Equipment Under $5,000	0	0	2,800	2,800	2,000	1,550
4214	Furniture/Fixtures Under $5,000	0	0	500	500	500	500
4320	Telephone/Fax Services	6,581	3,754	7,050	7,050	6,050	1,080
4321	Utilities	11,753	10,468	19,500	19,500	17,500	19,500
4340	Repair/Mntce Svcs	15,118	3,682	7,000	7,000	5,000	19,700
4350	Othr Purchased Svcs	422	10	550	550	550	550
4360	Contracted Svcs	23,325	21,636	27,900	27,900	27,500	28,000
4401	Property/Liability Insurance	0	0	0	0	0	0
4420	Rental Services	4,903	4,775	6,600	6,600	6,000	6,000
	Sub-Total: Operations	**66,419**	**51,259**	**80,400**	**80,400**	**73,350**	**85,130**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
5000	Cost Allocation to Other Funds	(10,295)	(7,945)	(12,462)	(12,462)	(12,462)	(36,212)
	TOTALS	**56,124**	**43,314**	**67,938**	**67,938**	**60,888**	**48,918**

Comments:

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

2017 Comments

4201 Bulk supplies for City Hall ; utilized by multiple departments
4320 Telephone allocation for City Hall depts; phone service mtnc agreement increase
4321 Includes rate increases in city utilities;
4340 Non-capital maintenance and repair of City Hall; i.e. plumbing repairs
4350 Fire Extinguisher Service
4360 HVAC service contract; Elevator maintenance contract increased in 2016 ; cleaning contract; trash service, Includes additions to annual elevator certification/inspection (HVAC; Cleaning $16,000; Elevator Inspect/Certification $6,500) Includes City Hall alarm maintenance at $400 per year)
4401 Property/Liability Insurance
4420 Xerox copier rental; postage machine rental; extra copy costs
5000 15.5% of the costs for this department are allocated to the utility departments

01-4032 CITY SHOP

2015 Actual Expenditures vs. 2016 Estimated Expenditures	0.0%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-City Shop	8,995	0	0	0	0	0
4103	Social Security	481	0	0	0	0	0
4104	Medicare	113	0	0	0	0	0
4106	Hlth Ins/WC/Othr Benefits	2,075	0	0	0	0	0
4108	ER Retirement Contrbtn	724	0	0	0	0	0
	Sub-Total: Personnel	**12,388**	**0**	**0**	**0**	**0**	**0**
4201	Material/Operating Sply	2,942	3,426	3,500	3,500	3,500	3,500
4202	Clothing/Uniforms	0	0	250	250	200	200
4213	Equipment Under $5,000	0	0	1,800	1,800	0	0
4302	Printing/Duplication Svcs	25	38	100	100	60	100
4310	Dues/Mtgs/Mbrshps/Tuition	0	0	800	800	1,660	1,700
4320	Telephone/Fax Services	5,941	4,194	6,250	6,250	6,250	3,309
4321	Utilities	16,734	16,846	22,000	22,000	22,000	22,000
4330	Professional Services	1,346	1,468	1,500	1,500	1,500	1,500
4340	Repair/Maintnc Services	422	1,118	600	600	1,000	1,910
4350	Other Purchased Services	700	0	0	0	0	0
4351	Dispatch-City Svcs	3,032	3,032	3,032	3,032	3,032	3,244
4360	Contracted Services	2,340	6,240	6,500	6,500	6,500	6,500
4370	Travel/Mileage/Meals/Lodging	0	0	1,004	1,004	600	954
4420	Rental Services	1,801	1,842	1,700	1,700	1,800	1,800
4650	Miscellaneous Expenses	0	200	200	200	670	200
	Sub-Total: Operations	**35,283**	**38,403**	**49,236**	**49,236**	**48,772**	**46,917**
9952	Equipment	0	0	0	0	0	7,849
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**7,849**
5000	Cost Allocation to Other Funds	(47,672)	(38,403)	(49,236)	(49,236)	(48,772)	(40,345)
	TOTALS	**(1)**	**0**	**0**	**0**	**0**	**14,421**

Comments:

Total expenses for this department are allocated to the following departments: Streets & Alleys, Fleet, Electric, Water, Sewer, and Refuse. The city shop department pays for phone expenses for the Public Works building, CDL testing, and associated physicals.

4201 All office and cleaning supplies
4202 City logo gear for admin assistant and Public Works director
4302 Construction standards, bid projects, plotter paper
4303 Ads for various services and notices of service
4310 Training for Administrative Assistant/ 2016 AutoCAD training in Denver 5 days
4320 Telephone allocation for City Shop departments, including phone repair and maintenance
4321 Electricity and gas for city shops.
4330 CDL/Drug Tests/Etc
4340 Repair & maintenance of City Shop including interior painting, roof repair, installation of a panic alarm and monitoring subscription
4350 Services to strip and wax city shop floors
4360 Cleaning service to clean city shops biweekly
4370 Travel/ Meals/Lodging 5 days Denver for AutoCAD Training
4420 Xerox copier contract
4650 Unanticipated expenses such as software updates
5000 100% of the costs for this department are allocated to the streets & alleys, fleet, and the utility departments

01-4033 STREET & ALLEY ADMINISTRATION

2015 Actual Expenditures vs. 2016 Estimated Expenditures	2.4%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	-3.5%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-S/A Admin	100,099	112,862	113,811	113,811	113,811	112,452
4102	Overtime	0	706	0	0	0	0
4103	Social Security	5,929	6,747	7,056	7,056	7,056	6,972
4104	Medicare	1,387	1,578	1,650	1,650	1,650	1,631
4106	Hlth Ins/WC/Othr Benefits	17,571	20,515	22,722	22,722	22,722	25,435
4108	ER Retirement Contrbtn	7,663	8,389	8,583	8,583	8,583	8,484
	Sub-Total: Personnel	**132,649**	**150,798**	**153,822**	**153,822**	**153,822**	**154,973**
4202	Clothing/Uniforms	1,155	1,245	1,500	1,500	1,500	1,500
4212	Computer Software Under $5,000	0	0	0	0	0	0
4303	Advertising/Legal Notices	80	32	200	200	200	200
4310	Dues/Mtgs/Mbrshps/Tuition	0	0	0	0	0	0
4320	Telephone/Fax Services	1,427	1,211	1,500	1,500	1,500	1,513
4330	Professional Svcs	0	600	700	700	700	700
4370	Travel/Mileage/Meals/Lodging	0	0	0	0	0	0
4401	Prop/Liab Ins Premium	4,373	4,773	4,973	4,973	4,973	6,020
4402	Prop/Liab Claim Payments	0	1,809	0	0	0	0
4650	Miscellaneous Expenses	735	0	0	0	0	0
4804	Indirect Expenses	7,945	6,401	8,206	8,206	8,206	0
	Sub-Total: Operations	**15,715**	**16,070**	**17,079**	**17,079**	**17,079**	**9,933**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**148,364**	**166,869**	**170,901**	**170,901**	**170,901**	**164,906**

Comments:

The administrative department for streets and alleys pays a portion of the personnel costs for the public works director, streets supervisor, public works administrative assistant and project engineer. Other specific expenditures are noted below.

4202 Five employees @ $300/each
4310 Snow & Ice conferences and equipment training
4320 Cell phone expenses for Public Works Director and City Engineer
4330 Towing services, CDL Physicals
4804 City shop expense allocation

01-4034 STREET & ALLEY MAINTENANCE

2015 Actual Expenditures vs. 2016 Estimated Expenditures	5.2%
2016 Expenditures Under (Over) Budget	4,935
2016 Budgeted Expenditures vs. 2017 Budget Request	11.9%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-S/A Maintenance	167,468	182,700	197,900	197,900	197,900	210,777
4102	Overtime	22,493	16,334	16,056	16,056	16,056	17,100
4103	Social Security	10,781	11,523	13,265	13,265	13,265	14,128
4104	Medicare	2,522	2,695	3,102	3,102	3,102	3,304
4106	Hlth Ins/WC/Othr Benefits	36,313	46,501	46,501	46,501	46,501	51,674
4108	ER Retirement Contrbtn	8,667	10,814	10,828	10,828	10,828	11,479
	Sub-Total: Personnel	**248,244**	**270,566**	**287,652**	**287,652**	**287,652**	**308,463**
4201	Material/Operating Sply	3,537	6,153	9,500	9,500	7,500	9,500
4203	Fuel/Lubricant Supply	51,843	37,193	43,000	43,000	40,000	42,800
4303	Advertising/Legal Notices	0	0	0	0	0	200
4340	Repair/Mntce Svcs	645	0	1,200	1,200	1,200	1,200
4360	Contracted Service -Snow	9,720	10,108	7,500	7,500	7,565	7,500
4421	Fleet Services	209,749	219,193	227,522	227,522	227,522	275,302
4649	Late Fees	0	0	0	0	0	0
	Sub-Total: Operations	**275,494**	**272,647**	**288,722**	**288,722**	**283,787**	**336,502**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**523,738**	**543,213**	**576,374**	**576,374**	**571,439**	**644,965**

Comments:

The maintenance department for streets and alleys includes five full-time personnel.

4102 Includes overtime for snow removal and other emergency tasks.
4201 cutting edges, chains, hand tools, buyingmetal and fabricating bike racks, safety items (cones, barricades ect.) personal items
4203 Fuel supplies for all street equipment/vehicles
4340 Special equipment repairs (paver, sweeper, etc.)
4360 Contracted snow removal (may need additional appropriation in "big snow" year)
4421 Annual allocation of fleet service expenses for fleet rental, repairs, storage and use of the shop facility.

01-4035 STREET IMPROVEMENTS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	35.4%
2016 Expenditures Under (Over) Budget	148,145
2016 Budgeted Expenditures vs. 2017 Budget Request	25.8%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4330	Professional Services	0	0	41,000	107,760	107,760	0
4360	Other Contracted Services	0	0	25,000	0	0	160,000
9101	Tree Program	1,659	6,071	10,000	10,000	5,500	9,000
9102	Tree Chipping	12,500	0	40,000	40,000	40,000	40,000
9103	Material Crushing	9,610	18,000	40,000	40,000	6,300	40,000
9104	Paint Striping	23,957	24,969	27,000	27,000	27,000	27,000
9105	Signs	5,821	5,330	5,000	5,000	5,000	53,000
9106	Gravel/Asphalt Patching	6,675	7,890	7,500	7,500	5,700	8,500
9108	Concrete	16,911	2,140	20,000	20,000	20,070	112,000
9109	Slurry Seal	99,999	135,397	150,000	150,000	25	150,000
9110	Crack Seal	34,000	44,021	50,000	50,000	50,000	50,000
9111	Street Imprv/Overlay	627,774	622,079	655,000	655,000	655,000	1,051,805
	Sub-Total: Operations	**838,906**	**865,896**	**1,070,500**	**1,112,260**	**922,355**	**1,701,305**
9952	Equipment	0	0	0	0	0	12,000
9902	Land	0	0	250,000	250,000	250,000	0
	Sub-Total: Capital Outlay	**0**	**0**	**250,000**	**250,000**	**250,000**	**12,000**
	TOTALS	**838,906**	**865,896**	**1,320,500**	**1,362,260**	**1,172,355**	**1,713,305**

Comments:

Capital expenses related to streets and alleys are found in this department. These projects are funded by 30% of the City's sales tax revenues, Hwy 50 Maintenance Agreement revenues, HUTF revenues, and additional motor vehicle tax revenues.

4330 Professional services for planning and design of safe streets multimodal use plan
4360 Engineering services for preliminary design of safe streets multimodal use plan
9101 Replacement and maintenance of all street tree program
9102 Annual cost to chip trees removed through tree program and accepted at tree dump
9103 Asphalt/Concrete crushing
9104 Crosswalks, parking spaces, curb paint, and additional bike lanes
9105 Annual replacement and repair of signs, additional stop signs and pedestrian crossing pedestals
9106 Gravel and asphalt patching
9108 50/50 concrete program, ADA compliance and curb and gutter work/sidewalks.
9109 Slurry sealing of streets.
9110 Annual crack filling maintenance program
9111 Recommendations for street improvements/overlays will be presented to council in early 2016

01-4038 CAPITAL IMPROVEMENTS - Fixed Assets

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-72.1%
2016 Expenditures Under (Over) Budget	(571,425)
2016 Budgeted Expenditures vs. 2017 Budget Request	-100.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9322	Message/Speed Trailer	21,734	0	0	0	0	0
9323	Electronic Finger Print Station	0	0	0	0	0	0
9330	Unit #18-Snow Blower	0	0	0	0	0	0
9367	Unit #3 - Replace '76 Chevy Step V	0	0	0	0	0	0
9374	Unit #83 - Replace 1984 Ford 9000	0	128,564	0	271,436	271,436	0
9390	Unit #71 Replace '98 Chevy S10-Bl	27,516	0	0	0	0	0
9402	Community Center HVAC Lease	0	0	0	0	0	0
9406	IOOF Park	62,412	0	0	0	0	0
9424	Skate Park	0	0	0	0	0	0
9427	Dog Park	26,870	24,938	0	0	0	0
9428	Unit #81 Replace '06 John Deere M	12,040	0	0	0	0	0
9451	Fleet Replacement-PD Cars	36,554	61,809	0	0	0	0
9462	Unit #115-Replace GMC General	0	0	0	0	0	0
9465	Unit #36 Replace '96 Chevy 3/4T Fl	38,069	0	0	0	0	0
9466	Unit #5 - Replace 1992 Chevy 3/4	0	36,379	0	0	0	0
9467	Unit #72 Replacement 1997 TYMCC	0	312,434	0	0	0	0
9468	Unit #103 Replace 1977 Dozer	0	98,844	0	0	0	0
9526	Teller Baseball Field Renovation	0	0	0	0	0	0
9535	Fiber Network	0	0	0	0	0	0
9536	Community Center Addition	0	334,219	0	0	0	0
9537	Entry Sign Improvement	21,246	0	0	0	0	0
9542	Legion Restroom Bldg	0	20,000	0	155,000	155,000	0
9543	Message Kiosk	0	0	0	0	0	0
9544	Taylor Mountain Park Restrooms	0	511	0	44,489	44,489	0
9860	Land Acquisition	0	1,005,303	0	44,697	500	0
9861	Land Purchase-Lots 3-12 Blk 51	0	0	0	0	0	0
9862	Police/Communications Building-Re	176,046	23,550	0	0	0	0
9863	Police/Communications Facility Lan	12,802	0	0	0	0	0
9865	Phone Upgrade	33,868	0	0	0	0	0
9866	City Shop Demolition	0	0	0	100,000	100,000	0
	Sub-Total: Capital Outlay	**469,157**	**2,046,550**	**0**	**615,622**	**571,425**	**0**
	TOTALS	**469,157**	**2,046,550**	**0**	**615,622**	**571,425**	**0**

Comments:

Items in this department are over $5,000 in value and have a useful life of more than 3 years, therefore are recorded as fixed assets. In 2016, all fixed assets are recorded in the department associated with placing that item into service.

9367 Custom cab 4WD fire engine with 1500 gpm pump - contingent on receipt of an Assistance to Firefighters Grant with City's share being 35% to 40%, depending on cost of vehicle
9390 Unit #71 Scheduled replace '98 Chevy S10-Bldg Inspector Vehicle
9406 IOOF Park - Purchase Lots 11 & 12, Block 13 to allow for permanent park improvements
9427 Dog Park - Fencing for 1 acre park potentially on the Van Tuyl Property
9428 Unit #81 Scheduled replacement '06 John Deere Mower
9451 Scheduled replacement of two police cars - 2015 - Unit #123 Chevy Pickup NSO and Unit #160 2005 Chevy Trailblazer PD
9465 Unit #36 Scheduled replacement of '96 Chevy 3/4T Fleet Vehicle used primarily by parks maintenance crew
9536 Community Center Addition - Additional room for seniors on South side of W Mtn Room - other funding from Boomers & Beyond and Grants, including $10,000 El Pomar Grant
9537 Entry Sign Improvement - update of entry signs to include Western State Colorado University - shared cost
2014 - West Entry Sign
2015 - North Entry Sign
9862 Public Safety Facility: $300,000 General Fund Cash Reserves, $180,000 Communications Department Cash Reserves; $650,000 DOLA EIA grant; $413,000 E911 Authority Grant for equipment
9863 Public Safety Facility landscaping - completion of xeriscaping, hard surfaces, etc. as required by City Code

01-4039 CAPITAL IMPROVEMENTS - Non-Assets

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-96.8%
2016 Expenditures Under (Over) Budget	(7,009)
2016 Budgeted Expenditures vs. 2017 Budget Request	-100.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9201	95 Mosquito Assmnt	14,625	14,906	0	0	0	0
9202	Computer Replace/Purchase	32,947	0	0	0	0	0
9203	S&A-Dwntwn Furniture	500	500	0	0	0	0
9204	Computer Study	0	0	0	0	0	0
9231	City Hall Repairs/Remodel	183,334	81,438	0	0	0	0
9235	City Hall HVAC Replacement	231,131	12,683	0	0	0	0
9254	City Council Chambers Upgrade	0	0	0	0	0	0
9255	City Council Notebooks;Software	0	0	0	0	0	0
9256	Upgrade Municipal Court Software	0	0	0	0	0	0
9265	Bond Arbitrage Compliance Study	0	0	0	0	0	0
9283	Annexation-Gunnison Rising	0	0	0	0	0	0
9284	Aerial Survey for Mapping CD	0	13,350	0	0	0	0
9304	Protective Equipment - PD	1,780	7,477	0	0	0	0
9315	Rifle Purchases (8)-PD	0	0	0	0	0	0
9316	Tasers-PD	6,383	0	0	0	0	0
9318	Digital Camera Package-PD	0	0	0	0	0	0
9319	Tactical Holsters-PD	3,040	0	0	0	0	0
9320	Gas Masks - PD	0	0	0	0	0	0
9321	Packset - PD	0	0	0	0	0	0
9324	Portable Chemical Testing Dev	2,210	0	0	0	0	0
9325	Traffic Related Training Material	4,767	0	0	0	0	0
9326	Police Training Manuals	0	0	0	0	0	0
9327	Police Bikes (3)	0	4,316	0	0	0	0
9328	Gas/Impact Multi Launcher	0	3,330	0	0	0	0
9329	Police Pistols (15)	0	0	0	0	0	0
9361	Police Shotguns (4)	0	6,900	0	0	0	0
9361	Knox KeySecure	600	0	0	0	0	0
9363	Fire Nozzles	1,701	0	0	0	0	0
9368	Foam - FD	0	0	0	0	0	0
9369	Fire Hose	8,776	491	0	7,009	7,009	0
9370	Firehouse Software	0	0	0	0	0	0
9372	Gas Range	1,445	0	0	0	0	0
9373	SCBA Units - Fire	85,535	0	0	0	0	0
9403	Community Center Landscaping	9,900	0	0	0	0	0
9404	Community Center Pond Liner	0	0	0	0	0	0
9405	Community School Playground Proj	92,890	0	0	0	0	0
9425	Ice Rink Parking Lot Paving	0	0	0	0	0	0
9426	Baseball Equipment	0	0	0	0	0	0
9539	Portable Stage-Material Costs	0	0	0	0	0	0
9542	Legion Restrooms	0	1,210	0	0	0	0
9560	Fireworks	0	15,000	0	0	0	0
9570	Master Plan Update	35,530	3,698	0	10,577	0	0
9571	Parks Master Plan Update	18,043	56,984	0	0	0	0
	Sub-Total: Capital Outlay	**735,137**	**222,283**	**0**	**17,586**	**7,009**	**0**
	TOTALS	**735,137**	**222,283**	**0**	**17,586**	**7,009**	**0**

Comments:

In 2016, all fixed assets are recorded in the department associated with placing that item into service.
Any temporary enhancements will be recorded in the respective department to be removed in the following year.

9201 Annual mosquito control program through Gunnison County
9202 Replacement of four desktops $4,800 (City Clerk (3) and City Manager); two laptops $2,500 (Admin, Comm Dev); one one server $10,000 (Police); and other computer components for the City's computer network as needed ($3,000).
9203 Downtown tree lights for holiday season

01-4039 CAPITAL IMPROVEMENTS - Non-Assets

9231 Replace older windows ($50,000), and carpet ($21,000); minor remodel to relocate offices after police department moves to new facility ($30,000)
9235 Replace City Hall HVAC system - current system is not sized properly and is 13 years old
9254 Council Chamber electronic modernization - install speakers, video monitor, camera and WIFI
9265 Contracted professional services for Bond Arbitrage compliance on Park & Rec Bonds and Tenderfoot Housing Bonds
9304 Concealable ballistic vests, minimum level III, and entry level vests, minimum level IIIA
9316 Four X26 Tasers with low-intensity lights to replace tasers purchased in 2009 - five year wear & tear replacement
9319 Replace existing holsters in use by uniformed officers for pistols and tasers
9321 Packset - replace 4 packsets that will be compatible with narrow banding required by Federal legislation
9324 Two portable chemical testing devices to be used for presumptive testing of drugs and gun powder residue
9325 Traffic cones and portable signs to be used for driver training and safety presentations
9363 Four fire nozzles that can be set to flow at a constant gallonage at a given pressure
9369 Third of 4-5 year program to replace all of the hose at the fire station
9361 Knox Key Secure Master Key Retention System to insure security of the buildings which have a Knox Box for access
9372 50% of new cooking range and installation, including running gas line to Firehouse kitchen - shared cost with district
9403 Continue irrigation/landscaping around Community Center
9538 Carpet replacement-Community Center W Mtn Room and game room with VCT tile
9539 Portable Stage - materials to build stage that can be used for events/labor will be performed by public works crews
9570 Update to 2007 Master Plan to include business corridor traffic and pedestrian issues
9571 Update to Park and Recreation Master Plan - will apply for $75,000 GOCO grant to supplement cost

01-4045 CRANOR HILL

2015 Actual Expenditures vs. 2016 Estimated Expenditures	63.9%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	-4.4%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Cranor Hill	9,378	9,343	14,654	14,654	14,654	13,716
4102	Overtime	286	0	312	312	312	292
4103	Social Security	664	585	928	928	928	868
4104	Medicare	155	137	217	217	217	203
4106	Hlth Ins/WC/Other Benefits	0	0	612	612	612	602
	Sub-Total: Personnel	**10,483**	**10,064**	**16,723**	**16,723**	**16,723**	**15,681**
4201	Material/Operating Sply	6,058	3,639	4,500	4,500	4,500	4,500
4203	Fuel/Lubricant Supply	204	92	1,000	1,000	1,000	1,000
4303	Advertising/Legal Svcs	211	149	300	300	300	300
4320	Telephone/Fax Service	531	680	600	600	600	305
4321	Utilities	2,211	1,678	4,000	4,000	4,000	4,000
4330	Professional Svcs	1,311	2,077	3,000	3,000	3,000	3,000
4421	Fleet Services	0	0	0	0	0	0
	Sub-Total: Operations	**10,526**	**8,313**	**13,400**	**13,400**	**13,400**	**13,105**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**21,009**	**18,377**	**30,123**	**30,123**	**30,123**	**28,786**

Comments:

4101 Projected 2016 expenses are based on the potential of being open 14 additional days in December plus a training day. 96 hrs x 3 temps @$12/hr and request adding a head lift operator at $3 more per hour.
2017 expenses are based on the potential of being open January 1st through spring break (32 days) and 14 days in December of budgeted year. Added a head lift operator at $3 more per hour.

4201 Repair/maintenance items and concession stand supplies
4330 Professional Services include State Tramway Board inspections two times per season plus wire rope inspection

01-4049 RECREATION ADMINISTRATION

2015 Actual Expenditures vs. 2016 Estimated Expenditures	2.1%
2016 Expenditures Under (Over) Budget	9,269
2016 Budgeted Expenditures vs. 2017 Budget Request	6.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Recreation Office	202,783	217,165	225,241	225,241	221,941	230,865
4102	Overtime	9,198	7,509	7,626	7,626	5,634	7,777
4103	Social Security	12,402	13,145	14,438	14,438	13,441	14,796
4104	Medicare	2,900	3,074	3,377	3,377	3,143	3,460
4106	Hlth Ins/WC/Othr Benefits	41,039	40,074	47,228	47,228	41,836	59,004
4108	ER Retirement Contrbtn	13,387	14,284	14,117	14,117	14,004	14,503
	Sub-Total: Personnel	**281,709**	**295,251**	**312,026**	**312,026**	**299,999**	**330,404**
4201	Material/Operating Sply	5,977	5,645	7,000	7,000	7,000	7,000
4203	Fuel/Lubricant Supplies	716	568	500	500	500	500
4210	CARA Parent Expenses	910	2,538	1,000	1,000	3,500	1,000
4303	Advertising/Legal Svcs	21	125	100	100	100	100
4310	Dues/Mtgs/Mbrshps/Tuitn	296	257	700	700	934	700
4320	Telephone/Fax Services	982	838	1,250	1,250	1,250	1,260
4353	Events	0	1,252	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	219	381	250	250	274	1,250
4420	Rental	1,985	2,163	2,065	2,065	2,065	2,065
	Sub-Total: Operations	**11,106**	**13,767**	**12,865**	**12,865**	**15,623**	**13,875**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**292,815**	**309,018**	**324,891**	**324,891**	**315,622**	**344,279**

Comments:

4101 Wages for Parks & Rec Director (50%), Recreation Programs Supervisor, Assistant Recreation Facilities Manager, and Rec Coordinator, and Jorgensen concession stand worker 400 hours
4102 Programs, events or emergencies that require full time staff to exceed 40 hours
4201 Jorgensen concessions $6,500; Misc office supplies $500
4203 Recreation Supervisior's vehicle
4310 Expenses to have two people attend the State Park and Rec Conference
4320 Includes cell phone for Park & Recreation Director
4370 Meals and lodging for two attendees at State Park and Rec Conference
4420 Copier/fax lease $182.44/month

01-4050 RECREATION PROGRAMS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	6.7%
2016 Expenditures Under (Over) Budget	2,820
2016 Budgeted Expenditures vs. 2017 Budget Request	12.3%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Recreation	82,517	68,390	73,000	73,000	73,000	88,695
4202	Overtime	0	12	0	0	33	0
4103	Social Security	5,115	4,238	4,526	4,526	4,526	5,499
4104	Medicare	1,196	991	1,059	1,059	1,059	1,286
4106	Hlth Ins/WC/Othr Benefits	2,331	3,198	2,986	2,986	2,986	3,810
						0	
	Sub-Total: Personnel	**91,159**	**76,830**	**81,571**	**81,571**	**81,604**	**99,290**
4201	Material/Operating Sply	29,939	29,197	33,700	33,700	35,000	30,000
4203	Fuel/Lubricant Supplies	3,183	2,876	3,300	3,300	2,800	3,300
4212	Computer Software Under $5000	0	125	0	0	0	0
4302	Printing/Duplication Svcs	5,993	5,621	6,000	6,000	5,400	6,000
4303	Advertising/Legal Svcs	166	772	500	500	432	500
4310	Dues/Mtgs/Mbrshps/Tuitn	740	775	800	800	800	800
4350	Other Purchased Services	11,729	10,750	12,000	12,000	10,500	12,000
4360	Contracted Svcs	8,004	8,312	7,500	7,500	7,500	7,500
4370	Travel/Mileage/Meals/Lodging	1,025	804	1,000	1,000	1,513	1,000
4658	Scholarships	7,044	7,598	9,798	9,798	7,800	15,000
	Sub-Total: Operations	**67,823**	**66,831**	**74,598**	**74,598**	**71,745**	**76,100**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**158,982**	**143,661**	**156,169**	**156,169**	**153,349**	**175,390**

Comments:

4101 Recreation program instructor wages only. The program revenue will offset the program personnel and operational costs in their entirety.
4201 Includes operation of existing programs, equipment for new programs, reconditioning and/or replacement of various equipment from wear and tear, i.e. football helmets, catcher's gear, balls, jerseys, etc.
4202 Instructor and official's shirts, jackets, etc. will be absorbed in the 4201 line item.
4203 Fuel costs for City vans used for traveling recreation programs such as baseball, football, climbing, summer adventure camp, gymnastics, softball, etc.
4302 Printing of the City of Gunnison 2017 Quarterly Program Offerings and Xerox overages
4303 Advertisements in media (newspaper). Each advertisement costs approximately $100 per media outlet
4310 Instructor Certifications: Fitness, Gymnastics, etc. This figure will vary depending on the number of returning instructors.
NRPA background investigations on all instructors comes out of this line item.
The background checks vary depending on where the applicant is from but generally is $16 per.
4350 Sports officials game fees: adult and youth softball, Babe Ruth baseball, youth soccer, OTA baseball, etc. Expense is offset by additional recreation revenue.
4360 Credit card fees associated with Rec Programs.
4370 Reimbursement to travel league/tournament team coaches: gymnastics, youth football, softball, soccer,
4370 climbing, and baseball.
4658 Rec Revenue should be combined with scholarship revenue as all of those expenses come out of the 4050 budget.
Increase to $15,000 for the scholarship line item is based on one free program per quarter for all qualifying participants
** Projected Rec Program revenue for 2016 is $160,000.
** Projected Rec Program revenue for 2017 is $160,000. Scholarship allocation from marijuana tax is projected to be $12,000

01-4051 PARKS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	33.3%
2016 Expenditures Under (Over) Budget	2,108
2016 Budgeted Expenditures vs. 2017 Budget Request	5.3%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Parks	265,834	293,488	302,102	302,102	302,102	336,674
4102	Overtime	2,801	2,788	3,128	3,128	3,128	3,354
4103	Social Security	16,148	17,846	18,924	18,924	18,924	21,082
4104	Medicare	3,776	4,174	4,426	4,426	4,426	4,930
4106	Hlth Ins/WC/Othr Benefits	33,943	39,960	41,578	41,578	41,578	51,683
4108	ER Retirement Contrbtn	11,452	13,814	14,052	14,052	14,052	14,895
	Sub-Total: Personnel	**333,954**	**372,070**	**384,210**	**384,210**	**384,210**	**432,618**
4201	Material/Operating Sply	54,551	55,665	55,000	55,000	55,000	55,000
4202	Clothing/Uniforms	1,691	1,479	1,500	1,500	1,500	1,500
4203	Fuel/Lubricant Supply	13,003	10,987	12,500	12,500	12,000	12,500
4212	Computer Software Under $5000	0	125	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	165	300	1,000	1,000	500	350
4320	Telephone/Fax Services	1,453	1,484	1,400	1,400	1,600	2,160
4321	Utilities	35,326	32,302	36,750	36,750	36,750	38,000
4340	Repair/Mntce Svcs	956	999	1,000	1,000	1,000	16,000
4360	Contracted Svcs	480	1,194	1,200	1,200	300	500
4370	Travel/Mileage/Meals/Lodging	260	0	400	400	0	300
4401	Prop/Liab Ins Premium	1,533	1,674	1,744	1,744	1,736	2,111
4402	Property/Liability Claim	0	0	0	0	0	0
4421	Fleet Services	30,355	31,721	32,926	32,926	32,926	39,840
4649	Late Fees	7	0	0	0	0	0
	Sub-Total: Operations	**139,780**	**137,930**	**145,420**	**145,420**	**143,312**	**168,261**
9940	Improve. Other Than Buildings	0	0	106,060	106,060	106,060	108,000
9952	Equipment	0	0	46,059	46,059	46,059	9,000
	Sub-Total: Capital Outlay	**0**	**0**	**152,119**	**152,119**	**152,119**	**117,000**
	TOTALS	**473,734**	**510,000**	**681,749**	**681,749**	**679,641**	**717,879**

Comments:

4101 Four full time EE's, 1/2 directors wage plus 6516 hrs seasonal temps including gardener.
4201 This line item includes: irrigation parts, janitorial supplies, trash bags, misc. hardware, flower bedding plants, tools, paint, lumber, etc. for 410 acres of parks
4202 Identifiable clothing for four full-time parks crew at $300 each. $400 for parks temp staff .
4203 Fuel for Parks equipment and fleet rentals. No allowance for gas price increase
4310 Miscellaneous trainings/seminars
4320 Four cell phones for full-time employees + Jorgensen complex phone service; 50% PR Director cell phone
4321 Majority of this line item is potable water charges for park irrigation, remainder of costs are electricity,
4340 Repair of lawn mowers, weed eaters, etc.
4360 Credit card fees for on-line park rentals. Park revenue estimate is $6500.
4370 Add $400 for travel, mileage, meals for training.
4421 Fleet rental & routine vehicle maintenance

01-4052 VAN TUYL RANCH

2015 Actual Expenditures vs. 2016 Estimated Expenditures	565.2%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4303	Advertising/Legal Notices	0	0	0	0	0	0
4340	Repair/Maintenance Services	1,564	0	1,500	1,500	0	1,500
4342	Property Maintenance	9,183	4,600	29,100	29,100	30,600	29,100
	Sub-Total: Operations	**10,747**	**4,600**	**30,600**	**30,600**	**30,600**	**30,600**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**10,747**	**4,600**	**30,600**	**30,600**	**30,600**	**30,600**

Comments:

Revenues generated from lease of house and agriculture land will be reinvested into the property for maintenance and upgrades. Revenues have been used for the Van Tuyl Master Plan grant match in years past, so maintenance expenses have been minimal.

4340 Well pump/appliances/septic pumping
4342 Fencing/Outbuilding/House
2016 - Replacement of siding with hardiplank

01-4053 LAZY K PROPERTY

2015 Actual Expenditures vs. 2016 Estimated Expenditures	5784.8%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Lazy K	0	0	598	598	598	595
4102	Overtime	0	0	0	0	0	0
4103	Social Security	0	0	37	37	37	37
4104	Medicare	0	0	9	9	9	9
4106	Hlth Ins/WC/Othr Benefits	0	0	24	24	24	26
4108	ER Retirement Contrbtn	0	0	0	0	0	0
	Sub-Total: Personnel	**0**	**0**	**668**	**668**	**668**	**666**
4201	Material/Operating Sply	0	22	1,000	1,000	1,000	1,000
4302	Printing/Duplication Svcs	0	8	0	0	0	0
4321	Utilities	0	66	500	500	500	500
4340	Repair/Maintenance Services	0	0	1,500	1,500	1,500	1,500
4342	Property Maintenance	0	0	2,000	2,000	2,000	2,000
	Sub-Total: Operations	**0**	**96**	**5,000**	**5,000**	**5,000**	**5,000**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**0**	**96**	**5,668**	**5,668**	**5,668**	**5,666**

Comments:

4342 Spraying for noxious weeds

01-4090 GRANTS & CONTRACTS FOR SERVICE

2015 Actual Expenditures vs. 2016 Estimated Expenditures	24.5%
2016 Expenditures Under (Over) Budget	47,649
2016 Budgeted Expenditures vs. 2017 Budget Request	-12.6%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	New Grants						
8101	Challenge Grants	0	0	3,000	2,500	0	2,500
8102	Youth Grants	628	375	1,000	1,000	750	1,000
		628	375	4,000	3,500	750	3,500
	Continuing Grants						
8201	Chamber Holidays	2,000	2,000	2,000	2,000	2,000	123,996
8202	Cattlemen's Days	7,500	7,500	7,500	7,500	7,500	
8205	Car Show	500	500	1,000	1,000	1,000	
8207	Rotary (Kiwanis) Fishing Trnmnt	750	750	750	750	750	
8208	Rotary Fireworks	7,300	0	0	0	0	0
8210	Gunnison River Festival	0	2,000	2,000	2,000	2,000	
		18,050	12,750	13,250	13,250	13,250	123,996
					0		
	Contracts for Service						
8301	Additional Contracts	0	0	2,000	2,000	1,000	2,000
8302	Safe Ride of Gunnison	4,000	4,000	4,000	4,000	4,000	
8303	Gunnison Council for the Arts	16,500	19,100	25,000	25,000	25,000	
8304	GV Animal Welfare League	1,000	1,000	1,000	1,000	1,000	
8305	Adult & Family Educ Program	500	1,000	1,500	1,500	1,500	
8306	GC Pioneer & Historical Soc	2,500	3,600	5,000	5,000	5,000	
8307	Colorado Water Workshop	500	740	1,000	1,000	1,000	
8308	Project Hope of Gunnison Valley	1,000	1,000	1,500	1,500	1,500	
8309	Six Points Evaluation & Trng	2,800	3,400	2,500	2,500	2,500	
8310	Sage Grouse Summit	0	0	0	500	500	
8311	Gunnison Country Food Pantry	0	4,800	5,000	5,000	5,000	
8312	Gunnison Nordic Club	750	1,028	1,000	1,000	1,000	
8401	Visitor Center	13,500	13,500	56,000	56,000	56,000	57,400
8405	Public Farm Plan	2,861	0	0	0	0	
8406	Art Innovation of the Rockies	0	0	0	0	0	
8407	Community Builders Task Force	0	6,500	0	0	0	
8408	GVH-Foundation	0	0	1,800	1,800	1,800	
8805	Gunnison Valley Animal Welfare Lea	125,000	0	0	0	0	
8806	Rural Transportation Authority	0	0	0	0	0	
8807	WSCU Marketing	10,000	0	10,000	10,000	10,000	
8808	Senior Transportation	0	25,000	0	0	(14,571)	0
8809	Gunnison County-Whitewater Park I	0	15,000	0	0	0	0
9201	Gunnison County-Mosquito Control	0	0	20,868	20,868	15,207	17,000
		180,911	99,668	138,168	138,668	117,436	76,400
					0		
	Other Grants						
8800	Teen Programming	0	0	11,000	11,000	5,000	
8801	Economic Development	2,000	6,441	20,000	20,000	13,333	0
8802	Gunn Housing Authority (IGA)	30,000	30,000	36,000	36,000	36,000	
8803	Marijuana Education	0	0	11,000	11,000	0	
		32,000	36,441	78,000	78,000	54,333	0
	Sub-Total: Operations	**231,589**	**149,233**	**233,418**	**233,418**	**185,769**	**203,896**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**231,589**	**149,233**	**233,418**	**233,418**	**185,769**	**203,896**

Comments:

This cost center is budgeted for use of 4.5% of Sales Tax receipts available to the General Fund.

The Challenge Grant program has two categories, one which is open to applications annually on an

01-4090 GRANTS & CONTRACTS FOR SERVICE

on going basis. Grant requests are reviewed by a citizen committee and awarded by the City Council. The Continuing Category of this program is earmarked for those Challenge Grants which receive annual contributions based on program updates from the applicants. This distinction has resulted in a more streamlined process for those on-going events which generate strong visitor participation.

8101 Challenge grant requests received throughout year and reviewed by Challenge Grant Committee
8102 Grant program to assist with funding of youth activities throughout the community.

Contracts for Service are those budgeted amounts which are given to organizations within the community which provide services to residents and businesses which the City organization does not. Contracts for Service are decided upon by the City Council.

01-4097 EVENTS - OPERATIONS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	3.7%
2016 Expenditures Under (Over) Budget	4,393
2016 Budgeted Expenditures vs. 2017 Budget Request	1.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Events	28,686	29,530	32,506	32,506	32,506	35,436
4102	Overtime	0	0	0	0	0	0
4103	Social Security	1,704	1,699	2,015	2,015	2,015	2,197
4104	Medicare	399	397	471	471	471	514
4106	Hlth Ins/WC/Othr Benefits	3,572	7,254	9,310	9,310	9,310	10,171
4108	ER Retirement Contrbtn	1,056	937	1,093	1,093	1,093	1,254
	Sub-Total: Personnel	**35,417**	**39,818**	**45,396**	**45,396**	**45,396**	**49,572**
4201	Material/Operating Sply	209	81	100	100	100	164
4202	Clothing/Uniforms	0		150	150	0	150
4213	Equipment Under $5,000	0	0	5,984	5,984	6,056	6,000
4301	Postage/Freight	0	3	200	200	0	200
4302	Printing/Duplication Svcs	570	842	700	700	700	700
4303	Advertising/Legal Svcs	6,885	2,895	5,000	5,000	2,000	2,000
4320	Telephone/Fax Services	601	626	700	700	700	636
4350	Other Purchased Services	0	37	150	150	150	150
4370	Travel/Mileage/Meals/Lodging	130	0	200	200	200	200
4401	Property/Liability Insurance Prem	1,413	1,543	1,607	1,607	1,600	636
4650	Miscellaneous Expense	0	65	250	250	400	300
7001	UPCC Bike Race	31,179	0	0	0	0	0
7002	Triathlon	4,895	4,425	4,000	4,000	4,000	4,500
7003	Colorado Adventure Sports Festival	2,610	0	0	0	0	0
7004	Anna's Pledge	959	20,836	1,000	1,000	1,514	1,500
7005	Growler	2,248	920	950	950	940	950
7006	Sage Grouse Festival	0	0	0	0	0	0
7007	Carving Up Colorado	5,295	7,053	3,000	3,000	5,500	3,000
7008	Fourth of July	5,334	4,741	5,500	5,500	4,021	5,500
7009	Diamonds in the Rockies	10,281	9,667	10,000	10,000	7,950	10,000
7010	Fishing Derby	870	622	500	500	767	800
7011	Skills Challenges	0	35	0	0	0	0
7012	Winter Carnival	268	0	0	0	0	0
7013	Hartmans' Cleanup	321	353	0	0	0	0
7014	Egg-Aquatics	707	308	310	310	576	600
7015	Fright-Night	415	279	670	670	670	670
7016	Rudolph Roundup	343	301	200	200	200	200
7017	CARA Gymnastics Meet	840	865	865	865	1,308	1,225
7018	Gunnison Gun Show	0	3,262	3,500	3,500	1,500	1,500
7019	Pickleball Tournament	0	3,133	3,000	3,000	2,438	3,000
7020	SW Colo Triathon Series Expenses	0	0	0	0	853	850
9560	Fireworks	0	0	17,000	17,000	17,000	17,000
	Sub-Total: Operations	**76,373**	**62,894**	**65,536**	**65,536**	**61,143**	**62,431**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**111,790**	**102,713**	**110,932**	**110,932**	**106,539**	**112,003**

Comments:

4101 2017 wages based on 44% of Facility Manager/Events Coordinator wages and temp wages for 1000 hours
4201 Beginning in 2014, event expenses are recorded as project line items - see "7000" accounts
4202 Uniforms for volunteers and staff
4303 Advertising of local events and development of marketing tools specific to the City of Gunnison and surrounding area that can be distributed by Chamber of Commerce, Tourism Association, etc.
4320 Cell phone expense for Facility Events Manager
4370 Meals and Lodging for Events
4650 Unanticipated expenditures that do not fit under other line items
7000's Events operated by City Staff that were previously budgeted under individual departments. A portion of the funding for these events comes from revenues generated by each event (Revenue line 3442)
7018 New event start up for a Gun show in 2015 partnering with Sportsman's Association, money

01-4097 EVENTS - OPERATIONS

to help with start up event with goal of self sufficient after two years,

A portion of the funding for this dept comes from revenues generated by the following events:	2015	2016
Growler Weekend	1,000	1,500
4th of July	1,300	2,500
Carving Up Colorado	2,000	3,000
Diamonds in the Rockies	11,500	11,500
Fishing Derby	300	350
Gun Show	3,500	5,000
Triathlon	3,500	3,800
Anna's Pledge $600 from local contributors and $22,325 CDOT Safe Route to Schools Grant	22,925	1,000
	46,025	28,650

01-4999 TRANSFERS OUT

2015 Actual Expenditures vs. 2016 Estimated Expenditures	57.4%
2016 Expenditures Under (Over) Budget	6,169
2016 Budgeted Expenditures vs. 2017 Budget Request	112.3%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4999	Transfer to Fleet Maintenance	0	0	40,000	40,000	37,257	237,000
4999	Transfer to Communications	0	0	0	0	0	0
4999	Transfer to Pool-CC Maint	56,790	91,945	120,409	120,409	116,742	122,002
4999	Transfer to Rink-Parks Exp	16,830	16,830	17,000	17,000	17,240	17,585
	Sub-Total: Operations	**73,620**	**108,775**	**177,409**	**177,409**	**171,240**	**376,587**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**73,620**	**108,775**	**177,409**	**177,409**	**171,240**	**376,587**

Comments:

4999 **2014** - $56,790 to Pool for Community Center expenses
$16,830 to Rink for utilities, fuel, and clothing from Parks
2015 - $91,945 for Community Center subsidy at 9% of CC expenditures
$16,830 to Rink for utilities, fuel, and clothing from Parks
2016 - $99,359 for Community Center subsidy at 9% of CC expenditures
(this will be adjusted at year-end depending on actual)
$7,500 for facility use fee associated with program registrations (in lieu of rec program rent of Community Center)
$13,550 reimbursement for Community Center expenditures of funds for front desk clerks to register participants for rec programs
$16,830 to Rink for utilities, fuel, and clothing from Parks
2017 - $103,664 for Community Center subsidy at 9% of CC expenditures
(this will be adjusted at year-end depending on actual)
$7,500 for facility use fee associated with program registrations (in lieu of rec program rent of Community Center)

CITY OF GUNNISON
CONSERVATION TRUST
SUMMARY

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	44,235	42,373	42,167	42,167	44,115	42,397
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	0	0	0
	INTEREST	104	63	50	50	180	180
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**44,339**	**42,436**	**42,217**	**42,217**	**44,295**	**42,577**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0
	RECREATION & PARKS	19,339	33,500	31,500	31,500	34,479	40,500
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	19,890	14,167	14,167	14,167	14,115	14,397
	TOTAL EXPENDITURES	**39,229**	**47,667**	**45,667**	**45,667**	**48,594**	**54,897**
Revenues Over (Under) Expenditures		5,110	(5,231)	(3,450)	(3,450)	(4,299)	(12,320)
Beginning Fund Balance		**28,760**	**33,870**	**23,045**	**28,638**	**28,638**	**24,339**
Ending Fund Balance		**33,870**	**28,638**	**19,595**	**25,188**	**24,339**	**12,019**
Ending Fund Balance % of Total Expenditures		86%	60%	43%	55%	50%	22%

02 REVENUE SUMMARY

2015 Actual Revenues vs. 2016 Estimated Revenues	4.4%
2016 Revenues Under (Over) Budget	(2,078)
2016 Budgeted Revenues vs. 2017 Budget Request	0.9%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
3333	State Grants	28,345	28,206	28,000	28,000	30,000	28,000
3334	Local Grants	15,890	14,167	14,167	14,167	14,115	14,397
	INTERGOVERNMENTAL	**44,235**	**42,373**	**42,167**	**42,167**	**44,115**	**42,397**
3701	Interest on Investments	104	68	50	50	130	130
3710	Unrealized Gain/Loss	0	(5)	0	0	50	50
	INTEREST	**104**	**63**	**50**	**50**	**180**	**180**
	TOTAL REVENUES	**44,339**	**42,436**	**42,217**	**42,217**	**44,295**	**42,577**

Comments:
It is the intent of the City of Gunnison to maintain a $20,000 fund balance for emergency situations or requirements related to park and recreational activities in the Conservation Trust Fund.

3333 Lottery proceeds from Colorado Lottery.
3334 Lottery redistribution from Gunnison Metropolitan Recreation District. These funds are transferred out to the Pool Fund on an annual basis to pay a portion of the maintenance expenses for the Community Center.

02-4150 OPERATING

2015 Actual Expenditures vs. 2016 Estimated Expenditures	123.2%
2016 Expenditures Under (Over) Budget	(2,979)
2016 Budgeted Expenditures vs. 2017 Budget Request	28.6%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
9501	Hartman Rocks Improvements	622	479	2,000	2,000	1,500	3,000
9503	Picnic Table/Trash Can Repl.	0	0	5,500	5,500	6,080	5,500
9504	Taylor Mtn Park Improvements	3,576	202	2,000	2,000	2,000	3,500
9514	Gymnastics Mat Replacement	1,155	0	0	0	0	0
9525	Fertilizer	3,494	3,544	3,500	3,500	6,569	6,500
9528	Dandelion Spraying	4,299	3,995	4,500	4,500	3,543	4,500
9530	Painting and Staining	3,003	2,146	3,000	3,000	3,000	3,000
9531	Landscaping materials	0	996	3,000	3,000	3,000	5,000
9532	Backflow Repair	2,691	4,086	6,000	6,000	5,645	6,000
9541	Tree Inventory	500	0	0	0	0	0
9546	Cranor-lift hangers, sewer cleanout	0	0	2,000	2,000	2,000	2,000
9547	Skate Park Improvements	0	0	0	0	1,142	1,500
	Sub-Total: Operations	**19,339**	**15,448**	**31,500**	**31,500**	**34,479**	**40,500**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**19,339**	**15,448**	**31,500**	**31,500**	**34,479**	**40,500**

Comments:

9501 Reroute of designated trails, clean up day projects, post & rail replacements, pumping of restroom , Hartman brochure reprint, signage.
9525 Lawn fertilizer application for all park turf spring and fall.
9528 Contracted spraying of dandelions on all City park property
9530 Field paint; painting and staining of buildings in City parks
9531 Protective surfacing for all playgrounds, rock for zero-scape and ballfield material
9532 Test and repair park irrigation backflows

02-4239 CAPITAL IMPROVEMENTS - Non Assets

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-100.0%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9503	Picnic Table/Trash Can Repl.	0	6,487	0	0	0	0
9522	Char Mar W/S Fence Replacement	0	0	0	0	0	0
9533	Variable Speed Drive-Jorgensen	0	0	0	0	0	0
9534	Mower Repairs	0	0	0	0	0	0
9540	GOCO Recognition Sign	0	0	0	0	0	0
9545	Tree Trimming - Legion	0	11,136	0	0	0	0
9546	Cranor - Lift Hangers, sewer line cle	0	429	0	0	0	0
	Sub-Total: Capital Outlay	**0**	**18,052**	**0**	**0**	**0**	**0**
	TOTALS	**0**	**18,052**	**0**	**0**	**0**	**0**

Comments:

This cost center has ben moved to the operating account for 2016.

9503 8 new picnic tables one trash can
9504 Miscellaneous repairs at campground and day use area, restroom pumping, well replacement
9514 Replacement mats for Gymnastics and a new crash pad
9540 GOCO recognition sign for Legion Park
9541 Core testing of older trees in City parks that may be rotting and need replaced
Tree Trimming - assessment performed in 2014 - major pruning needed in Legion Park

02-4999 TRANSFERS OUT

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-0.4%
2016 Expenditures Under (Over) Budget	52
2016 Budgeted Expenditures vs. 2017 Budget Request	1.6%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4999	Transfer to Pool-CC Maint	19,890	14,167	14,167	14,167	14,115	14,397
	Sub-Total: Operations	**19,890**	**14,167**	**14,167**	**14,167**	**14,115**	**14,397**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**19,890**	**14,167**	**14,167**	**14,167**	**14,115**	**14,397**

Comments:

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	0	0	0	0	0	212,097
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	0	0	0
	INTEREST	0	0	0	0	0	0
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**0**	**0**	**0**	**0**	**0**	**212,097**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	210,098
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**210,098**
Revenues Over (Under) Expenditures		0	0	0	0	0	1,999
Beginning Fund Balance		**0**	**0**	**0**	**0**	**0**	**0**
Ending Fund Balance		**0**	**0**	**0**	**0**	**0**	**1,999**
Ending Fund Balance % of Total Expenditures		0%	0%	0%	0%	0%	1%

06 REVENUE SUMMARY

2015 Actual Revenues vs. 2016 Estimated Revenues	0.0%
2016 Revenues Under (Over) Budget	0
2016 Budgeted Revenues vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
REVENUES							
3445	Insurance Contributions	0	0	0	0	0	210,097
3446	Insurance Deductibles	0	0	0	0	0	2,000
	CHARGES FOR SERVICES	**0**	**0**	**0**	**0**	**0**	**212,097**
3603	Compensation for Loss	0	0	0	0	0	0
	MISCELLANEOUS	**0**	**0**	**0**	**0**	**0**	**0**
3701	Interest on Investments	0	0	0	0	0	0
3710	Unrealized Gain/Loss	0	0	0	0	0	0
	INTEREST	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL REVENUES	**0**	**0**	**0**	**0**	**0**	**212,097**

Comments:

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

06-4201 OPERATING

2015 Actual Expenditures vs. 2016 Estimated Expenditures	0.0%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4330	Professional Services	0	0	0	0	0	0
4401	Property/Liability Insurance	0	0	0	0	0	190,098
4402	Property/Liability Claim Payments	0	0	0	0	0	20,000
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**210,098**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**0**	**0**	**0**	**0**	**0**	**210,098**

Comments:

4330 Loss prevention training and costs
4401 Premiums for property and liability insurance
4402 Deductibles and claim costs

CITY OF GUNNISON
DITCH FUND
SUMMARY

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	61,231	95,367	494,292	494,292	567,771	60,000
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	0	0	0
	INTEREST	2,064	1,279	900	900	2,100	2,200
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**63,295**	**96,646**	**495,192**	**495,192**	**569,871**	**62,200**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	25,851	21,774	33,869	33,869	30,189	51,390
	CAPITAL OUTLAY	120,568	5,704	520,292	520,292	470,292	100,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	**146,419**	**27,477**	**554,161**	**554,161**	**500,481**	**151,390**
Revenues Over (Under) Expenditures		(83,125)	69,169	(58,969)	(58,969)	69,390	(89,190)
Beginning Fund Balance		**345,219**	**262,095**	**298,840**	**331,264**	**331,264**	**400,654**
Ending Fund Balance		**262,095**	**331,264**	**239,871**	**272,295**	**400,654**	**311,464**
Ending Fund Balance % of Total Expenditures		179%	1206%	43%	49%	80%	206%

28 DITCH FUND

2015 Actual Revenues vs. 2016 Estimated Revenues	489.6%
2016 Revenues Under (Over) Budget	(74,679)
2016 Budgeted Revenues vs. 2017 Budget Request	-87.4%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
3302	State Grants	0	0	454,292	454,292	454,292	0
3304	Mineral Leasing	61,231	95,367	40,000	40,000	113,479	60,000
	INTERGOVERNMENTAL	**61,231**	**95,367**	**494,292**	**494,292**	**567,771**	**60,000**
3601	Miscellaneous Revenues	0	0	0	0	0	0
	MISCELLANEOUS	**0**	**0**	**0**	**0**	**0**	**0**
3701	Interest on Investments	1,308	1,341	900	900	1,600	1,700
3710	Unrealized Gain/Loss	756	(62)	0	0	500	500
	INTEREST	**2,064**	**1,279**	**900**	**900**	**2,100**	**2,200**
	TOTAL REVENUES	**63,295**	**96,646**	**495,192**	**495,192**	**569,871**	**62,200**

Comments:
Funding for the irrigation ditch operations is funded by mineral leasing funds, as the City does not charge a fee for using ditch water, even though there is a cost to operate and maintain the ditch system. Because the mineral lease funding distributions are under constant review by the State, and therefore a volatile revenue source, personnel and most operational costs have been moved with a 50/50 split between the water and waste water collection operations.

		2016
3302	CWCB Grant	$ 402,752
	Colorado River Basin	$ 45,540
	Trout Unlimited	$ 6,000
		$ 454,292

3304 40% of mineral leasing funds are directed to support ditch projects

28-4160 OPERATING

2015 Actual Expenditures vs. 2016 Estimated Expenditures	2198.6%
2016 Expenditures Under (Over) Budget	53,680
2016 Budgeted Expenditures vs. 2017 Budget Request	-72.7%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Ditches	10,438	5,747	12,514	12,514	12,514	13,867
4102	Overtime	0	0	0	0	0	0
4103	Social Security	647	356	776	776	776	860
4104	Medicare	151	83	181	181	181	201
4105	Standby	0	0	0	0	0	0
4106	Hlth Ins/WC/Othr Benefits	326	370	397	397	397	462
4108	ER Retirement Contrbtn	0	0	0	0	0	0
	Sub-Total: Personnel	**11,562**	**6,557**	**13,869**	**13,869**	**13,869**	**15,390**
4508	Ditch-Maintenance/Repair	14,289	15,216	20,000	20,000	16,320	36,000
	Sub-Total: Operations	**14,289**	**15,216**	**20,000**	**20,000**	**16,320**	**36,000**
9651	Ditch Diversions	0	0	25,000	25,000	0	0
9652	Main Ditch Slip Lining	0	0	25,000	25,000	0	100,000
9654	River Restoration Project	0	0	470,292	470,292	470,292	0
	Sub-Total: Capital Outlay	**0**	**0**	**520,292**	**520,292**	**470,292**	**100,000**
	TOTALS	**25,851**	**21,774**	**554,161**	**554,161**	**500,481**	**151,390**

Comments:

4508 Funding to maintain existing town ditches and headgates as necessary
9652 Slip line 2 ditches totaling 600 feet due to trees and location.
9654 River Restoration Project - see notes on revenues
$16,000 is the City share for Piloni ditch diversion work as part of the overall project

28-4169 CAPITAL IMPROVEMENTS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-100.0%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9651	Ditch Diversions	0	0	0	0	0	0
9652	Main Street Ditch Repairs	120,568	0	0	0	0	0
9653	Main Ditch Repairs	0	0	0	0	0	0
9654	River Restoration Project	0	5,704	0	0	0	0
	Sub-Total: Capital Outlay	**120,568**	**5,704**	**0**	**0**	**0**	**0**
	TOTALS	**120,568**	**5,704**	**0**	**0**	**0**	**0**

Comments:

All capital improvement projects in the Ditch Fund are contingent on the receipt of prior year mineral leasing receipts. Therefore, capital projects in the Ditch Fund are dependent on the prior year fund balance.

This cost center has been moved to the operating account for 2016.

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	130,173	124,260	133,130	133,130	124,260	133,084
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	0	0	0
	INTEREST	113,332	(4,268)	76,000	76,000	106,000	66,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**243,505**	**119,992**	**209,130**	**209,130**	**230,260**	**199,084**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	137,522	163,845	198,000	198,000	183,653	207,700
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	**137,522**	**163,845**	**198,000**	**198,000**	**183,653**	**207,700**
Revenues Over (Under) Expenditures		105,983	(43,853)	11,130	11,130	46,607	(8,616)
Beginning Fund Balance		**2,022,388**	**2,128,371**	**2,161,829**	**2,084,517**	**2,084,517**	**2,131,124**
Ending Fund Balance		**2,128,371**	**2,084,517**	**2,172,959**	**2,095,647**	**2,131,124**	**2,122,508**
Ending Fund Balance % of Total Expenditures		1548%	1272%	1097%	1058%	1160%	1022%

05 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	91.9%
2015 Revenues Under (Over) Budget	(21,130)
2015 Budgeted Revenues vs. 2016 Budget Request	-4.8%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
REVENUES							
3309	Pension Fund Contributions	130,173	124,260	133,130	133,130	124,260	133,084
	INTERGOVERNMENTAL	**130,173**	**124,260**	**133,130**	**133,130**	**124,260**	**133,084**
3701	Interest on Investments	16,835	6,558	16,000	16,000	6,000	6,000
3801	Unrealized Gain/Loss	96,497	(10,826)	60,000	60,000	100,000	60,000
	INTEREST	**113,332**	**(4,268)**	**76,000**	**76,000**	**106,000**	**66,000**
	TOTAL REVENUES	**243,505**	**119,992**	**209,130**	**209,130**	**230,260**	**199,084**

Comments:

3309 2014 Revenues - $32,700 from City; $32,700 from District; $64,773 from State
2015 Revenues - $32,700 from City; $32,700 estimated from District; $58,860 estimated from State based on 90%
2016 Revenues - $32,700 from City; $32,700 estimated from District; $58,860 estimated from State based on 90%
2017 Revenues - $35,022 from City; $35,022 estimated from District; $58,860 estimated from State based on 90%

05-4101 FIREMEN'S PENSION

2015 Actual Expenditures vs. 2016 Estimated Expenditures	12.1%
2016 Expenditures Under (Over) Budget	14,347
2016 Budgeted Expenditures vs. 2017 Budget Request	4.9%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4115	Benefit Payments	125,100	147,425	180,000	180,000	163,653	187,200
4650	Miscellaneous Expenses	12,422	16,420	18,000	18,000	20,000	20,500
	Sub-Total: Operations	**137,522**	**163,845**	**198,000**	**198,000**	**183,653**	**207,700**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**137,522**	**163,845**	**198,000**	**198,000**	**183,653**	**207,700**

Comments:

4115 Volunteer Firefighters who retire after 20 years of service and after reaching age 50 are entitled to a pension.
The number of retired firefighters receiving benefits over the last three years has fluctuated between 33 and 37.
The 2017 budget includes benefits for 38 retired firefighters and 2 surviving spouses at $400/mo and $200/mo respectively.
The current benefit level is $350/mo and $175/mo respectively.

4650 Administrative expenses paid to Wells Fargo Investments ($16,000) and actuarial consulting costs ($4,500)

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	4,989,448	5,166,533	5,613,000	5,613,000	5,600,000	5,880,000
	FINES/FORFEITURES	7,515	7,658	7,500	7,500	9,372	7,500
	MISCELLANEOUS	49,923	25,131	44,500	44,500	24,888	22,400
	INTEREST	8,808	4,205	4,000	4,000	4,473	4,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**5,055,694**	**5,203,526**	**5,669,000**	**5,669,000**	**5,638,733**	**5,913,900**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	5,173,584	5,415,229	5,481,238	5,481,238	5,607,453	5,776,696
	CAPITAL OUTLAY	163,986	76,121	156,000	156,000	128,825	122,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	**5,337,570**	**5,491,349**	**5,637,238**	**5,637,238**	**5,736,278**	**5,898,696**
Revenues Over (Under) Expenditures		(281,876)	(287,823)	31,762	31,762	(97,545)	15,204
Beginning Available Resources		**1,576,609**	**1,294,733**	**1,137,952**	**1,006,910**	**1,006,910**	**909,365**
Ending Available Resources		**1,294,733**	**1,006,910**	**1,169,714**	**1,038,672**	**909,365**	**924,569**
Ending Available Resources % of Total Exp.		24%	18%	21%	18%	16%	16%
Ending Fund Balance Analysis							
	Net Liquid Assets	888,064	533,810	694,714	563,672	434,365	449,569
	Inventory	406,670	473,100	475,000	475,000	475,000	475,000
		1,294,733	1,006,910	1,169,714	1,038,672	909,365	924,569

20 REVENUE SUMMARY

2015 Actual Revenues vs. 2016 Estimated Revenues	8.4%
2016 Revenues Under (Over) Budget	30,268
2016 Budgeted Revenues vs. 2017 Budget Request	4.3%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
REVENUES							
3415	Electric Sales	4,989,448	5,166,533	5,613,000	5,613,000	5,600,000	5,880,000
	CHARGES FOR SERVICES	**4,989,448**	**5,166,533**	**5,613,000**	**5,613,000**	**5,600,000**	**5,880,000**
3510	Late Charges	7,515	7,658	7,500	7,500	9,372	7,500
	FINES & FORFEITURES	**7,515**	**7,658**	**7,500**	**7,500**	**9,372**	**7,500**
3601	Misc. Elec. Svcs.	13,941	20,289	14,000	14,000	17,048	17,000
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	0	0	0	0	0	0
3612	Sale of Fixed Assets	0	0	25,000	25,000	0	0
3621	Recycled Materials	2,122	426	500	500	164	400
3901	Constr Chgs-Hook Up	33,860	4,416	5,000	5,000	7,676	5,000
	MISCELLANEOUS	**49,923**	**25,131**	**44,500**	**44,500**	**24,888**	**22,400**
3701	Interest on Investments	5,196	4,317	4,000	4,000	3,633	4,000
3710	Unrealized Gain/Loss	3,612	(112)	0	0	840	0
	INTEREST	**8,808**	**4,205**	**4,000**	**4,000**	**4,473**	**4,000**
	TOTAL REVENUES	**5,055,694**	**5,203,526**	**5,669,000**	**5,669,000**	**5,638,733**	**5,913,900**

Comments:

Reserved fund balance target of $1,000,000 cash for contingency funds. Balance will fluctuate up or down from target number. Reserve funds have been utilized in past years to negate or minimize any electric rate increases. Staff is proposing a rate increase of 5% for City of Gunnison Electric rates beginning January 1, 2017. The rate increase is necessary due to rising cost which includes Purchased power cost.

3601 Pole attachment rentals

20-4201 ELECTRIC - ADMIN & GENERAL EXPENSES

2015 Actual Expenditures vs. 2016 Estimated Expenditures	4.3%
2016 Expenditures Under (Over) Budget	24,864
2016 Budgeted Expenditures vs. 2017 Budget Request	-0.1%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Admin/General	75,482	83,170	84,749	84,749	74,575	82,712
4103	Social Security	4,913	5,367	5,794	5,794	5,163	5,668
4104	Medicare	1,149	1,255	1,355	1,355	1,207	1,325
4105	Standby	6,014	5,486	8,700	8,700	8,700	8,700
4106	Hlth Ins/WC/Othr Benefits	10,173	11,427	12,380	12,380	10,889	13,630
4108	ER Retirement Contrbtn	6,070	6,427	6,335	6,335	5,555	6,174
	Sub-Total: Personnel	**103,801**	**113,130**	**119,312**	**119,312**	**106,090**	**118,209**
4201	Material/Operating Supply	16	146	200	200	1,000	200
4202	Clothing/Uniforms	1,145	4,954	6,500	6,500	6,500	6,500
4301	Postage/Freight Svcs	159	107	200	200	250	250
4303	Advertising/Legal Svcs	481	762	500	500	200	500
4310	Dues/Mtgs/Mbrshps/Tuitn	10,418	11,065	11,500	11,500	11,400	12,500
4330	Professional Svcs	9,669	3,060	4,500	4,500	6,145	4,500
4370	Trvl/Mileage/Meals/Lodg	6,391	9,405	10,000	10,000	7,654	11,000
4401	Prop/Liab Ins Premium	15,137	16,521	17,212	17,212	17,212	20,837
4803	Interest Exp/Deposits	0	0	0	0	0	0
4804	Indirect Expenses	209,163	229,450	246,739	246,739	246,739	238,798
4810	Bad Debt Write Off	12,869	10,053	12,000	12,000	2,000	2,000
6005	Overhead Allocation	252,601	260,176	283,327	283,327	281,937	295,695
	Sub-Total: Operations	**518,049**	**545,700**	**592,678**	**592,678**	**581,037**	**592,780**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**621,851**	**658,830**	**711,990**	**711,990**	**687,126**	**710,989**

Comments:

4101 Electric department's portion of personnel costs for Public Works' Director, Public Works' Administrative Ass't/GIS Specialist
4105 Standby pay for electric personnel
4201 Electric office paper, pens, ink cartridges, staples, etc.
4202 Electric crew identifiable clothing: gloves, boots, jeans, and jackets. Addition of funds for flame retardant clothing for safety standards
4303 Advertising, bids, legals, job openings
4310 Distribution service dues (NMPP), meter schooling, APPA dues, CAMU dues, Hot Line School training, PUC fees. Increase is due to population growth. Fees for CAMU and NMPP are population based.
4330 Utility attorney consultant, rate consultant; legal services for MEAN and WAPA contract negotiations
4370 Out of town meetings and trainings: CAMU, NMPP/MEAN, Meter School, Hot Line School, Region 10, WAPA;other professional development opportunities and consultants.
4401 Insurance cost - property and equipment
4402 Deductibles paid on claims/damage to other than City owned property
4803 Interest paid on electric utility deposits prior to 2014. Ordinance changed to non-interest bearing deposits.
4804 Electric department portion of costs for council, manager, finance, clerk
4810 Write offs of unpaid and uncollectable electric charges
6005 5% of electric gross revenues transferred to general fund as a franchise fee beginning in 2011

20-4202 ELECTRIC-DISTRIBUTION

2015 Actual Expenditures vs. 2016 Estimated Expenditures	6.2%
2016 Expenditures Under (Over) Budget	(123,903)
2016 Budgeted Expenditures vs. 2017 Budget Request	5.3%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Elec/Distribution	256,909	268,329	366,680	366,680	366,680	394,260
4102	Overtime	5,698	3,941	5,368	5,368	5,368	5,687
4103	Social Security	15,664	16,391	23,067	23,067	23,067	24,797
4104	Medicare	3,663	3,833	5,395	5,395	5,395	5,799
4106	Hlth Ins/WC/Othr Benefits	28,594	28,268	60,656	60,656	60,656	47,660
4108	ER Retirement Contrbtn	10,124	14,947	22,514	22,514	22,514	24,168
	Sub-Total: Personnel	**320,652**	**335,710**	**483,680**	**483,680**	**483,680**	**502,372**
4201	Material/Operating Sply	2,141	2,092	2,500	2,500	2,500	3,000
4203	Fuel/Lubricant Supplies	7,382	5,634	8,000	8,000	3,738	8,000
4211	Computer Equip. Under $5,000	0	0	0	0	0	1,200
4320	Telephone/Fax Services	1,192	1,191	1,500	1,500	1,400	1,464
4321	Utilities	795	746	1,000	1,000	703	1,000
4340	Repair/Mntce Svcs	1,996	1,432	3,000	3,000	2,500	3,000
4350	Othr Purchased Svcs	2,124	2,325	4,200	4,200	4,200	4,200
4421	Fleet Services	17,444	18,210	18,902	18,902	18,902	22,871
4500	Purchased Power	4,101,667	4,270,921	4,009,967	4,009,967	4,180,000	4,263,600
4580	SubStat/Stat Expns-Opns	24,995	5,030	12,000	12,000	13,804	15,000
4584	Other Dist/Opns Expenses	2,226	2,230	2,500	2,500	3,000	3,000
4591	Street Light-Maintenance	10,838	10,721	7,000	7,000	6,900	7,000
4593	Line Exp-Maintenance	8,194	14,083	15,000	15,000	14,500	15,000
4650	Miscellaneous Expenses	1,764	1,350	2,000	2,000	2,000	2,000
4902	Meters	8,275	4,942	15,000	15,000	15,000	15,000
4904	Primary Underground	7,745	11,185	15,000	15,000	14,500	15,000
4911	New Construction Materials	27,393	772	5,000	5,000	3,000	5,000
4912	Christmas Decorations for Street Li(	4,909	4,311	5,000	5,000	5,000	5,000
4913	Aged Pole Testing & Replacement	0	37,161	45,000	45,000	35,000	45,000
4914	Cable Replacement	0	26,353	40,000	40,000	40,000	40,000
9550	Transformers	0	0	28,000	28,000	25,000	28,000
9552	Auto Meter Reading Replacement	0	0	35,000	35,000	35,000	50,000
9590	LED Street Lights	0	0	10,000	10,000	10,000	10,000
	Sub-Total: Operations	**4,231,081**	**4,420,688**	**4,285,569**	**4,285,569**	**4,436,647**	**4,563,335**
9599	Power Transformer Relay Replacem	0	0	20,000	20,000	18,000	50,000
9952	Equipment	0	0	11,000	11,000	9,000	30,000
9956	Heavy Equipment	0	0	125,000	125,000	101,825	0
9957	Vehicles	0	0	0	0	0	42,000
	Sub-Total: Capital Outlay	**0**	**0**	**156,000**	**156,000**	**128,825**	**122,000**
	TOTALS	**4,551,733**	**4,756,399**	**4,925,248**	**4,925,248**	**5,049,152**	**5,187,707**

Comments:

4201 Building foot mats, first-aid supplies, paint, electrical connectors, bolts, nuts, screws, small tools, romex wire, small conduit and fittings, fuses
4203 Gas/diesel
4321 Electric shop utilities
4340 Repairs for garage doors, tools, equipment parts, radios, tires
4350 UNCC locate call charges and contract locates, tree trimming, and tree grinding, cable plowing
4421 Annual allocation of fleet service expenses for fleet rental, repairs, storage and use of the shop facility.
4500 Purchased power costs continue to rise. Power costs are increasing annually from the Municipal Energy Agency of Nebraska (MEAN) as well as minor increases from WAPA. Staff has been working for two years toward lowering support energy costs from MEAN. Support energy will be phased out in September 2017. Savings will offset some of the upcoming MEAN increases.
4580 Sub-station phones, WAPA maintenance contract, electric control parts and installation.
4584 Rubber sleeves, gloves, hot stick testing; bucket/boom truck testing; fire extinguisher testing and charging; land-fill charges
4591 Bulbs, photo cells, fixture replacements, poles, circuit boards; ongoing - upgrade to LED
4593 Insulators, x-arms, pole hardware, wire lube, electric insulation, rubber gloves, sleeves, copper wire, overhead wire
4650 $1,200 is dedicated for noxious weed control and is paid to the County weed district each year to spray noxious

20-4202 ELECTRIC-DISTRIBUTION

weeds on City owned property. Additional spraying of weeds by a contractor to control weeds not covered by the weed district. Tape, engineering stakes and flagging, batteries, and other small incidental items and supplies

4902 Replacement of electrical meters

4904 Underground supplies, wire, cabinets, elbows, splices, utilcos, pipe

4911 Purchase of materials for new construction projects that are typically reimbursed by the developer Offsetting revenue is line item #3901-Construction Charges-Hook up;

4912 Annual purchase of garland and lights for street light poles and City Christmas Tree

4913 Contracted labor for testing and replacement of poles.

4914 Contracted labor for replacing cable

9550 Overhead/underground transformer stock. Deliveries are scheduled through mid December.

9551 Replacement of outdated and failing recloser controls in both sub-stations

9552 Replacement of unsupported automatic meter reading equipment and software. This will be an ongoing project.

9590 Continue to replace street lights with LED bulbs throughout town and along Hwy 50, reducing energy usage replacing 100w and 1175w bulbs with 55w LED's

9599 Replacement of failing and out dated relays for KY2A power transformer

9600 Complete reconditioning of existing cable for the WWTP.

9601 Every five years we have our PCB records checked and updated per EPA requirements though RSC services. This is to stay compliant with any new rules that have been instituted.

9952 2015 - Replace Gunnison main sub-station insulators

9956 Replace Unit 90 Bucket truck

20-4239 ELECTRIC - CAPITAL OUTLAY - NON-ASSETS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-100.0%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
9202	Computer Replace/Purchase	1,148	0	0	0	0	0
9550	Transformers	26,105	29,688	0	0	0	0
9551	Recloser Control Replacement	0	0	0	0	0	0
9552	Auto Meter Reading Replacement	103,741	5,294	0	0	0	0
9590	LED Street Lights	0	19,917	0	0	0	0
9597	Purchase Poles	9,800	15,000	0	0	0	0
9599	Power Transformer Relay Replacem	0	6,221	0	0	0	0
9600	Cable Reconditioning	23,192	0	0	0	0	0
9601	PCB Records/EPA Compliance	0	0	0	0	0	0
	Sub-Total: Operations	**163,986**	**76,121**	**0**	**0**	**0**	**0**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**163,986**	**76,121**	**0**	**0**	**0**	**0**

Comments:

The expenditures associated with this cost center have been moved to the operating account for 2016.

9202 Regular replacement of computers
9550 Overhead/underground transformer stock. Deliveries are scheduled through mid December. Steel, fuel, and other cost increases have caused an increase in pricing. Scheduling in 2014 will allow for an increase in the replacement of older less efficient transformers approaching the end of life expectancy with new and more efficient transformers.
9551 Replacement of outdated and failing recloser controls in both sub-stations
9552 Replacement of unsupported automatic meter reading equipment and software. This will be an ongoing project.
9590 Continue to replace street lights with LED bulbs throughout town and along Hwy 50, reducing energy usage replacing 100w and 150w bulbs with 55w LED's
9596 Every five years pole testing is done to check the life expectancy of power poles.
9597 Re-stock of power poles
9598.R The replacement of underground wire. Existing lines are at end of life.
9599.R Replacement of failing and out dated relays for KY2A power transformer
9600 Complete reconditioning of existing cable for the WWTP. This process repairs existing cable without excavation and highway crossings. Begin reconditioning of Heatherwood Condos. Existing lines are at end of life.
9601 Every five years we have our PCB records checked and updated per EPA requirements though RSC services. This is to stay compliant with any new rules that have been instituted.

CITY OF GUNNISON
WATER FUND
SUMMARY

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	523,330	536,609	556,057	556,057	552,669	636,057
	FINES/FORFEITURES	7,515	8,651	7,500	7,500	9,372	8,000
	MISCELLANEOUS	26,269	52,515	19,500	19,500	42,880	32,500
	INTEREST	4,545	3,275	2,500	2,500	3,524	3,125
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**561,659**	**601,049**	**585,557**	**585,557**	**608,445**	**679,682**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	624,854	533,084	615,431	615,431	655,799	637,091
	CAPITAL OUTLAY	0	0	175,000	175,000	164,450	43,500
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	50,000	0	0	0	0
	TOTAL EXPENDITURES	**624,854**	**583,084**	**790,431**	**790,431**	**820,249**	**680,591**
Revenues Over (Under) Expenditures		(63,195)	17,965	(204,874)	(204,874)	(211,804)	(909)
Beginning Available Resources		**935,156**	**871,961**	**857,743**	**889,926**	**889,926**	**678,122**
Ending Available Resources		**871,961**	**889,926**	**652,869**	**685,052**	**678,122**	**677,213**
Ending Available Resources % of Total Exp.		140%	153%	83%	87%	83%	100%

25 REVENUE SUMMARY

2015 Actual Revenues vs. 2016 Estimated Revenues	1.2%
2016 Revenues Under (Over) Budget	(22,888)
2016 Budgeted Revenues vs. 2017 Budget Request	16.1%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
3416	Water Sales	523,330	536,609	556,057	556,057	552,669	636,057
	CHARGES FOR SERVICES	**523,330**	**536,609**	**556,057**	**556,057**	**552,669**	**636,057**
3510	Late Charges	7,515	8,651	7,500	7,500	9,372	8,000
	FINES & FORFEITURES	**7,515**	**8,651**	**7,500**	**7,500**	**9,372**	**8,000**
3601	Misc. Water Svcs.	4,874	2,849	3,000	3,000	495	3,000
3602	Refunds	0	0	0	0	0	0
3621	Recycled Materials	341	0	500	500	500	500
3901	Const Chrgs-Hook-up	1,554	7,166	1,000	1,000	6,885	1,500
3902	Capital Investment Fees	19,500	42,500	15,000	15,000	35,000	27,500
	MISCELLANEOUS	**26,269**	**52,515**	**19,500**	**19,500**	**42,880**	**32,500**
3701	Interest on Investments	2,772	3,416	2,500	2,500	2,500	3,125
3710	Unrealized Gain/Loss	1,773	(141)	0	0	1,024	0
	INTEREST	**4,545**	**3,275**	**2,500**	**2,500**	**3,524**	**3,125**
	TOTAL REVENUES	**561,659**	**601,049**	**585,557**	**585,557**	**608,445**	**679,682**

Comments:

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

3416 2017 rates projected at 0% increase in sales and a $3.00 service charge increase. To cover increasing costs for wages, utilities, and materials.
We will be working on water loss issues .

3601 Miscellaneous water services include fire hydrant meter charges.

3901 Construction charges for new installations.
An increase in water rates is being proposed for 2017 of $3 per meter ($5 to $8)

25-4201 WATER ADMIN & GENERAL

2015 Actual Revenues vs. 2016 Estimated Revenues	6.6%
2016 Revenues Under (Over) Budget	(344)
2016 Budgeted Revenues vs. 2017 Budget Request	-2.6%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4804	Indirect Expenses	107,367	118,506	128,092	128,092	128,092	120,020
4810	Bad Debt Expense	1,002	373	1,000	1,000	200	200
6005	Overhead Allocation	27,992	30,052	29,278	29,278	30,422	33,984
	Sub-Total: Operations	**136,362**	**148,931**	**158,370**	**158,370**	**158,714**	**154,204**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**136,362**	**148,931**	**158,370**	**158,370**	**158,714**	**154,204**

Comments:

4804 Allocation of administrative expenses including City Council, City Manager, Clerk, Finance
4810 Bad Debt Write Off
6005 Transfer to general fund, based on 5% of total revenues.

25-4202 WATER DISTRIBUTION

2015 Actual Revenues vs. 2016 Estimated Revenues	91.8%
2016 Revenues Under (Over) Budget	(29,474)
2016 Budgeted Revenues vs. 2017 Budget Request	-16.7%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Wtr Distribution	150,822	160,926	182,800	182,800	164,757	187,880
4102	Overtime	5,778	2,977	4,111	4,111	6,451	4,041
4103	Social Security	9,580	10,010	11,858	11,858	8,310	12,169
4104	Medicare	2,240	2,341	2,773	2,773	3,142	2,846
4105	Standby	4,575	4,125	4,350	4,350	5,812	4,350
4106	Hlth Ins/WC/Othr Benefits	23,865	26,602	39,334	39,334	28,747	40,821
4108	ER Retirement Contrbtn	10,264	10,615	11,947	11,947	8,187	12,209
	Sub-Total: Personnel	**207,124**	**217,595**	**257,175**	**257,175**	**225,406**	**264,317**
4201	Material/Operating Sply	10,085	3,716	13,000	13,000	11,000	13,000
4202	Clothing/Uniforms	1,319	1,052	1,500	1,500	1,500	1,500
4203	Fuel/Lubricant Supply	5,029	3,337	6,000	6,000	3,500	6,000
4211	Computer Equip. Under $5,000	0	0	0	0	0	2,200
4301	Postage/Freight Svcs	226	318	250	250	100	250
4303	Advertising/Legal Notices	662	640	700	700	780	800
4310	Dues/Mtgs/Mbrshps/Tuit	1,025	635	1,000	1,000	850	1,250
4320	Telephone/Fax	1,208	618	635	635	635	1,440
4321	Utilities	48,753	49,884	61,203	61,203	58,268	64,263
4330	Professional Svcs	28,910	7,488	10,000	10,000	10,000	41,500
4340	Repair/Mntce Svcs	4,515	4,785	5,000	5,000	5,000	5,000
4350	Othr Purchased Svcs	5,351	6,749	8,750	8,750	6,346	8,750
4370	Trvl/Mileage/Meals/Lodg	0	0	500	500	500	1,250
4401	Prop/Liab Ins Premium	2,433	2,656	2,767	2,767	2,754	3,350
4420	Rental Svcs	250	330	800	800	500	800
4421	Fleet Services	19,000	19,856	20,611	20,611	20,610	24,938
4503	Service Ln-Maint/Repair	8,158	10,712	9,000	9,000	8,000	9,000
4504	Main Ln-Maint/Repair	7,070	6,428	8,000	8,000	7,000	8,000
4505	Meters-Maint/Repair	1,302	1,185	1,500	1,500	0	1,500
4506	Fire Hydrants-Maint/Rpr	405	364	3,000	3,000	2,650	3,000
4806	State Admin Fees	680	340	680	680	680	680
4807	USGS Water Quality Test	6,294	6,294	6,490	6,490	6,490	6,600
4501	Main/Service Ln-New Constr	0	0	5,000	5,000	3,500	5,000
4502	Main/Service Ln-Replacement	0	0	5,000	5,000	3,500	5,000
9603	Well Rehab	0	0	15,000	15,000	15,000	0
9604	Remote Water Meters	0	0	10,000	10,000	100,015	0
9605	Small Tools	0	0	3,500	3,500	2,500	3,500
	Sub-Total: Operations	**152,675**	**127,385**	**199,886**	**199,886**	**271,679**	**218,571**
9956	Heavy Equipment	0	0	175,000	175,000	164,450	0
9957	Vehicles	0	0	0	0	0	43,500
	Sub-Total: Capital Outlay	**0**	**0**	**175,000**	**175,000**	**164,450**	**43,500**
	TOTALS	**359,799**	**344,980**	**632,061**	**632,061**	**661,535**	**526,388**

Comments:

4102 O.T. for water breaks, callouts to turn water off or on, emergency locates
4105 Standby for water, ditches and wastewater
4201 Material and operating supplies include chlorine, pipe, fittings, bolts, paint, etc.
4202 Clothing allowance for purchase of work clothes including steel toe boots
4203 Fuel bills are allocated among water & sewer
4301 Freight for water samples, usually must be shipped overnight
4303 Advertising/ Legal notices for bids, CCR, and job postings
4310 Membership in American Water Works, Colorado Rural Water, and tuition for training
4320 Cell phone expenses
4330 Annual water sampling and leak detection survey. 2017 - increased by $20,000 for State's 3 year test cycle.
4340 Well pump or motor maintenance $5000
4350 Work includes meter bench certification, radio repair, large meter repair, badger service agreement.
2016 includes funding for the Upper Gunnison River Water Conservancy District cloud seeding program in the amount of $2,000
4370 Travel, meals, and hotel for courses scheduled this fall

25-4202 WATER DISTRIBUTION

4421 Fleet service includes rental of loaders, dump trucks, and pickups
4503 Repair service lines as required
4504 Repair main lines as required
4505 Water meter repair includes frozen and plugged meters
4506 Fire hydrant repairs as required
4806 State fees for water quality
4807 Shared cost with USGS and other cooperators for water quality sampling. Shared cost with WWTP

25-4239 WATER-CAPITAL OUTLAY - NON-ASSETS

2015 Actual Revenues vs. 2016 Estimated Revenues	-100.0%
2016 Revenues Under (Over) Budget	0
2016 Budgeted Revenues vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4501	Main/Service Ln-New Constr	3,003	987	0	0	0	0
4502	Main/Service Ln-Replacement	4,037	2,332	0	0	0	0
9603	Well Rehab	19,993	24,999	0	0	0	0
9604	Remote Water Meters	99,909	7,887	0	0	0	0
9605	Small Tools	1,752	2,968	0	0	0	0
	Sub-Total: Operations	**128,693**	**39,174**	**0**	**0**	**0**	**0**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**128,693**	**39,174**	**0**	**0**	**0**	**0**

Comments:

This cost center has been moved to the operating account for 2016.

4501 Materials for new construction of main lines and service lines
4502 Materials for replacement of main lines and service lines
9603 2015: SCADA system software upgrades for well board($15,000). Well 6 Pump replacement ($10,000).
9604 Change out of older meters with new Orion radio read meters.
9605 Replacement or purchase of tools.

25-4999 TRANSFERS OUT

2015 Actual Revenues vs. 2016 Estimated Revenues	-100.0%
2016 Revenues Under (Over) Budget	0
2016 Budgeted Revenues vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4999	Transfer to General Fund	0	50,000	0	0	0	0
	Sub-Total: Operations	**0**	**50,000**	**0**	**0**	**0**	**0**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**0**	**50,000**	**0**	**0**	**0**	**0**

Comments:

CITY OF GUNNISON
WASTEWATER FUND
SUMMARY

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	1,053,390	1,019,402	1,010,664	1,010,664	1,003,077	1,064,343
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	88,690	160,808	54,000	54,000	92,922	65,500
	INTEREST	7,824	6,362	4,000	4,000	10,500	9,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**1,149,905**	**1,186,572**	**1,068,664**	**1,068,664**	**1,106,499**	**1,139,343**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	961,528	944,076	1,093,834	1,093,834	1,045,806	1,121,894
	CAPITAL OUTLAY	46,667	71,635	275,000	625,000	591,016	274,500
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	100,000	0	0	0	0
	TOTAL EXPENDITURES	**1,008,195**	**1,115,711**	**1,368,834**	**1,718,834**	**1,636,822**	**1,396,394**
Revenues Over (Under) Expenditures		141,710	70,861	(300,170)	(650,170)	(530,323)	(257,051)
Beginning Available Resources		**1,428,958**	**1,570,668**	**1,153,085**	**1,641,530**	**1,641,530**	**1,111,207**
Ending Available Resources		**1,570,668**	**1,641,530**	**852,915**	**991,360**	**1,111,207**	**854,156**
Ending Available Resources % of Total Exp.		156%	147%	62%	58%	68%	61%

30 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	-6.7%
2015 Revenues Under (Over) Budget	(37,835)
2015 Budgeted Revenues vs. 2016 Budget Request	6.6%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
REVENUES							
3417	Wastewater Coll/Trtmnt	772,836	778,428	801,364	801,364	801,364	841,432
3418	Dos Rios WW Process	75,046	71,716	69,008	69,008	70,998	74,548
3419	Water Lab Svcs	49,028	45,462	43,500	43,500	40,662	43,500
3420	Commercial Dump Station	99,472	80,042	52,500	52,500	40,184	52,500
3421	North Valley WW Process	53,128	40,238	41,392	41,392	47,026	49,377
3427	Tomichi WW Processing	3,882	3,516	2,900	2,900	2,843	2,985
	CHARGES FOR SERVICES	**1,053,390**	**1,019,402**	**1,010,664**	**1,010,664**	**1,003,077**	**1,064,343**
3601	Misc. WW Svcs	53	12	0	0	0	0
3602	Prior Year Refund	0	0	0	0	0	0
3609	Black Gold Compost	20,395	22,657	20,000	20,000	16,482	20,000
3901	Const Chrgs-Hook-up	1,842	1,139	0	0	3,440	1,500
3902	Capital Investment Fees	66,400	137,000	34,000	34,000	73,000	44,000
	MISCELLANEOUS	**88,690**	**160,808**	**54,000**	**54,000**	**92,922**	**65,500**
3701	Interest on Investments	5,052	6,633	4,000	4,000	7,500	7,500
3710	Unrealized Gain/Loss	2,772	(271)	0	0	3,000	2,000
	INTEREST	**7,824**	**6,362**	**4,000**	**4,000**	**10,500**	**9,500**
	TOTAL REVENUES	**1,149,905**	**1,186,572**	**1,068,664**	**1,068,664**	**1,106,499**	**1,139,343**

Comments:
NOTE: It is the intent of the City to maintain cash reserves of $1,000,000 for capital replacement and enlargement of the facilities.

3417 2017 Charges for service revenues projected on a 0% increase for new customers and a 5% increase in rates.
3418 Dos Rios rate increase for 2017 is proposed to be 5%
3419 Projected lab revenues for 2017
3420 Commercial haulers will have a 0% rate increase for 2017
3421 North Valley rate increase for 2017 is proposed to be 5%
Proposed use of fund balance is to increase the effort to further reduce ground water infiltration into the WWTP and prolong the life of the existing sewer pipe and manholes. Engineering consultant to develop plan to meet new regulations.
3427 Tomichi WW Processing rate increase for 2017 is proposed to be 5%

An increase in rates is being proposed for 2017

30-4201 WASTEWATER ADMIN & GENERAL

2015 Actual Expenditures vs. 2016 Estimated Expenditures	0.1%
2016 Expenditures Under (Over) Budget	(392)
2016 Budgeted Expenditures vs. 2017 Budget Request	5.9%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4804	Indirect Expenses	45,832	49,668	54,478	54,478	54,478	57,905
4810	Bad Debt Expense	1,977	665	1,500	1,500	0	1,000
6005	Overhead Allocation	57,355	59,363	53,433	53,433	55,325	56,967
	Sub-Total: Operations	**105,164**	**109,695**	**109,411**	**109,411**	**109,803**	**115,872**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**105,164**	**109,695**	**109,411**	**109,411**	**109,803**	**115,872**

Comments:

4804 Allocation of administrative expenses including City Council, City Manager, Clerk, Finance
4810 Bad Debt Write Off
6005 Transfer to general fund, based on 5% of total revenues.

30-4204 WASTEWATER COLLECTION

2015 Actual Expenditures vs. 2016 Estimated Expenditures	217.7%
2016 Expenditures Under (Over) Budget	(306,935)
2016 Budgeted Expenditures vs. 2017 Budget Request	-38.6%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages	178,982	186,748	193,198	193,198	193,198	197,110
4102	Overtime	2,929	2,756	5,129	5,129	5,129	5,041
4103	FICA	10,779	11,361	12,566	12,566	12,566	12,803
4104	Medicare	2,521	2,657	2,939	2,939	2,939	2,994
4105	Standby	4,575	4,125	4,350	4,350	4,350	4,350
4106	Hlth Ins/WC/Othr Benefits	32,461	33,394	39,864	39,864	39,864	41,387
4108	Retirement	11,839	12,171	12,808	12,808	12,808	12,988
	Sub-Total: Personnel	**244,087**	**253,212**	**270,853**	**270,853**	**270,853**	**276,675**
4201	Office/Operating Supplies	7,897	4,279	7,000	7,000	6,125	7,000
4203	Fuel-Lubricant Supplies	5,029	3,337	5,500	5,500	2,800	5,500
4310	Dues/Meetings/Mbrshps/Tuition	560	745	900	900	400	1,200
4320	Telephone/FAX Services	571	462	600	600	600	960
4340	Repair/Maintenance Services	3,038	1,431	2,500	2,500	2,500	2,500
4350	Other Purchased Services	2,307	1,150	3,000	3,000	3,000	14,500
4370	Travel/Mileage/Meals/Lodging	350	0	500	500	500	750
4401	Property/Liability Insurance	2,994	3,268	3,405	3,405	2,924	4,122
4402	Property/Liability Claim Pmnts	0	0	1,000	1,000	0	1,000
4420	Rental Services	0	0	1,000	1,000	0	1,000
4421	Fleet Services	19,000	19,856	20,611	20,611	20,611	24,938
4501	Main/Service Line-New Constructior	0	0	2,500	2,500	2,000	2,500
4502	Main/Service Line-Replacement	0	0	2,500	2,500	2,200	2,500
4503	City Service Line-Maint/Repair	1,493	2,882	3,000	3,000	2,100	3,000
4504	Main Line-Maintenance/Repair	1,134	3,249	3,000	3,000	3,750	3,000
4507	Storm Drain-Maint/Repair	1,800	0	2,000	2,000	750	2,000
4650	Miscellaneous Expenses	247	0	200	200	125	200
9602	Computers Replace/Purchase	0	0	0	0	0	1,100
9605	Small Tools	0	0	1,500	1,500	1,250	1,500
9767	Manhole Rehabilitation	0	0	20,000	20,000	20,000	25,000
	Sub-Total: Operations	**46,420**	**40,659**	**80,716**	**80,716**	**71,635**	**104,270**
9956	Heavy Equipment	0	0	175,000	175,000	164,450	0
9957	Vehicles	0	0	0	0	0	43,500
9963	Sewer System Replacements	0	0	0	0	0	0
9751	I/I Reduction	0	0	100,000	450,000	426,566	175,000
	Sub-Total: Capital Outlay	**0**	**0**	**275,000**	**625,000**	**591,016**	**218,500**
	TOTALS	**290,506**	**293,870**	**626,569**	**976,569**	**933,504**	**599,445**

Comments:

4101 Wages
4102 O.T. for sewer plugs, emergency locates
4201 Sewer construction and repair materials including pipe, tap saddles, etc.
4203 Fuel bills are divided between water, sewer and ditches
4310 Certification/Training
4340 Repairs for small equipment.
4350 Contracted services for sewer installations as required
4370 Travel, meals, and lodging
4401 Insurance premiums
4402 Insurance claims deductibles
4421 Fleet rental/repairs
4503 Materials for service line repairs as needed
4504 Materials for mainline/manhole repairs as required
4507 Storm drain materials/repairs as required
4650 Miscellaneous items
9956 Jet vac truck replacement

30-4205 WWTP & LAB

2015 Actual Expenditures vs. 2016 Estimated Expenditures	9.8%
2016 Expenditures Under (Over) Budget	39,338
2016 Budgeted Expenditures vs. 2017 Budget Request	7.6%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages	185,473	193,009	195,954	195,954	195,954	201,300
4102	Overtime	2,203	2,620	1,036	1,036	1,036	1,065
4103	FICA	11,118	11,493	12,213	12,213	12,213	12,547
4104	Medicare	2,600	2,688	2,856	2,856	2,856	2,934
4106	Hlth Ins/WC/Othr Benefits	35,393	38,308	43,622	43,622	43,622	48,096
4108	Retirement	13,953	14,617	13,679	13,679	13,679	14,005
	Sub-Total: Personnel	**250,739**	**262,735**	**269,361**	**269,361**	**269,361**	**279,946**
4201	Office/Operating Supplies	26,467	27,414	25,000	25,000	26,800	25,000
4202	Clothing/Uniforms	498	564	900	900	650	900
4203	Fuel-Lubricant Supplies	11,850	8,559	10,000	10,000	8,560	10,000
4205	Small Tools	0	154	0	0	0	0
4304	Subscriptions/Literature/Films	74	74	250	250	265	260
4310	Dues/Meetings/Mbrshps/Tuition	495	416	550	550	650	750
4320	Telephone/FAX Services	1,568	2,032	1,635	1,635	1,626	1,800
4321	Utilities	111,809	103,444	117,000	117,000	113,082	117,000
4330	Professional Services	12,381	10,168	9,000	9,000	10,170	9,000
4340	Repair/Maintenance Services	5,596	4,138	13,200	13,200	24,608	13,200
4350	Other Purchased Services	11,984	6,206	12,500	12,500	11,940	12,500
4370	Travel/Mileage/Meals/Lodging	0	949	800	800	550	1,000
4420	Rental Services	2,749	2,656	2,900	2,900	2,650	2,900
4421	Fleet Services	18,500	19,333	20,068	20,068	20,068	20,852
4657	Biosolids Mediation	51,429	20,854	41,500	41,500	30,180	41,500
4804	Indirect Expenses	56,831	64,904	69,409	69,409	69,409	75,450
4807	USGS Water Quality Test	2,886	2,886	11,280	11,280	2,946	3,018
9752	Compost Asphalt Repair	0	0	20,000	20,000	0	10,000
9770	Pump Repair Parts	0	3,024	0	0	0	0
9971	WWTP Regulations Engineering	0	0	7,500	7,500	0	0
	Sub-Total: Operations	**315,119**	**277,776**	**363,492**	**363,492**	**324,154**	**345,130**
9952	Equipment	0	0	0	0	0	16,000
9957	Vehicles	0	0	0	0	0	40,000
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**56,000**
	TOTALS	**565,858**	**540,511**	**632,853**	**632,853**	**593,515**	**681,076**

Comments:

4201 Cost for lab supplies and testing
4203 Fuel, oil and grease costs
4321 Electric and gas utilities.
4330 Meter calibrations, lab inspections, etc.
4340 U.V. repairs, electric repairs, motor rebuild, etc.
4420 Copier lease-additional costs for extra copies; Internet Service
4421 Fleet equipment rental and repair
4330 Consultant for WWTP regulations
4350 Admin Fees-State of Colorado, State Biosolids Dry Tons Fee, Stormwater Permit Fee.
4657 Purchase of odor controlling bacteria, polymer, air piping, and wood chips for composting. 2014 - added funds transferred from Dos Rios Flow Meter, which was not purchased, in order to catch up with tree chipping needs
4804 Administrative charges from City Council, City Manager, City Clerk, and Finance
4807 USGS Water Quality Test Site at Cnty Rd 32 split with Water Dept; $350 for Tomichi Creek testing

30-4241 WASTEWATER COLLECTION-CAPITAL OUTLAY - NON-ASSETS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-100.0%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
4501	Main/Service Line-New Constructior	2,394	845	0	0	0	0
4502	Main/Service Line-Replacement	2,497	2,110	0	0	0	0
9602	Computers Replace/Purchase	0	0	0	0	0	0
9605	Small Tools	755	1,082	0	0	0	0
	Sub-Total: Capital Outlay	**5,646**	**4,038**	**0**	**0**	**0**	**0**
	TOTALS	**5,646**	**4,038**	**0**	**0**	**0**	**0**

Comments:

This cost center has ben moved to the operating account for 2016.

30-4243 WWTP - CAPITAL OUTLAY - NON-ASSETS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-100.0%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9751	I/I Reduction	0	120	0	0	0	0
9752	Compost Asphalt Repair	176	38,350	0	0	0	0
9767	Manhole Rehabilitation	23,813	24,814	0	0	0	0
9769	Replace Loader Tires	0	0	0	0	0	0
9770	Pump Repair Parts	69	0	0	0	0	0
9771	WWTP Regulations Engineering	16,948	4,313	0	0	0	0
9772	Dos Rios Flow Meter Replacement	15	0	0	0	0	0
	Sub-Total: Capital Outlay	**41,021**	**67,597**	**0**	**0**	**0**	**0**
	TOTALS	**41,021**	**67,597**	**0**	**0**	**0**	**0**

Comments:

This cost center has ben moved to the operating account for 2016.

30-4999 TRANSFERS OUT

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-100.0%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4999	Transfer to General Fund	0	100,000	0	0	0	0
	Sub-Total: Operations	**0**	**100,000**	**0**	**0**	**0**	**0**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**0**	**100,000**	**0**	**0**	**0**	**0**

Comments:

CITY OF GUNNISON
REFUSE FUND
SUMMARY

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	11,684	0	0	0	0	0
	CHARGES FOR SVCS	502,934	495,634	491,912	491,912	503,500	503,500
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	38,022	37,073	45,000	45,000	38,100	38,100
	INTEREST	3,525	3,299	3,000	3,000	5,200	5,700
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**556,165**	**536,007**	**539,912**	**539,912**	**546,800**	**547,300**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	397,071	431,796	495,292	495,292	476,659	536,918
	CAPITAL OUTLAY	14,125	13,048	425,000	425,000	425,000	20,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	**411,196**	**444,844**	**920,292**	**920,292**	**901,659**	**556,918**
Revenues Over (Under) Expenditures		144,969	91,163	(380,380)	(380,380)	(354,859)	(9,618)
Beginning Available Resources		**624,132**	**769,101**	**838,760**	**860,263**	**860,263**	**505,405**
Ending Available Resources		**769,101**	**860,263**	**458,380**	**479,883**	**505,405**	**495,787**
Ending Available Resources % of Total Exp.		187%	193%	50%	52%	56%	89%

35 REVENUE SUMMARY

2015 Actual Revenues vs. 2016 Estimated Revenues	2.0%
2016 Revenues Under (Over) Budget	(6,888)
2016 Budgeted Revenues vs. 2017 Budget Request	1.4%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
3301	Federal Grants	11,684	0	0	0	0	0
	INTERGOVERNMENTAL	**11,684**	**0**	**0**	**0**	**0**	**0**
3423	Refuse Collection Svcs	500,330	492,534	489,312	489,312	500,000	500,000
3424	Recycling Collection Fees	2,604	3,100	2,600	2,600	3,500	3,500
	CHARGES FOR SERVICES	**502,934**	**495,634**	**491,912**	**491,912**	**503,500**	**503,500**
3601	Misc. Refuse Svcs	67	390	0	0	100	100
3602	Prior Year Refund	0	0	0	0	0	0
3612	Sale of Fixed Assets	2,213	0	5,000	5,000	0	0
3619	Tree Dump Fees	10,502	12,594	10,000	10,000	11,000	11,000
3620	Tree Chip Sales	10,000	0	0	0	0	0
3621	Recycled Materials	15,240	26,220	25,000	25,000	27,000	27,000
3656	Household Waste Cleanup	0	(2,131)	5,000	5,000	0	0
	MISCELLANEOUS	**38,022**	**37,073**	**45,000**	**45,000**	**38,100**	**38,100**
3701	Interest on Investments	2,352	3,445	2,500	2,500	4,000	4,500
3710	Unrealized Gain/Loss	1,174	(145)	500	500	1,200	1,200
	INTEREST	**3,525**	**3,299**	**3,000**	**3,000**	**5,200**	**5,700**
	TOTAL REVENUES	**556,165**	**536,007**	**539,912**	**539,912**	**546,800**	**547,300**

Comments:

Fund balance policy recommends $300,000 cash reserves be maintained for emergency replacement of one refuse truck if needed. $275,000 is earmarked for replacement of Unit #102 in 2016.

3423 Refuse rates reflect pay as you throw rates. Rates for the 38 gallon trash cans are proposed to decrease $2 per month, which will equate to a 5% reduction in overall refuse collection revenues

3620 Tree chipping costs will be paid by the Wastewater Treatment Plant since they utilize all of the chipped material

3621 The City accepts electronics for recycled disposal and charges per weight of the item to cover the expenses incurred with recycling

35-4201 REFUSE - ADMIN & GENERAL

2015 Actual Expenditures vs. 2016 Estimated Expenditures	7.1%
2016 Expenditures Under (Over) Budget	2,000
2016 Budgeted Expenditures vs. 2017 Budget Request	-7.9%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4804	Indirect Expenses	94,076	104,895	113,537	113,537	113,537	105,449
4810	Bad Debt Expense	1,984	1,086	2,000	2,000	0	1,000
	Sub-Total: Operations	**96,061**	**105,980**	**115,537**	**115,537**	**113,537**	**106,449**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**96,061**	**105,980**	**115,537**	**115,537**	**113,537**	**106,449**

Comments:

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

35-4203 REFUSE - OPERATIONS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	141.9%
2016 Expenditures Under (Over) Budget	16,633
2016 Budgeted Expenditures vs. 2017 Budget Request	-44.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages	103,639	113,230	114,894	114,894	114,894	115,647
4102	Overtime	52	278	2,722	2,722	2,722	2,682
4103	FICA	5,910	6,352	7,292	7,292	7,292	7,336
4104	Medicare	1,382	1,486	1,705	1,705	1,705	1,716
4106	Hlth Ins/WC/Othr Benefits	28,170	37,930	42,582	42,582	42,582	31,944
4108	Retirement	4,869	5,469	5,526	5,526	5,526	5,507
	Sub-Total: Personnel	**144,021**	**164,744**	**174,722**	**174,722**	**174,722**	**164,832**
4201	Office/Operating Supplies	814	866	3,500	3,500	2,000	3,500
4202	Clothing/Uniforms	466	458	600	600	450	600
4203	Fuel-Lubricant Supplies	21,202	15,587	19,500	19,500	12,000	19,000
4303	Advertising/Legal Notices	794	310	200	200	265	200
4310	Dues/Mtgs/Mbrshps/Tuitn	0	0	0	0	0	200
4320	Telephone/FAX Services	889	709	944	944	900	600
4330	Professional Services	0	0	0	0	0	4,000
4340	Repair/Maintenance Services	1,333	1,500	2,000	2,000	2,000	2,000
4350	Other Purchased Services	15,315	23,405	25,000	25,000	29,000	35,000
4352	Landfill Charges	93,024	93,871	100,000	100,000	100,000	130,000
4370	Travel/Mileage/Meals/Lodging	28	41	50	50	50	500
4401	Property/Liability Insurance	3,285	3,585	3,735	3,735	3,735	4,522
4421	Fleet Services	19,840	20,736	21,524	21,524	21,500	26,015
4649	Late Fees	0	3	0	0	0	0
9801	Landfill Closure Plan	0	0	2,500	2,500	2,500	2,500
9802	Household Hazardous Waste Pgm	0	0	10,000	10,000	10,000	10,000
9803	Auto Refuse Containers	0	0	0	0	0	15,000
9807	Recycle Containers	0	0	7,980	7,980	2,000	7,000
9808	Community Clean-Up	0	0	7,500	7,500	2,000	5,000
	Sub-Total: Operations	**156,989**	**161,072**	**205,033**	**205,033**	**188,400**	**265,637**
9925	Building Construction	0	0	150,000	150,000	150,000	0
9952	Equipment	0	0	0	0	0	20,000
9956	Heavy Equipment	0	0	275,000	275,000	275,000	0
	Sub-Total: Capital Outlay	**0**	**0**	**425,000**	**425,000**	**425,000**	**20,000**
	TOTALS	**301,011**	**325,816**	**804,755**	**804,755**	**788,122**	**450,469**

Comments:

Refuse personnel consists of two full-time employees and one temporary employee plus a portion of the Public Works Director and Administrative Assistant positions.

4102 Overtime includes 50 hours for trash pickup in central business district on weekends and holidays
4201 Material for dumpster repair, gloves, etc.
4202 Clothing costs
4203 Fuel costs
4303 Advertising for tree dump operations and recycling programs
4310 Equipment training
4330 Recycling fees for electronics
4340 Dumpster pads, painting trash cans
4341 All fleet costs allocated monthly through fleet services (see line item 4421)
4350 Tree dump port-o-potty
4352 Landfill charges for tipping fees at County landfill
4421 Annual allocation of fleet service expenses for rental, repairs, storage and use of shop facility
9801 Continued water testing of reclaimed landfill site; may need to reseed site again
9802 City's contribution to Household Hazardous Waste Cleanup day
9803 Purchase of refuse containers for all City refuse customers to be used with new automated trash collection system
9805 Purchase of new automated refuse collection truck
9807 Replenish supply of recycle containers for City residential recycle program
9808 Community Clean-up - will develop plan for clean-up of specific area in City
9925 A building for the storage of recycled materials is necessary
9956 Replacement of the automated refuse truck

35-4239 CAPITAL OUTLAY NON-ASSETS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-100.0%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9801	Landfill Closure Plan	1,185	1,185	0	0	0	0
9802	Household Hazardous Waste Pgm	14,783	2,869	0	0	0	0
9803	Auto Refuse Containers	(6,731)	6,079	0	0	0	0
9805	Automated Refuse Truck	0	0	0	0	0	0
9806	Recycle Truck Replacement	0	0	0	0	0	0
9807	Recycle Containers	4,888	2,915	0	0	0	0
9808	Community Clean-Up	0	0	0	0	0	0
	Sub-Total: Capital Outlay	**14,125**	**13,048**	**0**	**0**	**0**	**0**
	TOTALS	**14,125**	**13,048**	**0**	**0**	**0**	**0**

Comments:

This cost center has been moved to the operating account for 2016.

9801 Continued water testing of reclaimed landfill site; may need to reseed site again
9802 City's contribution to Household Hazardous Waste Cleanup day
9803 Purchase of refuse containers for all City refuse customers to be used with new automated trash collection system
9805 Purchase of new automated refuse collection truck
9807 Replenish supply of recycle containers for City residential recycle program
Community Clean-up - will develop plan for clean-up of specific area in City

CITY OF GUNNISON
COMMUNICATIONS FUND
SUMMARY

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	138,607
	CHARGES FOR SVCS	648,891	645,407	698,649	698,649	698,649	611,145
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	120	407	0	0	90	0
	INTEREST	820	1,016	800	800	1,250	1,250
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**649,832**	**646,831**	**699,449**	**699,449**	**699,989**	**751,002**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	589,219	642,302	710,322	710,322	709,680	749,198
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	3,307	0	0	0	0
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	**589,219**	**645,609**	**710,322**	**710,322**	**709,680**	**749,198**
Revenues Over (Under) Expenditures		60,613	1,222	(10,873)	(10,873)	(9,691)	1,804
Beginning Available Resources		**64,675**	**125,288**	**121,612**	**126,510**	**126,510**	**116,819**
Ending Available Resources		**125,288**	**126,510**	**110,739**	**115,637**	**116,819**	**118,623**
Ending Available Resources % of Total Exp.		21%	20%	16%	16%	16%	16%

40 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	8.2%
2015 Revenues Under (Over) Budget	(540)
2015 Budgeted Revenues vs. 2016 Budget Request	7.4%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
3313	Gunnison/Hinsdale ETSA	0	0	0	0	0	138,607
	INTERGOVERNMENTAL	**0**	**0**	**0**	**0**	**0**	**138,607**
3430	Communications Svcs	648,891	645,407	698,649	698,649	698,649	611,145
	CHARGES FOR SERVICES	**648,891**	**645,407**	**698,649**	**698,649**	**698,649**	**611,145**
3601	Misc. Communications Svcs	120	407	0	0	90	0
3602	Prior Year Refunds	0		0	0	0	0
	MISCELLANEOUS	**120**	**407**	**0**	**0**	**90**	**0**
3701	Interest on Investments	765	1,038	800	800	1,000	1,000
3710	Unrealized Gain/Loss	56	(22)	0	0	250	250
	INTEREST	**820**	**1,016**	**800**	**800**	**1,250**	**1,250**
3999	Transfer from General Fund	0	0	0	0	0	0
	TRANSFERS IN	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL REVENUES	**649,832**	**646,831**	**699,449**	**699,449**	**699,989**	**751,002**

Comments:

All user agencies have been given preliminary costs for services so that they may create their budgets.

40-4203 COMMUNICATIONS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	10.5%
2016 Expenditures Under (Over) Budget	642
2016 Budgeted Expenditures vs. 2017 Budget Request	5.5%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages	383,018	418,261	451,167	451,167	451,167	480,575
4102	Overtime	43,808	38,537	34,258	34,258	34,258	36,284
4103	Social Security	24,597	26,312	30,096	30,096	30,096	32,045
4104	Medicare	5,752	6,154	7,039	7,039	7,039	7,494
4106	Hlth Ins/WC/Othr Benefits	59,903	72,570	95,604	95,604	95,604	90,823
4108	Retirement	16,800	21,634	25,624	25,624	25,624	27,311
	Sub-Total: Personnel	**533,877**	**583,468**	**643,788**	**643,788**	**643,788**	**674,533**
4201	Office/Operating Supplies	2,550	3,899	3,000	3,000	3,000	3,000
4202	Clothing/Uniforms	1,016	875	1,100	1,100	1,100	1,100
4301	Postage/Freight Svcs	0	87	50	50	50	50
4302	Printing/Duplication Svcs	394	0	200	200	200	200
4303	Advertising/Legal Notices	112	20	100	100	100	100
4310	Dues/Meetings/Mbrshps/Tuition	2,486	4,190	4,000	4,000	4,000	4,000
4320	Telephone/FAX Services	7,634	6,248	8,000	8,000	8,000	5,755
4211	Computer Equipment under $5000	0	0	0	0	0	6,100
4213	Equipment under $5000	0	0	0	0	0	0
4214	Furniture/Fixtures under $5000	0	0	0	0	500	500
4321	Utilities	6,287	6,718	8,000	8,000	7,500	7,500
4340	Repair/Maintenance Services	7,481	6,823	2,480	2,480	2,480	2,480
4341	Repair/Maint-Mobile Command	3,655	1,872	4,000	4,000	4,000	4,000
4343	Software Support	0	0	7,050	7,050	6,029	8,500
4360	Contracted Services	5,746	7,003	6,880	6,880	7,000	8,000
4370	Travel/Mileage/Meals/Lodging	1,515	3,335	3,000	3,000	3,000	3,000
4401	Property/Liability Insurance	2,103	1,793	1,868	1,868	1,860	2,261
4421	Fleet Services	900	942	978	978	978	1,183
4804	Indirect Expenses	13,464	15,028	15,828	15,828	16,095	16,936
	Sub-Total: Operations	**55,341**	**58,834**	**66,534**	**66,534**	**65,892**	**74,665**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**589,219**	**642,302**	**710,322**	**710,322**	**709,680**	**749,198**

Comments:

The Gunnison Regional Communication Center provides communication service to all emergency service users in both Gunnison and Hinsdale Counties, as well as parts of Saguache County, and answers all 9-1-1 calls for the same counties. The department is staffed by ten full-time employees, which include eight full time communications officers, one communication supervisor and a communications director; and one part-time employee. The communications center is an enterprise entity, funded by all users on a formula basis, with two of the positions funded by 9-1-1 funds.

2016

4101 Wages based on 2015 market study
4201 Purchase of operating supplies, tapes, copy paper, ink cartridges, school 9-1-1 educational material, etc.
4202 To replace and purchase dispatch uniform shirts - three new shirts per dispatcher per year
4301 Mailings for meetings and shipping equipment for repairs
4302 Business cards
4303 Costs associated with advertisement for job openings and PSA's
4310 Dues for professional organizations (NENA,APCO), user groups (CCIC/CCNC), Registration costs for training.
4320 Allocation of telephone and fax services for the dispatch center
4340 Tuck Communications, equipment, radio maintenance/repair, copier costs, and building related expenses.
4341 Mobile Command Vehicle upkeep, routine maintenance, satellite communications equipment, cell phone

40-4203 COMMUNICATIONS

4343 ITI Support
4360 Rug Cleaning (split with PD), Janitorial services (split with PD), Verizon, ReadyOP
4370 Reflects costs associated with travel outside jurisdiction for training, food and lodging
4421 Allocated fleet services costs- travel vehicle.
4804 Reflects 2.5% of personnel costs for administrative services

2017

4101 Wages based on 2016 market study
4201 Purchase of operating supplies, tapes, copy paper, ink cartridges, school 9-1-1 educational material, etc.
4202 To replace and purchase dispatch uniform shirts - three new shirts per dispatcher per year
4301 Mailings for meetings and shipping equipment for repairs
4302 Business Cards
4303 Costs associated with advertisement for job openings and PSA's
4310 Dues for professional organizations (NENA,APCO), user groups (CCIC/CCNC), Registration costs for training.
4320 Allocation of telephone and fax services for the dispatch center
4340 Tuck Communications, equipment, radio maintenance/repair, copier costs, and building related expenses.
4341 Mobile Command Vehicle upkeep, routine maintenance, satellite communications equipment, cell phone
4343 ITI Support
4360 Rug Cleaning (split with PD), Janitorial services (split with PD), Verizon, ReadyOP
4370 Reflects costs associated with travel outside jurisdiction for training, food and lodging
4421 Allocated fleet services costs- travel vehicle.
4804 Reflects 2.5% of personnel costs for administrative services

40-4239 COMMUNICATIONS-CAPITAL OUTLAY - NON-ASSETS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	-100.0%
2015 Expenditures Under (Over) Budget	0
2015 Budgeted Expenditures vs. 2016 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9870	Dispatch Chairs	0	3,307	0	0	0	0
	Sub-Total: Capital Outlay	**0**	**3,307**	**0**	**0**	**0**	**0**
	TOTALS	**0**	**3,307**	**0**	**0**	**0**	**0**

Comments:

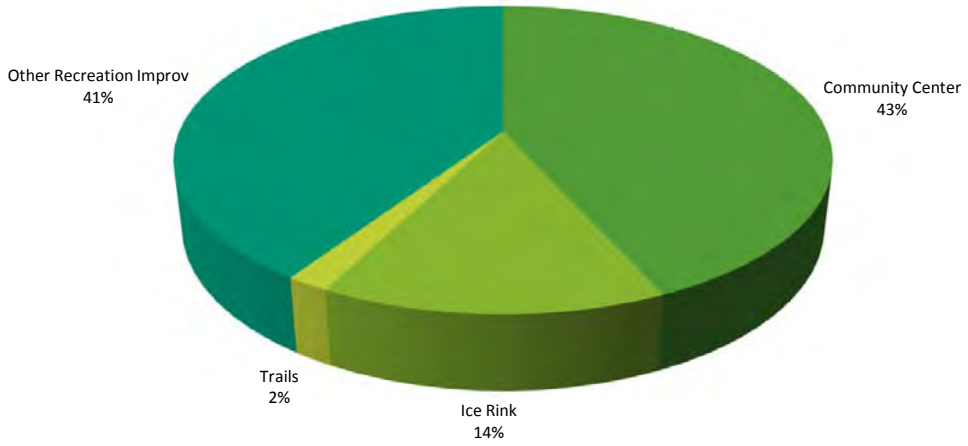
This cost center has been moved to the operating account for 2016.

Chairs used by dispatch are heavy duty and adjustable to meet ergonomics standards

RECREATION SALES TAX		
SALES TAX REVENUE		$1,510,339
USE TAX REVENUE		$64,917
PUBLIC IMPROVEMENT FEE		$12,920
		$1,588,176
25% FOR MAINTENANCE OF COMMUNITY CENTER, RINK AND TRAILS		**$397,044**
DISTRIBUTION:		
Community Center	71.43%	$283,603
Ice Rink	21.43%	$85,081
Trails	7.14%	$28,360
CASH REQUIREMENT FOR DEBT SERVICE		
Community Center	73.93%	$403,512
Ice Rink	26.07%	$142,293
		$545,805
REMAINING FOR OTHER RECREATION IMPROVEMENTS FUND		**$645,327**

RESTATEMENT BY FUND

COMMUNITY CENTER			
SALES TAX REVENUE	$653,439		
USE TAX REVENUE	$28,086		
PUBLIC IMPROVEMENT FEE	$5,590		
		$687,115	
ICE RINK			
SALES TAX REVENUE	$216,230		
USE TAX REVENUE	$9,294		
PUBLIC IMPROVEMENT FEE	$1,850		
		$227,374	
TRAILS			
SALES TAX REVENUE	$26,970		
USE TAX REVENUE	$1,159		
PUBLIC IMPROVEMENT FEE	$231		
		$28,360	
OTHER RECREATION IMPROVEMENTS			
SALES TAX REVENUE	$613,699		
USE TAX REVENUE	$26,378		
PUBLIC IMPROVEMENT FEE	$5,250		
		$645,327	
			$1,588,176



CITY OF GUNNISON
COMMUNITY CENTER FUND
SUMMARY

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
	TAXES	650,388	650,850	676,680	676,680	693,184	687,115
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	40,237	43,067	40,010	40,010	45,003	45,010
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	185,911	203,017	201,400	201,400	191,400	201,400
	INTEREST	2,003	1,856	1,700	1,700	1,025	1,025
	TRANSFERS IN	76,680	106,112	171,576	171,576	167,857	213,399
	TOTAL REVENUE	**955,220**	**1,004,902**	**1,091,366**	**1,091,366**	**1,098,470**	**1,147,949**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	16,832	16,832	16,832	40,000
	RECREATION & PARKS	994,748	1,082,677	1,087,152	1,087,152	1,046,418	1,111,824
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	**994,748**	**1,082,677**	**1,103,984**	**1,103,984**	**1,063,250**	**1,151,824**
Revenues Over (Under) Expenditures		(39,529)	(77,775)	(12,618)	(12,618)	35,220	(3,875)
Beginning Available Resources		**409,061**	**369,532**	**535,926**	**291,757**	**291,757**	**326,977**
Ending Available Resources		**369,532**	**291,757**	**523,307**	**279,139**	**326,977**	**323,102**
Ending Available Resources % of Total Exp.		37%	27%	47%	25%	31%	28%
Ending Fund Balance Analysis							
	Unreserved Fund Balance	(26,506)	(111,650)	126,909	(117,259)	(76,430)	(80,305)
	Debt Service Reserve (Restricted)	396,039	403,407	396,398	396,398	403,407	403,407
		369,532	291,757	523,307	279,139	326,977	323,102
Ending Unreserved Fund Balance % of Total Operational Expenditures							-7%

51 REVENUE SUMMARY

2015 Actual Revenues vs. 2016 Estimated Revenues	9.3%
2016 Revenues Under (Over) Budget	(7,104)
2016 Budgeted Revenues vs. 2017 Budget Request	5.2%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
3104	City Sales Tax	630,443	650,850	643,450	643,450	659,144	653,439
3106	Use Tax	19,945	0	28,794	28,794	29,496	28,086
3118	Public Improvements Fee	0	0	4,435	4,435	4,544	5,590
	TAXES	**650,388**	**650,850**	**676,680**	**676,680**	**693,184**	**687,115**
3407	Swimming Programs	40,228	43,058	40,000	40,000	45,000	45,000
3411	Sales Tax Service Fee	9	9	10	10	3	10
	CHARGES FOR SERVICES	**40,237**	**43,067**	**40,010**	**40,010**	**45,003**	**45,010**
3601	Miscellaneous Revenues	233	131	0	0	0	0
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	0	0	0	0	0	0
3631	Recreation Memberships	99,890	111,717	110,000	110,000	103,000	110,000
3632	Community Center Rentals	8,630	8,431	8,400	8,400	8,400	8,400
3638	Recreation Daily Fees	66,060	78,060	78,000	78,000	75,000	78,000
3642	Vending	4,869	4,678	5,000	5,000	5,000	5,000
3650	Other Contributions	6,228	0	0	0	0	0
	MISCELLANEOUS	**185,911**	**203,017**	**201,400**	**201,400**	**191,400**	**201,400**
3701	Interest on Investments	1,610	1,861	1,700	1,700	1,000	1,000
3710	Unrealized Gain/Loss	394	(4)	0	0	25	25
	INTEREST	**2,003**	**1,856**	**1,700**	**1,700**	**1,025**	**1,025**
3999	Transfer from GF-Subsidy	56,790	91,945	99,359	99,359	95,692	103,664
3999	Transfer from GF-Facility Use Fee	0	0	7,500	7,500	7,500	7,500
3999	Transfer from GF-50% of frnt desk	0	0	13,550	13,550	13,550	10,838
3999	Transfer from Conservation Trust	19,890	14,167	14,167	14,167	14,115	14,397
3999	Transfer from Other Rec. Improve.	0	0	37,000	37,000	37,000	77,000
	TRANSFERS IN	**76,680**	**106,112**	**171,576**	**171,576**	**167,857**	**213,399**
	TOTAL REVENUES	**955,220**	**1,004,902**	**1,091,366**	**1,091,366**	**1,098,470**	**1,147,949**

Comments:

Park and Recreation Sales Tax proceeds are split between pool, rink, trails, and other recreation improvements. Revenues over annual amounts necessary to fund debt service, and operations and maintenance are directed to department 54 "Parks and Recreation Other Improvements" per Ordinance #7, 2007.

3404 Triathlon revenues have been moved to Events

3650 Contributions for free swim lessons, lake swim, free swim; World swim, teen nights

3999 $99,290 transfer from General Fund to cover a portion of community center expense - will be adjusted at year-end
9% of expenses depending on actual needs
$7,500 for facility use fee charged to program enrollments
50% of front desk clerks are charged to the General Fund to account for the labor to enroll participants
$14,167 CTF metro rec for bldg maintenance, number varies according to lottery proceeds
$37,000 - portion of Other Recreation Improvements funds to support facility maintenance until 2007 bonds may be called to save an equivalent amount of interest annually

51-4401 POOL/COMMUNITY CENTER - OPERATIONS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	2.1%
2016 Expenditures Under (Over) Budget	40,734
2016 Budgeted Expenditures vs. 2017 Budget Request	6.9%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages	250,581	258,442	289,662	289,662	289,662	309,171
4102	Overtime	12	291	1,464	1,464	1,464	1,430
4103	FICA	14,975	15,184	18,050	18,050	18,050	19,257
4104	Medicare	3,502	3,551	4,221	4,221	4,221	4,504
4106	Hlth Ins/WC/Othr Benefits	23,196	39,766	55,863	55,863	55,863	59,628
4108	Retirement	8,992	4,805	6,642	6,642	6,642	7,038
	Sub-Total: Personnel	**301,257**	**322,037**	**375,903**	**375,903**	**375,903**	**401,027**
4201	Material/Operating Supplies	13,649	53,204	16,000	16,000	16,000	16,000
4202	Clothing Uniforms	441	530	1,000	1,000	1,093	1,200
4207	Chemicals	12,569	17,161	14,000	14,000	13,500	14,000
4208	Event Supplies	1,597	2,495	2,800	2,800	2,800	2,800
4213	Equipment Under $5,000	0	0	8,400	8,400	2,549	15,000
4301	Postage/Freight Services	606	690	1,000	1,000	1,000	1,000
4302	Printing/Duplication Services	362	884	1,000	1,000	1,000	1,000
4303	Advertising/Legal Svcs	30	0	500	500	500	500
4310	Dues/Meetings/Memberships/Tuitio	2,113	1,540	1,500	1,500	2,400	2,400
4320	Telephone/Fax Service	4,037	4,333	5,490	5,490	5,490	3,280
4321	Utilities	98,123	114,275	130,000	130,000	95,000	120,000
4340	Repair/Maintenance Services	45,503	34,361	28,300	28,300	28,300	30,000
4360	Contracted Services	85,254	84,974	86,500	86,500	86,500	86,500
4370	Trvl/Mileage/Meals/Lodg	413	218	1,000	1,000	600	2,200
4401	Property/Liab Ins Premiums	7,922	8,646	9,008	9,008	9,008	10,905
4402	Property/Liability Claim Pmnts	297	0	0	0	24	0
4439	Late Fees	0	1	0	0	0	0
4650	Miscellaneous Expenses	224	342	500	500	500	500
	Sub-Total: Operations	**273,139**	**323,657**	**306,998**	**306,998**	**266,264**	**307,285**
9952	Equipment	0	0	16,832	16,832	16,832	40,000
	Sub-Total: Capital Outlay	**0**	**0**	**16,832**	**16,832**	**16,832**	**40,000**
	TOTALS	**574,396**	**645,695**	**699,733**	**699,733**	**658,999**	**748,312**

Comments:

4101 Includes aquatics manager, head guards, lifeguards, swim instructors, rec asst., climbing wall attendant, front desk.
4102 Aquatics manager is now a non exempt employee and is paid for overtime

4201 Additional Janitorial supplies for new senior addition
4202 Lifeguard uniform and other required carried items; jr lifeguard uniform, FD/CW shirts
4207 Chlorine and acid for pool (purchased in fall-$12,000 cost), testing kits
4208 Birthday parties, Middle/High School/Western events/World Swim/Free swim lessons
We strive for all events to generate 100% cost recovery through additional fees and donations
4213 Pool vacuum, gym floor refinishing, divider wall repair, gym mat replacement, critical spare part replacement on site, other emerge
4301 Auto belay shipping
4302 Misc. paper and laminating supplies and over copy limit on Xerox printer.
4310 CPR/First Aid certifications, employee background checks, CPO new employee, one registration to conference
4320 Phones for Community Center/Pool, Tuck Phone Maintenance Agreement, Cell Phone for Aquatics Manager
4321 Pool and community center heat/electric/water/sewer - expected cost increases City/Atmos + Senior Addition utilities costs
4340 Repairs for building/pool + additional repair/maintenance for Senior Additional
4360 Contracted services equipment maintenance contracts, control systems, cleaning contract, fire alarm contract,
fire sprinkler contract, HVAC maintenance contract, music licensing, and Active Net fees, auto belay services
Additional Janitorial services for new Senior Addition
9952 2016: Replacement of pool covers

51-4439 POOL - CAPITAL OUTLAY - NON-ASSETS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-100.0%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9931	Pool Deck Resurfacing	0	0	0	0	0	0
9932	Carpet/Air Hockey/Tot Dock	0	0	0	0	0	0
9933	Slack Line System	0	0	0	0	0	0
9934	Gym Floor Resurface	4,416	0	0	0	0	0
9935	Blinds in Entryway	1,142	0	0	0	0	0
9936	Surveillance System Update	6,295	0	0	0	0	0
9937	Gymnastics Mat Replacement	8,685	0	0	0	0	0
9938	Tables and Chairs	0	3,941	0	0	0	0
9937	Maintenance on Hoops and Wall	0	4,502	0	0	0	0
9952	Equipment	0	10,250	0	0	0	0
	Sub-Total: Capital Outlay	**20,538**	**18,692**	**0**	**0**	**0**	**0**
	TOTALS	**20,538**	**18,692**	**0**	**0**	**0**	**0**

Comments:

This cost center has been moved to the operating account for 2016.

51-4480 POOL - DEBT SERVICE

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-3.4%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	-0.2%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4410	Debt Service-Principal	184,825	192,218	203,308	203,308	203,308	210,701
4411	Debt Service-Interest	214,878	225,961	200,833	200,833	200,833	192,700
4412	Debt Service-Fees	111	111	111	111	111	111
	Sub-Total: Operations	**399,814**	**418,290**	**404,251**	**404,251**	**404,251**	**403,512**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**399,814**	**418,290**	**404,251**	**404,251**	**404,251**	**403,512**

Comments:

Bond expenses and debt service are split between pool and rink:

Pool	73.93%
Rink	26.07%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
	TAXES	216,189	216,352	224,282	224,282	229,753	227,374
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	51	55	53	53	60	60
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	102,068	110,486	122,650	122,650	103,214	117,270
	INTEREST	724	674	600	600	250	250
	TRANSFERS IN	16,830	16,830	30,000	30,000	30,240	30,585
	TOTAL REVENUE	**335,861**	**344,397**	**377,585**	**377,585**	**363,517**	**375,539**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	16,752	135,831	0	0	0	0
	RECREATION & PARKS	317,211	307,152	358,406	358,406	356,606	379,828
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	**333,963**	**442,983**	**358,406**	**358,406**	**356,606**	**379,828**
Revenues Over (Under) Expenditures		1,898	(98,586)	19,180	19,180	6,912	(4,289)
Beginning Available Resources		**153,223**	**155,121**	**170,081**	**56,535**	**56,535**	**63,447**
Ending Available Resources		**155,121**	**56,535**	**189,260**	**75,715**	**63,447**	**59,158**
Ending Available Resources % of Total Exp.		46%	13%	53%	21%	18%	16%
Ending Fund Balance Analysis							
	Unreserved Fund Balance	3,215	(85,719)	37,354	(66,539)	(88,459)	(92,748)
	Debt Service Reserve (Restricted)	151,906	142,254	151,906	142,254	151,906	151,906
		155,121	56,535	189,260	75,715	63,447	59,158
Ending Unreserved Fund Balance % of Total Operational Expenditures							-24%

52 REVENUE SUMMARY

2015 Actual Revenues vs. 2016 Estimated Revenues	5.6%
2016 Revenues Under (Over) Budget	14,068
2016 Budgeted Revenues vs. 2017 Budget Request	-0.5%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
3104	City Sales Tax	209,180	216,352	213,269	213,269	218,470	216,230
3106	Use Tax	7,009	0	9,544	9,544	9,776	9,294
3118	Public Improvements Fee	0	0	1,470	1,470	1,506	1,850
	TAXES	**216,189**	**216,352**	**224,282**	**224,282**	**229,753**	**227,374**
3411	Sales Tax Service Fee	51	55	53	53	60	60
	CHARGES FOR SERVICES	**51**	**55**	**53**	**53**	**60**	**60**
3444	Scholarships	0	0	0	0	200	0
3601	Miscellaneous Revenues	0	123	0	0	0	0
3602	Prior Year Refunds	0	0	0	0	0	0
3612	Sale of Fixed Assets	389	0	0	0	0	0
3631	Recreation Memberships/Passes	5,001	5,105	4,650	4,650	5,100	6,120
3634	Concessions	18,449	18,799	19,000	19,000	20,000	20,000
3636	Recreation Advertising	0	15,000	15,000	15,000	15,000	15,750
3638	Recreation Daily Fees	5,737	6,121	7,200	7,200	6,000	7,200
3641	Summer Rink Facility Rental	0	0	0	0	914	1,000
3643	Ice Rentals	72,492	54,837	76,800	76,800	56,000	67,200
3998	Contributed Capital	0	10,500	0	0	0	0
	MISCELLANEOUS	**102,068**	**110,486**	**122,650**	**122,650**	**103,214**	**117,270**
3701	Interest on Investments	665	674	600	600	200	200
3710	Unrealized Gain/Loss	59	0	0	0	50	50
	INTEREST	**724**	**674**	**600**	**600**	**250**	**250**
3999	Transfer from GF-Parks	16,830	16,830	17,000	17,000	17,240	17,585
3999	Transfer from Other Recreation Imp	0	0	13,000	13,000	13,000	13,000
	TRANSFERS IN	**16,830**	**16,830**	**30,000**	**30,000**	**30,240**	**30,585**
	TOTAL REVENUES	**335,861**	**344,397**	**377,585**	**377,585**	**363,517**	**375,539**

Comments:

Park and Recreation Sales Tax proceeds are split between pool, rink, trails, and other recreation improvements. Revenues over annual amounts necessary to fund debt service, and operations and maintenance are directed to department 54 "Parks and Recreation Other Improvements" per Ordinance #7, 2007.

3631 Recreation Membership Rate based on season figures for season passes - a 20% increased is proposed for 2016
3636 Advertising based on sale of rights to WEHA
3638 Recreation Daily Fees are proposed to be increased by 20% in 2017
3643 A 20% increase is proposed for 2017, with fees increasing from $80 to $100/hr
3999 Transfer from parks based on historical budget for rink facilities.
3999 Refinancing the 2007 bonds will likely save $13,000 per year in interest expense. Until the bonds are callable in 2017, the anticipated savings will be transferred from the Other Recreation Improvements Fund to support more aggressive maintenance efforts

52-4402 RINK - OPERATIONS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-7.2%
2016 Expenditures Under (Over) Budget	1,800
2016 Budgeted Expenditures vs. 2017 Budget Request	10.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages	67,994	72,453	82,776	82,776	82,776	91,586
4102	Overtime	0	0	0	0	0	0
4103	FICA	4,178	4,210	5,132	5,132	5,132	5,678
4104	Medicare	977	985	1,200	1,200	1,200	1,328
4106	Hlth Ins/WC/Othr Benefits	7,674	17,458	13,935	13,935	13,935	15,395
4108	Retirement	1,344	1,193	1,392	1,392	1,392	1,596
	Sub-Total: Personnel	**82,167**	**96,300**	**104,436**	**104,436**	**104,436**	**115,583**
4201	Office/Operating Supplies	5,504	50,721	6,300	6,300	6,300	6,300
4202	Clothing/Uniforms	246	656	450	450	450	500
4203	Fuel-Lubricant Supplies	2,602	1,807	2,500	2,500	2,000	2,500
4209	Concessions Supplies	12,245	14,419	13,000	13,000	13,000	13,000
4213	Equipment Under $5,000	0	0	1,800	1,800	2,500	3,400
4301	Postage/Freight Svcs	383	757	500	500	500	500
4302	Printing/Duplication Svcs	36	0	150	150	150	150
4303	Advertising/Legal Notices	193	163	250	250	250	250
4310	Dues/Meetings/Mbrshps/Tuition	99	445	2,000	2,000	2,000	2,000
4320	Telephone/FAX Services	1,362	1,536	1,440	1,440	1,440	1,230
4321	Utilities	41,503	44,448	56,500	56,500	56,500	57,000
4340	Repair/Maintenance Services	8,542	8,596	15,860	15,860	15,860	24,000
4360	Contracted Services	9,615	5,486	7,000	7,000	5,000	7,000
4370	Travel/Mileage/Meals/Lodging	0	680	1,500	1,500	1,500	1,500
4401	Property/Liability Insurance	1,905	2,111	2,166	2,166	2,166	2,622
4650	Miscellaneous Expenses	0	2,628	0	0	0	0
	Sub-Total: Operations	**84,236**	**134,451**	**111,416**	**111,416**	**109,616**	**121,952**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**166,403**	**230,751**	**215,852**	**215,852**	**214,052**	**237,535**

Comments:

4202 Staff uniforms, shirts
4203 Fuel for rink equipment
4310 STAR Certifications, CAHA, NARCE, USA Hockey
4320 Phone/Fax lines at Rink - 3 lines
4340 Increase due to necessary facility repairs as facility ages.
4360 Contracted Services is new thermostats in outdoor locker rooms
Additional is associated with Mesa Mechanical maintenance contract, fire sprinkler maintenance, alarm maintenance and water treatment systems
4370 STAR Certifications

52-4440 RINK - CAPITAL OUTLAY - FIXED ASSETS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-100.0%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9953	Zamboni	0	95,831	0	0		
	Sub-Total: Capital Outlay	**0**	**95,831**	**0**	**0**	**0**	**0**
	TOTALS	**0**	**95,831**	**0**	**0**	**0**	**0**

Comments:

9953 Equipment for 2015 - replacement of older Zamboni

52-4441 RINK - CAPITAL OUTLAY - NON-ASSETS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-100.0%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	0.0%

Account	Description	2015 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9952	Equipment	7,747	40,000	0	0	0	0
9954	Building Upgrades	1,735	0	0	0	0	0
9955	Reroof Outdoor Locker Rooms	7,270	0	0	0	0	0
	Sub-Total: Capital Outlay	**16,752**	**40,000**	**0**	**0**	**0**	**0**
	TOTALS	**16,752**	**40,000**	**0**	**0**	**0**	**0**

Comments:

This cost center has been moved to the operating account for 2016.

52-4480 RINK - DEBT SERVICE

2015 Actual Expenditures vs. 2016 Estimated Expenditures	86.6%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	-0.2%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4410	Debt Service-Principal	75,319	3,368	71,693	71,693	71,693	74,300
4411	Debt Service-Interest	75,450	72,994	70,820	70,820	70,820	67,952
4412	Debt Service-Fees	39	39	41	41	41	41
	Sub-Total: Operations	**150,808**	**76,402**	**142,554**	**142,554**	**142,554**	**142,293**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**150,808**	**76,402**	**142,554**	**142,554**	**142,554**	**142,293**

Comments:

Bond Proceeds are split between pool and rink:

Pool	73.93%
Rink	26.07%
	100.00%

CITY OF GUNNISON
TRAILS FUND
SUMMARY

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
	TAXES	25,000	25,000	27,243	27,243	27,907	28,360
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	8,000	0	411,200	411,200	0
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	1,250	0	7,250	7,250	0
	INTEREST	1,984	1,462	500	500	1,500	1,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**26,984**	**35,712**	**27,743**	**446,193**	**447,857**	**29,860**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	19,869	70,969	0	568,067	568,067	0
	RECREATION & PARKS	11,423	12,902	35,498	35,498	32,536	44,326
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	**31,292**	**83,871**	**35,498**	**603,565**	**600,603**	**44,326**
Revenues Over (Under) Expenditures		(4,309)	(48,159)	(7,755)	(157,372)	(152,746)	(14,466)
Beginning Available Resources		**329,276**	**324,967**	**130,121**	**276,808**	**276,808**	**124,063**
Ending Available Resources		**324,967**	**276,808**	**122,366**	**119,436**	**124,063**	**109,597**
Ending Available Resources % of Total Exp.		1038%	330%	345%	20%	21%	247%

53 REVENUE SUMMARY

2015 Actual Revenues vs. 2016 Estimated Revenues	1154.1%
2016 Revenues Under (Over) Budget	(1,664)
2016 Budgeted Revenues vs. 2017 Budget Request	-93.3%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
3104	City Sales Tax	24,425	25,000	25,905	25,905	26,537	26,970
3106	Use Tax	575	0	1,159	1,159	1,188	1,159
3118	Public Improvements Fee	0	0	179	179	183	231
	TAXES	**25,000**	**25,000**	**27,243**	**27,243**	**27,907**	**28,360**
3302	State Grants	0	7,000	0	407,200	407,200	0
3303	Local Grants	0	1,000	0	4,000	4,000	0
	INTERGOVERNMENTAL	**0**	**8,000**	**0**	**411,200**	**411,200**	**0**
3650	Other Contributions	0	1,250	0	7,250	7,250	0
	MISCELLANEOUS	**0**	**1,250**	**0**	**7,250**	**7,250**	**0**
3701	Interest on Investments	1,300	1,514	500	500	1,000	1,000
3710	Unrealized Gain/Loss	684	(52)	0	0	500	500
	INTEREST	**1,984**	**1,462**	**500**	**500**	**1,500**	**1,500**
3710	Transfer from General Fund	0	0	0	0		
	TRANSFERS IN	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL REVENUES	**26,984**	**35,712**	**27,743**	**446,193**	**447,857**	**29,860**

Comments:
Park and Recreation Sales Tax proceeds are split between pool, rink, trails, and other recreation improvements. Revenues over annual amounts necessary to fund debt service, and operations and maintenance are directed to department 54 "Parks and Recreation Other Improvements" per Ordinance #7, 2007.

In lieu of debt service requirements for trails, $80,000 will be committed on an annual basis for capital improvements, $20,000 will be committed for operations and management costs, until $1,000,000 commitment has been reached. This obligation has been met as of 2015. New projects will compete for Other Recreation Improvements dollars, as priority dictates.

53-4401 TRAILS - OPERATIONS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	4555.3%
2016 Expenditures Under (Over) Budget	(565,105)
2016 Budgeted Expenditures vs. 2017 Budget Request	-92.7%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4201	Office/Operating Supplies	0	38	50	50		50
4203	Fuel-Lubricant Supplies	96	0	5,000	5,000	2,000	5,000
4204	Repairs/Supplies	0	0	0	0	0	2,000
4321	Utilities	89	85	100	100	105	150
4350	Other Purchased Services	1,238	2,328	1,000	1,000	2,470	2,500
4421	Fleet Services	10,000	10,451	10,848	10,848	10,848	13,126
9106	Gravel	0	0	0	0	0	3,000
9980	Street/Trails Striping	0	0	17,000	17,000	17,000	17,000
9987	Van Tuyl Ranch Segment	0	0	1,500	1,500	113	1,500
	Sub-Total: Operations	**11,423**	**12,902**	**35,498**	**35,498**	**32,536**	**44,326**
9965	Trail Construction	0	0	0	568,067	568,067	0
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**568,067**	**568,067**	**0**
	TOTALS	**11,423**	**12,902**	**35,498**	**603,565**	**600,603**	**44,326**

Comments:

4203 Fuel for equipment to maintain trail system
4350 Servicing Port a Potty on Van Tuyl Trail
4421 Rental of fleet equipment to maintain trails
9980 Striping of bike paths on City streets
9981 Grant contingent match for trails extensions/Ranch, North of Hwy 50 crossing under to South side to the Airport
9987 Trails extension on the Van Tuyl ranch property

53-4439 TRAILS - CAPITAL OUTLAY - NON-ASSETS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-100.0%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9952	Equipment	0	784	0	0	0	0
9980	Street/Trails Striping	14,090	17,552	0	0	0	0
9981	Trails Construction	5,512	52,633	0	0	0	0
9987	Van Tuyl Ranch Segment	267	0	0	0	0	0
9988	School Segment Construction	0	0	0	0	0	0
	Sub-Total: Capital Outlay	**19,869**	**70,969**	**0**	**0**	**0**	**0**
	TOTALS	**19,869**	**70,969**	**0**	**0**	**0**	**0**

Comments:

This cost center has ben moved to the operating account for 2016.

9952 2015 Purchase - Protective cover for mower/tractor
9979 Continue trails development along Highway 135
9980 Striping of bike paths on City streets
9981 Grant contingent match for trails extensions/Ranch, North of Hwy 50 crossing under to South side to the Airport
9987 Trails extension on the Van Tuyl ranch property
9988 Continued construction of trails to the schools along 8th Street

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
	TAXES	500,765	599,517	597,395	597,395	629,493	645,327
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	40,000	40,000	40,000	269,500
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	409	0	0	0	0
	INTEREST	1,810	2,935	5,000	5,000	6,500	9,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**502,575**	**602,861**	**642,395**	**642,395**	**675,993**	**923,827**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	19,962	60,000	60,000	60,000	366,000
	RECREATION & PARKS	0	58,225	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	450,000	50,000	75,000	75,000	267,500
	TOTAL EXPENDITURES	**0**	**528,187**	**110,000**	**135,000**	**135,000**	**633,500**
Revenues Over (Under) Expenditures		502,575	74,674	532,395	507,395	540,993	290,327
Beginning Fund Balance		**296,374**	**798,949**	**818,642**	**873,621**	**873,621**	**1,414,615**
Ending Fund Balance		**798,949**	**873,621**	**1,351,037**	**1,381,016**	**1,414,615**	**1,704,942**
Ending Fund Balance % of Total Expenditures		0%	0%	0%	1023%	1048%	269%

54 OTHER RECREATION IMPROVEMENTS FUND

2015 Actual Revenues vs. 2016 Estimated Revenues	12.1%
2016 Revenues Under (Over) Budget	(33,598)
2016 Budgeted Revenues vs. 2017 Budget Request	43.8%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
3104	City Sales Tax	466,499	519,468	568,059	568,059	545,442	613,699
3106	City Use Tax	24,911	67,352	25,420	25,420	70,720	26,378
3118	Public Improvement Fee	9,354	12,697	3,916	3,916	13,331	5,250
	TAXES	**500,765**	**599,517**	**597,395**	**597,395**	**629,493**	**645,327**
3320	GOCO Grants	0	0	40,000	40,000	40,000	269,500
	INTERGOVERNMENT	**0**	**0**	**40,000**	**40,000**	**40,000**	**269,500**
3,650	Other Contributions	0	409	0	0	0	0
	MISCELLANEOUS	**0**	**409**	**0**	**0**	**0**	**0**
3701	Interest on Investments	1,383	3,071	5,000	5,000	5,000	7,000
3710	Unrealized Gain/Loss	427	(136)	0	0	1,500	2,000
	INTEREST	**1,810**	**2,935**	**5,000**	**5,000**	**6,500**	**9,000**
3999	Transfer from Community Center	0		0	0		
	TRANSFERS IN	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL REVENUES	**502,575**	**602,861**	**642,395**	**642,395**	**675,993**	**923,827**

Comments:

Park and Recreation Sales Tax proceeds are split between pool, rink, trails, and other recreation improvements. Revenues over annual amounts necessary to fund debt service, and operations and maintenance are directed here, per Ordinance #7, 2007.

54-4444 CAPITAL IMPROVEMENTS

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-23.3%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	510.0%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4412	Bank Fees	0	58,225	0	0	0	0
	Sub-Total: Operations	**0**	**58,225**	**0**	**0**	**0**	**0**
9940	Improvement Other Than Bldgs	0	0	60,000	60,000	60,000	366,000
9952	Equipment	0	19,962	0	0	0	0
	Sub-Total: Capital Outlay	**0**	**19,962**	**60,000**	**60,000**	**60,000**	**366,000**
	TOTALS	**0**	**78,187**	**60,000**	**60,000**	**60,000**	**366,000**

Comments:

4412 Bond counsel, legal and bank fees to refinance 2007 bonds. This fund will accrue all savings over the next 15 years (approx. $50,000/year).

9940 2016-Jorgenson dog park amenities (GOCO match)
2017-$350,000 Char Mar park upgrades (GOCO match)
$16,000 dog park improvements

9952 2015:
Ice rink compressor rebuild
Pool energy monitoring system

54-4999 TRANSFERS OUT

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-83.3%
2016 Expenditures Under (Over) Budget	(25,000)
2016 Budgeted Expenditures vs. 2017 Budget Request	256.7%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4999	Transfer to General Fund	0	450,000	0	25,000	25,000	177,500
4999	Transfer to Community Center Func	0	0	37,000	37,000	37,000	77,000
4999	Transfer to Rink Fund	0	0	13,000	13,000	13,000	13,000
4999	Transfer to Trails	0	0	0	0	0	0
	Sub-Total: Operations	**0**	**450,000**	**50,000**	**75,000**	**75,000**	**267,500**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**0**	**450,000**	**50,000**	**75,000**	**75,000**	**267,500**

Comments:

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	352,291	368,043	382,028	382,028	382,029	462,256
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	15,065	7,773	7,745	7,745	8,629	10,285
	INTEREST	2,637	1,914	115	115	420	350
	TRANSFERS IN	0	0	40,000	40,000	37,257	237,000
	TOTAL REVENUE	**369,993**	**377,730**	**429,888**	**429,888**	**428,336**	**709,891**
EXPENDITURES							
	GENERAL GOVERNMENT	363,969	355,122	389,888	389,888	389,764	484,835
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	40,000	40,000	37,257	237,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	386,778	0	0	0	0
	TOTAL EXPENDITURES	**363,969**	**741,900**	**429,888**	**429,888**	**427,021**	**721,835**
Revenues Over (Under) Expenditures		6,024	(364,170)	0	0	1,315	(11,945)
Beginning Available Resources		**412,710**	**418,734**	**36,581**	**54,564**	**54,564**	**55,879**
Ending Available Resources		**418,734**	**54,564**	**36,581**	**54,564**	**55,879**	**43,934**
Ending Available Resources % of Total Exp.		115%	7%	9%	13%	13%	6%

04 REVENUE SUMMARY

2016 Actual Revenues vs. 2017 Estimated Revenues	13.4%
2016 Revenues Under (Over) Budget	1,552
2016 Budgeted Revenues vs. 2017 Budget Request	65.1%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
REVENUES							
3409	Fleet Repair Services	108,643	113,430	117,740	117,740	117,741	142,467
3410	Fleet Rental Services	243,648	254,613	264,288	264,288	264,288	319,789
	CHARGES FOR SERVICES	**352,291**	**368,043**	**382,028**	**382,028**	**382,029**	**462,256**
3601	Misc. Fleet Svcs.	7,653	7,773	7,745	7,745	8,500	10,285
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	7,412	0	0	0	129	0
	MISCELLANEOUS	**15,065**	**7,773**	**7,745**	**7,745**	**8,629**	**10,285**
3701	Interest on Investments	1,675	1,998	115	115	320	300
3710	Unrealized Gain/Loss	962	(84)	0	0	100	50
	INTEREST	**2,637**	**1,914**	**115**	**115**	**420**	**350**
3999	Transfer from General Fund	0	0	40,000	40,000	37,257	237,000
	TRANSFERS IN	**0**	**0**	**40,000**	**40,000**	**37,257**	**237,000**
	TOTAL REVENUES	**369,993**	**377,730**	**429,888**	**429,888**	**428,336**	**709,891**

Comments:
Due to potential fluctuations in operating costs for fuel and unexpected repairs, etc., the desired minimum cash reserve level should be eight percent (8%) of operating expenditures and the maximum should not exceed ten percent (10%).

04-4170 OPERATING

2015 Actual Expenditures vs. 2016 Estimated Expenditures	20.2%
2016 Expenditures Under (Over) Budget	2,867
2016 Budgeted Expenditures vs. 2017 Budget Request	67.9%

Account	Description	2014 Actual	2015 Actual	Original Budget	2016 Revised Budget	Projected Year-end	2017 Budget
4101	Wages-Fleet Maint	169,853	175,601	186,353	186,353	186,353	191,659
4102	Overtime	312	105	539	539	539	554
4103	Social Security	9,963	10,341	11,587	11,587	11,587	11,917
4104	Medicare	2,330	2,419	2,710	2,710	2,710	2,787
4106	Hlth Ins/WC/Othr Benefits	30,500	32,334	40,094	40,094	40,094	43,376
4108	ER Retirement Contrbtn	10,430	10,896	12,475	12,475	12,475	12,787
	Sub-Total: Personnel	**223,388**	**231,696**	**253,759**	**253,759**	**253,759**	**263,080**
4201	Material/Operating Sply	4,500	4,982	4,500	4,500	4,500	4,750
4202	Clothing/Uniforms	837	466	900	900	900	900
4203	Fuel/Lubricant Supply	11,137	8,580	11,106	11,106	11,200	12,000
4204	Repair Supplies	68,632	59,963	67,023	67,023	67,000	72,000
4205	Small Tools	2,914	3,485	3,650	3,650	3,650	3,750
4301	Postage/Freight Svcs	39	81	100	100	100	100
4302	Printing/Duplication Svcs	300	300	300	300	100	300
4303	Advertising/Legal Svcs	259	249	250	250	200	250
4304	Subscrptn/Lit/Films	206	345	300	300	300	300
4310	Dues/Mtgs/Mbrshps/Tuitn	895	945	945	945	1,000	2,000
4321	Utilities	6,579	6,546	7,350	7,350	7,350	7,350
4340	Repair/Mntce Svcs	15,784	8,759	8,500	8,500	8,500	15,000
4360	Contracted Svcs	2,523	2,645	2,500	2,500	2,500	2,500
4370	Trvl/Mileage/Meals/Lodg	90	100	100	100	100	600
4401	Prop/Liab Ins Premium	17,941	19,581	20,399	20,399	20,399	24,696
4804	Indirect Expenses	7,945	6,401	8,206	8,206	8,206	75,259
	Sub-Total: Operations	**140,581**	**123,426**	**136,129**	**136,129**	**136,005**	**221,755**
9956	Heavy Equipment	0		0	0	0	133,000
9957	Vehicles	0		40,000	40,000	37,257	70,000
9958	Shop Equipment Over $5,000	0		0	0	0	22,000
9970	Computer Software Over $5,000	0		0	0	0	12,000
	Sub-Total: Capital Outlay	**0**	**0**	**40,000**	**40,000**	**37,257**	**237,000**
	TOTALS	**363,969**	**355,122**	**429,888**	**429,888**	**427,021**	**721,835**

Comments:

4201 Car wash materials, first aid supplies and other shop supplies
4202 Clothing for three employees plus extra coveralls for shop
4203 Fuel and oil used for maintaining fleet vehicles and equipment. Price increase due to fuel costs.
4204 Parts used in maintaining fleet vehicles and equipment.
4205 Yearly replacement of small tools broken or lost. Purchasing specialized tools for newer vehicles.
4301 Cost for receiving parts and supplies
4302 Print repair orders
4303 Advertise vehicle and equipment sales
4304 Repair manuals, safety films, fleet magazines
4310 Tuition for CFA school, membership in Rocky Mountain Fleet Manager Assoc.
4321 Electricity for equipment barn
4340 Sublet repairs on vehicles and equipment fleet not equipped to do in-house
4360 Shop rugs and miscellaneous items and fleet accident repairs
4370 Meals, lodging, travel
4401 Insurance increase
4804 Increase in indirect expenses
9957 $40,000 for scheduled replacement of a 1992 vehicle used for plowing and parks.

04-4999 TRANSFERS OUT

2015 Actual Expenditures vs. 2016 Estimated Expenditures	-100.0%
2016 Expenditures Under (Over) Budget	0
2016 Budgeted Expenditures vs. 2017 Budget Request	0.0%

Account	Description	2014 Actual	2015 Actual	2016 Original Budget	2016 Revised Budget	2016 Projected Year-end	2017 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4999	Transfer to General Fund	0	386,778	0	0	0	0
	Sub-Total: Operations	**0**	**386,778**	**0**	**0**	**0**	**0**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**0**	**386,778**	**0**	**0**	**0**	**0**

Comments:

2017 BUDGETED EXPENDITURES FOR ALLOCATION

		City Council	City Attorney	City Manager	City Clerk	Finance	Information Technology	City Hall	City Shop	Total
Budgeted Expenditures		180,213	69,275	256,757	205,858	572,826	379,929	85,130	54,766	1,804,754
Less: Adjustments										
Capital Expenditures		-	-	-	-	-	(155,130)	-	(7,849)	(162,979)
Unallocated Costs		(124,050)	-	(46,240)	-	-	(14,075)	-	-	(184,365)
Costs to be Allocated		56,163	69,275	210,517	205,858	572,826	210,724	85,130	46,917	1,457,410
City Hall Step-Down Allocation										
Allocation Basis:	*Square Footage*	1,123	-	489	751	1,245	165	-	-	3,773
	%	29.8%	0.0%	13.0%	19.9%	33.0%	4.4%	0.0%	0.0%	100.0%
	Allocation	25,344	-	11,034	16,937	28,091	3,723	(85,130)	-	-
Total Costs to be Allocated		**81,508**	**69,275**	**221,551**	**222,795**	**600,917**	**214,447**	**-**	**46,917**	**1,457,410**

COST ALLOCATION

		General Fund	Fleet	Utility Funds	Communications	Community Center	Ice Rink	**Totals**
City Council	Cost Driver	7,861,697	709,891	11,484,322	751,002	1,147,949	375,539	22,330,400
Allocation Basis:	%	35.2%	3.2%	51.4%	3.4%	5.1%	1.7%	100.0%
Total Revenues	Allocation	28,696	2,591	41,919	2,741	4,190	1,371	**81,508**
City Attorney	Cost Driver	7,861,697	709,891	11,484,322	751,002	1,147,949	375,539	22,330,400
Allocation Basis:	%	35.2%	3.2%	51.4%	3.4%	5.1%	1.7%	100.0%
Total Revenues	Allocation	24,389	2,202	35,628	2,330	3,561	1,165	**69,275**
City Manager	Cost Driver	58.13	3.21	18.04	10.53	11.51	2.92	104.34
Allocation Basis:	%	55.7%	3.1%	17.3%	10.1%	11.0%	2.8%	100.0%
Number of FTEs	Allocation	123,431	6,816	38,305	22,359	24,440	6,200	**221,551**
City Clerk	Cost Driver	7,861,697	709,891	11,484,322	751,002	1,147,949	375,539	22,330,400
Allocation Basis:	%	35.2%	3.2%	51.4%	3.4%	5.1%	1.7%	100.0%
Total Revenues	Allocation	78,438	7,083	114,581	7,493	11,453	3,747	**222,795**
Finance	Cost Driver	7,861,697	709,891	11,484,322	751,002	1,147,949	375,539	22,330,400
Allocation Basis:	%	35.2%	3.2%	51.4%	3.4%	5.1%	1.7%	100.0%
Total Revenues	Allocation	211,560	19,103	309,046	20,210	30,892	10,106	**600,917**
Information Technology	Cost Driver	65	3	14	7	13	2	104
Allocation Basis:	%	62.5%	2.9%	13.5%	6.7%	12.5%	1.9%	100.0%
Computers	Allocation	134,029	6,186	28,868	14,434	26,806	4,124	**214,447**
City Shop	Cost Driver	1,050	8,400	3,150	-	-	-	12,600
Allocation Basis:	%	8.3%	66.7%	25.0%	0.0%	0.0%	0.0%	100.0%
Square Footage	Allocation	3,910	31,278	11,729	-	-	-	**46,917**
	Communications Subsidy				(52,791)			(52,791)
	Total Allocations	**604,453**	**75,259**	**580,076**	**16,775**	**101,342**	**26,713**	**1,404,619**

UTILITY FUNDS ALLOCATION

		Electric	Water	Wastewater	WWTP	Refuse	**Totals**
Allocation Basis:	*Utility Customers*	*4,425*	*2,224*	*2,146*		*1,954*	***10,749***
		41.2%	20.7%	10.0%	10.0%	18.2%	100.0%
City Council		17,257	8,673	4,184	4,184	7,620	41,919
City Attorney		14,667	7,371	3,556	3,556	6,477	35,628
City Manager		15,769	7,925	3,824	3,824	6,963	38,305
City Clerk		47,169	23,707	11,438	11,438	20,829	114,581
Finance		127,224	63,943	30,850	30,850	56,180	309,046
Information Technology		11,884	5,973	2,882	2,882	5,248	28,868
City Shop		4,829	2,427	1,171	1,171	2,132	11,729
	Allocation	**238,798**	**120,020**	**57,905**	**57,905**	**105,449**	**580,076**

Personnel

Compensation Philosophy

• • •

Changes in Staffing Levels

• • •

Personnel Distribution

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Staffing Table

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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 2017 minimum wage increase for full-time regular employees is $477. An attempt is made to offset any health insurance cost increases with this minimum increase. 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 2017, there are 46 comparable communities based on the above criteria. In addition, Gunnison County and Crested Butte data is utilized due to their proximity to the City of Gunnison. Salary survey data, gathered by the Colorado Municipal League, is used in most positions unless there are too few comparables. In which case, additional data may be gathered such as using all-Colorado data or other entities. All relevant salary data is used to determine the midpoint of the salary range for each position.

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

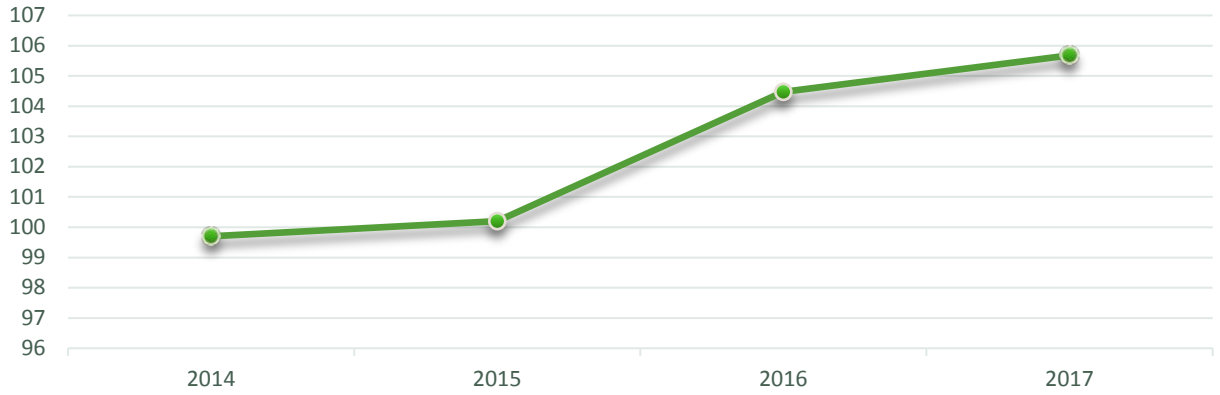
Years of Service: Wage increases are determined by targeting the step that correlates to the years of service for the current position. Employees that are hired at steps above entry level are credited for those years of service when calculating the appropriate step. The difference between the minimum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

Hiring Range

Minimum — Midpoint — Maximum

Entry	1	2	3	4	5	6	7	8	9	10
	4.4%	4.2%	4.0%	3.9%	2.5%	2.4%	2.4%	2.3%	2.3%	2.2%

Changes in Staffing Levels



In 2017, the budget includes an overall increase in Full-Time Equivalents (FTEs). The budget includes 0.81 more FTEs than the previous year's budget. The 0.80 FTE increase comes from the following departments in alphabetical order.

Police Department: 0.07

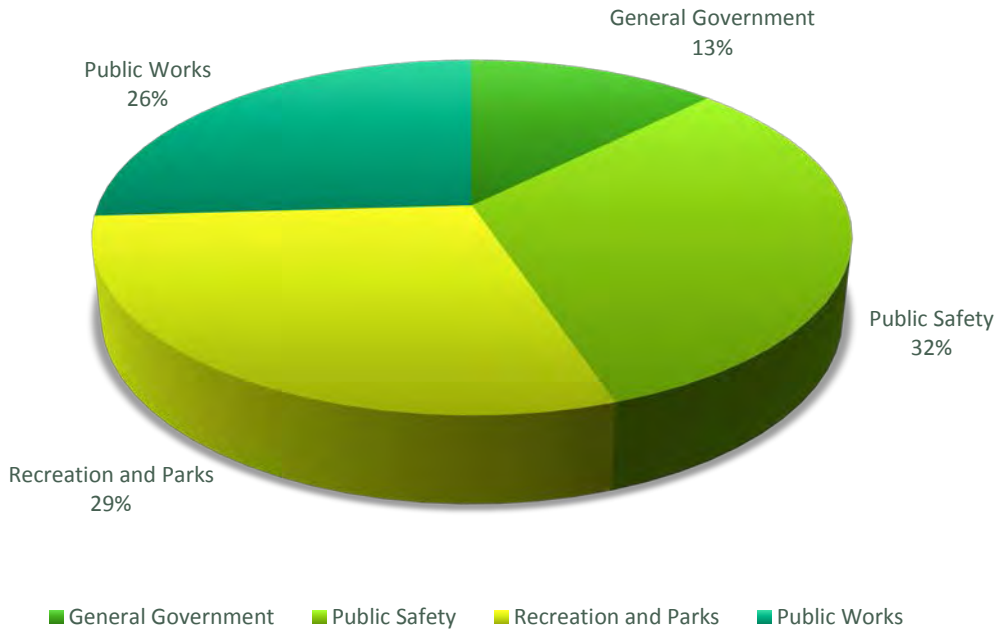
The police department currently runs a Moral Reconation Therapy program which is targeted at youth in crisis and works in conjunction with the courts and probation. The program typically runs two hours a week and when fully running, is year-round with kids entering and graduating as they progress through the program. Historically, the program required the officers that instruct the class to take the time off or adjust their schedules to be on duty. Both of those solutions reduced the time available for their primary assignments. Adjusting the hours and scheduling was unsuccessful because the class works best for the youth if done during the week and in the evenings. Two officers are trained to facilitate the program, conducting several programs at the high school and Western State Colorado University. This increase of 150 overtime hours for, to be funded from the Special Marijuana Sales Tax, will allow for better shift coverage. The total cost is $7,572.

Parks and Recreation: 0.74

The 2017 budget includes an increase of 0.02 FTE to add 50 hours to the allotment for the gardener. At the end of each season, this will allow to prepare the gardens and clean pots for the upcoming season.

The parks tours crew is responsible for cleaning bathrooms, cleaning park facilities, loading dog pickup stations and picking up trash throughout City parks. 1,496 hours have been added to assist with cleaning two additional restrooms, additional trails with trash pickup, and the new dog park.

Personnel Distribution



SUMMARY

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COMP	FULL TIME EQUIVALENT HISTORY 2015	2016	2017
GENERAL FUND								
City Council		31,200	0	0	33,603	0.00	0.00	0.00
Municipal Court		76,800	0	0	104,334	1.00	1.00	1.00
City Manager		164,975	0	0	198,614	1.78	1.28	1.28
City Clerk		129,150	111	0	171,078	2.00	2.00	2.00
Finance		307,611	373	0	425,569	5.00	5.00	5.00
Information Technology		87,633	0	0	107,775	0.00	1.00	1.00
Community Development		234,700	688	0	306,656	3.01	3.01	3.01
Police/Neighborhood Services		1,268,413	51,866	0	1,776,992	18.25	20.50	20.57
Building Inspection		88,400	574	0	120,764	1.00	1.00	1.00
Fire Department		97,271	317	0	130,823	1.00	1.00	1.00
Hazardous Materials		150	1,000	0	1,238	0.00	0.00	0.00
Victim Advocacy		40,525	213	0	48,909	1.00	1.00	1.00
Streets & Alleys Administration		112,452	0	0	154,973	1.40	1.40	1.40
Streets & Alleys Maintenance		210,777	17,100	0	308,463	4.22	4.22	4.22
Cranor Hill Ski Area		13,716	292	0	15,681	0.58	0.58	0.58
Recreation Administration		230,865	7,777	0	330,404	3.78	3.78	3.78
Recreation Programs		88,695	0	0	99,290	3.51	3.51	3.51
Parks		336,674	3,354	0	432,618	6.80	6.94	7.67
Lazy K		595	0	0	666	0.00	0.02	0.02
Events		35,436	0	0	49,572	0.88	0.88	0.88
		3,556,037	83,665	0	4,818,023	55.21	58.12	58.92
SPECIAL REVENUE								
Ditches		13,867	0	0	15,390	0.55	0.55	0.55
		13,867	0	0	15,390	0.55	0.55	0.55
ENTERPRISE								
Electric		476,972	5,687	8,700	620,581	5.15	6.15	6.15
Water		187,880	4,041	4,350	264,317	2.50	3.00	3.00
Wastewater		197,110	5,041	4,350	276,675	3.36	3.11	3.11
Wastewater Treatment Plant		201,300	1,065	0	279,946	3.01	3.01	3.01
Refuse		115,647	2,682	0	164,832	2.77	2.77	2.77
Communications		480,575	36,284	0	674,533	10.53	10.53	10.53
Park & Recreation (Pool and Rink)		400,757	1,430	0	516,610	14.18	14.43	14.43
		2,060,241	56,230	17,400	2,797,493	41.50	43.00	43.00
INTERNAL SERVICE								
Fleet Maintenance		191,659	554	0	263,080	3.21	3.21	3.21
		191,659	554	0	263,080	3.21	3.21	3.21
GRAND TOTAL		**5,821,804**	**140,449**	**17,400**	**7,893,987**	**100.47**	**104.88**	**105.68**

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COMP	FULL TIME EQUIVALENT HISTORY 2015	2016	2017
DETAIL								
CITY COUNCIL								
Mayor	PT	7,200	0	0	7,755	0.00	0.00	0.00
City Councilmember	PT	6,000	0	0	6,462	0.00	0.00	0.00
City Councilmember	PT	6,000	0	0	6,462	0.00	0.00	0.00
City Councilmember	PT	6,000	0	0	6,462	0.00	0.00	0.00
City Councilmember	PT	6,000	0	0	6,462	0.00	0.00	0.00
		31,200	0	0	33,603	0.00	0.00	0.00
MUNICIPAL COURT								
Municipal Judge	PT	18,000	0	0	19,418	0.00	0.00	0.00
City Clerk	FT	17,000	0	0	22,517	0.20	0.20	0.20
Adm/Court Clerk	FT	41,800	0	0	62,399	0.80	0.80	0.80
		76,800	0	0	104,334	1.00	1.00	1.00
CITY MANAGER								
City Manager	FT	159,271	0	0	192,374	1.00	1.00	1.00
Intern (1,040 hrs)	PT	0	0	0	0	0.50	0.00	0.00
Intern (585 hrs: 15 credit hrs)	PT	5,704	0	0	6,240	0.28	0.28	0.28
		164,975	0	0	198,614	1.78	1.28	1.28
CITY CLERK								
City Clerk	FT	68,000	0	0	90,118	0.80	0.80	0.80
Deputy City Clerk	FT	50,700	0	0	65,252	1.00	1.00	1.00
Admin/Court Clerk	FT	10,450	0	0	15,587	0.20	0.20	0.20
Overtime (3 hrs)	OT	0	111	0	120	0.00	0.00	0.00
		129,150	111	0	171,078	2.00	2.00	2.00
FINANCE								
Finance Director	FT	100,600	0	0	132,527	1.00	1.00	1.00
Accountant	FT	58,477	0	0	85,015	1.00	1.00	1.00
Accounting Clerk	FT	50,400	0	0	75,603	1.00	1.00	1.00
Utility Billing Clerk	FT	45,667	0	0	58,649	1.00	1.00	1.00
Human Resource Technician	FT	52,467	0	0	73,372	1.00	1.00	1.00
Overtime (10 hrs)	OT	0	373	0	403	0.00	0.00	0.00
		307,611	373	0	425,569	5.00	5.00	5.00
INFORMATION TECHNOLOGY								
IT Director	FT	87,633	0	0	107,775	0.00	1.00	1.00
		87,633	0	0	107,775	0.00	1.00	1.00
COMMUNITY DEVELOPMENT								
Community Development Director	FT	117,500	0	0	152,373	1.00	1.00	1.00
Planner II	FT	71,800	0	0	95,194	1.00	1.00	1.00
Community Development Technician	FT	45,400	0	0	58,348	1.00	1.00	1.00
Overtime (21 hrs)	OT	0	688	0	742	0.01	0.01	0.01
		234,700	688	0	306,656	3.01	3.01	3.01
POLICE								
Police Chief	FT	118,800	0	0	160,794	1.00	1.00	1.00
Police Captain	FT	92,000	0	0	109,392	1.00	1.00	1.00
Police Sergeant	FT	81,500	0	0	115,004	1.00	1.00	1.00

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COMP	FULL TIME EQUIVALENT HISTORY 2015	2016	2017
Police Sergeant	FT	77,967	0	0	111,722	1.00	1.00	1.00
Detective	FT	73,300	0	0	107,065	1.00	1.00	1.00
Police Officer	FT	65,300	0	0	95,550	1.00	1.00	1.00
Police Officer	FT	65,300	0	0	76,986	1.00	1.00	1.00
Police Officer	FT	65,300	0	0	76,306	1.00	1.00	1.00
Police Officer	FT	62,467	0	0	91,936	1.00	1.00	1.00
Police Officer	FT	62,467	0	0	80,443	1.00	1.00	1.00
Police Officer	FT	56,800	0	0	73,827	1.00	1.00	1.00
Police Officer	FT	54,675	0	0	63,902	1.00	1.00	1.00
Police Officer	FT	54,675	0	0	67,667	1.00	1.00	1.00
Police Officer	FT	48,777	0	0	75,953	1.00	1.00	1.00
Police Officer	FT	48,777	0	0	75,953	0.00	1.00	1.00
Records Clerk II	FT	36,900	0	0	47,301	0.75	0.75	0.75
Records Clerk II	FT	36,900	0	0	47,301	0.75	0.75	0.75
Neighborhood Services Officer	FT	56,400	0	0	73,128	1.00	1.00	1.00
Neighborhood Services Officer	FT	56,400	0	0	85,440	1.00	1.00	1.00
Neighborhood Services Officer	FT	41,800	0	0	68,243	0.00	1.00	1.00
Parking Attendant (1,040 hrs)	PT	11,908	0	0	13,307	0.25	0.50	0.50
Overtime (1,184 hrs)	OT	0	51,866	0	59,773	0.50	0.50	0.57
		1,268,413	51,866	0	1,776,992	18.25	20.50	20.57
BUILDING INSPECTION								
Building Official	FT	88,400	0	0	120,136	1.00	1.00	1.00
Overtime (9 hrs)	OT	0	574	0	628	0.00	0.00	0.00
		88,400	574	0	120,764	1.00	1.00	1.00
FIRE DEPARTMENT								
Fire Marshall	FT	88,000	0	0	115,574	1.00	1.00	1.00
Assistant Chief	PT	1,614	0	0	2,439	0.00	0.00	0.00
Fire Captains (2)	PT	3,228	0	0	4,877	0.00	0.00	0.00
Fire Lieutenants (4)	PT	4,429	0	0	7,573	0.00	0.00	0.00
Overtime (5 hrs)	OT	0	317	0	361	0.00	0.00	0.00
		97,271	317	0	130,823	1.00	1.00	1.00
HAZARDOUS MATERIALS								
Hazardous Materials Team	PT	150	0	0	161	0.00	0.00	0.00
Overtime	OT	0	1,000	0	1,077	0.00	0.00	0.00
		150	1,000	0	1,238	0.00	0.00	0.00
VICTIM ADVOCACY								
Records Clerk II	FT	12,300	0	0	15,750	0.25	0.25	0.25
Records Clerk II	FT	12,300	0	0	15,750	0.25	0.25	0.25
Part Time Victim Advocate (1,090 hrs)	PT	15,925	0	0	17,179	0.50	0.50	0.50
Overtime (6 hrs)	OT	0	213	0	230	0.00	0.00	0.00
		40,525	213	0	48,909	1.00	1.00	1.00
STREETS & ALLEYS ADMIN								
Public Works Director	FT	11,628	0	0	15,162	0.10	0.10	0.10
Street Supervisor	FT	76,634	0	0	108,090	1.00	1.00	1.00
Public Works Admin. Assistant	FT	5,730	0	0	8,414	0.10	0.10	0.10
Project Engineer	FT	18,460	0	0	23,307	0.20	0.20	0.20
		112,452	0	0	154,973	1.40	1.40	1.40
STREETS & ALLEYS MAINT								
Public Works Crew Leader	FT	62,677	0	0	82,991	1.00	1.00	1.00

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COMP	FULL TIME EQUIVALENT HISTORY 2015	2016	2017
Equipment Operator	FT	51,200	0	0	68,355	1.00	1.00	1.00
Equipment Operator	FT	49,000	0	0	73,220	1.00	1.00	1.00
Equipment Operator	FT	47,900	0	0	64,433	1.00	1.00	1.00
Overtime (450 hours)	OT	0	17,100	0	19,465	0.22	0.22	0.22
		210,777	17,100	0	308,463	4.22	4.22	4.22
CRANOR HILL SKI AREA								
Concessions/Ski Patrol (796 hrs)	TEMP	8,852	0	0	9,909	0.38	0.38	0.38
Ski Patrol EMT (400 hrs)	TEMP	4,864	0	0	5,445	0.19	0.19	0.19
Overtime (17 hrs)	OT	0	292	0	327	0.01	0.01	0.01
		13,716	292	0	15,681	0.58	0.58	0.58
RECREATION ADMINISTRATION								
Parks & Recreation Director	FT	51,550	0	0	68,399	0.50	0.50	0.50
Assistant Facilities Supervisor	FT	59,900	0	0	82,936	1.00	1.00	1.00
Recreation Programs Supervisor	FT	62,700	0	0	90,660	1.00	1.00	1.00
Recreation Coordinator	FT	52,267	0	0	74,724	1.00	1.00	1.00
Concessions (400 hrs)	TEMP	4,448	0	0	4,979	0.19	0.19	0.19
Overtime (185 hrs)	OT	0	7,777	0	8,705	0.09	0.09	0.09
		230,865	7,777	0	330,404	3.78	3.78	3.78
RECREATION PROGRAMS								
Program Instructors (7,300 hrs)	TEMP	88,695	0	0	99,290	3.51	3.51	3.51
		88,695	0	0	99,290	3.51	3.51	3.51
PARKS								
Parks & Recreation Director	FT	51,550	0	0	68,399	0.50	0.50	0.50
Park Maintenance Foreman	FT	65,450	0	0	84,056	1.00	1.00	1.00
Park Maintenance Worker	FT	48,800	0	0	57,140	1.00	1.00	1.00
Park Maintenance Worker	FT	47,650	0	0	70,719	1.00	1.00	1.00
Park Maintenance Worker	FT	44,775	0	0	56,198	1.00	1.00	1.00
Parks Mow Crew (2,470 hrs)	TEMP	29,393	0	0	37,400	1.54	1.68	1.19
Parks Projects/Tour (3,496 hrs)	TEMP	42,511	0	0	47,624	0.48	0.48	1.68
Parks Gardener (550 hrs)	TEMP	6,545	0	0	7,327	0.24	0.24	0.26
Overtime (90 hrs)	OT	0	3,354	0	3,754	0.04	0.04	0.04
		336,674	3,354	0	432,618	6.80	6.94	7.67
LAZY K								
Parks Mow Crew (50 hrs)	TEMP	595	0	0	666	0.00	0.02	0.02
		595	0	0	666	0.00	0.02	0.02
EVENTS								
Facility Events Manager	FT	25,080	0	0	37,889	0.44	0.44	0.44
Events Laborer (910 hrs)	TEMP	10,356	0	0	11,683	0.44	0.44	0.44
		35,436	0	0	49,572	0.88	0.88	0.88
DITCHES								
Laborer (1,146 hrs)	TEMP	13,867	0	0	15,390	0.55	0.55	0.55
		13,867	0	0	15,390	0.55	0.55	0.55
ELECTRIC ADMINISTRATION								
Public Works Director	FT	40,697	0	0	52,891	0.35	0.35	0.35
Public Works Admin. Assistant	FT	14,325	0	0	20,909	0.25	0.25	0.25
Project Engineer	FT	27,690	0	0	34,886	0.30	0.30	0.30
Standby	OT	0	0	8,700	9,522	0.00	0.00	0.00

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COMP	FULL TIME EQUIVALENT HISTORY 2015	2016	2017
		82,712	0	8,700	118,209	0.90	0.90	0.90
ELECTRIC DISTRIBUTION								
Electric Superintendent	FT	100,017	0	0	123,513	1.00	1.00	1.00
Electric Crew Leader	FT	83,333	0	0	105,149	1.00	1.00	1.00
Electric Lineman	FT	73,700	0	0	92,616	1.00	1.00	1.00
Electric Lineman	FT	68,600	0	0	86,029	1.00	1.00	1.00
Electric Lineman	FT	60,950	0	0	77,273	0.00	1.00	1.00
Water Operator (Meter Reading)	FT	7,660	0	0	11,567	0.20	0.20	0.20
Overtime (102 hrs)	OT	0	5,687	0	6,225	0.05	0.05	0.05
		394,260	5,687	0	502,372	4.25	5.25	5.25
WATER								
Public Works Director	FT	23,255	0	0	30,224	0.20	0.20	0.20
Public Works Admin. Assistant	FT	8,595	0	0	12,546	0.15	0.15	0.15
Project Engineer	FT	18,460	0	0	23,257	0.20	0.20	0.20
Water Superintendent	FT	40,550	0	0	55,183	0.50	0.50	0.50
Crew Leader	FT	30,000	0	0	43,034	0.50	0.50	0.50
Water Operator	FT	25,850	0	0	30,310	0.50	0.50	0.50
Water Operator	FT	25,850	0	0	37,032	0.00	0.50	0.50
Water Operator	FT	15,320	0	0	23,419	0.40	0.40	0.40
Overtime (97 hrs)	OT	0	4,041	0	4,485	0.05	0.05	0.05
Standby	OT	0	0	4,350	4,828	0.00	0.00	0.00
		187,880	4,041	4,350	264,317	2.50	3.00	3.00
WASTEWATER								
Public Works Director	FT	23,255	0	0	30,224	0.20	0.20	0.20
Public Works Admin. Assistant	FT	8,595	0	0	12,546	0.15	0.15	0.15
Project Engineer	FT	27,690	0	0	34,886	0.30	0.30	0.30
Sewer Superintendent	FT	40,550	0	0	55,072	0.50	0.50	0.50
Crew Leader	FT	30,000	0	0	42,939	0.50	0.50	0.50
Water Operator	FT	25,850	0	0	30,221	0.50	0.50	0.50
Water Operator	FT	25,850	0	0	37,032	0.00	0.50	0.50
Water Operator	FT	15,320	0	0	23,346	0.40	0.40	0.40
Water Laborer (1,560 hrs)	PT	0	0	0	0	0.75	0.00	0.00
Overtime (121 hrs)	OT	0	5,041	0	5,588	0.06	0.06	0.06
Standby	OT	0	0	4,350	4,821	0.00	0.00	0.00
		197,110	5,041	4,350	276,675	3.36	3.11	3.11
WASTEWATER TREATMENT PLANT								
Wastewater Superintendent	FT	78,900	0	0	99,985	1.00	1.00	1.00
Assistant Chief Plant Operator	FT	66,900	0	0	93,526	1.00	1.00	1.00
Laboratory Technician	FT	55,500	0	0	85,255	1.00	1.00	1.00
Overtime (22 hrs)	OT	0	1,065	0	1,180	0.01	0.01	0.01
		201,300	1,065	0	279,946	3.01	3.01	3.01
REFUSE								
Public Works Director	FT	11,628	0	0	15,112	0.10	0.10	0.10
Public Works Admin. Assistant	FT	11,460	0	0	16,727	0.20	0.20	0.20
Refuse-Equipment Operator	FT	40,425	0	0	48,727	1.00	1.00	1.00
Refuse-Equipment Operator	FT	40,425	0	0	67,664	1.00	1.00	1.00
Tree Dump Gatekeeper (900 hours)	TEMP	11,709	0	0	13,508	0.43	0.43	0.43
Overtime (92 hrs)	OT	0	2,682	0	3,094	0.04	0.04	0.04
		115,647	2,682	0	164,832	2.77	2.77	2.77

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME	STANDBY	TOTAL COMP	FULL TIME EQUIVALENT HISTORY 2015	2016	2017
COMMUNICATIONS								
Communications Director	FT	71,525	0	0	100,124	1.00	1.00	1.00
Communications Supervisor	FT	57,500	0	0	73,756	1.00	1.00	1.00
Communications Specialist	FT	51,900	0	0	66,619	1.00	1.00	1.00
Communications Specialist	FT	48,550	0	0	62,317	1.00	1.00	1.00
Communications Specialist	FT	45,200	0	0	70,029	1.00	1.00	1.00
Communications Specialist	FT	43,525	0	0	56,645	1.00	1.00	1.00
Communications Specialist	FT	41,850	0	0	54,754	1.00	1.00	1.00
Communications Specialist	FT	41,850	0	0	54,754	1.00	1.00	1.00
Communications Specialist	FT	40,175	0	0	45,419	1.00	1.00	1.00
Communications Specialist	FT	38,500	0	0	50,973	1.00	1.00	1.00
Overtime (1,107 hrs)	OT	0	36,284	0	39,141	0.53	0.53	0.53
		480,575	36,284	0	674,533	10.53	10.53	10.53
POOL/COMMUNITY CENTER								
Aquatics Manager	FT	40,700	0	0	65,519	1.00	1.00	1.00
Recreation Assistant	FT	32,450	0	0	51,133	1.00	1.00	1.00
Head Lifeguard	FT	33,800	0	0	46,091	0.75	1.00	1.00
Head Lifeguard	FT	33,800	0	0	52,675	1.00	1.00	1.00
Lifeguards (9,180 hrs)	PT	95,380	0	0	104,229	4.41	4.41	4.41
Swim Instructors (2,600 hrs)	TEMP	33,673	0	0	36,797	1.25	1.25	1.25
Front Desk (1,909 hrs)	PT	19,835	0	0	21,675	0.92	0.92	0.92
Climbing Wall (1,880 hrs)	PT	19,533	0	0	21,345	0.90	0.90	0.90
Overtime (70 hrs)	OT	0	1,430	0	1,562	0.03	0.03	0.03
		309,171	1,430	0	401,027	11.26	11.51	11.51
RINK								
Facility Events Manager	FT	31,920	0	0	48,273	0.56	0.56	0.56
Concessions/Skate Sharpener (2,400 hrs)	TEMP	27,312	0	0	30,811	1.15	1.15	1.15
Zamboni Drivers (2,510 hrs)	TEMP	32,354	0	0	36,499	1.21	1.21	1.21
		91,586	0	0	115,583	2.92	2.92	2.92
FLEET MAINTENANCE								
Public Works Director	FT	5,814	0	0	7,556	0.05	0.05	0.05
Public Works Admin. Assistant	FT	8,595	0	0	12,546	0.15	0.15	0.15
Fleet Maintenance Manager	FT	78,400	0	0	101,414	1.00	1.00	1.00
Mechanic-Journey	FT	51,300	0	0	66,899	1.00	1.00	1.00
Parts Manager	FT	47,550	0	0	74,052	1.00	1.00	1.00
Overtime (13 hrs)	OT	0	554	0	613	0.01	0.01	0.01
		191,659	554	0	263,080	3.21	3.21	3.21
GRAND TOTAL		**5,821,804**	**140,449**	**17,400**	**7,893,987**	**100.47**	**104.88**	**105.68**

Capital Expenditures

Capital Improvement Plan (CIP) Summary

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Budgeted Capital Expenditures

Capital Expenditures

Capital Improvement Plan (CIP)

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

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

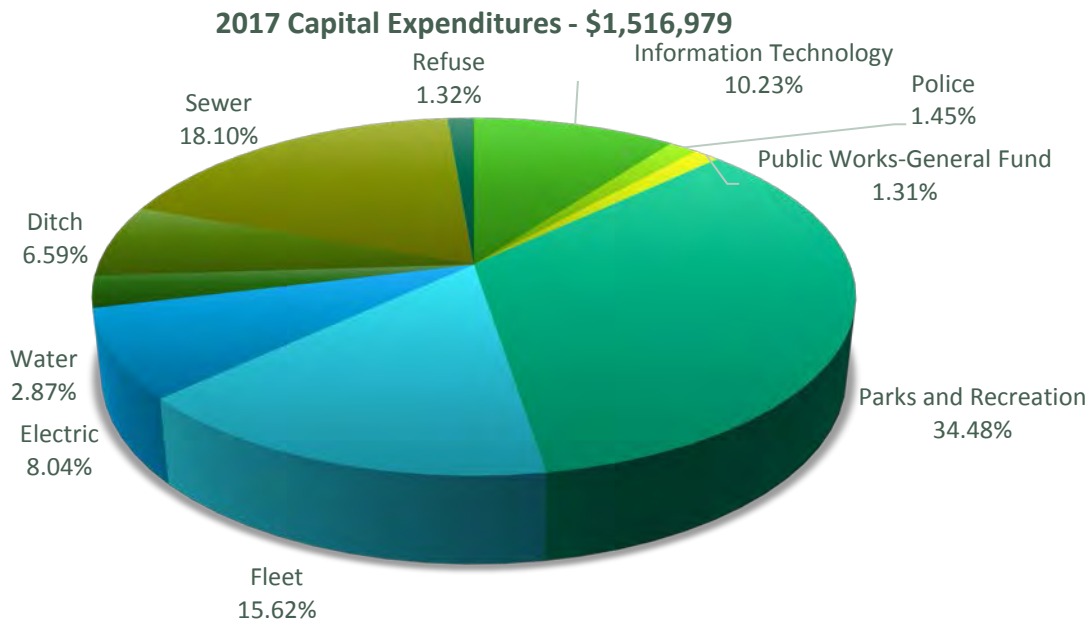
The Capital Improvement Plan is presented annually to the City Council. The first year of the package is referred to as the Capital Improvement Budget and is a list of projects for recommended implementation during the next fiscal year, while the subsequent four year period is referred to as the Capital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

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

Other Capital Expenditures Budget Requests

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

Capital Expenditures Summary



Capital Expenditures by Fund

The following section discusses each project included in the current budget. The total cost is included as well as a list of funding sources. The narrative for each project discusses any significant impacts that capital improvements make on the annual operating budget.

General Fund - $313,979

Information Technology - $155,130

WIRELESS ACCESS POINTS - $5,130
01-4007-9970

This project entails replacement of wireless access points with cloud managed access points. The points include 2 – City Hall, 1 – Police department, 1 – Jorgensen Events center, 1 – Community Center, 1 – Public Works. The installation will allow central management of wireless access and better tracking/blocking of devices connecting to networks and more control over the amount of bandwidth devices are allowed to consume, tracking of websites and applications used.

Funding Source(s): *General Fund*

Impact on Operating Budget: *None, these units will replace existing units.*

DOCUMENT MANAGEMENT SYSTEM - $50,000
01-4007-9971

A citywide document management system will help provide offices with software to track communications and documents. This will allow for better access and retrieval and electronic storage (opposed to paper storage). A flexible system will be able to be used by any city office and deployed in a few offices to start the process and then expanded into additional offices as projects, time and resources are available. The Document Management System could add workflows to help with movement of documents and better visibility as to the status of a process. Replacement of intranet site and Clerks indexing with the addition of storing the digital documents, increasing search capabilities to all words within scanned documents (typed good quality scans). One possible use would be to replace the Accounts Payable paper process with a workflow form (replacing the current paper form), and the need to print and copy invoices.

Funding Source(s): *General Fund*

Impact on Operating Budget: *Decreased use of paper and toner supplies as well as filing cabinet space is expected to save approximately $1,500 in the first full year. Annual software support costs are approximately $3,000. Productivity and customer service gains are not quantifiable at this time.*

REGIONAL BROADBAND SERVICE - $100,000
01-4007-9999

This city has committed to supported the Department of Local Affairs Phase II broadband project, which addresses capacity and pricing concerns. However, the remaining significant challenge for the regions connectivity is related to redundancy. The city is committed to enhancing redundancy by supporting the most likely solution for construction of a separate hardline connection to the valley.

Funding Source(s): *General Fund*

Impact on Operating Budget: *Unknown until the project details have been determined*

Police Department - $22,000

MESSAGE TRAILER - $22,000
01-4020-9952

Purchase a programmable message/radar trailer to be used for traffic control and special events. Specific brands, model and options have not been identified pending budget approval. The city currently owns two portable programmable message/radar trailers. The trailers are used on a regular basis for special events, traffic control at road closures and for speed and traffic education. For most road closures we need two to three signs based on traffic flow and detour routes. We have been using signs from the county, when available, to accomplish proper driver notification. Having three signs would insure availability for road closure and safety messages around town.

Funding Source(s): *General Fund*

Impact on Operating Budget: *Annual maintenance is expected to cost $500.*

Public Works (City Shop) - $7,849

HANDHELD GPS UNIT - $7,849
01-4032-9952

Existing GPS unit is 12 years old and is not functioning properly and the associated software does not work with current versions of Windows. The existing unit has a sub meter accuracy, the proposed unit has a sub foot accuracy. Upgrading the GPS unit will allow city staff to accurately capture data from the city's trail systems, parks, electric, water, and sewer infrastructure to incorporated into GIS maps.

Funding Source(s): *General Fund; expected trade-in of older unit - $1,000*

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

Public Works (Streets and Alleys) - $12,000

HI-WAY SANDER - $12,000
01-4035-9952

This project is the scheduled replacement of Unit 97, a 2007 Hi-Way Sander. The current unit's distribution parts are so rusted that the housing's integrity has been weakened to the point that the components are nearly detached.

Funding Source(s): *General Fund*

Impact on Operating Budget: *None-this request is to replace the equipment for a similar unit that performs a similar function.*

Parks and Recreation (Parks) - $117,000

NORTH ENTRY SIGN - $45,000
01-4051-9940

This intent of this project is to create a replica of the East and West Entryway signs that were constructed in 2013 and 2014. Total budget to be split with WSCU. $4,000 will need to be added if a water tap is needed. The existing entryway signage on the north end of the city is in poor condition. The new signage will also reflect the new WSCU logo.

Funding Source(s): *General Fund; $22,500 is expected to be funded by Western State Colorado University.*

Impact on Operating Budget: *Utilities and repair costs will approximately reach $600 annually.*

S TELLER SOUTH RESTROOMS - $63,000
01-4051-9940

This project entails the installation of a Tioga 2 holer flush toilet to be placed between skate park and South teller baseball/softball field. The price estimate is based on:

Montrose building	$48,000
¾" water tap	$2,500
Sewer tap	$5,000
Utility installation	$4,000
Electrical hook up	$2,500
Misc. plumbing	$1,000
Total	$63,000

Funding Source(s): *General Fund; $22,500 is expected to be funded by Western State Colorado University.*

Impact on Operating Budget: *Utilities and repair costs will approximately reach $600 annually.*

There has been increased usage of in the area due to new skate park infrastructure and renovation of South Teller baseball field. Participants in the baseball program on that field are younger and they have a tough time making it to the ice rink or softball field restrooms.

DUMP TRAILER - $9,000
01-4051-9952

This project is the scheduled replacement of Unit#139, a 1999 Performance dump trailer.

Funding Source(s): *General Fund*

Impact on Operating Budget: *Utilities will approximately reach $1,000 annually.*

Fleet Maintenance Fund - $237,000

DUMP TRUCK - $133,000
04-4170-9956

This project includes the replacement of Unit 41, a 1992 Chevrolet Dump Truck.

Funding Source(s): *General Fund (transfer)*

Impact on Operating Budget: *None-this request is to replace the vehicle for a similar vehicle that performs a similar function.*

TRAVEL VAN - $37,000
04-4170-9957
Replacement of Unit 44, a 1997 Chevrolet Van

Funding Source(s): *General Fund (transfer)*

Impact on Operating Budget: *None-this request is to replace the vehicle for a similar vehicle that performs a similar function.*

TRAVEL SUV - $33,000
04-4170-9957
Replacement of Unit 98, a 2003 Chevrolet Trailblazer

Funding Source(s): *General Fund (transfer)*

Impact on Operating Budget: *None-this request is to replace the vehicle for a similar vehicle that performs a similar function.*

WASTE OIL BURNER - $10,000
04-4170-9958
Replace the current waste oil burner with an updated efficient unit. The equipment barns current waste oil burner has become dated and unreliable. The city recycles its waste fluids, oils, ATF, hydraulic fluid, etc. in an environmentally friendly way and burns it to heat our equipment barn. This heater is essential in keeping equipment warm in colder months. Since most of our equipment is diesel, this heat source is mandatory to ensure starting and reliability of the equipment.

Funding Source(s): *General Fund (transfer)*

Impact on Operating Budget: *None-this request is to replace the unit for a similar unit that performs a similar function.*

WHEEL BALANCER - $12,000
04-4170-9958
Purchase a new wheel balancer for the city shop. Our current balancer is very old, unstable, and does not work on today's larger diameter wheels. A new balancer would allow us to balance wheels in house instead of outsourcing, and would be much safer for employees than our current setup.

Funding Source(s): *General Fund (transfer)*

Impact on Operating Budget: *None-this request is to replace the unit for a similar unit that performs a similar function.*

MANUFACTURER COMMUNICATION SOFTWARE - $12,000
04-4170-9970

This project includes the purchase of the manufacturer communication software, computer, license, accessories and connection kit.

Funding Source(s): *General Fund (transfer) – Capital Requirement*

Impact on Operating Budget: *The yearly license fee is $1,480*

Electric Fund - $122,000

SUBSTATION RELAY REPLACEMENT - $50,000
20-4202-9952

Relay equipment is located within substation controls which coordinates the protection of the substation components. In 2016, we budgeted for the engineering to be done and the replacement is the next step. The relays that are currently installed are out of date and not repairable because of age. Once these old relays fail, the substation will not be protected from high fault current events such as lightning if it would strike the substation. This could possibly damage equipment in substation causing us to experience a much more significant outage.

Funding Source(s): *Electric user fees*

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

BREAKER REPLACEMENT - $30,000
20-4202-9952

The breakers in the substation protect the power transformers from damage. One will be replaced this year and the other one the following year. A contract crew will be hired to set up the new breakers and tie to substation bus work. Power transformers alone are roughly $800,000 to replace.

Funding Source(s): *Electric user fees*

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

PICKUP REPLACEMENT - $42,000
20-4202-9957
Replacement of Unit 140, A 2006 Dodge 1500 4x4 4 door pickup.

Funding Source(s):
Electric user fees

Impact on Operating Budget:
None-this request is to replace the vehicle for a similar vehicle that performs a similar function.

Water Fund - $43,500

TRUCK REPLACEMENT - $19,000
25-4202-9957
Replacement of Unit 100, a 2003 Chevrolet ½ ton pickup.

Funding Source(s):
50% water user fees
50% sewer user fees

Impact on Operating Budget:
None-this request is to replace the vehicle for a similar vehicle that performs a similar function.

TRUCK REPLACEMENT - $24,500
25-4202-9957
Replacement of Unit 155, a 2002 Service Truck with hydraulics.

Funding Source(s):
50% water user fees
50% sewer user fees

Impact on Operating Budget:
None-this request is to replace the vehicle for a similar vehicle that performs a similar function.

Ditch Fund - $100,000

SLIP LINING - $100,000
28-4160-9652

Slip lining is being performed on many collection lines to extend the useful life of the mains and connectors. Tree roots, decay and other damage causes irrigation water, storm water and other sources of infiltration to increase the effluent that has to be treated at the wastewater treatment plant.

Funding Source(s):
Mineral Leasing

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

Sewer Fund - $274,500

TRUCK REPLACEMENT - $19,000
30-4204-9957

Replacement of Unit 100, a 2003 Chevrolet ½ ton pickup.

Funding Source(s):
50% water user fees
50% sewer user fees

Impact on Operating Budget:
None-this request is to replace the vehicle for a similar vehicle that performs a similar function.

TRUCK REPLACEMENT - $24,500
30-4202-9957

Replacement of Unit 155, a 2002 Service Truck with hydraulics.

Funding Source(s):
50% water user fees
50% sewer user fees

Impact on Operating Budget:
None-this request is to replace the vehicle for a similar vehicle that performs a similar function.

INFLOW/INFILTRATION REDUCTION - $100,000
30-4204-9751

Slip lining is being performed on many collection lines to extend the useful life of the mains and connectors. Tree roots, decay and other damage causes irrigation water, storm water and other sources of infiltration to increase the effluent that has to be treated at the wastewater treatment plant.

Funding Source(s):
Sewer user fees

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

PHONE SYSTEM - $16,000
30-4205-9952

The current phone system is very old and a number of phone have failed reducing emergency contact from out buildings. The current system does not support voice mail. Due to the location of the plant; phone, cell and internet services are challenging. Internet is currently provided by satellite, which has extremely low bandwidth - the state is requiring more of the data to be entered into their websites and not transmitted by paper. One solution to these problems is putting up cell phone repeaters. This would allow cell phone coverage on all the grounds, in the main office building, some of the out buildings, and use of cell internet (broadband) to improve internet service. This option is estimated to cost $14,000 plus the addition of cell phones for staff. This option would allow cell coverage for anyone on the grounds.

Funding Source(s):
Sewer user fees

Impact on Operating Budget:
$200 annual utility costs

PICKUP - $40,000
30-4205-9957

Replacement of Unit 68, a 2000 Ford F250 pickup with plow.

Funding Source(s):
Sewer user fees

Impact on Operating Budget:
None-this request is to replace the vehicle for a similar vehicle that performs a similar function.

Refuse Fund - $20,000

RECYCLING TRAILER - $20,000
35-4203-9952

Scheduled replacement of unit 53, a 2005 recycle trailer.

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Funding Source(s):
Refuse user fees

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

Community Center Fund - $40,000

ULTRAVIOLET SYSTEM - $40,000
51-4401-9952

For Lap Pool: Hanovia UV system provides a fast, unique way to disinfect water without heat or chemicals. Using short-wave radiation from Hanovia germicidal ultraviolet lamps, STERITRON purifiers destroy all water-borne microorganisms, including bacteria and viruses that cause e-coli, & cryptosporidium. As of right now we have two Siemens uv systems that were put in when the pools were built in 2009. The lap pool has stopped working three and half years ago. After talking to many pool operators the recommendation is to get a new UV system (Hanovia out of Germany but has an office in NC) and keep the old Siemens uv for parts for the leisure pool uv. What we are finding is that the Siemens uv system is out dated, parts & labors are obsolete.

Funding Source(s):
Transfer from Other Recreation Improvements

Impact on Operating Budget:
UV light bulbs costs about $3,500 per year to replace.

Other Recreation Improvements Fund - $366,000

CHAR MAR PARK UPGRADES - $350,000
54-4444-9940

A needed renovation/upgrade of this 1960's park to include but not limited to pickleball courts sand volleyball and Play equipment, picnic pavilion and openings to the ditch on the West side of the park. Convert irrigation from potable to ditch water. Park and Recreation Master Plan, survey and public input indicates strong support for pickleball courts and general park infrastructure improvements. Applying for a $350,000 grant from Great Outdoors Colorado during the fall of 2016. Pickleball tournaments raised $3,500 as partner match.

Funding Source(s):
$80,500 Parks and Recreation sales tax

$269,500 Great Outdoors Colorado Grant

Impact on Operating Budget:
Converting irrigation from potable to pumps will increase electric costs and reduce water costs BY approximately $500 per year.

DOG PARK IMPROVEMENTS - $16,000
54-4444-9940

Picnic tables and trash receptacles, a transformer, small wire, electrical outlets, breaker box, potable water, drinking fountain for people and dogs, irrigation, sprinklers, pump, cistern, small pump house, valves, fittings, and wiring etc. Continue the Dog Park build and provide a comfortable place to take a dog off leash.

Funding Source(s):
Parks and Recreation sales tax

Impact on Operating Budget:
Electrical usage, stain, other repair and maintenance materials, etc. will cost approximately $500 per year.

Debt

Summary of Debt Obligations

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Summary of Debt Service and Lease Payments

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Legal Debt Margin

Issue	Purpose	Issue Amount	Issue Date	Interest Rate
GOVERNMENTAL ACTIVITIES				
There are currently no debt obligations for governmental activities.				
BUSINESS-TYPE ACTIVITIES				
Sales and Use Tax Revenue Bonds, Series 2007	Finance construction of an additon to the Community Center for the swimming pools and the construction of the indoor rink	$8,330,000	11/08/07	3.75 - 4.35%
Sales and Use Tax Revenue Bonds, Series 2015	Forward refunding refinance to retire the Sales and Use Tax Revenue Bonds, Series 2007, at the 12/01/17 call date	$5,945,000	10/15/15	2.75% (possible rate reset 12/01/27)
Municipal Energy Agency of Nebraska Regulatory ISO Transmission Adjustment	NMPP-MEAN settled with a third party. The City's Service Schedule Power Contract required each participant to pay an allocated amount.	$132,610	12/31/13	0.00%

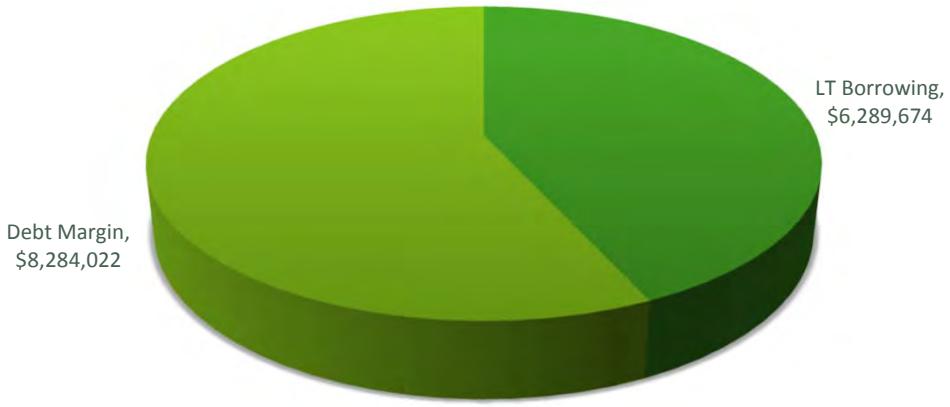
Summary of Debt Service and Lease Payments

YEAR	Sales and Use Tax Revenue Bonds, Series 2007			Sales and Use Tax Revenue Bonds, Series 2015			Municipal Energy Agency of Nebraska Regulatory ISO Transmission Adjustment			TOTALS
	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	
2008	180,000	362,510	542,510			-			-	542,510
2009	210,000	333,990	543,990			-			-	543,990
2010	220,000	326,115	546,115			-			-	546,115
2011	225,000	317,865	542,865			-			-	542,865
2012	235,000	309,428	544,428			-			-	544,428
2013	245,000	300,615	545,615			-			-	545,615
2014	250,000	291,428	541,428			-	19,891		19,891	561,319
2015	260,000	282,053	542,053			-	26,522		26,522	568,574
2016	275,000	271,653	546,653			-	26,522		26,522	573,174
2017	6,230,000	130,326	6,360,326	315,000	122,616	437,616	26,522		26,522	6,824,464
2018			-	335,000	154,825	489,825	26,522		26,522	516,347
2019			-	345,000	145,613	490,613	6,630		6,630	497,243
2020			-	355,000	136,125	491,125			-	491,125
2021			-	360,000	126,363	486,363			-	486,363
2022			-	375,000	116,463	491,463			-	491,463
2023			-	385,000	106,150	491,150			-	491,150
2024			-	395,000	95,563	490,563			-	490,563
2025			-	405,000	84,700	489,700			-	489,700
2026			-	415,000	73,563	488,563			-	488,563
2027			-	425,000	62,150	487,150			-	487,150
2028			-	440,000	50,463	490,463			-	490,463
2029			-	455,000	38,363	493,363			-	493,363
2030			-	465,000	25,850	490,850			-	490,850
2031			-	475,000	13,063	488,063			-	488,063
	8,330,000	2,925,981	11,255,981	5,945,000	1,351,866	7,296,866	132,610	-	132,610	18,685,456
Principal Remaining at Start of Budget Year	6,230,000			n/a			59,674			6,289,674

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:		
2015 Actual Valuation, per Assessor		$ 72,868,480
Legal Debt Limit Percentage		20%
Legal Debt Limit		**$ 14,573,696**
Total Long-Term Borrowing	$ 6,289,674	
Less: Borrowing Not Subject to Full Faith and Credit	$ -	
Net Borrowing Applicable to Debt Limit		$ 6,289,674
Legal Debt Margin		**$ 8,284,022**



Appendix

Financial Policies

City Charter
Purchasing Policy
Fund Balance Policy
Basis of Budgeting and Accounting
Definition of a Balanced Budget
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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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

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.

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 Purpose. The purpose of these policies and procedures is to provide for the fair and impartial treatment of all persons involved in public purchasing by the city of Gunnison. The intent is to maximize the purchasing value of public funds. It is also intended to encourage effective economic competition while providing safeguards for maintaining a purchasing system with quality and integrity. (Ord. 10-1999 § 1; Code 1997 § 2-2-1).

2.20.020 Goals and objectives. The following goals and objectives are intended to be minimum standards which shall apply to the city of Gunnison's purchase of goods and services:

A. Comply with the State of Colorado Revised Statutes, as amended.

B. Purchase for the city the best economic advantage, while maintaining the highest quality of services and goods necessary to accomplish the functions of municipal government.

C. Provide a uniform procedure for the purchase of materials, equipment, and services.

D. Consolidate purchases to achieve maximum economic benefits, wherever possible.

E. Purchase goods and services from local vendors, using local preference as stated in GMC 2.20.170, when their goods and services are economically competitive and their quality is comparable to other goods and services.

F. Require all vendors and other suppliers to fulfill all terms and conditions of contracts and purchase orders.

G. Secure all applicable federal and state tax exemptions appropriate to purchases or contracts for services.

H. Assure applicability to all city departments, including elected offices. (Ord. 8-2014; Ord. 10-1999 § 1; Code 1997 § 2-2-2).

2.20.030 Responsibility. The city manager shall be the purchasing agent for all departments, offices, and divisions of the city, as specified in the City of Gunnison Municipal Home Rule Charter. The city manager may recommend such further written procedures as are necessary to implement the policies stated herein.

Authority to Purchase. The following personnel will have the authority to purchase for the city of Gunnison:

A. The city manager, in cooperation with the director of finance, are hereby designated as the monitoring agents for the acquisition of goods and services, in accordance with the budget approved by the city council. The city manager may choose to further delegate purchasing authority.

B. City council, the city manager, designated department head or their designee must approve and sign the following types of contracts, regardless of the dollar amount:

1. Multi-year contracts of any nature;
2. Challenge grant and continuing challenge grant contracts;
3. Youth challenge grant contracts;
4. Contracts for service;
5. Real estate purchase contracts;
6. Contracts relating to the sale of bulk utilities, other than normal retail transactions;
7. Purchase of goods or services over $50,000.

C. Notwithstanding the provisions of Section 7.10 of the City of Gunnison Municipal Home Rule Charter, the city manager shall consult with the city council before making a purchase that is beyond the scope and intent of the budget approved by the city council. (Ord. 8-2014; Ord. 7-2006 § 1; Ord. 10- 1999 § 1; Code 1997 § 2-2-3).

2.20.040 Ethical relationships with vendors and suppliers. All city personnel are obligated to establish and maintain ethical relationships with all vendors or suppliers of city goods and services. Acceptance or solicitation of entertainment, loans, gifts, or special consideration from vendors or suppliers for personal benefit by city personnel is prohibited. (See Section 8.12 of the city of Gunnison employee handbook.) 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, such as pens, pencils, paper weights, cups, caps, candy, calendars, etc., are not considered articles of value or gifts in relation to this policy. (Ord. 8- 2014; Ord. 10-1999 § 1; Code 1997 § 2-2-4).

2.20.050 Petty cash. Shipping charges, postage fees, and laundry expenses for the animal shelter are regular allowable purchase reimbursements through petty cash. All other expenses must be reimbursed through the weekly accounts payable voucher system. Specific exceptions may be made with the approval of the finance director only.

The following accounts are provided in order to reduce the need for petty cash:

A. Courier Services.

1. Available to all city departments for air services including next-day and second-day air. Some preprinted forms are available in the City Hall mail room. Packages may be arranged for pickup or taken to a local drop. A current list of local drops is available in the finance department. Some additional charges may apply.

2. Ground service by some vendors must be paid through petty cash.

B. Food purchase charge accounts are available to all city departments at many food-vending businesses within the city limits. A list of businesses with charge accounts is available in the finance department. City employees should call ahead to businesses to verify charging approval. The accounts payable personnel can verify approval when requested. (Ord. 10-1999 § 1; Code 1997 § 2-2-5).

2.20.060 Purchase orders. A purchase order is a contract to purchase goods or services from a specific vendor, and should be treated as such. The city of Gunnison does not require a purchase order unless specifically requested by a vendor. Procedure:

A. A purchase order is initiated by a purchase requisition. All purchase requisitions must include the following:

1. Requisition date;

2. Item to be purchased (including item number, quantity, and description);

3. Account number to be charged;

4. Amount – projected cost of purchase;

5. Shipping costs; and

6. Authorized signature.

B. After the purchase requisition is completed, approved and signed by the department head or designee, a purchase order will be prepared by the purchasing agent or designee. The city manager and finance director, or their designees, will check the purchase order and attached purchase requisition for completeness and sign the purchase order. The purchase order copies are then distributed to the appropriate departments. One copy is kept in the purchase order file. It is the responsibility of the department to keep the original purchase order documentation and administer the purchase (mail hard copy to vendor, acknowledge receipt, accept invoice and process interim and final payments). (Ord. 10-1999 § 1; Code 1997 § 2-2-6).

2.20.070 Cooperative purchasing. This is the process of 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.

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. (Ord. 10-1999 § 1; Code 1997 § 2-2-7).

2.20.080 State bid awards. State bid awards made by the Purchasing Division of the state of Colorado are available for use by local government agencies to purchase goods and services at a reduced price due to quantity discounts. Using the state bid awards does not require the bidding process by individual entities. (Ord. 10-1999 § 1; Code 1997 § 2-2-8).

2.20.090 Bulk purchasing. Whenever feasible, purchasing shall be done in bulk in order to take full advantage of discounts. Departments shall be responsible for anticipating needs in a timely fashion in order to consolidate and expedite purchasing of the same type of supplies or contracts. (Ord. 10-1999 § 1; Code 1997 § 2-2-9).

2.20.100 Emergency purchasing. The city manager, or designee, subject to review by the city council, shall have the right to make emergency purchases in excess of the limits of this policy and without using the aforementioned procedures when there exists a threat to public health, welfare, or safety under emergency circumstances. The purchasing agent for the city should still secure, by informal bid procedure, at the “best value,” any such materials, supplies, equipment or services. Such informal bid procedures shall, to the extent possible, consist of obtaining quotes either by telephone, in writing, or by electronic transmission from at least three suppliers of the product or service to be purchased. A written determination of

the basis for the emergency shall accompany the purchase order or voucher. (Ord. 10-1999 § 1; Code 1997 § 2-2-10).

2.20.110 Formal purchase procedure. The city manager, or designee, acting as the purchasing officer for the city of Gunnison, shall follow the procedures set forth in this section to call for competitive bids for all formal purchases of tangible goods, services and supplies for the city of Gunnison.

A. The city manager, or designee, shall require a request for bid be published at least one time in a newspaper of legal record in the city of Gunnison. The publication of the invitation to bid shall not be less than 10 days prior to the date set for the official bid opening. The invitation to bid shall contain the following information:

1. A description of the work to be performed or the product to be purchased;

2. The location where copies of plans, specifications, and other bid documents may be examined and/or obtained;

3. The time and place where bids will be received and opened;

4. A statement that the city reserves the right to reject any and all bids that are not in the best interest of the city of Gunnison.

B. Before submitting a bid, an applicant shall be responsible for the following:

1. A thorough examination of the bid documents and requirements;

2. An inspection of the project site in order to be familiar with the local conditions that may in any manner affect cost, progress, or performance of the work;

3. Familiarization with federal, state, and local laws, ordinances, rules and regulations that may in any manner affect cost, progress, or performance of the work.

C. The city reserves the right to reject any and all bids, and the right to disregard all nonconforming, nonresponsive or conditional bids. If conflicts arise between the provisions of the text and any table, illustration, graphic depiction, or number or calculation, the provisions of the text shall apply. In the event that all bids exceed the funds allocated in the city of Gunnison's budget, the city reserves the right to reduce the scope of work or reject all bids. The city may negotiate with the lowest responsible bidder to reduce the scope of work as required to conform to the funds available. Entering into negotiations does not guarantee the subsequent award of the bid.

D. The city shall conduct such investigations as deemed necessary to assist in the evaluation of any bid and to establish the responsibility, qualifications and financial ability of the bidders, proposed subcontractors and other persons and organizations to do the work in accordance with the contract documents to the city's satisfaction within the contract time. The city reserves the right to reject the bid of any bidder who does not pass any such evaluation to the city's satisfaction. If the contract is awarded, it will be awarded to the bidder who, by evaluation, the city determines will best meet the city's interest.

E. The city may consider the qualifications and experience of the subcontractors and other persons and organizations (including those who are to furnish the principal items of material or equipment) identified for any portion of the work. Operating costs, maintenance considerations, performance data and guarantees of time, materials and equipment may also be considered by the city. (Ord. 8-2014; Ord. 7-2006 §§ 2, 3; Ord. 10-1999 § 1; Code 1997 § 2-2-11).

2.20.120 Disqualification of bids. Failure to complete the bid form or to meet the requirements identified in the bid specifications shall constitute grounds for the rejection or disqualification of a bid. A bid will not be accepted from, nor shall a contract be awarded to, any person, firm, or corporation that is in arrears to the city of Gunnison upon debt or contract, or that is a defaulter on surety or otherwise upon any obligation to the city. Bidders may be required to submit satisfactory evidence that they have a practical knowledge of the project and that they have the necessary financial resources to complete the proposed work. (Ord. 10-1999 § 1; Code 1997 § 2-2-12).

2.20.130 Bid openings. Bids shall be opened in the presence of one or more witnesses and read aloud at the time and place stated in the invitation to bid. All bid openings shall be open to the public. Bidders, their representatives, and other interested parties are encouraged to attend the bid opening. Bids not submitted by the required deadline are ineligible for consideration and will not be opened. (Ord. 10-1999 § 1; Code 1997 § 2-2-13).

2.20.140 Award of contract. The city shall issue a notice of award (verbal or written) to the successful bidder within a reasonable time frame following the bid opening. Failure to enter into a contract with the city within a specified time frame shall be just cause for annulment of the award, and forfeiture of the bid guaranty (if applicable). The award of the contract may then be made to the next higher and qualified bidder in the same manner as previously prescribed. (Ord. 10-1999 § 1; Code 1997 § 2-2-14).

2.20.150 Bids for construction contracts of $50,000 and over. The bid procedure for construction contracts equal to or greater than $50,000 shall be the same as set forth for purchase of tangible goods, services, and supplies in this chapter except:

A. When contracting with a consulting or engineering firm for construction projects, said consulting or engineering firm shall be responsible for preparation of the invitation to bid and bid specifications and contracts.

B. All invitations to bid for construction contracts in any amount greater than $100,000 shall include requirements for bid security. Bid security shall be a bond provided by a surety company authorized to do business in the state of Colorado. Bid security for construction contracts in any amount greater than $100,000 but less than $500,000 shall be in an amount that covers 5 percent (5%) of the estimated project cost. Bid security for construction contracts in any amount greater than $500,000 shall be in an amount that covers 10 percent (10%) of the estimated project cost.

C. Following a sufficient period of time for review and inspection by city staff, all bids for a construction contract of $50,000 and over shall be awarded by the city council at a regular meeting or at a special meeting called for such approval, authorizing the mayor, mayor pro tem, city manager or designated department head to sign said contract. (Ord. 8-2014; Ord. 7-2006 § 4; Ord. 10-1999 § 1; Code 1997 § 2-2-15).

2.20.160 Requirements for informal and formal bids per purchase.

A. Under $500.00.

1. No price quotations or informal/formal bidding required.

2. Authorization: department level.

B. Between $500.00 and $2,499.

1. Informal Purchase. A minimum of two competitive quotes (written or oral) shall be solicited prior to the purchase of any goods or entering into a contract for services.

2. Authorization: department level.

3. Contracts for Service. If the service is being provided on city property, the contract shall include provisions for appropriate insurance coverage.

C. Between $2,500 and $9,999.

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. Electronically transmitted bids are acceptable.

2. Authorization: department level.

3. Contracts for Service. If the service is being provided on city property, the contract shall include provisions for appropriate insurance coverage.

D. Between $10,000 and $49,999.

1. Formal Purchase. Formal sealed bids shall be required. Request for bids shall be advertised in a newspaper of legal record a minimum of 10 days prior to the date set forth for bid opening.

2. Authorization: city manager approval.

3. Contracts for Service. If the service is being provided on city property, the contract shall include provisions for appropriate insurance coverage.

E. $50,000 and Over.

1. Formal Purchase. Formal sealed bids are required. Request for bids shall be advertised in a legal newspaper of record a minimum of 10 days prior to the date set forth for bid opening.

2. Authorization: city council approval.

3. Contracts for Service. If the service is being provided on city property, the contract shall include provisions for appropriate insurance coverage. (Ord. 7-2006 § 5; Ord. 10-1999 § 1; Code 1997 § 2-2-16).

2.20.170 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 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. If a purchase is equal to or less than $250,000, a local business shall be awarded a contract if its bid is within 10 percent of the lowest responsible bidder who does not have the local business designation. If a purchase is more than $250,000, a local business shall be awarded a contract if its bid is within three percent 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. (Ord. 5-2009; Ord. 10-1999 § 1; Code 1997 § 2-2-17).

2.20.180 Formal/informal bid exceptions. The following shall be exempt from formal or informal bidding:

A. Purchases from federal, state or other local government units;

B. Purchases made through other governmental entities as may be authorized by ordinance or statute;

C. Single vendor availability;

D. Equipment repairs; and

E. Purchases where use of any other than specific vendors would result in incompatible component parts or would otherwise disrupt or impair services being provided. (Ord. 10-1999 § 1; Code 1997 § 2-2- 18).

2.20.190 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 disbarment 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;

D. Violation of contract provisions, as set forth below, of a character which is regarded by the city manager to be so serious as to justify debarment action:

1. Deliberate failure without good cause to perform in accordance with the specifications or within the time limit provided in the contract;

2. 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.

E. After approval of a debarment or suspension by the 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. (Ord. 10-1999 § 1; Code 1997 § 2-2-19).

Fund Balance Policy

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

Purpose

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

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

Fund Balance

For the purposes of this policy, Fund Balance is defined as accumulated revenues over expenditures that may be appropriated for use by City Council. More specifically, Fund Balance is associated with the current financial measurement focus as measured during budget development. Available resources (current assets minus current liabilities) will be used to calculate adherence to the below policy statement. Within the Fund Balance, specific reserves have been set aside as prescribed by this Reserve Policy. Excluding the TABOR or

other reserves imposed by law or otherwise restricted due to contractual obligations, the reserves may be adjusted depending on current city financial conditions. It is the policy of the City Council to ensure the fiscal health of the community against unforeseen circumstances by maintaining reserves at sufficient levels for operations to continue.

GOVERNMENTAL FUNDS

General Fund

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

Special Revenue Funds (Conservation Trust and Ditches)

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

PROPRIETARY FUNDS

Enterprise Fund

- **Electric Division** – due to the critical equipment in the electric substations, the desired reserve level is $1,000,000.
- **Water Division** – due to the critical needs of water storage tanks, the desired reserve level is $1,000,000.

- **Sewer Division** – due to the critical operations of the wastewater treatment plant, the desired reserve level is $1,000,000.
- **Refuse Division** – due to the critical operations of collecting trash, the desired reserve level is $300,000.
- **Communications Division** – due to the critical operations of emergency dispatching, the reserve level is 15% of total expenditures. The desired reserve level is 25% of total expenditures.
- **Recreation Division**
    - **Pool**
        i. The minimum reserve is the amount required by bond covenants.
        ii. In addition, it is recommended that $250,000 also be reserved for equipment replacement and building expansion.
    - **Rink**
        i. The minimum reserve is the amount required by bond covenants.
        ii. In addition, it is recommended that $100,000 also be reserved for equipment replacement.
    - **Trails**
        i. No minimum reserve is required.
        ii. It is recommended that $35,000 be reserved for equipment replacement.
    - **Other Recreation Improvements**
        i. No minimum reserve is required.

Internal Service Fund (Fleet)

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

Basis of Budgeting and Accounting

The basis of accounting for governmental funds is modified accrual. The basis of budgeting for governmental funds is also modified accrual. The basis of accounting for proprietary funds is full accrual, and the basis of budgeting proprietary funds is full accrual. Revenues are recognized in the accounting period in which they become “available and measurable.”

The City budgets on a calendar year, January 1 – December 31 for all funds. Any increase to the adopted budget requires that a supplemental budget and appropriation be approved by second reading of an Ordinance, with prior published notice of the proposed change (C.R.S. 29-1-109). Expenditures must not exceed appropriations approved by the City Council (C.R.S. 29-1-110). The appropriations are established by classification and function.

According to Colorado State Statute (C.R.S. 30-25-202), moneys credited to Capital Funds shall not revert or be transferred to any other fund.

Definition of a Balanced Budget

The recommended budget presented annually to the City Council of the City of Gunnison 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.

Investment Policy

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

POLICY

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

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

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

SCOPE

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

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

INVESTMENT OBJECTIVES

The City's principal investment objectives are:

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

INVESTMENT ADVISORY BOARD

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

DELEGATION OF AUTHORITY

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

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

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

PRUDENCE

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

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

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

ETHICS AND CONFLICTS OF INTEREST

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

AUTHORIZED SECURITIES AND TRANSACTIONS

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

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

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

2. Obligations of U.S. Government Agencies with a maximum maturity of five years from the settlement date, unless the governing body authorizes a longer maturity period. Specifically mentioned in the law are securities issued by FNMA (federal national mortgage association) "Fannie Mae"; by GNMA (government national mortgage association) "Ginnie Mae"; by FHLMC (federal home loan mortgage corporation) "Freddie Mac"; by the federal farm credit bank; by the federal land bank; by the export-import bank; by the Tennessee valley authority; and by the world bank.

3. Securities of entities or organizations not listed above, but created by, or authorized to be created by legislation of, the U.S. congress where the issuing agency is subject to control by the federal government at least as extensive as that which governs the agencies listed above. The period from the settlement date to its maturity shall be no longer than five years, unless the governing body authorizes a longer maturity period.

4. General obligations of any state of the United States, the District of Columbia, the territorial possessions of the U.S., or political subdivision, institution, department, agency, instrumentality, or authority of any of such governmental entities. These securities must be rated in the highest two rating categories by two or more nationally recognized rating agencies. The period from the settlement date to its maturity shall be no longer than three years, unless the governing body authorizes a longer maturity period.

5. Revenue obligations of any state of the United States, the District of Columbia, the territorial possessions of the U.S., or political subdivision, institution, department, agency, instrumentality, or authority of any of such governmental agencies. These securities must

be rated in the highest rating category by two or more nationally recognized rating agencies. The period from the settlement date to its maturity shall be no longer than three years.

6. The investing local government's own securities including certificates of participation and lease obligations.

7. Any interest in a local government investment pool pursuant to CRS § 24-75-701, et seq.

8. Repurchase agreements for any of the U.S. Government and agency securities listed in paragraphs one and two above, under certain conditions, including that the securities must be marketable; that the market value of such securities at all times must be at least equal to the funds invested by the investing public entity; and that the title must be transferred and the securities must actually be delivered versus payment. The securities subject to repurchase agreement may have a maturity in excess of five years, however the period from the settlement date of the repurchase agreement to its maturity shall be no longer than five years unless the governing body authorizes a longer maturity period.

9. Reverse repurchase agreements for any of the U.S. Government and agency securities listed in paragraphs one and two above, subject to several conditions, including that necessary transfer documents must be transferred to the investing public entity; cash must be received by the investing public entity in a delivery versus payment settlement; that the market value of such cash received from such reverse repurchase agreement at all times must be at least equal to the funds invested by the investing public entity; that the repurchase agreement is not greater than ninety days in maturity from the date of settlement unless the governing body authorizes a longer maturity period; that the counter-party meets the credit conditions of an issuer that would qualify under paragraph thirteen below; that the value of all securities does not exceed eighty percent of the total deposits and investments of the investing public entity; and that no securities are purchased with the proceeds of the reverse repurchase agreement that are greater in maturity than the term of the reverse repurchase agreement.

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

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

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

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

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

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

INVESTMENT DIVERSIFICATION

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

INVESTMENT MATURITY AND LIQUIDITY

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

SELECTION OF BROKER/DEALERS

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

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

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

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

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

COMPETITIVE TRANSACTIONS

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

SAFEKEEPING AND CUSTODY

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

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

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

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

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

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

PERFORMANCE BENCHMARKS

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

REPORTING

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

POLICY REVISIONS

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

Budget Process/Citizen Input

August
Budget Kick-Off
Assessor Submits Abstract of Assessments
Budget Submittals Due from Departments

September
Staff Budget Work Sessions

October
Submittal of Staff Proposed Budget to City Council

November
Public Budget Work Sessions
Public Budget Hearing

December
Assessor Certifies Changes in Assessed Valuation
Budget Adoption
Certification of Mill Levy

January
Official Budget Document available to the public and sent to the State

Budget Process and Policies

JANUARY

S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

31 Budget due to State of CO

FEBRUARY

S	M	T	W	TH	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29					

MARCH

S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

APRIL

S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY

S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

JUNE

S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

JULY

S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

27 CIP Request Forms Out
28 City Fest

AUGUST

S	M	T	W	TH	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

10 **CIP Request Forms Due**
23 Wage Analysis to mgmt staff
25 Abstract of assessments due

SEPTEMBER

S	M	T	W	TH	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

6 **Budget Kick-Off**
20 **Budget Worksheets Due**
26 **Staff Meeting @ City Hall**
27 Strategic Planing WS
30 Grant applications out

OCTOBER

S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

2 No changes to SPB
6 SPB in Packets
11 **SPB Presented to Council**
18 **Council/Staff Bdgt Meeting**
31 Grant Applications Due

NOVEMBER

S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

1 Bdgt on Worksession Agenda
8 **Budget Public Hearing**
15 Bdgt on Worksession Agenda

DECEMBER

S	M	T	W	TH	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

6 1st Ordinance Reading
13 2nd Ordinance Reading
13 Mill Levy Certified to County

Finance Dept | Staff Budget Item | Council Meeting | Council Worksession

GREEN TEXT DENOTES CITIZEN INPUT OPPORTUNITIES

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

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

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

On September 20, 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.

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 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 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.

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).

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.

Glossary of Budget-Related Terms

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.

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.

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 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.

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.

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.

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

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

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

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

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

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

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

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

Glossary of Common Acronyms

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

Glossary of Common Acronyms

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

Glossary of Common Acronyms

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

Glossary of Common Acronyms

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

City of Gunnison

2017 Staff Proposed Budget Overview

Budget Overview

1. 2017 Budget Summary
2. Wage Analysis
3. Revenue Assumptions
4. Budget Amendment Process
5. Fund Purposes
6. Budgeting for Results (Strategic Alignment)
7. Special Requests Loaded in the Budget
8. Issues for Consideration
9. Future Budget Work Session Content

Consolidated Budget Summary

Fund	2017 Beginning Balance	Estimated Revenues	Interfund Transfers	2017 Available Resources	Net Budgeted Expenditures	Interfund Transfers	2017 Total Appropriations	2017 Ending Balance
General Fund:	3,932,557	7,684,197	177,500	11,794,253	8,254,160	376,587	8,630,747	3,163,507
Special Revenue Funds:								
Conservation Trust Fund	24,339	42,577	0	66,917	40,500	14,397	54,897	12,019
Risk Management Fund	0	212,097	0	212,097	210,098	0	210,098	1,999
Ditch Fund	400,654	62,200	0	462,854	151,390	0	151,390	311,464
Fiduciary Funds:								
Firemen's Pension Fund	2,131,124	199,084	0	2,330,208	207,700	0	207,700	2,122,508
Enterprise Funds:								
Electric Division	909,365	5,913,900	0	6,823,265	5,898,696	0	5,898,696	924,569
Water Division	678,122	679,682	0	1,357,804	680,591	0	680,591	677,213
Wastewater Division	1,111,207	1,139,343	0	2,250,549	1,396,394	0	1,396,394	854,156
Refuse Division	505,405	547,300	0	1,052,705	556,918	0	556,918	495,787
Communications Division	116,819	751,002	0	867,821	749,198	0	749,198	118,623
Recreation Division								
Community Center	326,977	934,550	213,399	1,474,925	1,151,824	0	1,151,824	323,102
Ice Rink	63,447	344,954	30,585	438,986	379,828	0	379,828	59,158
Trails	124,063	29,860	0	153,923	44,326	0	44,326	109,597
Other Recreation Improvements	1,414,615	923,827	0	2,338,442	366,000	267,500	633,500	1,704,942
Internal Service Fund:								
Fleet Management	55,879	472,891	237,000	765,770	721,835	0	721,835	43,934
Total City Budget	**11,794,570**	**19,937,463**	**658,484**	**32,390,518**	**20,809,457**	**658,484**	**21,467,941**	**10,922,577**

Budgetary Fund Structure

Governmental Funds

01 General Fund

Special Revenue Funds

- 02 Conservation Trust
- 06 Risk Managment
- 28 Ditch

Fiduciary Fund

- 05 Firemen's Pension

Proprietary Funds

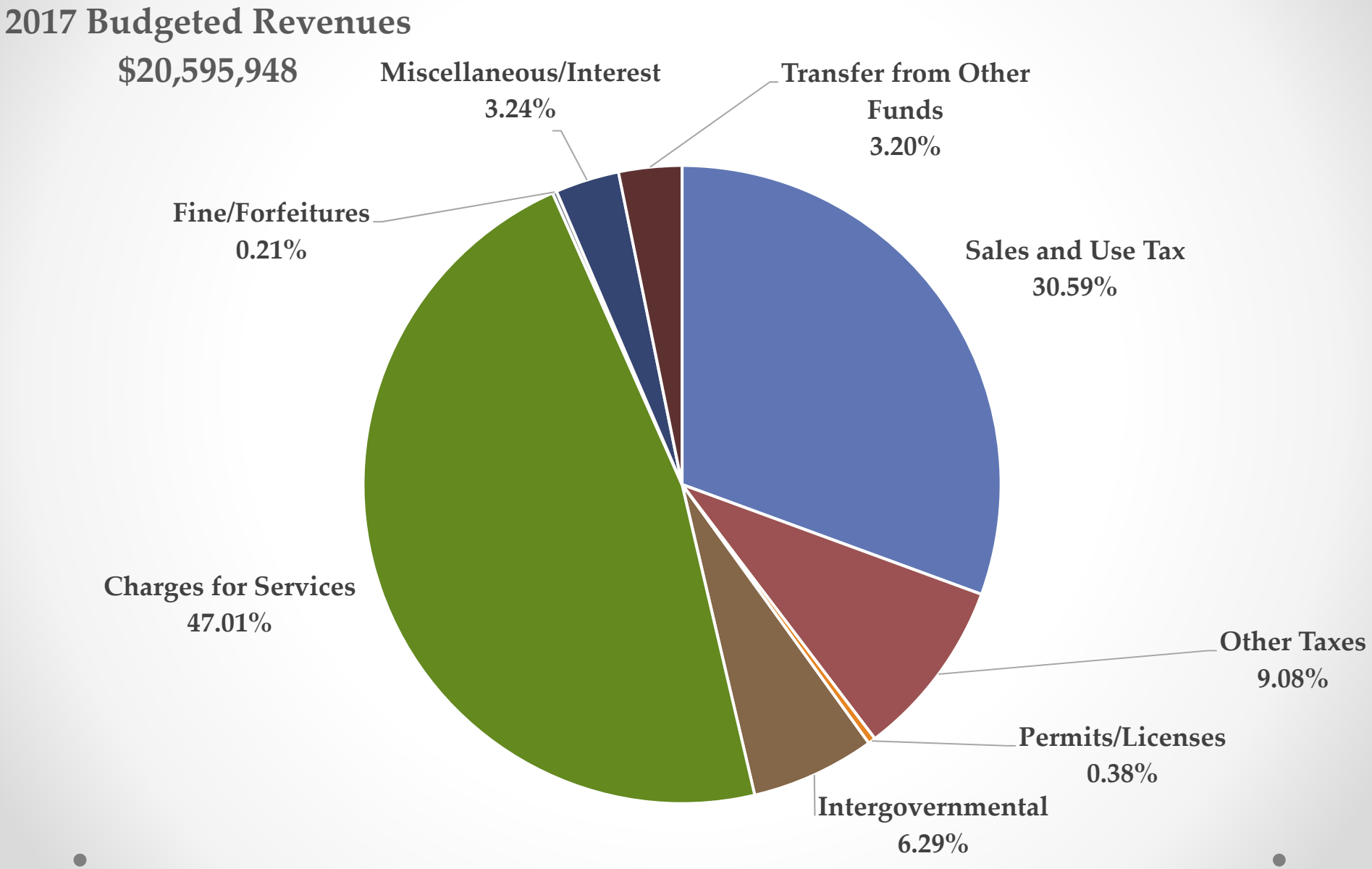
Enterprise Funds

- 20 Electric
- 25 Water
- 30 Sewer
- 35 Refuse
- 40 Communications
- Recreation
  - 51 Community Center
  - 52 Rink
  - 53 Trails
  - 54 Other Rec. Improv.

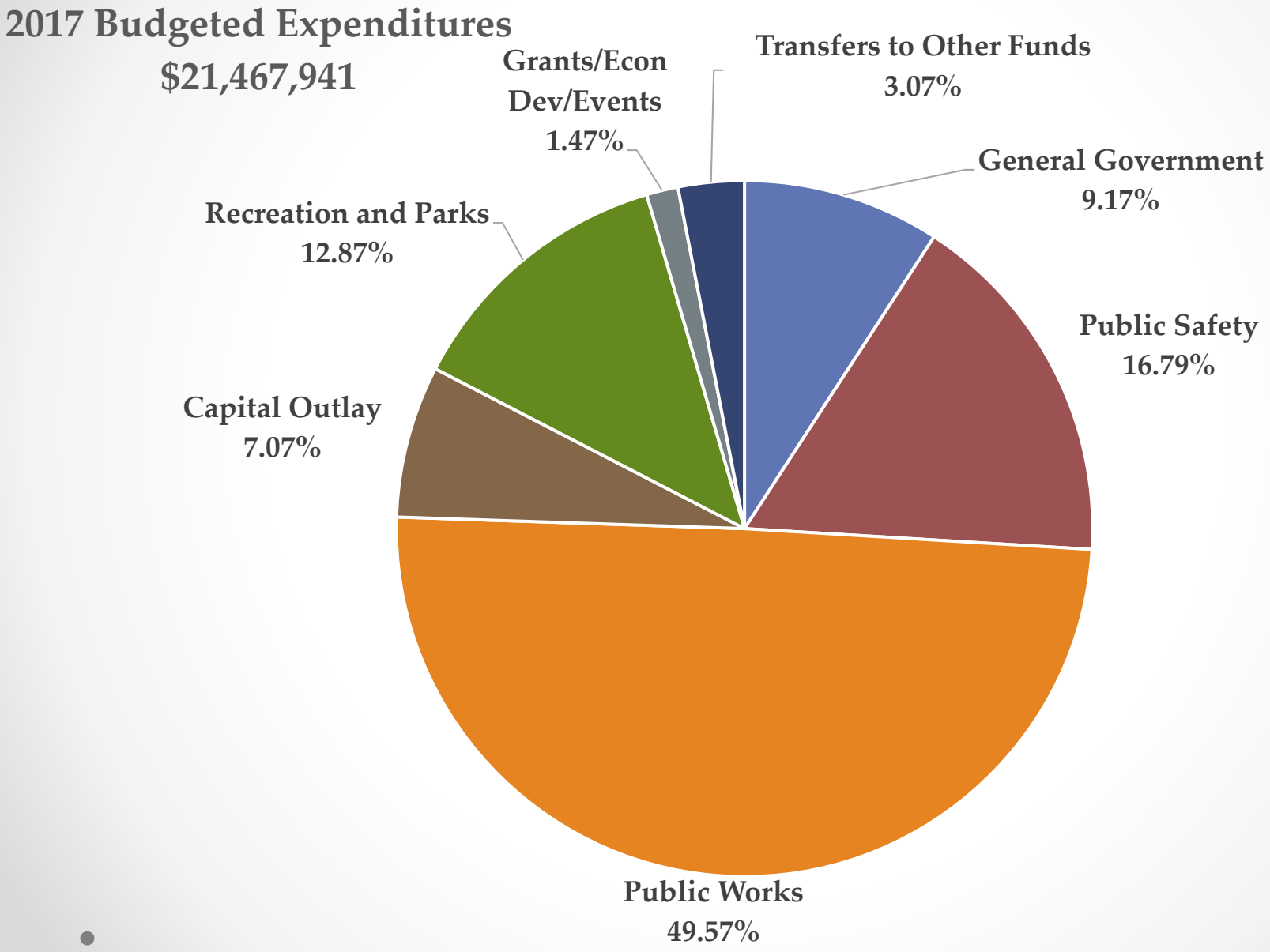
Internal Service Funds

- 04 Fleet Maintenance

Where the Money Comes From

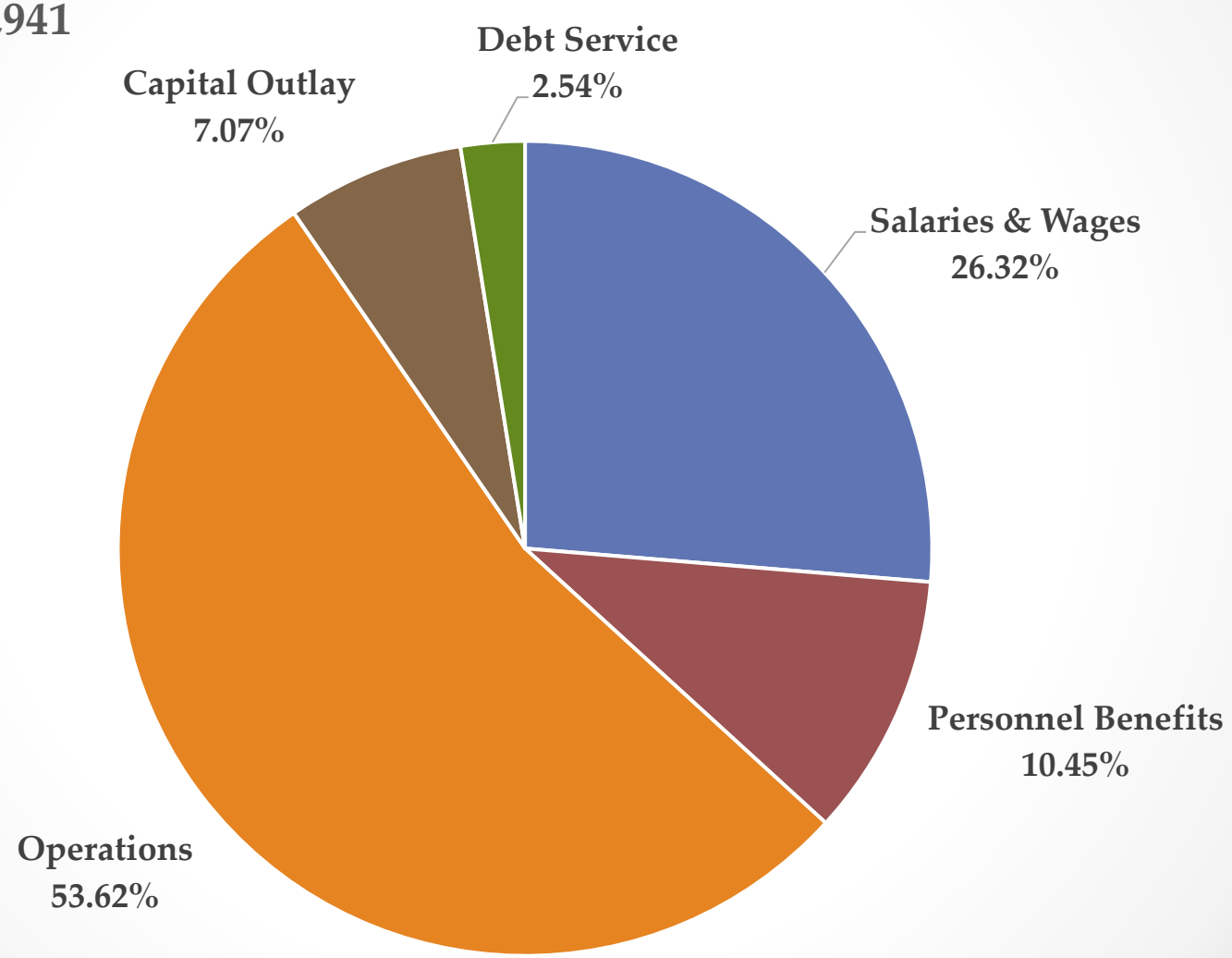


Where the Money Goes (by function)

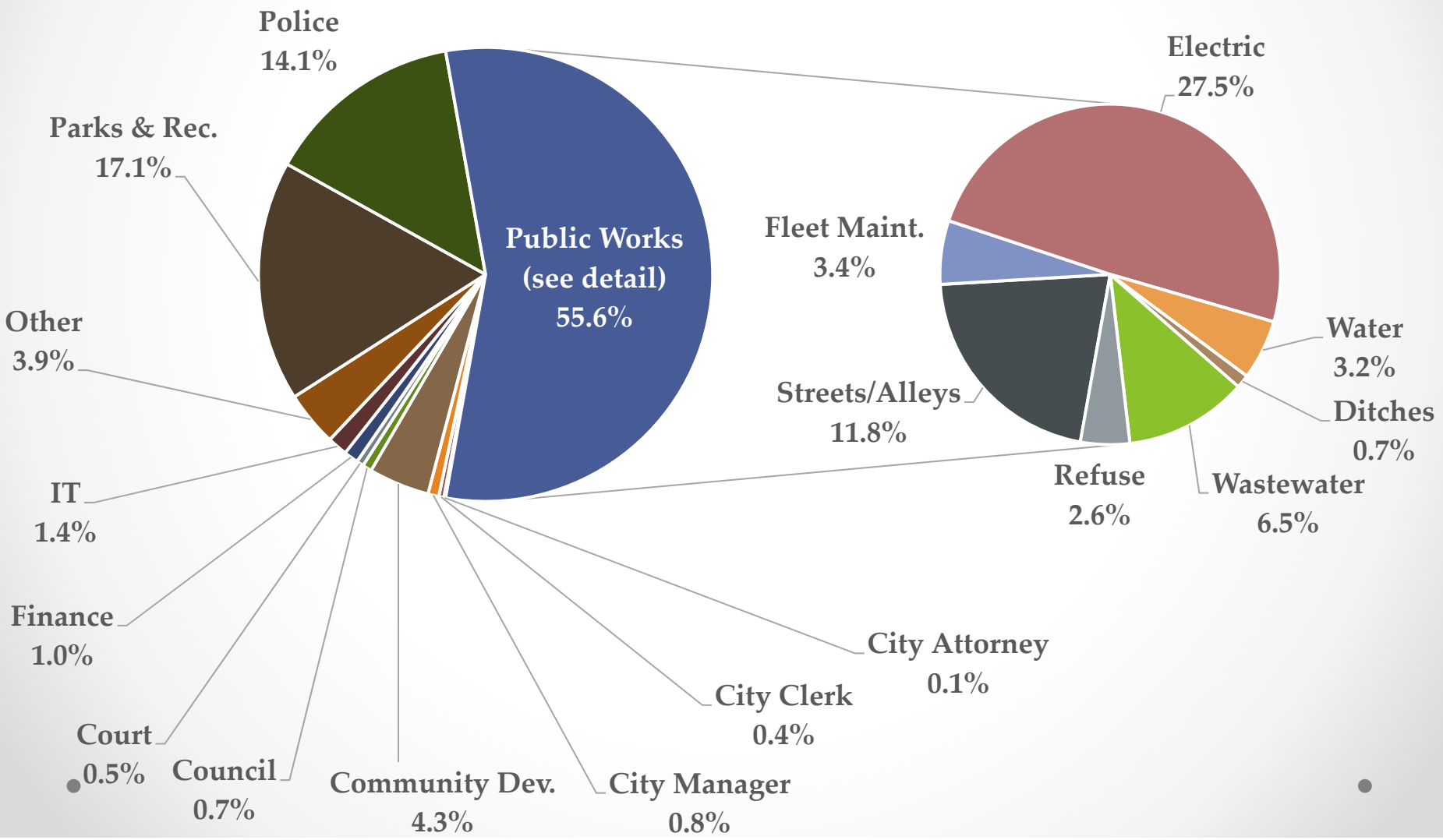


Where the Money Goes (by type)

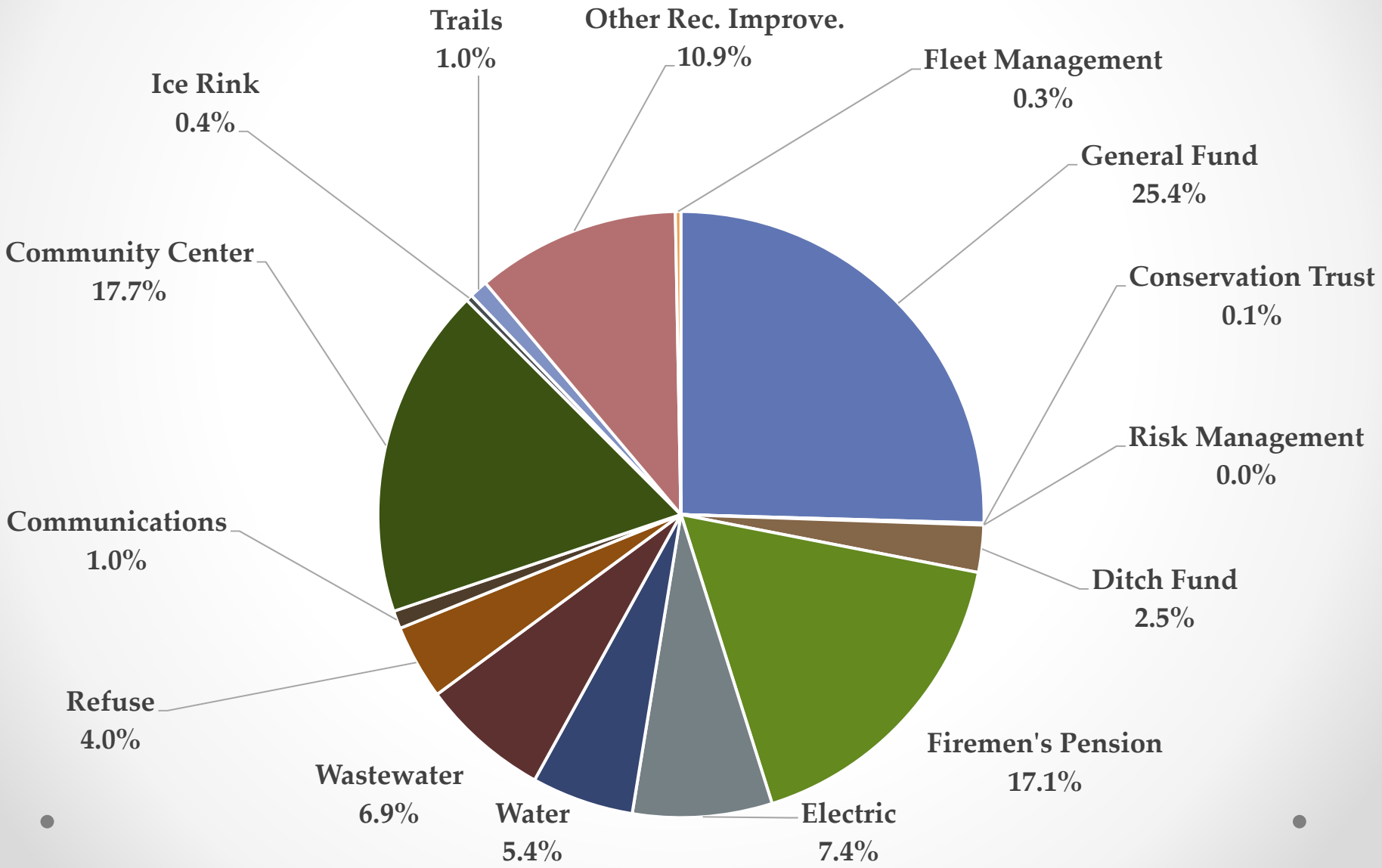
2017 Budgeted Expenditures
$21,467,941



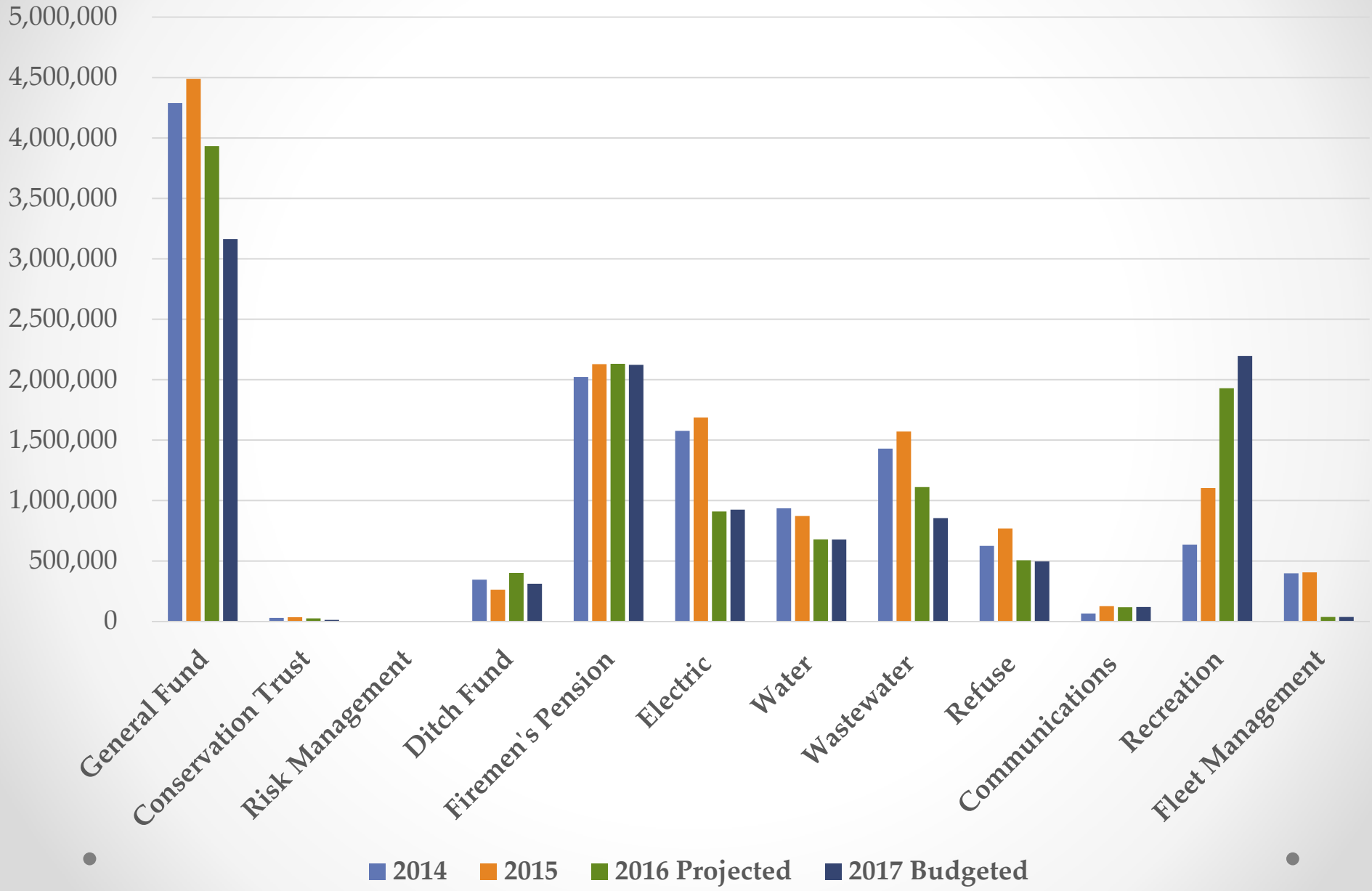
Where the Money Goes (by department)



Fund Balance



Available Resources by Fund



2017 Wage Analysis

Alamosa
Aspen
Avon
Berthoud
Black Hawk
Breckenridge
Brush
Burlington
Canon City
Carbondale
Cherry Hills Village
Cortez
Craig
Cripple Creek
Delta
Durango
Estes Park
Evans
Federal Heights
Firestone
Fort Lupton
Fort Morgan
Frederick
Frisco
Fruita
Glendale
Glenwood Springs
Greenwood Village
Gypsum
Johnstown
La Junta
Lamar
Lone Tree
Manitou Springs
Montrose
Monument
Rifle
Salida
Silverthorne
Snowmass Village
Steamboat Springs
Sterling
Telluride
Trinidad
Vail
Woodland Park

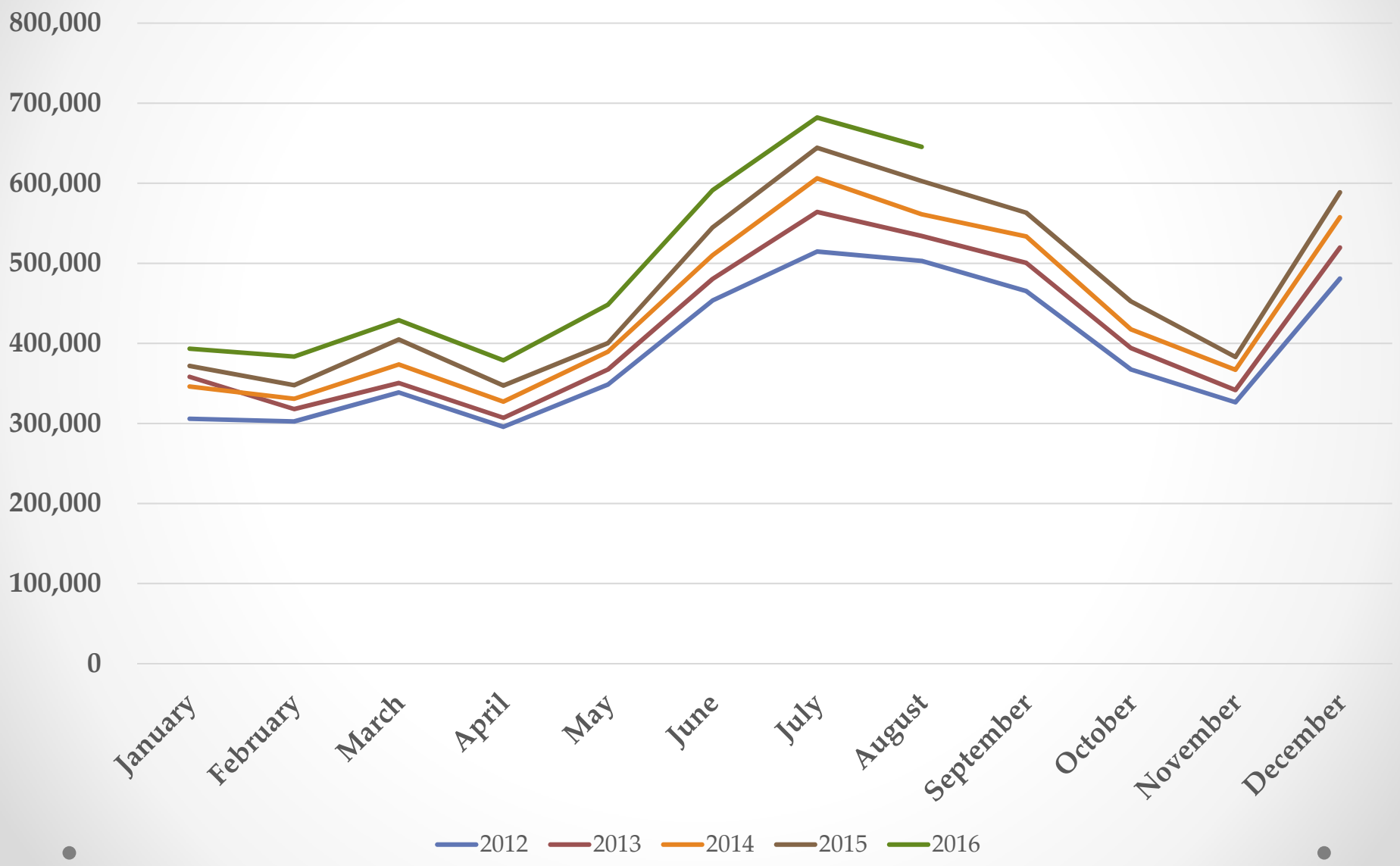
PLUS:
Gunnison County
Crested Butte

Hiring Range

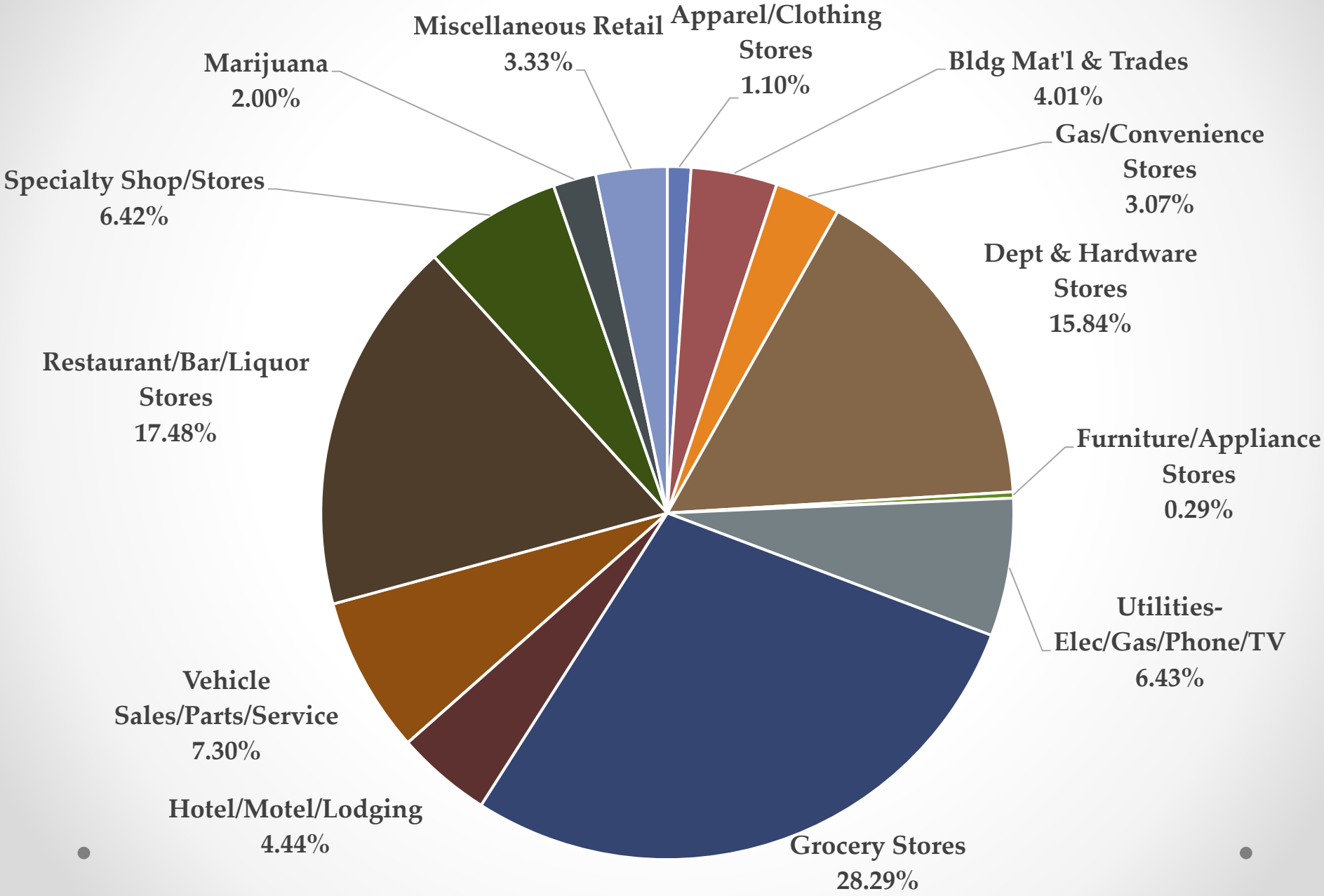
Minimum — Midpoint — Maximum

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%

Sales Tax Revenue by Filing Period



Sales Tax Distribution



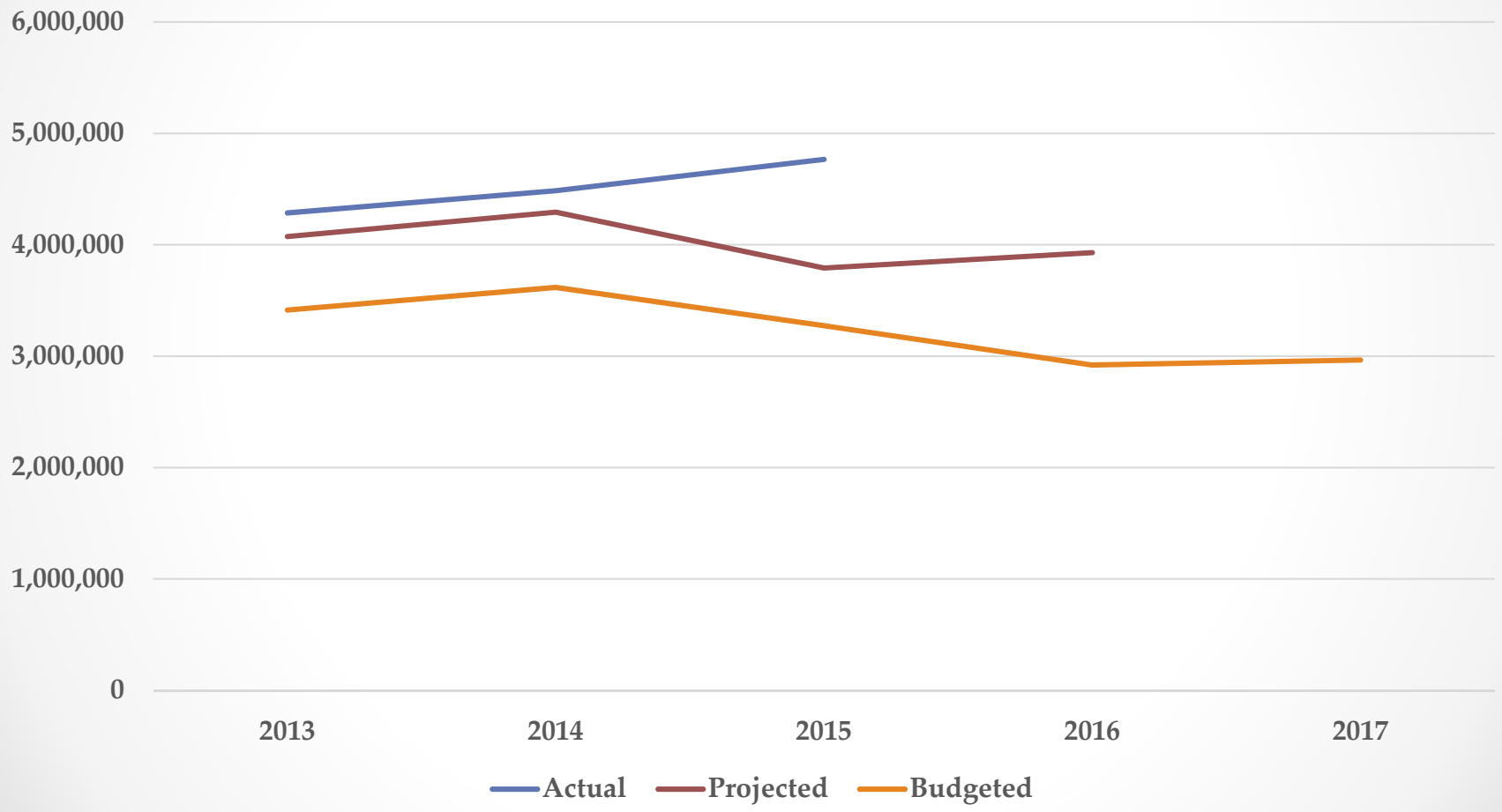
Sales Tax History

Economic Update

- Legislative Council and the Governor's economists are predicting a small recession in the next two to three years.
- There are strong negative global factors such as the United Kingdom leaving the European Union, the tremendous debt burden in China, continuing trouble in Greece, and political turbulence worldwide.
- The recovery cycle has matured, with industrial production weakening, negative net exports and reduced capital investments. Employment growth has also slowed.
- Tourism and consumer purchases are rising-both are lagging indicators the business cycle.
- In the State of Colorado, the reduction in energy production due to low price and low demand for oil and gas, as well as the coal mine closures, has greatly dampened employment, especially on the Western
- Slope.

General Fund

Fund Balance



Key Revenue Changes

Revenue	Change per Budget
Sales Tax	5% Projected; 2% Budgeted
Electric Rates	5%
Water Rates	+ $3.00 per month per meter charge
Sewer Rates	5%
Refuse Rates	0%
Community Center	0%
Ice Rink	20%

Budget Amendment Process

Throughout the year, the budget may be amended from time to time based unforeseen circumstances. 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.

Early-Year	Roll-Over Projects – Projects that were not complete at year-end can be re-appropriated in the following year at the discretion of the City Council.
Late-Year	Unanticipated Projects/Costs and Costs Offset by New Revenues

Fund Purposes

Conservation Trust

- This fund is used to account for the State of Colorado Lottery funds allocated to the City solely for recreational uses.

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.

Ditch

- This fund accounts for monies expended to maintain the City's in-town ditch system.

Fund Purposes

Firemen's Pension

- This fund is used to account the defined benefit pension plan for volunteer firefighters as authorized by State of Colorado statutes.

Electric

- This fund is used to account for the purchase and resale of electric power to more than 4,400 customers.

Water

- This fund is used to account for costs associated with provision of potable water to approximately 2,200 businesses and residents within the City limits.

Fund Purposes

Sewer

- This fund is used to account for the collection and processing of wastewater for 2,075 customers within the City and numerous County residents.

Refuse

- This fund is used to account for refuse collection for approximately 1,800 residential customers and 90 commercial locations.

Communications

- This fund is used to account for the operations of the emergency service communication center.

Fund Purposes

Recreation

- This fund is used to account for the operations of the City's Community Center, ice rink, trail system and other recreational activities.

Fleet Maintenance

- This fund is used to account for maintenance of all City vehicles and equipment.

2017 Strategic Direction

Although the sequencing was compressed, the Staff Proposed Budget attempts to incorporate the Council's strategic priorities using this best practice.

Infrastructure

Facility Assessments

- Electric Assessment - $11,500 projected in 2016, supported 50% by membership dues.
- Water Assessment - $11,500 for an assessment of water facilities and associated recommendations for rate schedules, necessary facility upgrades, and desired fund balances.
- Wastewater Assessment - $11,500 for an assessment of wastewater facilities and associated recommendations for rate schedules, necessary facility upgrades, and desired fund balances.
- Other Facility Assessment - $50,000 for an assessment of other key City facilities including, but not limited to, City Hall, the Community Center, Jorgensen Event Center, and the City Shop.

Infrastructure

Pedestrian Safety

Nearly $600,000 has been included in the budget to support pedestrian safety.

- Construction of crosswalks at Tomichi Avenue and 11th Street, Jorgensen and Legion Park, estimated to cost $396,805. This project anticipates the receipt of a Transportation Alternatives Program grant to offset costs.
- $160,000 for a gateway design for the west end of town on Highway 50
- $18,000 for a school crossing project
- $22,000 for a variable message sign board/speed trailer.

Infrastructure

Housing

Based on the outcome of the 2016 Housing Needs Assessment, $25,000 has been loaded to support the implementation of the recommendations as they pertain to the City of Gunnison.

Broadband

- $40,410 has been loaded to support Phase II of the Department of Local Affairs Broadband Project to address capacity and pricing concerns.
- $100,000 has been loaded to support regional broadband initiatives that address redundancy concerns.

Vibrant Economy and Community Culture

Business Community Partnerships

The City will work to establish local contact with retailers during the upcoming sales tax license renewal process. This, along with other strategies, will allow the necessary collaborative groups to be convened to develop a plan that can be supported by the community to create a unique image and sense of place, celebrate historic events and persons, and inspire, educate, beautify and give character to the downtown area.

Community Engagement

Communications Plan

The 2017 budget includes $25,000 for the establishment of a city-wide communications plan.

The 2016 budget included $20,000 to redevelop the City's website as a part of overall communications.

Effective and Efficient City Government

Professional Development and Accountability

- The 2017 budget includes $40,000 to implement Managing for Results, an integrated management system that focuses on results for customers while promoting accountability, transparency, and credibility.

- Also included is $10,000 for the development of citywide employees which may include bonuses or team appreciation for top performers, various leadership development opportunities, or consulting assistance with strategic planning at the department level.

Special Requests – Selection Criteria

Rank	Criteria
1	Life safety/contractual commitments
2	Council priority
3	Improved efficiency
4	Enhancement/maintenance of existing infrastructure
5	New public amenity

Major Special Requests

- Ladder Truck Savings - $200,000
  - Plan to bid the truck in 2017, with a lease purchase in 2018. The 2017 budget includes a $200,000 reserve as a down payment.
- Document Management System - $50,000
  - Document retention
  - Document access
  - Workflows

Special Requests – Enhancements

Department	Request	Amount
Attorney	2016 Billable Rate Increase	3,975
City Manager	Professional Development	1,623
City Clerk	2017 Election Costs	9,125
Information Technology	Antivirus Software	2,040
	New Website Support	2,200
Police Department	DARE Expenses	1,650
	Police Information System Software Support	7,170
Fire Department	Equip. Under $5,000	8,152
	Pension Contribution	2,322
Public Works	City Shop Training	900
	City Shop Panic Alarm	1,310
Parks and Recreation	Recreation Scholarships	5,202

Special Requests – Capital Improvements

Department	Request	Amount
City Clerk	City Hall Repainting	1,000
Information Technology	Computer Replacements	12,100
	Document Management System	50,000
	Microsoft Enterprise Agreement	21,364
	Wireless Access Points	5,130
Community Development	Trail Design/Planning for Upcoming GOCO	20,000
Fire Department	Ladder Truck	200,000
City Shop	Roof and Door Repair	5,000
	Repainting	6,500
	GPS Unit	7,849

Special Requests – Capital Improvements

Department	Request	Amount
Streets	Unit 97, Hi-Way Sander	12,000
	Van Tuyl Sidewalk	92,000
Parks and Recreation	Char Mar Park ($80,500 GF)	350,000
	North Entry Sign ($22,500 GF)	45,000
	S Teller South Restrooms	63,000
	Asphalt Repair	15,000
	Unit 139, Dump Trailer	9,000
	Dog Park Improvements	16,000
Fleet Maintenance	Manufacturer Communication Software	12,000
	Unit 41, Dump Truck	133,000
	Unit 44, Van	37,000
	Unit 98, SUV	33,000
	Waste Oil Burner	10,000
	Wheel Balancer	12,000

Special Requests – Staff

Department	Request	Amount
Police	Prevention Overtime	7,572
Parks and Recreation	Gardener	533
	Tour Crew	15,276

Issues to Consider

- Marijuana Revenue Usage - 2016
  1. $11,000 – Funds set aside for substance abuse prevention, education and counseling.
  2. $11,000 – Teen programming. Thus far, $2,628 has been used to support the Sources of Strength Program through the Gunnison County Substance Abuse Prevention Program, $1,600 for Taylor Challenge, and $541 for a youth skating event
  3. $6,298 - Additional scholarship funds to help disadvantaged youth participate in City recreation programs.
  4. $1,000 – Additional educational materials in the Police Department.
  5. $74,745 - A portion of the financial support necessary to hire a 15th police officer. This position was lost to attrition in 2009 due to the recession and returning to the full staffing level will allow for marijuana enforcement such as random checks on marijuana facilities similar to what is done on liquor establishments at night with multiple officers on duty as well as enhance prevention efforts that the Police Department already performs in the schools. The added position will also increase citizen contacts on all levels. Better coverage from a police presence will assist with all areas of concern.

Issues to Consider

- Marijuana Revenue Usage - 2017
  1. $17,798 - Additional scholarship funds to help disadvantaged youth participate in City recreation programs.
  2. $1,000 – Additional educational materials in the Police Department.
  3. $75,953 - Financial support for 15th police officer. This position was lost to attrition in 2009 due to the recession and returning to the full staffing level will allow for marijuana enforcement such as random checks on marijuana facilities similar to what is done on liquor establishments at night with multiple officers on duty as well as enhance prevention efforts that the Police Department already performs in the schools. The added position will also increase citizen contacts on all levels. Better coverage from a police presence will assist with all areas of concern.
  4. Prevention Overtime - $7,572
  5. Contracts for Service for Non-Profit Entities???
  6. Others???

Issues to Consider

- Sales Tax Allocation Policy
- Capital Expenditures
  - Priority given to Strategic Results
  - Quantify long-term operational and maintenance costs

Presentation of the 2017 Staff Proposed Budget

- Next Steps:

10/11/16	**STAFF PROPOSED BUDGET**	Submittal of the Staff Proposed Budget to City Council. Municipal Home Rule Charter deadline: October 15
10/18/16	Budget Work Session	Council meets with staff to review the Staff Proposed Budget. Council provides direction to staff regarding desired topics for upcoming work sessions.
10/25/16	Budget Follow-Up	Council explores the budget in areas as they deem necessary.
10/31/16	Contracts for Service Applications Due	Deadline for Grants and Contracts for Service applications.
11/01-11/15/16	Budget Work Sessions	Council meets with staff to consider input and revises the Staff Proposed Budget as they deem necessary
11/8/16	**BUDGET PUBLIC HEARING**	Public hearing on the proposed budget. Notice of the time and place of the hearing must be published at least 5 days prior. Municipal Home Rule Charter deadline: November 15
11/15/16	Grants and Contracts	Grants and Contracts for Service presentations from applicants (if desired by City Council) Finance Director Ben Cowan absent at CGFOA Conference
12/06/16	First Reading of Budget	First reading of ordinances for the mill levy, budget and prior year amendments.
12/10/16	Final Assessed Valuation	Final deadline for City Assessor to certify changes in assessed valuation to local jurisdictions and the Division of Property Taxation (CRS 39-1-111 (5)) Statutory deadline: December 10
12/13/16	**BUDGET ADOPTION**	Council adopts on final reading an ordinance for the budget, setting the mill levy, and an ordinance of the annual appropriations. Municipal Home Rule Charter deadline: December 15 Public hearing for proposed electric rate changes.

To: City Council

From: Russell Forrest, City Manager

Date: October 16, 2016

Subject: Council Meetings

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1. PURPOSE OF DISCUSION

At the meeting on October 4th the City Council expressed interest in moving to a new format for City Council Meetings. Council asked that staff provide several examples of meeting agendas and also highlight other opportunities to enhance two-way communication with Council. The purpose of this memo is to provide additional requested information and to summarize the conversation to date. The following is what staff understood as the general direction from Council regarding future meeting formats:

- Council Meetings would occur on the 2nd and 4th Tuesdays of each month.
- Council meetings would start at 5:30 p.m. unless otherwise posted.
- Items on the Agenda would clearly describe the action requested of Council i.e. Approval of Resolution/Ordinance __, Motion to ___ , Direction to staff, or simply to receive a presentation and to provide feedback on next steps.
- It appeared that there was support for action items or formal decision for meetings to be scheduled at the beginning of the meeting.
- Special meetings would still need to be scheduled as directed by the City Council to address large or complex topics such as the budget process or significant policy questions. Furthermore, there may be a time sensitive deadline for a decision that could merit a special meeting.
- If a public hearing was required, all the items associated with a topic could be bundled together under one agenda item (versus having a hearing on a topic and then returning to a decision later in the meeting).
- The Council could always continue or table an item to receive additional information or to deliberate a decision.

2. BACKGROUND

The memo on October 4th regarding this topic summarized the background and the potential benefits of having fewer but more efficient meetings. In addition, that memorandum summarizes the various types of decisions the Council may make in a meeting recognizing that there are specific legal requirements for certain formal decisions the Council makes.

3. OPTIONS FOR CONSIDERATION FOR COUNCIL MEETINGS

Attachment 1 includes several example agendas from other communities. All of the examples integrate decision items and work session/discussion items. Staff would observe that avoiding the old and new business semantics can make the agenda cleaner. In considering options, staff would provide the following scenarios described below. Scenario 1 starts with decision related items and then transitions into work session/discussion items. Scenario 2 has a hard break or transition from a regular session to a work session.

Scenario #1

CITY OF GUNNISON COUNCIL MEETING AGENDA –MEETING IS HELD AT CITY HALL, 201 W. VIRGINIA AVENUE

GUNNISON, CO, IN THE 2ND FLOOR COUNCIL CHAMBERS

NOVEMBER 8, 2016 REGULAR SESSION 5:30 P.M.

I. Call Regular Session Meeting to Order and Silent Roll Call by City Clerk

II. Public Hearings: (Since these require pre-set times for notification purposes and do not occur at every meeting – perhaps holding these first is most efficient.)

Public hearings are pre-set with specific start times to allow for City Council to listen to the public regarding the issue at hand. Hearings can be legislative or quasi-judicial in nation. In Quasi-Judicial Hearings, Council must limit its consideration to matters which are placed into evidence during the hearing and are part of the public record. Council must base their decision on the law and evidence presented at the hearing. Policy/Legislative Public Hearings are more general in nature and prior information can be obtained by Council to aid in their decision process.

Council action on Public Hearing can take place after that hearing or Council can defer decision until later time. (More efficient since applicant and/or staff don't have to sit through the entire meeting for the decision)

III. Non-Scheduled Citizens: (since no action/discussion will be taken on these issues, hearing citizens at the top of the meeting will allow them not to have to sit through the entire meeting and may encourage more people to participate in local government). At this agenda time, non-scheduled citizens may present issues of City concern to Council that are not included in the meeting agenda. Per Colorado Open Meetings Laws, NO action or Council discussion will be take place until a later date, unless an emergency situation is deemed to exist by the City Attorney. Speaker has time limit of 3 mins.

IV. Consideration of Minutes or Consent Agenda: (if there are enough items that have been discussed or are routine in nature and can be included in a consent agenda, the minutes would be included as well for action under one motion. Otherwise, consideration of minutes takes little time and can be dealt with quickly) The consent agenda allows Council to approve, by a single motion, second and vote, matters that have already been discussed by the entire Council or matters that are considered routine or non-controversial. A Consent Agenda allows for the meeting to proceed in a more efficient and timely manner. The agenda items will not be separately discussed unless a Councilor, City Staff, or a citizen requests an item be removed be discussed separately. Items removed from the Consent Agenda will then be considered separately under Council Action Items.

V. Council Action Items: (these items can be issues/topics discussed at a prior regular session meeting and are now ready for action. They can also be items of a routine nature that require a minimum of discussion prior to action by council, i.e. budget-approve contract items.) Items will be listed separately for separate Council action.)

Resolutions and Ordinances: (these items have to be introduced, read, etc and action taken separately taken so they are included in this category heading.)

VI. Council Discussion Items: (these items will probably not be acted upon during the meeting unless determined to be routine and not needing further information, study, etc. in which case they will be acted upon and finalized. Having these items towards the end of the meeting will allow them to be discussed and then acted upon at a later regular meeting. Discussion items will include the following)

- A bi-monthly progress update on Strategic Plan Projects will be given during this discussion section. (This update can be done in writing by the CM and Staff with an opportunity for Council to ask questions during this section).
- City Council Reports and Updates on City-related meetings and issues.
- City Staff and WSCU Liaison Reports on City/Western related issues. (Semi-annual department reports can be given at one of the monthly regular meetings)

Please Note: Action items with motion and voting would be included in the prepared meeting minutes. Items that are not going to be acted upon until a future

regular meeting and were just discussion items, will be noted but not detailed in the minutes, ie. Council discussed a GOCO grant application for a new playground.

VII. Adjournment

The City Council Meeting agenda is subject to change. The City Manager and City Attorney reports may include administrative items not listed. Regular Meetings and Special Meetings are recorded and action can be taken. Minutes are posted at City Hall and on the City website at www.gunnisonco.gov For further information, contact the City Clerk's office at 970-641-8140. TO COMPLY WITH ADA REGULATIONS, PEOPLE WITH SPECIAL NEEDS ARE REQUESTED TO CONTACT THE CITY CLERK 24 HOURS BEFORE ALL MEETINGS AT 970-641-8140.

Scenario #2

CITY OF GUNNISON COUNCIL MEETING AGENDA –

MEETING IS HELD AT CITY HALL, 201 W. VIRGINIA AVENUE

GUNNISON, CO, IN THE 2ND FLOOR COUNCIL CHAMBERS

(this agenda scenario has a more defined action and non-action discussion meetings)

NOVEMBER 8, 2016 REGULAR SESSION 5:30 P.M.

I. Call Regular Session Meeting to Order and Silent Roll Call by City Clerk

II. Public Hearings: (Since these require pre-set times for notification purposes and do not occur at every meeting – perhaps holding these first is most efficient.)

Public hearings are pre-set with specific start times to allow for City Council to listen to the public regarding the issue at hand. Hearings can be legislative or quasi-judicial in nation. In Quasi-Judicial Hearings, Council must limit its consideration to matters which are placed into evidence during the hearing and are part of the public record. Council must base their decision on the law and evidence presented at the hearing. Policy/Legislative Public Hearings are more general in nature and prior information can be obtained by Council to aid in their decision process. Council action on Public Hearing action can take place after the hearing. (More efficient since applicant and/or staff don't have to sit through the entire meeting for the decision)

III. Non-Scheduled Citizens: (since no action/discussion will be taken on these issues, hearing citizens at the top of the meeting will allow them not to have to sit through the entire meeting and may encourage more people to participate in local government). At this agenda time, non-scheduled citizens may present issues of City concern to Council that are not included in the meeting agenda. . Per Colorado Open Meetings Laws, NO action or Council discussion will be take place until a later date, unless an emergency situation is deemed to exist by the City Attorney. Speaker has time limit of 3 mins.

IV. Consideration of Minutes or Consent Agenda: (if there are enough items that have been discussed or are routine in nature and can be included in a consent agenda, the minutes would be included as well for action under one motion. Otherwise, consideration of minutes takes little time and can be dealt with quickly) The consent agenda allows Council to approve, by a single motion, second and vote, matters that have already been discussed by the entire Council or matters that are considered routine or non-controversial. A Consent Agenda allows for the meeting to proceed in a more efficient and timely

manner. The agenda items will not be separately discussed unless a Councilor, City Staff, or a citizen requests an item be removed be discussed separately. Items removed from the Consent Agenda will then be considered separately.

V. Council Action Items: (these items can be issues/topics discussed at a prior regular session meeting and are now ready for action. They can also be items of a routine nature that require a minimum of discussion prior to action by council, i.e. budget-approve contract items.) Items will be listed separately for separate Council action.)

Resolutions and Ordinances: (these items have to be introduced, read, etc and action taken so they are included in this category heading.)

VI. Adjourn Council Regular Meeting and Go Into Discussion Work Session

VII. Council Discussion Items: (these items will not be acted upon during the meeting and having them towards the end of the meeting will allow them to be discussed and then acted upon at a later regular meeting. Discussion items will include the following…)

- A bi-monthly progress update on Strategic Plan Projects will be given during this discussion section. (This update can be done in writing by the CM and Staff with an opportunity for Council to ask questions during this section).
- City Council Reports and Updates on City-related meetings and issues. (these reports are non-action items and fit into the discussion work session)
- City Staff and WSCU Liaison Reports on City/Western related issues. (semi-annual department reports can be given at one of the monthly meetings and requiring no action should be included in this section)

Please Note: Action items with motion and voting would be included in the prepared meeting minutes. Items that are not going to be acted upon until a future

regular meeting and were discussion items, will not be included in the minutes.

VIII. Adjournment.

The City Council Meeting agenda is subject to change. The City Manager and City Attorney reports may include administrative items not listed. Regular Meetings and Special Meetings are recorded and action can be taken. Minutes are posted at City Hall and on the City website at www.gunnisonco.gov For further information, contact the City Clerk's office at 970-641-8140. TO COMPLY WITH ADA REGULATIONS, PEOPLE WITH SPECIAL NEEDS ARE REQUESTED TO CONTACT THE CITY CLERK 24 HOURS BEFORE ALL MEETINGS AT 970-641-8140.

4. **RECOMMENDATION ON FORMAT**

Scenario 1 provides the greatest flexibility but is relatively similar to 2 with the difference being Scenario 2 has a formal transition with the adjournment of the regular meeting. Staff would further recommend the following for format considerations:

A) For all agenda items, clearly state the "**Action Requested of Council**." In other words, the agenda item should clearly state what the City Council is being asked to do whether it is a motion, or to simply provide feedback to a discussion.

B) If a Public Hearing is required for an item, combine the public hearing with the decision around the item so the entire topic can be dispensed with efficiently without applicants, staff, and the public waiting for an item to come up again after the hearing. A common Public Hearing format with a decision under one agenda item could include:

i. Open the Public Hearing
ii. Staff introduction on an item
iii. Applicant Presentation on an item
iv. Public Input on the Item
v. Applicant response to public input
vi. Council questions on application to staff, applicant, and interested parties
vii. Close or continue the public hearing (If it is closed go to viiii)
viii. Council deliberation and a final decision.

C) It would also be recommended to have "Non-Scheduled Citizens" at the very beginning (as the two scenarios do above) of the meetings to encourage public input and not have citizens wait for the opportunity to express their ideas/concerns to the City Council. Staff would also encourage that a time limit (3 minutes) continues to be placed on individuals speaking to council under this item.

5. **TWO WAY COMMUNICATION WITH THE COMMUNITY**

The idea of improving the efficiency of Council meeting should be paired with the new Strategic Result from the September 27th Strategic planning meeting which states:

> "By May 30, 2017, residents will experience and the City will launch a two-way communications and engagement initiative through multi-pronged strategies, including but not limited to the City's website, social media, local media and in-person meetings. "

Staff would suggest that an initial idea to improve informal direct communication with the community would be to set a time and location for an informal meeting/coffee with Council members and the manager. As a framework for this type of a discussion the City could look at having one meeting per month at a certain time (8:30 a.m. or at the end of the day 5:00) at a

specific location. The Gunnison Arts Center expressed interest in hosting this type of discussion. We might consider different topics or updates for the meetings but reserve time for topics the community would like to discuss. We might also experiment with times of day for this type of discussion. Also the Council would need to be careful that final decisions are not made at informal discussions like this. Also notice requirement would still apply to informal meetings. In developing a comprehensive communications plan as proposed in the 2017 budget, there will be many and varied ways to communicate with our residents. The city should attempt to be nimble in developing effective communication tools. Those tools will inevitably evolve as we have seen them change in recent history.

Attachment 1

Examples of Agenda Formats from other communities

Critical to our success is an engaged community and knowledgeable and experienced staff.

Town Council Values

- *Preserve our high quality of Life*
- *Resource Efficiency/ Environmental Stewardship*
- *Support a sustainable and healthy business climate*
- *Maintain a "real" community*
- *Fiscally Responsible*
- *Historic Core*

AGENDA
Town of Crested Butte
Regular Town Council Meeting
Tuesday, September 6, 2016
Council Chambers, Crested Butte Town Hall

6:00 WORK SESSION
Presentation by Parks and Recreation Director Janna Hansen and by Members of the Weed Advisory Board Regarding the Amended Weed Plan.

7:00 REGULAR COUNCIL MEETING CALLED TO ORDER BY MAYOR OR MAYOR PRO-TEM

7:02 APPROVAL OF AGENDA

7:04 CONSENT AGENDA
1) August 12, 2016 Special Town Council Meeting Minutes.
2) August 15, 2016 Regular Town Council Meeting Minutes.
3) August 18, 2016 Special Town Council Meeting Minutes.
4) August 27, 2016 Special Town Council Meeting Minutes.
5) August 29, 2016 Special Town Council Meeting Minutes.
6) Crested Butte to Carbondale Trail Great Outdoors Colorado (GOCO) Connect Initiative Trail Planning Grant Letter of Support.

The listing under Consent Agenda is a group of items to be acted on with a single motion. The Consent Agenda is designed to expedite Council business. The Mayor will ask if any citizen or council member wishes to have any specific item discussed. You may request that an item be removed from Consent Agenda at that time, prior to the Council's vote. Items removed from the Consent Agenda will be considered under New Business.

7:06 PROCLAMATION FOR OUTGOING BOZAR CHAIRPERSON LIZ SAWYER

7:12 PUBLIC COMMENT
Citizens may make comments on item not scheduled on the agenda. Those commenting should state their name and physical address for the record. Comments may be limited to five minutes.

7:20 STAFF UPDATES

7:35 PUBLIC HEARING
1) Ordinance No. 7, Series 2016 - An Ordinance of the Crested Butte Town Council Authorizing the Sale of Town-Owned Property Legally Described as Lot 4, Block 80, Paradise Park Subdivision, Town of Crested Butte, County of Gunnison, State of Colorado To Trevor Main for the Sale Price of $75,000.00.
2) Ordinance No. 8, Series 2016 - An Ordinance of the Crested Butte Town Council Authorizing the Sale of Town-Owned Property Legally Described as Lot 3, Block 79, Paradise Park Subdivision, Town of Crested Butte, County of Gunnison, State of Colorado To Warren Seekatz and Heather Allyn for the Sale Price of $30,000.00.
3) Ordinance No. 9, Series 2016 - An Ordinance of the Crested Butte Town Council Authorizing the Sale of Town-Owned Property Legally Described as Lot 12, Block 79, Paradise Park Subdivision, Town of Crested Butte, County of Gunnison, State of Colorado To Kent Cowherd for the Sale Price of $30,000.00.
4) Ordinance No. 10, Series 2016 - An Ordinance of the Crested Butte Town Council Authorizing the Sale of Town-Owned Property Legally Described as Lot 15, Block 79, Paradise Park Subdivision, Town of Crested Butte, County of Gunnison, State of Colorado To Beth Goldstone for the Sale Price of $60,000.00.

7:50 NEW BUSINESS
1) Appointment of BOZAR Member.

8:00 2) Presentation and Possible Request for Support by Kari Commerford, Director of Gunnison County Substance Abuse Prevention Project (GCSAPP), on Healthy Youth Development.

8:10 3) Discussion and Possible Approval of Vinotok Special Event Application and Special Event Liquor Permit for September 23, 2016 in the 100 Block of Elk Avenue, Closure from 6AM on September 23 to 6AM on September 24 and September 24, 2016 in the 200 Block of Elk, Closure Starting at 5AM Throughout the Day, Then Rolling Closure on Elk During the Processional Starting at 7:00PM, and the Chamber Parking Lot Closed All Day September 23 Until the Clean Up is Concluded on September 24.

8:30 4) Resolution No. 27, Series 2016 - Resolutions of the Crested Butte Town Council Calling for a Special Election on November 8, 2016 for Purposes of Submitting to the Registered Electors the Question of Whether the Town May Incur a Debt of Not More than $2,110,000.00 for the Purposes of Preventing Mining Activity on Mt. Emmons by Mount Emmons Mining Company, its Successor and Assigns; Setting Forth the Ballot Title; and Providing for the Conduct of the Election.

8:50 5) Possible Contract Approval with New Town Manager.

9:05 **LEGAL MATTERS**

9:15 **COUNCIL REPORTS AND COMMITTEE UPDATES**

9:30 **OTHER BUSINESS TO COME BEFORE THE COUNCIL**

9:45 **DISCUSSION OF SCHEDULING FUTURE WORK SESSION TOPICS AND COUNCIL MEETING SCHEDULE**

- Monday, September 19, 2016 - 6:00PM Work Session - 7:00PM Regular Council
- Monday, October 3, 2016 - 6:00PM Work Session - 7:00PM Regular Council
- Monday, October 17, 2016 - 6:00PM Work Session - 7:00PM Regular Council

9:50 **ADJOURNMENT**

REGULAR TOWN COUNCIL MEETING
MT CRESTED BUTTE, COLORADO

September 20, 2016
6:00 PM
COUNCIL CHAMBERS

6pm – Public Hearing – Discussion And Possible Consideration Of A Recommendation By The Planning Commission On A Rezoning Application Submitted By The Town Of Mt Crested Butte To Rezone Lots 10, 11, & 13, CVA 6 And Lot 6a Block G, CVA 2 AKA 42, 43, & 45 Cinnamon Mountain Road And 29 Whetstone Rd From The Single Family Residential District To The Recreation And Open Space Zoning District.

6pm – Public Hearing – Discussion And Possible Consideration Of Ordinance No. 7, Series 2016 - An Ordinance Of The Town Council Of The Town Of Mt. Crested Butte, Colorado, Approving The Rezoning Of Lots 10, 11, And 13, CVA6 And Lot 6A, Block G, CVA2 From Single Family Residential District To Recreation And Open Space District, All Within The Town Of Mt. Crested Butte, Colorado, And Amending The Zoning Map Of The Town Of Mt. Crested Butte, Colorado. - First Reading

Call To Order

Roll Call

Approval Of The September 6, 2016 Regular Town Council Meeting Minutes

Reports
- **Manager's Report**
- **Department Heads Reports**
- **Town Council Reports**

UNFINISHED BUSINESS-

NEW BUSINESS –

Discussion And Possible Consideration Of A Letter of Support for the Crested Butte Mountain Bike Association (CBMBA) to the Grand Mesa, Uncompahgre, Gunnison National Forest Service (GMUG) in regard to Fat Bike Grooming and Winter Recreation – David Ochs.

Discussion And Possible Consideration Of A Recommendation By The Planning Commission On A Rezoning Application Submitted By The Town Of Mt Crested Butte To Rezone Lots 10, 11, & 13, CVA 6 And Lot 6a Block G, CVA 2 AKA 42, 43, & 45 Cinnamon Mountain Road And 29 Whetstone Rd From The Single Family Residential District To The Recreation And Open Space Zoning District.

Discussion And Possible Consideration Of Ordinance No. 7, Series 2016 - An Ordinance Of The Town Council Of The Town Of Mt. Crested Butte, Colorado, Approving The Rezoning Of Lots 10, 11, And 13, CVA6 And Lot 6A, Block G, CVA2 From Single Family Residential District To Recreation And Open Space District, All Within The Town Of Mt. Crested Butte, Colorado, And Amending The Zoning Map Of The Town Of Mt. Crested Butte, Colorado. - First Reading

Discussion and Possible Consideration of the Five Year Plan 2017-2021.

OTHER BUSINESS –

PUBLIC COMMENT – ***Citizens may make comments on items not scheduled on the agenda. Those commenting should state their name and physical address for the record. Comments are limited to five minutes.***

ADJOURN

If you require any special accommodations in order to attend this meeting, please call the Town Hall at 349-6632 at least 48 hours in advance. Public comment on these agenda items is encouraged.

SNOWMASS VILLAGE TOWN COUNCIL
REGULAR MEETING AGENDA
AUGUST 01, 2016

1. 4:00 P.M. CALL TO ORDER AND ROLL CALL

2. PROCLAMATIONS AND PRESENTATIONS:

None

3. PUBLIC COMMENT

This section is set aside for the Town Council to LISTEN to comments by the public regarding items that do not otherwise appear on this agenda. Generally, the Town Council will not discuss the issue and will not take an official action under this section of the agenda.

4. CONSENT AGENDA

These are items where all conditions or requirements have been agreed to or met prior to the time they come before the Council for final action. A Single **Public Hearing** will be opened for all items on the Consent Agenda. These items will be approved by a single motion of the Council. The Mayor will ask if there is anyone present who has objection to such procedure as to certain items. Members of the Council may also ask that an item be removed from the consent section and fully discussed. All items not removed from the consent section will then be approved. A member of the Council may vote no on specific items without asking that they be removed from the consent section for full discussion. Any item that is removed from the consent agenda will be placed on the regular agenda.

A. DRAFT AGENDAS AND WORK SESSION TOPICS:
..... .Page 03

B. APPROVAL OF MINUTES
July 18th, 2016-Regular Meeting.....Page 06

5. PUBLIC HEARINGS

QUASI-JUDICIAL HEARINGS

Public Hearings are the formal opportunity for the Town Council to LISTEN to the public regarding the issue at hand. For land use hearings the Council is required to act in a quasi-judicial capacity. When acting as a quasi-judicial body, the Council is acting in much the same capacity as a judge would act in a court of law. Under these circumstances, the judicial or quasi-judicial must limit its consideration to matters which are placed into evidence and are part of the public record. The Council must base their decision on the law and the evidence presented at the hearing.

1) **Staff Presentation**. Staff will present an overview of the project, comments and reports received from review agencies, and offer a recommendation.
2) **Applicant Presentation**. The petitioner is asked to present the proposal. Presentations should be brief and to the point and cover all of the main points of the project.
3) **Public Input** (limit of 5 minutes per person). People speaking should step up to the microphone and state their name and address. Speakers should be to the point and try not to repeat the points of others have made.
4) **Applicant Rebuttal**. The Mayor will ask for the applicant's rebuttal. During this brief time, the applicant should answer the questions raised by the public.

5) **The hearing is then closed to public comments.**
6) **Questions from the Council.** After a Council member is recognized by the Mayor, they may ask questions of the staff, the applicant.
7) **Make a motion.** A member of the Town Council will make a motion on the issue.
8) **Discussion on the motion.** The Town Council may discuss the motion.
9) **Vote.** The Town Council will then vote on the motion.

No Hearings Scheduled

6. POLICY/LEGISLATIVE PUBLIC HEARINGS:

No Hearings Scheduled

7. ADMINISTRATIVE REPORTS:

A. Winter Parking Plan 2016-2017
--David Peckler, Transportation Director.....Page 12

B. Comprehensive plan update- discussion of upcoming process
--Julie Ann Woods, Community Development Director.....Page 19

C. Resolution No. 26, Series 2016- Authorizing the Town Manager to enter into a Pre-Annexation Agreement for Lot 2, Gentry Lot Split
--John Dresser, Town Attorney.....Page 20

D. A request to clarify direction regarding the Community Connectivity Plan (CCP)
--Clint Kinney, Town Manager.....Page 36

8. TOWN COUNCIL REPORTS AND ACTIONS

REPORTS/UPDATES

9. ADJOURNMENT

CLOSE

VAIL TOWN COUNCIL REGULAR MEETING

TOWN OF VAIL

Evening Agenda

Town Council Chambers
75 South Frontage Road W., Vail, CO 81657

6:00 PM, October 4, 2016

Notes:
Times of items are approximate, subject to change, and cannot be relied upon to determine what time Council will consider an item.

Public comment will be taken on each agenda item.

Citizen participation offers an opportunity for citizens to express opinions or ask questions regarding town services, policies or other matters of community concern, and any items that are not on the agenda. Please attempt to keep comments to three minutes; time limits established are to provide efficiency in the conduct of the meeting and to allow equal opportunity for everyone wishing to speak.

1. **Citizen Participation**

2. **Proclamations**

   2.1. Proclamation No. 6, Series of 2016, In Recognition of the Styrofoam Stoppers for receiving the 2016 President's Environmental Youth Award as representatives of the EPA Region 8 — 5 min.

   Presenter(s): Kristen Bertuglia, Environmental Sustainability Manager

   Background: In August 2016 Leadville students Nicole Caves, Hunter Dee, Clara Kirr, and Violet Hill, the "Styrofoam Stoppers" traveled to Washington D.C. to receive the President's Environmental Youth Award from President Obama in recognition of a program they implemented to eliminate the use of Styrofoam in their school district. As part of the Environmental Protection Agency's Region 8, the Town of Vail wishes to recognize the value of youth leadership and environmental stewardship demonstrated by the students and the work they did to reduce waste in the region, and set an example for all.

3. **Consent Agenda**

   3.1. Minutes from September 6, 2016 meeting — 5 min.

   3.2. Minutes from September 20, 2016 meeting

4. **Town Manager Report**

5. **Presentations / Discussion**

5.1. Public Access Television Update - Channel 5 gets new name, High Five Access Media, and website — 10 min.

Presenter(s): Jake Wolf, Board Member, J.K. Perry, Executive Director, Channel 5 Public Access Community TV (new name: High Five Access Media)

Background: Public Access TV5 is now High Five Access Media. The nonprofit has re-created itself with a new name, logo and website, www.highfivemedia.org, to show the community the creative opportunities at local access media.

5.2. Resolution Supporting Eagle County Ballot Issue 1A (Affordable Workforce Housing) — 10 min.

Presenter(s): Chris Romer, Vail Valley Partnership

Action Requested of Council: Support of Ballot Issue 1A with adoption of Resolution.

Background: A "YES" vote on Issue 1A ensures our community can remain competitive to keep locals local, creating a funding source much like other resort communities including Summit County, Pitkin County, and Teton County, and addresses housing accessibility throughout Eagle County through a variety of affordable housing programs including down payment assistance and public-private partnerships. See attached possible uses of funds and FAQ's, or visit http://voteyeson1a.com for more details.

6. Action Items

6.1. The Homestake Condos HOA is requesting permission to proceed through the development review process for a trash/recycle enclosure to be located in town-owned right-of-way. — 15 min.

Presenter(s): Brian Garner, Planner

Action Requested of Council: Approve as requested; Approve with modifications; or deny the request.

Staff Recommendation: Staff recommends Town Council deny the applicant's request to proceed through the development review process.

6.2. Ordinance No. 16, Series of 2016, First Reading, Gross Residential Floor Area, an ordinance for a Prescribed Regulations Amendment, pursuant to Section 12-3-7, Amendment, Vail Town Code, to amend Section 12-15-3, Definition, Calculations, and Exclusions, Vail Town Code concerning the method for measuring Gross Residential Floor Area (GRFA) within the hillside residential (HR), single-family residential (SFR), two-family residential (R), two-family primary/secondary residential (PS), residential cluster (RC), low density multiple-family (LDMF), medium density multiple-family (MDMF), high density multiple-family (HDMF), housing (H) and Vail Village Townhouse (VVT) districts, and setting forth details in regard thereto (PEC16-0024). — 30 min.

Presenter(s): Chris Neubecker, Planning Manager

Action Requested of Council: The Vail Town Council shall approve, approve with modifications, or deny Ordinance No. 16, Series of 2016 upon first reading.

Background:
This is a proposal to clarify the existing policy on Gross Residential Floor Area (GRFA) by modifying the text of Section 12-15-3 Definition, Calculation, and Exclusions, Vail Town Code, relating to how Gross Residential Floor Area (GRFA) is calculated in the following zone districts: hillside residential (HR), single-family residential (SFR), two-family residential (R), two-family primary/secondary residential (PS), residential cluster (RC), low density multiple-family (LDMF), medium density multiple-family (MDMF), high density multiple-family (HDMF), housing (H) and Vail Village Townhouse (VVT) districts.

The proposed ordinance would clarify that the lowest level of a structure is the floor area with the lowest U.S.G.S. elevation, including any floor areas within six (6) vertical feet of the lowest level. Only the below grade portions of these floor areas would be eligible for the GRFA basement deduction. This is a clarification of an existing policy and existing code language; it is not an application to amend the regulations.

Staff Recommendation: The Planning and Environmental Commission recommends the Vail Town Council approve Ordinance No. 16, Series of 2016 upon first reading.

6.3. Ordinance No. 26, Series of 2016, First Reading, Regulation of Greenhouses and Hoop Houses — 15 min.

Presenter(s): Jonathan Spence, Planner

Action Requested of Council: The Vail Town Council shall approve, approve with modifications, or deny Ordinance No. 26, Series of 2016 upon first reading.

Background: It is the intent of the amendment to provide opportunities for residents to participate in growing food or ornamental crops within a minimal regulatory framework while reducing the potential impact on neighboring properties.

Staff Recommendation:
The Planning and Environmental Commission (PEC) held a public hearing on the proposed Prescribed Regulations Amendment on September 12, 2016 where a recommendation for approval was forwarded to the Vail Town Council by a vote of 4-2 (Stockmar and Gillette opposed).

6.4. Ordinance No. 27, Series of 2016, First Reading, Code Amendments to Sections 12-2: Definitions, 12-11: Design Review, 12-14: Supplemental Regulations, 12-15: Gross Residential Floor Area, 12-16: Conditional Use Permits and 12-17: Variances related to the joint property owner submittal requirement. — 15 min.

Presenter(s): Jonathan Spence, Planner

Action Requested of Council: The Vail Town Council shall approve, approve with modifications, or deny Ordinance No. 27, Series of 2016 upon first reading.

Background:
It is the intent of the amendment to clarify and codify existing standard operating procedures related to joint property owner submittal requirements.

Staff Recommendation:

The Planning and Environmental Commission (PEC) held a public hearing on the proposed Prescribed Regulations Amendment on September 12, 2016 where a recommendation for approval was forwarded to the Vail Town Council by a vote of 6-0.

7. Public Hearings

7.1. Ordinance No. 21, Series of 2016, Second Reading, An Ordinance Amending Title 5 of the Vail Town Code by the Addition Thereto of a New Chapter 15 Concerning the Regulation of Recreational Unmanned Aircraft Systems (DRONES) — 5 min.

Presenter(s): Craig Bettis, Commander, VPD

Action Requested of Council: Approve, approve with amendments, or deny Ordinance No. 21, 2016 upon second reading

Background: Unmanned aircraft systems ("UAS"), commonly known as drones, are devices that are used or are intended to be used for flight in the air with no onboard pilot. The Town Council finds that recreational UAS, when operated within the Town and particularly in populated areas, present an appreciable risk to public safety in the air and to persons and property on the ground. The Town Council, pursuant to its authority to protect and secure the public health, safety and welfare of its citizens, desires to enact regulations for the use and operation of recreational UAS in the Town.

7.2. Ordinance No. 22, Series of 2016, Second Reading, An Ordinance Repealing and Reenacting Chapter 4 of Title 5 of the Vail Town Code, Concerning Smoking — 5 min.

Presenter(s): Dwight Henninger, Police Chief and Matt Mire, Town Attorney

Action Requested of Council: Approve, approve with amendments or deny Ordinance No. 22, 2016 upon second reading.

Background: In 2006, the Colorado legislature passed the Colorado Clean Indoor Air Act, C.R.S. § 25-14-201, et seq. (the "CCIAA"), which provides that a municipality may enact, adopt, and enforce smoking regulations that are no less stringent than state law. The Town Council desires to repeal and reenact Chapter 4 of Title 5 of the Vail Town Code to comply with the CCIAA and to regulate electronic smoking devices.

8. Adjournment

8.1. Adjournment at 7:55 pm

Meeting agendas and materials can be accessed prior to meeting day on the Town of Vail website www.vailgov.com. All town council meetings will be streamed live by Public Access Television Channel 5 and available for public viewing as the meeting is happening. The meeting videos are also posted to Channel 5 website the week following meeting day, www.publicaccess5.org.

Please call 970-479-2136 for additional information. Sign language interpretation is available upon

551 Hot Springs Boulevard
Post Office Box 1859
Pagosa Springs, CO 81147
Phone: 970.264.4151
Fax: 970.264.4634

TOWN COUNCIL MEETING AGENDA
THURSDAY, JULY 21, 2016
Town Hall Council Chambers
551 Hot Springs Blvd
5:00 p.m.

I. **CALL MEETING TO ORDER**

II. **PUBLIC COMMENT** – *Please sign in to make public comment*

III. **CONSENT AGENDA**
1. Approval of the July 5, 2016 Meeting Minutes
2. Approval of June Financial Statement and Accompanying Payments
3. Liquor Licenses
   a. Special Events Permit – Folkwest Inc. Folk Festival on Reservoir Hill September 2, 3, & 4, 2016
4. Downtown Colorado Inc. (DCI) Letter of Support

IV. **REPORTS TO COUNCIL**
1. Featured Department Head Reports
   a. Maintenance Department
   b. Planning Department
2. Sales Tax Brief
3. Lodgers Tax Brief

V. **NEW BUSINESS**
1. Selection of New Council Members
2. Downtown Task Force Presentation
3. South 8th Street Financing
4. Bid Award for East Phase Trail Project

VI. **PUBLIC COMMENT** – *Please sign in to make public comment*

VII. **COUNCIL IDEAS AND COMMENTS**

VIII. **NEXT TOWN COUNCIL MEETING AUGUST 2, 2016 AT 5:00 PM**

IX. **ADJOURNMENT**

Don Volger
Mayor

Public comment and agenda comment item sign-up sheets are available at meeting
Copies of proposed Ordinances and Resolutions are available to the public upon request to the Town Clerk