

# *City of Gunnison 2014 Budget*



*Adopted December 10<sup>th</sup>, 2013*



Council/Staff Tour on the Gunnison River

**CITY OF GUNNISON  
2014 BUDGET  
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## *City of Gunnison*

October 3, 2013

Dear Council,

The 2014 City of Gunnison Budget is presented to City Council at the October 8, 2013, regular session. Our staff is proud to present a balanced budget, with a few exceptions in the use of cash reserves. Current economic conditions have shown a positive trend. Based on sales tax returns through July, 2013, we project a 5% sales tax revenue increase for 2013 and conservatively forecast revenues at a 1% increase for 2014. Use tax has done better than anticipated with some new commercial development taking place.

The most significant proposal on the expense side for the coming fiscal year is the proposed partial implementation of the compensation plan for employees. Previous to 2013, it had been three years without an adjustment to wages. In 2013, we provided a modest wage increase. 2014's plan is to bring employees that are not at their market step to move 50% towards that mark. There are dollars allocated in personnel expenses in each department for the purpose of providing this proposed compensation increase.

The 2014 General Fund revenues are projected to be \$5,913,196 and projected expenditures at \$6,511,458 which includes \$125,000 for Grants and Contracts for Service. Proposed use of General Fund cash reserves to cover expenses include once again \$120,000 for a grant match to purchase a new fire engine and \$62,500 in 2013 and \$62,500 in 2014 for the Gunnison Valley Animal Welfare League shelter since the projects may not be completed in 2013. Other uses of general fund reserves include the purchase of the IOOF Park site, City hall remodel and HVAC replacement as well as a Park Master Plan update.

Compliance with the City's sales tax ordinance allocates \$386,111 to General Fund capital improvements including fleet replacement costs, partial funding for a Community Center addition, and improvements to the City Hall Municipal Building. Street improvements utilize 30% of sales tax revenues which equates to \$1,158,334. Within this allocation there is \$634,000 for street improvement projects that will be determined prior to 2014 construction. The net of capital improvements and street improvements comply with the sales tax allocation set by voters in 2009.

This year the Events Department budget combines all events funded and hosted by the City. In previous years various activities were reflected within the departments where the activities took place. Examples would be Egg-Aquatics were under the Pool Department, the Growler included under Rink – Event Operations and the USA Pro Challenge under Economic Development. This new approach provides an easier tracking of the activities and the revenue/expense associated with each.

The Gunnison Housing Association contribution within the Grants and Contracts for Services continues to reflect the IGA between the County and other municipalities. Since the Gunnison Valley Animal Welfare League has not broken ground on the new shelter to date, half of the \$125,000 appropriated dollars for that project have been rolled forward to the 2014 fiscal year. This expense is supported with the use of General Fund reserves, so there is no adverse impact from this re-allocation of dollars.

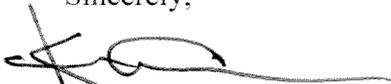
Electric rates were increased by 5% in 2013 and no further rate adjustments are included in the 2014 budget. Water, Sewer and Refuse accounts remain healthy, therefore, no rate adjustments for these services are being proposed for 2014. The franchise fee remains at five percent in the Electric, Water, and Sewer Departments for 2014. We will continue to replace aging water and electric meters and address infiltration and inflow (I&I) in the City's wastewater collection system. These capital purchases will come from reserves in the respective accounts.

Our new Police Facility will be built and occupied by the end of 2013. To fund this project \$180,000 came from the Communications Department cash reserve, The 911 Board has contributed \$413,000 to outfit Dispatch, and the General Fund reserves purchased the site for \$220,000 in May, 2012, and allocated \$300,000 towards building construction. A \$650,000 Department of Local Affairs Energy Impact Assistance Grant allowed this project to succeed.

The Park & Recreation Fund sales tax revenues are projected on the same basis as the General Fund. There are no large capital expenses anticipated for 2014 in the Pool or Rink departments. Trail Improvements continue in the extension of several segments. In 2013, we achieved our total commitment of \$1,000,000 dedicated for trail improvements from the Recreation tax funds. This does not mean we will end this effort, yet does indicate our commitment to the overall trail system. Debt service on the bonds will continue until the bonds are retired in 2032. A new Other Recreation Improvements division has been added to the budget. This is where excess revenue will accumulate and be dispersed for Park & Recreation projects. A Five Year Capital Plan will be developed to prioritize where these funds would best be applied.

The budget will appear on Council agendas until final adoption on December 10, 2013. Our employees are dedicated to providing a high level of service for our community in very positive ways. They are the heart and soul of this organization and enhance the lives of our citizens on a daily basis. Our management staff works hard to ensure we present a balanced budget that reflects the interests of our citizens. Wendy Hanson and her Finance Department crew put their best energy into refining the details presented in this document. This is truly a team effort and Council is congratulated for their leadership in developing this guide for the City of Gunnison.

Sincerely,



Ken Coleman  
City Manager

# 2013 Calendar

## For 2014 Budget Preparation

JANUARY						
S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
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FEBRUARY						
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MARCH						
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31						

APRIL						
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MAY						
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JUNE						
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JULY						
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AUGUST						
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25	26	27	28	29	30	31

8 Budget Worksheets Out  
 12 CIP 5 Yr Update > \$10,000  
 29 **Budget Worksheets Due**

SEPTEMBER						
S	M	T	W	TH	F	S
1	2	3	4	5	6	7
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22	23	24	25	26	27	28
29	30					

6 **Staff Meeting @ City Hall**  
 10 Mgmt Staff Review Budget  
 12 Bdgt to Clerk for Packets  
 17 **Council/Staff Bdgt Meeting**

OCTOBER						
S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
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27	28	29	30	31		

1 Bdgt on Worksession Agenda  
 3 Bdgt to Clerk for Packets  
 8 Proposed Budget to Council  
 15 Bdgt on Worksession Agenda  
 22 Bdgt on Regular Agenda

NOVEMBER						
S	M	T	W	TH	F	S
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5 Bdgt on Worksession Agenda  
 12 Proposed Public Hearing  
 19 Bdgt on Worksession Agenda  
 21 Ordinances to Clerk for Packet  
 26 1st Ordinance Reading

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				

3 Bdgt on Worksession Agenda  
 10 2nd Ordinance Reading  
 13 Mill Levy Certified to County

Finance Dept    
  Staff Budget Item    
  Council Regular Meeting    
  Council Worksession

City of Gunnison  
Budget Acronyms

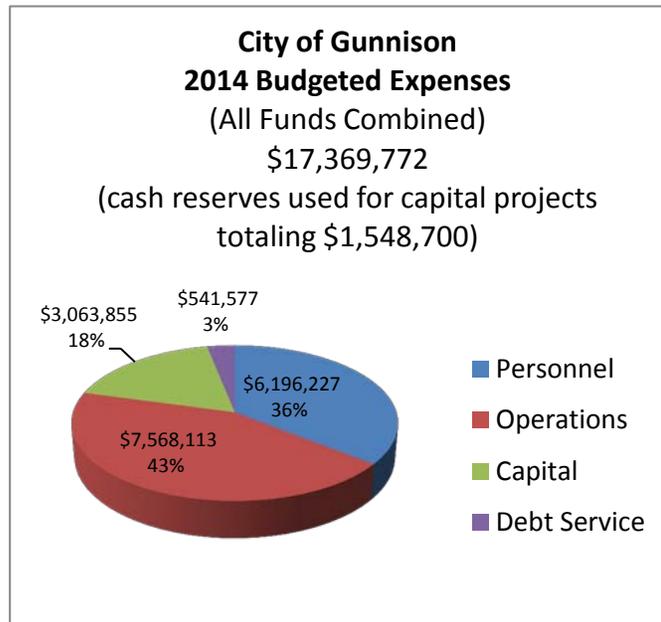
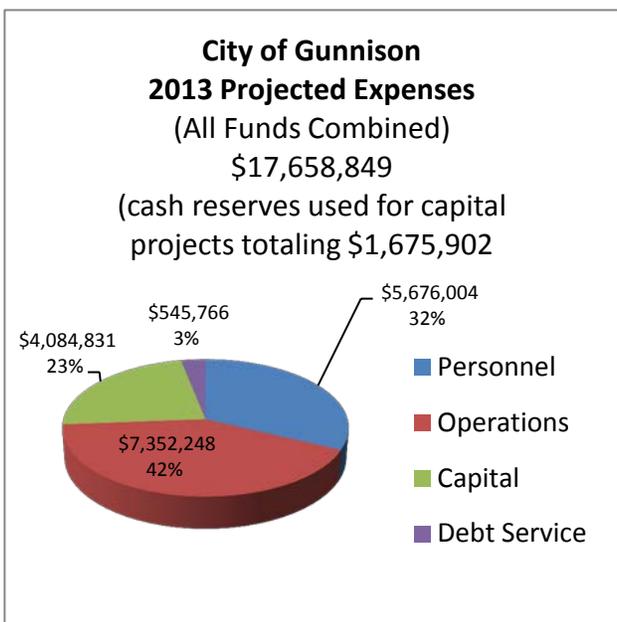
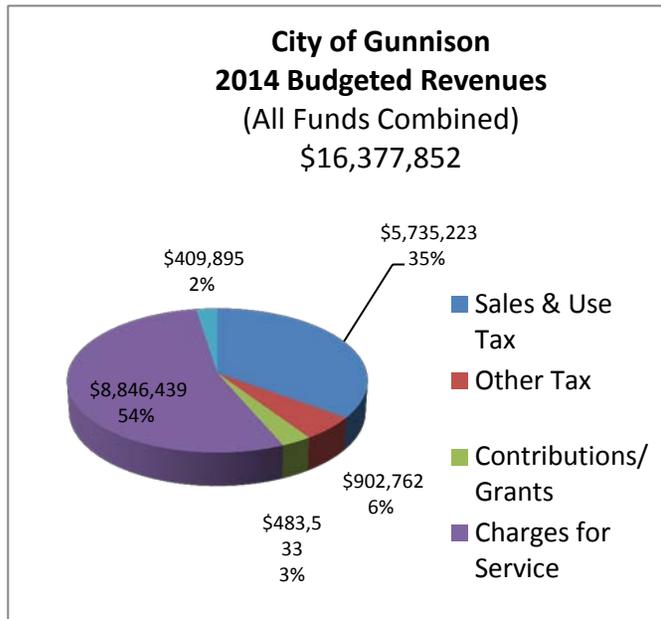
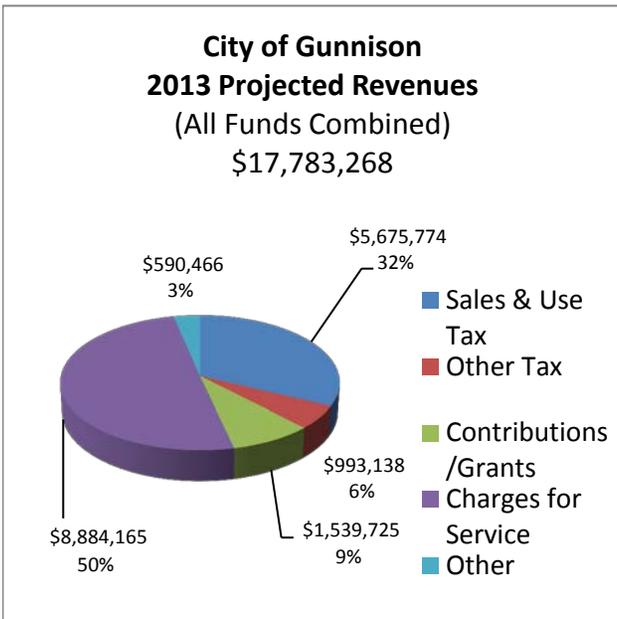
4WD	Four Wheel Drive
ADA	Americans with Disabilities Act
ADAD	Alcohol and Drug Abuse Division
APA	American Planners' Association
APPA	American Public Power Association
BMX	Bicycle Motocross
BOZA	Board of Zoning Adjustments & Appeals
C/O	Capital Outlay
CAHA	Colorado Amateur Hockey Association
CAMCA	Colorado Association for Municipal Court Administration
CAMU	Colorado Association of Municipal Utilities
CASFM	Colorado Association of Stormwater and Floodplain Managers
CAST	Colorado Association of Ski Towns
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
CDL	Commercial Driver's License
CFA	Computerized Fleet Analysis (software program)
CFTOA	Colorado Fire Training Officers Association
CGFOA	Colorado Government Finance Officers' Association
CMCA	Colorado Municipal Clerk's Association
CML	Colorado Municipal League
CPO	Certified Pool and Spa Operator Certification
CPR	Cardiopulmonary Resuscitation
CTF	Conservation Trust Fund
DEF 457	Deferred 457 Retirement Plan
DOLA	Department of Local Affairs
DUI	Driving Under the Influence
E911	Emergency 911 Dispatching
EE's	Employees
EIA	Energy Impact Assistance

EPA	Environmental Protection Agency
FDIC	Fire Department Instructors' Conference
GC	Gunnison County
GC/HC	Gunnison County/Hinsdale County
GF	General Fund
GFOA	Government Finance Officers' Association
GIS	Geographic Information Systems
GOCO	Great Outdoors Colorado
GV	Gunnison Valley
GVAWL	Gunnison Valley Animal Welfare League
GVHA	Gunnison Valley Hockey Association
Haz Mat	Hazardous Material
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
LDC	Land Development Code
LED	Light-Emitting Diode
LN	Line
MEAN	Municipal Energy Agency of Nebraska
NARCE	North American Rink Conference Expo
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
OTA	Organized Team Activity
P&Z	Planning & Zoning Commission
POST	Peace Officer Standards and Training
PR	Park and Recreation
PUC	Public Utilities Commission
R10	Region 10
RSC	Rental Services Corporation
S&A	Street & Alley

STAR	Serving the American Rinks
UPCC	USA Pro Cycling Challenge
UPS	Uninterrupted Power Supply
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
WSC	Western State College
WSCU	Western State Colorado University
WW	Waste Water
WWTP	Wastewater Treatment Plant
Y/E	Year End
ZAM	Zamboni (Ice Reconditioning Machine)

# Summary

The majority of the revenues for the City of Gunnison are generated through charges for service and sales and use taxes. While these revenue sources remain fairly constant year to year, contributions and grants experience greater variations due to project related grant awards. Because the City budgets revenues conservatively, unanticipated revenues accumulate into cash reserves on an annual basis and are available for capital expenses in subsequent years.

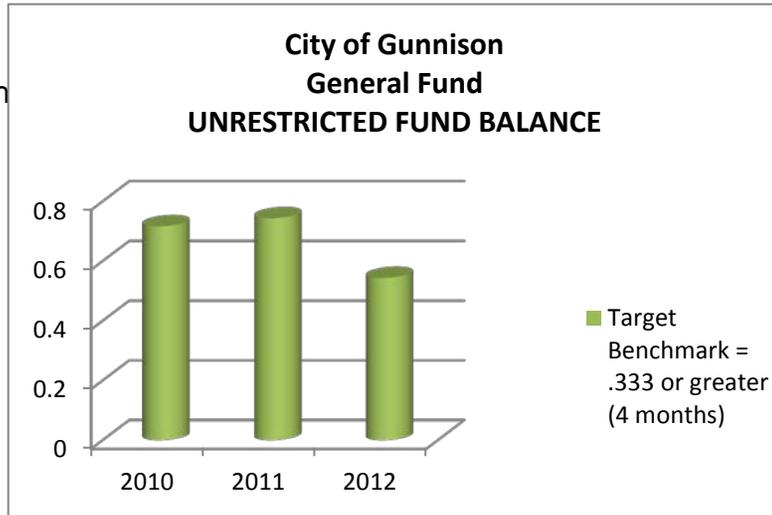


**CITY OF GUNNISON  
COMBINED SUMMARY**

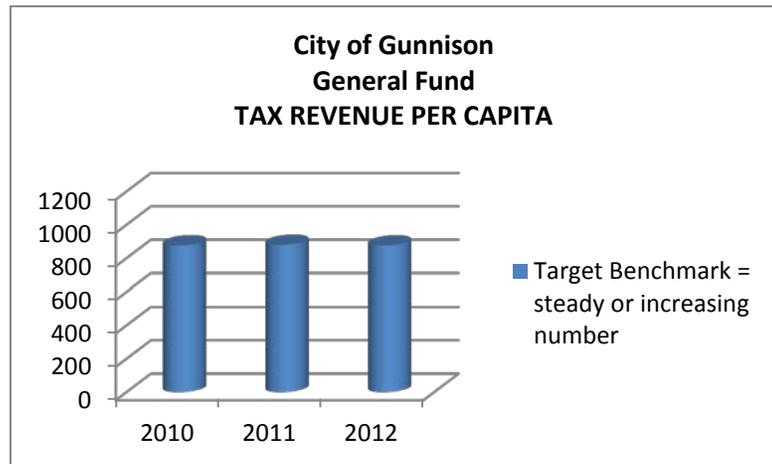
Description	2011	2012	2013		2014	
	Actual	Actual	Budget	@ 9/30	YE Proj.	Budget
<b>BEGINNING CASH (1-1)</b>						
GENERAL FUND	4,151,391	4,227,672	4,042,265		4,042,265	4,074,121
ENTERPRISE FUND	4,650,592	4,921,447	4,420,183		4,420,180	4,079,318
SPECIAL REVENUE FUND	375,235	358,324	401,986		401,986	357,428
FLEET MAINTENANCE	328,009	333,045	373,458		373,458	400,985
PARK & RECREATION FUND	915,481	1,009,301	1,064,149		1,064,149	1,249,940
FIREMEN'S PENSION FUND	1,520,739	1,549,305	1,775,654		1,775,654	1,935,819
INSURANCE RESERVE	(116,222)	235,732	0		0	0
<b>TOTAL BEGINNING CASH</b>	<b>11,825,225</b>	<b>12,634,826</b>	<b>12,077,695</b>		<b>12,077,692</b>	<b>12,097,611</b>
<b>REVENUES</b>						
GENERAL FUND	5,420,642	6,576,811	5,915,393	4,417,808	7,346,508	5,913,296
ENTERPRISE FUND	7,646,088	7,374,123	7,571,529	5,806,252	7,950,731	8,079,474
SPECIAL REVENUE FUND	175,821	87,797	78,818	78,852	84,834	69,226
FLEET MAINTENANCE	394,724	393,141	374,378	280,336	374,286	361,477
PARK & RECREATION FUND	1,633,721	1,569,749	1,612,050	957,435	1,632,018	1,709,458
FIREMEN'S PENSION FUND	127,550	329,215	239,363	201,922	294,890	244,921
INSURANCE RESERVE	570,167	(233,300)	0	0	0	0
<b>TOTAL REVENUES</b>	<b>15,968,713</b>	<b>16,097,536</b>	<b>15,791,531</b>	<b>11,742,604</b>	<b>17,683,268</b>	<b>16,377,852</b>
<b>EXPENDITURES</b>						
GENERAL FUND	5,344,361	6,762,218	6,544,214	4,518,552	7,314,652	6,581,783
ENTERPRISE FUND	7,375,233	7,875,390	8,134,565	5,401,698	8,291,593	8,471,650
SPECIAL REVENUE FUND	192,732	44,134	208,293	92,773	129,392	216,109
FLEET MAINTENANCE	389,688	352,732	346,977	223,076	346,759	360,285
PARK & RECREATION FUND	1,539,902	1,514,905	1,473,827	665,759	1,446,227	1,595,946
FIREMEN'S PENSION FUND	98,985	102,866	104,500	100,101	134,725	144,000
INSURANCE RESERVE	218,214	2,432	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>15,159,115</b>	<b>16,654,677</b>	<b>16,812,375</b>	<b>11,001,958</b>	<b>17,663,348</b>	<b>17,369,773</b>
Revenue Over (Under) Expense	809,598	(557,141)	(1,020,844)	740,646	19,919	(991,921)
<b>USE OF FUND BALANCE</b>						
GENERAL FUND	0	832,656	711,150	0	554,106	677,679
ENTERPRISE FUND	248,201	352,063	775,000	0	770,986	480,000
SPECIAL REVENUE FUND	15,000	17,161	266,099	0	161,000	161,000
PARK & RECREATION FUND	10,000	91,191	0	0	127,310	263,200
<b>TRANSFERS IN/(OUT)</b>						
GENERAL FUND	(573,793)	273,972	111,222	164,692	138,277	(56,299)
SPECIAL REVENUE FUNDS	(22,172)	(24,178)	(12,500)	(3,549)	(14,722)	(12,500)
FLEET MAINTENANCE	0	0	0	0	0	0
ENTERPRISE FUNDS	(1,094)	0	(178,000)	(178,000)	(178,000)	0
PARK & RECREATION FUND	43,636	38,972	79,278	16,857	54,445	68,799
INSURANCE RESERVE	553,423	(288,766)	0	0	0	0
<b>NET TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>
<b>ENDING CASH (12-31)</b>						
GENERAL FUND	4,227,672	4,042,265	3,413,444		4,074,121	3,405,634
ENTERPRISE FUND	4,921,447	4,420,180	3,857,147		4,079,318	3,687,143
SPECIAL REVENUE FUND	358,324	401,987	272,511		357,428	210,545
FLEET MAINTENANCE	333,045	373,454	400,859		400,985	402,177
PARK & RECREATION FUND	1,009,300	1,064,145	1,202,372		1,249,940	1,363,452
FIREMEN'S PENSION FUND	1,549,304	1,775,654	1,910,517		1,935,819	2,036,740
INSURANCE RESERVE	235,731	0	0		0	0
<b>TOTAL ENDING CASH</b>	<b>12,634,823</b>	<b>12,077,685</b>	<b>11,056,851</b>		<b>12,097,611</b>	<b>11,105,691</b>

# General Fund

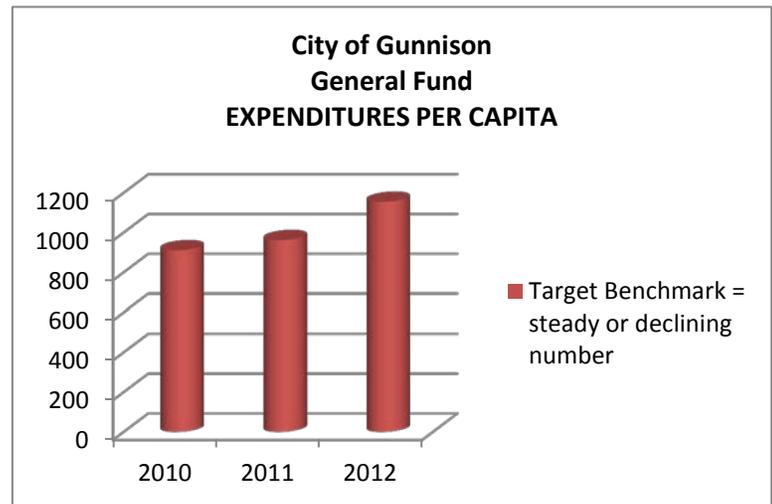
This chart shows the availability of unrestricted fund balance (cash reserves that are not designated for a specific purpose) to cover annual expenditures (net of transfers and capital assets). The general fund maintains a healthy fund balance that is available for emergency situations and capital improvements.



Based on the City of Gunnison's population of approximately 5,860 people, per capita tax revenues have remained fairly constant at \$875 per person. These revenues include sales and use taxes, property tax, motor vehicle tax, and franchise fees. Other revenues, such as grants and charges for service cover the remaining expenses in the General Fund.



Annual expenses for the General Fund are on a slight increase while population estimates from the Colorado State Demographer's office have shown a slight decrease. Therefore the ratio of expenses to population has shown a slight increase over the past three years.



CITY OF GUNNISON

GENERAL FUND

	2011	2012	2013		2014
<b>GENERAL FUND BEGINNING CASH</b>	4,151,391	4,227,672	4,042,265	4,042,265	4,074,121

Acct No.	Description	REVENUES					2014 Budget
		2011 Actual	2012 Actual	2013			
				Budget	@ 9/30	Year-end	
	TAXES	5,157,030	5,129,805	5,056,992	3,646,159	5,440,506	5,351,075
	PERMITS/LICENSES	29,273	28,688	23,920	51,703	51,746	25,025
	CHARGES FOR SVCS	231,275	422,726	357,211	274,257	303,925	241,692
	FINES/FORFEITURES	27,481	36,063	27,070	23,837	27,600	27,600
	INTERGOVERNMENTAL	468,934	616,230	273,767	218,141	1,318,365	255,003
	MISCELLANEOUS	54,152	51,179	42,990	31,275	51,389	54,200
	INTEREST	26,290	18,148	22,221	7,744	14,700	15,000
	TRANSFERS IN	190,070	429,600	218,850	183,522	201,529	17,321
	TRANSFERS OUT	(763,863)	(155,628)	(107,628)	(18,830)	(63,252)	(73,620)
	<b>TOTAL REVENUE</b>	<b>5,420,642</b>	<b>6,576,811</b>	<b>5,915,393</b>	<b>4,417,808</b>	<b>7,346,508</b>	<b>5,913,296</b>

Acct No.	Description	EXPENDITURES					2014 Budget
		2011 Actual	2012 Actual	2013			
				Budget	@ 9/30	Year-end	
	GENERAL GVMNT	732,377	712,612	801,636	545,884	773,588	855,217
	PUBLIC SAFETY	1,746,916	1,711,132	1,834,464	1,236,561	1,771,504	1,971,148
	PUBLIC FACILITIES	63,181	62,271	72,839	41,409	67,179	69,966
	STREETS & ALLEYS	1,295,221	2,088,115	1,627,231	1,306,278	1,608,671	1,294,137
	CAPITAL OUTLAY	518,360	1,076,189	981,654	581,607	2,008,013	1,088,655
	RECREATION & PARKS	876,686	860,928	907,904	649,069	896,039	962,947
	GRANTS/ECON DEV/EVENTS	111,620	250,971	318,486	157,744	189,658	339,714
	<b>TOTAL EXPENSES</b>	<b>5,344,361</b>	<b>6,762,218</b>	<b>6,544,214</b>	<b>4,518,552</b>	<b>7,314,652</b>	<b>6,581,783</b>

Rev Over (Under) Expns                      76,281              (185,407)              (628,821)              (100,744)              31,856              (668,487)

**OTHER FINANCING SOURCES/USES**

Transfer In - Pool & Rink Bond Reserve		(130,834)	(38,850)		(21,529)	(17,321)
Transfer to - Communications-NPS Intoxilizers			2,000		2,000	
Scholarships		535	1,000		4,000	(6,000)
Street Projects		915,200	259,000		259,000	
Fire Truck			120,000		0	120,000
IOOF Park Purchase						90,000
Teller Baseball Field Renovation			3,000		2,831	
Police/Communications Building			200,000		300,000	
City Hall Boiler Repair		12,755				
City Hall Repairs/Remodel (flooring and remodel)						51,000
City Hall HVAC Replacement						210,000
Master Plan						70,000
Parks Master Plan Update (Grant Contingent)						25,000
Georgia Avenue Master Plan			30,000		0	
Habitat for Humanity Contract for Service		35,000				
GVAWL Contract for Service			125,000		0	125,000
Rural Transportation Authority			10,000		7,804	
WSCU Marketing						10,000
<b>Total Use of Fund Balance</b>	<b>0</b>	<b>832,656</b>	<b>711,150</b>	<b>0</b>	<b>554,106</b>	<b>677,679</b>

	2011	2012	2013		2014	
<b>GENERAL FUND ENDING CASH BALANCE</b>	4,227,672	4,042,265	3,413,444	(100,744)	4,074,121	3,405,634

## Fund GENERAL - 01

## REVENUES

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
3101	Property Tax*	337,554	297,821	296,511	286,963	295,541	260,550
3102	Specific Ownership Tax*	14,018	14,506	13,559	10,398	13,226	13,200
3103	Add'l Motor Vehicle Tax*	17,636	17,342	17,128	11,440	17,249	17,200
3104	City Sales Tax*	3,515,192	3,526,747	3,515,192	2,455,089	3,703,084	3,740,115
3105	County Sales Tax**	551,367	557,209	551,367	258,173	581,384	587,198
3106	City Use Tax	99,803	102,578	96,950	134,257	162,900	121,000
3107	Cigarette Tax	16,292	17,605	17,600	12,006	17,000	17,000
3108	Occupation Tax-Phones	6,908	6,807	6,815	3,305	6,608	6,500
3109	Pen/Int on Delinq Prop Tx*	2,361	1,409	1,000	871	1,000	1,000
3110	Cable TV Franchise Tax*	26,993	21,876	23,600	9,596	19,200	19,200
3111	Nat'l Gas Franchise Tax*	118,354	108,111	122,300	75,136	116,500	120,000
3112	Electric Franchise	241,516	229,973	248,502	174,793	265,652	262,255
3113	Water Franchise	27,684	28,422	28,059	19,681	28,582	28,068
3114	Sewer Franchise	54,426	53,171	50,979	35,761	52,574	52,789
3115	Pen/Int on Delinq Sales Tax	1,324	1,865	2,430	583	900	1,000
3117	Severance Tax	125,602	144,363	65,000	155,206	155,206	100,000
3118	Public Improvements Fee				2,903	3,900	4,000
	Taxes	5,157,030	5,129,805	5,056,992	3,646,159	5,440,506	5,351,075
3204	Liquor Licenses	6,463	5,528	5,885	6,777	6,800	6,000
3205	City Sales Tax Licenses	7,276	7,964	7,635	8,737	8,757	8,700
3206	Animal Licenses	458	431	300	291	291	275
3208	Comm. Dev. Permit/Lic.	14,926	14,665	10,000	35,798	35,798	10,000
3212	Transient Merchant App.	150	100	100	100	100	50
	Permits/Licenses	29,273	28,688	23,920	51,703	51,746	25,025
3302	State Grants	1,160	0	0	589	650,000	0
3303	Local Grants	2,500	22,527	5,000	13,748	416,500	0
3304	Mineral Leasing	131,346	104,144	80,000	67,792	67,792	67,100
3306	State Maintenance Agrmt	32,829	31,970	32,540	19,379	32,540	32,540
3307	Hwy User's Trust Fund*	154,574	154,148	150,227	111,559	144,139	146,163
3308	Fire Protection District	10,252	11,133	6,000	4,881	7,200	7,200
3310	Hazmat Reimbursements	505	124	0	194	194	0
3320	GOCO Grants	77,300	270,802	0	0	0	0
3326	ADAD Grant - Partners	22,468	16,382	0	0	0	0
3327	POST Grant - Police	0	0	0	0	0	2,000
3337	Baseball Field Renovation	36,000	5,000	0	0	0	0
	Intergovernmental	468,934	616,230	273,767	218,141	1,318,365	255,003

## Fund GENERAL - 01

## REVENUES

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
3401	Court Cost	2,680	3,304	2,500	2,851	3,800	3,800
3402	Comm. Dev. Services	0	123,658	144,692	61,697	61,697	0
3403	Police Dept. Services	13,277	16,420	14,000	12,281	16,500	16,500
3404	City Clerk Services	27	96	100	0	0	50
3405	Animal Control Services	1,469	1,221	1,600	1,665	2,000	2,000
3406	Recreation Programs	147,040	159,609	138,000	145,947	160,000	160,000
3408	Finance Dept Rev	8,827	8,290	9,100	6,323	9,000	9,000
3411	Sales Tax Service Fee	6,938	6,984	7,130	5,764	8,000	8,000
3412	Dispatch Admin Fee	13,308	13,289	14,239	10,088	13,120	14,342
3425	Building Dept Services	4,393	4,035	0	0	1,000	0
3426	Fire Dept Services	696	1,071	0	0	0	0
3440	Concessions	20,821	16,315	7,000	6,563	7,400	7,400
3441	Park Rentals		0	6,500	6,795	6,795	6,500
3442	Events	8,600	5,786	5,500	4,110	4,110	11,100
3443	Events-Event Coordinator		58,775	3,850	7,503	7,503	0
3444	Scholarships	3,199	3,873	3,000	2,670	3,000	3,000
	Charges for Services	231,275	422,726	357,211	274,257	303,925	241,692
3501	Traffic Fines	8,105	13,015	8,150	7,310	9,000	9,000
3502	Dog/Cat Fines	2,320	2,760	2,420	2,099	2,600	2,600
3504	Misc. Fines & Forfeitures	17,056	20,288	16,500	14,428	16,000	16,000
	Fines & Forfeitures	27,481	36,063	27,070	23,837	27,600	27,600
3601	Miscellaneous Revenue	4,830	1,449	650	2,486	2,600	1,000
3602	Refund-Prior Yr Expns	16,064	5,890	5,000	0	5,000	5,000
3603	Compensation for Loss	2,158	2,764	0	0	0	0
3605	Crime Prevention/DARE Contri	150	140	140	541	541	1,000
3606	Law Enforcement Surcharge	0	0	0	8,048	8,048	0
3607	Youth Council Revenues	350	0	0	0	0	0
3608	Van Tuyl Property Lease	30,600	30,600	30,600	19,200	30,600	30,600
3612	Sale of Fixed Assets	0	10,336	0	0	0	0
3630	Cranor Hill Lift Tickets	0	0	6,000	0	3,000	6,000
3636	Recreation Advertising	0	0	600	0	600	600
3654	Senior Addition Contribution				1,000	1,000	
3655	El Pomar Grant						10,000
	Miscellaneous	54,152	51,179	42,990	31,275	51,389	54,200
3701	Interest on Investments	26,290	18,148	22,221	7,744	14,700	15,000
	Interest	26,290	18,148	22,221	7,744	14,700	15,000
3999	Transfer from CTF-Legion Pk			0			
3999	Transfer from CTF-BB Field	10,000		0			
3999	Transfer from CTF-Skatepark		10,000				
3999	Transfer from Insurance Rsv	4,577	288,766				
3999	Transfer from Cranor-Close Ot	1,095		0			
3999	Transfer from Pool-Bond Rsv	120,024	130,834	3,522	3,522	3,522	
3999	Transfer from Rink-Bond Rsv	54,375		35,328		18,007	17,321
3999	Transfer from Communicatons-Bldg			180,000	180,000	180,000	
	Transfers In	190,070	429,600	218,850	183,522	201,529	17,321

Fund GENERAL - 01		REVENUES					
Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4999	Transfer to Ins Rsv-Hlth Ins	(383,000)					
4999	Transfer to Ins Rsv-Rink Ins	(175,000)					
4999	Transfer to Communications-NPS Toxilizer			(2,000)	(2,000)	(2,000)	
4999	Transfer to Cranor-Maint						
4999	Transfer to Pool-CC Maint	(138,798)	(138,798)	(88,798)		(44,422)	(56,790)
4999	Transfer to Rink-Parks Exp	(16,830)	(16,830)	(16,830)	(16,830)	(16,830)	(16,830)
4999	Transfer to Rink-Concs/Zam	(26,235)					
4999	Transfer to Rink-UPCC Event	(24,000)					
4999	Transfer to Pool/Rink-Enrg Eff						
	<b>Transfers Out</b>	<b>(763,863)</b>	<b>(155,628)</b>	<b>(107,628)</b>	<b>(18,830)</b>	<b>(63,252)</b>	<b>(73,620)</b>
<b>GENERAL FUND TOTAL REVENUES</b>		<b>5,420,642</b>	<b>6,576,811</b>	<b>5,915,393</b>	<b>4,417,808</b>	<b>7,346,508</b>	<b>5,913,296</b>

Budget Inc -0.04%  
Y/EProj Inc -19.51%

**Comments:**

Revenues for the general fund are typically based on a 0% 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 11.84% decrease 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. 2014 revenue is based on \$69,087,670 preliminary certification of property valuation from County Assessor and 3.868 mill levy.
- 3104 2013 year end projections are based on a 5% increase from 2012 actual revenues. 2014 revenue is based on a 1% increase of 2013 projected year-end revenues.
- 3105 2013 year end projections based on 5% increase from 2012 revenues, less Gunnison Valley Land Preservation commitment. 2014 revenue is based on a 1% increase of 2013 projected year-end revenues.
- 3106 Use tax collected on vehicles has ranged from \$84,542 to \$97,052 over the past three years and is estimated at \$103,467 for 2013. Building use tax varies when county or state buildings are involved, due to tax exemptions. 2013 revenues are projected at \$59,442. 2014 revenues are budgeted at a 0% increase after subtracting revenues from two commercial building permits.
- 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.
- 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
- 3206 Fees collected for the licensing of animals.
- 3302 **2011**-CDOT DUI Enforcement Grant  
**2013** - \$650,000 EIA Grant for Public Safety Facility (Communications/Police)
- 3303 **2011** - Gunnison County Department of Health & Human Services grant for emergency responder training  
**2012** - \$3,202 City Fest Sponsor; \$2,000 Bike Safety Event; \$15,000 Skate Park  
**2013** - \$2,500 City Fest Sponsor; \$1,000 WSCU-Skatepark Contribution; \$413,000 E911 Authority-Public Safety Facility
- 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 2013 and 2014 are projected by the Colorado Municipal League, in conjunction with the Colorado Department of Transportation and the State Treasurer's Office.
- 3320 **2011**-Baseball Field Renovation  
**2012** - \$193,501 Skate Park; \$77,315 Teller Ballfield
- 3326 ADAD Grants were not awarded to City Police in 2012 and 2013

Fund GENERAL - 01		REVENUES					
Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
3327	POST Grant to reimburse training expenses, travel costs for safety trainings - State Funding from vehicle registration surcharge						
3337	Contributions for Baseball Field Renovaton <b>2011</b> - Oxbow Mine \$25,000; Arch Coal Mine \$10,000; GC Met Rec \$1,000 <b>2012</b> - Sale of old fencing \$3,000; WSC \$2,000						
3402	2012/2013 - Annexation cost, including Highway Access Control Study, reimbursements and miscellaneous services						
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						
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	Events revenues from Gunnison River Fest (\$1,800); Bike Safety (\$1,200); Growler (\$800); Sage Grouse Festival (\$1,400); 4th of July (\$1,300); Carvin up Colo (\$420); Diamonds in the Rockies (\$4,100); Triathlon \$1,700						
3443	This account will be combined with 3442 in 2014						
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	<b>2011</b> - Transfer from CTF for baseball field renovation \$10,000; from Cranor to close out enterprise department \$1,095; from Insurance Reserve to close out cash reserve \$4,577; from Pool for Bond Reserve Loan payment \$120,024; from Rink for bond Reserve Loan payment \$54,375 <b>2012</b> - Transfer from CTF for Skatepark; from Insurance Reserve to close remaining cash reserves \$288,766; from Pool for Bond Reserve Loan payment \$130,834 <b>2013</b> - Transfer from Pool for Bond Reserve Loan payment \$3,522; from Rink for Bond Reserve Loan payment \$18,007; from Communications for new building \$180,000 <b>2014</b> - Transfer from Rink for Bond Reserve Loan payment \$17,321						
4999	<b>2011</b> - \$383,000 to Insurance Reserve for health insurance claims not paid by RHPI; \$175,000 to Insurance Reserve for medical claims from carbon monoxide incident; \$138,798 to Pool for Community Center expenses; \$16,830 to Rink for utilities, fuel and clothing from Parks; \$26,235 to Rink for concessions/zamboni wages from Recreation Admin; \$24,000 to Rink-Events for USA Pro Cycle challenge from Economic Development <b>2012</b> - \$138,798 to Pool for Community Center expenses; \$16,830 to Rink for utilities, fuel and clothing from Parks <b>2013</b> - \$2,000 to Communications from NPS toxilizer payment not needed; \$88,798 to Pool for Community Center expenses ( <b>this will be adjusted at year-end depending on actual needs</b> ); \$16,830 to Rink for utilities, fuel, and clothing from Parks ( <b>this will be adjusted at year-end depending on actual needs</b> ) <b>2014</b> - \$74,000 to Pool for Community Center expenses ( <b>this will be adjusted at year-end depending on actual needs</b> ); \$16,830 to Rink for utilities, fuel, and clothing from Parks ( <b>this will be adjusted at year-end depending on actual needs</b> )						
*	2013 Year to Date figures reflect collections through August						
**	2013 Year to Date figures reflect collections through July						

## CITY OF GUNNISON

## GENERAL FUND

## Expenditure Summary

Acct No.	Description	2011 Actual	2012 Actual	2013			2014 Budget
				Budget	@ 9/30	Year-end	
4001	City Council	18,616	22,655	27,292	17,934	24,433	25,792
4002	Municipal Court	72,661	74,278	77,967	54,604	79,909	84,074
4003	City Attorney	58,225	37,960	60,000	44,319	60,000	60,000
4004	City Manager	58,317	62,061	70,825	45,738	64,614	79,499
4005	City Clerk	69,907	63,854	82,433	50,762	72,684	89,112
4006	Finance	213,508	212,975	221,028	159,711	220,195	236,744
4007	General Services	15,209	13,271	22,310	13,894	19,084	22,313
4008	Community Development	225,934	225,558	239,781	158,923	232,669	257,684
	<b>GENERAL GOV'T</b>	<b>732,377</b>	<b>712,612</b>	<b>801,636</b>	<b>545,884</b>	<b>773,588</b>	<b>855,217</b>
4020	Police	1,465,624	1,424,652	1,525,570	1,024,668	1,484,645	1,654,256
4021	Building Inspection	80,369	81,098	86,008	57,258	80,672	94,299
4022	Fire Department	196,768	201,737	216,437	150,429	200,463	215,948
4023	Hazardous Material	4,155	3,645	6,448	4,206	5,724	6,645
	<b>PUBLIC SAFETY</b>	<b>1,746,916</b>	<b>1,711,132</b>	<b>1,834,464</b>	<b>1,236,561</b>	<b>1,771,504</b>	<b>1,971,148</b>
4030	City Hall	63,181	62,271	72,839	40,915	67,177	69,966
4032	City Shop	0	0	0	494	3	0
	<b>PUBLIC FACILITIES</b>	<b>63,181</b>	<b>62,271</b>	<b>72,839</b>	<b>41,409</b>	<b>67,179</b>	<b>69,966</b>
4033	Streets & Alley-Admin	135,130	133,827	140,348	94,858	138,298	153,300
4034	Streets & Alley-Maint	538,478	528,417	508,683	346,200	501,642	506,837
4035	Street Improvements	621,613	1,425,871	978,200	865,219	968,731	634,000
	<b>STREETS &amp; ALLEYS</b>	<b>1,295,221</b>	<b>2,088,115</b>	<b>1,627,231</b>	<b>1,306,278</b>	<b>1,608,671</b>	<b>1,294,137</b>
4038	Capital Improv - Fixed Assets	432,094	838,278	654,189	459,302	1,725,407	495,000
4039	Capital Improv - Non-Assets	86,266	237,911	327,465	122,304	282,606	593,655
	<b>CAPITAL OUTLAY</b>	<b>518,360</b>	<b>1,076,189</b>	<b>981,654</b>	<b>581,607</b>	<b>2,008,013</b>	<b>1,088,655</b>
4045	Cranor Hill	4,156	4,297	27,447	3,171	13,197	26,784
4049	Recreation Administration	273,799	267,024	280,931	195,148	278,981	290,099
4050	Recreation Programs	138,451	145,633	130,226	113,801	137,761	139,122
4051	Parks	440,765	441,431	438,699	336,330	435,470	476,342
4052	Van Tuyl Ranch	19,515	2,543	30,600	620	30,631	30,600
	<b>RECREATION &amp; PARKS</b>	<b>876,686</b>	<b>860,928</b>	<b>907,904</b>	<b>649,069</b>	<b>896,039</b>	<b>962,947</b>
4090	Grants/Contracts for Srv	87,120	127,916	256,997	106,319	125,151	240,000
4095	Economic Development	24,500	0	0	0	0	0
4097	Events	0	123,055	61,489	51,425	64,507	99,714
	<b>GRANTS/ECONOMIC DEV</b>	<b>111,620</b>	<b>250,971</b>	<b>318,486</b>	<b>157,744</b>	<b>189,658</b>	<b>339,714</b>
<b>TOTAL EXPENSES</b>		<b>5,344,361</b>	<b>6,762,218</b>	<b>6,544,214</b>	<b>4,518,552</b>	<b>7,314,652</b>	<b>6,581,783</b>

Dept: CITY COUNCIL

01-4001

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-City Council	31,200	31,200	31,200	23,400	31,200	31,200
4103	Social Security	1,934	1,934	1,934	1,451	1,934	1,934
4104	Medicare	452	452	452	339	452	452
4106	Hlth Ins/WC/Othr Benefits	136	59	68	48	68	69
	<b>Sub-Total: Personnel</b>	<b>33,722</b>	<b>33,645</b>	<b>33,655</b>	<b>25,238</b>	<b>33,654</b>	<b>33,656</b>
4201	Material/Operating Sply	264	193	150	241	241	200
4202	Clothing/Uniforms	50	0	200	0	200	200
4310	Dues/Mtgs/Mbrshps/Tuitn	9,574	9,236	10,500	9,166	10,500	12,300
4330	Professional Svcs	0	0	350	180	180	500
4370	Trvl/Mileage/Meals/Lodg	899	704	1,300	711	1,300	2,000
4650	Miscellaneous Expenses	108	717	5,700	489	700	1,000
4653	Employee Appreciation	1,873	3,287	2,500	0	4,500	4,500
4655	Youth Council	52	231	550	101	500	550
4659	City Fest		3,602	5,000	3,423	3,423	3,500
	<b>Sub-Total: Operations</b>	<b>12,820</b>	<b>17,970</b>	<b>26,250</b>	<b>14,312</b>	<b>21,544</b>	<b>24,750</b>
5000	<b>CONTRA-INDIRECT</b>	<b>(27,926)</b>	<b>(28,960)</b>	<b>(32,613)</b>	<b>(21,616)</b>	<b>(30,765)</b>	<b>(32,614)</b>
	<b>TOTALS</b>	<b>18,616</b>	<b>22,655</b>	<b>27,292</b>	<b>17,934</b>	<b>24,433</b>	<b>25,792</b>

Budget Inc -5.49%  
Y/EProj Inc 5.56%

**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
- 4-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 - \$4,868 annual dues
- R10 - \$4,738 Membership Assessment
- Misc. Conference Registrations - \$2,694
- 4330 Council Retreat/Facilitation/Consultant Services
- 4370 Council Dinner Meetings, Mayors'/Managers' Meetings, Special Functions, Regular Travel and Meals;
- 4650 Flowers/Appreciation/Recognition \$200; Community Clean Up \$500; Misc \$300
- 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-possible sponsorship for a portion of expense
- 5000 60% of the costs for this department, excluding Youth Council and City Fest, are allocated to the utility departments

DEPT: MUNICIPAL COURT

01-4002

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Muni Court	59,393	57,978	59,120	41,574	59,120	63,067
4103	Social Security	3,560	3,416	3,665	2,522	3,665	3,910
4104	Medicare	833	799	857	590	857	914
4106	Hlth Ins/WC/Othr Benefits	5,500	8,498	9,775	6,937	9,775	10,816
4108	ER Retirement Contrbtn	2,261	2,264	2,394	1,753	2,394	2,592
	<b>Sub-Total: Personnel</b>	<b>71,547</b>	<b>72,955</b>	<b>75,812</b>	<b>53,376</b>	<b>75,811</b>	<b>81,299</b>
4201	Material/Operating Sply	19	188	195	142	723	700
4310	Dues/Mtgs/Mbrshps/Tuitn	100	60	425	60	425	425
4330	Professional Svcs	0	0	185	0	150	150
4340	Repair/Mntce Svcs	0	0	50	0	50	50
4350	Other Purchased Services	915	1,075	1,150	1,025	1,100	1,200
4370	Trvl/Mileage/Meals/Lodg	80	0	150	0	1,650	250
	<b>Sub-Total: Operations</b>	<b>1,114</b>	<b>1,323</b>	<b>2,155</b>	<b>1,227</b>	<b>4,098</b>	<b>2,775</b>
<b>TOTALS</b>		<b>72,661</b>	<b>74,278</b>	<b>77,967</b>	<b>54,604</b>	<b>79,909</b>	<b>84,074</b>

Budget Inc 7.83%  
Y/EProj Inc 5.21%

**Comments:**

The Municipal Court meets every other Wednesday and handles most violations occurring within the city limits.

**2014 Comments**

- 4201 Court supplies: files, CD's, etc.; includes courtroom security gate
- 4310 CAMCA workshops for Clerk and conference for Judge
- 4330 Court transcripts and interpreters
- 4340 Repair of Courtroom equipment
- 4350 Court software maintenance increase in 2014; prisoner housing as needed
- 4370 Travel expenses for Clerk and Judge (one conference)

**2013 Comments**

- 4201 Court supplies: files, CD's, etc.; includes \$600 transfer from 01-4005-4206 for credit card processing of fines
- 4310 CAMCA workshops for Clerk and conference for Judge
- 4330 Court transcripts and interpreters
- 4340 Repair of Courtroom
- 4350 Court software maintenance; prisoner housing as needed
- 4370 Travel expenses for Clerk for software training on credit card processing; includes \$1,500 transfer from 01-4005-4206

DEPT: CITY ATTORNEY

01-4003

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4330	Professional Svcs	58,225	37,960	60,000	44,319	60,000	60,000
	<b>Sub-Total: Operations</b>	<b>58,225</b>	<b>37,960</b>	<b>60,000</b>	<b>44,319</b>	<b>60,000</b>	<b>60,000</b>
<b>TOTALS</b>		<b>58,225</b>	<b>37,960</b>	<b>60,000</b>	<b>44,319</b>	<b>60,000</b>	<b>60,000</b>

Budget Inc 0.00%  
Y/EProj Inc 0.00%

**Comments:**

The City Attorney advises the City on a contractual basis at \$150 per hour.  
Water attorney fees are contracted with Moses, Wittemyer, Harrison & Woodruff and are included in this account.

4330 City Attorney for services rendered \$53,250  
Water Attorney \$5,000  
Other attorney fees \$1,750

DEPT: CITY MANAGER

01-4004

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-City Manager	115,064	111,307	119,025	81,927	115,325	134,696
4103	Social Security	6,622	7,021	7,380	5,534	7,380	8,351
4104	Medicare	1,630	1,682	1,726	1,294	1,726	1,953
4106	Hlth Ins/WC/Othr Benefits	11,187	12,097	14,003	9,185	14,003	14,156
4108	ER Retirement Contrbtn	8,889	14,681	15,305	11,217	15,305	17,264
	<b>Sub-Total: Personnel</b>	<b>143,392</b>	<b>146,788</b>	<b>157,439</b>	<b>109,157</b>	<b>153,739</b>	<b>176,420</b>
4201	Material/Operating Sply	0	231	200	150	200	200
4202	Clothing/Uniforms	0	0	150	0	150	100
4203	Fuel/Lubricant Supply	0	0	0	22	22	0
4303	Advertising/Legal Notices	100	134	0	0	0	200
4304	Subscripnt/Lit/Films	0	143	100	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	320	345	750	190	500	2,200
4320	Telephone/Fax Services	1,073	941	750	610	750	750
4330	Professional Svcs	0	0	500	0	500	500
4350	Other Purchased Services	20	0	200	0	0	0
4370	Trvl/Mileage/Meals/Lodg	478	919	600	94	600	2,000
4421	Fleet Services	300	300	0	0	0	0
4650	Miscellaneous Expenses	110	130	200	130	200	200
	<b>Sub-Total: Operations</b>	<b>2,401</b>	<b>3,143</b>	<b>3,450</b>	<b>1,196</b>	<b>2,922</b>	<b>6,150</b>
<b>5000</b>	<b>CONTRA-INDIRECT</b>	<b>(87,476)</b>	<b>(87,870)</b>	<b>(90,064)</b>	<b>(64,615)</b>	<b>(92,047)</b>	<b>(103,072)</b>
	<b>TOTALS</b>	<b>58,317</b>	<b>62,061</b>	<b>70,825</b>	<b>45,738</b>	<b>64,614</b>	<b>79,499</b>

Budget Inc 12.25%  
Y/EProj Inc 23.04%

**Comments:**

The wages category reflects compensation and benefits for the city manager and \$10,000 plus taxes for an internship program with Western State Colorado University. During 2012, three Western students completed internships @ \$1,050 each plus water lab tests for one internship, totaling \$3,250. Additional costs of internship will be covered by transferring budgeted funds from the wage line item to the appropriate operating account.

- 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 - \$1,000, CCCMA dues - \$250 ICMA annual conference - \$700, CCCMA conference \$250
- 4320 City Manager Cell Phone
- 4330 Facilitation and in-house training
- 4370 Associated expenses for professional development
- 4421 Annual allocation of fleet service expenses for fleet rental.
- 4650 Unanticipated expenditures that do not fit under other line items
- 5000 60% of the costs for this department, excluding internship expenses, are allocated to the utility departments

DEPT: CITY CLERK

01-4005

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-City Clerk	99,862	96,984	99,080	69,680	99,080	105,767
4102	Overtime	0	2	100	0	100	100
4103	Social Security	5,977	5,785	6,149	4,307	6,149	6,564
4104	Medicare	1,398	1,353	1,438	1,007	1,438	1,535
4106	Hlth Ins/WC/Othr Benefits	10,753	12,770	14,706	10,424	14,706	16,266
4108	ER Retirement Contrbtn	5,950	5,950	6,687	4,625	6,687	7,042
	<b>Sub-Total: Personnel</b>	<b>123,940</b>	<b>122,844</b>	<b>128,161</b>	<b>90,043</b>	<b>128,160</b>	<b>137,274</b>
4201	Material/Operating Sply	660	495	655	361	650	1,300
4206	Election Supplies	8,267	0	9,995	7,202	7,202	15,000
4302	Printing/Duplication Svcs	10	73	450	0	450	200
4303	Advertising/Legal Svcs	2,043	2,281	15,000	2,345	3,150	13,500
4304	Subscrptn/Lit/Films	73	425	55	288	55	75
4310	Dues/Mtgs/Mbrshps/Tuitn	510	570	850	590	825	1,750
4330	Professional Svcs	773	0	8,500	2,835	3,750	7,575
4340	Repair/Mntce Svcs	0	0	100	0	50	100
4360	Contracted Svcs	2,496	1,018	1,000	586	1,000	1,000
4370	Trvl/Mileage/Meals/Lodg	42	0	100	0	75	450
4654	Customer Service Prog	1,000	0	0	0	0	0
	<b>Sub-Total: Operations</b>	<b>15,874</b>	<b>4,862</b>	<b>36,705</b>	<b>14,206</b>	<b>17,207</b>	<b>40,950</b>
<b>5000</b>	<b>CONTRA-INDIRECT</b>	<b>(69,907)</b>	<b>(63,852)</b>	<b>(82,433)</b>	<b>(53,487)</b>	<b>(72,684)</b>	<b>(89,112)</b>
	<b>TOTALS</b>	<b>69,907</b>	<b>63,854</b>	<b>82,433</b>	<b>50,762</b>	<b>72,684</b>	<b>89,112</b>

**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.

Budget Inc 8.10%  
Y/EProj Inc 22.60%

**2014 Comments**

- 4201 Daily operating supplies; including \$200 ordinance, \$200 resolution books and Clerk \$600 office desk
- 4206 2014 marijuana question election with County
- 4302 In-house copies of ordinances, printing inserts, updates for code books
- 4303 Publishing ordinances, including Land Development Code, legal notices as required
- 4304 Subscriptions to clerk, records management, notary & parliamentary procedure literature
- 4310 CMCA dues, IIMC dues, \$1100 for Deputy Clerk CMCA Institute; minimal workshops
- 4330 Codification services of new ordinances, including new Land Development Code
- 4340 Computer repair & maintenace, replacement software as needed
- 4360 Includes Clerks Index maintenance agreement; hosting code; contracted record shredding.
- 4370 Travel expenses Deputy Clerk to CMCA institute
- 5000 50% of the costs for this department are allocated to the utility departments.

**2013 Comments**

- 4201 Daily operating supplies; including minutes, ordinance, resolution books
- 4206 2013 Required Municipal Election, \$2,100 transferred from original budget to municipal court
- 4302 In-house copies of Ordinances, printing inserts, updates for code books
- 4303 Publishing ordinances
- 4304 Subscriptions to clerk, records management, notary & parliamentary procedure literature.
- 4310 IIMC, CMCA for Clerk, Deputy, Clerk Assist., Advanced Institute, CML Conference, Workshops
- 4330 Codification Services; transcription services if needed
- 4340 Computer repair & maintenace, replacement software as needed
- 4360 Includes Clerks Index maintenance agreement; hosting code; contracted record shredding.
- 4370 Travel expenses held at minimum
- 5000 50% of the costs for this department are allocated to the utility departments.

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Finance	255,478	249,683	256,100	180,112	256,097	272,813
4102	Overtime	471	0	100	0	0	100
4103	Social Security	15,358	14,897	15,884	11,113	15,161	16,921
4104	Medicare	3,592	3,484	3,715	2,599	3,546	3,957
4106	Hlth Ins/WC/Othr Benefits	19,398	21,215	24,468	18,912	26,528	33,408
4108	ER Retirement Contrbtn	13,053	13,823	15,329	10,737	14,693	16,308
	<b>Sub-Total: Personnel</b>	<b>307,350</b>	<b>303,102</b>	<b>315,596</b>	<b>223,474</b>	<b>316,025</b>	<b>343,508</b>
4201	Material/Operating Sply	2,042	2,012	2,100	1,322	2,100	2,100
4202	Clothing/Uniforms		193	0	0	0	0
4301	Postage/Freight Svcs	25,792	26,097	26,100	17,790	23,000	26,000
4302	Printing/Duplication Svcs	12,217	9,330	9,000	5,786	8,886	9,000
4303	Advertising/Legal Svcs	168	0	180	0	0	180
4310	Dues/Mtgs/Mbrshps/Tuitn	309	655	1,000	424	649	1,500
4330	Professional Svcs	15,500	15,500	15,500	15,500	15,500	15,500
4340	Repair/Mntce Svcs	0	196	200	0	100	200
4360	Contracted Svcs	28,401	29,414	30,750	28,373	32,625	33,300
4370	Trvl/Mileage/Meals/Lodg	141	0	300	12	418	1,000
4401	Prop/Liab Ins Premium	34,867	39,171	41,130	30,674	40,886	41,000
4421	Fleet Services	200	200	0	0	0	0
4649	Late Fees		30	0	0	0	0
4650	Miscellaneous Expenses	27	52	200	160	200	200
	<b>Sub-Total: Operations</b>	<b>119,664</b>	<b>122,850</b>	<b>126,460</b>	<b>100,042</b>	<b>124,365</b>	<b>129,980</b>
<b>5000</b>	<b>CONTRA-INDIRECT</b>	<b>(213,506)</b>	<b>(212,977)</b>	<b>(221,028)</b>	<b>(163,805)</b>	<b>(220,195)</b>	<b>(236,744)</b>
	<b>TOTALS</b>	<b>213,508</b>	<b>212,975</b>	<b>221,028</b>	<b>159,711</b>	<b>220,195</b>	<b>236,744</b>

Budget Inc 7.11%  
Y/EProj Inc 7.52%

**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 (\$16,800) and delinquent notices (400 to 500 per month) - All metered mail for City
- 4302 Payroll/Accts Payable Checks, Accts Payable Vouchers, Tax Forms, Workorders, 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
- 4360 Accounting/Utility Billing (\$9,900), Utility Bill Printing (\$9,600), Credit Card Fees (\$12,000), Collection Forms (\$1,800)
- 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
- 5000 50% of the costs for this department are allocated to the utility departments.

DEPT: GENERAL SERVICES

01-4007

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4350	Othr Purchased Services	30,419	26,545	44,620	27,788	38,168	44,625
	Sub-Total: Operations	30,419	26,545	44,620	27,788	38,168	44,625
5000	Contra-Indirect Cost Allocatior	(15,210)	(13,274)	(22,310)	(13,894)	(19,084)	(22,313)
	<b>TOTALS</b>	<b>15,209</b>	<b>13,271</b>	<b>22,310</b>	<b>13,894</b>	<b>19,084</b>	<b>22,313</b>

Budget Inc 0.01%

Y/EProj Inc 16.92%

**Comments:**

4350 \$31,680 has been budgeted for the computer service contract, which includes contracted service accounts for "help desk services" and internet/intranet services. Services are bid out on a bi-annual basis and were bid for the 2013/2014 contract year. Current is \$2,640 per month.  
 \$4,920 is budgeted for internet connections through Western State College (\$400/mo 20MG Day, 10MG Night)  
 \$125 is budgeted for Domain Name registration  
 \$4,900 is budgeted for membership dues to Mountain States Employer's Council for assistance on labor and employment issues.  
 \$3,000 is budgeted for firewall licenses on servers

5000 50% of the costs for this department are allocated to the utility departments.

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Comm Dev	171,093	167,269	171,900	118,597	172,306	185,262
4102	Overtime	112	125	750	0	0	750
4103	Social Security	9,594	9,561	10,704	7,082	9,973	11,533
4104	Medicare	2,244	2,236	2,503	1,656	2,332	2,697
4106	Hlth Ins/WC/Othr Benefits	17,432	19,713	22,929	16,046	21,695	25,878
4108	ER Retirement Contrbtn	8,309	8,315	8,595	6,157	8,615	9,263
	<b>Sub-Total: Personnel</b>	<b>208,784</b>	<b>207,219</b>	<b>217,381</b>	<b>149,539</b>	<b>214,922</b>	<b>235,384</b>
4201	Material/Operating Sply	1,269	1,392	2,250	1,179	1,800	2,250
4301	Postage/Freight Svcs	0	0	150	0	25	150
4302	Printing/Duplication Svcs	1,957	1,519	2,500	586	850	2,500
4303	Advertising/Legal Svcs	119	1,253	1,000	171	875	1,000
4304	Subscrptn/Lit/Films	307	36	300	0	100	300
4310	Dues/Mtgs/Mbrshps/Tuitn	1,751	1,506	2,300	1,777	2,150	2,300
4330	Professional Svcs	1,860	855	800	0	800	800
4340	Repair/Mntce Svcs	0	100	500	0	100	500
4360	Contracted Svcs	1,850	5,159	2,450	650	2,350	2,450
4363	Commission/Brd Fees	7,350	6,300	8,500	4,300	7,500	8,500
4370	Trvl/Mileage/Meals/Lodg	562	6	1,250	647	1,097	1,250
4421	Fleet Services	100	100	100	75	100	0
4650	Miscellaneous Expenses	25	113	300	0	0	300
	<b>Sub-Total: Operations</b>	<b>17,150</b>	<b>18,339</b>	<b>22,400</b>	<b>9,385</b>	<b>17,747</b>	<b>22,300</b>
<b>TOTALS</b>		<b>225,934</b>	<b>225,558</b>	<b>239,781</b>	<b>158,923</b>	<b>232,669</b>	<b>257,684</b>

Budget Inc 7.47%  
Y/EProj Inc 10.75%

**Comments:**

- 4101 Includes wages for the Director, Planner, and Planning Technician.
- 4102 Overtime for staff coverage of board and commission meetings.
- 4201 Includes supplies for department such as toner, disks, paper, calendars, file folders, and plotter paper.
- 4301 Includes freight and shipping services.
- 4302 Reproduction costs for the LDC update, Commission and Board packets and other related needs.
- 4303 Includes Challenge Grant advertisements and public hearing notices.
- 4304 This budget item is used for 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 coference 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.
- 4360 Includes maintenance on GIS and related software. The 2012 fees included the one-time purchase of an additional GIS license. The maintenance fee for the additional license is \$600 as reflected in the 2013 budget.
- 4363 Includes 22 P&Z meetings and two BOZA meetings. Four additional P&Z meetings are anticipated for the Land Development Code. Based on P&Z compensation of \$50 per meeting
- 4370 This line provides for planning staff and snacks/meals for P&Z as needed.
- 4421 Annual allocation of fleet service expenses for fleet rental.
- 4650 Unanticipated expenditures that do not fit under other line items.

DEPT: POLICE & NEIGHBORHOOD SERVICES 01-4020

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Police & NSO	892,690	845,815	893,741	595,855	880,000	976,310
4102	Overtime	41,523	41,473	43,260	28,971	43,260	43,260
4103	Social Security	8,755	8,865	9,236	6,528	9,340	10,040
4104	Medicare	12,874	12,295	13,587	8,946	13,000	14,784
4106	Hlth Ins/WC/Othr Benefits	109,823	121,990	142,836	95,709	130,694	167,320
4108	ER Retirement Contrbtn	100,235	98,557	104,452	72,748	103,695	113,703
	<b>Sub-Total: Personnel</b>	<b>1,165,900</b>	<b>1,128,995</b>	<b>1,207,112</b>	<b>808,757</b>	<b>1,179,989</b>	<b>1,325,416</b>
4201	Material/Operating Sply	11,922	11,919	11,830	7,045	9,735	12,950
4202	Clothing/Uniforms	3,274	3,803	3,765	2,255	3,687	4,315
4203	Fuel/Lubricant Supply	25,035	26,363	25,000	15,014	26,146	27,600
4301	Postage/Freight Svcs	286	232	300	174	300	300
4302	Printing/Duplication Svcs	1,383	1,087	2,180	1,190	2,639	1,380
4303	Advertising/Legal Svcs	387	313	400	31	332	400
4304	Subscrptn/Lit/Films	649	608	608	36	608	676
4310	Dues/Mtgs/Mbrshps/Tuitn	3,792	1,714	2,165	2,924	2,165	2,765
4320	Telephone/Fax Services	1,587	1,533	1,584	936	1,587	1,584
4321	Utilities	3,643	3,335	8,400	2,872	5,243	11,800
4330	Professional Svcs	5,190	5,423	5,185	668	2,991	6,685
4340	Repair/Mntce Svcs	6,817	6,199	7,120	5,892	7,042	9,700
4350	Othr Purchased Svcs	11,777	10,665	12,660	11,026	12,626	14,700
4351	Dispatch-City Svcs	149,741	147,920	167,756	126,362	167,756	160,846
4360	Contracted Services			11,000	0	2,000	11,200
4370	Trvl/Mileage/Meals/Lodg	2,582	1,904	2,360	(2,865)	2,360	2,760
4401	Prop/Liab Ins Premium	36,949	41,510	40,966	30,552	40,966	42,000
4402	Prop/Liab Claim Pmnts	0	0	0	80	80	0
4420	Rental Svcs	2,702	2,665	2,676	1,556	2,670	2,676
4421	Fleet Services	12,803	12,803	11,803	8,852	11,803	10,303
4651	Code Compliance	45	0	550	100	550	550
4701	Crime Prevention/Dare Exps	182	230	150	1,212	1,370	1,650
4702	ADAD Expenses	18,978	15,431	0	0	0	0
4703	POST Training Expenses			0	0	0	2,000
	<b>Sub-Total: Operations</b>	<b>299,724</b>	<b>295,657</b>	<b>318,458</b>	<b>215,911</b>	<b>304,656</b>	<b>328,840</b>
<b>TOTALS</b>		<b>1,465,624</b>	<b>1,424,652</b>	<b>1,525,570</b>	<b>1,024,668</b>	<b>1,484,645</b>	<b>1,654,256</b>

Budget Inc 8.44%  
Y/EProj Inc 11.42%

Comments:

**2014**

- 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
- 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.
- 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, computer UPS, expendable vehicle supplies, ammunition and less lethal supplies. Slight increase this year for new building and less lethal supplies have not been reguallly replenished due to budget and are now expired.
- 4202 Anticipated expenditures include uniform costs, replacement uniforms including leather, footwear

- name tags, badges, etc.
- 4301 Anticipated mailing costs for Intoxilyzer, found property, evidence, etc.
- 4302 Printing costs include printing of summonses, parking tickets, licenses, and miscellaneous community outreach projects. Summonses were purchased in 2013 and typically would not have to be purchased again until 2015, so line items shows a slight decrease.
- 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, NACA and Shelter Licenseing . Officers are encouraged to have 40 hours of advanced law enforcement education and training every year. Expenses and reimbursements associated with POST training are tracked through this line item.
- 4320 Cell phones issued to NSO, Det and tactical uses
- 4321 Utilities paid for animal shelter, kitchen/laundry area and evidence storage area. Increase this year for new 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 ITI maintenance contract, repair of basic law enforcement equipment, certification of measurement devices, radios, buildings, vehicles not repaired by fleet
- 4350 Gunnison County Law Enforcement Victims Advocacy (increased from \$9,000 to \$12,000 in 2014), language line, and undercover operations.
- 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 Money allocated in 2013 was incase building was completed. Current money is for estimated 2014 cleaning costs.
- 4370 Used for prisoner transports, mental health transports, trainings. Expenses and reimbursements associated with POST training are tracked through this line item.
- 4401 Increase this year for new building.
- 4420 Lease of copier in police records.
- 4421 User fees established by Fleet
- 4650 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.
- 4702 ADAD grant was not received for federal fiscal year 2012/2013.  
POST - training expenses, travel costs for safety trainings

**2013**

- 4102 Expenses in this line item also offset by revenue from State for DUI and Seat Belt enforcement, and PDD Grant for alcohol education up to July 2012
- 4203 Fuel costs are running higher than estimated in 2011. Costs offset by reduction in other expenses.
- 4302 Purchased summons which was not anticipated for 2013. Cost offset by savings other line items.
- 4310 This line item is also used to track POST reimbursed training so amount spent will be higher than year end. New revenue and expense accounts set up to make tracking easier
- 4321 Line item was increased to cover new building, savings resulted from not moving in as planned
- 4330 Number of DUI, Drug cases and sexual assault cases requireing medical and lab testing down. No commercial transport extraditions done in 2013.
- 4360 Line item was increased to cover new building, savings resulted from not moving in as planned
- 4370 This line item is also used to track POST reimbursed training so amount spent will be higher than year end. New revenue and expense accounts set up to make tracking easier
- 4402 No funds budgeted for this line item as it covers damages arrising from accidents which are not anticipated. Paid claim for a damaged cell phone in 2013.
- 4701 Line item is offset by donations. Remainder is covered by reductions in other line items.
- 4702 ADAD grant not received in 2013.

All expenses over budget were offset by reduction in other areas of the operating expense budget.

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Bldg Inspection	60,332	58,848	60,500	42,549	60,500	68,933
4102	Overtime	0	0	500	0	0	500
4103	Social Security	3,572	3,422	3,782	2,612	3,566	4,305
4104	Medicare	822	800	885	611	834	1,007
4106	Hlth Ins/WC/Othr Benefits	9,864	10,405	12,387	6,766	9,097	11,007
4108	ER Retirement Contrbtn	2,925	2,924	3,025	2,211	3,025	3,447
	<b>Sub-Total: Personnel</b>	<b>77,515</b>	<b>76,399</b>	<b>81,078</b>	<b>54,749</b>	<b>77,022</b>	<b>89,199</b>
4201	Material/Operating Sply	53	78	100	68	100	100
4203	Fuel/Lubricant Supply	920	1,284	600	437	600	800
4301	Postage/Freight Svcs	0	38	25	0	0	25
4302	Printing/Duplication Svcs	0	94	100	(8)	25	100
4303	Advertising/Legal Notices	0	0	100	0	75	100
4304	Subscrptn/Lit/Films	41	0	100	35	85	100
4310	Dues/Mtgs/Mbrshps/Tuitn	684	889	1,000	400	750	1,000
4320	Telephone/Fax Services	243	232	255	150	224	225
4340	Repair/Mntce Svcs	0	0	50	0	25	50
4363	Commission/Brd Fees	0	0	250	0	0	250
4370	Trvl/Mileage/Meals/Lodg	50	1,231	1,750	1,028	1,166	1,750
4421	Fleet Services	853	853	500	375	500	500
4650	Miscellaneous Expenses	10	0	100	25	100	100
	<b>Sub-Total: Operations</b>	<b>2,854</b>	<b>4,699</b>	<b>4,930</b>	<b>2,509</b>	<b>3,650</b>	<b>5,100</b>
<b>TOTALS</b>		<b>80,369</b>	<b>81,098</b>	<b>86,008</b>	<b>57,258</b>	<b>80,672</b>	<b>94,299</b>

Budget Inc 9.64%  
Y/EProj Inc 16.89%

**Comments:**

- 4101 Wages for one (1) full-time employee
- 4102 Overtime will remain the same as 2013
- 4201 For the purchase of materials, equipment, and supplies specific to the building office operations
- 4203 Funds for fueling the City vehicle used for inspections
- 4301 Includes 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 Purchase of ICC codes, technical subscriptions, and cd's
- 4310 For yearly fees and costs such as ICC, CASFM conferences and 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 Provides for one meeting with Building Board of Appeals as necessary
- 4370 Provides funds for expenses at training seminars such as CASFM and ICC conferences
- 4421 For the annual allocation of fleet service expenses for fleet rental maintenance and upkeep
- 4650 Unanticipated expenditures that do not fit under other line items

DEPT: FIRE DEPARTMENT

01-4022

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Fire Department	83,018	81,728	82,598	58,544	82,495	84,798
4102	Overtime	0	17	250	136	250	250
4103	Social Security	4,962	4,986	5,137	3,724	5,130	5,273
4104	Medicare	1,161	1,166	1,201	871	1,200	1,233
4106	Hlth Ins/WC/Othr Benefits	4,727	11,538	13,645	7,634	8,951	10,141
4108	ER Retirement Contrbtn	5,190	5,467	6,390	4,696	6,395	6,555
	<b>Sub-Total: Personnel</b>	<b>99,058</b>	<b>104,902</b>	<b>109,221</b>	<b>75,604</b>	<b>104,422</b>	<b>108,250</b>
4201	Material/Operating Sply	4,366	5,181	6,000	5,501	6,000	8,000
4202	Clothing/Uniforms	10,456	6,125	11,500	3,542	11,500	11,500
4203	Fuel/Lubricant Supply	3,587	5,073	3,500	2,524	3,000	3,500
4301	Postage/Freight Services	68	23	100	48	75	100
4302	Printing/Duplication Svcs	124	56	100	0	0	100
4304	Subscrptn/Lit/Films	3,659	2,053	2,500	361	2,500	2,500
4310	Dues/Mtgs/Mbrshps/Tuitn	1,564	2,424	2,500	2,688	2,000	3,500
4320	Telephone/Fax Services						300
4330	Professional Services	2,287	0	0	0	0	0
4340	Repair/Mntce Svcs	2,240	4,016	4,000	2,481	2,500	2,500
4351	Dispatch-City Svcs	6,982	7,224	8,196	5,837	8,196	7,228
4355	Firehouse Expenses	9,771	11,049	14,500	6,954	10,000	12,000
4370	Trvl/Mileage/Meals/Lodg	2,242	3,269	3,000	1,431	3,000	6,000
4401	Prop/Liab Ins Premium	586	659	650	485	650	650
4402	Prop/Liab Ins Claims	16	0	0	0	0	0
4403	Life Insurance Premium	2,062	3,976	3,200	3,631	4,000	3,500
4421	Fleet Services	5,620	5,620	4,620	3,465	4,620	3,620
4650	Miscellaneous Expenses	250	300	150	200	300	0
4652	Volunteer Reimbursement	9,130	7,087	10,000	2,979	5,000	10,000
4656	Contributions-Retirement Func	32,700	32,700	32,700	32,700	32,700	32,700
	<b>Sub-Total: Operations</b>	<b>97,710</b>	<b>96,835</b>	<b>107,216</b>	<b>74,825</b>	<b>96,041</b>	<b>107,698</b>
<b>TOTALS</b>		<b>196,768</b>	<b>201,737</b>	<b>216,437</b>	<b>150,429</b>	<b>200,463</b>	<b>215,948</b>

Budget Inc -0.23%  
Y/EProj Inc 7.72%

**Comments:**

- 4101 This account covers wages for the Volunteer Fire Officers and the Fire Marshal. Current wages for the Volunteer Fire Officers total \$11,898.00
- 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 Fire Department will replace four pagers in 2014. This account is also used for replacement of tools, batteries, hose fittings, nozzles, and parts replacement on all portable equipment.
- 4202 This account is used to replace firefighter bunker gear clothing, including coats, pants, boots, helmets, and gloves. The account is also used to purchase firefighter badges and Class B Uniforms.
- 4203 This account is used for fuel and lubricant for all City owned fire response vehicles.
- 4301 This account pays for shipping expenses.
- 4302 Account used for larger printing jobs needed by the Fire Department
- 4304 This account is mainly used for fire prevention and fire educational materials for all ages. The account is also used for firefighting literature and includes an online subscription to the NFPA Fire codes, which will be an annual recurring cost and for textbooks for upcoming courses for new firefighters.
- 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. The increase would cover tuition for two firefighters to Fire Department Instructor Conference in Indianapolis in 2014.
- 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. Also included is the annual Ladder Truck inspection.
- 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. It is also used when instructors come to Gunnison for training. Account covers the cost of out of town meetings and Fire Marshal training and meetings. (CCICC, Fire Investigation, CFTOA Meetings). The increase would cover travel and meals for two firefighters to Indianapolis for FDIC training in 2014.
  
- 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%.

DEPT: HAZARDOUS MATERIALS

01-4023

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Haz Mat	0	0	150	0	150	150
4102	Overtime	0	50	1,000	323	823	1,000
4103	Social Security	0	3	71	20	60	71
4104	Medicare	0	1	17	5	14	17
4106	Hlth Ins/WC/Othr Benefits	0	0	43	4	10	47
<b>Sub-Total: Personnel</b>		<b>0</b>	<b>54</b>	<b>1,280</b>	<b>352</b>	<b>1,057</b>	<b>1,285</b>
4201	Material/Operating Sply	846	332	600	609	609	1,000
4203	Fuel/Lubricant Supply	209	281	400	381	580	400
4351	Dispatch-City Svcs	1,674	1,958	1,668	1,978	1,978	1,760
4421	Fleet Services	1,000	1,000	1,000	750	1,000	700
4650	Miscellaneous Expense	426	20	1,500	137	500	1,500
<b>Sub-Total: Operations</b>		<b>4,155</b>	<b>3,591</b>	<b>5,168</b>	<b>3,854</b>	<b>4,667</b>	<b>5,360</b>
<b>TOTALS</b>		<b>4,155</b>	<b>3,645</b>	<b>6,448</b>	<b>4,206</b>	<b>5,724</b>	<b>6,645</b>

Budget Inc 3.04%  
Y/EProj Inc 16.07%

**Comments:**

The City has an Intergovernmental Agreement (IGA) with Gunnison County regarding expenses associated with Haz Mat responses. Many Haz Mat spill costs are reimbursed by the responsible party. These funds go to the County Haz Mat, then expenses are paid by the County, alleviating the necessity to split the costs with the City. The City continues to budget for those instances when the costs are not recouped and the expenses must be shared on a 50/50 basis.

- 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 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.
- 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.

DEPT: CITY HALL

01-4030

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4201	Material/Operating Sply	6,591	6,642	7,500	6,202	7,500	8,500
4320	Telephone/Fax Services	8,473	8,751	9,000	7,023	7,610	8,000
4321	Utilities	15,818	15,364	18,500	11,629	19,189	19,500
4340	Repair/Mntce Svcs	10,294	4,576	10,000	2,462	7,000	8,500
4350	Othr Purchased Svcs	0	75	300	0	200	1,000
4360	Contracted Svcs	21,814	28,283	29,300	16,015	28,000	28,500
4401	Property/Liability Insurance	0	0	0	0	0	0
4420	Rental Services	11,780	10,000	11,600	5,089	10,000	8,800
	<b>Sub-Total: Operations</b>	<b>74,770</b>	<b>73,691</b>	<b>86,200</b>	<b>48,419</b>	<b>79,499</b>	<b>82,800</b>
<b>5000</b>	<b>CONTRA-INDIRECT</b>	<b>(11,589)</b>	<b>(11,420)</b>	<b>(13,361)</b>	<b>(7,504)</b>	<b>(12,322)</b>	<b>(12,834)</b>
	<b>TOTALS</b>	<b>63,181</b>	<b>62,271</b>	<b>72,839</b>	<b>40,915</b>	<b>67,177</b>	<b>69,966</b>

Budget Inc -3.94%  
Y/EProj Inc 4.15%

**Comments:**

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

**2014 Comments**

- 4201 Bulk supplies for City Hall - increased costs across the board
- 4320 Telephone allocation for City Hall depts; phone service mtnc agreement
- 4321 Includes increase in utilities; gas & electric increase projections unknown
- 4340 Non-capital maintenance of City Hall; painting, electric, HVAC, concrete; plumbing
- 4350 Annual fire extinguisher inspections; moving services to move records from Kelly Bldg to City Hall
- 4360 HVAC service contract; Elevator maintenance contract increases in 2014 ; cleaning contract; trash service, Includes additions to annual elevator certification/inspection (HVAC at \$5,500; Cleaning \$16,000; Elevator Inspect/Certification \$6,500)
- 4401 Property/Liability Insurance
- 4420 Xerox copier rental; postage machine rental; off-site records rent 2 months only ; extra copy costs
- 5000 15.5% of the costs for this department are allocated to the utility departments

**2013 Comments**

- 4201 Bulk supplies for City Hall - increased costs across the board exp color printer ink
- 4320 Telephone allocation for City Hall depts; phone service mtnc agreement
- 4321 Includes increase in utilities; gas & electric increase projections unknown
- 4340 Non-capital maintenance of City Hall; painting, electric, HVAC, concrete; plumbing
- 4350 Misc purchased service throughout year
- 4360 HVAC service contract; Elevator maintenance contract; cleaning contract; trash service, Includes annual elevator certification/inspection (HVAC at \$5,500; Cleaning \$16,000; Elevator Inspect/Certification \$4,800)
- 4401 Property/Liability Insurance
- 4420 Xerox copier rental; postage machine rental; off-site records rent; extra copy costs
- 5000 15.5% of the costs for this department are allocated to the utility departments

DEPT: CITY SHOP

01-4032

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-City Shop	19,780	19,061	19,250	13,539	19,250	19,575
4103	Social Security	1,038	987	1,194	716	1,194	1,214
4104	Medicare	243	231	279	167	279	284
4106	Hlth Ins/WC/Othr Benefits	2,352	2,645	3,086	2,224	3,086	3,525
4108	ER Retirement Contrbtn	1,421	1,421	1,444	1,055	1,444	1,468
	<b>Sub-Total: Personnel</b>	<b>24,834</b>	<b>24,345</b>	<b>25,253</b>	<b>17,702</b>	<b>25,253</b>	<b>26,065</b>
4201	Material/Operating Sply	3,420	2,852	4,000	1,467	4,000	4,000
4202	Clothing/Uniforms	240	0	300	0	250	250
4302	Printing/Duplication Svcs	81	140	100	406	406	100
4303	Advertising/Legal Svcs	0	0	0	0	0	0
4320	Telephone/Fax Services	6,935	7,082	7,482	5,226	7,482	7,482
4321	Utilities	18,397	14,326	20,000	11,056	20,000	20,000
4330	Professional Services	1,640	1,303	1,754	1,178	1,754	1,754
4340	Repair/Maintnc Services	245	151	400	0	300	400
4350	Other Purchased Services	742	600	700	600	600	700
4351	Dispatch-City Svcs	3,032	3,032	3,032	2,274	3,032	3,032
4370	Travel/Mileage/Meals/Lodging	50	0	0	0	0	0
4401	Property/Liability Insurance	0	0	0	0	0	0
4420	Rental Services	1,579	1,874	1,700	1,335	1,700	1,700
4650	Miscellaneous Expenses	181	104	200	0	140	200
	<b>Sub-Total: Operations</b>	<b>36,542</b>	<b>31,464</b>	<b>39,668</b>	<b>23,542</b>	<b>39,664</b>	<b>39,618</b>
5000	CONTRA-INDIRECT	(61,376)	(55,809)	(64,921)	(40,750)	(64,914)	(65,683)
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>494</b>	<b>3</b>	<b>0</b>

Budget Inc 1.17%  
Y/E Proj Inc 1.18%

**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.

- 4101 1 part-time employee to provide basic upkeep to city shop during day
- 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
- 4320 Telephone allocation for City Shop departments, including phone repair and maintenance
- 4321 Electricity and gas for city shops.
- 4330 CDL/Drug Tests/Physicals/Etc
- 4340 Miscellaneous repair for City Shop
- 4350 Cleaning service to strip and wax floors once per year
- 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

DEPT: STREET & ALLEY ADMINISTRATION 01-4033

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-S/A Admin	91,388	89,184	88,609	62,317	88,609	99,399
4102	Overtime	61	0	0	0	0	0
4103	Social Security	5,485	5,454	5,494	3,913	5,494	6,163
4104	Medicare	1,283	1,276	1,285	915	1,285	1,441
4106	Hlth Ins/WC/Othr Benefits	12,511	14,382	16,188	11,374	16,188	18,415
4108	ER Retirement Contrbtn	6,663	6,789	6,760	4,989	6,760	7,541
	<b>Sub-Total: Personnel</b>	<b>117,391</b>	<b>117,085</b>	<b>118,335</b>	<b>83,509</b>	<b>118,336</b>	<b>132,959</b>
4202	Clothing/Uniforms	1,766	1,736	1,800	260	1,500	1,500
4303	Advertising/Legal Notices	0	129	200	41	150	200
4320	Telephone/Fax Services	1,462	1,279	1,500	1,029	1,500	1,500
4330	Professional Svcs	680	250	700	250	500	700
4401	Prop/Liab Ins Premium	3,602	4,046	3,993	2,978	3,993	3,993
4402	Prop/Liab Claim Payments	0	0	3,000	0	1,500	1,500
4804	Indirect Expenses	10,229	9,302	10,820	6,792	10,819	10,947
	<b>Sub-Total: Operations</b>	<b>17,739</b>	<b>16,742</b>	<b>22,013</b>	<b>11,350</b>	<b>19,962</b>	<b>20,340</b>
<b>TOTALS</b>		<b>135,130</b>	<b>133,827</b>	<b>140,348</b>	<b>94,858</b>	<b>138,298</b>	<b>153,300</b>

Budget Inc 9.23%  
Y/EProj Inc 10.85%

**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

DEPT: STREET & ALLEY MAINTENANCE 01-4034

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-S/A Maintenance	206,005	190,466	166,008	109,678	160,000	165,971
4102	Overtime	10,870	7,043	15,000	4,716	10,000	15,000
4103	Social Security	12,676	11,373	11,222	6,967	11,222	11,220
4104	Medicare	2,965	2,660	2,625	1,629	2,625	2,624
4106	Hlth Ins/WC/Othr Benefits	40,601	44,100	40,519	26,012	40,519	36,617
4108	ER Retirement Contrbtn	11,599	10,827	9,460	6,558	9,460	9,070
	<b>Sub-Total: Personnel</b>	<b>284,716</b>	<b>266,469</b>	<b>244,834</b>	<b>155,561</b>	<b>233,826</b>	<b>240,503</b>
4201	Material/Operating Sply	7,338	5,874	10,000	6,259	10,000	10,000
4203	Fuel/Lubricant Supply	29,879	40,082	33,500	24,509	37,485	37,485
4303	Advertising/Legal Notices	0	0	100	0	50	100
4340	Repair/Mntce Svcs	1,406	1,743	1,500	1,403	1,500	1,500
4360	Contracted Service -Snow	890	0	7,500	0	7,500	7,500
4421	Fleet Services	214,249	214,249	211,249	158,437	211,249	209,749
4649	Late Fees				32	32	0
	<b>Sub-Total: Operations</b>	<b>253,762</b>	<b>261,948</b>	<b>263,849</b>	<b>190,639</b>	<b>267,816</b>	<b>266,334</b>
<b>TOTALS</b>		<b>538,478</b>	<b>528,417</b>	<b>508,683</b>	<b>346,200</b>	<b>501,642</b>	<b>506,837</b>

Budget Inc -0.36%  
Y/EProj Inc 1.04%

**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 for paving, buying metal and fabricating bike racks, personal safety 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.

DEPT: STREET IMPROVEMENTS

01-4035

Acct	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
9101	Tree Program	7,081	3,458	6,000	3,417	5,000	6,000
9102	Tree Chipping	14,000	14,031	12,500	0	12,500	12,500
9103	Material Crushing	0	19,500	18,500	9,000	18,500	18,500
9104	Paint Striping	20,768	25,785	25,000	23,614	25,000	25,000
9105	Signs	10,573	5,538	8,000	25	7,000	7,000
9106	Gravel/Asphalt Patching	6,557	8,678	6,500	5,174	6,000	7,500
9108	Concrete	20,431	23,636	29,700	799	29,700	23,500
9109	Slurry Seal	198,546	94,124	100,000	90,249	93,000	100,000
9110	Crack Seal	34,028	34,000	34,000	34,031	34,031	34,000
9111	Street Imprv/Overlay	305,524	1,197,121	738,000	698,911	738,000	400,000
9112	Concrete Equipment	4,105	0	0	0	0	0
<b>TOTALS</b>		<b>621,613</b>	<b>1,425,871</b>	<b>978,200</b>	<b>865,219</b>	<b>968,731</b>	<b>634,000</b>

Budget Inc

-35.19%

**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.

- 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 2014

DEPT: CAPITAL IMPROVEMENTS - Fixed Assets 01-4038

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
9322	Message/Speed Trailer						30,000
9323	Electronic Finger Print Station						8,000
9330	Unit #18-Snow Blower		125,735				
9366	Storage Containers-FD	6,750					
9367	Unit #3 - Replace '76 Chev Step Van with 4WD Fire Engine			120,000	0	0	120,000
9390	Unit #71 Replace '98 Chev S10-Bldg Inspector Vehicle						30,000
9402	Community Center HVAC Leas	83,098	83,098				
9406	IIOF Park						90,000
9424	Skate Park		231,743				
9427	Dog Park						25,000
9428	Unit #81 Replace '06 John Deere Mower						12,000
9451	Fleet Replacement-PD Cars	64,478	61,177	75,000	70,516	75,000	75,000
9460	Unit #116 with used truck	28,796	0				
9461	Unit #37-Replace Case Backhc	33,500	0				
9462	Unit #115-Replace GMC Gener	45,373	41,189	41,189	41,189	41,189	
9465	Unit #36 Replace '96 Chev 3/4T Fleet/Parks Vehicle						40,000
9526	Teller Baseball Field Renovatic	170,099	50,654	3,000	3,000	2,831	
9535	Fiber Network		42,822		11,881	20,000	
9536	Community Center Addition			25,000	0	5,000	30,000
9537	Entry Sign Improvement			10,000	225	10,000	10,000
9861	Land Purchase-Lots 3-12 Blk 51		201,860		1,387	1,387	
9862	Police/Communications Building-Reserves			380,000	331,105	1,570,000	
9863	Police/Communications Facility Landscaping						25,000
<b>TOTALS</b>		<b>432,094</b>	<b>838,278</b>	<b>654,189</b>	<b>459,302</b>	<b>1,725,407</b>	<b>495,000</b>

Budget Inc  
Y/EProj Inc

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.

- 9322 Message Speed Trailer - programmable message/radar for traffic control and special events
- 9323 Electronic fingerprint reader to replace ink and printed fingerprint cards, allowing immediate confirmation of readable finger prints. Will quicken background checks.
- 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 Chev 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
- 9465 Unit #36 Scheduled replacement of '96 Chev 3/4T Fleet Vehicle used primarily by parks maintenace 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  
**2013** - East Entry Sign  
**2014** - West 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

DEPT: CAPITAL IMPROVEMENTS - Non-Assets 01-4039

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
9201	95 Mosquito Assmnt	13,538	13,521	14,277	14,277	14,277	14,625
9202	Computer Replace/Purchase	23,303	27,542	30,000	21,094	30,000	20,300
9203	S&A-Dwntwn Furniture	524	687	500	0	500	500
9231	City Hall Repairs/Remodel	8,318	13,840	30,000	0	30,000	101,000
9234	Digital Recording System-Cou	3,632					
9235	City Hall HVAC Replacement						210,000
9254	City Council Chambers Upgrade		10,775				40,000
9255	City Council Notebooks;Software			7,000	3,041	7,000	
9256	Upgrade Municipal Court Software			12,000	0	12,000	
9257	Municipal Election			5,000	0	0	
9265	Bond Arbitrage Compliance Study						10,000
9283	Annexation-Gunnison Rising		40,795	148,388	56,149	148,388	
9304	Protective Equipment - PD		5,131	5,000	1,670	5,000	5,000
9311	Taser Training Suit	425					
9312	Weapons Storage	2,006					
9313	P.D. Storage Staircase	4,484					
9314	Chemical Storage Locker	1,094					
9315	Rifle Purchases (8)-PD		14,733				
9316	Tasers-PD		4,872				6,480
9318	Digital Camera Package-PD		1,655				
9319	Tactical Holsters-PD		1,242				4,000
9320	Gas Masks - PD			5,000	0	5,000	
9321	Packset - PD			3,600	2,429	2,429	
9324	Portable Chemical Testing Dev						4,000
9325	Traffic Related Training Material						5,000
9361	Knox KeySecure						600
9363	Fire Nozzles	3,072	3,452	3,600	3,535	3,535	1,600
9364	Foam Proportioner - 2	1,610					
9365	Hose Test Pump	2,560					
9368	Foam - FD		984				
9369	Fire Hose		4,010	8,600	8,200	8,200	8,800
9370	Firehouse Software		884				
9372	Gas Range						1,750
9403	Community Center Landscapir	9,994	8,394	10,000	6,632	10,000	10,000
9405	Community Center Pond Liner						25,000
9418	Gym Divider Wall	9,885					
9422	Rock Bucket-Parks	1,472					
9425	Ice Rink Parking Lot Paving		84,367				
9426	Baseball Equipment		1,027				
9529	Kiosk-Public Info	349					
9538	Carpet Replacement-W Mtn Room			8,500	0	0	
9539	Portable Stage-Material Costs/In-house Labor			5,000	5,277	5,277	
9570	Master Plan Update						100,000
9571	Parks Master Plan Update						25,000
9580	Boundary Line Adjustment-Jorgensen			1,000	0	1,000	
9581	Georgia Avenue Master Plan			30,000	0	0	
<b>TOTALS</b>		<b>86,266</b>	<b>237,911</b>	<b>327,465</b>	<b>122,304</b>	<b>282,606</b>	<b>593,655</b>

Budget Inc 81.29%  
Y/EProj Inc 110.06%

Comments:

- 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 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
- 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

Dept: CRANOR HILL

01-4045

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Cranor Hill	0	0	10,700	0	3,500	10,700
4103	Social Security	0	0	663	0	217	663
4104	Medicare	0	0	155	0	51	155
4106	Hlth Ins/WC/Other Benefits	0	781	929	0	629	365
Sub-Total: Personnel		0	781	12,447	0	4,397	11,884
4201	Material/Operating Sply	564	748	6,000	669	3,000	6,000
4203	Fuel/Lubricant Supply	0	0	1,000	0	500	1,000
4303	Advertising/Legal Svcs	0	0	300	0	300	300
4320	Telephone/Fax Service	728	542	600	409	600	600
4321	Utilities	1,679	1,129	3,500	2,018	3,500	3,500
4330	Professional Svcs	785	697	3,500	0	800	3,500
4421	Fleet Services	400	400	100	75	100	0
Sub-Total: Operations		4,156	3,516	15,000	3,171	8,800	14,900
<b>TOTALS</b>		<b>4,156</b>	<b>4,297</b>	<b>27,447</b>	<b>3,171</b>	<b>13,197</b>	<b>26,784</b>

Budget Inc  
Y/E Proj Inc

**Comments:**

- 4101 Projected 2013 expenses are based on the potential of being open 14 days in December plus a training day. 96 hrs x 3 temps @\$12/hr.  
2014 expenses are based on the potential of being open January 1st through spring break and 14 days in December of budgeted year. We will strive to train as many volunteers as we can to reduce personnel costs.
- 4201 Repair/maintenance items and concession stand supplies
- 4330 Professional Services include State Tramway Board inspections two times per season plus wire rope inspection
- 4421 \$100 for Fleet availability

DEPT: RECREATION ADMINISTRATION

01-4049

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Recreation Office	195,382	187,913	193,241	135,817	193,241	203,604
4102	Overtime	6,232	5,181	7,350	3,455	7,350	7,350
4103	Social Security	11,870	11,481	12,437	8,566	12,437	13,079
4104	Medicare	2,776	2,685	2,909	2,003	2,909	3,059
4106	Hlth Ins/WC/Othr Benefits	27,510	30,526	36,462	23,319	36,462	38,020
4108	ER Retirement Contrbtn	12,425	12,285	12,343	9,206	12,343	12,921
	<b>Sub-Total: Personnel</b>	<b>256,195</b>	<b>250,071</b>	<b>264,741</b>	<b>182,367</b>	<b>264,742</b>	<b>278,034</b>
4201	Material/Operating Sply	6,782	6,960	6,800	6,754	6,850	7,000
4203	Fuel/Lubricant Supplies	712	538	500	341	500	500
4303	Advertising/Legal Svcs	0	100	100	0	100	100
4310	Dues/Mtgs/Mbrshps/Tuitn						700
4320	Telephone/Fax Services	540	522	600	491	600	875
4353	Events	7,381	6,575	6,000	3,541	4,000	0
4370	Travel/Mileage/Meals/Lodging						700
4420	Rental	2,189	2,258	2,190	1,654	2,189	2,190
	<b>Sub-Total: Operations</b>	<b>17,604</b>	<b>16,953</b>	<b>16,190</b>	<b>12,781</b>	<b>14,239</b>	<b>12,065</b>
<b>TOTALS</b>		<b>273,799</b>	<b>267,024</b>	<b>280,931</b>	<b>195,148</b>	<b>278,981</b>	<b>290,099</b>

Budget Inc 3.26%  
Y/EProj Inc 3.99%

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 Costs for Jorgensen concession supplies have increased. This line item is also used for miscellaneous office supplies
- 4310 Expenses to have two people attend the State Park and Rec Conference
- 4320 Includes cell phone for Park & Recreation Director
- 4353 Diamonds in the Rockies Tournament; Fishing Derby - to Events
- 4370 Meals and lodging for two attendees at State Park and Rec Conference
- 4420 Copier/fax lease \$182.44/month

DEPT: RECREATION PROGRAMS

01-4050

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Recreation	63,189	72,582	62,775	53,742	67,000	68,000
4103	Social Security	3,905	4,516	3,892	3,340	4,154	4,216
4104	Medicare	914	1,057	910	781	972	986
4106	Hlth Ins/WC/Othr Benefits	3,887	5,109	1,699	1,343	1,343	2,320
	<b>Sub-Total: Personnel</b>	<b>71,895</b>	<b>83,264</b>	<b>69,276</b>	<b>59,205</b>	<b>73,469</b>	<b>75,522</b>
4201	Material/Operating Sply	29,739	29,912	30,000	21,510	28,500	30,000
4202	Clothing/Uniforms	(1)	0	0	0	0	0
4203	Fuel/Lubricant Supplies	2,935	3,424	2,000	3,062	3,500	3,500
4302	Printing/Duplication Svcs	6,245	5,837	6,000	4,537	5,900	6,000
4303	Advertising/Legal Svcs	787	72	300	392	392	300
4310	Dues/Mtgs/Mbrshps/Tuitn	834	887	850	640	700	800
4350	Other Purchased Services	12,416	10,251	11,000	12,198	13,000	12,000
4360	Contracted Svcs	7,618	6,179	5,500	7,260	7,000	6,000
4370	Travel/Mileage/Meals/Lodging	1,980	1,290	1,300	1,158	1,300	1,000
4658	Scholarships	4,003	4,517	4,000	3,839	4,000	4,000
	<b>Sub-Total: Operations</b>	<b>66,556</b>	<b>62,369</b>	<b>60,950</b>	<b>54,595</b>	<b>64,292</b>	<b>63,600</b>
<b>TOTALS</b>		<b>138,451</b>	<b>145,633</b>	<b>130,226</b>	<b>113,801</b>	<b>137,761</b>	<b>139,122</b>

Budget Inc 6.83%  
Y/EProj Inc 0.99%

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 2014 Quarterly Program Offerings
- 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.
- 4310 NRPA background investigations on all instructors comes out of this line item. The background checks are \$18 per instructor.
- 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, climbing, and baseball.
- 4658 Rec Revenue should be combined with scholarship revenue as all of those expenses come out of the 4050 budget.

\*\* Projected Rec Program revenue for 2013 is \$160,000. Scholarship revenue projection is \$3,000  
 \*\* Projected Rec Program revenue for 2014 is \$160,000. Scholarship revenue projection is \$3,000

DEPT: PARKS

01-4051

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Parks	235,104	246,173	249,133	183,083	249,133	265,826
4102	Overtime	3,184	2,029	3,000	1,904	3,000	3,000
4103	Social Security	14,508	15,164	15,632	11,509	15,632	16,667
4104	Medicare	3,393	3,546	3,656	2,692	3,656	3,898
4106	Hlth Ins/WC/Othr Benefits	37,692	20,113	21,354	18,833	21,354	34,267
4108	ER Retirement Contrbtn	8,596	10,302	11,567	8,450	11,567	12,394
	<b>Sub-Total: Personnel</b>	<b>302,477</b>	<b>297,327</b>	<b>304,342</b>	<b>226,471</b>	<b>304,342</b>	<b>336,052</b>
4201	Material/Operating Sply	49,400	50,488	50,000	47,478	50,000	55,000
4202	Clothing/Uniforms	1,680	1,295	1,500	607	1,500	1,500
4203	Fuel/Lubricant Supply	12,973	11,786	11,500	9,629	12,500	12,500
4310	Dues/Mtgs/Mbrshps/Tuitn	359	373	400	371	625	1,000
4320	Telephone/Fax Services	1,561	1,524	1,500	1,054	1,543	1,825
4321	Utilities	33,586	38,185	35,200	24,842	30,000	35,000
4330	Professional Services	275	0	0	0	0	0
4340	Repair/Mntce Svcs	1,192	1,472	1,000	723	1,000	1,000
4360	Contracted Svcs	254	205	0	218	210	210
4370	Travel/Mileage/Meals/Lodging					500	500
4401	Prop/Liab Ins Premium	1,265	1,421	1,403	1,046	1,395	1,400
4402	Property/Liability Claim	888	2,500	0	0	0	0
4421	Fleet Services	34,855	34,855	31,855	23,891	31,855	30,355
	<b>Sub-Total: Operations</b>	<b>138,288</b>	<b>144,104</b>	<b>134,358</b>	<b>109,859</b>	<b>131,128</b>	<b>140,290</b>
<b>TOTALS</b>		<b>440,765</b>	<b>441,431</b>	<b>438,699</b>	<b>336,330</b>	<b>435,470</b>	<b>476,342</b>

Budget Inc 8.58%  
Y/EProj Inc 9.39%

**Comments:**

- 4101 Four full time EE's, 1/2 directors wage plus 4700 hrs seasonal temps including gardener and camp ground host
- 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
- 4370 Add \$500 for travel, mileage, meals at training for CDL licensing, back flow prevention certifications, etc.
- 4421 Fleet rental & routine vehicle maintenance

DEPT: Van Tuyl Ranch

01-4052

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4303	Advertising/Legal Notices	0	0	0	31	31	0
4340	Repair/Maintenance Services	597	82	1,500	590	1,500	1,500
4342	Property Maintenance	18,918	2,461	29,100	0	29,100	29,100
<b>Sub-Total: Operations</b>		<b>19,515</b>	<b>2,543</b>	<b>30,600</b>	<b>620</b>	<b>30,631</b>	<b>30,600</b>
<b>TOTALS</b>		<b>19,515</b>	<b>2,543</b>	<b>30,600</b>	<b>620</b>	<b>30,631</b>	<b>30,600</b>

Budget Inc 0.00%  
 Y/EProj Inc -0.10%

**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

2013 - Barn roof replacement, house window replacements

2014 - House window replacements (if needed), house insulation

DEPT: GRANTS & CONTRACTS FOR SERVICE 01-4090

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
	<i>New Grants</i>	2,900	1,625	5,000		3,500	4,000
8101	Challenge Grants	400	1,125	3,500	0	2,000	3,000
8102	Youth Grants	2,500	500	1,500	1,000	1,500	1,000
	<i>Continuing Grants</i>	18,917	16,750	17,250		17,250	18,050
8201	Chamber Holidays	2,000	2,000	2,000	2,000	2,000	2,000
8202	Cattlemen's Days	7,462	7,500	7,500	7,500	7,500	7,500
8205	Car Show	500	500	500	500	500	500
8207	Kiwanis Fishing Tourmnt	995	750	750	750	750	750
8208	Rotary Fireworks	5,970	6,000	6,500	6,500	6,500	7,300
8209	Colo Adventure Sports Festiva	1,990	0	0	0		
	<i>Contracts for Service</i>	61,656	56,358	49,747		47,263	47,950
8301	Additional Contracts	500	3,200	8,497	250	6,013	4,900
8302	Safe Ride of Gunnison	4,538	3,847	3,750	4,586	3,750	4,000
8303	Gunnison Council for the Arts	20,418	15,000	15,000	15,000	15,000	16,500
8304	GV Animal Welfare League	995	1,000	1,000	1,000	1,000	1,000
8305	Adult & Family Educ Program	1,450	750	750	750	750	500
8306	GC Pioneer & Historical Soc	4,975	3,000	2,500	2,500	2,500	2,500
8307	Colorado Water Workshop	0	500	500	500	500	500
8308	GC/HC Confidential Advocacy	1,130	1,000	1,000	1,000	1,000	1,000
8309	Six Points Evaluation & Trng	3,084	2,500	2,500	2,500	2,500	2,800
8312	Gunnison Nordic Club	641	1,000	750	679	750	750
8401	Gunn Chamber of Commerce	14,925	13,500	13,500	13,500	13,500	13,500
8403	WSC-Recruiting Services	9,000	9,000	0	0	0	0
8404	Bicycle Safety Event		2,061	To Events			
8405	Public Farm Plan					1,500	
	<i>Other Grants</i>	0	24,500	50,000		47,834	35,000
8801	Economic Development			20,000	8,000	17,834	5,000
8802	Gunn Housing Authority (IGA)		24,500	30,000	30,000	30,000	30,000
	<i>Other Service</i>	3,647	0	0		0	0
8702	Community Outreach	397		0	0	0	0
8704	Tree Carving	3,250		0	0	0	0
	<i>One Time Capital Requests</i>	0	28,683	135,000		7,804	125,000
8804	Habitat for Humanity		28,683				
8805	Gunnison Valley Animal Welfare League		0	125,000	0	0	125,000
8806	Rural Transportation Authority			10,000	7,804	7,804	0
8807	WSCU Marketing						10,000
<b>TOTALS</b>		<b>87,120</b>	<b>127,916</b>	<b>256,997</b>	<b>106,319</b>	<b>125,151</b>	<b>240,000</b>

Budget Inc -6.61%  
Y/EProj Inc 91.77%

Comments:

Funding for line items 8101 through 8802 is recommended by staff to total \$125,000  
 2014 Additional Funding Requests to come out of Cash Reserves:  
 Gunnison Valley Animal Welfare League 125,000  
 Economic Development Funding to Events for UPCC (20,000)  
 WSCU Marketing - 1 time request 10,000  
 Total Targeted Funding **240,000**

The Challenge Grant program has two categories, one which is open to applications annually on an 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.
- 8103 Grant program to assist with landscaping City rights-of ways next to private property.

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.

- 8301 Requests must be for a specific contracted service that directly affects the City of Gunnison.  
**Funding amount to be determined by council.**  
**2011 Expenses** - Siska Dee \$500; others may be added  
**2012 Expenses** - \$2,200 Partner's 8th Street School; \$1,000 Gunnison Sage Grouse Study; \$803 to Bicycle Safety  
**2013 Expenses** - \$250 Preventative Advocacy Safety Awareness; \$2,000 Six Points Building  
8404 Bike Safety Event - \$803 from Additional Contracts for Service; \$2,000 from other sponsors  
8405 Public Farm Plan-City \$1,500; County \$1,500; WSCU \$1,000; Mountain Roots \$500; Region 10 Grant \$4,500  
8801 Proposed for advancing development of housing, transportation and communication improvements. These three areas have been deemed as appropriated for local government involvement by the four local government entities. Expenditures from these funds will be approved by Council after consideration of future proposals. No funds will be allocated without council establishing an economic development plan.  
**2011 Expenses** - \$24,000 Transferred to Rink-Events for USA Pro Cycle Challenge  
**2012 Expenses** - \$20,000 Transferred to Events for USA Pro Cycle Challenge  
**2013 Expenses** - Chamber-Spring Greenback Exchange \$2,000; WSCU Food Growers/Restaurants \$1,000; I Bar Gunny Fest \$5,000; GCB Tourism Assoc Grant Match \$8,334; Region 10 Ag Incubator Grant Match \$1,500 (Transferred to Triathlon \$4,500; Carvin Up Colorado \$1,650)  
8802 The Intergovernmental Agreement for the Gunnison Housing Authority has been funded out of Grants and Contracts for Service in past years. Council and staff feel support of this IGA contributes to the "housing" component mentioned in line item 8801.  
8805 Intergovernmental agreement with GVAWL and Gunnison County to construct new shelter-postponed from 2013  
8807 Assistance with marketing plan previously funded by WSCU Foundation - 1 time request to be funded through cash reserves

DEPT: Economic Development for Housing/Transportation/Communications

01-4095

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
8801	Economic Development	0	0				
8802	Gunn Housing Authority (IGA)	24,500	0				
<b>TOTALS</b>		<b>24,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Inc #DIV/0!  
 Y/EProj Inc #DIV/0!

**Comments:**

This department has been combined with Grants & Contracts of Service since these two accounts are primarily used for Contracts for Service

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Events		23,794	26,536	19,814	26,536	28,736
4103	Social Security		1,400	1,645	1,210	1,645	1,782
4104	Medicare	From Rink	327	385	283	385	417
4106	Hlth Ins/WC/Othr Benefits		3,988	4,687	3,115	4,687	2,409
4108	ER Retirement Contrbtn		902	946	633	946	1,056
	<b>Sub-Total: Personnel</b>	<b>0</b>	<b>30,411</b>	<b>34,199</b>	<b>25,055</b>	<b>34,199</b>	<b>34,399</b>
4201	Material/Operating Sply		10,926	12,500	12,670	12,500	100
4202	Clothing/Uniforms		0	150	98	100	150
4301	Postage/Freight		0	200	0	0	200
4302	Printing/Duplication Svcs		0	350	0	0	350
4303	Advertising/Legal Svcs	From Rink	10,193	10,700	4,716	8,000	10,000
4320	Telephone/Fax Services		53	700	440	626	700
4350	Other Purchased Services		0	150	0	0	150
4370	Travel/Mileage/Meals/Lodging		1,213	1,000	985	1,200	900
4401	Property/Liability Insurance Prem		1,373	1,290	962	1,282	1,290
4650	Miscellaneous Expense		132	250	0	100	250
7001	UPCC Bike Race		68,754				20,000
7002	Triathlon						4,000
7003	Colorado Adventure Sports Festival						3,300
7004	Anna's Pledge						2,145
7005	Growler						1,900
7006	Sage Grouse Festival						1,400
7007	Fourth of July						3,550
7008	Carving Up Colorado				6,500	6,500	6,830
7009	Diamonds in the Rockies						4,000
7010	Fishing Derby						500
7011	Skills Challenges						300
7012	Winter Carnival						500
7013	Hartmans' Cleanup						1,500
7014	Egg-Aquatics						430
7015	Fright-Night						670
7016	Rudolph Roundup						200
	<b>Sub-Total: Operations</b>	<b>0</b>	<b>92,644</b>	<b>27,290</b>	<b>26,370</b>	<b>30,308</b>	<b>65,315</b>
<b>TOTALS</b>		<b>0</b>	<b>123,055</b>	<b>61,489</b>	<b>51,425</b>	<b>64,507</b>	<b>99,714</b>

Budget Inc  
Y/EProj Inc

**Comments:**

2011 expense were recorded under the rink division of the Park & Recreation Fund

**2014 Budget**

- 4101 2014 Wages based on 44% of Facility Manager/Events Coordinator wages and temp wages for 680 hours
- 4201 Beginning in 2014, event expenses will be recorded as project line items - see "7000" accounts
- 4202 Uniforms for volunteers and staff
- 4303 \$700 for advertising local events; \$9,300 for developing a marketing tool 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 2014 Meals and Lodging for Events
- 4650 Unanticipated expenditures that do not fit under other line items
- 7001 to 7015 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)

**2013 Budget**

- 4101 2013 Wages based on coordinator 23 weeks @ \$788 per week \$18124 and one part time for 680 hours @ \$11.20 per hour \$7600
- 4201 Growler Weekend - \$1500

- 4th of July- \$3000
- Carving Up Colorado- \$3,500
- Colorado Adventure Sports Festival \$2,000
- Bike Safety Event - paid out of Additional Contracts for Service in 2012 - \$2,500
- 4202 Logo clothes and ballcaps for others
- 4303 \$700 for advertising local events; \$10,000 for developing a marketing tool specific to the City of Gunnison and surrounding area that can be distributed by Chamber of Commerce, Tourism Association, etc.
- 4320 Phone/ Fax and Internet based on 2008-9 use split 44%/ 56% with rink (in place of 4350 line item)
- 4370 2013 Carving Up Colorado
- 2013 Meals and Lodging for Events
- 4650 Unanticipated expenditures that do not fit under other line items

A portion of the funding for this department comes from revenues generated by the following events:

Growler Weekend - \$1,000

4th of July - \$2000

# Special Revenue Fund Conservation Trust

Anticipated GOCO lottery proceeds in the amount of \$25,000 will fund various park and recreation maintenance and improvements in 2014. With the completion of the Taylor Canyon Road Improvement project, upgrades will be made at the City owned "Mountain Park". Other projects funded by the Conservation Trust revenues will be improvements at Hartman Rocks, weed spraying in City parks and painting and staining of park buildings.



City Mountain Park in Taylor Canyon



Sundays at Six - One of the many public activities held in the City Parks.



Photo by Gregg Morin

CITY OF GUNNISON

SPECIAL REVENUE FUND

	2011	2012	2013		2014
<b>CONSERVATION TRUST BEGINNING CASH</b>	<b>24,391</b>	<b>14,640</b>	<b>15,627</b>	<b>15,627</b>	<b>21,871</b>

DIV: CONSERVATION TRUST - 02

REVENUES

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
3333	Lottery Proceeds	24,848	29,273	25,000	24,003	29,443	25,000
3334	Lottery Redistribution	12,172	14,178	12,500	3,549	14,722	12,500
3701	Interest on Investment	149	91	100	40	75	75
	<b>Operating Revenues</b>	<b>37,169</b>	<b>43,542</b>	<b>37,600</b>	<b>27,591</b>	<b>44,240</b>	<b>37,575</b>
4999	Transfers Out-CC Maintenance	(12,172)	(14,178)	(12,500)	(3,549)	(14,722)	(12,500)
4999	Transfers Out-Baseball Field Renov:	(10,000)	0				
4999	Transfers Out-Skate Park		(10,000)				
	<b>Other Financing Sources/Uses</b>	<b>(22,172)</b>	<b>(24,178)</b>	<b>(12,500)</b>	<b>(3,549)</b>	<b>(14,722)</b>	<b>(12,500)</b>
	<b>CONSERVATION TRUST TOTAL REVENUE</b>	<b>14,997</b>	<b>19,364</b>	<b>25,100</b>	<b>24,042</b>	<b>29,518</b>	<b>25,075</b>

DIV: CONSERVATION TRUST

EXPENDITURES

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4150	Conservation Trust	24,747	18,376	25,000	16,739	23,274	21,500
	<b>CONSERVATION TRUST TOTAL EXPENSES</b>	<b>24,747</b>	<b>18,376</b>	<b>25,000</b>	<b>16,739</b>	<b>23,274</b>	<b>21,500</b>
	Rev Over (Under) Expns	(9,750)	988	100	7,303	6,244	3,575

OTHER FINANCING SOURCES

<b>Use of Fund Balance:</b>							
	Auto Belay	15,000					
	Teller Baseball Field Renovation Skate Park		10,000	10,000		10,000	
	<b>Total Use of Fund Balance</b>	<b>15,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>

	2011	2012	2013		2014
<b>CONSERVATION TRUST ENDING CASH BALANCE</b>	<b>14,641</b>	<b>15,628</b>	<b>15,727</b>	<b>21,871</b>	<b>25,446</b>

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.
- 4999 See above note

Div: CONSERVATION TRUST 02-4150

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
9424	Skate Park		0				
9501	Hartman Rocks Improvements	720	901	1,000	2,130	2,130	2,500
9502	Surveillance System for Comn	4,860	0				
9503	Picnic Table/Trash Can Replac	0	0	3,500	2,916	3,500	500
9504	Taylor Mtn Park Improvements	978	912	1,000	0	300	4,000
9506	Restroom Improvements	0	0				
9508	Landlogic Park Asset Inventor	0	0				
9509	Irrigation Improvements	3,935	0				
9514	Gymnastics Mat Replacement		0	4,000	0	3,000	
9521	BMX Start Ramp	176	0				
9522	CharMar W/S Fence Replacem	2,000	2,624				
9524	Pumphouse Rebuilds	0	0				
9525	Fertilizer	2,825	3,170	3,500	3,344	3,344	3,500
9527	W Tomichi Fishing Dock	2,500	0				
9528	Dandelion Spraying	3,155	2,864	4,000	3,860	4,000	4,000
9530	Painting and Staining	3,598	2,017	3,000	1,884	2,000	3,000
9531	Wood Chips			2,000	2,000	2,000	
9532	Backflow Repair		1,294	3,000	605	3,000	3,000
9533	Variable Speed Drive for Jorgensen		2,149				
9534	Mower Repairs		2,445				
9540	GOCO Recognition Sign						500
9541	Tree Inventory						500
		<b>24,747</b>	<b>18,376</b>	<b>25,000</b>	<b>16,739</b>	<b>23,274</b>	<b>21,500</b>

Budget Inc -14.00%  
Y/EProj Inc -7.62%

**Comments:**

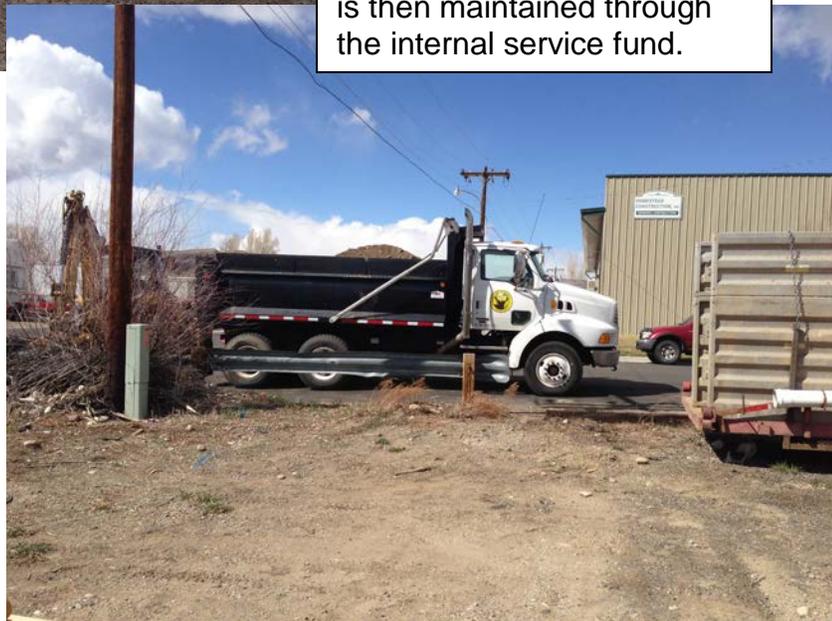
- 9501 Reroute of designated trails, clean up day projects, post & rail replacements, pumping of restroom , Hartman brochure reprint
- 9503 Picnic table replacement parts
- 9504 Miscellaneous repairs at campground and day use area, restroom pumping, well replacement
- 9514 Replacement mats for Gymnastics and a new crash pad
- 9525 Purchase lawn fertilizer for all park turf applied by Park crew.
- 9528 Contracted spraying of dandelions on all City park property
- 9530 Field paint; painting and staining of buidlings in City parks
- 9531 Protective surfacing for all playgrounds
- 9532 Test and repair park irrigation backflows
- 9540 GOCO recognition sign for Legion Park
- 9541 Core testing of older trees in City parks that may be rotting and need replaced

# *Internal Service Fund Fleet Management*

The fleet department maintains all vehicles and equipment for the City of Gunnison. Annual fleet repair and rental revenues are estimated each year based on the previous year's activities and are billed on a monthly allocated basis throughout the year.



Pictured are some of the vehicles and equipment maintained by the Fleet Department. Each Fund purchases its own equipment. The equipment is then maintained through the internal service fund.



CITY OF GUNNISON

FLEET MAINTENANCE FUND

	2011	2012	2013	2013	2014
<b>FLEET MAINTENANCE BEGINNING CASH</b>	<b>328,009</b>	<b>333,045</b>	<b>373,458</b>	<b>373,458</b>	<b>400,985</b>

Fund FLEET MAINTENANCE - 04 REVENUES

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
3409	Fleet Repair Svcs.	110,945	110,945	108,792	81,594	108,792	108,643
3410	Fleet Rental Svcs.	264,708	264,708	249,208	186,906	249,208	243,648
3601	Misc. Fleet Svcs.	15,200	15,222	14,700	11,025	14,700	7,600
3602	Prior Year Refunds	1,610	409	0	0	0	0
3701	Investment Interest	2,261	1,857	1,678	811	1,586	1,586
<b>FLEET MAINTENANCE TOTAL REVENUE</b>		<b>394,724</b>	<b>393,141</b>	<b>374,378</b>	<b>280,336</b>	<b>374,286</b>	<b>361,477</b>

EXPENDITURES

Fund FLEET MAINTENANCE

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4170	Fleet Maintenance	389,688	352,732	346,977	223,076	346,759	360,285
<b>FLEET MAINTENANCE TOTAL EXPENSES</b>		<b>389,688</b>	<b>352,732</b>	<b>346,977</b>	<b>223,076</b>	<b>346,759</b>	<b>360,285</b>
Rev Over (Under) Expns		5,036	40,409	27,401	57,261	27,527	1,192

OTHER FINANCING USES

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	2011	2012	2013	2013	2014
<b>FLEET MAINTENANCE ENDING CASH BALANCE</b>	<b>333,045</b>	<b>373,454</b>	<b>400,859</b>	<b>400,985</b>	<b>402,177</b>

Comments:

Fund: FLEET MAINTENANCE

04-4170

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Fleet Maint	213,044	176,117	162,580	114,348	162,580	168,841
4102	Overtime	1,481	506	500	583	583	500
4103	Social Security	12,898	10,710	10,111	7,132	10,111	10,499
4104	Medicare	3,017	2,505	2,365	1,668	2,365	2,455
4106	Hlth Ins/WC/Othr Benefits	24,433	26,139	27,980	21,953	27,980	31,188
4108	ER Retirement Contrbtn	12,562	11,238	11,122	7,387	11,122	11,455
	<b>Sub-Total: Personnel</b>	<b>267,435</b>	<b>227,215</b>	<b>214,658</b>	<b>153,071</b>	<b>214,741</b>	<b>224,938</b>
4201	Material/Operating Sply	4,465	4,237	4,500	3,773	4,500	4,500
4202	Clothing/Uniforms	1,174	613	900	156	900	900
4203	Fuel/Lubricant Supply	9,346	11,795	11,106	4,902	11,106	11,106
4204	Repair Supplies	57,484	58,865	63,300	25,742	63,300	66,300
4205	Small Tools	3,139	3,952	3,650	2,791	3,650	3,650
4301	Postage/Freight Svcs	123	124	100	34	100	100
4302	Printing/Duplication Svcs	389	0	300	0	300	300
4303	Advertising/Legal Svcs	0	414	250	33	250	250
4304	Subscrptn/Lit/Films	360	147	360	247	360	360
4310	Dues/Mtgs/Mbrshps/Tuitn	797	720	900	595	900	900
4321	Utilities	6,916	6,870	7,350	4,999	7,350	7,350
4340	Repair/Mntce Svcs	10,163	9,312	9,500	6,628	9,500	9,500
4360	Contracted Svcs	2,692	2,549	2,700	1,068	2,500	2,700
4370	Trvl/Mileage/Meals/Lodg	200	16	200	28	100	100
4401	Prop/Liab Ins Premium	14,776	16,601	16,383	12,218	16,383	16,383
4804	Indirect Expenses	10,229	9,302	10,820	6,792	10,819	10,947
	<b>Sub-Total: Operations</b>	<b>122,253</b>	<b>125,517</b>	<b>132,319</b>	<b>70,005</b>	<b>132,018</b>	<b>135,346</b>
<b>TOTALS</b>		<b>389,688</b>	<b>352,732</b>	<b>346,977</b>	<b>223,076</b>	<b>346,759</b>	<b>360,285</b>

Budget Inc 3.84%  
Y/EProj Inc 3.90%

**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  
4330 CFA yearly license fee for software  
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

# *Firemen's Pension Fund*

The City manages the Firemen's Pension Fund at the direction of the Gunnison Firemen's Pension Board. The board is composed of City of Gunnison Council Members, Gunnison Fire District Board Members, representatives from the Volunteer Fire Department and the Fire Chief. Funding for retirement benefits for those volunteers who have served 20 years with the Fire Department and have attained the age of 50 is provided by the City, the District, and the State of Colorado.



City ladder truck proudly displaying the American Flag in front of the Firehouse



Local volunteer firefighters battling a blaze

CITY OF GUNNISON

FIREMEN'S PENSION

		2011	2012	2013		2014	
<b>FIREMEN'S PENSION BEGINNING CASH</b>		1,520,739	1,549,305	1,775,654	1,775,654	1,935,819	
<b>Fund</b>	<b>FIREMEN'S PENSION - 05</b>	<b>REVENUES</b>					
Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
3309	Pension Fund Contributions	130,480	130,830	133,130	32,700	133,130	133,130
3701	Interest on Investment	25,253	20,688	20,000	10,069	13,500	15,000
3801	Investment Revenue	(28,183)	177,697	86,233	159,153	148,260	96,791
<b>FIREMEN'S PENSION TOTAL REVENUE</b>		127,550	329,215	239,363	201,922	294,890	244,921

Comments:

3309 **2011 Revenues** - \$32,700 from City; \$40,000 from District; \$57,778 from State based on 90% of 2010 City (\$32,700) and District (\$31,500) contributions  
**2012 Revenues** - \$32,700 from City; \$32,700 from District; \$65,430 from State based on 90% of 2011 City (\$32,700) and District (\$40,000)  
**2013 Revenues** - \$32,700 from City; \$32,700 estimated from District; \$58,860 estimated from State based on 90% of 2012 City (\$32,700) and District (\$32,700)

<b>Fund</b>		<b>FIREMEN'S PENSION</b>		<b>EXPENDITURES</b>			
Acct No.	05-4101 Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4115	Benefit Payments	93,060	98,993	100,500	86,775	118,275	126,000
4650	Miscellaneous Expenses	5,925	3,873	4,000	13,326	16,450	18,000
<b>FIREMEN'S PENSION TOTAL EXPENSES</b>		98,985	102,866	104,500	100,101	134,725	144,000
Rev Over (Under) Expns		28,565	226,349	134,863	101,821	160,165	100,921

**OTHER FINANCING SOURCES**

Transfer In							
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**OTHER FINANCING USES**

Transfer Out							
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		2011	2012	2013		2014
<b>FIREMEN'S PENSION ENDING CASH BALANCE</b>		1,549,304	1,775,654	1,910,517	1,935,819	2,036,740

Comments:

3309 The City of Gunnison and the Gunnison County Fire Protection District contribute to the Firemen's Pension Fund. The State of Colorado matches contributions received at 90%.

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 34. The 2014 budget includes benefits for 33 retired firefighters and 1 surviving spouse.

4650 Administrative expenses paid to Wells Fargo Investments.

CITY OF GUNNISON

INSURANCE RESERVE FUND

	2011	2012	2013	2014
<b>INSURANCE RESERVE BEGINNING CASH</b>	-116,222	235,732	0	0

Fund INSURANCE RESERVE - 07 REVENUES

Acct No.	Description	2011 Actual	2012 Actual	2013			2014 Budget
				Budget	@ 9/30	Year-end	
3602	Prior Year Refunds	16,382	54,183				
3701	Interest on Investment	362	1,283				
<b>INS. RESERVE FUND TOTAL REVENUE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Fund INSURANCE RESERVE EXPENDITURES

Acct No.	07-4180 Description	2011 Actual	2012 Actual	2013			2014 Budget
				Budget	@ 9/30	Year-end	
4330	Professional Services	8,376	139				
4405	Wellness Program	424	559				
4406	Section 125	100	105				
4407	Claim Payments - Health	31,758	1,629				
4408	Claim Payments - Rink	177,556	0				
<b>INSURANCE RESERVE TOTAL EXPENSES</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Rev Over (Under) Expns	(201,470)	53,034	0	0	0	0
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OTHER FINANCING SOURCES

3999	Transfer from GF-Health Ins	383,000				
3999	Transfer from GF-Rink Ins	175,000				
<b>Transfers In</b>		<b>558,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

OTHER FINANCING USES

Transfer Out	4,577	288,766				
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	2011	2012	2013	2014
<b>INSURANCE RESERVE ENDING CASH BALANCE</b>	<b>235,731</b>	<b>0</b>	<b>0</b>	<b>0</b>

# *Enterprise Fund*

## *Electric Division*

The City of Gunnison purchases hydro-power, coal-fire, and wind generated electricity for resale purposes. providing electric power to more than 4,400 customers. The City's purchased power meets requirements as set forth in the Governor's Energy Office Sustainability Policy and continues to have one of the four lowest electrical rates in Colorado. The cost to purchase power is expected to increase throughout 2014. Cash reserves will supplement the costs of the increasing power purchases. Cash reserves will also be utilized for the upgrade of meters and computerized software to obtain the meter readings. Cash reserves are projected to be \$1,215,262 at the end of 2014, slightly above the \$1,000,000 targeted cash reserves.



CITY OF GUNNISON

ENTERPRISE FUND

	2011	2012	2013	2013	2014
<b>ELECTRIC DIVISION</b>					
<b>BEGINNING CASH</b>	1,516,526	1,785,291	1,310,725	1,310,722	1,394,196

Div. ELECTRIC - 20 REVENUES

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
3415	Electric Sales	4,738,292	4,543,402	4,934,536	3,742,852	5,247,057	5,200,000
3510	Late Charges	7,934	6,565	7,500	6,030	8,181	7,500
3601	Misc. Elec. Svcs.	11,779	12,553	6,500	12,736	12,500	12,000
3602	Prior Year Refunds	2,650	445	0	0	0	0
3603	Compensation for Loss	0	0	0	3,540	3,540	0
3621	Recycled Materials	1,039	986	500	1,340	1,055	1,000
3701	Interest on Investments	11,610	8,940	11,000	3,017	4,525	4,600
3901	Constr Chgs-Hook Up	57,018	26,569	10,000	37,173	36,173	20,000
	<b>Operating Revenues</b>	<b>4,830,322</b>	<b>4,599,460</b>	<b>4,970,036</b>	<b>3,806,688</b>	<b>5,313,031</b>	<b>5,245,100</b>

<b>ELECTRIC DIVISION</b>							
<b>TOTAL REVENUE</b>	4,830,322	4,599,460	4,970,036	3,806,688	5,313,031	5,245,100	

Div. ELECTRIC EXPENDITURES

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4201	Admin & Gen Expenses	569,698	571,017	586,167	413,774	599,449	630,313
4202	Distribution Expenses	3,777,463	4,277,411	4,137,994	2,866,328	4,383,925	4,414,222
4238	Capital Outlay - Fixed Assets	159,076	51,786	0	0	0	0
4239	Capital Outlay - Non-Assets	55,320	173,815	254,500	124,923	246,183	379,500

<b>ELECTRIC DIVISION</b>							
<b>TOTAL EXPENSES</b>	4,561,557	5,074,029	4,978,661	3,405,024	5,229,557	5,424,034	

Rev Over (Under) Expns 268,765 (474,569) (8,625) 401,664 83,474 (178,934)

OTHER FINANCING SOURCES

<b>Use of Fund Balance:</b>						
Purchased Power		134,500	10,000	0	0	
Recloser Controls		6,600				
Automated Meter Reading						180,000
<b>Total Use of Fund Balance</b>	<b>0</b>	<b>141,100</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>180,000</b>

	2011	2012	2013	2013	2014
<b>ELECTRIC DIVISION</b>					
<b>ENDING CASH BALANCE</b>	<b>1,785,291</b>	<b>1,310,722</b>	<b>1,302,100</b>	<b>1,394,196</b>	<b>1,215,262</b>

Reserved fund balance of \$1,000,000 to be maintained for contingency funds

Due to rising power costs, a 5% increase to most rate classes was implemented in 2013. Prior to that time, rates had not been adjusted since January 2009. There are not any rate increases proposed for 2014.

DIV: ELECTRIC - ADMIN & GENERAL EXPENSES 20-4201

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Admin/General	75,287	73,594	68,158	47,936	68,158	75,017
4103	Social Security	4,941	4,804	4,765	3,316	4,765	5,190
4104	Medicare	1,156	1,123	1,114	776	1,114	1,214
4105	Standby	5,800	5,750	8,700	4,200	8,700	8,700
4106	Hlth Ins/WC/Othr Benefits	8,487	8,889	8,730	6,512	8,730	9,786
4108	ER Retirement Contrbtn	5,731	5,816	5,265	4,148	5,265	5,710
	<b>Sub-Total: Personnel</b>	<b>101,402</b>	<b>99,976</b>	<b>96,732</b>	<b>66,889</b>	<b>96,732</b>	<b>105,618</b>
4201	Material/Operating Supply	171	166	500	14	300	300
4202	Clothing/Uniforms	1,473	1,008	1,200	683	1,200	1,200
4301	Postage/Freight Svcs	256	209	300	70	300	300
4303	Advertising/Legal Svcs	876	306	500	138	300	300
4310	Dues/Mtgs/Mbrshps/Tuitn	9,993	10,819	10,000	7,684	11,000	11,000
4330	Professional Svcs	2,126	0	1,000	395	1,000	0
4370	Trvl/Mileage/Meals/Lodg	3,278	4,057	4,000	4,567	6,000	6,000
4401	Prop/Liab Ins Premium	12,658	14,007	13,823	10,309	13,823	13,823
4402	Prop/Liab Claim Payments	1,646	0	0	0	0	0
4803	Interest Exp/Deposits	6,881	5,060	1,500	133	1,000	1,000
4804	Indirect Expenses	179,967	178,742	198,110	138,567	192,143	218,517
4810	Bad Debt Write Off	7,455	26,694	10,000	9,534	10,000	10,000
6005	Overhead Allocation	241,516	229,973	248,502	174,793	265,652	262,255
	<b>Sub-Total: Operations</b>	<b>468,296</b>	<b>471,041</b>	<b>489,435</b>	<b>346,885</b>	<b>502,717</b>	<b>524,695</b>
<b>TOTALS</b>		<b>569,698</b>	<b>571,017</b>	<b>586,167</b>	<b>413,774</b>	<b>599,449</b>	<b>630,313</b>

Budget Inc 7.53%  
Y/EProj Inc 5.15%

Comments:

- 4101 Electric department's portion of personnel costs for Public Works' Director, Public Works' Administrative Assistant
- 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
- 4303 Advertising, bids, legals
- 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
- 4370 Out of town meetings and trainings: CAMU, NMPP/MEAN, Meter School, Hot Line School, Region 10, WAPA; 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
- 4804 Electric department portion of costs for council, manager, finance, clerk
- 4810 Write off's of unpaid and uncollectable electric charges
- 6005 5% of electric gross revenues transferred to general fund as a franchise fee beginning in 2011

Div: ELECTRIC-DISTRIBUTION 20-4202

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Elec/Distribution	305,070	273,872	254,935	164,800	240,000	270,553
4102	Overtime	5,580	6,084	5,000	2,357	5,000	5,000
4103	Social Security	18,676	16,841	16,116	10,515	16,116	17,084
4104	Medicare	4,368	3,939	3,769	2,459	3,769	3,996
4106	Hlth Ins/WC/Othr Benefits	28,861	29,561	32,633	21,390	29,633	44,891
4108	ER Retirement Contrbtn	13,640	14,809	16,311	10,558	13,311	17,174
	<b>Sub-Total: Personnel</b>	<b>376,195</b>	<b>345,106</b>	<b>328,765</b>	<b>212,080</b>	<b>307,829</b>	<b>358,698</b>
4201	Material/Operating Sply	2,702	2,604	2,500	1,213	2,350	2,500
4202	Clothing/Uniforms		153		0	0	0
4203	Fuel/Lubricant Supplies	10,347	10,477	10,000	5,172	9,900	10,000
4320	Telephone/Fax Services	1,427	1,490	1,500	1,008	1,500	1,500
4321	Utilities	995	866	1,100	633	1,050	1,100
4340	Repair/Mntce Svcs	4,376	4,309	4,500	1,699	4,500	4,500
4350	Othr Purchased Svcs	4,926	3,401	6,000	631	4,500	4,500
4421	Fleet Services	21,924	21,924	18,924	14,193	18,924	17,424
4500	Purchased Power	3,218,579	3,746,983	3,652,205	2,557,072	3,895,241	3,900,000
4580	SubStat/Stat Expns-Opns	11,710	36,210	9,000	11,269	11,500	12,000
4584	Other Dist/Opns Expenses	3,555	3,193	2,500	422	2,450	2,500
4591	Street Light-Maintenance	8,975	9,154	9,000	774	9,000	7,500
4593	Line Exp-Maintenance	14,283	15,072	15,000	14,293	15,000	15,000
4650	Miscellaneous Expenses	2,308	2,045	2,000	927	2,000	2,000
4902	Meters	14,868	14,529	15,000	1,571	15,000	15,000
4904	Primary Underground	14,168	6,154	15,000	13,523	15,000	15,000
4911	New Construction Materials	30,920	19,236	10,000	29,848	33,181	10,000
4912	Christmas Decorations for Str	6,013	6,520	5,000	0	5,000	5,000
4913	Aged Pole Replacement	29,192	27,985	30,000	0	30,000	30,000
	<b>Sub-Total: Operations</b>	<b>3,401,268</b>	<b>3,932,305</b>	<b>3,809,229</b>	<b>2,654,248</b>	<b>4,076,096</b>	<b>4,055,524</b>
<b>TOTALS</b>		<b>3,777,463</b>	<b>4,277,411</b>	<b>4,137,994</b>	<b>2,866,328</b>	<b>4,383,925</b>	<b>4,414,222</b>

Budget Inc 6.68%  
Y/EProj Inc 0.69%

**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 Phones Electric crew
- 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).
- 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, 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 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 Replacement of underground wire
- 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

DIV: ELECTRIC - CAPITAL OUTLAY - FIXED ASSETS 20-4238

Acct No.	Description	2011 Actual	2012 Actual	2013		2014 Budget
				Budget	Projected @ 9/30 Year-end	
9591	Unit 77-Replace Big Bucket	147,766				
9593	Phase Inverter	11,310				
9594	Unit #96-Replace w/ dumpbed		51,786			
<b>TOTALS</b>		<b>159,076</b>	<b>51,786</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Inc N/A  
Y/EProj Inc N/A

**Comments:**

- 9591 Scheduled replacement of truck.
- 9593 Inverter for well at Dos Rios Golf Course to convert single phase service
- 9594 Scheduled replacment of truck, with additional dumpbed to assist with hauling tree limbs since tree trimming is being done by electric staff

DIV: ELECTRIC - CAPITAL OUTLAY - NON-ASSETS

20-4239

Acct No.	Description	2011	2012	2013	Projected	2014
		Actual	Actual	Budget	@ 9/30 Year-end	Budget
9202	Computer Replace/Purchase	0	2,250	1,500	1,138 1,138	1,500
9550	Transformers	33,515	32,455	28,000	15,665 28,000	28,000
9551	Recloser Control Replacement			20,000	17,045 17,045	0
9552	Auto Meter Reading Replacement			50,000	0 50,000	220,000
9590	LED Street Lights	14,974	58,795	55,000	0 55,000	55,000
9592	Secondary Fault Locator	1,985	0		0 0	0
9595	Pneumatic Piercing Tool	3,285	0		0 0	0
9599	Shop Heater	1,561	0		0 0	0
9600	Cable Reconditioning		74,933	100,000	91,075 95,000	75,000
9601	PCB Records/EPA Compliance		5,382		0 0	0
<b>TOTALS</b>		<b>55,320</b>	<b>173,815</b>	<b>254,500</b>	<b>124,923</b> <b>246,183</b>	<b>379,500</b>

Budget Inc 49.12%  
Y/EProj Inc 54.15%

Comments:

- 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 2013 will allow for an increase 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 useage replacing 100w and 150w bulbs with 55w LED's
- 9600 Complete reconditioning of existing cable for the WWTP. This process repairs existing cable without excavation and highway crossings. Begin reconditioning of Heatherwood Condos. It will save approximatly 50% of the cost of replacing the old lines, and is warrantied for 40 years. Existing lines are at end of life.
- 9601 Every five years we have our PCB records checked and updated per EPA requiments though RSC services,this is to stay compliant with any new rules that have been instituted.

# *Enterprise Fund Water Division*

The City of Gunnison provides potable water to approximately 2,200 residents and businesses within the City limits. All residential and commercial water use is metered and generates approximately \$543,000 on an annual basis. \$100,000 of the projected \$805,083 cash reserves are budgeted to purchase replacement water meters in 2014. \$139,600 of cash reserves was expended in 2013 for the same purpose. Water meters are replaced on an annual basis. As technology changes, a more aggressive meter replacement plan is necessary for correct measurement of water consumption.



Water crew members maintain the public water system including well houses (above left), pumping systems (above right) and distribution lines (below left). Distribution costs average \$365,000 per year in addition to \$134,500 being spent on small capital replacements.

CITY OF GUNNISON

ENTERPRISE FUND

		2011	2012	2013	2013	2014	
<b>WATER DIVISION BEGINNING CASH</b>		<b>959,059</b>	<b>880,013</b>	<b>891,074</b>	<b>891,074</b>	<b>805,083</b>	
<b>Div.</b>	<b>WATER - 25</b>	<b>REVENUES</b>					
Acct No.	Description	2011 Actual	2012 Actual	2013 Budget	2013 Proposed @ 9/30	2014 Proposed Year-end	2014 Budget
3416	Water Sales	529,316	547,152	542,867	406,198	526,442	542,867
3510	Late Charges	7,934	6,580	6,500	5,752	8,706	6,500
3601	Misc. Water Svcs.	2,561	2,359	500	3,497	3,947	500
3602	Refunds	1,145	390	400	0	0	400
3603	Compensation for Loss	0	0	0	0	0	0
3621	Recycled Materials	1,000	0	350	1,200	1,200	350
3701	Interest on Investments	5,721	4,326	4,822	1,677	2,515	2,500
3901	Const Chrgs-Hook-up	26	133	750	1,830	1,830	750
	<b>Operating Revenues</b>	<b>547,703</b>	<b>560,940</b>	<b>556,189</b>	<b>420,154</b>	<b>544,640</b>	<b>553,867</b>
3902	Capital Investment Fees	2,500	7,500	5,000	27,000	27,000	7,500
	<b>C/O Infrastructure</b>	<b>2,500</b>	<b>7,500</b>	<b>5,000</b>	<b>27,000</b>	<b>27,000</b>	<b>7,500</b>
<b>WATER DIVISION TOTAL REVENUE</b>		<b>550,203</b>	<b>568,440</b>	<b>561,189</b>	<b>447,154</b>	<b>571,640</b>	<b>561,367</b>
<b>Div.</b>	<b>WATER</b>	<b>EXPENDITURES</b>					
Acct No.	Description	2011 Actual	2012 Actual	2013 Budget	2013 Proposed @ 9/30	2014 Proposed Year-end	2014 Budget
4201	Admin & General	126,334	127,527	138,473	95,590	134,672	143,576
4202	Distribution	382,207	338,832	356,688	243,590	356,683	383,213
4238	Capital Outlay - Fixed Assets	55,000	29,499	0	0	0	0
4239	Capital Outlay - Non-Assets	65,708	61,521	169,000	97,662	166,276	134,500
<b>WATER DIVISION TOTAL EXPENSES</b>		<b>629,249</b>	<b>557,379</b>	<b>664,161</b>	<b>436,841</b>	<b>657,631</b>	<b>661,289</b>
	Rev Over (Under) Expns	(79,046)	11,061	(102,972)	10,313	(85,991)	(99,922)
<b>OTHER FINANCING SOURCES</b>							
<b>Use of Fund Balance:</b>							
	Backhoe Replacement	55,000					
	Relocation of City Utilities	17,500					
	Van Tuyl Village Water Main		29,499				
	Water Meters			140,000		140,000	100,000
	<b>Total Use of Fund Balance</b>	<b>72,500</b>	<b>29,499</b>	<b>140,000</b>	<b>0</b>	<b>140,000</b>	<b>100,000</b>
		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	
<b>WATER DIVISION ENDING CASH BALANCE</b>		<b>880,013</b>	<b>891,074</b>	<b>788,102</b>	<b>805,083</b>	<b>705,161</b>	

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

**Comments:**

- 3416 2014 rates projected at 0% increase in sales and a 0% rate increase. We will be working on water loss issues .
- 3601 Miscellaneous water services include fire hydrant meter charges.
- 3901 Construction charges for new installations.

Div: WATER ADMIN & GENERAL

25-4201

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4804	Indirect Expenses	97,963	97,525	108,414	75,458	105,304	113,507
4810	Bad Debt Expense	687	1,580	2,000	451	786	2,000
6005	Overhead Allocation	27,684	28,422	28,059	19,681	28,582	28,068
<b>TOTALS</b>		<b>126,334</b>	<b>127,527</b>	<b>138,473</b>	<b>95,590</b>	<b>134,672</b>	<b>143,576</b>

Budget Inc 3.68%  
Y/EProj Inc 6.61%

**Comments:**

- 4804 Allocation of administrative expenses including City Council, City Manager, Clerk, Finance
- 4810 The City writes off less than .5% of the utilities charged to bad debt expense after a rigid collection has been completed.
- 6005 Transfer to general fund, based on 5% of total revenues.

Div: WATER DISTRIBUTION

25-4202

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Wtr Distribution	174,700	145,609	138,939	97,711	138,939	150,075
4102	Overtime	5,909	4,260	4,000	3,173	4,000	4,000
4103	Social Security	11,010	9,203	9,132	6,308	9,132	9,822
4104	Medicare	2,575	2,152	2,136	1,510	2,136	2,297
4105	Standby	4,331	4,313	4,350	3,075	4,350	4,350
4106	Hlth Ins/WC/Othr Benefits	19,828	20,685	32,467	15,653	32,467	24,747
4108	ER Retirement Contrbtn	9,900	9,448	9,435	6,768	9,435	10,135
	<b>Sub-Total: Personnel</b>	<b>228,253</b>	<b>195,670</b>	<b>200,458</b>	<b>134,198</b>	<b>200,458</b>	<b>205,427</b>
4201	Material/Operating Sply	8,251	11,769	15,000	8,681	13,085	13,000
4202	Clothing/Uniforms	1,575	1,354	1,725	170	1,425	1,425
4203	Fuel/Lubricant Supply	7,938	6,669	6,000	3,369	6,000	6,000
4301	Postage/Freight Svcs	464	282	250	195	200	250
4303	Advertising/Legal Notices	766	370	700	354	606	700
4310	Dues/Mtgs/Mbrshps/Tuit	1,212	1,060	1,500	816	1,000	1,000
4320	Telephone/Fax	832	679	635	376	603	635
4321	Utilities	45,182	50,737	53,944	54,993	63,000	63,000
4330	Professional Svcs	23,337	12,165	10,000	1,179	10,000	30,000
4340	Repair/Mntce Svcs	307	6,181	5,000	0	5,000	5,000
4350	Othr Purchased Svcs	6,838	5,199	6,750	5,430	6,750	6,750
4370	Trvl/Mileage/Meals/Lodg	320	532	1,000	0	0	1,000
4401	Prop/Liab Ins Premium	2,042	2,251	2,222	1,657	2,222	2,222
4402	Prop/Liab Claim Payments	924	0	0	0	0	0
4420	Rental Svcs	700	0	1,500	0	0	800
4421	Fleet Services	22,000	22,000	21,000	15,000	21,000	19,000
4503	Service Ln-Maint/Repair	9,850	9,794	10,000	4,764	9,500	9,000
4504	Main Ln-Maint/Repair	6,849	2,695	8,000	4,355	6,310	8,000
4505	Meters-Maint/Repair	1,999	506	2,000	860	860	1,500
4506	Fire Hydrants-Maint/Rpr	2,034	2,255	2,000	1,208	2,000	1,500
4806	State Admin Fees	680	680	680	0	680	680
4807	USGS Water Qual Test	9,854	5,984	6,324	5,984	5,984	6,324
	<b>Sub-Total: Operations</b>	<b>153,954</b>	<b>143,162</b>	<b>156,230</b>	<b>109,392</b>	<b>156,225</b>	<b>177,786</b>
<b>TOTALS</b>		<b>382,207</b>	<b>338,832</b>	<b>356,688</b>	<b>243,590</b>	<b>356,683</b>	<b>383,213</b>

Budget Inc 7.44%  
Y/EProj Inc 7.44%

**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, leak detection survey (added \$25,000 in 2014); State three year test cycle starts in 2014 testing estimate \$23,000
- 4340 Well pump or motor maintenance \$5000
- 4350 Work includes meter bench certification, radio repair, large meter repair, badger service agreement.
- 4370 Travel, meals, and hotel for courses scheduled this fall
- 4421 Fleet service includes rental of loaders, dump trucks, and pickups
- 4503 Repair service lines as required

- 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

DIV: WATER-CAPITAL OUTLAY - FIXED ASSETS 25-4238

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
9643	Unit #130 Replace Backhoe	55,000					
9648	Van Tuyl Village Water Main		29,499				
<b>TOTALS</b>		<b>55,000</b>	<b>29,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Comments:**

9643 Purchase split between water and sewer

Budget Inc #DIV/0!  
Y/EProj Inc #DIV/0!

DIV: WATER-CAPITAL OUTLAY - NON-ASSETS

25-4239

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4501	Main/Service Ln-New Constr	530	5,470	5,000	0	2,250	5,000
4502	Main/Service Ln-Replacement	2,114	2,684	5,000	873	5,000	5,000
9598	Utility Relocation	17,500					
9603	Well Rehab	13,846	32,990	14,500	14,526	14,526	20,000
9604	Remote Water Meters	20,933	19,877	140,000	82,262	140,000	100,000
9605	Small Tools	3,285	500	4,500	0	4,500	4,500
9645	Water line extension-Fairgrou	7,500					
<b>TOTALS</b>		<b>65,708</b>	<b>61,521</b>	<b>169,000</b>	<b>97,662</b>	<b>166,276</b>	<b>134,500</b>

Comments:

Budget Inc -20.41%  
Y/EProj Inc -19.11%

- 4501 Materials for new construction of main lines and service lines
- 4502 Materials for replacement of main lines and service lines
- 9603 Water well and well building rebuilds-major rehabilitation projects-2 wells currently down-\$10,000 to \$13,000 each
- 9604 Change out of older meters with new remote read meters that are older than 15 years; new handheld reader
- 9605 Replacement or purchase of tools.

# *Special Revenue Fund Ditch Fund*

State mineral leasing funds have been utilized to maintain the City's in-town ditch system. Use of "raw" water for residential lawn watering saves on potable water for domestic use.



Ditches throughout the City provide irrigation water for the City's many parks and are a bit of a novelty for visitors.



CITY OF GUNNISON

SPECIAL REVENUE FUND

	2011	2012	2013	2013	2014
<b>DITCH DIVISION BEGINNING CASH</b>	<b>350,844</b>	<b>343,684</b>	<b>386,359</b>	<b>386,359</b>	<b>335,557</b>

Div. DITCH - 28

REVENUES

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
3304	Mineral Leasing	83,975	66,584	52,000	44,065	44,065	42,900
3321	EIA Grant	75,000					
3601	Miscellaneous Revenues				10,000	10,000	
3701	Investment Interest	1,849	1,849	1,718	745	1,251	1,251
<b>DITCH DIVISION TOTAL REVENUE</b>		<b>160,824</b>	<b>68,433</b>	<b>53,718</b>	<b>54,809</b>	<b>55,316</b>	<b>44,151</b>

Div. DITCH

EXPENDITURES

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4160	Ditch Operations	9,978	23,794	33,293	19,475	30,118	33,609
4169	Ditch Capital Outlay	158,007	1,964	150,000	56,559	76,000	161,000
<b>DITCH DIVISION TOTAL EXPENSES</b>		<b>167,985</b>	<b>25,758</b>	<b>183,293</b>	<b>76,034</b>	<b>106,118</b>	<b>194,609</b>
Rev Over (Under) Expns		(7,161)	42,675	(129,575)	(21,224)	(50,802)	(150,458)

<b>Use of Fund Balance:</b>						
	Operations			18,500		
	Ditch Diversions			10,000		
	Main Street Ditch Replacement		7161	227,599	151,000	
	Main Ditch Repairs					161,000
	Total Use of Fund Balance	0	7,161	256,099	151,000	161,000

	2011	2012	2013	2013	2014
<b>DITCH DIVISION ENDING CASH BALANCE</b>	<b>343,683</b>	<b>386,359</b>	<b>256,784</b>	<b>335,557</b>	<b>185,099</b>

\*Capital Projects to be completed to the extent prior year receipts exceed budgeted amount.  
Will utilize cash reserves to fund capital projects for current year.

DIV: DITCHES-OPERATIONS

28-4160

Acct No.	Description	2011 Actual	2012 Actual	2013			2014 Budget
				Budget	@ 9/30	Year-end	
4101	Wages-Ditches		9,766	12,023	7,831	12,023	12,260
4103	Social Security		606	745	485	745	760
4104	Medicare		142	174	113	174	178
4106	Hlth Ins/WC/Othr Benefits		293	350	291	350	411
4108	ER Retirement Contrbtn		0	0			0
	<b>Sub-Total: Personnel</b>	<b>0</b>	<b>10,807</b>	<b>13,293</b>	<b>8,720</b>	<b>13,292</b>	<b>13,609</b>
4508	Ditch-Maintenance/Repair	9,978	12,987	20,000	10,755	16,826	20,000
	<b>Sub-Total: Operations</b>	<b>9,978</b>	<b>12,987</b>	<b>20,000</b>	<b>10,755</b>	<b>16,826</b>	<b>20,000</b>
<b>TOTALS</b>		<b>9,978</b>	<b>23,794</b>	<b>33,293</b>	<b>19,475</b>	<b>30,118</b>	<b>33,609</b>

Budget Inc  
Y/EProj Inc

**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.

4508 Funding to maintain existing town ditches and make improvements to the Whipp Ditch

DIV: DITCHES-CAPITAL OUTLAY - NON-ASSETS 28-4169

Acct No.	Description	2011 Actual	2012 Actual	2013	Projected	2014 Budget
				Budget	@ 9/30	
9651	Ditch Diversions	8,003	1,964	150,000	56,559	16,000
9652	Main Street Ditch Replacemen	150,004	0	0	0	
9653	Main Ditch Repairs					145,000
	<b>Sub-Total: Operations</b>	<b>158,007</b>	<b>1,964</b>	<b>150,000</b>	<b>56,559</b>	<b>161,000</b>
<b>TOTALS</b>		<b>158,007</b>	<b>1,964</b>	<b>150,000</b>	<b>56,559</b>	<b>161,000</b>

**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.

9651 Van Tuyl includes work on Wilson Creek/Whipp/Piloni Ditches  
2014 - \$16,000 for Piloni Ditch Diversion

9653 Repair main ditch by installing 700 feet of pipe at three sites

# Enterprise Fund Wastewater Division

Also known as the “sewer” division, the City of Gunnison processes wastewater for 2,075 customers within the City and numerous county residents. Cash reserves in the amount of \$200,000 will be used to slip line additional sewer lines, reducing inflow and infiltration of ground water, and to rehabilitate manholes.



City staff and councilors touring the Wastewater Treatment Plant



Black Gold Compost is processed through the plant operations and available for public purchase, generating an average \$15,000 per year.

CITY OF GUNNISON

ENTERPRISE FUND

		2011	2012	2013	2013	2014	
<b>WASTEWATER DIVISION</b>							
<b>BEGINNING CASH</b>		1,610,382	1,499,763	1,317,448	1,317,448	1,240,261	
<b>Div.</b>	<b>WASTEWATER - 30</b>	<b>REVENUES</b>					
Acct No.	Description	2011 Actual	2012 Actual	2013 Budget	2013 @ 9/30	Projected Year-end	2014 Budget
3417	Wastewater Coll/Trtmnt	773,188	736,679	759,102	547,102	725,000	754,934
3418	Dos Rios WW Process	56,622	80,963	72,500	47,801	74,844	72,500
3419	Water Lab Svcs	55,285	48,388	45,000	27,465	35,263	45,000
3420	Commercial Dump Station	87,569	85,394	77,800	51,052	59,038	69,038
3421	North Valley WW Process	42,459	31,154	28,300	48,202	78,420	70,000
3427	Tomichi WW Processing	568	1,955	1,700	1,084	1,724	1,700
3601	Misc. WW Svcs	0	36	0	0	36	0
3602	Prior Year Refund	2,314	1,897	0	0	0	0
3609	Black Gold Compost	13,105	19,628	12,600	15,674	15,674	15,000
3701	Interest on Investment	10,470	7,315	11,573	2,463	3,700	3,600
3901	Const Chrgs-Hook-up	0	0	0	2,773	2,773	0
<b>Operating Revenues</b>		<b>1,041,580</b>	<b>1,013,409</b>	<b>1,008,575</b>	<b>743,616</b>	<b>996,472</b>	<b>1,031,772</b>
3902	Capital Investment Fees	59,000	50,000	11,000	55,000	55,000	24,000
	C/O Infrastructure	59,000	50,000	11,000	55,000	55,000	24,000
<b>WASTEWATER DIVISION</b>							
<b>TOTAL REVENUE</b>		<b>1,100,580</b>	<b>1,063,409</b>	<b>1,019,575</b>	<b>798,616</b>	<b>1,051,472</b>	<b>1,055,772</b>
<b>Div.</b>	<b>WASTEWATER</b>	<b>EXPENDITURES</b>					
Acct No.	Description	2011 Actual	2012 Actual	2013 Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4201	Wastewater Admin & General	99,873	99,486	100,862	69,612	100,684	104,818
4204	Wastewater Collection	308,808	287,509	300,204	192,570	275,584	303,627
4205	WWTP & Lab	503,378	509,040	520,961	381,609	535,869	544,607
4240	WW Coll. C/O - Fixed Assets	55,000	135,140	0	0	0	0
4241	WW Coll. C/O - Non-Assets	33,060	14,721	9,000	4,080	4,871	6,500
4243	WWTP C/O - Non-Assets	211,080	199,828	223,000	206,651	211,651	295,000
<b>WASTEWATER DIVISION</b>							
<b>TOTAL EXPENSES</b>		<b>1,211,199</b>	<b>1,245,724</b>	<b>1,154,026</b>	<b>854,522</b>	<b>1,128,659</b>	<b>1,254,552</b>
Rev Over (Under) Expns		(110,619)	(182,315)	(134,451)	(55,906)	(77,187)	(198,780)
<b>OTHER FINANCING SOURCES</b>							
<b>Use of Fund Balance:</b>							
	I&I Reduction	174,998	174,830	175,000		170,986	175,000
	Storm Water Install-Reed Street		135,140				
	Manhole Rehab						25,000
<b>Total Use of Fund Balance</b>		<b>174,998</b>	<b>309,970</b>	<b>175,000</b>	<b>0</b>	<b>170,986</b>	<b>200,000</b>
		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	
<b>WASTEWATER DIVISION</b>							
<b>ENDING CASH BALANCE</b>		<b>1,499,763</b>	<b>1,317,448</b>	<b>1,182,997</b>	<b>1,240,261</b>	<b>1,041,480</b>	

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

**Comments:**

- 3417 Charges for service revenues projected on a 0% increase for new customers and a 0% increase in rates.
- 3418 Rate increase for 2014 is proposed to be be 0%
- 3419 Projected lab revenues for 2014
- 3420 Commercial haulers will have a 0% rate increase for 2014
- 3421 Rate increase for 2014 is proposed to be be 0%  
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.

Div: WASTEWATER ADMIN & GENERAL 30-4201

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4804	Indirect Expenses	43,898	43,046	47,883	32,869	46,701	50,030
4810	Bad Debt Expense	1,549	3,269	2,000	982	1,409	2,000
6005	Overhead Allocation	54,426	53,171	50,979	35,761	52,574	52,789
<b>TOTALS</b>		<b>99,873</b>	<b>99,486</b>	<b>100,862</b>	<b>69,612</b>	<b>100,684</b>	<b>104,818</b>

Budget Inc 3.92%  
Y/EProj Inc 4.11%

**Comments:**

- 4804 Allocation of administrative expenses including City Council, City Manager, Clerk, Finance
- 4810 The City writes off less than .2% of the utilities charged to bad debt expense after a rigid collection has been completed.
- 6005 Transfer to general fund, based on 5% of total revenues.

DIV: WASTEWATER COLLECTION

30-4204

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-WW Collection	190,479	172,141	165,455	116,394	165,455	177,899
4102	Overtime	3,109	4,259	5,000	2,305	4,080	5,000
4103	Social Security	11,528	10,529	10,838	7,368	10,040	11,609
4104	Medicare	2,696	2,463	2,535	1,723	2,535	2,715
4105	Standby	4,331	4,313	4,350	3,075	4,350	4,350
4106	Hlth Ins/WC/Othr Benefits	26,711	27,864	40,740	20,021	25,834	33,983
4108	ER Retirement Contrbtn	11,365	11,068	11,067	7,929	11,067	11,851
	<b>Sub-Total: Personnel</b>	<b>250,219</b>	<b>232,637</b>	<b>239,985</b>	<b>158,815</b>	<b>223,361</b>	<b>247,408</b>
4201	Material/Operating Sply	10,047	5,771	9,000	3,355	6,822	8,000
4203	Fuel/Lubricant Supply	7,878	6,694	6,000	3,369	5,242	6,000
4310	Dues/Mtgs/Mbrshps/Tuitn	608	535	1,100	470	870	1,100
4320	Telephone/Fax	790	946	635	418	616	635
4340	Repair/Mntce Svcs	2,822	3,696	3,000	2,677	3,000	3,000
4350	Other Purchased Services	5,687	5,939	3,000	2,162	3,000	3,000
4370	Trvl/Mileage/Meals/Lodg	308	0	500	329	329	500
4401	Prop/Liab Ins Premium	2,466	2,771	2,734	2,039	2,734	2,734
4402	Prop/Liab Ins Claims	247	0	3,000	250	250	1,000
4420	Rental Services	470	0	1,000	0	0	1,000
4421	Fleet Services	22,000	22,000	20,000	15,000	20,000	19,000
4503	Svc Line-Maint/Repair	1,764	2,121	4,000	255	3,500	4,000
4504	Main Line-Maint/Repair	3,309	3,135	4,000	1,272	3,500	4,000
4507	Storm Drain-Maint/Repair	0	1,264	2,000	2,160	2,160	2,000
4650	Miscellaneous Expenses	193	0	250	0	200	250
	<b>Sub-Total: Operations</b>	<b>58,589</b>	<b>54,872</b>	<b>60,219</b>	<b>33,756</b>	<b>52,223</b>	<b>56,219</b>
<b>TOTALS</b>		<b>308,808</b>	<b>287,509</b>	<b>300,204</b>	<b>192,570</b>	<b>275,584</b>	<b>303,627</b>

Budget Inc 1.14%  
Y/EProj Inc 10.18%

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

Div: WWTP & LAB

30-4205

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-WWTP & Lab	181,345	177,021	178,832	125,776	178,832	184,714
4102	Overtime	598	2,003	1,000	453	777	1,000
4103	Social Security	10,694	10,551	11,150	7,680	11,150	11,514
4104	Medicare	2,501	2,467	2,608	1,796	2,608	2,693
4106	Hlth Ins/WC/Othr Benefits	23,388	25,580	30,659	21,837	30,659	35,410
4108	ER Retirement Contrbbtn	11,674	12,124	12,654	9,627	12,654	12,998
	<b>Sub-Total: Personnel</b>	<b>230,200</b>	<b>229,746</b>	<b>236,903</b>	<b>167,170</b>	<b>236,680</b>	<b>248,328</b>
4201	Material/Operating Sply	23,954	21,570	25,000	18,263	24,050	25,000
4202	Clothing/Uniforms	372	590	900	247	590	900
4203	Fuel/Lubricant Supply	10,091	11,808	8,000	17,454	18,500	10,000
4304	Subscrptn/Lit/Films	218	74	300	146	146	300
4310	Dues/Mtgs/Mbrshps/Tuitn	683	310	750	285	485	750
4320	Telephone/Fax Services	1,763	1,297	1,618	1,102	1,448	1,618
4321	Utilities	103,525	106,239	102,000	83,751	110,025	110,000
4330	Professional Svcs	8,319	9,092	9,000	6,599	8,595	9,000
4340	Repair/Mntce Svcs	4,160	4,114	4,000	5,614	5,614	4,000
4350	Othr Purchased Svcs	12,174	12,016	12,000	0	11,922	12,000
4370	Trvl/Mileage/Meals/Lodg	400	662	800	339	650	800
4420	Rental Services	2,702	2,683	2,900	2,831	2,796	2,900
4421	Fleet Services	21,309	21,309	19,309	14,482	19,309	18,500
4657	BioSolid Remediation	30,468	34,016	39,000	21,329	38,350	39,000
4804	Indirect Expenses	50,504	50,628	55,595	39,112	53,824	58,624
4807	USGS Water Quality Test	2,536	2,886	2,886	2,886	2,886	2,886
	<b>Sub-Total: Operations</b>	<b>273,178</b>	<b>279,294</b>	<b>284,058</b>	<b>214,440</b>	<b>299,190</b>	<b>296,278</b>
<b>TOTALS</b>		<b>503,378</b>	<b>509,040</b>	<b>520,961</b>	<b>381,609</b>	<b>535,869</b>	<b>544,607</b>

Budget Inc 4.54%  
Y/EProj Inc 1.63%

**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 Consultatnt 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.
- 4807 USGS Water Quality Test Site at Cnty Rd 32 split with Water Dept; \$350 for Tomichi Creek testing

DIV: WASTEWATER COLLECTION-CAPITAL OUTLAY - FXED ASSETS 30-4240

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
9643	Unit #130 Replace Backhoe (1/	55,000					
9649	Storm Water Install - Reed Street		135,140				
<b>TOTALS</b>		<b>55,000</b>	<b>135,140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Inc N/A  
 Y/EProj Inc N/A

**Comments:**

9643 Purchase split between water and sewer

DIV: WASTEWATER COLLECTION-CAPITAL OUTLAY - NON-ASSETS

30-4241

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4501	Main/Service Ln-New Constr		405	2,500	240	500	2,500
4502	Main/Service Ln-Replacement		2,231	2,500	1,089	1,100	2,500
9202	Computer Replacement		10,510	2,500	2,231	2,231	0
9598	Utility Relocation	32,780	0	0	0	0	0
9605	Small Tools	280	1,575	1,500	520	1,040	1,500
<b>TOTALS</b>		<b>33,060</b>	<b>14,721</b>	<b>9,000</b>	<b>4,080</b>	<b>4,871</b>	<b>6,500</b>

Budget Inc -27.78%  
Y/EProj Inc 33.44%

**Comments:**

- 4501 Materials for new installations, including asphalt replacement
- 4502 Sewer main/service line replacement as required
- 9202 Replace two computers
- 9605 Replace or purchase tools

DEPT: WWTP - CAPITAL OUTLAY - NON-ASSETS

30-4243

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
9751	I/I Reduction	174,998	174,830	175,000	170,986	170,986	175,000
9752	Compost Asphalt Repair	899	24,998	5,000	0	5,000	5,000
9766	U.V. Light Replacement	10,500		0	0	0	0
9767	Manhole Rehabilitation	24,683		25,000	24,693	24,693	25,000
9769	Replace Loader Tires			18,000	10,972	10,972	0
9770	Pump Repair Parts						20,000
9771	WWTP Regulations Engineering						40,000
9772	Dos Rios Flow Meter Replacement						30,000
<b>TOTALS</b>		<b>211,080</b>	<b>199,828</b>	<b>223,000</b>	<b>206,651</b>	<b>211,651</b>	<b>295,000</b>

Budget Inc 32.29%  
Y/EProj Inc 39.38%

**Comments:**

- 9751 Contractor to install lining in sewer pipes to reduce infiltration/inflow
- 9752 Replace deteriorated asphalt at the compost pad
- 9767 Rehab deteriorating manholes-epoxy lining on manholes to extend life
- 9769 Replace worn tires with new ones
- 9770 Replace worn part on the progressive cavity pumps
- 9771 Study to meet mercury and arsenic regulations
- 9772 Replace the Dos Rios flow meter

# *Enterprise Fund*

## *Refuse Division*

The City's automated refuse collection system provides service to approximately 1,800 residential customers and 90 commercial locations. The automated system allows for a tiered rate system, encouraging residents to recycle as many products as possible. A new truck was purchased in 2013 out of cash reserves to allow picking up containers from both sides of the truck. The new process should reduce fuel costs and wear and tear on the City's alleys.

2013 International Refuse Truck  
purchased for \$271,445



CITY OF GUNNISON

ENTERPRISE FUND

	2011	2012	2013	2014
<b>REFUSE DIVISION</b>				
<b>BEGINNING CASH</b>	333,595	527,147	684,522	566,172

Div. REFUSE - 35 REVENUES

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
3301	Household Waste Cleanup	8,982	10,826	5,000	8,680	7,135	5,000
3423	Refuse Collection Svcs	520,859	510,603	511,831	380,315	508,901	508,000
3424	Recycling Collection Fees	3,563	3,350	3,385	2,213	3,129	3,100
3601	Misc. Refuse Svcs	20	38	0	100	100	0
3602	Prior Year Refund	1,497	398	398	0	0	250
3612	Sale of Fixed Assets	15,000	0	10,000	0	10,000	0
3619	Tree Dump Fees	7,700	11,551	9,154	7,142	7,364	7,500
3620	Tree Chip Sales	10,000	10,000	10,000	10,000	10,000	10,000
3621	Recycled Materials	3,336	4,772	3,000	8,003	9,700	3,000
3701	Interest on Investment	2,855	3,068	1,700	1,433	2,150	2,000
<b>REFUSE DIVISION TOTAL REVENUE</b>		<b>573,812</b>	<b>554,606</b>	<b>554,468</b>	<b>417,886</b>	<b>558,479</b>	<b>538,850</b>

Div. REFUSE EXPENDITURES

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4201	Admin & General	96,581	90,307	99,587	67,626	94,930	102,297
4203	Operations	268,516	261,349	299,370	202,549	291,899	313,074
4239	Capital Outlay - Non-Assets	15,163	45,574	292,500	0	290,000	55,000
<b>REFUSE DIVISION TOTAL EXPENSES</b>		<b>380,260</b>	<b>397,230</b>	<b>691,457</b>	<b>270,175</b>	<b>676,829</b>	<b>470,371</b>
Rev Over (Under) Expns		193,552	157,376	(136,989)	147,711	(118,350)	68,479

OTHER FINANCING SOURCES

<b>Use of Fund Balance:</b>		
Automated Refuse Truck	280,000	280,000

OTHER FINANCING SOURCES

Transfer from General Fund		
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	2011	2012	2013	2013	2014
<b>REFUSE DIVISION</b>					
<b>ENDING CASH BALANCE</b>	<b>527,147</b>	<b>684,523</b>	<b>547,533</b>	<b>566,172</b>	<b>634,651</b>

Comments:

Recommend \$300,000 fund balance, which allows for the replacement of one refuse truck on scheduled replacement plan.

3423 Refuse rates reflect pay as you throw rates

Div: REFUSE - ADMIN & GENERAL

35-4201

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4804	Indirect Expenses	94,198	85,620	95,087	66,083	92,402	99,797
4810	Bad Debt Expense	2,383	4,687	4,500	1,543	2,528	2,500
<b>TOTALS</b>		<b>96,581</b>	<b>90,307</b>	<b>99,587</b>	<b>67,626</b>	<b>94,930</b>	<b>102,297</b>

Budget Inc 2.72%  
Y/EProj Inc 7.76%

**Comments:**

- 4804 Allocation of administrative expenses including City Council, City Manager, Clerk, Finance
- 4810 The City writes off less than .2% of the utilities charged to bad debt expense after a rigid collection has been completed.

Div: REFUSE - OPERATIONS

35-4203

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Refuse	79,662	77,230	94,135	70,238	94,135	101,724
4102	Overtime	69	630	2,632	344	688	2,632
4103	Social Security	4,660	4,511	6,000	4,261	6,000	6,470
4104	Medicare	1,090	1,055	1,403	996	1,403	1,513
4106	Hlth Ins/WC/Othr Benefits	14,534	16,928	22,493	16,689	22,493	28,892
4108	ER Retirement Contrbtn	3,272	3,300	4,471	3,201	4,471	4,853
	<b>Sub-Total: Personnel</b>	<b>103,287</b>	<b>103,654</b>	<b>131,133</b>	<b>95,729</b>	<b>129,190</b>	<b>146,084</b>
4201	Material/Operating Sply	9,408	5,449	7,588	6,813	7,500	7,500
4202	Clothing/Uniforms	480	399	700	326	600	600
4203	Fuel/Lubricant Supply	20,326	21,571	21,664	13,025	21,724	22,000
4303	Advertising/Legal Svcs	383	122	200	232	300	300
4310	Dues/Mtgs/Mbrshps/Tuitn	603	686	0	0	0	0
4320	Telephone/Fax Services	2,168	1,296	900	412	900	900
4340	Repair/Mntce Svcs	0	0	2,000	0	1,500	2,000
4350	Other Purchased Services	822	982	850	506	850	850
4352	Landfill Charges	106,807	102,540	110,000	67,267	105,000	110,000
4370	Trvl/Mileage/Meals/Lodg	56	123	0	0	0	0
4401	Prop/Liab Ins Premium	2,836	3,187	2,995	2,234	2,995	3,000
4421	Fleet Services	21,340	21,340	21,340	16,005	21,340	19,840
	<b>Sub-Total: Operations</b>	<b>165,229</b>	<b>157,695</b>	<b>168,237</b>	<b>106,820</b>	<b>162,709</b>	<b>166,990</b>
<b>TOTALS</b>		<b>268,516</b>	<b>261,349</b>	<b>299,370</b>	<b>202,549</b>	<b>291,899</b>	<b>313,074</b>

Budget Inc 4.58%  
Y/EProj Inc 7.25%

**Comments:**

- Refuse personnel consists of two full-time employees and one temporary employee plus a portion of the Public Works Director and Administrative Assitant positions.
- 4102 Overtime includes 50 hours for trash pickup in central business district on weekends and holidays
- 4201 Purchase of dumpsters and recycling bins
- 4202 Clothing costs
- 4203 Fuel costs
- 4303 Advertising for tree dump operations and recycling programs
- 4310 Equipment training
- 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

Div: REFUSE - CAPITAL OUTLAY - NON-ASSETS 35-4239

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
9801	Landfill Closure Plan	1,335	3,056	2,500	0	0	10,000
9802	HHW Program	9,577	13,224	10,000	0	10,000	10,000
9803	Auto Refuse Containers	4,251	0	0	0	0	25,000
9805	Automated Refuse Truck		0	280,000	0	280,000	0
9806	Recycle Truck Replacement		29,294	0	0	0	0
9807	Recycle Containers					0	10,000
<b>TOTALS</b>		<b>15,163</b>	<b>45,574</b>	<b>292,500</b>	<b>0</b>	<b>290,000</b>	<b>55,000</b>

Budget Inc -81.20%  
 Y/EProj Inc -81.03%

**Comments:**

- 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

# Enterprise Fund Communications

Emergency service communication is provided to public safety agencies in Gunnison and Hinsdale Counties, including twenty-two various agencies within the two counties. Ten communications personnel provide dispatching services twenty-four hours a day, seven days a week. Expenses are allocated amongst those agencies who receive services from the Dispatch Center, along with the Gunnison/Hinsdale Combined Emergency Telephone Services Authority, which covers 20% of the personnel costs. A new facility to house the Communications Center and Police Department was built in 2013. The facility and equipment were funded through grants,

General Fund funding, Communications funding, and E911 funds.



The City Public Safety Facility at 9<sup>th</sup> and Bidwell is a 6,150 square foot building. The projected cost of \$1,603,225 includes the land, building and all equipment.



CITY OF GUNNISON

ENTERPRISE FUND

	2011	2012	2013	Projected	2014
<b>COMMUNICATIONS DIVISION</b>					
<b>BEGINNING CASH</b>	229,936	229,233	216,414	216,414	73,606

Div. COMMUNICATIONS - 40 REVENUES

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
3313	E911 Grant						15,000
3430	Communications Svcs	589,646	586,145	642,841	513,095	632,829	662,817
3601	Misc. Communications Svcs	80	251	200	40	80	200
3602	Prior Year Refunds	308	115	0		0	0
3701	Interest on Investment	2,231	1,697	1,220	772	1,200	368
	<b>TOTAL OPERATING REVENUE</b>	<b>592,265</b>	<b>588,208</b>	<b>644,261</b>	<b>513,907</b>	<b>634,109</b>	<b>678,385</b>
3999	Transfer from General Fund-NPS Intoxilizer			2,000	2,000	2,000	
	Transfers In	0	0	2,000	2,000	2,000	0
4999	Transfer to General Fund-Communications Building			(180,000)	(180,000)	(180,000)	
	Transfers Out	0	0	(180,000)	(180,000)	(180,000)	0
	<b>COMMUNICATIONS DIVISION</b>						
	<b>TOTAL REVENUE</b>	<b>592,265</b>	<b>588,208</b>	<b>466,261</b>	<b>335,907</b>	<b>456,109</b>	<b>678,385</b>

Div. COMMUNICATIONS EXPENDITURES

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4203	Operations	592,968	580,457	646,259	435,135	598,917	646,403
4238	Capital Outlay - Fixed Assets	0	20,571	0	0	0	15,000
4239	Capital Outlay - Non-Assets	0	0	0	0	0	0
	<b>COMMUNICATIONS DIVISION</b>						
	<b>TOTAL EXPENSES</b>	<b>592,968</b>	<b>601,028</b>	<b>646,259</b>	<b>435,135</b>	<b>598,917</b>	<b>661,403</b>
	Rev Over (Under) Expns	(703)	(12,820)	(179,998)	(99,229)	(142,808)	16,982

OTHER FINANCING SOURCES

<b>Use of Fund Balance:</b>							
	Use of Prior Year Rev over Expe	703	12,594				
	Communications Building			180,000		180,000	
	Total Use of Fund Balance	703	12,594	180,000		180,000	0

	2011	2012	2013	Projected	2014
<b>COMMUNICATIONS DIVISION</b>					
<b>ENDING CASH BALANCE</b>	<b>229,233</b>	<b>216,413</b>	<b>36,416</b>	<b>(99,229)</b>	<b>73,606</b>

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

Acct No.	Description	2011 Actual	2012 Actual	2013 Budget	2013 @ 9/30	Projected Year-end	2014 Budget
4101	Wages-Communications	405806	387614	404,424	280,258	368,461	416,198
4102	Overtime	32259	32891	33,000	25,715	31,210	33,000
4103	Social Security	25407	24172	27,120	18,164	24,780	27,850
4104	Medicare	5942	5653	6,343	4,248	5,795	6,513
4106	Hlth Ins/WC/Othr Benefits	53515	61460	76,008	48,689	66,754	66,842
4108	ER Retirement Contrbtn	18723	21658	22,665	16,211	27,790	23,283
	<b>Sub-Total: Personnel</b>	<b>541,652</b>	<b>533,448</b>	<b>569,560</b>	<b>393,286</b>	<b>524,789</b>	<b>573,686</b>
4201	Material/Operating Sply	1,474	1,666	2,000	804	2,000	2,500
4202	Clothing/Uniforms	924	889	1,100	937	937	1,100
4301	Postage/Freight Svcs	0	0	50	0	50	50
4302	Printing/Duplication Svcs	498	29	275	32	200	275
4303	Advertising/Legal Svcs	0	20	300	22	52	300
4304	Subscrptn/Lit/Films	0	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	1,193	1,049	3,000	1,055	2,000	3,000
4320	Telephone/FAX Svcs	6,992	7,523	8,500	7,216	9,400	9,400
4321	Utilities			3,600	12	600	2,000
4340	Repair/Mntce Svcs	7,938	8,882	14,000	8,484	14,000	16,500
4341	Repair/Mntce Svcs-Mobile Cor	949	604	3,500	868	3,500	5,850
4350	Other Purchased Services	0	100	0	0	0	0
4360	Contracted Services	6,418	1,605	16,000	2,276	16,000	13,000
4370	Trvl/Mileage/Meals/Lodg	846	433	2,000	0	1,500	2,000
4401	Prop/Liab Ins Premium			485	0	485	1,500
4421	Fleet Services	900	900	900	675	900	900
4424	Rent-Dispatch Facility	9,876	10,020	6,750	9,384	9,384	0
4804	Indirect Expenses	13,308	13,289	14,239	10,088	13,120	14,342
	<b>Sub-Total: Operations</b>	<b>51,316</b>	<b>47,009</b>	<b>76,699</b>	<b>41,850</b>	<b>74,128</b>	<b>72,717</b>
<b>TOTALS</b>		<b>592,968</b>	<b>580,457</b>	<b>646,259</b>	<b>435,135</b>	<b>598,917</b>	<b>646,403</b>

Budget Inc 0.02%  
Y/EProj Inc 7.93%

**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.

- 4101 Wages have been increased per the 2012 market study - changes in employees have created a slight savings for 2012
- 4102 Increased by \$3,000. Overtime line item has not been increased for last six years, eventhough wages have increased
- 4201 Purchase of operating supplies, tapes, copy paper, ink cartridges, 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 Printing costs for manual and training materials
- 4303 Costs associated with advertisement for job openings and PSA's
- 4304 Subscriptions to professional organizations and trade magazines
- 4310 Outside training costs, stress management, advanced law enforcement dispatching, hostage negotiations dispatching, suicidal subject dispatching, critical incident and new 911 system training
- 4320 Allocation of telephone and fax services for the dispatch center
- 4340 ITI Maintenance agreement, Tuck Communications Maintenance Agreement, Contact 1 Mapping; Voiceprint; radio maintenance/repair, copier costs, computer virus upgrades.Added \$2,000 for ITI maintenance contract
- 4341 Mobile Command Vehicle upkeep, routine maintenance, satellite communications equipment, satellite phone
- 4360 IT contracted services for "help desk" and internet/intranet assistance with computers and radios
- 4370 Reflects costs associated with travel outside jurisdiction for training, food and lodging-training of 3 new dispatchers and update training for current dispatchers
- 4421 Allocated fleet services costs-fleet personnel to replace repeater batteries
- 4424 Annual rent to County for facility to house communications center - prorated for 8 months in 2013
- 4804 Reflects 2.5% of personnel costs for administrative services

Div: COMMUNICATIONS-CAPITAL OUTLAY - FIXED-ASSETS 40-4238

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
9862	Communication Center Building		20,571				
9864	Razor Dome Repeater Installation						15,000
<b>TOTALS</b>		<b>0</b>	<b>20,571</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>

Budget Inc

Y/EProj Inc

**Comments:**

9862 2012 costs are related to design and review costs of the new Communications facility. Funding will be transferred in 2013 to the General Fund for actual construction costs

9864 Construction of new repeater site on Razor Dome to provide emergency service along Highway 114

Div: **COMMUNICATIONS-CAPITAL OUTLAY - NON-ASSETS** 40-4239

Acct No.	Description	2011 Actual	2012 Actual	Budget	2013 @ 9/30	Projected Year-end	2014 Budget
9856	VHF Radio Channel Expansior	107,500	0				
9857	Communications Center Archi	23,817	0				
<b>TOTALS</b>		<b>131,317</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Inc  
Y/EProj Inc

**Comments:**

2010 Capital projects included the addition of a VHF radio channel for community wide incidences and payment of the architectural study in conjunction with the County Jail facility.

CITY OF GUNNISON

ENTERPRISE FUND

		2011	2012	2013	2013	2014	
<b>CRANOR HILL DIVISION</b>							
<b>BEGINNING CASH</b>		1,094	0	0	0	0	
<hr/>							
Div.	<b>CRANOR HILL - 45</b>	<b>REVENUES</b>					
<b>Acct No.</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>Budget</b>	<b>2013 @ 9/30</b>	<b>Projected Year-end</b>	<b>2014 Budget</b>
3603	Compensation for Loss						
3630	Lift Tickets, Etc.						
3701	Investment Interest						
<hr/>							
<b>CRANOR HILL DIVISION</b>							
<b>TOTAL REVENUE</b>		0	0	0	0	0	0
<hr/>							
Div.	<b>CRANOR HILL</b>	<b>EXPENDITURES</b>					
<b>Acct No.</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>Budget</b>	<b>2013 @ 9/30</b>	<b>Projected Year-end</b>	<b>2014 Budget</b>
4301	Cranor Hill	0	0				
<hr/>							
<b>CRANOR HILL DIVISION</b>							
<b>TOTAL EXPENSES</b>		0	0	0	0	0	0
<hr/>							
	Rev Over (Under) Expns	0	0	0	0	0	0
<hr/>							
<b>OTHER FINANCING SOURCES/USES</b>							
3999	Transfers In						
4999	Transfers Out	(1,094)					
	<b>Net Transfers</b>	<b>(1,094)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<hr/>							
		2011	2012	2013	2013	2014	
<b>CRANOR HILL DIVISION</b>							
<b>ENDING CASH BALANCE</b>		0	0	0	0	0	

Combined Cranor with General Fund since General Fund subsidizes these operations anyway

# *Park & Recreation Fund Pool*

71,974 patrons utilized the Community Center and pool during 2013, for recreation classes, Young at Heart lunches, Middle School Nights, Rudolph Round-up, lunch swims, and many other special events. Revenues from use of the Community Center have increased from \$187,934 in 2010 to \$209,800 in 2013, an 11.6% increase in revenues since the Pool opened in 2009.



The recreation department hosted Gunnison's first sprint Triathlon, the "Gunni High-Tri" in September.



CITY OF GUNNISON

Park & Recreation Fund

		2011	2012	2013	2013	2014	
<b>POOL DIVISION</b>							
<b>BEGINNING CASH</b>		550,009	684,670	754,689	754,689	627,339	
<b>Div.</b>	<b>POOL - 51</b>	<b>REVENUES</b>					
Acct No.	Description	2011 Actual	2012 Actual	2013		2014 Budget	
				Budget	Projected @ 9/30 Year-end		
3104	Sales Tax	760,688	761,246	760,688	444,618	653,485	650,388
3106	Use Tax	21,598	22,194	19,300	25,515	0	0
3407	Swimming Programs	27,295	30,220	28,000	31,364	35,000	35,000
3411	Sales Tax Service Fee	21	12	0	9	10	10
3601	Miscellaneous Revenues		98		458	458	0
3602	Prior Year Refunds	1,724	239	0	0	0	0
3603	Compensation for Loss	2,000	0	0	0	0	0
3631	Recreation Memberships	111,290	110,221	110,000	82,588	115,000	115,000
3632	Community Center Rentals	8,303	7,906	7,300	6,927	7,500	7,500
3633	Community Center Other Revenue	1,895	1,830	1,500	0	0	0
3638	Recreation Daily Fees	60,701	64,288	64,000	53,662	75,000	75,000
3642	Vending	3,482	4,558	3,800	4,642	5,000	5,000
3646	Triathlon				1,721	4,000	To GF
3650	Other Contributions	0	61	0	1,000	2,200	1,500
3701	Interest on Investment	3,232	3,405	3,200	1,127	1,275	2,264
3999	Transfer from GF-Community Center	138,798	138,798	88,798		44,422	56,790
3999	Transfer from CTF-Met Rec Sharebac	12,172	14,178	12,500	3,549	14,722	12,500
4999	Transfer to GF-Bond Insurance Repm	(120,024)	(130,834)	(3,522)	(3,522)	(3,522)	0
4999	Transfers to Trails			(123,859)		(127,310)	0
<b>POOL DIVISION TOTAL REVENUE</b>		1,033,175	1,028,420	971,705	653,657	827,240	960,952
<b>Div.</b>	<b>POOL</b>	<b>EXPENDITURES</b>					
Acct No.	Description	2011 Actual	2012 Actual	2013		2014 Budget	
				Budget	Projected @ 9/30 Year-end		
4401	Pool/Community Center-Operations	489,812	506,432	546,720	372,366	530,499	551,847
4439	Pool-Capital Outlay - Non-Assets	7,250	49,365	22,225	20,615	20,606	11,700
4480	Pool-Debt Service	401,452	402,607	403,485	111,122	403,485	400,388
<b>POOL DIVISION TOTAL EXPENSES</b>		898,514	958,404	972,430	504,103	954,590	963,936
Rev Over (Under) Expns		134,661	70,016	(725)	149,554	(127,350)	(2,984)
<b>OTHER FINANCING SOURCES</b>							
<b>Use of Fund Balance</b>							
Transfer to Trails-2011 Excess Sales Tax Revenues						127,310	
Gym Floor Resurface						4,200	
Total Use of Fund Balance		0	0	0	0	127,310	4,200
<b>POOL DIVISION ENDING CASH BALANCE</b>		684,670	754,686	753,964		627,339	624,355

**Comments:**

**\$140,870 OF THE CASH BALANCE IS RESERVED FOR BOND INSURANCE UNTIL BONDS ARE PAID OFF IN 2032**

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 "Parksand Recreation Other Improvements" per Ordinance #7, 2007:

Original allocations, until funding obligations met were:

Pool	51-1000	64.91%
Rink	52-1000	22.81%
Trails	53-1000	12.28%
Total		<u>100.00%</u>

Bond Proceeds are split between pool and rink:

Pool	73.93%
Rink	26.07%
	<u>100.00%</u>

Community Center Revenues reflective of 2013 year-end projections.

3650 Contributions for free swim lessons, lake swim, free swim; other event revenues

3999 \$56,790 transfer from General Fund to cover a portion of community center expense - will be adjusted at year-end depending on actual needs

\$12,500 CTF metro rec for bldg maintenance, number varies according to lottery proceeds

DIV: POOL/COMMUNITY CENTER - OPERATIONS 51-4401

Acct No.	Description	2011	2012	Budget	2013	Projected	2014
		Actual	Actual		@ 9/30	Year-end	Budget
4101	Wages-Pool	238,786	232,194	254,487	181,462	250,000	255,008
4102	Overtime	1,095	0	0	326	326	1,500
4103	Social Security	14,720	13,925	15,778	11,316	15,000	19,623
4104	Medicare	3,443	3,257	3,690	2,647	3,000	3,507
4106	Hlth Ins/WC/Other Benefits	6,610	15,066	19,704	12,566	19,700	24,333
4108	Retirement	1,584	6,031	4,634	6,312	6,925	4,802
	<b>Sub-Total: Personnel</b>	<b>266,238</b>	<b>270,473</b>	<b>298,294</b>	<b>214,629</b>	<b>294,951</b>	<b>308,773</b>
4201	Material/Operating Supplies	13,647	15,609	14,000	12,406	13,500	13,500
4202	Clothing Uniforms	747	497	750	257	450	450
4207	Chemicals	13,905	11,958	14,000	351	14,000	14,000
4208	Event Supplies	884	833	900	743	2,100	1,700
4301	Postage/Freight Services				304	500	1,000
4302	Printing/Duplication Services	250	272	500	262	500	500
4303	Advertising/Legal Svcs	176	447	500	283	400	500
4310	Dues/Meetings/Memberships/	1,145	1,068	1,000	1,114	1,114	1,500
4320	Telephone/Fax Service	5,788	7,088	13,000	3,600	4,850	5,490
4321	Utilities	88,221	81,561	100,000	64,110	90,000	100,000
4330	Professional Svcs	4,400	0	0	0	0	0
4340	Repair/Maintenance Services	11,451	21,046	13,000	6,476	13,000	13,000
4360	Contracted Services	75,785	87,534	83,000	58,138	83,000	83,000
4370	Trvl/Mileage/Meals/Lodg						700
4401	Property/Liab Ins Premiums	6,375	7,373	7,277	5,427	7,234	7,234
4650	Miscellaneous Expenses	800	673	500	144	400	500
7702	Triathlon				4,121	4,500	0
	<b>Sub-Total: Operations</b>	<b>223,574</b>	<b>235,959</b>	<b>248,427</b>	<b>157,736</b>	<b>235,548</b>	<b>243,074</b>
<b>TOTALS</b>		<b>489,812</b>	<b>506,432</b>	<b>546,720</b>	<b>372,366</b>	<b>530,499</b>	<b>551,847</b>

Budget Inc 0.94%  
Y/E Proj Inc 4.02%

Comments:

- 4101 Includes aquatics manager, head guards, lifeguards, swim instructors, climbing wall attendant, and front desk.
- 4201 Janitorial, retail supplies, misc. supplies for entire building.
- 4202 Front desk, climbing wall, lifeguard tee shirts. Lifeguard swim shorts.
- 4207 Chlorine and acid for pool, testing kits
- 4208 Birthday party supplies \$600 and other small event supplies (Lake Days \$200, Teen Night \$200, World Swim \$500, Free Swim \$200)
- 4302 Misc. paper and laminating supplies.
- 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 Utility tracked lower than anticipated, 2014 bump in natural gas price could be 13% to 15%
- 4340 Various maintenance costs of building and equipment
- 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

DIV: POOL - CAPITAL OUTLAY - NON-ASSETS 51-4439

Acct No.	Description	2011 Actual	2012 Actual	2013	Projected	2014	
				Budget	@ 9/30	Year-end	Budget
9202	Computers Replace/Purchase		1,000				
9904	Community Center Lighting Uppgrade		31,696				
9905	Steam Room		4,465				
9908	Mitel Phone System		12,204				
9930	Auto Belay	7,250					
9931	Pool Deck Resurfacing			13,000	12,998	12,988	
9932	Carpet/Air Hockey/Tot Dock			8,500	7,618	7,618	
9933	Slack Line System			725	0	0	
9934	Gym Floor Resurface					4,200	
9935	Blinds in Entryway					1,000	
9936	Surveillance System Update					6,500	
<b>TOTALS</b>		<b>7,250</b>	<b>49,365</b>	<b>22,225</b>	<b>20,615</b>	<b>20,606</b>	<b>11,700</b>

Budget Inc -47.36%  
Y/E Proj Inc -43.22%

**Comments:**

- 9931 Resurface the main traffic areas in the pool facility that accumulate considerable water creating safety issues.
- 9932 Replace existing caprt in W Mountain Room and game room with VCT tile. Existing carpet is 7 years old and quite worn in high traffic areas. Tile will allow higher level of sanitation in food areas.
- 9933 Slack lines are a new emerging sport which can be set up in the pool area or gym area and may appease a new demographic population that does not currently use the pool/gym facility.
- 9934 Resurface gym floor every 3 years
- 9935 Low sun in entryway causes glare on computer screens, making it difficult to see screen
- 9936 Existing survallance system software no longer supported

DIV: POOL - DEBT SERVICE

51-4480

Acct No.	Description	2011 Actual	2012 Actual	2013	Projected	2014	
				Budget	@ 9/30	Year-end	Budget
4410	Debt Service-Principle	166,343	173,736	181,129	0	181,129	184,825
4411	Debt Service-Interest	234,998	228,760	222,245	111,122	222,245	215,452
4412	Debt Service-Fees	111	111	111	0	111	111
<b>TOTALS</b>		<b>401,452</b>	<b>402,607</b>	<b>403,485</b>	<b>111,122</b>	<b>403,485</b>	<b>400,388</b>

Budget Inc -0.77%

**Comments:**

Y/E Proj Inc -0.77%

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

Pool	73.93%
Rink	26.07%

# Park & Recreation Fund Rink

The Jorgensen Event Center hosts hockey tournaments throughout the winter, and is a venue available to the public for special events during the summer. Cash reserves are projected at \$183,075 and will be utilized in part, to reroof the outdoor rink locker rooms. Of the remaining cash reserves, \$61,701 is reserved for bond insurance,

leaving a balance of \$92,057.



Hockey action in the indoor rink

Annual car show on the lawn of the Jorgensen Event Center



Pac Man Pond provides for recreational skating in the winter months and family fishing in the summer months.

CITY OF GUNNISON

Park & Recreation Fund

	2011	2012	2013	2013	2014
<b>RINK DIVISION</b>					
<b>BEGINNING CASH</b>	163,908	130,433	120,510	120,510	183,075

Div. RINK - 52 REVENUES

Acct No.	Description	2011 Actual	2012 Actual	2013		2014 Budget
				Budget	Projected @ 9/30 Year-end	
3104	City Sales Tax	267,155	268,150	267,155	156,243	216,189
3106	Use Tax	7,585	7,799	6,800	8,966	0
3411	Sales Tax Service Fee	85	62	0	28	50
3601	Miscellaneous Revenues		32	0	0	0
3602	Prior Year Refunds	79	238	0	0	0
3603	Compensation For Loss	2,240	0	0	0	0
3631	Recreation Memberships/Passes	5,977	5,150	6,000	210	5,500
3634	Concessions	29,702	23,214	30,000	9,882	30,000
3635	Events	51,848	To General Fr	0	0	0
3636	Recreation Advertising	15,000	15,000	15,000	0	15,000
3638	Recreation Daily Fees	5,763	5,672	6,000	1,952	6,000
3643	Ice Rentals	52,640	47,505	55,000	19,879	55,000
3650	Other Contributions	129	0	0	0	0
3701	Interest on Investment	449	347	541	260	175
3999	Transfer from GF-Parks	16,830	16,830	16,830	16,830	16,830
3999	Transfer from GF-Rec Admin Wage	26,235	0	0	0	0
3999	Transfer from GF-UPCC	24,000	0	0	0	0
4999	Transfer to GF-Bond Rsv Repmt	(54,375)	0	(35,328)	0	(17,321)
<b>RINK DIVISION TOTAL REVENUE</b>		<b>451,342</b>	<b>389,999</b>	<b>367,998</b>	<b>214,250</b>	<b>391,632</b>

Div. RINK EXPENDITURES

Acct No.	Description	2011 Actual	2012 Actual	2013		2014 Budget
				Budget	Projected @ 9/30 Year-end	
4402	Rink-Operations	213,315	173,778	187,115	96,063	191,551
4403	Events-Operations	111,640	0	0	0	0
4440	Rink-Capital Outlay - Fixed Assets	16,317	81,191	0	0	0
4441	Rink-Capital Outlay - Non-Assets	1,981	2,983	10,000	2,013	24,000
4480	Rink-Debt Service	141,564	141,972	142,281	39,185	141,189
<b>RINK DIVISION TOTAL EXPENSES</b>		<b>484,817</b>	<b>399,924</b>	<b>339,397</b>	<b>137,261</b>	<b>356,740</b>
Rev Over (Under) Expns		(33,475)	(9,925)	28,601	76,989	(29,317)

OTHER FINANCING SOURCES

<b>Use of Fund Balance :</b>						
	Transfer prior year revenue to GF-Loan Repayment					17,321
	Backup Zamboni		81,191			
	Reroof Locker Rooms					12,000
	<b>Total Use of Fund Balance</b>	<b>0</b>	<b>81,191</b>	<b>0</b>	<b>0</b>	<b>29,321</b>

	2011	2012	2013	2013	2014
<b>RINK DIVISION</b>					
<b>ENDING CASH BALANCE</b>	<b>130,433</b>	<b>120,508</b>	<b>149,111</b>	<b>76,989</b>	<b>183,075</b>

**Comments:**

**\$61,701 OF THE CASH BALANCE IS RESERVED FOR BOND INSURANCE UNTIL BONDS ARE PAID OFF IN 2032**

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 "Parksand Recreation Other Improvements" per Ordinance #7, 2007:

Original allocations, until funding obligations met were:

Pool	51-1000	64.91%
Rink	52-1000	22.81%
Trails	53-1000	12.28%
Total		<u>100.00%</u>

\$10,000 will be accumulated and added to cash reserves each year in order to build a cash reserve balance for future replacement of the compressor and to generate a reserve of 30% of operating expenses

2014 - using cash reserves for reroof of locker rooms so \$10,000 not accumulated

**2014 Comments**

All accounts are budgeted similar to 2013 Comments

**2013 Comments**

- 3631 2013 Recreation Membership Rate based on 2010-11 season figures for season passes
- 3634 2013 concessions based on 2010-11 season concessions figures
- 3635 Events revenues to General Fund since events expenses were transferred to General Fund
- 3636 2013 Advertising based on sale of rights to GVHA for \$15,000
- 3638 2013 Recreation Daily Fees based on 2010-11 season figures
- 3643 2013 Ice Rentals based on 2011-120 season figures plus a increase in the GVHA ice time rental fees
- 3999 2013 transfer from parks based on \$17,000 traditional budget for rink facilities. This includes \$2,000 for operations and maintenance; \$4,500 for Fuel; and \$10,500 for Utilities - all transferes reduced by 1% due to budget adjustments in general fund.
- 3999 2013 transfer from rec admin wages eliminated

DIV: RINK - OPERATIONS

52-4402

Acct No.	Description	2011	2012	2013	Projected	2014
		Actual	Actual	Budget	@ 9/30 Year-end	Budget
4101	Wages-Rink	98,168	74,784	80,630	39,995 76,000	83,790
4102	Overtime-Rink	0	0	0	16 16	0
4103	Social Security	5,951	4,523	4,999	2,603 4,800	6,410
4104	Medicare	1,392	1,058	1,169	609 1,100	3,396
4106	Hlth Ins/WC/Other Benefits	4,934	6,852	7,588	5,189 7,500	1,609
4108	Retirement	1,184	1,148	1,204	805 1,200	1,344
	<b>Sub-Total: Personnel</b>	<b>111,629</b>	<b>88,365</b>	<b>95,590</b>	<b>49,218 90,616</b>	<b>96,549</b>
4201	Material/Operating Sply	5,993	6,366	6,000	3,209 6,000	6,000
4202	Clothing/Uniform	0	0	450	139 450	450
4203	Fuel/Lubricant Supply	3,515	4,341	4,000	1,367 3,800	4,000
4209	Concessions Supplies	14,997	13,472	14,000	5,988 13,000	14,000
4301	Postage/Freight	144	307	200	0 500	500
4302	Printing/Duplicating	103	40	150	70 150	150
4303	Advertising/Legal Svcs	96	0	250	19 250	250
4310	Dues/Memberships/Meetings/	224	225	225	0 225	1,700
4320	Telephone/Fax	2,215	2,684	3,000	1,264 1,900	2,112
4321	Utilities	41,113	39,454	45,000	28,146 44,155	46,600
4340	Repair/Maintenance Services	24,743	10,149	10,000	4,083 10,000	10,000
4360	Contracted Services	6,981	6,625	6,500	1,256 5,000	6,500
4370	Trvl/Mileage/Meals/Lodg	0	0	0	0 0	1,000
4401	Property/Liability Insurance Pr	1,557	1,745	1,750	1,305 1,740	1,740
4649	Late Fees	5	5	0	0 0	0
4650	Miscellaneous Expense	0	0	0	0 0	0
	<b>Sub-Total: Operations</b>	<b>101,686</b>	<b>85,413</b>	<b>91,525</b>	<b>46,845 87,170</b>	<b>95,002</b>
<b>TOTALS</b>		<b>213,315</b>	<b>173,778</b>	<b>187,115</b>	<b>96,063 177,786</b>	<b>191,551</b>

Comments:

Budget Inc

2.37%

**2014 Budget**

- 4101 Zam Driver 25 weeks @ 109 hours per week @ \$11.45 per hour \$31,500  
Concessions 25 weeks @ 96 hours per week @ \$11.20 per hour \$27,000  
\$26,500 transfer from Rec Admin for wages  
Facility Manager 29 weeks @ \$788 per week \$22852
- 4202 Staff uniforms, shirts
- 4203 Fuel for rink equipment and events
- 4310 STAR Certifications (2); CAHA, NARCE, Usa Hockey
- 4320 Phone/Fax lines at Rink - 3 lines
- 4321 Based on 2013 records with a 3% anticipated increase in utilities cost exhaust fans always running
- 4340 Increase due to necessary facility repairs as facility ages and relief valves beign repaired for safety
- 4360 Contracted Services is Pace Industrial Refrigeration Startup & relief valve replacements  
Additional is associated with Mesa Mechanical maintenance contract, fire sprinkler maintenance, Alarm maintenance and water treatment system & plus additional replacement of nine refrigerant relief valves  
Additional expense offset by elimination of same line item in event expense
- 4370 STAR Certifications (2);

**2013 Budget**

- 4101 Zam Driver 25 weeks @ 100 hours per week @ \$11.45 per hour \$28,625  
Concessions 25 weeks @ 96 hours per week @ \$11.20 per hour \$27,000  
Facility Manager 29 weeks @ \$788 per week \$22852
- 4202 Staff Jackets, shirts
- 4203 Fuel for rink equipment and events
- 4310 STAR Membership, two staff members to obtain certifications
- 4320 Phone/ Fax and Internet based on 2012 use split 44%/ 56% with events

4340 Increase due to necessary facility repairs as facility ages  
4321 Based on 2012 records  
4360 Contracted Services is Pace Industrial Refrigeration Startup. This year is a top end overall which is \$500 additional  
Additional is associated with Mesa Mechanical maintenance contract, fire sprinkler maintenance, Alarm maintenance  
and water treatment system

DEPT: EVENTS - OPERATIONS

52-4403

To General Fund in 2012

Acct No.	Description	2011 Actual	2012 Actual	2013		2014 Budget
				Budget	Projected @ 9/30 Year-end	
4101	Wages-Events	25,427				
4103	Social Security	1,504				
4104	Medicare	352				
4106	Hlth Ins/WC/Othr Benefits	3,410				
4108	ER Retirement Contrbtn	902				
	<b>Sub-Total: Personnel</b>	<b>31,595</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4201	Material/Operating Sply	15,585				
4202	Clothing/Uniforms	71				
4301	Postage/Freight	116				
4302	Printing/Duplication Svcs	0				
4303	Advertising/Legal Svcs	25				
4320	Telephone/Fax Services	1,158				
4340	Repair/Maintenance Services	1,528				
4350	Other Purchased Services	0				
4370	Travel/Mileage/Meals/Lodging	1,937				
4401	Property/Liability Insurance Pr	0				
4650	Miscellaneous Expense	0				
7001	UPC Bike Tour	59,625				
	<b>Sub-Total: Operations</b>	<b>80,045</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>111,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Inc  
Y/EProj Inc

Comments:

DIV: RINK - CAPITAL OUTLAY - FIXED ASSETS 52-4440

Acct No.	Description	2011 Actual	2012 Actual	2013		2014 Budget
				Budget	Projected @ 9/30	
9953	Backup Zamboni	7,351	81,191			
9954	Building Upgrades	8,966	0			
<b>TOTALS</b>		<b>16,317</b>	<b>81,191</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Inc  
Y/E Proj Inc

**Comments:**

9953 Equipment for 2011 - back up Zamboni purchased new instead of used

DIV: RINK - CAPITAL OUTLAY - NON-ASSETS 52-4441

Acct No.	Description	2011 Actual	2012 Actual	2013		2014 Budget
				Budget	Projected @ 9/30	
9952	Equipment	1,981	2,983	10,000	2,013	9,000
9954	Building Upgrades					3,000
9955	Reroof Outdoor Locker Rooms					12,000
<b>TOTALS</b>		<b>1,981</b>	<b>2,983</b>	<b>10,000</b>	<b>2,013</b>	<b>9,000</b>

Budget Inc 140.00%  
 Y/E Proj Inc 166.67%

**Comments:**

9952 2012 - Ballast insulators

DIV: RINK - DEBT SERVICE

52-4480

Acct No.	Description	2011 Actual	2012 Actual	2013		2014 Budget
				Budget	Projected @ 9/30	
4410	Debt Service-Principle	58,658	61,265	63,872	0	65,175
4411	Debt Service-Interest	82,867	80,668	78,370	39,185	75,975
4412	Debt Service-Fees	39	39	39	0	39
<b>TOTALS</b>		<b>141,564</b>	<b>141,972</b>	<b>142,281</b>	<b>39,185</b>	<b>141,189</b>

Budget Inc -0.77%  
 Y/E Proj Inc -0.77%

**Comments:**

Bond Proceeds are split between pool and rink:

Pool	73.93%
Rink	26.07%
	<u>100.00%</u>

# Park & Recreation Fund Trails

The City of Gunnison has developed more than 17.79 miles of a 31.68 mile trail system contemplated by the *City of Gunnison Non-Motorized Transportation Plan*. The 2014 budget proposes utilizing \$259,000 of the projected \$439,526 cash reserve in the Trails department to construct additional trails in the Van Tuyl ranch area providing access to the Gunnison River, and to provide matching funding for other trails on the east side of the City. The City is applying for a \$500,000 Great Outdoors Colorado Grant to assist with the trails expansion.



Eventually, the City's trail system will connect this bridge on the west side of town, to the trails in place on the Van Tuyl Ranch (below), around to the newly annexed property on the east side of town, around the airport and back to the bridge.



CITY OF GUNNISON

Park & Recreation Fund

	2011	2012	2013	2013	2014
<b>TRAILS DIVISION</b>					
<b>BEGINNING CASH</b>	201,564	194,198	188,950	188,950	439,526

Div. TRAILS - 53 REVENUES

Acct No.	Description	2011 Actual	2012 Actual	2013		2014 Budget
				Budget	Actual @ 9/30 Year-end	
3104	Sales Tax	143,888	146,186	143,888	84,115 280,807	25,000
3106	Use Tax	4,085	4,199	3,600	4,827 4,029	0
3302	State Grants	526	0	0	0 0	0
3701	Interest on Investment	705	945	1,000	585 1,000	750
3999	Transfer from Pool-\$1M Commitment			123,859	0 127,310	0
<b>TRAILS DIVISION TOTAL REVENUE</b>		149,204	151,330	272,347	89,527 413,146	25,750

Div. TRAILS EXPENDITURES

Acct No.	Description	2011 Actual	2012 Actual	2013		2014 Budget
				Budget	Projected @ 9/30 Year-end	
4401	Operations	19,097	13,808	16,000	8,395 16,570	16,270
4439	Capital Outlay - Non-Assets	137,474	142,769	146,000	16,000 146,000	259,000
<b>TRAILS DIVISION TOTAL EXPENSES</b>		156,571	156,577	162,000	24,395 162,570	275,270

Rev Over (Under) Expns (7,367) (5,247) 110,347 65,133 250,576 (249,520)

OTHER FINANCING SOURCES

<b>Use of Fund Balance</b>	10,000	10,000			259,000
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	2011	2012	2013	2013	2014
<b>TRAILS DIVISION</b>					
<b>ENDING CASH BALANCE</b>	194,197	188,951	299,297	439,526	190,006

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 "Parksand Recreation Other Improvements" per Ordinance #7, 2007:

Original allocations, until funding obligations met were:

Pool	51-1000	64.91%
Rink	52-1000	22.81%
Trails	53-1000	12.28%
Total		<u>100.00%</u>

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.

DIV: TRAILS - OPERATIONS

53-4401

Acct No.	Description	2011 Actual	2012 Actual	2013		2014 Budget
				Budget	Projected @ 9/30	
4201	Office/Operating Supplies	17	0		0	0
4203	Fuel/Lubricant Supply	8,000	2,738	5,000	0	5,000
4321	Utilities	80	70	0	55	70
4350	Other Purchased Services				90	500
4421	Fleet Services	11,000	11,000	11,000	8,250	11,000
	Sub-Total: Operations	19,097	13,808	16,000	8,395	16,570
<b>TOTALS</b>		<b>19,097</b>	<b>13,808</b>	<b>16,000</b>	<b>8,395</b>	<b>16,270</b>

Budget Inc  
Y/E Proj Inc -1.81%

**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

DIV: TRAILS - CAPITAL OUTLAY - NON-ASSETS 53-4439

Acct No.	Description	2011 Actual	2012 Actual	2013		2014 Budget
				Budget	Projected @ 9/30	
9952	Equipment	0	6,906	0	0	0
9979	Van Tuyl Village Segment		12,285	15,000	0	0
9980	Street/Trails Striping		13,927	16,000	16,000	17,000
9981	Trails Construction	137,474	1,234	100,000	0	0
9987	Van Tuyl Ranch Segment		91,224	5,000	0	235,000
9988	School Segment Construction		17,193	10,000	0	7,000
<b>TOTALS</b>		<b>137,474</b>	<b>142,769</b>	<b>146,000</b>	<b>16,000</b>	<b>259,000</b>

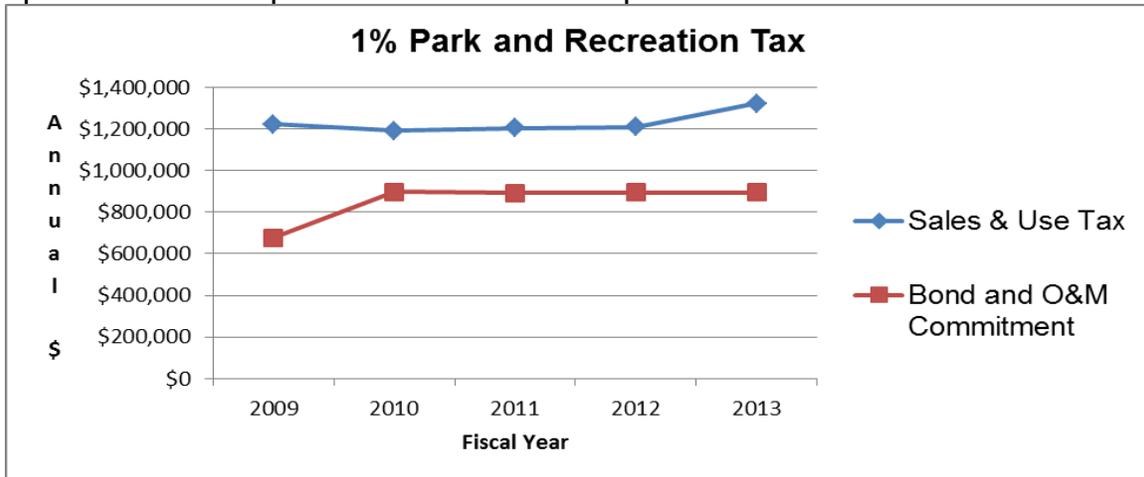
Budget Inc 77.40%  
Y/E Proj Inc 77.40%

**Comments:**

- 9952 2013 Purchase - tractor and side mower for trail maintenance
- 9979 Continue trails development along Highway 135
- 9980 Striping of bike paths on City streets
- 9981 Materials to construct trails
- 9987 Trails extention on the Van Tuyl ranch property
- 9988 Continued construction of trails to the schools along 8th Street

# Park & Recreation Fund Other Recreation Improvements

Ordinance No. 7, Series 2007, authorized a one-percent sales tax for City park and recreation purposes. The funds were designated to construct and equip a pool facility, construct and equip an enclosed refrigerated ice rink facility, construct a non-motorized trail system and acquire trail easements, and to the extent funds are available construct, acquire and equip other park and recreation improvements. Sales tax revenues have increased enough over the past five years to exceed the funding requirements for the pool and rink bonds, and \$1,000,000 has been contributed to the trails project. The pool and rink will continue to receive sales tax revenues sufficient to cover each year's bond payment requirements. The pool, rink, and trails will also continue to receive the operations and maintenance commitments of \$250,000, \$75,000 and \$25,000 respectively. Sales and use tax revenues exceeding these requirements will be accumulated in the "Other Recreation Improvements" department for future capital projects. Once the Park and Recreation Master Plan is updated in 2014, a five-year capital improvement plan specific to this department will be developed.



Sales and Use Tax revenues that exceeded Bond and O&M Commitment expenses were transferred to the Trails department until the \$1,000,000 funding commitment was met. Revenues over expenses will now be transferred to the Other Park & Recreation department.

CITY OF GUNNISON

Park & Recreation Fund

	2011	2012	2013	2013	2014
<b>OTHER RECREATION IMPROVEMENTS DIVISION</b>					
<b>BEGINNING CASH</b>				0	0

Div. OTHER RECREATION IMPROVEMENTS - 54 REVENUES

Acct No.	Description	2011 Actual	2012 Actual	2013		2014 Budget
				Budget	Projected @ 9/30 Year-end	
3104	Sales Tax					355,003
3106	Use Tax					40,329
3610	Other Contributions					
3701	Interest on Investment					
<b>OTHER RECREATION IMPROVEMENTS DIVISION</b>						
<b>TOTAL REVENUE</b>		0	0	0	0	395,333

Div. OTHER RECREATION IMPROVEMENTS EXPENDITURES

Acct No.	Description	2011 Actual	2012 Actual	2013		2014 Budget
				Budget	Projected @ 9/30 Year-end	
4444	Capital Outlay - Fixed Assets					0
4445	Capital Outlay - Non-Assets					0
<b>OTHER RECREATION IMPROVEMENTS DIVISION</b>						
<b>TOTAL EXPENSES</b>		0	0	0	0	0
Rev Over (Under) Expns		0	0	0	0	395,333

**OTHER FINANCING SOURCES**

<b>Use of Fund Balance</b>					
	2011	2012	2013	2013	2014
<b>OTHER RECREATION IMPROVEMENTS DIVISION</b>					
<b>ENDING CASH BALANCE</b>	0	0	0	0	395,333

**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.

Following completion of the 2014 Parks and Recreation Master Plan, a five year capital improvements plan will be developed to direct spending of these funds.

# Staff

Following four years of pay freezes and a reduction of four full time positions throughout the City of Gunnison, the 2014 budget allows for an overall 6.12% increase in wages. Those positions that are farthest from the average wage market will see most of the increase. Workers' compensation premiums increased 48% over 2012, requiring the City to increase deductibles for work related claims. Health insurance is provided to all full-time employees and those part-time employees working at least 30 hours per week. Premiums are expected to increase nearly 15% in July.

A Communications Specialist directs calls in the new Dispatch Center



Water Superintendent Joe Doherty explains the water well system to City Manager Ken Coleman and Councilors Anne Steinbeck and Carolyn Riggs



Assistant Facilities Supervisor Trish White, Recreation Coordinator Kyla Leonard, and Parks and Recreation Director Dan Ampietro register youth participants in the first ever Gunni High Tri, while City Manager Ken Coleman looks on.



CITY OF GUNNISON										
2014 STAFFING TABLE										
POSITION	WAGE	SOC SEC M'CARE	W/C PREM	HLTH	PENSION	DEF 457 CONTRB	TOTAL COMP	FULL TIME EMPLOYEES		
								2012	2013	2014
City Council	31,200	2,387	69	0	0	0	33,656	0.00	0.00	0.00
Municipal Court	63,067	4,825	123	10,693	2,253	338	81,299	1.00	1.00	1.00
City Manager	134,696	10,304	282	13,874	6,235	11,030	176,420	1.00	1.00	1.00
City Clerk	105,867	8,099	208	16,058	5,288	1,753	137,274	2.00	2.00	2.00
Finance	272,913	20,878	534	32,875	13,641	2,668	343,508	5.00	5.00	5.00
Comm Developm	186,012	14,230	1,517	24,361	9,263	0	235,384	2.75	2.75	2.75
Police/Nbrhd	1,019,570	24,824	36,158	131,162	102,850	10,854	1,325,416	17.50	17.50	17.50
Bldg Inspection	69,433	5,312	958	10,050	3,447	0	89,199	1.00	1.00	1.00
Fire Dept	85,048	6,506	4,449	5,692	3,645	2,910	108,250	1.00	1.00	1.00
Haz Mat	1,150	88	47	0	0	0	1,285	0.00	0.00	0.00
City Shops	19,575	1,497	842	2,682	979	489	26,065	0.50	0.50	0.50
Streets & Alleys Admin	99,399	7,604	4,059	14,356	4,970	2,571	132,959	1.45	1.40	1.40
Streets & Alleys Mntc	180,971	13,844	9,830	26,788	8,299	772	240,503	5.00	4.00	4.00
Cranor	10,700	819	365	0	0	0	11,884	0.00	0.00	0.00
Recreation Admin	210,954	16,138	5,536	32,485	9,975	2,946	278,034	3.50	3.50	3.50
Recreation Programs	68,000	5,202	2,320	0	0	0	75,522	0.00	0.00	0.00
Parks	268,826	20,565	9,237	25,031	10,521	1,872	336,052	4.50	4.50	4.50
Events	28,736	2,198	1,165	1,244	1,056	0	34,399	0.44	0.44	0.44
<b>GENERAL FUND</b>	<b>2,856,116</b>	<b>165,319</b>	<b>77,698</b>	<b>347,350</b>	<b>182,421</b>	<b>38,204</b>	<b>3,667,109</b>	<b>46.64</b>	<b>45.59</b>	<b>45.59</b>
Ditches	12,260	938	411	0	0	0	13,609	0.00	0.00	0.00
<b>SPECIAL REVENUE</b>	<b>12,260</b>	<b>938</b>	<b>411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,609</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Fleet Maint	169,341	12,955	4,284	26,904	8,442	3,013	224,938	4.30	3.20	3.20
<b>INTERNAL SERVICE</b>	<b>169,341</b>	<b>12,955</b>	<b>4,284</b>	<b>26,904</b>	<b>8,442</b>	<b>3,013</b>	<b>224,938</b>	<b>4.30</b>	<b>3.20</b>	<b>3.20</b>
Electric	359,271	27,484	5,677	49,000	17,279	5,605	464,315	6.20	5.10	5.10
Water	158,425	12,120	4,381	20,367	7,504	2,631	205,427	2.95	2.45	2.45
Sewer	187,249	14,325	5,163	28,820	8,895	2,956	247,408	3.80	3.30	3.30
WWTP	185,714	14,207	4,929	30,480	9,236	3,762	248,328	3.00	3.00	3.00
Refuse	104,356	7,983	6,141	22,751	4,571	282	146,084	2.05	2.30	2.30
Communications	449,198	34,364	875	65,966	20,380	2,903	573,686	10.00	10.00	10.00
Park & Recreation	340,298	26,033	6,904	25,942	6,146	0	405,322	4.31	4.31	3.56
<b>ENTERPRISE</b>	<b>1,784,511</b>	<b>136,515</b>	<b>34,069</b>	<b>243,327</b>	<b>74,009</b>	<b>18,140</b>	<b>2,290,571</b>	<b>32.31</b>	<b>30.46</b>	<b>29.71</b>
<b>GRAND TOTAL</b>	<b>4,822,229</b>	<b>315,727</b>	<b>116,462</b>	<b>617,581</b>	<b>264,873</b>	<b>59,356</b>	<b>6,196,227</b>	<b>83.25</b>	<b>79.25</b>	<b>78.50</b>
2013 Budget	4,544,104	298,766	100,798	578,339	246,963	56,562	5,825,532			79.250
Variance	278,125	16,961	15,664	39,242	17,910	2,794	367,901			(0.750)
% of Increase	6.12%	5.68%	15.54%	6.79%	7.25%	4.94%	6.32%			
<b>Wages:</b>										
Wages for 2014 are based on the 2013 CML TechNet Wage survey data. Full time wages budgeted for 2014 are \$4,235,834 compared to \$3,944,017 budgeted for 2013. Wage were increased slightly in 2013. Prior to that, wages had been frozen since 2009, with the exception of employee bonuses paid in 2012.										
Part-time entry level wage is projected at \$11.20 per hour/Temporary entry level wage \$10.70 plus \$.50 bonus per hour.										
There is a 25 cent hourly increase being proposed for returning bonus.										
Part time/Temporary Hours										
Police-Part time neighborhood services - 1040 hours										
Recreation Admininstration - 400 hours (concessions)										
Parks - 4700 hours										
Events - 660 hours										
Water - 1050 hours										
Wastewater - 2100 hours (two positions at 1050 hours each)										
Refuse - 864 hours										
Dispatch - 515 hours at \$16.22/hour										
Community Center - 5,441 hours (4 positions)										

2014 STAFFING TABLE

POSITION	WAGE	SOC SEC M'CARE	W/C PREM	HLTH	PENSION	DEF 457 CONTRB	02/20/14	FULL TIME EMPLOYEES			
							TOTAL COMP	2012	2013	2014	
Mayor	7,200	551	3				7,754				
City Councilmbr	6,000	459	3				6,462				
City Councilmbr	6,000	459	3				6,462				
City Councilmbr	6,000	459	3				6,462				
City Councilmbr	6,000	459	3				6,462				
Othr Brds			54				54				
<b>CITY COUNCIL</b>	<b>31,200</b>	<b>2,387</b>	<b>69</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,656</b>				
Muni Judge	18,000	1,377	35				19,412				
City Clerk	14,530	1,112	29	2,134	727	338	18,869	GD	0.20	0.20	0.20
Adm/Court Clerk	30,537	2,336	59	8,559	1,527		43,018	MM	0.80	0.80	0.80
<b>MUNI COURT</b>	<b>63,067</b>	<b>4,825</b>	<b>123</b>	<b>10,693</b>	<b>2,253</b>	<b>338</b>	<b>81,299</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
City Manager	124,696	9,539	263	13,874	6,235	11,030	165,636	KC	1.00	1.00	1.00
Internships-all Dept	10,000	765	19				10,784				
<b>CITY MGR</b>	<b>134,696</b>	<b>10,304</b>	<b>282</b>	<b>13,874</b>	<b>6,235</b>	<b>11,030</b>	<b>176,420</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
City Clerk	58,120	4,446	115	8,559	2,906	1,353	75,500	GD	0.80	0.80	0.80
Dep City Clerk	40,013	3,061	78	5,365	2,001	400	50,918	TK	1.00	1.00	1.00
Adm/Court Clerk	7,634	584	15	2,134	382		10,748	MM	0.20	0.20	0.20
Overtime	100	8	0				108				
<b>CITY CLERK</b>	<b>105,867</b>	<b>8,099</b>	<b>208</b>	<b>16,058</b>	<b>5,288</b>	<b>1,753</b>	<b>137,274</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Finance Dir	100,800	7,711	199	10,656	5,040	2,016	126,422	WH	1.00	1.00	1.00
Accountant	53,000	4,055	103	70	2,650		59,877	MA	1.00	1.00	1.00
Acctg Clk	43,450	3,324	85	13,604	2,173	652	63,287	DE	1.00	1.00	1.00
Util Billing Clk	35,463	2,713	69	5,692	1,773		45,710	SS	1.00	1.00	1.00
Human Resource Tech	40,100	3,068	78	2,853	2,005		48,103	TS	1.00	1.00	1.00
Overtime	100	8	0				108				
<b>FINANCE</b>	<b>272,913</b>	<b>20,878</b>	<b>534</b>	<b>32,875</b>	<b>13,641</b>	<b>2,668</b>	<b>343,508</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
CD Director	97,600	7,466	1,346	13,604	4,880		124,896	SW	1.00	1.00	1.00
CD Tech	33,887	2,592	66	64	1,694		38,303	PC	0.75	0.75	0.75
CD Planner	53,775	4,114	104	10,693	2,689		71,375	AR	1.00	1.00	1.00
Overtime	750	57	1				809				
<b>COMM DEV</b>	<b>186,012</b>	<b>14,230</b>	<b>1,517</b>	<b>24,361</b>	<b>9,263</b>	<b>0</b>	<b>235,384</b>		<b>2.75</b>	<b>2.75</b>	<b>2.75</b>
Police Chief	95,150	1,380	3,422	14,422	10,657	2,379	127,410	KR	1.00	1.00	1.00
Police Captain	73,575	1,067	2,633	70	8,240	1,472	87,057	CW	1.00	1.00	1.00
Police Sargeant	65,675	952	2,328	13,604	7,356	657	90,571	JP	1.00	1.00	1.00
	62,192	902	2,234	13,707	6,966	1,467	87,467	JE	1.00	1.00	1.00
Detective	64,600	937	2,344	13,707	7,235	2,210	91,034	CD	1.00	1.00	1.00
Police Officer	59,925	869	2,145	14,422	6,712	1,199	85,271	RWh	1.00	1.00	1.00
	56,783	823	2,012	70	6,360	568	66,616	GC	1.00	1.00	1.00
	54,142	785	1,900	70	6,064		62,961	JH	1.00	1.00	1.00
	49,567	719	1,739	10,693	5,552		68,270	JA	1.00	1.00	1.00
	49,567	719	1,739	5,365	5,552		62,941	NC	1.00	1.00	1.00
	45,800	664	1,607	5,365	5,130		58,566	KT	1.00	1.00	1.00
	45,800	664	1,607	70	5,130		53,271	CI	1.00	1.00	1.00
	45,800	664	1,607	2,853	5,130		56,054	ED	1.00	1.00	1.00
	45,800	664	1,607	13,604	5,130		66,805	Vacant	1.00	1.00	1.00
Records Clerk II	29,681	2,271	1,042	64	1,484		34,541	SP	0.75	0.75	0.75
Records Clerk II	28,850	2,207	1,012	4,059	1,443		37,572	BS	0.75	0.75	0.75
Nbrhd Svc Offcr	45,400	3,473	1,609	5,413	2,270	454	58,619	TM	1.00	1.00	1.00
	44,934	3,437	1,593	13,604	2,247	449	66,264	DS	1.00	1.00	1.00
Overtime	43,260	627	1,518		4,196		49,601				
Part Time (1)	12,168	931	427				13,526				
Temporary	900	69	32				1,000				
<b>POLICE</b>	<b>1,019,570</b>	<b>24,824</b>	<b>36,158</b>	<b>131,162</b>	<b>102,850</b>	<b>10,854</b>	<b>1,325,416</b>		<b>17.50</b>	<b>17.50</b>	<b>17.50</b>

2014 STAFFING TABLE

POSITION	WAGE	SOC SEC M'CARE	W/C PREM	HLTH	PENSION	DEF 457 CONTRB	02/20/14	FULL TIME			
							TOTAL COMP	EMPLOYEES 2012	2013	2014	
Bldg Official	68,933	5,273	951	10,050	3,447		88,653	EJ	1.00	1.00	1.00
Overtime	500	38	7				545				
<b>BLDG INSPECT</b>	<b>69,433</b>	<b>5,312</b>	<b>958</b>	<b>10,050</b>	<b>3,447</b>	<b>0</b>	<b>89,199</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Fire Marshall	72,900	5,577	3,834	5,692	3,645	2,910	94,559	DS	1.00	1.00	1.00
Overtime	250	19	13				282				
VF Officers	11,898	910	602				13,410				
<b>FIRE DEPT</b>	<b>85,048</b>	<b>6,506</b>	<b>4,449</b>	<b>5,692</b>	<b>3,645</b>	<b>2,910</b>	<b>108,250</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Haz Mat Team	150	11	6				168				
Overtime	1,000	77	40				1,117				
<b>HAZ MAT</b>	<b>1,150</b>	<b>88</b>	<b>47</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,285</b>				
General Laborer	19,575	1,497	842	2,682	979	489	26,065	RF	0.50	0.50	0.50
Overtime	0	0	0				0				
<b>CITY SHOPS</b>	<b>19,575</b>	<b>1,497</b>	<b>842</b>	<b>2,682</b>	<b>979</b>	<b>489</b>	<b>26,065</b>		<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
PW Director	9,728	744	138	1,092	486	282	12,470	TB	0.10	0.10	0.10
Street Supervisor	65,625	5,020	3,638	10,789	3,281	1,641	89,994	GS	1.00	1.00	1.00
PW Admin Asst	4,902	375	9	1,383	245		6,914	LS	0.15	0.10	0.10
Proj Engineer	19,144	1,465	273	1,093	957	649	23,581	TZ	0.20	0.20	0.20
<b>ST/ALLEY ADMIN</b>	<b>99,399</b>	<b>7,604</b>	<b>4,059</b>	<b>14,356</b>	<b>4,970</b>	<b>2,571</b>	<b>132,959</b>		<b>1.45</b>	<b>1.40</b>	<b>1.40</b>
PW Crew Leader	51,446	3,936	2,824	5,365	2,572	772	66,915	TC	1.00	1.00	1.00
Equipment Operator	41,775	3,196	2,259	5,365	2,089		54,684	BK	1.00	1.00	1.00
	38,150	2,918	2,063	10,693	1,908		55,732	LL	1.00	1.00	1.00
	34,600	2,647	1,871	5,365	1,730		46,213	JD	1.00	1.00	1.00
	0	0	0	0	0		0		1.00	0.00	0.00
Overtime	15,000	1,148	811				16,959				
<b>ST/ALLEY MAINT</b>	<b>180,971</b>	<b>13,844</b>	<b>9,830</b>	<b>26,788</b>	<b>8,299</b>	<b>772</b>	<b>240,503</b>		<b>5.00</b>	<b>4.00</b>	<b>4.00</b>
Temporary	10,700	819	365				11,884				
<b>CRANOR</b>	<b>10,700</b>	<b>819</b>	<b>365</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,884</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Prk/Rec Dir	47,075	3,601	1,670	5,394	2,354	1,872	61,967	DA	0.50	0.50	0.50
Assist Facilities Sprv	53,696	4,108	106	11,348	2,685	1,074	73,017	TW	1.00	1.00	1.00
Rec Programs Sprv	52,608	4,025	1,795	10,050	2,630		71,108	DV	1.00	1.00	1.00
Rec Coordinator	46,125	3,529	1,574	5,692	2,306		59,226	KL	1.00	1.00	1.00
Concessions Temp	4,100	314	140				4,554				
Overtime	7,350	562	251				8,163				
<b>REC ADMIN</b>	<b>210,954</b>	<b>16,138</b>	<b>5,536</b>	<b>32,485</b>	<b>9,975</b>	<b>2,946</b>	<b>278,034</b>		<b>3.50</b>	<b>3.50</b>	<b>3.50</b>
Prog Instrctrs	68,000	5,202	2,320				75,522				
<b>REC PROGRAMS</b>	<b>68,000</b>	<b>5,202</b>	<b>2,320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,522</b>				
Prk/Rec Dir	47,075	3,601	1,670	5,394	2,354	1,872	61,967	DA	0.50	0.50	0.50
Prk Mntc Foreman	54,213	4,147	1,850	5,365	2,711		68,286	JB	1.00	1.00	1.00
Prk Mntc Worker	37,013	2,831	1,263	70	1,851		43,028	LB	1.00	1.00	1.00
Prk Mntc Worker	36,225	2,771	1,236	11,348	1,811		53,392	BS	1.00	1.00	1.00
Prk Mntc Worker	35,900	2,746	1,225	2,853	1,795		44,519	KP	1.00	1.00	1.00
Temporary	55,400	4,238	1,890				61,528				
Overtime	3,000	230	102				3,332				
<b>PARKS</b>	<b>268,826</b>	<b>20,565</b>	<b>9,237</b>	<b>25,031</b>	<b>10,521</b>	<b>1,872</b>	<b>336,052</b>		<b>4.50</b>	<b>4.50</b>	<b>4.50</b>
Facility Events Mgr	21,120	1,616	856	1,244	1,056		25,892	CV	0.44	0.44	0.44
Laborer	7,616	583	309				8,507				
<b>Events</b>	<b>28,736</b>	<b>2,198</b>	<b>1,165</b>	<b>1,244</b>	<b>1,056</b>	<b>0</b>	<b>34,399</b>		<b>0.44</b>	<b>0.44</b>	<b>0.44</b>

2014 STAFFING TABLE

POSITION	WAGE	SOC SEC		W/C PREM	HLTH	PENSION	DEF 457 CONTRB	02/20/14		FULL TIME EMPLOYEES		
		M'CARE						TOTAL COMP		2012	2013	2014
PW Director	4,864	372		69	533	243	141	6,222	TB	0.10	0.05	0.05
PW Admin Asst	7,353	562		14	2,037	368		10,334	LS	0.20	0.15	0.15
Fleet Mnt Mgr	71,300	5,454		1,948	5,365	3,565	2,872	90,504	PM	1.00	1.00	1.00
Mechanic-Journey	40,750	3,117		1,070	5,365	2,038		52,340	PI	1.00	1.00	1.00
Parts Mgr	44,575	3,410		1,170	13,604	2,229		64,988	FS	1.00	1.00	1.00
Mechanic Apprentice	0	0		0	0	0		0		1.00	0.00	0.00
Overtime	500	38		13				551				
<b>FLEET MAINT</b>	<b>169,341</b>	<b>12,955</b>		<b>4,284</b>	<b>26,904</b>	<b>8,442</b>	<b>3,013</b>	<b>224,938</b>		<b>4.30</b>	<b>3.20</b>	<b>3.20</b>
PW Director	34,046	2,605		483	3,734	1,702	986	43,556	TB	0.40	0.35	0.35
PW Admin Asst	12,254	937		24	3,395	613		17,223	LS	0.30	0.25	0.25
Proj Engineer	28,717	2,197		410	1,602	1,436	974	35,335	TZ	0.30	0.30	0.30
Standby	8,700	666		139				9,505				
<b>ELECTRIC ADMIN</b>	<b>83,717</b>	<b>6,404</b>		<b>1,055</b>	<b>8,730</b>	<b>3,751</b>	<b>1,959</b>	<b>105,618</b>		<b>1.00</b>	<b>0.90</b>	<b>0.90</b>
Elec Superint	71,725	5,487		1,163	5,365	3,586	1,076	88,402	WD	1.00	1.00	1.00
Elec Crew Leader	69,600	5,324		1,144	5,692	3,480	2,012	87,252	RP	1.00	1.00	1.00
Elec Lineman	55,800	4,269		900	13,604	2,790	558	77,921	LR	1.00	1.00	1.00
	64,200	4,911		1,025	13,604	3,210		86,951	Vacant	1.00	1.00	1.00
	0	0		0	0	0		0		1.00	0.00	0.00
Water Operator	9,228	706		309	2,005	461		12,710	MH	0.20	0.20	0.20
Overtime	5,000	383		80				5,462				
<b>ELECTRIC DISTR</b>	<b>275,553</b>	<b>21,080</b>		<b>4,621</b>	<b>40,270</b>	<b>13,528</b>	<b>3,646</b>	<b>358,698</b>		<b>5.20</b>	<b>4.20</b>	<b>4.20</b>
PW Dir	19,455	1,488		276	2,134	973	563	24,889	TB	0.20	0.20	0.20
PW Admin Asst	7,353	562		14	2,037	368		10,334	LS	0.15	0.15	0.15
Proj Engineer	19,144	1,465		273	1,068	957	649	23,556	TZ	0.20	0.20	0.20
Water Super	33,950	2,597		1,155	5,687	1,698	509	45,596	JD	0.50	0.50	0.50
Crew Leader	27,217	2,082		934	5,359	1,361	665	37,618	JY	0.50	0.50	0.50
Water Operator	24,500	1,874		829	48	1,225	245	28,721	JK	0.50	0.50	0.50
	0	0		0	0	0		0		0.50	0.00	0.00
	18,457	1,412		619	4,035	923		25,445	MH	0.40	0.40	0.40
Overtime	4,000	306		134				4,440				
Standby	4,350	333		146				4,829				
<b>WATER</b>	<b>158,425</b>	<b>12,120</b>		<b>4,381</b>	<b>20,367</b>	<b>7,504</b>	<b>2,631</b>	<b>205,427</b>		<b>2.95</b>	<b>2.45</b>	<b>2.45</b>
Temporary (1)	12,260	938		411				13,609				
<b>DITCHES</b>	<b>12,260</b>	<b>938</b>		<b>411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,609</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
PW Dir	19,455	1,488		276	2,134	973	563	24,889	TB	0.20	0.20	0.20
PW Admin Asst	7,353	562		14	2,037	368		10,334	LS	0.15	0.15	0.15
Proj Engineer	28,717	2,197		410	1,602	1,436	974	35,335	TZ	0.30	0.30	0.30
Sewer Super	33,950	2,597		1,155	5,662	1,698	509	45,571	JD	0.50	0.50	0.50
Crew Leader	27,217	2,082		934	5,334	1,361	665	37,593	JY	0.50	0.50	0.50
Water Operator	24,500	1,874		829	23	1,225	245	28,696	JK	0.50	0.50	0.50
	0	0		0	0	0		0		0.50	0.00	0.00
	18,457	1,412		619	4,010	923		25,420	MH	0.40	0.40	0.40
Laborer-PT	18,252	1,396		612	8,020	913		29,192	BA	0.75	0.75	0.75
Overtime	5,000	383		168				5,550				
Standby	4,350	333		146				4,829				
<b>WASTEWATER</b>	<b>187,249</b>	<b>14,325</b>		<b>5,163</b>	<b>28,820</b>	<b>8,895</b>	<b>2,956</b>	<b>247,408</b>		<b>3.80</b>	<b>3.30</b>	<b>3.30</b>
W/W Super/A	72,898	5,577		1,923	5,365	3,645	1,040	90,448	BS	1.00	1.00	1.00
W/W Opr D	60,066	4,595		1,586	10,693	3,003	901	80,844	CW	1.00	1.00	1.00
Lab Tech	51,750	3,959		1,394	14,422	2,588	1,821	75,934	DP	1.00	1.00	1.00
Overtime	1,000	77		26				1,103				
<b>WWTP</b>	<b>185,714</b>	<b>14,207</b>		<b>4,929</b>	<b>30,480</b>	<b>9,236</b>	<b>3,762</b>	<b>248,328</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

2014 STAFFING TABLE

POSITION	WAGE	SOC SEC		W/C PREM	HLTH	PENSION	DEF 457 CONTRB	02/20/14	FULL TIME		
		M'CARE						TOTAL COMP	EMPLOYEES	2012	2013
PW Dir	9,728	744	138	1,067	486	282	12,445	TB	0.00	0.10	0.10
PW Admin Asst	9,803	750	19	2,716	490		13,778	LS	0.05	0.20	0.20
Refuse-Equip Operator	35,850	2,743	2,529	5,365	1,793		48,279	MD	1.00	1.00	1.00
Refuse-Equip Operator Temporary	36,038	2,757	2,542	13,604	1,802		56,743	MC	1.00	1.00	1.00
Overtime	10,305	788	727	0	0		11,820				
	2,632	201	186	0	0		3,019				
<b>REFUSE</b>	<b>104,356</b>	<b>7,983</b>	<b>6,141</b>	<b>22,751</b>	<b>4,571</b>	<b>282</b>	<b>146,084</b>		<b>2.05</b>	<b>2.30</b>	<b>2.30</b>
Communicat Director	60,500	4,628	119	11,348	3,025	1,210	80,831	CD	1.00	1.00	1.00
Communications Sup	50,767	3,884	101	2,853	2,538	1,266	61,408	LS	1.00	1.00	1.00
Communicat Specialist	42,750	3,270	84	5,413	2,138	428	54,082	JC	1.00	1.00	1.00
	41,325	3,161	80	5,692	2,066		52,325	CM	1.00	1.00	1.00
	38,950	2,980	75	10,789	1,948		54,741	MP	1.00	1.00	1.00
	36,100	2,762	70	5,365	1,805		46,101	BH	1.00	1.00	1.00
	35,388	2,707	69	5,365	1,769		45,298	MI	1.00	1.00	1.00
	35,388	2,707	69	70	1,769		40,003	DB	1.00	1.00	1.00
	33,925	2,595	66	13,707	1,696		51,989	JI	1.00	1.00	1.00
	32,500	2,486	63	5,365	1,625		42,039	KA	1.00	1.00	1.00
Part-time	8,605	658	17				9,280				
Overtime	33,000	2,525	64				35,588				
<b>COMMUNICATIONS</b>	<b>449,198</b>	<b>34,364</b>	<b>875</b>	<b>65,966</b>	<b>20,380</b>	<b>2,903</b>	<b>573,686</b>		<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
Aquatics Manager	39,800	3,045	544	5,365	1,990		50,744	GS	1.00	1.00	1.00
Recreation Assistant	27,338	2,091	374	5,365	1,367		36,535	Vacant	1.00	1.00	1.00
Lifeguard, Head	28,900	2,211	395	13,604	1,445		46,555	TC	1.00	1.00	1.00
Lifeguard, Head	0	0	0	0	0		0		0.75	0.75	0.00
Lifeguards-PT	91,800	7,023	1,255				100,078				
Swim Instruct-PT	22,700	1,737	310				24,747				
Front Desk-PT	25,550	1,955	349				27,854				
Climbing Wall-PT	18,920	1,447	259				20,626				
Overtime	1,500	115	21				1,635				
<b>POOL/CENTER</b>	<b>256,508</b>	<b>19,623</b>	<b>3,507</b>	<b>24,333</b>	<b>4,802</b>	<b>0</b>	<b>308,773</b>		<b>3.75</b>	<b>3.75</b>	<b>3.00</b>
Facility Events Mgr	26,880	2,056	1,090	1,609	1,344		32,979	CV	0.56	0.56	0.56
Concessions	27,360	2,093	1,109				30,562				
Zamb Drivers	29,550	2,261	1,198				33,008				
<b>RINK</b>	<b>83,790</b>	<b>6,410</b>	<b>3,396</b>	<b>1,609</b>	<b>1,344</b>	<b>0</b>	<b>96,549</b>		<b>0.56</b>	<b>0.56</b>	<b>0.56</b>

# *Other Information*

*SALES TAX COMPLIANCE*

*COST ALLOCATION*

*PROPERTY TAX CALCULATIONS*

*ORDINANCES*



Matt Burt photo

Fishing at Pac Man Lake

**CITY OF GUNNISON  
COST ALLOCATION PLAN**

**Expense #1 - City Hall**

Basis of Allocation: % Sq.Ft.	2014 Budget =		To Utility	Allocation	Allocated to Utility Funds
		\$82,800			
City Council	10.00%	8,280	60%	4,968	
City Manager	5.00%	4,140	60%	2,484	
City Clerk	3.00%	2,484	50%	1,242	
Finance	10.00%	8,280	50%	4,140	
<b>Sub-Total</b>		<b>23,184</b>		<b>12,834</b>	<b>12,834</b>
<b>Other</b>	<b>72.00%</b>	<b>59,616</b>			
<b>Combined Total</b>		<b>\$82,800</b>		<b>\$12,834</b>	

**Expense #2 - Administrative Support**

	2014 Budget	Fund		
		Utility	General	
City Council (less Youth Council and City Fest)	\$54,356	60%	40%	32,614
City Manager (less internship program expenses)	\$171,786	60%	40%	103,072
City Clerk	\$178,224	50%	50%	89,112
Finance	\$473,488	50%	50%	236,744
General Services	\$44,625	50%	50%	22,313

**Expense #3 - City Shop**

	2014 Budget =		
Street & Alley Admin		17%	10,947
Fleet Maintenance		17%	10,947
Electric Admin		17%	10,947
Water Distribution		17%	10,947
Wastewater Collection		17%	10,947
Refuse		17%	10,947

**TOTAL EXPENSES TO BE ALLOCATED TO UTILITY FUNDS** **562,371**

**FINAL ALLOCATION 2014 BUDGETED EXPENSES**

Basis: Number of Utility Customers

	@07/31/13							
	4406	2177	2074				1886	10543
	41.79%	20.65%	19.67%				17.89%	100%
	S & A	Fleet	Electric	Water	Sewer	WWTP	Trash	Total
City Hall			5,363	2,650	1,010	1,515	2,296	12,834
City Council			13,629	6,734	2,566	3,849	5,834	32,614
City Manager			43,074	21,283	8,110	12,166	18,438	103,072
City Clerk			37,241	18,401	7,012	10,518	15,941	89,112
Finance			98,937	48,885	18,629	27,943	42,350	236,744
General Services			9,325	4,607	1,756	2,634	3,991	22,313
City Shop	10,947	10,947	10,947	10,947	10,947	0	10,947	65,683
<b>Total</b>	<b>10,947</b>	<b>10,947</b>	<b>218,517</b>	<b>113,507</b>	<b>50,030</b>	<b>58,624</b>	<b>99,797</b>	<b>562,371</b>

**CITY OF GUNNISON**  
**COST ALLOCATION PLAN For Year End Projections**

**Expense #1 - City Hall**

Basis of Allocation: % Sq.Ft.	2013 Y/E Proj =			Allocation	Allocated to Utility Funds
		To Utility			
				\$79,499	
City Council	10.00%	7,950	60%	4,770	
City Manager	5.00%	3,975	60%	2,385	
City Clerk	3.00%	2,385	50%	1,192	
Finance	10.00%	7,950	50%	3,975	
<b>Sub-Total</b>		<b>22,260</b>		<b>12,322</b>	<b>12,322</b>
<b>Other</b>	<b>72.00%</b>	<b>57,239</b>			
<b>Combined Total</b>		<b>\$79,499</b>		<b>\$12,322</b>	

**Expense #2 - Administrative Support**

	2013	Fund		
	Y/E Proj	Utility	General	
City Council (less Youth Council and City Fest)	51,275	60%	40%	30,765
City Manager (less internship program expenses)	153,411	60%	40%	92,047
City Clerk	145,367	50%	50%	72,684
Finance	440,390	50%	50%	220,195
General Services	38,168	50%	50%	19,084

**Expense #3 - City Shop**

	2013 Y/E Proj =		
Street & Alley Admin		17%	10,819
Fleet Maintenance		17%	10,819
Electric Admin		17%	10,819
Water Distribution		17%	10,819
Wastewater Collection		17%	10,819
Refuse		17%	10,819

**TOTAL EXPENSES TO BE ALLOCATED TO UTILITY FUNDS** **512,011**

**FINAL ALLOCATION 2012 PROJECTED Y/E**

Basis: Number of Utility Customers

	@07/31/12							
	S & A	Fleet	Electric	Water	Sewer	WWTP	Trash	Total
			4174	2175	2065		1878	10292
			40.56%	21.13%	20.06%		18.25%	100%
City Hall			4,997	2,604	989	1,483	2,248	12,322
City Council			12,477	6,502	2,469	3,704	5,614	30,765
City Manager			37,330	19,452	7,387	11,081	16,796	92,047
City Clerk			29,477	15,360	5,833	8,750	13,263	72,684
Finance			89,302	46,534	17,672	26,508	40,179	220,195
General Services			7,740	4,033	1,532	2,297	3,482	19,084
City Shop	10,819	10,819	10,819	10,819	10,819	0	10,819	64,914
<b>Total</b>	<b>10,819</b>	<b>10,819</b>	<b>192,143</b>	<b>105,304</b>	<b>46,701</b>	<b>53,824</b>	<b>92,402</b>	<b>512,011</b>

CITY OF GUNNISON

**SALES TAX COMPLIANCE TABLE**

SALES AND USE TAX REVENUE 2014 \$3,861,115 100%

**BREAKDOWN:**

STREET IMPROVEMENT COMMITMENT	\$1,158,334	30%
CAPITAL IMPROVEMENT COMMITMENT	\$386,111	10%
GENERAL FUND COMMITMENT	\$2,316,669	60%

**RECAP:**

**STREET & ALLEY**

**EXPENSES:**

Street & Alley Administration	\$153,300
Street & Alley Maintenance	\$506,837
Street Improvements	\$634,000
<b>TOTAL</b>	<b>\$1,294,137</b>

**REVENUES:**

Sales & Use Tax	\$1,158,334
Hwy 50 Maint. Agreement	\$32,540
Add'l MV Tax	\$17,200
St. of Colorado - H.U.T.F.	\$146,163
<b>TOTAL</b>	<b>\$1,354,238</b>

**Net Gain (Loss) \$60,101**

**CAPITAL IMPROVEMENT**

**EXPENSES:**

Capital Improvements-Fixed Assets	\$495,000
Capital Improvements - Non-Assets	\$593,655
<b>Sub-total</b>	<b>\$1,088,655</b>

**Less Projects from Cash Reserves or other funding:**

Fire Truck	(\$120,000)
IOOF Park Purchase	(\$90,000)
City Hall Repairs/Replacement	(\$51,000)
City Hall HVAC Replacement	(\$210,000)
Master Plan Update	(\$100,000)
Parks Master Plan Update	(\$25,000)
<b>Sub Total</b>	<b>(\$596,000)</b>

**TOTAL CAPITAL \$492,655**

**REVENUES:**

Sales & Use Tax	<u>\$386,111</u>
-----------------	------------------

**Net Gain (Loss) (\$106,544)**

**CITY OF GUNNISON PROPERTY TAX REVENUE**  
**Property Tax Calculation**

TAX YEAR	2010		2011		2012		2013	
DESCRIPTION	ASSESSED VALUATION	% OF TOTAL						
Vacant Land .....	8,139,970	9.10%	5,753,170	7.20%	5,773,270	7.37%	4,629,610	6.72%
Residential .....	30,974,780	34.63%	28,300,530	35.41%	28,387,720	36.22%	22,935,240	33.29%
Commercial .....	45,049,320	50.37%	40,489,990	50.66%	39,511,500	50.42%	37,257,080	54.07%
Industrial .....	1,105,440	1.24%	1,105,670	1.38%	1,130,610	1.44%	918,990	1.33%
Agricultural .....	9,670	0.01%	38,380	0.05%	90,150	0.12%	40,940	0.06%
Natural Resources .....	20	0.00%	20	0.00%	20	0.00%	20	0.00%
State Ass'd (Pub Util) .....	4,154,430	4.65%	4,235,350	5.30%	3,472,460	4.43%	3,117,250	4.52%
	<b>89,433,630</b>	<b>100.00%</b>	<b>79,923,110</b>	<b>100.00%</b>	<b>78,365,730</b>	<b>100.00%</b>	<b>68,899,130</b>	<b>100.00%</b>
MILL LEVY	3.868		3.868		3.868		3.868	
Property Taxes (Gross)	345,929		309,143		303,119		266,502	
Less: Treasurer's Fees	(6,919)		(6,183)		(6,062)		(5,330)	
Uncollectible	(1,730)		(1,546)		(1,516)		(1,333)	
Property Taxes (Net)	337,281		301,414		295,541		259,839	
Actual Receipts	337,554		297,821					
Difference	273		(3,593)					

**\*\*2014 Budget based on preliminary property tax certification of \$69,087,670, with net revenues calculated at \$260,550.**

**Actual property tax certification = \$68,899,130. Assessor adjustments since preliminary certification have resulted in decrease of \$188,540 assessed valuation, or \$711 in net revenue.**

ORDINANCE NO. 14  
SERIES 2013

AN ORDINANCE SETTING A TAX LEVY FOR THE  
CITY OF GUNNISON, COLORADO

WHEREAS, Article VII, Section 7.6, of the City of Gunnison Municipal Home Rule Charter requires the City Council to fix the amount of the tax levy; and

WHEREAS, said Charter requires the City Council to cause the same to be certified to the Board of County Commissioners of Gunnison County, Colorado.

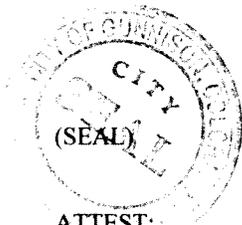
NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE  
CITY OF GUNNISON, COLORADO, THAT:

Section 1: An Ad Valorem Tax shall be levied against all taxable property in the City of Gunnison, Colorado, for the 2013 tax year.

Section 2: The tax levy shall be 3.868 mills for the General Fund.

Section 3: The Director of Finance shall supply a copy of this ordinance to the Board of County Commissioners of Gunnison County, Colorado, as certification.

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 26th day of November, 2013, on first reading, and introduced, read, passed and adopted on second and final reading this 10th day of December, 2013.



ATTEST:

*Gail A. Davidson*  
City Clerk

*St. Ferguson*  
Mayor Pro Tem

Printed in its entirety in the  
Gunnison Country Times  
Thursday, December 5, 2013

CERTIFICATION

) STATE OF COLORADO  
) SS  
) COUNTY OF GUNNISON

I, Gail A. Davidson, City Clerk of the City of Gunnison, Colorado, do hereby certify that the above is a true and correct copy of Ordinance No. 14, Series 2013, dated December 10, 2013, and the original remains on file and record in the City Clerk's Office and Records of the City of Gunnison.

WITNESS my hand and seal of said City of Gunnison, Colorado, this 11th day of Decemberr, 2013.



*Gail A. Davidson*  
Gail A. Davidson

ORDINANCE NO. 15  
SERIES 2013

AN ORDINANCE ADOPTING AND APPROPRIATING AN ANNUAL BUDGET

WHEREAS, Article VII, Section 7.5 of the City of Gunnison Municipal Home Rule Charter requires the City Council to adopt and appropriate an annual budget; and

WHEREAS, In accordance with Article VII, Section 7.2 of said Charter, the City Manager did present a proposed budget for the 2014 fiscal year on October 8, 2013; and

WHEREAS, In accordance with Article VII, Section 7.3 of said Charter, a Public Hearing on the proposed budget was held on November 12, 2013; and

WHEREAS, In accordance with Article VII, Section 7.6 of said Charter, the City Council has certified a mill levy to the County Board of Commissioners of Gunnison County, Colorado.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GUNNISON, COLORADO, THAT:

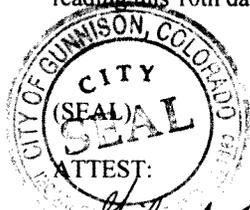
Section 1: The proposed budget heretofore presented to the City Council after a Public Hearing with certain amendments is hereby adopted as the budget for the City of Gunnison, Colorado, for the fiscal year beginning January 1, 2014, and ending December 31, 2014.

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

General Fund	\$6,581,783
Enterprise Fund	\$8,471,650
Special Revenue Fund	\$216,109
Fleet Maintenance Fund	\$360,285
Park & Recreation Fund	\$1,595,946
Firemen's Pension Fund	<u>\$144,000</u>

TOTAL \$17,369,773

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 26th day of November, 2013, on first reading, and introduced, read, passed, and adopted on second and final reading this 10th day of December, 2013.



*Gail A. Davidson*  
City Clerk

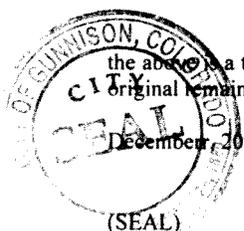
*St. Fey*  
Mayor Pro Tem

Published in its entirety in  
The Gunnison Country Times  
Thursday, December 5, 2013

CERTIFICATION

) STATE OF COLORADO  
) SS  
) COUNTY OF GUNNISON

I, Gail A. Davidson, City Clerk of the City of Gunnison, Colorado, do hereby certify that the above is a true and correct copy of Ordinance No. 15, Series 2013, dated December 10, 2013, and the original remains on file and record in the City Clerk's Office and Records of the City of Gunnison. WITNESS my hand and seal of said City of Gunnison, Colorado, this 11th day of December, 2013.



*Gail A. Davidson*  
Gail A. Davidson

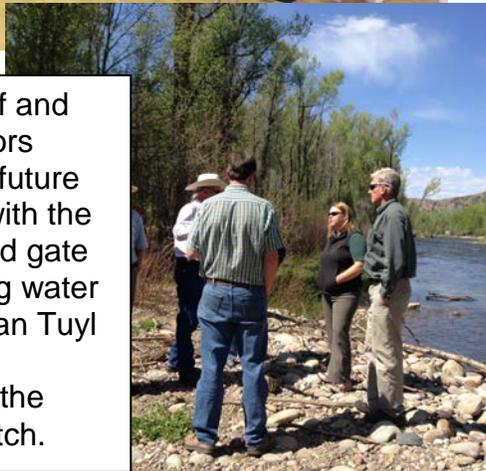
# Five Year Capital Improvement Plan

The City of Gunnison maintains a ten-year vehicle replacement plan and a five-year computer replacement plan that are both incorporated into a five-year capital replacement plan. These plans are updated on an annual basis. The five-year capital replacement plan is presented to the public at our annual “City-Fest” display and visitors are asked to vote on their top three priority items. Although there are some capital items that must be included in the replacement plan, despite the “popularity” or lack thereof, this event provides feedback on many of the infrastructure improvements around the City.



The Community Center is heavily used by community members of all ages. The facility includes a commercial kitchen and dining area, a climbing wall, a gymnastics room, a large gym area that can be split into two gyms, a lap pool and a leisure pool. The City has invested over \$13,000,000 in this facility.

City staff and Councilors discuss future issues with the City head gate providing water to the Van Tuyl property through the Piloni ditch.



The Cranor Ski Hill is funded through the City's general fund, including all upgrades to equipment and buildings.



<b>GENERAL FUND</b>	Projected Beginning Cash Balance	\$4,074,121	\$3,405,634	\$2,674,697	\$2,402,682	\$2,062,528
	Projected Total Revenue (2% increase of annual revenues)	\$5,913,296	\$6,031,562	\$6,152,193	\$6,275,237	\$6,400,742
	Projected Operating Expenses (2% increase)	\$4,859,128	\$4,956,311	\$5,055,437	\$5,156,546	\$5,259,676

Department	Project	Total 5 Year Cost	Other Sources	2014	2015	2016	2017	2018
1	City Hall	City Hall Remodel and Renovation: HVAC System Replacement with properly sized and energy efficient system	\$210,000		\$210,000			
2	City Hall	City Hall Remodel and Renovation: Window Replacement with energy efficient windows	\$55,000		\$55,000			
3	City Hall	City Hall Remodel and Renovation: Flooring Replacement replace 14 year-old carpeting	\$21,000		\$21,000			
4	City Hall	City Hall Remodel and Renovation: Remodel to accommodate office relocation after Police Department relocates	\$25,000		\$25,000			
5	Community Development	City Ortho Photography - generation of otho photograph and digital contours for the City for future annexation possiblities	\$20,000		\$20,000			
6	Community Development	Master Plan Update Update to 2007 Master Plan	\$100,000		\$100,000			
7	Comm Dev/Fleet	Unit #71 - Scheduled replacement of building department S-10 4x4 pickup	\$30,000		\$30,000			
8	Council	Council Chamber Electronic Modernization Install speakers, video monitor, camera and WIFI	\$40,000		\$40,000			
9	CWG	CWG Capital Replacement-Scheduled replacement of computers and printers - 2013 includes finance server	\$140,300		\$20,300	\$30,000	\$30,000	\$30,000
10	Finance	Bond Arbitrage Compliance Study Bond Arbitrage Calculations on City issued Bonds	\$10,000		\$10,000			
11	Fire/Fleet	Unit #3 - Replace '76 Chev Step Van with a Custom Cab 4WD fire engine with 1500 gpm pump, 750 gal water tank, 30 gal foam	\$600,000	\$480,000	\$120,000	From cash reserves if not purchased in 2013 Assistance to Firefighters Grant - 80/20 split - grant dependent		
12	Fire/Fleet	Unit #24-Scheduled replacement of 1988 Pierce Ladder Truck	\$600,000					\$600,000
13	Fire/Fleet	Unit #25-Scheduled replacement of 2003 Chevrolet 1/2 T 4x4	\$33,000		\$33,000			
14	Fire/Fleet	Unit #83-Scheduled replacement of 1984 Ford 9000 Firetruck	\$200,000				\$200,000	
15	Fleet	Unit #5-Scheduled replacement of 1992 Chevrolet 3/4 T 4x4	\$27,000				\$27,000	
16	Fleet	Unit #10-Scheduled replacement of 1992 Chevrolet 3/4 T 4x4	\$27,000				\$27,000	
17	Fleet	Unit #15-Scheduled replacement of 1992 Chevrolet 3/4 T 4x4	\$27,000				\$27,000	
18	Fleet	Unit #37-Scheduled replacement of 2006 Case Backhoe	\$70,000					\$70,000

Department	Project	Total 5 Year Cost	Other Sources	2014	2015	2016	2017	2018
19	Fleet	Unit #70-Scheduled replacement of 1998 Ford 4x4 X-Cab	\$30,000					\$30,000
20	Fleet	Unit #85 - Scheduled replacement of 1992 Ford 3/4 T 4x4	\$30,000				\$30,000	
21	Fleet	Unit #88 - Scheduled replacement of 1994 Chev Dumptruck	\$120,000				\$120,000	
22	Fleet	Unit #98 - Scheduled replacement of 2003 Chev Trailblazer	\$30,000		\$30,000			
23	Fleet	Unit #106 - Scheduled replacement of 1996 Atlas Compressor	\$15,000			\$15,000		
24	Fleet	Unit #108 - Scheduled replacement of 1996 Chevrolet S10 Pickup	\$20,000			\$20,000		
25	Fleet	Unit #128-Scheduled replacement of 2009 Bobcat Skid Steer Loader	\$30,000				\$30,000	
26	Parks & Rec	Community Center Landscaping - continue irrigation/landscaping around Community Center	\$10,000	\$10,000				
27	Parks & Rec	Community Center - Pond Liner - PVC plastic liner to retain water for irrigation	\$25,000	\$25,000				
28	Parks & Rec	Community Center Senior Addition - 1,300 sq. ft added to south side of building, adjacent to W Mountain Room	\$255,000	\$225,000	\$30,000			
29	Parks & Rec	Community Center Park - complete landscaping and add amenities to the Youth Gardening Program	\$85,000	\$85,000				
30	Parks & Rec	Cranor Hill Terrain Park - Construction of a terrain park - matching money for a GOCO Grant	\$10,000		\$10,000			
31	Parks & Rec	Dog Park - 1 acre area designated on Van Tuyl Ranch 1870 linear feet of 5 foot tall chain link fence	\$25,000	\$25,000				
32	Parks & Rec	Drainage Swale Park in Van Tuyl subdivision - irrigation system and landscaping to create a park on the drainage easement	\$16,000			\$16,000		
33	Parks & Rec	Entry Sign Improvement - Redesign and replace west entry sign to include Western State Colorado University name change	\$20,000	\$10,000	\$10,000			
34	Parks & Rec	IOOF Park Acquisition - Purchase Lots 11 & 12, Block 13, to allow improvements to park	\$90,000	\$90,000				
35	Parks & Rec	Legion Restroom Building-Precast four stall concrete flush toilet (2 men's and 2 women's) - includes taps and all hookups	\$150,000		\$150,000			
36	Parks & Rec	Lighting Jorgensen Softball Complex - equipment, installation, underground wiring for all 3 softball fields	\$380,000			\$380,000		
37	Parks & Rec	Master Plan - Comprehensive City-Wide Park and Recreation study to determine if existing facilities/programs are meeting needs	\$105,000	\$80,000	\$25,000			
38	Parks & Rec	NEOS - Children's Play Structure	\$36,675		\$36,675			
39	Parks & Rec	Pickle Ball Courts - Four finished grade, post-tension outdoor courts including fence, equipment, and acrylic surface	\$85,000	\$68,000	\$17,000			
40	Parks & Rec	Picnic Shelters - 24' x 30' shelter in alleyway between the NW and SW field	\$33,000			\$33,000		
41	Parks & Rec	Protective Netting - NW Field - to provide protection for the Jorgensen Event Center building	\$10,000		\$10,000			

Department	Project	Total 5 Year Cost	Other Sources	2014	2015	2016	2017	2018
42	Parks & Rec	Restrooms at Taylor Mountain Park - 2 concrete facilities to address ADA issues with 1970's facility	\$84,000		\$84,000			
43	Parks & Rec	Softball Field Chain Link Fence - replacement of fence from backstop to foul poles on all three fields	\$26,060		\$26,060			
44	Parks & Rec/Fleet	Unit #7 - Scheduled replacement of 2001 Chev K-2500 Pickup	\$30,000		\$30,000			
45	Parks & Rec/Fleet	Unit #36 - Scheduled replacement of 1996 Chev 3/4 T Pickup	\$40,000	\$40,000				
46	Parks & Rec/Fleet	Unit #65 - Scheduled replacement of 2009 Bobcat S185 Skidsteer	\$27,000					\$27,000
47	Parks & Rec/Fleet	Unit #78 - Scheduled replacement of 1985 John Deere Turbo Tractor	\$15,000		\$15,000			
48	Parks & Rec/Fleet	Unit #81 - Scheduled replacement of 2006 John Deere 1200A	\$12,000	\$12,000				
49	Parks & Rec/Fleet	Unit #91 - Scheduled replacement of 2006 Chevrolet 15-Passenger Van	\$25,000		\$25,000			
50	Parks & Rec/Fleet	Unit #149 - Scheduled replacement of 2000 John Deere Zero Turn Mower	\$10,000			\$10,000		
51	Parks & Rec/Fleet	Unit #152 - Scheduled replacement of 2006 John Deere Z Track 830	\$20,000		\$20,000			
52	Parks & Rec/Fleet	Unit #156 - Scheduled replacement of 2006 Smithco Lawnsweeper	\$20,000			\$20,000		
53	Police	Animal Shelter - 40 x 50 City owned shelter on property adjacent to Public Safety Center	\$700,000	\$500,000	\$200,000			
54	Police	Evidence Property Storage - complete phase two with construction of shelving and a mezanine area on second floor	\$20,000		\$20,000			
55	Police	Message Speed Trailer - purchase programmable message/radar trailer to be used for traffic control and special events	\$30,000	\$30,000				
56	Police	Mobile Data Terminals-Acquisition of 15 terminals to be used in police patrol vehicles/wireless network system	\$190,255	\$112,000 DOJ/USDA Grt	\$78,255			
57	Police	Police Department Lot Security Fence - 8' tall chain link fence around back parking lot of City's Public Safety Center	\$75,000		\$75,000			
58	Police	Police Department Storage Building - at 900 W Bidwell 2-story 40x50 bldg for vehicle and evidence storage	\$500,000					\$500,000
59	Police	Police Facility Landscaping - complete landscaping, hard surfaces, dirt work and xeriscaping required by code	\$25,000	\$25,000				
60	Police/Fleet	Unit #21-Replacement of 2004 Chevrolet Impala with similar vehicle	\$37,500	\$37,500				
61	Police/Fleet	Unit #48-Replacement of 2001 Chevrolet Impala may be Unit #104 or #121 depending on condition	\$37,500					\$37,500
62	Police/Fleet	Unit #62 - Replacement of 1997 Chevrolet Blazer with similar vehicle	\$37,500	\$37,500				
63	Police/Fleet	Unit #67 - Replacement of 2003 Chevrolet Impala with similar vehicle	\$0					
64	Police/Fleet	Unit #86 - Replacement of 2004 Chevrolet Trailblazer with similar vehicle	\$34,000		\$34,000			



Department	Project	Total 5 Year Cost	Other Sources	2014	2015	2016	2017	2018
	Total Yearly Street Improvement Expenditures	\$3,246,000	\$0	\$634,000	\$653,000	\$653,000	\$653,000	\$653,000
	Total Capital and Street Expenditure	\$9,966,380		\$1,722,655	\$1,806,188	\$1,368,772	\$1,458,845	\$2,049,920
	Revenues Over (Under) Expenses			(\$668,487)	(\$730,937)	(\$272,015)	(\$340,154)	(\$908,854)

City of Gunnison  
 Five Year Capital Improvement Plan  
 As of 12/10/2013

**CONSERVATION TRUST**

<b>FUND</b>	Projected Beginning Cash Balance	\$21,871	\$25,371	\$25,371	\$25,371	\$25,371
	Projected Total Revenue	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
	Projected Operating Expenses					

	Department	Project	Total 5 Year Cost	Other Sources	2014	2015	2016	2017	2018
1	Conserv Trust	Capital Items < \$10,000 - fencing, fertilizer, weed spraying, painting & staining, wood chips, backflow repairs	\$121,500		\$21,500	\$25,000	\$25,000	\$25,000	\$25,000
		Total Yearly Capital Expenditure	\$121,500	\$0	\$21,500	\$25,000	\$25,000	\$25,000	\$25,000
		Revenues Over (Under) Expenses			\$3,500	\$0	\$0	\$0	\$0

City of Gunnison  
 Five Year Capital Improvement Plan  
 As of 12/10/2013

<b>ELECTRIC FUND</b>	Projected Beginning Cash Balance	\$1,394,196	\$1,215,262	\$985,174	\$813,443	\$641,885
	Projected Total Revenue (proj 2% inc)	\$5,245,100	\$5,350,002	\$5,457,002	\$5,566,142	\$5,677,465
	Projected Operating Expenses (proj 2%inc)	\$5,044,534	\$5,145,425	\$5,248,333	\$5,353,300	\$5,460,366

Department	Project	Total 5 Year Cost	Other Sources	2014	2015	2016	2017	2018
1	Electric Automated Meter Reading/Replacement - 2013 replace meters outside city limits - meters can be remotely disconnected when needed	\$420,000		\$220,000	\$50,000	\$50,000	\$50,000	\$50,000
2	Electric Cable Reconditioning - 2013-continue with reconditioning WWTP underground power line	\$375,000		\$75,000	\$150,000		\$150,000	
3	Electric Fuse Coordination Study	\$25,000					\$25,000	
4	Electric LED Street Lights - Replacing 100 and 150 watt street lights with 60 watt LED fixtures - approximate 40% energy savings	\$155,000		\$55,000	\$25,000	\$25,000	\$25,000	\$25,000
5	Electric Power Poles - replenish stock kept on hand when older poles are changed out - contracted labor to perform this procedure is included in distribution expense	\$20,000		\$0		\$20,000		
6	Electric Recloser Control Replacement - 20 year old controls are less reliable and not easily read by newer laptop computers	\$0						
7	Electric Substation Breaker Replacement	\$50,000			\$50,000			
8	Electric Transformers - replacment of old and damaged transformers all new transformers have new FR oil, an environmental friendly oil	\$176,000		\$28,000	\$37,000	\$37,000	\$37,000	\$37,000
9	Electric/Fleet Unit #90-Replacement of F550 Small Bucket Truck	\$95,000					\$95,000	
10	Electric/Fleet Unit #93-Replacement of 2003 IHC Model 700 Boom Truck	\$146,000				\$146,000		
11	Electric/Fleet Unit #96-Replacement of 2000 Ford F550 Service Truck - would go to fleet	\$45,000			\$45,000			
12	Electric/Fleet Unit #113-Replacement of 1996 S&R Cable Puller/Trailer	\$40,000			\$40,000			
13	Electric/Fleet Unit #140-Replacement of 2006 Dodge 1/2T 4x4	\$25,000			\$25,000			
14	Electric/Fleet Unit #143 Scheduled replacement 2008 Ford Explorer - Meter Reading - split 3 ways - electric, water, sewer,	\$12,665			\$12,665			
15	Electric/Fleet Unit #159-Replacement of 2005 Chevrolet 1T 4x4	\$25,000						\$25,000
16	Electric/Fleet Unit #162-Replacement of 2005 Cat 430D Backhoe	\$100,000				\$100,000		

	Department	Project	Total 5 Year Cost	Other Sources	2014	2015	2016	2017	2018
17	Electric	Capital Items < \$10,000 - Tools, Utility Relocation Computers, PCB records	\$8,700		\$1,500	\$0	\$2,400	\$2,400	\$2,400
		Total Yearly Capital Expenditure	\$1,718,365		\$379,500	\$434,665	\$380,400	\$384,400	\$139,400
		Revenues Over (Under) Expenses			(\$178,934)	(\$230,088)	(\$171,731)	(\$171,558)	\$77,699

City of Gunnison  
 Five Year Capital Improvement Plan  
 As of 12/10/2013

**WATER**

<b>FUND</b>	Projected Beginning Cash Balance	\$805,083	\$705,161	\$420,265	\$188,740	(\$157,065)
	Projected Total Revenue (proj 2% inc)	\$561,367	\$572,594	\$584,046	\$595,727	\$607,642
	Projected Operating Expenses (2% inc)	\$526,789	\$537,325	\$548,071	\$559,033	\$570,213

	Department	Project	Total 5 Year Cost	Other Sources	2014	2015	2016	2017	2018
1	Water	New Water Mains 6" main valves in conjunction with street projects	\$60,000		\$0	\$15,000	\$15,000	\$15,000	\$15,000
2	Water	Well Rehabilitation-Continued rehab to meet production needs - 2014 - Replace pump Well #4; replace well board computer and Rockwell software	\$80,000		\$20,000	\$15,000	\$15,000	\$15,000	\$15,000
3	Water	Main/Service Lines-New Construction for new buildings (Materials, asphalt, concrete)	\$31,000		\$5,000	\$6,500	\$6,500	\$6,500	\$6,500
4	Water	Main/Service Lines-Replacement (Materials, asphalt, concrete)	\$31,000		\$5,000	\$6,500	\$6,500	\$6,500	\$6,500
5	Water	Radio Read Meters-change out of older meters on 7 to 10 yr replacement cycle	\$330,000		\$100,000	\$45,000	\$55,000	\$65,000	\$65,000
6	Water	Install New Main Valves for Control	\$30,000			\$7,500	\$7,500	\$7,500	\$7,500
7	Water	Water Shop Asphalt 50/50 split with Sewer (\$15,000 total cost)	\$7,500				\$7,500		
8	Water	Water Tank Roof Paint - 1MG Tank	\$35,000			\$35,000			
9	Water	Exploration Well - West Gunnison - development of exploration well	\$200,000					\$200,000	
10	Water	Repaint East 500,000 Gallon Tank	\$100,000				\$100,000		
11	Water/Fleet	Unit #4 Scheduled replacement SRECO Rodder (50/50 with Sewer - \$25,000 total cost)	\$12,500					\$12,500	
12	Water/Fleet	Unit #41 - Scheduled replacement of 1992 Chev Dumptruck	\$95,000			\$95,000			
13	Water/Fleet	Unit #52 - Scheduled replacement of 1995 Chev Camera Van	\$15,000			\$15,000			

Department	Project	Total 5 Year Cost	Other Sources	2014	2015	2016	2017	2018
14	Water/Fleet Unit #100 Scheduled replacement Chev 1/2 T Pickup 50/50 split with Sewer (\$25,000)	\$12,500			\$12,500			
15	Water/Fleet Unit #125 Scheduled replacement International 7400Vac-Truck 3 Year Lease - Split with Sewer	\$150,000				\$50,000	\$50,000	\$50,000
16	Water/Fleet Unit #143 Scheduled replacement 2008 Ford Explorer-Meter Reading - split 3 ways - electric, water, sewer (\$38,000 total)	\$12,665			\$12,665			
17	Water/Fleet Unit #155-Scheduled replacement of 2002 Chevrolet 3500 HD 50/50 split with sewer (\$40,000 total cost)	\$20,000			\$20,000			
18	Water/Fleet Unit #161-Scheduled replacement of 2005 Chev 3500 50/50 split with sewer (\$30,000 total cost)	\$12,500			\$12,500			
19	Water/Fleet Unit #164-Scheduled replacement of 2005 GMC Dump Truck 50/50 split with sewer (\$35,000 total cost)	\$17,500			\$17,500			
20	Water/Fleet Unit #171-Scheduled replacement of 2008 Ford F350 50/50 split with sewer (\$35,000 total cost)	\$15,000						\$15,000
21	Water Capital Items < \$10,000 - small tools, computers	\$22,500		\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
Total Yearly Capital Expenditure		\$1,289,665	\$0	\$134,500	\$320,165	\$267,500	\$382,500	\$185,000
Revenues Over (Under) Expenses				(\$99,922)	(\$284,896)	(\$231,525)	(\$345,806)	(\$147,572)

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**DITCH**

**FUND**

Projected Beginning Cash Balance	\$335,557	\$185,099	\$85,852	\$61,820	\$63,007
Projected Total Revenue (proj 2% inc)	\$44,151	\$45,034	\$45,935	\$46,853	\$47,790
Projected Operating Expenses (2% inc)	\$33,609	\$34,281	\$34,967	\$35,666	\$36,379

Department		Project	Total 5 Year Cost	Other Sources	2014	2015	2016	2017	2018
1	Ditches	Ditch Diversions	\$56,000		\$16,000	\$10,000	\$10,000	\$10,000	\$10,000
2	Ditches	Headgate on Piloni/Whipp Ditch - funded in part by Colorado Water Conservation Board Grant	\$100,000			\$100,000			
3	Ditches	In-town Slip Lining Ditch Repairs where pipe is inaccessible to equipment	\$25,000				\$25,000		
4	Ditches	Main Ditch Repairs - Install 700 ft. culvert in main ditch north of town	\$145,000		\$145,000				
Total Yearly Capital Expenditure			\$326,000	\$0	\$161,000	\$110,000	\$35,000	\$10,000	\$10,000
Revenues Over (Under) Expenses					(\$150,458)	(\$99,247)	(\$24,032)	\$1,187	\$1,411

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**SEWER**

<b>FUND</b>	Projected Beginning Cash Balance	\$1,240,261	\$1,041,481	\$613,590	\$515,460	\$374,468
	Projected Total Revenue (proj 2% incr)	\$1,055,772	\$1,076,887	\$1,098,425	\$1,120,394	\$1,142,802
	Projected Operating Expenses (2% incr)	\$953,052	\$972,113	\$991,555	\$1,011,386	\$1,031,614

	Department	Project	Total Cost	Other Sources	2014	2015	2016	2017	2018
1	Sewer	Install New Storm Drain Manholes for access and maintenance	\$70,000			\$17,500	\$17,500	\$17,500	\$17,500
2	Sewer	Water Shop Asphalt 50/50 split with Water (\$15,000 total cost)	\$7,500				\$7,500		
3	Sewer/Flt	Unit #4 Scheduled replacement SRECO Rodder (50/50 split with Water - total cost \$25,000)	\$12,500					\$12,500	
4	Sewer/Flt	Unit #33 Scheduled replacement 1999 Mack CL600 Dump Truck	\$120,000			\$120,000			
5	Sewer/Fleet	Unit #52 Scheduled replacement 1995 Chev Van Camera Equipment	\$15,000			\$15,000			
6	Sewer/Fleet	Unit #68 Scheduled replacement 2000 Ford F250 Pickup w/ plow	\$35,000			\$35,000			
7	Sewer/Fleet	Unit #74 Scheduled replacement 1997 IMCO Trailer	\$60,000					\$60,000	
8	Sewer/Fleet	Unit #100 Scheduled replacement Chev 1/2 T Pickup 50/50 split with Sewer (\$25,000)	\$12,500			\$12,500			
9	Sewer/Fleet	Unit #125 Scheduled replacement International 7400Vac-Truck 3 Year Lease - Split with Water	\$150,000				\$50,000	\$50,000	\$50,000
10	Sewer/Fleet	Unit #143 Scheduled replacement 2008 Ford Explorer - Meter Reading - split 3 ways - electric, water, sewer (\$38,000 total)	\$12,665			\$12,665			
11	Sewer/Fleet	Unit #151 Scheduled replacement 2000 Hyundai HL760 Loader	\$160,000			\$160,000			
12	Sewer/Fleet	Unit #155-Replacement of 2002 Chevrolet 3500 HD 50/50 split with water (\$40,000 total cost)	\$20,000			\$20,000			
13	Sewer/Fleet	Unit #161-Scheduled replacement of 2005 Chev 3500 50/50 split with sewer (\$30,000 total cost)	\$12,500			\$12,500			

Department	Project	Total Cost	Other Sources	2014	2015	2016	2017	2018
14	Sewer/Fleet Unit #164-Scheduled replacement of 2005 GMC Dump Truck 50/50 split with sewer (\$35,000 total cost)	\$17,500			\$17,500			
15	Sewer/Fleet Unit #171-Scheduled replacement of 2008 Ford F350 50/50 split with sewer (\$35,000 total cost)	\$15,000						\$15,000
16	WWTP Progressive Cavity Pump Rebuilds to maintain current pumps	\$20,000		\$20,000				
17	WWTP Sewer Main Lining - Infiltration & Inflow Reduction Line 3 blocks in conjunction with street projects	\$475,000		\$175,000	\$75,000	\$75,000	\$75,000	\$75,000
18	WWTP Manhole Rehab	\$125,000		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
19	WWTP Basin Cleaning - removal of grit, sand, etc. out of oxidation basin to get basin back to full capacity	\$20,000				\$20,000		
20	WWTP Bar Screen Replace	\$100,000						\$100,000
21	WWTP WWTP Regulations Engineering - study to meet mercury and arsenic regulations	\$40,000		\$40,000				
22	WWTP Dos Rios Flow Meter - replace with new ultrasonic meter to insure billing accuracy	\$30,000		\$30,000				
23	Sewer/WWTP Capital Items < \$10,000 (service line replacement and new installation, asphalt repair)	\$51,500		\$11,500	\$10,000	\$10,000	\$10,000	\$10,000
Total Yearly Capital Expenditure		\$1,581,665	\$0	\$301,500	\$532,665	\$205,000	\$250,000	\$292,500
Revenues Over (Under) Expenses				(\$198,780)	(\$427,891)	(\$98,130)	(\$140,993)	(\$181,313)

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**REFUSE**

<b>FUND</b>	Projected Beginning Cash Balance	\$566,172	\$634,651	\$738,100	\$844,067	\$952,604
		\$538,850	\$549,627	\$560,620	\$571,832	\$583,269
	Projected Operating Expenses (2% inc)	\$415,371	\$423,678	\$432,152	\$440,795	\$449,611

	Department	Project	Total 5 Year Cost	Other Sources	2014	2015	2016	2017	2018
1	Refuse	Landfill Closure Plan - continued water testing of reclaimed landfill site; may need to reseed site again	\$17,500		\$10,000	\$2,500	\$2,500	\$2,500	\$2,500
2	Refuse	HHW Program - Household Hazardous Waste Collection event hosted by City of Gunnison	\$40,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
3	Refuse	Recycle Containers - residential recycle containers to continue with "pay as you throw" program	\$10,000		\$10,000				
4	Refuse	Refuse Containers - purchase 38 and 68 gallon refuse containers	\$25,000		\$25,000				
5	Refuse	Capital Items < \$10,000 (Landfill closure plan, trash cans for automated trash collection system)	\$30,000		\$0	\$10,000	\$10,000	\$10,000	\$10,000
	Total Yearly Capital Expenditure		\$122,500	\$0	\$55,000	\$22,500	\$22,500	\$22,500	\$22,500
	Revenues Over (Under) Expenses				\$68,479	\$103,449	\$105,968	\$108,537	\$111,158

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**COMMUNICATIONS**

<b>FUND</b>	Projected Beginning Cash Balance	\$73,606	\$90,588	\$123,210	\$156,484	\$190,423
	Projected Total Revenue (2% increase)	\$678,385	\$691,953	\$705,792	\$719,908	\$734,306
	Projected Operating Expenses (2% increase)	\$646,403	\$659,331	\$672,518	\$685,968	\$699,687

Department		Project	Total Cost	Other Sources	2014	2015	2016	2017	2018
1	Communications	Computer Replacements - scheduled replacement every 5 years	\$90,000						\$90,000
2	Communications	Razor Dome Repeater Installation - to provide emergency service along Highway 114	\$15,000		\$15,000				
Total Yearly Capital Expenditure			\$105,000	\$0	\$15,000	\$0	\$0	\$0	\$90,000
Revenues Over/Under Expenses					\$16,982	\$32,622	\$33,274	\$33,940	(\$55,382)

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**POOL**

<b>FUND</b>	Projected Beginning Cash Balance	\$627,339	\$624,356	\$625,293	\$630,412	\$601,546
	Projected Total Revenue (2% increase)	\$960,952	\$980,171	\$999,774	\$1,019,770	\$1,040,165
	Projected Operating Expenses (2% increase)	\$551,847	\$562,884	\$574,142	\$585,624	\$597,337

	Department	Project	Total Cost	Other Sources	2014	2015	2016	2017	2018
1	Pool	CineBox PRO 16x9 HD System - 16'x9' front rear blow up projectd system - to be used for movies in the pool, game nights, teen nights, etc.	\$13,500			\$13,500			
2	Pool	Rock Climbing Feature - 13'9"x 6'10" climbing wall to be added to the lap pool on the NE side	\$14,262				\$14,262		
3	Pool	Steam Room - ceramic tile room with 2 levels of seating and a glass door - to be built in existing equipment room	\$57,500					\$57,500	
4	Pool	Hot Tub Addition - self contained above ground hot tub on outside patio area of pool with gazebo	\$0						\$120,000
5	Pool	Debt Service - Bond premium and interest payments on 25 year bond issue - final payment FY2032	\$1,609,001		\$400,388	\$400,850	\$404,251	\$403,512	\$403,512
6	Pool	Capital Items < \$10,000	\$17,700		\$11,700	\$2,000	\$2,000	\$2,000	\$2,000
		Total Yearly Capital Expenditure	\$1,711,963	\$0	\$412,088	\$416,350	\$420,513	\$463,012	\$525,512
		Revenues Over/Under Expenses			(\$2,983)	\$937	\$5,120	(\$28,866)	(\$82,683)

**RINK**

<b>FUND</b>	Projected Beginning Cash Balance	\$183,075	\$153,758	\$65,995	\$54,805	\$46,703
	Projected Total Revenue (2% increase)	\$327,423	\$333,971	\$340,651	\$347,464	\$354,413
	Projected Operating Expenses (2% increase)	\$191,551	\$195,382	\$199,290	\$203,275	\$207,341

Department	Project	Total Cost	Other Sources	2014	2015	2016	2017	2018
1 Rink	Roof Outdoor Locker Room - reuse roofing insulation from pool, cover with plywood, wrap with ice & water shield, cover with metal	\$12,000		\$12,000				
2 Rink	Unit #119-Scheduled replacement of 2005 Zamboni	\$75,000			\$75,000			
3 Rink	Debt Service - Bond premium and interest payments on 25 year bond issue - final payment FY2032	\$709,674		\$141,189	\$141,352	\$142,551	\$142,291	\$142,291
4 Rink	Capital Items < \$10,000	\$52,000		\$12,000	\$10,000	\$10,000	\$10,000	\$10,000
Total Yearly Capital Expenditure		\$848,674	\$0	\$165,189	\$226,352	\$152,551	\$152,291	\$152,291
Revenues Over/Under Expenses				(\$29,317)	(\$87,763)	(\$11,190)	(\$8,102)	(\$5,218)

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<b>TRAILS</b>								
<b>FUND</b>	Projected Beginning Cash Balance	\$439,526	\$190,006	\$173,411	\$156,483	\$139,217		
	Projected Total Revenue (\$25,000 O&M from sales tax plus interest)	\$25,750	\$25,500	\$25,500	\$25,500	\$25,500		
	Projected Operating Expenses (2% increase)	\$16,270	\$16,595	\$16,927	\$17,266	\$17,611		

Department		Project	Total Cost	Other Sources	2014	2015	2016	2017	2018
1	Trails	Trails Construction	\$242,000		\$242,000				
2	Trails	Paint Bike Lanes and Bike Symbols	\$85,000		\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
3	Trails	Capital Items < \$10,000	\$34,000		\$0	\$8,500	\$8,500	\$8,500	\$8,500
Total Yearly Capital Expenditure			\$361,000	\$0	\$259,000	\$25,500	\$25,500	\$25,500	\$25,500
Revenues Over/Under Expenses					(\$249,520)	(\$16,595)	(\$16,927)	(\$17,266)	(\$17,611)