An aerial photograph of the town of Gunnison, Colorado, nestled in a valley. The town is surrounded by rolling hills and fields, with a river winding through the foreground. In the background, there are large, rugged mountains, some with patches of snow. The sky is filled with dramatic, grey clouds. The text is overlaid on the upper portion of the image.

City of Gunnison
2015 Budget

Adopted by City Council
December 09, 2014

**CITY OF GUNNISON
2015 BUDGET
TABLE OF CONTENTS**

	PAGE
City Manager’s Letter	6
Budget Preparation Calendar.....	8
Budget Acronyms	9
 All Funds - COMBINED SUMMARY.....	 13
 General Fund	
Summary	15
Revenues	17
Expenditure Summary.....	21
General Fund Expenditure Detail - By Department/Activity	
City Council	22
Municipal Court	23
City Attorney	24
City Manager	25
City Clerk.....	26
Finance.....	27
General Services	28
Community Development	29
Police & Neighborhood Services	30
Building Inspection	32
Fire Department	33
Hazardous Materials.....	35
LE Victim Advocate Program.....	36
City Hall	37
City Shop.....	38
Street & Alley Administration	39
Street & Alley Maintenance	40
Street Improvements	41
Capital Improvements – Fixed Assets	42
Capital Improvements – Non-Assets	43
Cranor	45
Recreation Administration	46
Recreation Programs.....	47
Parks	48
Van Tuyl Ranch.....	49
Grants & Contracts for Service.....	50
Events	52

**CITY OF GUNNISON
2015 BUDGET
TABLE OF CONTENTS**

Special Revenue Fund - Conservation Trust	
Summary and Revenues.....	55
Conservation Trust Fund Expenditure Detail - By Department or Activity	
Conservation Trust Fund Operating	56
Conservation Trust Fund Capital Improvements-Non-Assets	57
 Internal Service Fund - Fleet Maintenance	
Summary and Revenues.....	59
Fleet Maintenance Fund Expenditure Detail - By Department or Activity	
Fleet Maintenance Fund.....	60
 Fireman's Pension Fund	
Summary, Revenue and Expenses	62
 Insurance Reserve Fund Summary, Revenue and Expenses.....	63
 Enterprise Fund - Electric Division	
Summary and Revenues.....	65
Electric Division Expenditure Detail - By Department or Activity	
Electric Administration & General Expenses	66
Electric Distribution.....	67
Electric Capital Outlay – Fixed Assets	69
Electric Capital Outlay – Non-Assets.....	70
 Enterprise Fund - Water Division	
Summary and Revenues.....	72
Water Division Expenditure Detail - By Department or Activity	
Water Administration & General Expenses	73
Water Distribution.....	74
Water Capital Outlay – Fixed Assets.....	76
Water Capital Outlay – Non-Assets.....	77
 Special Revenue Fund - Ditch Division	
Summary and Revenues.....	79
Ditch Division Expenditure Detail - By Department or Activity	
Ditches Operations.....	80
Ditches Capital Outlay – Non-Assets	81

**CITY OF GUNNISON
2015 BUDGET
TABLE OF CONTENTS**

Enterprise Fund - Wastewater Division	
Summary and Revenues.....	83
Wastewater Division Expenditure Detail - By Department or Activity	
Wastewater Administration & General Expenses.....	85
Wastewater Collection.....	86
Wastewater Treatment Plant (WWTP) & Lab	87
Wastewater Collection Capital Outlay – Fixed Assets.....	88
Wastewater Collection Capital Outlay – Non-Assets.....	89
Wastewater Treatment Plant(WWTP)Capital Outlay–Non-Assets	90
 Enterprise Fund - Refuse Division	
Summary and Revenues.....	92
Refuse Division Expenditure Detail - By Department or Activity	
Refuse Administration & General Expenses	93
Refuse Operations	94
Refuse Capital Outlay – Non-Assets	95
 Enterprise Fund - Communications Division	
Summary and Revenues.....	97
Communications Division Expenditure Detail - By Department or Activity	
Communication Operations.....	98
Communications Capital Outlay – Fixed Assets.....	99
Communications Capital Outlay – Non-Assets.....	100
 Park & Recreation Fund – Pool Division	
Summary and Revenues.....	102
Pool Division Expenditure Detail – By Department or Activity	
Pool Operations.....	104
Pool Capital Outlay – Non-Assets	105
Pool Debt Service.....	106
 Park & Recreation Fund – Rink Division	
Summary and Revenues.....	108
Rink Division Expenditure Detail – By Department or Activity	
Rink Operations.....	110
Rink Capital Outlay – Fixed Assets	112
Rink Capital Outlay – Non-Assets	113
Rink Debt Service.....	114

**CITY OF GUNNISON
2015 BUDGET
TABLE OF CONTENTS**

Park & Recreation Fund – Trail Division	
Summary and Revenues.....	116
Trail Division Expenditure Detail – By Department or Activity	
Trail Operations.....	117
Trail Capital Outlay – Non-Assets	118
 Park & Recreation Fund – Other Recreation Improvements	
Summary and Revenues.....	120
 Staff	
Staffing Table Summary.....	122
Staffing Table Detail.....	123
 Other Information	
Cost Allocation Plan 2015	128
Cost Allocation Plan 2014 Year-End Projections	129
Sales Tax Compliance Table	130
Property Tax Calculation Worksheet.....	131
Ordinance No. 15, Series 2014, Tax Levy.....	132
Ordinance No. 16, Series 2014, Budget Adoption and Appropriation	133
 5 YEAR CAPITAL IMPROVEMENT PLAN	135



City of Gunnison

October 14, 2014

Dear Council,

The 2015 City of Gunnison Budget is presented to City Council at the October 14, 2014 regular session. Our staff is pleased to present a balanced budget, with a few exceptions in the use of cash reserves. Economic conditions continue with a positive trend. Based on sales tax returns through August 2014 we project a 5% sales tax revenue increase for 2014 and forecast revenues with a 2.5% increase for 2015. Use tax has gone up for a second year with continued commercial development taking place. The adoption of the Fund Balance/Cash Reserve Policy provides clear direction on cash flow management and defines a process for fund designation.

The most significant proposal on the expense side for the coming fiscal year is the proposal to continue implementation of the compensation plan for employees. We were able to achieve 50% movement toward that goal in 2014 and in 2015 a 90% implementation is proposed. There are dollars allocated in personnel expenses in each department for the purpose of providing this proposed compensation increase. Funding for additional Computer and Internet Administration is included to address the increasing demand for these services.

The 2015 General Fund revenues are projected to be \$6,800,490 and projected expenditures at \$7,737,348 which includes \$130,000 for Grants and Contracts for Service. With adoption of the Fund Balance (Cash Reserve) Policy, staff has included several deferred capital projects that utilize reserves in this year's proposal. Proposed use of General Fund cash reserves covering capital expenses include an additional \$193,500 for street improvements, \$400,000 for the purchase of a fire truck, parks restroom replacements in the amount of \$195,000 and the removal of the old Public works shop building at \$100,000. These projects bring the use of Fund Balance Reserves to total of \$914,000.

The City's Sales Tax Compliance ordinance allocates 10% of General Fund Sales and Use Tax revenue to capital improvements equaling \$420,536. Proposed expenses in capital include the fleet and computer replacement plans, Police Facility landscaping, Dog Park development, as well as Police and Fire purchases. Street Improvements utilize 30% of sales tax revenues which equates to \$1,261,609. Within this allocation there is \$670,000 for street improvement projects that will be determined prior to 2015 construction. The net of capital improvements and street improvements comply with the sales tax allocation set by voters in 2009.

The Events Department budget includes events funded and hosted by the City. The Gunnison River Festival is being moved back to Grant and Contracts for Service to reflect the change in oversight of this event. We continue to evaluate this approach and modify funding to reflect ongoing success of activities. This approach also provides an easier tracking of the activities and the revenue/expense associated with each event.

Grants and Contracts for Services funding has been increased for 2015. \$130,000 supports community based programs, projects, and events. The one-time requests made are intended to fund Gunnison County Whitewater Park repairs and to provide resources to expand the Senior Transportation bus service. The Gunnison Housing Association contribution continues to reflect the IGA between the County and other municipalities. There are also Economic Development funds included for requests that meet that funding criteria.

Electric rates were increased by 5% in 2013 and a further 5% rate adjustment is required in 2015. Water and Sewer rates have not been adjusted since 2009 and a 5% rate increase is included for Water with a 3% increase for Sewer in the 2015 budget. The Refuse account remains healthy and continues to accumulate reserves. A 5% decrease for Refuse customers is reflected in the 2015 budget. The franchise fee remains at five percent in the Electric, Water, and Sewer Departments for 2015. The Ditch Fund includes \$385,500 for a River Restoration project involving the improvement of the Piloni Ditch diversion.

Our new Police Facility was occupied by the end of 2013 providing a short span of experience on operational and maintenance expenses. The building includes Communications Department operations and expenses that have been allocated to Police and Communications for this purpose.

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 2015 in the Pool. The Pool Fund is not in balance, so reserve funds are utilized for 2015 with a plan to complete a rate analysis next year. The Rink department will purchase a new Zamboni at a cost projected to be \$90,000 and dollars will be utilized from reserves for this purpose. Trail Improvements are anticipated contingent on a GOCO grant award. 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 Park & Recreation Master Plan is underway helping to prioritize where these funds would best be applied.

The budget will appear on Council agendas until final adoption on December 9, 2014. 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

2014 Calendar

For 2015 Budget Preparation

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

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

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

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

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

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

3 Five Year Capital Planning

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

31 City Fest

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

13 Budget Worksheets Out
25 **Budget Worksheets Due**

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

3 **Staff Meeting @ City Hall**
9 Mgmt Staff Review Budget
11 Bdgt to Clerk for Packets
16 **Council/Staff Bdgt Meeting**
30 Wage Plan Discussion

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

7 Bdgt on Worksession Agenda
9 Bdgt to Clerk for Packets
14 Proposed Budget to Council
21 Bdgt on Worksession Agenda
28 Bdgt on Regular Agenda

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

4 Bdgt on Worksession Agenda
11 Proposed Public Hearing
18 Bdgt on Worksession Agenda
20 Ordinances to Clerk for Packet
25 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			

2 Bdgt on Worksession Agenda
9 2nd Ordinance Reading
15 Mill Levy Certified to County

Finance Dept
 Staff Budget Item
 Council Regular Meeting
 Council Worksession

City of Gunnison
Budget Acronyms

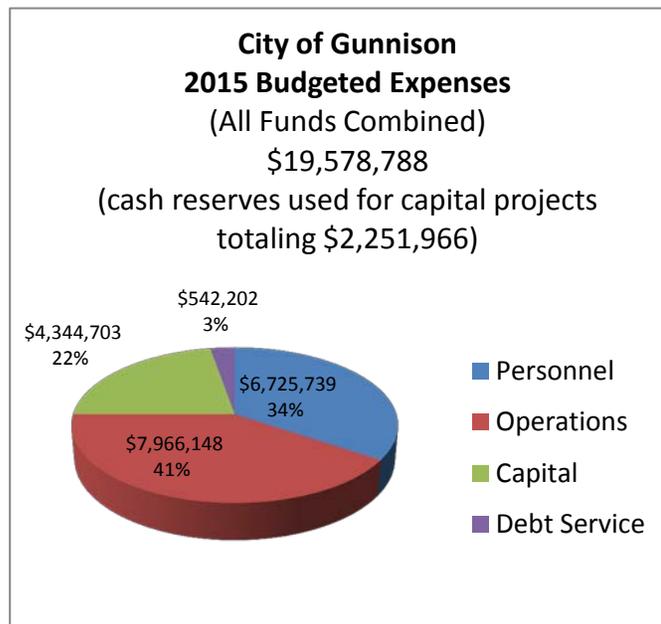
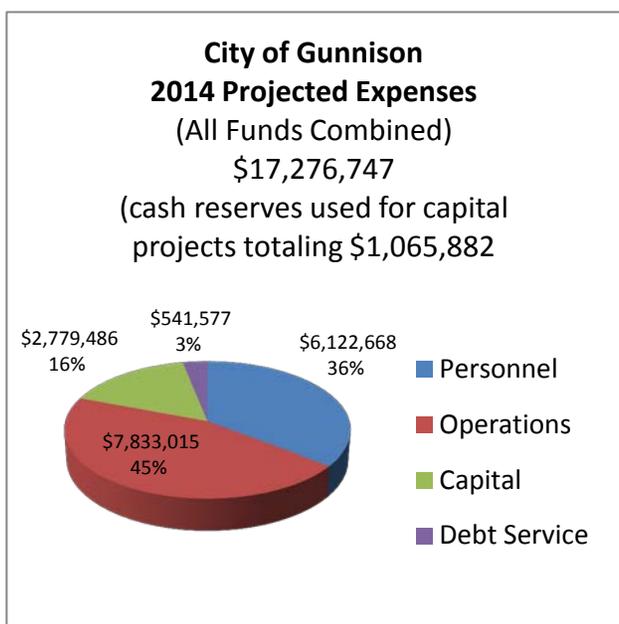
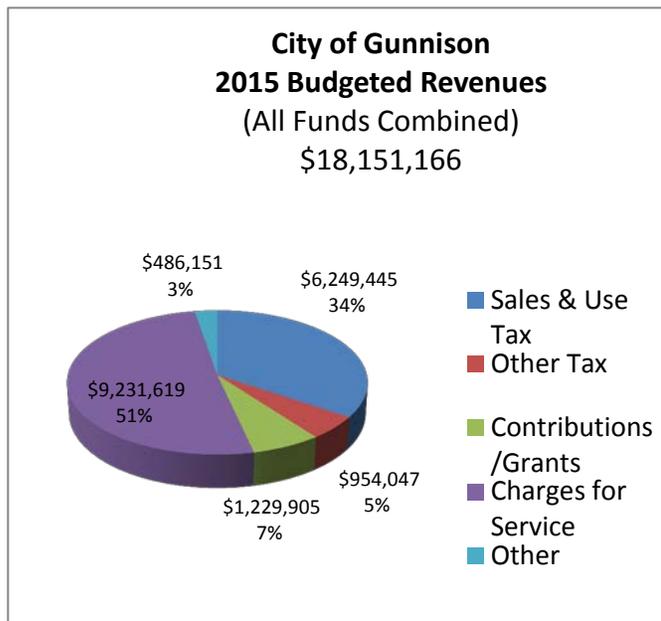
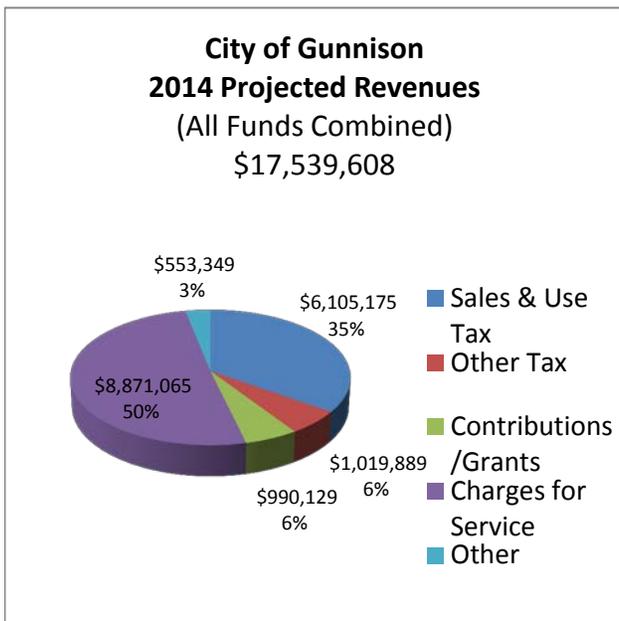
4WD	Four Wheel Drive
ADA	Americans with Disabilities Act
ADAD	Alcohol and Drug Abuse Division
APA	American Planners' Association
APPA	American Public Power Association
BMX	Bicycle Motocross
BOZA	Board of Zoning Adjustments & Appeals
C/O	Capital Outlay
CAHA	Colorado Amateur Hockey Association
CAMCA	Colorado Association for Municipal Court Administration
CAMU	Colorado Association of Municipal Utilities
CARA	Colorado Athletic Recreation Association
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
CDOT	Colorado Department of Transportation
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
ITI	Police and Communications Software
LDC	Land Development Code
LE	Law Enforcement
LED	Light-Emitting Diode
LN	Line
MEAN	Municipal Energy Agency of Nebraska
NARCE	North American Rink Conference Expo
NENA	National Emergency Number Association
NFPA	National Fire Protection Association
NMPP	Nebraska Municipal Power Pool
NPS	National Park Service
NRPA	National Recreation and Park Association
NSO	Neighborhood Services Office
OT	Overtime
OTA	Organized Team Activity
P&Z	Planning & Zoning Commission
PD	Police Department

POST	Peace Officer Standards and Training
PR	Park and Recreation
PSA	Public Service Announcement
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	2012 Actual	2013 Actual	Original Budget	2014		2015 Budget
				Revised Budget	Projected Year-end	
BEGINNING CASH (1-1)						
GENERAL FUND	4,227,672	4,042,265	4,285,667	4,285,667	4,285,667	4,292,873
ENTERPRISE FUND	4,921,447	4,420,183	4,011,280	4,011,280	4,011,280	3,926,459
SPECIAL REVENUE FUND	358,324	401,985	374,759	374,759	374,759	244,372
FLEET MAINTENANCE	333,049	373,458	413,681	413,681	413,681	414,680
PARK & RECREATION FUND	1,009,301	1,064,147	1,358,617	1,358,617	1,358,617	1,716,677
FIREMEN'S PENSION FUND	1,549,305	1,775,654	2,022,388	2,022,388	2,022,388	2,134,192
INSURANCE RESERVE	235,732	0	0	0	0	0
TOTAL BEGINNING CASH	12,634,830	12,077,692	12,466,392	12,466,392	12,466,392	12,729,252
REVENUES						
GENERAL FUND	6,576,811	7,235,355	5,913,296	6,344,003	6,892,854	7,157,980
ENTERPRISE FUND	7,374,123	7,792,666	8,079,474	8,104,757	8,158,469	8,430,541
SPECIAL REVENUE FUND	87,797	87,242	69,226	65,226	69,771	434,915
FLEET MAINTENANCE	393,141	374,312	361,477	368,889	368,899	(19,097)
PARK & RECREATION FUND	1,569,749	1,652,552	1,709,458	1,722,201	1,799,366	1,890,588
FIREMEN'S PENSION FUND	329,215	381,443	244,921	244,921	250,249	256,240
INSURANCE RESERVE	(233,300)	0	0	0	0	0
TOTAL REVENUES	16,097,536	17,523,570	16,377,852	16,849,997	17,539,608	18,151,166
EXPENDITURES						
GENERAL FUND	6,762,218	6,991,953	6,581,786	7,308,459	6,885,648	8,175,214
ENTERPRISE FUND	7,875,390	8,201,769	8,471,650	8,604,833	8,243,290	8,699,635
SPECIAL REVENUE FUND	44,134	114,468	216,109	216,109	200,158	514,069
FLEET MAINTENANCE	352,732	334,089	360,285	369,203	367,900	370,560
PARK & RECREATION FUND	1,514,905	1,358,077	1,595,946	1,641,299	1,441,306	1,675,311
FIREMEN'S PENSION FUND	102,866	134,709	144,000	144,000	138,445	144,000
INSURANCE RESERVE	2,432	0	0	0	0	0
TOTAL EXPENSES	16,654,677	17,135,065	17,369,775	18,283,903	17,276,747	19,578,788
Revenue Over (Under) Expense	(557,141)	388,505	(991,924)	(1,433,906)	262,860	(1,427,622)
TRANSFERS IN/(OUT)						
GENERAL FUND	273,972	182,699	(56,299)	(56,299)	(56,299)	321,380
SPECIAL REVENUE FUNDS	(24,178)	(3,549)	(12,500)	(19,890)	(19,890)	(14,750)
FLEET MAINTENANCE	0	0	0	0	0	(395,000)
ENTERPRISE FUNDS	0	(178,000)	0	0	0	0
PARK & RECREATION FUND	38,972	(1,151)	68,799	76,189	76,189	88,370
INSURANCE RESERVE	(288,766)	0	0	0	0	0
NET TRANSFERS	0	(1)	0	0	0	0
ENDING CASH (12-31)						
GENERAL FUND	4,042,265	4,285,667	3,617,177	3,321,211	4,292,873	3,275,639
ENTERPRISE FUND	4,420,180	4,011,080	3,619,104	3,511,204	3,926,459	3,657,365
SPECIAL REVENUE FUND	401,987	374,759	227,876	223,876	244,372	165,218
FLEET MAINTENANCE	373,458	413,681	414,873	413,367	414,680	25,023
PARK & RECREATION FUND	1,064,145	1,358,622	1,472,129	1,439,519	1,716,677	1,931,954
FIREMEN'S PENSION FUND	1,775,654	2,022,388	2,123,309	2,123,309	2,134,192	2,246,432
INSURANCE RESERVE	0	0	0	0	0	0
TOTAL ENDING CASH	12,077,689	12,466,197	11,474,468	11,032,486	12,729,252	11,301,630
USE OF FUND BALANCE						
GENERAL FUND	832,656	554,106	684,679	684,679	547,179	1,019,525
ENTERPRISE FUND	568,721	891,550	480,000	480,000	284,913	405,000
SPECIAL REVENUE FUND	7,161	71,759	161,000	161,000	145,000	78,358
FLEET MAINTENANCE	0	0	0	0	0	395,000
PARK & RECREATION FUND	91,191	130,834	292,521	292,521	88,790	354,083
Total Use of Fund Balance	1,499,729	1,648,249	1,618,200	1,618,200	1,065,882	2,251,966

General Fund

Eighty-five percent of the City's 2015 revenues are generated by taxes, mostly sales and use tax. These revenues cover street projects, capital improvement project, public safety, parks and recreation and administrative expenses. \$510,000 is budgeted from Grants and other governmental related contributions to the City for capital projects, highway maintenance and to fund a portion of the newly created Law Enforcement Victim's Advocate program.



\$17,000 has been budgeted to continue the 4th of July Fireworks. Many downtown activities are funded through the City's grants and contracts programs.



CITY OF GUNNISON

GENERAL FUND

		2012	2013	2014			2015
01	GENERAL FUND						
	BEGINNING CASH	4,227,672	4,042,265	4,285,667	4,285,667	4,285,667	4,292,873
REVENUES							
					2014		
	Description	2012	2013	Original	Revised	Projected	2015
		Actual	Actual	Budget	Budget	Year-end	Budget
	TAXES	5,129,805	5,560,241	5,351,075	5,351,075	5,747,735	5,793,034
	PERMITS/LICENSES	28,688	64,480	25,025	25,025	95,295	43,500
	CHARGES FOR SVCS	422,726	255,010	241,692	258,248	256,249	260,257
	FINES/FORFEITURES	36,063	32,125	27,600	27,600	28,670	27,800
	INTERGOVERNMENTAL	616,230	1,071,660	255,003	672,510	753,709	510,425
	MISCELLANEOUS	51,179	62,389	54,200	50,844	52,394	186,084
	INTEREST	18,148	6,751	15,000	15,000	15,100	15,500
	TOTAL REVENUE	6,302,839	7,052,656	5,969,595	6,400,302	6,949,153	6,836,600
	TRANSFERS IN	429,600	201,529	17,321	17,321	17,321	395,000
	TRANSFERS OUT	(155,628)	(18,830)	(73,620)	(73,620)	(73,620)	(73,620)
	OTHER FINANCING SOURCES/USES	273,972	182,699	(56,299)	(56,299)	(56,299)	321,380
	GENERAL FUND						
	TOTAL REVENUE	6,576,811	7,235,355	5,913,296	6,344,003	6,892,854	7,157,980
EXPENDITURES							
					2014		
	Description	2012	2013	Original	Revised	Projected	2015
		Actual	Actual	Budget	Budget	Year-end	Budget
	GENERAL GVMNT	712,612	782,889	855,219	864,544	824,665	958,004
	PUBLIC SAFETY	1,711,132	1,728,144	1,971,148	2,009,326	1,986,715	2,198,959
	PUBLIC FACILITIES	62,271	55,456	69,966	77,865	69,867	66,755
	STREETS & ALLEYS	2,088,115	1,567,887	1,294,137	1,529,637	1,506,723	1,657,363
	CAPITAL OUTLAY	1,076,189	1,776,997	1,088,655	1,480,487	1,178,529	1,984,873
	RECREATION & PARKS	860,928	895,001	962,947	983,465	961,286	1,022,783
	GRANTS/ECON DEV/EVENTS	250,971	185,579	339,714	363,136	357,863	286,477
	GENERAL FUND						
	TOTAL EXPENSES	6,762,218	6,991,953	6,581,786	7,308,459	6,885,648	8,175,214
	Rev Over (Under) Expns	(185,407)	243,402	(668,490)	(964,456)	7,206	(1,017,234)
	GENERAL FUND						
	ENDING CASH BALANCE	4,042,265	4,285,667	3,617,177	3,321,211	4,292,873	3,275,639

USE OF FUND BALANCE

Description	2012 Actual	2013 Actual	2014		Projected Year-end	2015 Budget
			Original Budget	Revised Budget		
Transfer In - Pool & Rink Bond R	(130,834)	(21,529)	(17,321)	(17,321)	(17,321)	0
Transfer to - Communications-NPS Intoxilizers		2,000			0	
Scholarships	535	4,000	1,000	1,000	3,500	500
Street Projects	915,200	259,000				193,500
Fire Truck			120,000	120,000	0	400,000
IOOF Park Purchase			90,000	90,000	70,000	
Teller Baseball Field Renovation		2,831				
Police/Communications Building		300,000				
City Hall Boiler Repair	12,755					
City Hall Repairs/Remodel (flooring and remodel)			51,000	51,000	51,000	44,525
City Hall HVAC Replacement			210,000	210,000	210,000	
Master Plan			70,000	70,000	70,000	
Parks Master Plan Update (Grant Contingent)			25,000	25,000	25,000	
Community Center Senior Addition						36,000
Legion Park Restrooms						150,000
Taylor Mountain Park Restrooms						45,000
City Shop Demolition						100,000
Habitat for Humanity Contract fo	35,000					
GVAWL Contract for Service			125,000	125,000	125,000	
Rural Transportation Authority		7,804				
WSCU Marketing			10,000	10,000	10,000	10,000
Senior Transportation						25,000
Gunnison County-Whitewater Park Repairs						15,000
Total Use of Fund Balance	832,656	554,106	684,679	684,679	547,179	1,019,525

Fund GENERAL - 01		REVENUES					
Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
3101	Property Tax	297,821	296,649	260,550	260,550	259,839	261,478
3102	Specific Ownership Tax	14,506	15,870	13,200	13,200	15,893	16,000
3103	Add'l Motor Vehicle Tax	17,342	17,696	17,200	17,200	17,905	18,200
3104	City Sales Tax	3,526,747	3,779,394	3,740,115	3,740,115	3,968,364	4,067,573
3105	County Sales Tax	557,209	599,714	587,198	587,198	629,700	642,294
3106	City Use Tax	102,578	190,718	121,000	121,000	138,242	137,790
3107	Cigarette Tax	17,605	16,235	17,000	17,000	15,000	15,000
3108	Occupation Tax-Phones	6,807	6,604	6,500	6,500	6,675	6,600
3109	Pen/Int on Delinq Prop Tx	1,409	1,494	1,000	1,000	1,400	1,400
3110	Cable/Wireless Franchise Tax*	21,876	18,847	19,200	19,200	17,620	18,000
3111	Nat'l Gas Franchise Tax	108,111	115,698	120,000	120,000	131,500	131,500
3112	Electric Franchise	229,973	252,270	262,255	262,255	267,213	280,141
3113	Water Franchise	28,422	29,154	28,068	28,068	27,326	29,581
3114	Sewer Franchise	53,171	57,475	52,789	52,789	52,021	54,467
3115	Pen/Int on Delinq Sales Tax	1,865	750	1,000	1,000	500	500
3117	Severance Tax	144,363	155,206	100,000	100,000	173,157	86,500
3118	Public Improvements Fee		6,467	4,000	4,000	25,380	26,010
	Taxes	5,129,805	5,560,241	5,351,075	5,351,075	5,747,735	5,793,034
3204	Liquor Licenses	5,528	8,052	6,000	6,000	8,885	8,900
3205	City Sales Tax Licenses	7,964	8,835	8,700	8,700	9,100	9,100
3206	Animal Licenses	431	362	275	275	410	400
3208	Comm. Dev. Permit/Lic.	14,665	47,131	10,000	10,000	76,800	25,000
3212	Transient Merchant App.	100	100	50	50	100	100
	Permits/Licenses	28,688	64,480	25,025	25,025	95,295	43,500
3301	Federal Grants						4,325
3302	State Grants	0	540,349	0	312,740	267,112	195,628
3303	Local Grants	22,527	267,704	0	71,734	169,658	1,000
3304	Mineral Leasing	104,144	67,792	67,100	67,100	95,771	47,885
3306	State Maintenance Agrmt	31,970	36,357	32,540	32,540	32,540	32,540
3307	Hwy User's Trust Fund*	154,148	150,197	146,163	146,163	146,036	148,920
3308	Fire Protection District	11,133	8,928	7,200	7,200	6,700	6,700
3310	Hazmat Reimbursements	124	333	0	0	859	0
3320	GOCO Grants	270,802	0	0	14,000	14,000	38,000
3326	ADAD Grant - Partners	16,382	0	0	0	0	0
3327	POST Grant - Police	0	0	2,000	12,000	12,000	12,000
3328	Law Enforcement Advocate			0	9,033	9,033	23,427
3337	Baseball Field Renovation	5,000	0	0	0	0	0
	Intergovernmental	616,230	1,071,660	255,003	672,510	753,709	510,425

Fund GENERAL - 01		REVENUES					
Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
3401	Court Cost	3,304	3,321	3,800	3,800	2,908	3,000
3402	Comm. Dev. Services	123,658	1,243	0	0	0	0
3403	Police Dept. Services	16,420	16,441	16,500	19,825	19,825	16,500
3404	City Clerk Services	96	0	50	50	3	50
3405	Animal Control Services	1,221	2,900	2,000	2,000	3,282	2,000
3406	Recreation Programs	159,609	167,925	160,000	162,200	160,000	144,530
3408	Finance Dept Rev	8,290	8,366	9,000	9,000	8,900	8,500
3411	Sales Tax Service Fee	6,984	7,608	8,000	8,000	7,650	7,800
3412	Dispatch Admin Fee	13,289	13,820	14,342	14,342	14,342	14,352
3425	Building Dept Services	4,035	4,636	0	0	0	0
3426	Fire Dept Services	1,071	756	0	0	572	500
3440	Concessions	16,315	6,563	7,400	7,400	6,719	7,000
3441	Park Rentals	0	7,000	6,500	6,500	6,990	7,000
3442	Events	5,786	4,110	11,100	21,382	21,558	46,025
3443	Events-Event Coordinator	58,775	7,503	0	0	0	0
3444	Scholarships	3,873	2,818	3,000	3,749	3,500	3,000
	Charges for Services	422,726	255,010	241,692	258,248	256,249	260,257
3501	Traffic Fines	13,015	10,630	9,000	9,000	13,100	13,100
3502	Dog/Cat Fines	2,760	2,872	2,600	2,600	3,850	3,000
3504	Misc. Fines & Forfeitures	20,288	18,623	16,000	16,000	11,720	11,700
	Fines & Forfeitures	36,063	32,125	27,600	27,600	28,670	27,800
3601	Miscellaneous Revenue	1,449	3,598	1,000	1,000	684	684
3602	Refund-Prior Yr Expns	5,890	0	5,000	5,000	1,331	1,000
3603	Compensation for Loss	2,764	4,155	0	3,899	5,170	1,000
3605	Crime Prevention/DARE Contril	140	541	1,000	1,000	875	1,000
3606	Law Enforcement Surcharge	0	8,125	0	0	0	0
3607	Youth Council Revenues	0	0	0	0	0	0
3608	Van Tuyl Property Lease	30,600	30,600	30,600	30,600	30,600	30,600
3612	Sale of Fixed Assets	10,336	0	0	0	50	6,000
3630	Cranor Hill Lift Tickets	0	4,370	6,000	6,000	10,000	6,000
3636	Recreation Advertising	0	0	600	600	0	0
3647	CARA Contributions				2,745	3,684	1,700
3654	Senior Addition Grants & Contributions		1,000		0	0	138,100
3655	El Pomar Grant		10,000	10,000	0	0	0
	Miscellaneous	51,179	62,389	54,200	50,844	52,394	186,084
3701	Interest on Investments	18,148	6,751	15,000	15,000	15,100	15,500
	Interest	18,148	6,751	15,000	15,000	15,100	15,500
3999	Transfer from CTF-Legion Pk				0		
3999	Transfer from CTF-BB Field				0		
3999	Transfer from CTF-Skatepark	10,000			0		
3999	Transfer from Fleet				0		395,000
3999	Transfer from Insurance Rsv	288,766			0		
3999	Transfer from Pool-Bond Rsv	130,834	3,522		0		
3999	Transfer from Rink-Bond Rsv		18,007	17,321	17,321	17,321	
3999	Transfer from Communicatons-Bldg		180,000		0		
	Transfers In	429,600	201,529	17,321	17,321	17,321	395,000

Fund GENERAL - 01		REVENUES					
Acct No.	Description	2012 Actual	2013 Actual	Budget	2014		2015 Budget
					Revised Budget	Projected Year-end	
4999	Transfer to Ins Rsv-Hlth Ins				0		
4999	Transfer to Ins Rsv-Rink Ins				0		
4999	Transfer to Communications-NPS Toxilizer		(2,000)		0		
4999	Transfer to Cranor-Maint				0		
4999	Transfer to Pool-CC Maint	(138,798)		(56,790)	(56,790)	(56,790)	(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				0		
4999	Transfer to Rink-UPCC Event				0		
4999	Transfer to Pool/Rink-Enrg Eff				0		
	Transfers Out	(155,628)	(18,830)	(73,620)	(73,620)	(73,620)	(73,620)
GENERAL FUND TOTAL REVENUES		6,576,811	7,235,355	5,913,296	6,344,003	6,892,854	7,157,980

Budget Inc 21.05%
Y/EProj Inc 3.85%

Comments:

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

- 3101 Assessed valuations for property tax reflect a .6% increase over the previous year's valuation. Because the City has "debruced" and is not restricted by the 5.5% statutory limitations, the mill levy will remain the same. 2015 revenue is based on \$69,333,740 preliminary certification of property valuation from County Assessor and 3.868 mill levy.
- 3104 2014 year end projections are based on a 5% increase from 2013 actual revenues. 2015 revenue is based on a 2.5% increase of 2014 projected year-end revenues.
- 3105 2014 year end projections based on 5% increase from 2013 revenues, less Gunnison Valley Land Preservation commitment. 2015 revenue is based on a 2% increase of 2014 projected year-end revenues.
- 3106 Use tax collected on vehicles has ranged from \$84,542 to \$112,261 over the past three years and is estimated at \$115,200 for 2014. Building use tax varies when county or state buildings are involved, due to tax exemptions. 2014 revenues are projected at \$32,680. 2015 revenues are budgeted at a 2% increase after subtracting revenues from one commercial building permit.
- 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.
- 3301 **2015** - \$4,325 DOJ Grant for Police Patrol Bicycles
- 3302 **2013** - \$650,000 EIA Grant for Public Safety Facility (Communications/Police)
2014 - \$110,241 Remaining EIA Grant for Public Safety Facility (Communications/Police); \$2,500 SIPA Grant for City App; \$154,372 EIA Grant for City Hall HVAC/Remodel
2015 - \$45,628 EIA remainder of 2014 grant; \$150,000 EIA for Senior Center Addition
- 3303 **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
2014 - \$1,834 Region 10 Public Farm Plan; \$156,324 remaining E911 Authority-Public Safety Facility Master Plan
- 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 2014 and 2015 are projected by the Colorado Municipal League, in conjunction with the

Fund GENERAL - 01		REVENUES					
Acct No.	Description	2012 Actual	2013 Actual	Budget	2014 Revised Budget	Projected Year-end	2015 Budget
	Colorado Department of Transportation and the State Treasurer's Office.						
3308	District reimburses City for 1/2 of the costs associated with the Volunteer Fire Department - insurance, utilities, etc.						
3320	2012 - \$193,501 Skate Park; \$77,315 Teller Ballfield						
	2014 & 2015 - \$52,000 Park & Recreation Master Plan						
3326	ADAD Grants have not been awarded to City Police since 2012						
3327	POST Grant to reimburse training expenses, travel costs for safety trainings - State Funding from vehicle registration surcharge						
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 Bike Safety (\$600); Growler (\$1,000); 4th of July (\$1,300); Carving up Colorado (\$2,000); Diamonds in the Rockies (\$11,500); Fishing Derby (\$300); Gun Show (\$3,500); Triathlon (\$3,500); CDOT Safe Routes to School Grant for Anna's Pledge and other education (\$22,325)						
3443	This account was 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						
3654	Senior's fund raiser \$50,000, Gates \$30,000, Boettcher \$20,000, Daniels \$38,100						
3999	2012 - Transfer from CTF for Skatepark; from Insurance Reserve to close remaining cash reserves \$288,766; from Pool for Bond Reserve Loan payment \$130,834						
	2013 - 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						
	2014 - Transfer from Rink for Bond Reserve Loan payment \$17,321						
	2015 - Transfer from Fleet to close out cash reserves except what is needed for one year of operations						
4999	2012 - \$138,798 to Pool for Community Center expenses; \$16,830 to Rink for utilities, fuel and clothing from Parks						
	2013 - \$2,000 to Communications from NPS toxilizer payment not needed; \$88,798 to Pool for Community Center expenses (this will be adjusted at year-end depending on actual needs); \$16,830 to Rink for utilities, fuel, and clothing from Parks (this will be adjusted at year-end depending on actual needs)						
	2014 - \$56,790 to Pool for Community Center expenses (this will be adjusted at year-end depending on actual needs); \$16,830 to Rink for utilities, fuel, and clothing from Parks (this will be adjusted at year-end depending on actual needs)						
	2015 - \$50,000 to Pool for Community Center expenses (this will be adjusted at year-end depending on actual needs); \$16,830 to Rink for utilities, fuel, and clothing from Parks (this will be adjusted at year-end depending on actual needs)						

CITY OF GUNNISON

GENERAL FUND

Expenditure Summary

Acct No.	Description	2012 Actual	2013 Actual	2014		Projected Year-end	2015 Budget
				Original Budget	Revised Budget		
4001	City Council	22,655	22,983	25,792	31,217	25,755	25,676
4002	Municipal Court	74,278	79,065	84,074	84,074	83,581	93,545
4003	City Attorney	37,960	65,289	60,000	60,000	50,000	60,000
4004	City Manager	62,061	65,676	79,499	79,499	70,322	96,222
4005	City Clerk	63,854	74,190	89,112	89,112	85,399	93,937
4006	Finance	212,975	222,893	236,744	240,644	237,241	252,307
4007	General Services	13,271	20,473	22,315	22,315	23,057	38,503
4008	Community Development	225,558	232,320	257,684	257,684	249,311	297,814
	GENERAL GOV'T	712,612	782,889	855,219	864,544	824,665	958,004
4020	Police	1,424,652	1,430,270	1,654,256	1,659,581	1,635,824	1,808,886
4021	Building Inspection	81,098	80,924	94,299	94,299	94,341	111,189
4022	Fire Department	201,737	211,282	215,948	227,768	232,140	228,955
4023	Hazardous Material	3,645	5,668	6,645	6,645	6,214	5,955
4024	LE Victim Advocate Program	0	0	0	21,033	18,196	43,974
	PUBLIC SAFETY	1,711,132	1,728,144	1,971,148	2,009,326	1,986,715	2,198,959
4030	City Hall	62,271	55,456	69,966	77,865	69,865	66,755
4032	City Shop	0	0	0	0	2	0
	PUBLIC FACILITIES	62,271	55,456	69,966	77,865	69,867	66,755
4033	Streets & Alley-Admin	133,827	133,791	153,300	153,300	143,225	166,702
4034	Streets & Alley-Maint	528,417	482,284	506,837	512,337	505,268	547,161
4035	Street Improvements	1,425,871	951,812	634,000	864,000	858,230	943,500
	STREETS & ALLEYS	2,088,115	1,567,887	1,294,137	1,529,637	1,506,723	1,657,363
4038	Capital Improv - Fixed Assets	838,278	1,572,931	495,000	612,852	472,553	1,618,600
4039	Capital Improv - Non-Assets	237,911	204,066	593,655	867,636	705,976	366,273
	CAPITAL OUTLAY	1,076,189	1,776,997	1,088,655	1,480,487	1,178,529	1,984,873
4045	Cranor Hill	4,297	10,752	26,784	26,784	25,531	29,194
4049	Recreation Administration	267,024	271,077	290,099	291,049	289,822	312,029
4050	Recreation Programs	145,633	142,037	139,122	158,690	157,813	144,529
4051	Parks	441,431	445,809	476,342	476,342	476,320	506,431
4052	Van Tuyl Ranch	2,543	25,326	30,600	30,600	11,800	30,600
	RECREATION & PARKS	860,928	895,001	962,947	983,465	961,286	1,022,783
4090	Grants/Contracts for Srv	127,916	122,802	240,000	242,861	242,861	180,000
4097	Events	123,055	62,777	99,714	120,275	115,002	106,477
	GRANTS/ECONOMIC DEV	250,971	185,579	339,714	363,136	357,863	286,477
TOTAL EXPENSES		6,762,218	6,991,953	6,581,786	7,308,459	6,885,648	8,175,214

Dept: CITY COUNCIL

01-4001

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4101	Wages-City Council	31,200	31,200	31,200	31,200	31,200	31,200
4103	Social Security	1,934	1,934	1,934	1,934	1,934	1,934
4104	Medicare	452	452	452	452	452	452
4106	Hlth Ins/WC/Othr Benefits	59	48	69	69	69	77
	Sub-Total: Personnel	33,645	33,634	33,656	33,656	33,655	33,664
4201	Material/Operating Sply	193	415	200	200	150	200
4202	Clothing/Uniforms	0	0	200	200	0	200
4310	Dues/Mtgs/Mbrshps/Tuitn	9,236	9,166	12,300	12,300	11,000	12,000
4330	Professional Svcs	0	180	500	3,950	3,479	500
4370	Trvl/Mileage/Meals/Lodg	704	877	2,000	2,000	750	2,000
4650	Miscellaneous Expenses	717	549	1,000	1,000	750	1,000
4653	Employee Appreciation	3,287	3,594	4,500	4,500	4,500	4,500
4655	Youth Council	231	194	550	550	550	550
4659	City Fest	3,602	3,423	3,500	5,475	3,491	3,500
	Sub-Total: Operations	17,970	18,398	24,750	30,175	24,670	24,450
5000	CONTRA-INDIRECT	(28,960)	(29,049)	(32,614)	(32,614)	(32,570)	(32,438)
	TOTALS	22,655	22,983	25,792	31,217	25,755	25,676

Budget Inc -0.45%
Y/EProj Inc -0.31%

Comments:

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

- 4101 Mayor wages 12 Mo. @ \$600
- Four councilmembers wages 12 Mo. @ \$500
- 4202 City logo shirts for public functions, etc
- 4302 Covers duplication expenses for personnel manuals, evaluation documents, etc.
- 4310 CML annual dues - \$5014 projected; CML conference fees for two or three council members
- Region 10 membership assessment - \$4880 projected
- Additional funding for other council training registrations
- 4330 Council retreat/facilitation/consultant services
- 4370 Council dinner meetings, Mayors'/Managers' meetings, special functions, regular travel and meals, CML conference travel
- 4650 Flowers/appreciation/recognition/community clean-up/other miscellaneous expenses
- 4653 Christmas Party - \$4,000
- Summer employee picnic - \$500
- 4655 Youth City Council expenses over and above fund raising events
- 4659 Annual City Fest catered lunch for approximately 350 people-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	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
4101	Wages-Muni Court	57,978	59,394	63,067	63,067	63,067	69,487
4103	Social Security	3,416	3,453	3,910	3,910	3,676	4,308
4104	Medicare	799	808	914	914	860	1,008
4106	Hlth Ins/WC/Othr Benefits	8,498	9,418	10,816	10,816	10,677	12,080
4108	ER Retirement Contrbtn	2,264	2,394	2,592	2,592	2,551	2,913
	Sub-Total: Personnel	72,955	75,467	81,299	81,299	80,831	89,795
4201	Material/Operating Sply	188	760	700	500	500	700
4310	Dues/Mtgs/Mbrshps/Tuitn	60	60	425	425	425	650
4330	Professional Svcs	0	185	150	150	150	150
4340	Repair/Mntce Svcs	0	0	50	50	25	50
4350	Other Purchased Services	1,075	1,135	1,200	1,200	1,200	1,200
4370	Trvl/Mileage/Meals/Lodg	0	1,458	250	450	450	1,000
	Sub-Total: Operations	1,323	3,598	2,775	2,775	2,750	3,750
TOTALS		74,278	79,065	84,074	84,074	83,581	93,545

Budget Inc 11.27%
Y/EProj Inc 11.92%

Comments:

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

2015 Comments

- 4101 Includes Increase in Judges compensation
- 4201 Court supplies: files, CD's, etc.
- 4310 CAMCA workshops for Clerk and conference for Judge
- 4330 Court transcripts and interpreters
- 4340 Repair of Courtroom equipment
- 4350 Court software maintenance paid in Nov.; prisoner housing as needed
- 4370 Travel expenses for Clerk and Judge (one conference) trainings

2014 Comments

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

DEPT: CITY ATTORNEY

01-4003

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
4330	Professional Svcs	37,960	65,289	60,000	60,000	50,000	60,000
Sub-Total: Operations		37,960	65,289	60,000	60,000	50,000	60,000
TOTALS		37,960	65,289	60,000	60,000	50,000	60,000

Budget Inc 0.00%
 Y/EProj Inc 20.00%

Comments:

The City Attorney advises the City on a contractual basis at \$170.00 per hour.
 Water attorney fees are contracted with Moses, Wittemyer, Harrison & Woodruff and are included in this account.

- 4330 City Attorney services rendered \$45,000 estimated cost.
- Water Attorney services \$10,000 estimated cost.
- Other attorney fees \$5,000 estimated cost.

DEPT: CITY MANAGER

01-4004

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
4101	Wages-City Manager	111,307	116,194	134,696	134,696	129,963	159,656
4103	Social Security	7,021	7,440	8,351	8,351	8,294	9,899
4104	Medicare	1,682	1,758	1,953	1,953	1,940	2,315
4106	Hlth Ins/WC/Othr Benefits	12,097	12,343	14,156	14,156	13,987	18,165
4108	ER Retirement Contrbtn	14,681	15,305	17,264	17,264	16,967	19,678
	Sub-Total: Personnel	146,788	153,040	176,420	176,420	171,151	209,713
4201	Material/Operating Sply	231	150	200	200	150	200
4202	Clothing/Uniforms	0	0	100	100	0	100
4303	Advertising/Legal Notices	134	22	200	200	180	200
4304	Subscrptn/Lit/Films	143	125	0	0	45	50
4310	Dues/Mtgs/Mbrshps/Tuitn	345	190	2,200	2,200	1,980	2,000
4320	Telephone/Fax Services	941	916	750	750	950	950
4330	Professional Svcs	0	0	500	500	500	500
4370	Trvl/Mileage/Meals/Lodg	919	1,136	2,000	2,000	700	1,000
4421	Fleet Services	300	0	0	0	0	0
4650	Miscellaneous Expenses	130	130	200	200	150	200
	Sub-Total: Operations	3,143	2,669	6,150	6,150	4,655	5,200
5000	CONTRA-INDIRECT	(87,870)	(90,033)	(103,072)	(103,072)	(105,483)	(118,690)
	TOTALS	62,061	65,676	79,499	79,499	70,322	96,222

Budget Inc 21.04%
Y/EProj Inc 36.83%

Comments:

- The wages category reflects compensation and benefits for the City Manager, \$4,200 plus taxes for internship programs with Western State Colorado University (\$350 per credit hour, typically 3 credit hours per internship), and \$15,000 plus taxes for internship program with DOLA and CU Denver Master's of Public Administration Master's Program
- 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 - \$1,025, 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
- 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	2012		2013		2014		2015 Budget
		Actual	Budget	Actual	Budget	Revised Budget	Projected Year-end	
4101	Wages-City Clerk	96,984	105,767	99,550	105,767	105,767	105,767	114,136
4102	Overtime	2	100	0	100	100	0	100
4103	Social Security	5,785	6,564	5,896	6,564	6,564	6,264	7,083
4104	Medicare	1,353	1,535	1,379	1,535	1,535	1,465	1,656
4106	Hlth Ins/WC/Othr Benefits	12,770	16,266	14,147	16,266	16,266	16,056	18,154
4108	ER Retirement Contrbtn	5,950	7,042	6,307	7,042	7,042	6,479	7,496
	Sub-Total: Personnel	122,844	137,274	127,279	137,274	137,274	136,031	148,625
4201	Material/Operating Sply	495	1,300	5,403	1,300	1,300	1,235	1,300
4206	Election Supplies	0	15,000	7,202	15,000	15,000	15,000	12,500
4302	Printing/Duplication Svcs	73	200	204	200	200	144	200
4303	Advertising/Legal Svcs	2,281	13,500	3,736	13,500	13,500	9,000	13,500
4304	Subscripntn/Lit/Films	425	75	36	75	75	75	75
4310	Dues/Mtgs/Mbrshps/Tuitn	570	1,750	590	1,750	1,750	1,725	1,750
4330	Professional Svcs	0	7,575	2,845	7,575	7,068	5,555	7,575
4340	Repair/Mntce Svcs	0	100	0	100	100	75	100
4360	Contracted Svcs	1,018	1,000	1,085	1,000	1,000	1,000	1,000
4370	Trvl/Mileage/Meals/Lodg	0	450	0	450	957	957	1,250
	Sub-Total: Operations	4,862	40,950	21,101	40,950	40,950	34,766	39,250
5000	CONTRA-INDIRECT	(63,852)	(89,112)	(74,190)	(89,112)	(89,112)	(85,399)	(93,937)
	TOTALS	63,854	89,112	74,190	89,112	89,112	85,399	93,937

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 5.41%
Y/EProj Inc 10.00%

2015 Comments

- 4201 Daily operating supplies; including colored printer supplies; liquor signs
- 4206 Regular Municipal Election in May
- 4302 In-house copies of ordinances, printing inserts, updates for code books
- 4303 Publishing ordinances, including marijuana ordinances & public hearing notices
- 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 marijuana regs if needed
- 4340 Computer repair & maintenance, 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.

2014 Comments

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

DEPT: FINANCE

01-4006

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
4101	Wages-Finance	249,683	257,319	272,813	272,813	273,250	297,593
4102	Overtime	0	0	100	100	0	100
4103	Social Security	14,897	15,189	16,921	16,921	16,125	18,457
4104	Medicare	3,484	3,552	3,957	3,957	3,771	4,317
4106	Hlth Ins/WC/Othr Benefits	21,215	26,820	33,408	33,408	36,375	39,579
4108	ER Retirement Contrbtn	13,823	14,693	16,308	16,308	15,679	17,747
	Sub-Total: Personnel	303,102	317,573	343,508	343,508	345,200	377,792
4201	Material/Operating Sply	2,012	1,875	2,100	2,100	2,520	2,200
4202	Clothing/Uniforms	193	0	0	0	0	0
4301	Postage/Freight Svcs	26,097	24,996	26,000	26,000	27,070	28,500
4302	Printing/Duplication Svcs	9,330	9,974	9,000	9,000	8,867	9,000
4303	Advertising/Legal Svcs	0	0	180	180	0	180
4304	Subscriptn/Literature	0	0	0	0	97	100
4310	Dues/Mtgs/Mbrshps/Tuitn	655	649	1,500	1,500	1,380	1,500
4330	Professional Svcs	15,500	15,500	15,500	15,500	15,000	15,500
4340	Repair/Mntce Svcs	196	0	200	200	100	200
4360	Contracted Svcs	29,414	34,146	33,300	33,300	28,420	21,300
4370	Trvl/Mileage/Meals/Lodg	0	376	1,000	1,000	830	1,000
4401	Prop/Liab Ins Premium	39,171	40,527	41,000	44,900	44,897	47,142
4421	Fleet Services	200	0	0	0	0	0
4649	Late Fees	30	0	0	0	0	0
4650	Miscellaneous Expenses	52	169	200	200	100	200
	Sub-Total: Operations	122,850	128,212	129,980	133,880	129,281	126,822
5000	CONTRA-INDIRECT	(212,977)	(222,892)	(236,744)	(236,744)	(237,241)	(252,307)
	TOTALS	212,975	222,893	236,744	240,644	237,241	252,307

Budget Inc 6.57%
Y/EProj Inc 6.35%

Comments:

- 4101 The finance department consists of five full-time employees.
- 4201 Office supplies specific to the finance department, including printer supplies and adjustable work station (\$400)
- 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), Collection Forms (\$1,800), Credit Card fees charged to customer beginning November 2014
- 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	2012 Actual	2013 Actual	Budget	2014 Revised Budget	Projected Year-end	2015 Budget
4350	Othr Purchased Services	26,545	40,948	44,625	44,625	46,114	77,005
	Sub-Total: Operations	26,545	40,948	44,625	44,625	46,114	77,005
5000	Contra-Indirect Cost Allocatior	(13,274)	(20,475)	(22,310)	(22,310)	(23,057)	(38,503)
	TOTALS	13,271	20,473	22,315	22,315	23,057	38,503

Budget Inc 72.54%

Y/EProj Inc 66.99%

Comments:

- 4350 \$10,560 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 2014/2015 contract year. Current is \$2,640 per month.
 - \$50,000 for IT services for 7 months
 - \$4,920 is budgeted for internet connections through Western State College (\$400/mo 20MG Day, 10MG Night)
 - \$125 is budgeted for Domain Name registration
 - \$5,300 is budgeted for membership dues to Mountain States Employer's Council for assistance on labor and employment issues.
 - \$4,600 is budgeted for firewall licenses on servers
 - \$1,500 for City app license/support contract
- 5000 50% of the costs for this department are allocated to the utility departments.

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
4101	Wages-Comm Dev	167,269	173,290	185,262	185,262	182,820	207,458
4102	Overtime	125	77	750	750	65	750
4103	Social Security	9,561	10,000	11,533	11,533	10,389	12,909
4104	Medicare	2,236	2,339	2,697	2,697	2,430	3,019
4106	Hlth Ins/WC/Othr Benefits	19,713	21,720	25,878	25,878	25,643	40,955
4108	ER Retirement Contrbtn	8,315	8,619	9,263	9,263	9,559	10,373
Sub-Total: Personnel		207,219	216,045	235,384	235,384	230,906	275,464
4201	Material/Operating Sply	1,392	1,770	2,250	2,250	2,150	3,600
4301	Postage/Freight Svcs	0	0	150	150	50	150
4302	Printing/Duplication Svcs	1,519	1,114	2,500	2,500	1,500	1,500
4303	Advertising/Legal Svcs	1,253	1,019	1,000	1,000	905	1,200
4304	Subscrptn/Lit/Films	36	95	300	300	100	300
4310	Dues/Mtgs/Mbrshps/Tuitn	1,506	2,404	2,300	1,940	2,300	2,300
4330	Professional Svcs	855	665	800	800	600	300
4340	Repair/Mntce Svcs	100	0	500	500	250	500
4360	Contracted Svcs	5,159	2,350	2,450	2,810	2,450	2,450
4363	Commission/Brd Fees	6,300	6,036	8,500	8,500	7,050	8,500
4370	Trvl/Mileage/Meals/Lodg	6	722	1,250	1,250	750	1,250
4421	Fleet Services	100	100	0	0	0	0
4650	Miscellaneous Expenses	113	0	300	300	300	300
Sub-Total: Operations		18,339	16,275	22,300	22,300	18,405	22,350
TOTALS		225,558	232,320	257,684	257,684	249,311	297,814

Budget Inc 15.57%
Y/EProj Inc 19.45%

Comments:

- 4101 Includes wages for the Director, Planner, and Planning Technician.
- 4102 Overtime wages for Planning Technician.
- 4201 Includes supplies for department such as toner, disks, paper, calendars, file folders, plotter paper, and plotter cartridges.
- 4301 Includes freight and shipping services.
- 4302 Reproduction costs for the Master Plan update, Commission and Board packets and other related needs.
- 4303 Includes Challenge Grant advertisements, public hearing notices and Master Plan update advertising.
- 4304 Subscriptions and the purchase of resource materials, books, CD's, videos, etc.
- 4310 Includes APA dues for staff and P&Z and attendance to the APA state 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.
- 4363 Includes 22 P&Z meetings and two BOZA meetings. Four additional P&Z meetings are anticipated for the Master Plan Update. Based on P&Z compensation of \$50 per meeting
- 4370 Snacks and Meals for planning staff and P&Z as needed.
- 4421 Annual allocation of fleet service expenses.
- 4650 Unanticipated expenditures that do not fit under other line items.

DEPT: POLICE & NEIGHBORHOOD SERVICES 01-4020

Acct No.	Description	2012 Actual	2013 Actual	2014		2015 Budget
				Budget	Revised Budget	
4101	Wages-Police & NSO	845,815	851,199	976,310	976,310	1,082,030
4102	Overtime	41,473	36,438	43,260	46,585	43,260
4103	Social Security	8,865	8,918	10,040	10,040	11,344
4104	Medicare	12,295	12,206	14,784	14,784	16,317
4106	Hlth Ins/WC/Othr Benefits	121,990	122,977	167,320	167,320	190,928
4108	ER Retirement Contrbtn	98,557	99,167	113,703	113,703	125,207
	Sub-Total: Personnel	1,128,995	1,130,905	1,325,416	1,328,741	1,469,086
4201	Material/Operating Sply	11,919	10,642	12,950	14,950	12,950
4202	Clothing/Uniforms	3,803	3,429	4,315	4,315	4,315
4203	Fuel/Lubricant Supply	26,363	27,085	27,600	28,350	31,000
4301	Postage/Freight Svcs	232	175	300	300	300
4302	Printing/Duplication Svcs	1,087	2,785	1,380	1,380	3,500
4303	Advertising/Legal Svcs	313	59	400	400	400
4304	Subscrptn/Lit/Films	608	655	676	676	666
4310	Dues/Mtgs/Mbrshps/Tuitn	1,714	192	2,765	2,765	2,200
4320	Telephone/Fax Services	1,533	1,405	1,584	3,184	3,600
4321	Utilities	3,335	4,970	11,800	8,200	12,200
4330	Professional Svcs	5,423	1,086	6,685	6,685	7,685
4340	Repair/Mntce Svcs	6,199	6,279	9,700	9,700	7,230
4350	Othr Purchased Svcs	10,665	11,804	14,700	1,950	3,400
4351	Dispatch-City Svcs	147,920	168,483	160,846	160,846	160,251
4360	Contracted Services		1,307	11,200	11,500	11,520
4370	Trvl/Mileage/Meals/Lodg	1,904	2,639	2,760	2,460	2,500
4401	Prop/Liab Ins Premium	41,510	40,365	42,000	46,000	48,295
4402	Prop/Liab Claim Pmnts	0	80	0	0	0
4420	Rental Svcs	2,665	2,667	2,676	2,676	2,820
4421	Fleet Services	12,803	11,803	10,303	10,303	10,768
4651	Code Compliance	0	100	550	550	550
4701	Crime Prevention/Dare Expns	230	1,355	1,650	1,650	1,650
4702	ADAD Expenses	15,431	0	0	0	0
4703	POST Training Expenses			2,000	12,000	12,000
	Sub-Total: Operations	295,657	299,365	328,840	330,840	339,800
TOTALS		1,424,652	1,430,270	1,654,256	1,659,581	1,808,886

Budget Inc 9.35%
Y/EProj Inc 10.58%

Comments:

2015

- 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 when available.
- 4103 Social Security benefits for non-sworn personnel.
- 4104 Medicare for all employees.
- 4106 Health Insurance/Workers Compensation/Other Benefits
- 4108 Retirement contribution for sworn officers
- 4201 Anticipated expenditures include office supplies, evidence/property supplies, NSO supplies, 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, and warnings which are done on a every other year basis.

- 4303 Advertising and legal services include legal notices in paper, job announcements, and community outreach PSA's
- 4304 Subscriptions include newspapers and legal resource books
- 4310 Dues for Gunnison Sportsman Association, CACP, IACP, ALERT, NTOA, NACA and Shelter Licenseing . Officers are encouraged to have 40 hours of advanced law enforcement education and training every year.
- 4320 Cell phones issued to NSO, Det and tactical uses. Also includes local and long distance calls.
- 4321 Utilities paid for animal shelter, kitchen/laundry area and evidence storage area. Increase this year for new building. When we move into GVAWL building utility costs will be switched to other expected expenses.
- 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 (\$5730), repair of basic law enforcement equipment, certification of measurement devices, radios, buildings, vehicles not repaired by fleet and firearms service/ inspections (\$1,500)
- 4350 Gunnison County Law Enforcement Victims Services created in 2014 and funds transfer to that account (\$12,000). Remaining costs here are language line and interpreter.
- 4351 Dispatch fees are paid by all users in Gunnison and Hinsdale counties. Fees are based on type of use (law enforcement, fire, ambulance, other) and then broken down by a percentage of the calls handled for each agency. This item varies from year to year based on calls.
- 4360 Costs associated with rugs and cleaning for building. Costs split with Communications budget. Contract with Lexipol for policy development and related training (\$5000)
- 4370 Used for prisoner transports, mental health transports, trainings.
- 4401 Increase this year for new building.
- 4420 Lease of copier in police records.
- 4421 User fees established by Fleet
- 4651 Nuisance abatement funds utilized for towing and property abatement.
- 4701 Expenditures directly related to the DARE/Community Resource position. Funds are offset by revenues as part of court costs, private donations, and event participation.
- 4703 POST - training expenses for sworn officer. Reimbursed at 100% by the POST funds
- 2014**
- 4102 Expenses in this line item also offset by revenue from State for DUI and Seat Belt enforcement, security at Cattlemen's Days, WSCU and traffice control for I Bar
- 4203 Fuel costs are running higher than estimated. Costs offset by reduction in other expenses.
- 4302 Cost offset by savings other line items.
- 4321 Utility costs are higher than anticipated during construction.
- 4360 Costs offset by savings in other line items.
- 4402 No funds budgeted for this line item as it covers damages arising from accidents which are not anticipated. No claims in 2014. Paid claim for a damaged cell phone in 2013.

DEPT: BUILDING INSPECTION

01-4021

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
4101	Wages-Bldg Inspection	58,848	60,921	68,933	68,933	68,933	79,553
4102	Overtime	0	0	500	500	200	500
4103	Social Security	3,422	3,574	4,305	4,305	4,013	4,963
4104	Medicare	800	836	1,007	1,007	939	1,161
4106	Hlth Ins/WC/Othr Benefits	10,405	9,097	11,007	11,007	13,002	16,409
4108	ER Retirement Contrbtn	2,924	3,025	3,447	3,447	3,447	3,978
Sub-Total: Personnel		76,399	77,453	89,199	89,199	90,534	106,564
4201	Material/Operating Sply	78	61	100	100	50	100
4203	Fuel/Lubricant Supply	1,284	695	800	800	800	800
4301	Postage/Freight Svcs	38	0	25	25	0	25
4302	Printing/Duplication Svcs	94	0	100	100	0	100
4303	Advertising/Legal Notices	0	0	100	100	0	100
4304	Subscrptn/Lit/Films	0	35	100	100	0	100
4310	Dues/Mtgs/Mbrshps/Tuitn	889	799	1,000	1,000	800	1,000
4320	Telephone/Fax Services	232	229	225	225	225	225
4340	Repair/Mntce Svcs	0	0	50	50	415	50
4363	Commission/Brd Fees	0	0	250	250	0	250
4370	Trvl/Mileage/Meals/Lodg	1,231	1,127	1,750	1,750	997	1,250
4421	Fleet Services	853	500	500	500	500	525
4650	Miscellaneous Expenses	0	25	100	100	20	100
Sub-Total: Operations		4,699	3,471	5,100	5,100	3,807	4,625
TOTALS		81,098	80,924	94,299	94,299	94,341	111,189

Budget Inc 17.91%
Y/EProj Inc 17.86%

Comments:

- 4101 Wages for one (1) full-time employee
- 4102 Overtime will remain the same as 2014
- 4201 Materials, equipment, and supplies specific to the building office operations
- 4203 Fueling the City vehicle used for inspections
- 4301 Freight and shipping services for certified mailings etc.
- 4302 Pamphlets and brochures for required public outreach on flooding, building, and environmental safety information
- 4303 Public notice printing costs in newspapers
- 4304 ICC codes, technical subscriptions, and cd's
- 4310 Yearly fees and costs associated with ICC, CASFM, ASFPM, conferences, memberships, certifications, testing, online courses, and continuing educational units that are required in order to maintain certifications
- 4320 Cell phone charges for Building Inspector
- 4340 Phone and computer service and maintenance
- 4363 Building Board of Appeals meetings as necessary
- 4370 Mandatory annual ICC, ASFPM, and CASFM conferences
- 4421 Fleet service expenses for fleet rental maintenance and upkeep
- 4650 Unanticipated expenditures that do not fit under other line items

Acct No.	Description	2012		2013		2014		2015 Budget
		Actual	Budget	Actual	Budget	Revised Budget	Projected Year-end	
4101	Wages-Fire Department	81,728	84,798	82,756	84,798	84,798	84,798	87,048
4102	Overtime	17	250	136	250	225	225	250
4103	Social Security	4,986	5,273	5,047	5,273	5,109	5,109	5,412
4104	Medicare	1,166	1,233	1,181	1,233	1,195	1,195	1,266
4106	Hlth Ins/WC/Othr Benefits	11,538	10,141	8,951	10,141	17,301	17,301	13,322
4108	ER Retirement Contrbtn	5,467	6,555	6,123	6,555	5,765	5,765	6,724
	Sub-Total: Personnel	104,902	108,250	104,194	108,250	114,394	114,394	114,023
4201	Material/Operating Sply	5,181	8,000	6,517	8,000	6,500	6,500	6,500
4202	Clothing/Uniforms	6,125	11,500	11,397	11,500	11,500	11,500	11,500
4203	Fuel/Lubricant Supply	5,073	3,500	4,348	3,500	3,000	3,000	4,000
4301	Postage/Freight Services	23	100	71	100	50	50	50
4302	Printing/Duplication Svcs	56	100	17	100	0	0	50
4304	Subscrptn/Lit/Films	2,053	2,500	2,872	2,500	3,500	3,500	3,000
4310	Dues/Mtgs/Mbrshps/Tuitn	2,424	3,500	2,688	3,500	4,000	4,000	4,000
4320	Telephone/Fax Services	0	300	0	300	380	380	500
4330	Professional Services	0	0	0	0	0	0	0
4340	Repair/Mntce Svcs	4,016	2,500	8,861	14,320	14,320	14,320	10,000
4351	Dispatch-City Svcs	7,224	7,228	7,782	7,228	7,228	7,228	6,601
4355	Firehouse Expenses	11,049	12,000	10,714	12,000	12,000	12,000	12,000
4370	Trvl/Mileage/Meals/Lodg	3,269	6,000	1,700	6,000	6,000	6,000	6,000
4401	Prop/Liab Ins Premium	659	650	640	650	712	712	748
4402	Prop/Liab Ins Claims	0	0	0	0	786	786	0
4403	Life Insurance Premium	3,976	3,500	3,900	3,500	3,500	3,500	3,500
4421	Fleet Services	5,620	3,620	4,620	3,620	3,620	3,620	3,784
4650	Miscellaneous Expenses	300	0	488	0	450	450	0
4652	Volunteer Reimbursement	7,087	10,000	7,773	10,000	7,500	7,500	10,000
4656	Contributions-Retirement	32,700	32,700	32,700	32,700	32,700	32,700	32,700
	Sub-Total: Operations	96,835	107,698	107,088	119,518	117,746	117,746	114,933
TOTALS		201,737	215,948	211,282	227,768	232,140	232,140	228,955

Budget Inc 6.02%
Y/EProj Inc -1.37%

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 This account is also used for replacement of tools, batteries, hose fittings, nozzles, pagers, radios and parts replacement on all portable equipment.
- 4202 This account is used to replace firefighter clothing, including turnout coats, turnout pants, boots, helmets, and gloves. The account is also used to purchase firefighter badges and Class A and B uniforms.
- 4203 This account is used for fuel and lubricant for all City owned fire response vehicles.
- 4301 This account pays for shipping expenses.
- 4302 Account used for larger printing jobs needed by the Fire Department
- 4304 This account is mainly used for firefighter training materials and public fire prevention/educational materials for elementary students as well as any other prevention programs. The account is also used for any needed NFPA and ICC fire codes and standards.
- 4310 This account is used for all Fire Department training including tuition costs; contracting outside instructors; firefighter state certification costs, including certification renewals; and Fire Marshall training and tuition.
- 4320 Cell phone charges for Fire Marshall
- 4330 Debriefing services
- 4340 This account is used for repairs made to City Fire equipment and vehicles not made by the City Fleet Department. Examples include repairs to self-contained breathing apparatus, radios, pagers, air compressor, and some fire vehicle repairs. Included are annual Ladder Truck and SCBA inspections. During the past five years, this line item has been exceeded each year and has averaged over \$8,000. Additional appropriations of \$10,000 and \$12,000 have been made for Ladder Truck repairs in two of those years. Due to the aging fleet (ages of 38 years, 30 years, 26 years, and 23 years)

this should not be expected to change any time soon.

- 4351 Fees for dispatch services.
- 4355 This account is used for firehouse maintenance and utilities. District shares this cost with the City.
- 4360 See 4652
- 4370 Account used for firefighter training when they travel (Fire Department Instructor's Conference in Indianapolis-the largest fire training event in the world, Fire Leadership Challenge in Keystone-the annual conference for the Colorado State Fire Chiefs Association, Colorado Fire Fighters Academy - a school put on by the Four Corners Firefighters' Association, National Fire Academy Outreach Weeks, Auto-X in Arvada - the best extrication training around). It is also used when instructors come to Gunnison for training. Account covers the cost of out of town meetings and Fire Marshal training (Colorado Chapter of International Code Council at Denver Tech Center, Fire Investigation, Colorado Fire Training Officer Association Meetings, where state certification rules are established).
- 4401 Fire Department share of property/liability insurance premium.
- 4403 \$250,000 life insurance policy for each of 40 volunteers and life insurance for 10 retirees.
- 4421 Annual allocation of fleet service expenses for fleet rental, repairs, storage and use of the shop facility.
- 4650 Phone costs moved to 4320
- 4652 Account is used for reimbursement for volunteer firefighters.
- 4656 Firefighters' Pension Fund Contribution - State matches 90%.

DEPT: HAZARDOUS MATERIALS

01-4023

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
4101	Wages-Haz Mat	0	0	150	150	150	150
4102	Overtime	50	323	1,000	1,000	500	1,000
4103	Social Security	3	20	71	71	403	71
4104	Medicare	1	5	17	17	9	17
4106	Hlth Ins/WC/Othr Benefits	0	4	47	47	0	0
Sub-Total: Personnel		54	352	1,285	1,285	1,062	1,238
4201	Material/Operating Sply	332	989	1,000	1,000	650	1,000
4203	Fuel/Lubricant Supply	281	410	400	400	400	400
4350	Other Purchased Services		128		0	141	150
4351	Dispatch-City Svcs	1,958	1,978	1,760	1,760	1,760	1,753
4421	Fleet Services	1,000	1,000	700	700	700	414
4650	Miscellaneous Expense	20	811	1,500	1,500	1,500	1,000
Sub-Total: Operations		3,591	5,316	5,360	5,360	5,151	4,717
TOTALS		3,645	5,668	6,645	6,645	6,214	5,955

Budget Inc -10.38%

Y/EProj Inc -4.16%

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.
- 4350 Volunteer reimbursements charged by Gunnison County as a shared cost
- 4351 Fees paid to Gunnison Valley Communications to cover the cost of dispatch service. City pays 1/2 of total cost. Gunnison County pays the other 1/2.
- 4650 Combination of expenditures for subscriptions and literature; and travel/mileage/meals and lodging. These line items have been combined into one line item because of minimal expenditures in the individual line items.

DEPT: LE VICTIM ADVOCATE PROGAM 01-4024

Acct No.	Description	2012 Actual	2013 Actual	2014		2015 Budget	
				Budget	Revised Budget		Projected Year-end
4101	Wages-Victim Advocate				14,887	12,760	34,165
4102	Overtime				100	100	150
4103	Social Security				1,000	720	2,127
4104	Medicare				250	168	498
4106	Hlth Ins/WC/Othr Benefits				2,150	1,814	3,060
4108	ER Retirement Contribution				650	638	1,126
	Sub-Total: Personnel	0	0	0	19,037	16,200	41,125
4201	Material/Operating Sply				50	50	200
4301	Postage/Freight Svcs				50	50	0
4302	Printing/Duplication Svcs				50	50	200
4310	Dues/Mtgs/Mbrshps/Tuitn				350	350	500
4320	Telephone/Fax Services				180	180	400
4350	Othr Purchased Svcs				177	177	0
4351	Dispatch-City Svcs				600	600	579
4370	Trvl/Mileage/Meals/Lodg				500	500	900
4804	Indirect Expenses				39	39	70
	Sub-Total: Operations	0	0	0	1,996	1,996	2,849
TOTALS		0	0	0	21,033	18,196	43,974

Budget Inc
Y/EProj Inc 141.67%

Comments:

This program is offset by revenues reflected in account 01-3328 Law Enforcement Advocate. Funds are comprised from contributions from Gunnison County Sheriff's Office, Crested Butte Marshal's Office, Mr. Crested Butte Police Department, and VALE Grant funding. The 2014 expenses were based on the initial program starting April 28, 2014.

- 4320 Cell phone and caller plan for on-call advocate
- 4350 Includes money to be used to pay for interpreter services
- 4351 Dispatch fees charged to all users
- 4370 Advocates may use city vehicles but when not available milage may be claimed for personal vehicle use. Advocates will also be attending training out of town, providing training and working with victims in two counties
- 4804 2.5 % of budget expenses to City for administrative fees

DEPT: CITY HALL

01-4030

Acct No.	Description	2012 Actual	2013 Actual	2014		Projected Year-end	2015 Budget
				Budget	Revised Budget		
4201	Material/Operating Sply	6,642	7,171	8,500	8,500	8,045	8,500
4320	Telephone/Fax Services	8,751	7,430	8,000	8,000	6,585	6,850
4321	Utilities	15,364	16,889	19,500	19,500	18,250	20,000
4340	Repair/Mntce Svcs	4,576	3,666	8,500	16,399	14,800	8,500
4350	Othr Purchased Svcs	75	0	1,000	1,000	250	250
4360	Contracted Svcs	28,283	23,063	28,500	28,500	27,850	28,500
4401	Property/Liability Insurance	0	0	0	0	0	0
4420	Rental Services	10,000	7,409	8,800	8,800	6,900	6,400
	Sub-Total: Operations	73,691	65,628	82,800	90,699	82,680	79,000
5000	CONTRA-INDIRECT	(11,420)	(10,172)	(12,834)	(12,834)	(12,815)	(12,245)
	TOTALS	62,271	55,456	69,966	77,865	69,865	66,755

Budget Inc -4.59%
Y/EProj Inc -4.45%

Comments:

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

2015 Comments

- 4201 Bulk supplies for City Hall ; includes shared color laser printer replacement
- 4320 Telephone allocation for City Hall depts; phone service mtnc agreement increase
- 4321 Includes increase in utilities; gas 15%; & electric 6%, water & sewer 5%
- 4340 Non-capital maintenance and repair of City Hall; i.e. plumbing repairs
- 4350 Fire Extinguisher Service
- 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; extra copy costs
- 5000 15.5% of the costs for this department are allocated to the utility departments

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

DEPT: CITY SHOP

01-4032

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
4101	Wages-City Shop	19,061	19,313	19,575	16,975	8,995	0
4103	Social Security	987	982	1,214	1,214	481	0
4104	Medicare	231	229	284	284	113	0
4106	Hlth Ins/WC/Othr Benefits	2,645	2,845	3,525	3,525	1,989	0
4108	ER Retirement Contrbtn	1,421	1,444	1,468	1,468	724	0
	Sub-Total: Personnel	24,345	24,813	26,065	23,465	12,302	0
4201	Material/Operating Sply	2,852	3,209	4,000	4,000	3,800	3,500
4202	Clothing/Uniforms	0	0	250	250	250	250
4302	Printing/Duplication Svcs	140	482	100	100	100	100
4310	Dues/Mtgs/Mbrshps/Tuition	0	0	0	0	0	0
4320	Telephone/Fax Services	7,082	6,193	7,482	7,482	6,350	6,500
4321	Utilities	14,326	16,636	20,000	20,000	21,255	22,000
4330	Professional Services	1,303	1,640	1,754	1,754	1,754	1,754
4340	Repair/Maintnc Services	151	300	400	400	422	400
4350	Other Purchased Services	600	600	700	700	700	0
4351	Dispatch-City Svcs	3,032	3,032	3,032	3,032	3,032	3,032
4360	Contracted Services				2,600	1,300	8,000
4370	Travel/Mileage/Meals/Lodging				0	0	0
4420	Rental Services	1,874	1,962	1,700	1,700	1,700	1,700
4650	Miscellaneous Expenses	104	0	200	200	200	200
	Sub-Total: Operations	31,464	34,054	39,618	42,218	40,863	47,436
5000	CONTRA-INDIRECT	(55,809)	(58,867)	(65,683)	(65,683)	(53,163)	(47,436)
TOTALS		0	0	0	0	2	0

Budget Inc -27.78%
Y/E Proj Inc -10.78%

Comments:

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

- 4201 All office and cleaning supplies
- 4202 City logo gear for admin assistant and Public Works director
- 4302 Construction standards, bid projects, plotter paper
- 4303 Ads for various services and notices of service
- 4310 Training for Administrative Assistant/ 2015 AutoCAD training in Denver 5 days
- 4320 Telephone allocation for City Shop departments, including phone repair and maintenance
- 4321 Electricity and gas for city shops.
- 4330 CDL/Drug Tests/Etc
- 4340 Miscellaneous repair for City Shop
- 4350 Services to strip and wax city shop floors
- 4360 Cleaning service to clean city shops biweekly
- 4370 Travel/ Meals/Lodging 5 days Denver for AutoCAD Training
- 4420 Xerox copier contract
- 4650 Unanticipated expenses such as software updates
- 5000 100% of the costs for this department are allocated to the streets & alleys, fleet, and the utility departments

DEPT: STREET & ALLEY ADMINISTRATION 01-4033

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
4101	Wages-S/A Admin	89,184	89,177	99,399	99,399	93,156	112,354
4103	Social Security	5,454	5,343	6,163	6,163	5,885	6,966
4104	Medicare	1,276	1,250	1,441	1,441	1,376	1,629
4106	Hlth Ins/WC/Othr Benefits	14,382	14,555	18,415	18,415	18,284	20,873
4108	ER Retirement Contrbtn	6,789	6,807	7,541	7,541	7,541	8,481
	Sub-Total: Personnel	117,085	117,132	132,959	132,959	126,242	150,304
4202	Clothing/Uniforms	1,736	1,140	1,500	1,500	1,500	1,500
4303	Advertising/Legal Notices	129	41	200	200	150	200
4320	Telephone/Fax Services	1,279	1,483	1,500	1,500	1,500	1,500
4330	Professional Svcs	250	250	700	700	600	700
4401	Prop/Liab Ins Premium	4,046	3,934	3,993	3,993	4,373	4,592
4402	Prop/Liab Claim Payments	0	0	1,500	1,500	0	0
4804	Indirect Expenses	9,302	9,811	10,947	10,947	8,860	7,906
	Sub-Total: Operations	16,742	16,659	20,340	20,340	16,983	16,398
TOTALS		133,827	133,791	153,300	153,300	143,225	166,702

Budget Inc 8.74%
Y/EProj Inc 16.39%

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

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
4101	Wages-S/A Maintenance	190,466	156,564	165,971	165,971	156,022	184,538
4102	Overtime	7,043	10,921	15,000	18,000	18,000	15,000
4103	Social Security	11,373	9,824	11,220	11,220	10,962	12,371
4104	Medicare	2,660	2,298	2,624	2,624	2,564	2,893
4106	Hlth Ins/WC/Othr Benefits	44,100	32,642	36,617	36,617	36,617	41,099
4108	ER Retirement Contrbtn	10,827	8,696	9,070	9,070	8,029	10,091
	Sub-Total: Personnel	266,469	220,945	240,503	243,503	232,194	265,993
4201	Material/Operating Sply	5,874	7,663	10,000	10,000	9,500	9,500
4203	Fuel/Lubricant Supply	40,082	40,992	37,485	37,485	42,375	43,375
4303	Advertising/Legal Notices	0	0	100	100	50	100
4340	Repair/Mntce Svcs	1,743	1,403	1,500	1,500	1,400	1,500
4360	Contracted Service -Snow	0	0	7,500	10,000	10,000	7,500
4421	Fleet Services	214,249	211,249	209,749	209,749	209,749	219,193
4649	Late Fees		32	0	0	0	0
	Sub-Total: Operations	261,948	261,339	266,334	268,834	273,074	281,168
TOTALS		528,417	482,284	506,837	512,337	505,268	547,161

Budget Inc 7.96%
Y/EProj Inc 8.29%

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	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
9101	Tree Program	3,458	3,417	6,000	6,000	5,000	6,000
9102	Tree Chipping	14,031	0	12,500	12,500	12,500	0
9103	Material Crushing	19,500	9,000	18,500	18,500	18,500	18,500
9104	Paint Striping	25,785	23,614	25,000	25,000	23,957	25,000
9105	Signs	5,538	417	7,000	7,000	6,000	7,000
9106	Gravel/Asphalt Patching	8,678	5,946	7,500	7,500	7,500	8,500
9108	Concrete	23,636	23,529	23,500	23,500	23,000	23,500
9109	Slurry Seal	94,124	90,249	100,000	100,000	99,999	140,000
9110	Crack Seal	34,000	34,031	34,000	34,000	34,000	45,000
9111	Street Imprv/Overlay	1,197,121	761,609	400,000	630,000	627,774	670,000
TOTALS		1,425,871	951,812	634,000	864,000	858,230	943,500

Budget Inc

48.82%

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 2015

DEPT: CAPITAL IMPROVEMENTS - Fixed Assets 01-4038

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
9322	Message/Speed Trailer			30,000	30,000	21,734	
9323	Electronic Finger Print Station			8,000	8,000	16,300	
9330	Unit #18-Snow Blower	125,735	0				
9367	Unit #3 - Replace '76 Chev Step Van		0	120,000	34,987	0	0
9374	Unit #83 - Replace 1984 Ford 9000 Firetruck						400,000
9390	Unit #71 Replace '98 Chev S10-Bldg Insp		0	30,000	27,748	27,516	
9402	Community Center HVAC Leas	83,098	0				
9406	IIOF Park			90,000	90,000	70,000	
9424	Skate Park	231,743	0				
9427	Dog Park			25,000	25,000	2,500	25,000
9428	Unit #81 Replace '06 John Deere Mower			12,000	12,000	12,040	
9451	Fleet Replacement-PD Cars	61,177	71,878	75,000	69,265	37,500	75,500
9466	Unit #5 - Replace 1992 Chev 3/4 4x4						40,000
9467	Unit #72 Replacement 1997 TYMCO						195,000
9468	Unit #103 Replace 1977 Dozer						200,000
9462	Unit #115-Replace GMC Gener	41,189	41,189				
9465	Unit #36 Replace '96 Chev 3/4T Fleet/Parks Vehicle			40,000	37,687	31,820	
9526	Teller Baseball Field Renovatic	50,654	3,000				
9535	Fiber Network	42,822	26,114				
9536	Community Center Addition		5,066	30,000	30,000	0	323,100
9537	Entry Sign Improvement		10,264	10,000	21,500	21,246	15,000
9542	Legion Restroom Bldg						150,000
9543	Message Kiosk						25,000
9544	Taylor Mountain Park Restrooms						45,000
9861	Land Purchase-Lots 3-12 Blk 5	201,860	1,387				
9862	Police/Communications Building-Reserves		1,414,033	0	168,778	173,029	
9863	Police/Communications Facility Landscaping			25,000	22,887	25,000	25,000
9866	City Shop Demolition						100,000
9865	Phone Upgrade				35,000	33,868	
TOTALS		838,278	1,572,931	495,000	612,852	472,553	1,618,600

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.

- 9374 Custom cab 4WD fire engine wih 1500 gpm pump
- 9427 Build improvements for dog park entry/exit, trail and seating pavilion
- 9451 Scheduled replacement of two police cars - 2015 - Unit #123 Chev Pickup NSO and Unit #160 2005 Chev Trailblazer PD
- 9466 Unit #5 Scheduled replacement of '92 Chev 3/4T Fleet Vehicle
- 9467 Unit #72 Scheduled replacement of 1997 street sweeper
- 9468 Unit #103 Scheduled replacement of 1977 dozer
- 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
 - 2015 - North Entry Sign
- 9542 Replace existing restroom facilities at Legion Park with precast concrete flush toilets, two men's and two women's
- 9543 Message board similar to the board at Gunnison High School to be located in Legion Park
- 9544 Two replacement double vault pre-cast concrete restroom buildings to replace existing structure built in 1970's.
- 9863 Public Safety Facility landscaping - completion of security fencing
- 9866 Removal of "old City Shop" at Public Works facility - building is no longer structurally safe

DEPT: CAPITAL IMPROVEMENTS - Non-Assets 01-4039

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
9201	95 Mosquito Assmnt	13,521	14,277	14,625	14,625	14,625	14,906
9202	Computer Replace/Purchase	27,542	21,094	20,300	35,126	29,470	30,000
9203	S&A-Dwntwn Furniture	687	500	500	500	500	
9204	Computer Study						15,000
9204	City Hall Repairs/Remodel	13,840	29,385	101,000	271,554	154,247	117,307
9235	City Hall HVAC Replacement	0	0	210,000	239,446	239,446	
9254	City Council Chambers Upgrac	10,775	0	40,000	141	40,000	
9255	City Council Notebooks;Software		6,041		0		
9256	Upgrade Municipal Court Software		13,022		0		
9265	Bond Arbitrage Compliance Study		0	10,000	10,000	10,000	
9283	Annexation-Gunnison Rising	40,795	84,105		0		
9284	Aerial Survey for Mapping CD				0		20,000
9304	Protective Equipment - PD	5,131	4,568	5,000	5,000	5,000	5,000
9315	Rifle Purchases (8)-PD	14,733	0		0		
9316	Tasers-PD	4,872	0	6,480	6,480	6,383	
9318	Digital Camera Package-PD	1,655	0		0		
9319	Tactical Holsters-PD	1,242	0	4,000	4,000	4,000	
9320	Gas Masks - PD	0	5,000		0		
9321	Packset - PD	0	2,429		0		
9324	Portable Chemical Testing Dev		0	4,000	4,000	4,000	
9325	Traffic Related Training Material		0	5,000	5,000	5,000	
9326	Police Training Manuals						5,000
9327	Police Bikes (3)				0		4,325
9328	Gas/Impact Multi Launcher				0		3,200
9329	Police Shotguns (4)				0		6,000
9361	Knox KeySecure	0	0	600	600	600	
9363	Fire Nozzles	3,452	3,536	1,600	1,600	1,701	
9368	Foam - FD	984	0		0		
9369	Fire Hose	4,010	8,200	8,800	8,800	8,776	7,500
9370	Firehouse Software	884	0		0		
9372	Gas Range	0	0	1,750	1,750	1,750	
9373	SCBA Units - Fire				85,013	85,013	
9403	Community Center Landscapir	8,394	6,632	10,000	10,000	10,000	
9405	Community Center Pond Liner	0	0	25,000	25,000	0	25,000
9425	Ice Rink Parking Lot Paving	84,367	0		0		
9426	Baseball Equipment	1,027	0		0		
9539	Portable Stage-Material Costs		5,277		0		
9542	West Entry Sign Irrigation				0		1,000
9560	Fireworks						17,000
9570	Master Plan Update	0		100,000	100,000	46,465	56,035
9571	Parks Master Plan Update	0		25,000	39,000	39,000	39,000
TOTALS		237,911	204,066	593,655	867,636	705,976	366,273

Budget Inc -38.30%
Y/EProj Inc -48.12%

Comments:

- 9201 Annual mosquito control program through Gunnison County
- 9202 Replacement of sixteen desktops for police department and other computer components for the City's computer network as needed
- 9204 Contracted analysis of City's computer network
- 9231 Completion of City Hall remodel and building upgrades started in 2014 - includes \$200,000 DOLA Grant
- 9265 Contracted professional services for Bond Arbitrage compliance on Park & Rec Bonds and Tenderfoot Housing Bonds
- 9284 Contract for an aerial survey to develop imagery and one-foot digital contour data that can be projected for mapping
- 9304 Concealable ballistic vests, minimum level III, and entry level vests, minimum level IIIA
- 9326 New training manuals
- 9327 Replacement of police bikes for bike patrol and to increase visibility in downtown area

- 9328 Training device
- 9329 Replacement of older police issued guns
- 9369 Fourth of 4-5 year program to replace all of the hose at the fire station
- 9405 Line pond to reduce infiltration
- 9542 Install irrigation system to maintain vegetation surrounding west entry sign
- 9560 City will contract with a company to provide annual fireworks display
- 9570 Continuation of update to 2007 Master Plan to include business corridor traffic and pedestrian issues
- 9571 Continuation of update to Park and Recreation Master Plan - includes \$52,000 GOCO grant

Dept: CRANOR HILL

01-4045

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
4101	Wages-Cranor Hill	0	2,958	10,700	10,700	10,700	14,352
4102	Overtime				0	286	300
4103	Social Security	0	0	663	663	681	908
4104	Medicare	0	0	155	155	159	212
4106	Hlth Ins/WC/Other Benefits	781	0	365	365	365	571
Sub-Total: Personnel		781	2,958	11,884	11,884	12,191	16,344
4201	Material/Operating Sply	748	3,001	6,000	6,000	6,000	4,500
4203	Fuel/Lubricant Supply	0	0	1,000	1,000	500	1,000
4303	Advertising/Legal Svcs	0	196	300	300	300	300
4320	Telephone/Fax Service	542	540	600	600	540	550
4321	Utilities	1,129	2,779	3,500	3,500	4,000	3,500
4330	Professional Svcs	697	1,178	3,500	3,500	2,000	3,000
4421	Fleet Services	400	100	0	0	0	0
Sub-Total: Operations		3,516	7,794	14,900	14,900	13,340	12,850
TOTALS		4,297	10,752	26,784	26,784	25,531	29,194

Budget Inc
Y/E Proj Inc

Comments:

4101 Projected 2014 expenses are based on the potential of being open 14 additional days in December plus a training day. 96 hrs x 3 temps @\$12/hr and request adding a head lift operator at \$3 more per hour.
2015 expenses are based on the potential of being open January 1st through spring break (32 days) and 14 days in December of budgeted year. Request adding a head lift operator at \$3 more per hour.

4201 Repair/maintenance items and concession stand supplies

4330 Professional Services include State Tramway Board inspections two times per season plus wire rope inspection

DEPT: RECREATION ADMINISTRATION

01-4049

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
4101	Wages-Recreation Office	187,913	192,784	203,604	203,604	203,604	218,932
4102	Overtime	5,181	6,049	7,350	7,350	7,800	7,350
4103	Social Security	11,481	11,739	13,079	13,079	13,079	14,029
4104	Medicare	2,685	2,746	3,059	3,059	3,059	3,281
4106	Hlth Ins/WC/Othr Benefits	30,526	30,878	38,020	38,020	38,020	42,799
4108	ER Retirement Contrbtn	12,285	12,646	12,921	12,921	12,921	13,773
Sub-Total: Personnel		250,071	256,842	278,034	278,034	278,483	300,164
4201	Material/Operating Sply	6,960	7,051	7,000	7,000	6,300	7,000
4203	Fuel/Lubricant Supplies	538	470	500	500	500	500
4210	CARA Supplies				950	910	0
4303	Advertising/Legal Svcs	100	0	100	100	50	100
4310	Dues/Mtgs/Mbrshps/Tuitn		0	700	700	296	700
4320	Telephone/Fax Services	522	675	875	875	875	875
4353	Events	6,575	3,655	0	0	0	0
4370	Travel/Mileage/Meals/Lodging		0	700	700	219	500
4420	Rental	2,258	2,384	2,190	2,190	2,189	2,190
Sub-Total: Operations		16,953	14,235	12,065	13,015	11,339	11,865
TOTALS		267,024	271,077	290,099	291,049	289,822	312,029

Budget Inc 7.56%
Y/EProj Inc 7.66%

Comments:

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

DEPT: RECREATION PROGRAMS 01-4050

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
4101	Wages-Recreation	72,582	69,402	68,000	82,000	79,950	73,000
4103	Social Security	4,516	4,300	4,216	4,216	5,197	4,526
4104	Medicare	1,057	1,006	986	986	1,159	1,059
4106	Hlth Ins/WC/Othr Benefits	5,109	1,343	2,320	2,320	2,500	2,844
	Sub-Total: Personnel	83,264	76,051	75,522	89,522	88,806	81,429
4201	Material/Operating Sply	29,912	27,122	30,000	30,000	30,000	30,000
4203	Fuel/Lubricant Supplies	3,424	4,183	3,500	3,500	3,050	3,500
4302	Printing/Duplication Svcs	5,837	5,885	6,000	6,000	6,000	6,000
4303	Advertising/Legal Svcs	72	392	300	300	166	300
4310	Dues/Mtgs/Mbrshps/Tuitn	887	921	800	800	700	800
4350	Other Purchased Services	10,251	14,052	12,000	12,000	11,453	12,000
4360	Contracted Svcs	6,179	7,401	6,000	6,000	9,400	6,000
4370	Travel/Mileage/Meals/Lodging	1,290	1,158	1,000	3,200	870	1,000
4658	Scholarships	4,517	4,872	4,000	7,368	7,368	3,500
	Sub-Total: Operations	62,369	65,986	63,600	69,168	69,007	63,100
TOTALS		145,633	142,037	139,122	158,690	157,813	144,529

Budget Inc 3.89%
Y/EProj Inc -8.42%

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 2015 Quarterly Program Offerings and Xerox overages
 - 4303 Advertisements in media (newspaper). Each advertisement costs approximately \$100 per media outlet
 - 4310 Instructor Certifications: Fitness, Gymnastics, etc. This figure will vary depending on the number of returning instructors.
 - 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 2014 is \$160,000. Scholarship revenue projection is \$3,000
** Projected Rec Program revenue for 2015 is \$160,000. Scholarship revenue projection is \$3,000

DEPT: PARKS

01-4051

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
4101	Wages-Parks	246,173	250,423	265,826	265,826	265,826	288,993
4102	Overtime	2,029	2,208	3,000	3,000	3,000	3,000
4103	Social Security	15,164	15,245	16,667	16,667	16,667	18,104
4104	Medicare	3,546	3,566	3,898	3,898	3,898	4,234
4106	Hlth Ins/WC/Othr Benefits	20,113	25,278	34,267	34,267	34,627	36,857
4108	ER Retirement Contrbtn	10,302	11,126	12,394	12,394	12,394	13,604
	Sub-Total: Personnel	297,327	307,846	336,052	336,052	336,412	364,791
4201	Material/Operating Sply	50,488	51,875	55,000	55,000	55,000	55,000
4202	Clothing/Uniforms	1,295	1,380	1,500	1,500	1,500	1,500
4203	Fuel/Lubricant Supply	11,786	15,525	12,500	12,500	12,500	12,500
4310	Dues/Mtgs/Mbrshps/Tuitn	373	496	1,000	1,000	950	1,000
4320	Telephone/Fax Services	1,524	1,638	1,825	1,825	1,600	1,600
4321	Utilities	38,185	32,866	35,000	35,000	35,000	35,000
4340	Repair/Mntce Svcs	1,472	723	1,000	1,000	1,000	1,000
4360	Contracted Svcs	205	223	210	210	210	210
4370	Travel/Mileage/Meals/Lodging			500	500	250	500
4401	Prop/Liab Ins Premium	1,421	1,382	1,400	1,400	1,533	1,610
4402	Property/Liability Claim	2,500	0	0	0	0	0
4421	Fleet Services	34,855	31,855	30,355	30,355	30,355	31,721
4649	Late Fees				0	10	0
	Sub-Total: Operations	144,104	137,963	140,290	140,290	139,908	141,641
TOTALS		441,431	445,809	476,342	476,342	476,320	506,431

Budget Inc 6.32%
Y/EProj Inc 6.32%

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. Park revenue estimate is \$6500.
- 4370 Add \$500 for travel, mileage, meals for training.
- 4421 Fleet rental & routine vehicle maintenance

DEPT: VAN TUYL RANCH

01-4052

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Budget	Revised Budget	Projected Year-end	
4303	Advertising/Legal Notices	0	46	0	0	0	0
4340	Repair/Maintenance Services	82	1,255	1,500	1,500	1,800	1,500
4342	Property Maintenance	2,461	24,025	29,100	29,100	10,000	29,100
Sub-Total: Operations		2,543	25,326	30,600	30,600	11,800	30,600
TOTALS		2,543	25,326	30,600	30,600	11,800	30,600

Budget Inc 0.00%
Y/EProj Inc 159.32%

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 - Window replacement in ranch house
 - 2015 Log Barn stabilization, chinking, and etc.
 - 2015 House repairs, insulation, staining

DEPT: GRANTS & CONTRACTS FOR SERVICE 01-4090

Acct No.	Description	2012 Actual	2013 Actual	Budget	2014		2015 Budget
					Revised Budget	Projected Year-end	
	<i>New Grants</i>	1,625	1,000	4,000		4,000	4,000
8101	Challenge Grants	1,125	0	3,000	3,000	3,000	3,000
8102	Youth Grants	500	1,000	1,000	1,000	1,000	1,000
	<i>Continuing Grants</i>	16,750	17,250	18,050		18,050	12,750
8201	Chamber Holidays	2,000	2,000	2,000	2,000	2,000	2,000
8202	Cattlemen's Days	7,500	7,500	7,500	7,500	7,500	7,500
8205	Car Show	500	500	500	500	500	500
8207	Kiwanis Fishing Tourmnt Gunnison River Festival	750	750	750	750	750	2,000
8208	Rotary Fireworks	6,000	6,500	7,300	7,300	7,300	0
	<i>Contracts for Service</i>	56,358	49,526	47,950		47,950	54,950
8301	Additional Contracts	3,200	7,850	4,900	4,900	4,900	1,810
8302	Safe Ride of Gunnison	3,847	4,176	4,000	4,000	4,000	4,000
8303	Gunnison Council for the Arts	15,000	15,000	16,500	16,500	16,500	19,100
8304	GV Animal Welfare League	1,000	1,000	1,000	1,000	1,000	1,000
8305	Adult & Family Educ Program	750	750	500	500	500	1,000
8306	GC Pioneer & Historical Soc	3,000	2,500	2,500	2,500	2,500	3,600
8307	Colorado Water Workshop	500	500	500	500	500	740
8308	Project Hope of Gunnison Valley	1,000	1,000	1,000	1,000	1,000	1,000
8309	Six Points Evaluation & Trng	2,500	2,500	2,800	2,800	2,800	3,400
8311	Gunnison Country Food Pantry						4,800
8312	Gunnison Nordic Club	1,000	750	750	750	750	1,000
8401	Gunn Chamber of Commerce	13,500	13,500	13,500	13,500	13,500	13,500
8403	WSC-Recruiting Services	9,000					
8404	Bicycle Safety Event	2,061					
8405	Public Farm Plan		5,355		2,861	2,861	
8406	Art Innovation of the Rockies						1,800
8407	Community Builders Task Force						6,500
	<i>Other Grants</i>	24,500	41,867	35,000		35,000	50,000
8801	Economic Development		11,867	5,000	5,000	5,000	20,000
8802	Gunn Housing Authority (IGA)	24,500	30,000	30,000	30,000	30,000	30,000
	<i>Other Service</i>	0	0	0	0	0	0
8702	Community Outreach			0	0	0	0
8704	Tree Carving			0	0	0	0
	<i>Cash Reserve Funding</i>	28,683	7,804	135,000		135,000	50,000
8804	Habitat for Humanity	28,683	0				
8805	Gunnison Valley Animal Welfa	0	0	125,000	125,000	125,000	
8806	Rural Transportation Authority		7,804				
8807	WSCU Marketing			10,000	10,000	10,000	10,000
8808	Senior Transportation						25,000
8809	Gunnison County-Whitewater Park Repairs						15,000
TOTALS		127,916	122,802	240,000	242,861	242,861	180,000

Comments:

Budget Inc	-25.00%
Y/EProj Inc	-25.88%
Funding for line items 8101 through 8802 is recommended by staff to total \$130,000	130,000
2015 Additional Funding Requests to come out of Cash Reserves:	
WSCU Marketing	10,000
Senior Transportation	25,000
Whitewater Park Repairs	15,000
Total Targeted Funding	180,000

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.
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
2014 Expenses - \$1,650 Region 10 Broadband
- 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 **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)
2014 Expenses - \$2,000 Chamber Spring Greenback Exchange; \$3,000 Whitewater Park-Grant Match
2015 Expenses - Late Night RTD Bus Service-\$4,859
- 8802 The Intergovernmental Agreement for the Gunnison Housing Authority has been funded out of Grants and Contracts for Service in past years.
- 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 - to be funded through cash reserves

DEPT: EVENTS - OPERATIONS

01-4097

Acct No.	Description	2014		2015 Budget			
		2012 Actual	2013 Actual		2014 Revised Budget	2014 Projected Year-end	
4101	Wages-Events	23,794	25,641	28,736	28,736	28,000	32,411
4103	Social Security	1,400	1,524	1,782	1,782	1,736	2,009
4104	Medicare	327	356	417	417	406	470
4106	Hlth Ins/WC/Othr Benefits	3,988	3,405	2,409	2,409	2,409	6,759
4108	ER Retirement Contrbtn	902	892	1,056	1,056	1,056	1,100
Sub-Total: Personnel		30,411	31,818	34,399	34,399	33,607	42,748
4201	Material/Operating Sply	10,926	12,790	100	100	195	100
4202	Clothing/Uniforms	0	98	150	150	150	150
4301	Postage/Freight	0	0	200	200	200	200
4302	Printing/Duplication Svcs	0	0	350	350	410	700
4303	Advertising/Legal Svcs	10,193	8,666	10,000	10,000	10,000	5,000
4320	Telephone/Fax Services	53	625	700	700	700	700
4350	Other Purchased Services	0	0	150	150	150	150
4370	Travel/Mileage/Meals/Lodging	1,213	985	900	900	130	200
4401	Property/Liability Insurance Pr	1,373	1,295	1,290	1,290	1,413	1,484
4650	Miscellaneous Expense	132	0	250	250	250	250
7001	UPCC Bike Race	68,754	0	20,000	31,167	33,376	0
7002	Triathlon			4,000	4,855	4,633	4,000
7003	Colorado Adventure Sports Festival			3,300	3,300	2,610	0
7004	Anna's Pledge			2,145	2,145	1,695	23,125
7005	Growler			1,900	1,900	1,288	1,900
7006	Sage Grouse Festival			1,400	1,400	0	0
7007	Carving Up Colorado		6,500	6,830	6,641	5,295	3,000
7008	Fourth of July			3,550	5,009	5,009	5,830
7009	Diamonds in the Rockies			4,000	10,281	10,281	10,000
7010	Fishing Derby			500	870	870	500
7011	Skills Challenges			300	300	100	300
7012	Winter Carnival			500	500	268	0
7013	Hartmans' Cleanup			1,500	322	321	500
7014	Egg-Aquatics			430	430	341	430
7015	Fright-Night			670	670	670	670
7016	Rudolph Roundup			200	200	200	200
7017	CARA Gymnastics Meet				1,795	840	840
7018	Gunnison Gun Show July 12th 2015						3,500
Sub-Total: Operations		92,644	30,959	65,315	85,875	81,395	63,729
TOTALS		123,055	62,777	99,714	120,275	115,002	106,477

Budget Inc
Y/EProj Inc

Comments:

2015 Budget

- 4101 2015 wages based on 44% of Facility Manager/Events Coordinator wages and temp wages for 910 hours
- 4201 Beginning in 2014, event expenses are recorded as project line items - see "7000" accounts
- 4202 Uniforms for volunteers and staff
- 4303 Advertising of local events and development of marketing tools specific to the City of Gunnison and surrounding area that can be distributed by Chamber of Commerce, Tourism Association, etc.
- 4320 Cell phone expense for Facility Events Manager
- 4370 Meals and Lodging for Events
- 4650 Unanticipated expenditures that do not fit under other line items
- 7000's Events operated by City Staff that were previously budgeted under individual departments. A portion of the funding for these events comes from revenues generated by each event (Revenue line 3442)
- 7004 Includes \$200 from City, \$200 from County Trails, \$200 from REIJ, and \$22,325 CDOT Safe Route to Schools grant
- 7018 new event start up for a Gun show in 2015 partnering with Sportmans Association, July-11-12th, money to help with start up event with goal of self sufficient after two years,

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

- Growler Weekend - \$1,000
- 4th of July - \$1,300
- Carving Up Colorado- \$2,000
- Diamonds in the Rockies - \$11,500
- Fishing Derby -\$300
- Gun Show \$3,500
- Triathlon \$3,500
- Anna's Pledge \$600 from local contributors and \$22,325 CDOT Safe Route to Schools Grant

2014 Budget

- 4101 2014 Wages based on coordinator 23 weeks @ \$923 per week \$21,229
and one part time for 12 weeks at 40 hours @ \$11.00 per hour \$3,520
- 4303 \$700 for advertising local events; \$9,300 for developing a marketing tool specific to the City of Gunnison
- 4320 Phone/ Fax and Internet split 44%/ 56% with rink
- 4650 Unanticipated expenditures that do not fit under other line items
- 7013 Logo clothes and ballcaps for others, paid 1/3 with county, BLM

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

- Growler Weekend - \$925
- 4th of July - \$1,100
- Carving Up Colorado- \$1,558
- Diamonds Tournament \$11,591
- Eqq-quatics \$675
- Fright Night \$200 (estimated)
- Rudolph Roundup \$200 (estimated)
- Triathlon entries \$55 per person, break even at 45 participants
- Cara Meet \$3,554 (separate revenue line item than other events)

Special Revenue Fund Conservation Trust

Anticipated GOCO lottery proceeds in the amount of \$29,000 will fund various park and recreation maintenance and improvements in 2015. \$15,000 has been budgeted to trim trees in Legion Park, a public park used for various activities throughout the year. 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.

Activities in
the City's
Legion Park



CITY OF GUNNISON

SPECIAL REVENUE FUND

		2012	2013	2014			2015
02	CONSERVATION TRUST BEGINNING CASH	14,640	15,627	28,760	28,760	28,760	32,831

REVENUES

Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
3333	Lottery Proceeds	29,273	31,730	25,000	25,000	29,500	29,000
3334	Lottery Redistribution	14,178	3,549	12,500	15,890	15,890	14,750
3701	Interest on Investment	91	63	75	75	120	164
Operating Revenues		43,542	35,342	37,575	40,965	45,510	43,914
4999	Transfers Out-CC Maintenance	(14,178)	(3,549)	(12,500)	(19,890)	(19,890)	(14,750)
4999	Transfers Out-Skate Park	(10,000)	0				
Other Financing Sources/Uses		(24,178)	(3,549)	(12,500)	(19,890)	(19,890)	(14,750)
CONSERVATION TRUST TOTAL REVENUE		19,364	31,793	25,075	21,075	25,620	29,164

EXPENDITURES

Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
4150	Conservation Trust	11,158	15,743	20,000	20,000	20,049	21,500
4239	Capital Outlay - Non Assets	7,218	2,916	1,500	1,500	1,500	23,500
CONSERVATION TRUST TOTAL EXPENSES		18,376	18,659	21,500	21,500	21,549	45,000
Rev Over (Under) Expns		988	13,134	3,575	(425)	4,071	(15,836)
CONSERVATION TRUST ENDING CASH BALANCE		15,628	28,761	32,335	28,335	32,831	16,995

USE OF FUND BALANCE

Tree Trimming							15,000
Total Use of Fund Balance	0	0	0	0	0	0	15,000

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: Operating

02-4150

Acct No.	Description	2012 Actual	2013 Actual	2014		Projected Year-end	2015 Budget
				Original Budget	Revised Budget		
9501	Hartman Rocks Improvements	901	2,065	2,500	2,500	1,000	1,500
9504	Taylor Mtn Park Improvements	912	323	4,000	4,000	4,000	2,000
9514	Gymnastics Mats					1,155	0
9525	Fertilizer	3,170	3,344	3,500	3,500	3,494	3,500
9528	Dandelion Spraying	2,864	3,860	4,000	4,000	4,400	4,500
9530	Painting and Staining	2,017	2,146	3,000	3,000	3,000	3,000
9531	Wood Chips		2,000		0	0	1,000
9532	Backflow Repair	1,294	2,005	3,000	3,000	3,000	6,000
		11,158	15,743	20,000	20,000	20,049	21,500

Budget Inc 7.50%
Y/EProj Inc 7.24%

Comments:

- 9501 Reroute of designated trails, clean up day projects, post & rail replacements, pumping of restroom , Hartman brochure reprint
- 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 buildings in City parks
- 9531 Protective surfacing for all playgrounds
- 9532 Test and repair park irrigation backflows

Div: Capital Improvements - Non Assets 02-4239

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
9503	Picnic Table/Trash Can Repl.	0	2,916	500	500	500	6,500
9522	CharMar W/S Fence Replacem	2,624	0				
9533	Variable Speed Drive-Jorgense	2,149					
9534	Mower Repairs	2,445					
9540	GOCO Recognition Sign			500	500	500	0
9541	Tree Inventory			500	500	500	0
9545	Tree Trimming - Legion						15,000
9546	Cranor - Lift Hangers						2,000
		7,218	2,916	1,500	1,500	1,500	23,500

Budget Inc 1466.67%
Y/EProj Inc 1466.67%

Comments:

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

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.



The 1977 Fiat-Allis Dozer and the 1997 TYMCO Street Sweeper will be replaced in 2015.



CITY OF GUNNISON

FLEET MAINTENANCE FUND

		2012	2013	2014			2015
04	FLEET MAINTENANCE						
	BEGINNING CASH	333,049	373,458	413,681	413,681	413,681	414,680
REVENUES							
Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
3409	Fleet Repair Svcs.	110,945	108,792	108,643	108,643	108,643	113,430
3410	Fleet Rental Svcs.	264,708	249,208	243,648	243,648	243,648	254,613
3601	Misc. Fleet Svcs.	15,222	14,741	7,600	7,600	7,600	7,745
3602	Prior Year Refunds	409	0	0	0	0	0
3603	Compensation for Loss			0	7,412	7,412	0
3701	Investment Interest	1,857	1,571	1,586	1,586	1,596	115
	Operating Revenues	393,141	374,312	361,477	368,889	368,899	375,903
4999	Transfer Out - to General Fund						(395,000)
	Other Financing Sources/Uses	0	0	0	0	0	(395,000)
	FLEET MAINTENANCE						
	TOTAL REVENUE	393,141	374,312	361,477	368,889	368,899	(19,097)
EXPENDITURES							
Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
4170	Fleet Maintenance	352,732	334,089	360,285	369,203	367,900	370,560
	FLEET MAINTENANCE						
	TOTAL EXPENSES	352,732	334,089	360,285	369,203	367,900	370,560
	Rev Over (Under) Expns	40,409	40,223	1,192	(314)	999	(389,657)
	FLEET MAINTENANCE						
	ENDING CASH BALANCE	373,458	413,681	414,873	413,367	414,680	25,023
USE OF FUND BALANCE							
	Transfer Reserves to General Fund						395,000
	Total Use of Fund Balance	0	0	0	0	0	395,000

Comments:

Due to potential fluctuations in operating costs for fuel and unexpected repairs, etc., the desired minimum cash reserve level should be eight percent (8%) of operating expenditures and the maximum should not exceed ten percent (10%). Excess cash reserves will be transferred to the General Fund as the General Fund purchases all fleet equipment and will be used for the replacement of a CAT dozer and a TYMCO street sweeper

Fund: FLEET MAINTENANCE

04-4170

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4101	Wages-Fleet Maint	176,117	163,224	168,841	168,841	168,841	181,795
4102	Overtime	506	1,048	500	500	400	500
4103	Social Security	10,710	9,778	10,499	10,499	10,499	11,302
4104	Medicare	2,505	2,287	2,455	2,455	2,455	2,643
4106	Hlth Ins/WC/Othr Benefits	26,139	28,196	31,188	31,188	31,188	34,906
4108	ER Retirement Contrbtn	11,238	10,110	11,455	11,455	11,455	12,155
	Sub-Total: Personnel	227,215	214,643	224,938	224,938	224,838	243,301
4201	Material/Operating Sply	4,237	6,344	4,500	4,500	4,350	4,500
4202	Clothing/Uniforms	613	869	900	900	900	900
4203	Fuel/Lubricant Supply	11,795	9,053	11,106	11,106	11,000	11,106
4204	Repair Supplies	58,865	55,717	66,300	70,260	70,260	60,000
4205	Small Tools	3,952	3,804	3,650	3,650	3,599	3,650
4301	Postage/Freight Svcs	124	82	100	100	100	100
4302	Printing/Duplication Svcs	0	0	300	300	150	300
4303	Advertising/Legal Svcs	414	33	250	250	250	250
4304	Subscrptn/Lit/Films	147	247	360	360	350	360
4310	Dues/Mtgs/Mbrshps/Tuitn	720	595	900	900	895	900
4321	Utilities	6,870	6,530	7,350	7,350	7,350	7,350
4340	Repair/Mntce Svcs	9,312	8,008	9,500	14,458	14,458	8,500
4360	Contracted Svcs	2,549	2,144	2,700	2,700	2,500	2,500
4370	Trvl/Mileage/Meals/Lodg	16	66	100	100	100	100
4401	Prop/Liab Ins Premium	16,601	16,143	16,383	16,383	17,940	18,837
4804	Indirect Expenses	9,302	9,811	10,947	10,947	8,860	7,906
	Sub-Total: Operations	125,517	119,446	135,346	144,264	143,062	127,259
TOTALS		352,732	334,089	360,285	369,203	367,900	370,560

Budget Inc 2.85%
Y/EProj Inc 0.72%

Comments:

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

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 OF GUNNISON

FIREMEN'S PENSION

	2012	2013	2014			2015
05 FIREMEN'S PENSION BEGINNING CASH	1,549,305	1,775,654	2,022,388	2,022,388	2,022,388	2,134,192

REVENUES

Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
3309	Pension Fund Contributions	130,830	130,830	133,130	133,130	133,130	133,130
3701	Interest on Investment	20,688	16,570	15,000	15,000	16,000	16,400
3801	Investment Revenue	177,697	234,043	96,791	96,791	101,119	106,710
FIREMEN'S PENSION TOTAL REVENUE		329,215	381,443	244,921	244,921	250,249	256,240

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)

EXPENDITURES

Acct No.	05-4101 Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
4115	Benefit Payments	98,993	118,275	126,000	126,000	126,000	126,000
4650	Miscellaneous Expenses	3,873	16,434	18,000	18,000	12,445	18,000
FIREMEN'S PENSION TOTAL EXPENSES		102,866	134,709	144,000	144,000	138,445	144,000
Rev Over (Under) Expns		226,349	246,734	100,921	100,921	111,804	112,240
FIREMEN'S PENSION ENDING CASH BALANCE		1,775,654	2,022,388	2,123,309	2,123,309	2,134,192	2,246,432

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

		2012	2013	2014		2015	
07	INSURANCE RESERVE BEGINNING CASH	235,732	0		0	0	
REVENUES							
Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
3602	Prior Year Refunds	54,183					
3701	Interest on Investment	1,283					
INS. RESERVE FUND TOTAL REVENUE		55,466	0	0		0	0
EXPENSES							
No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
4330	Professional Services	139					
4405	Wellness Program	559					
4406	Section 125	105					
4407	Claim Payments - Health	1,629					
4408	Claim Payments - Rink	0					
INSURANCE RESERVE TOTAL EXPENSES		2,432	0	0		0	0
Rev Over (Under) Expns		53,034	0	0		0	0
OTHER FINANCING SOURCES							
Transfers In							
OTHER FINANCING USES							
Transfer Out		288,766					
INSURANCE RESERVE ENDING CASH BALANCE		0	0	0		0	0

The City's insurance committee made the decision to move to a fully funded plan beginning October 1, 2007. The City began contracting with CEBT Insurance in November, 2010., All claims prior to that point have been funded. The remaining cash reserves were transferred back to the General Fund, as the General Fund had made loans to the Insurance Fund in the past when the Insurance Fund was not fluid.

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. Electric rates were increased 5% beginning January 1 due to continued increased costs on the wholesale electric market. Even with these increases, City of Gunnison electric rates continue to be one of the lowest electrical rates in Colorado.



City electric crew members erect the City Christmas tree every year at the corner of Main Street and Tomichi Avenue. Elementary students decorate the tree, with the help of the electric crew.



Electric safety demonstration



CITY OF GUNNISON

ENTERPRISE FUND

		2012	2013	2014			2015
20	ELECTRIC DIVISION BEGINNING CASH	1,785,291	1,310,725	1,195,778	1,195,778	1,195,778	1,036,241
REVENUES							
Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
3415	Electric Sales	4,543,402	4,969,648	5,200,000	5,200,000	5,291,499	5,555,324
3510	Late Charges	6,565	7,855	7,500	7,500	7,500	7,500
3601	Misc. Elec. Svcs.	12,553	14,327	12,000	12,000	13,610	14,000
3602	Prior Year Refunds	445	0	0	0	0	0
3603	Compensation for Loss	0	3,540	0	0	0	0
3621	Recycled Materials	986	1,380	1,000	1,000	2,300	1,000
3701	Interest on Investments	8,940	5,534	4,600	4,600	4,993	5,000
3901	Constr Chgs-Hook Up	26,569	43,120	20,000	30,000	24,359	20,000
	Operating Revenues	4,599,460	5,045,404	5,245,100	5,255,100	5,344,261	5,602,824
	ELECTRIC DIVISION TOTAL REVENUE	4,599,460	5,045,404	5,245,100	5,255,100	5,344,261	5,602,824
EXPENDITURES							
Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
4201	Admin & Gen Expenses	571,017	577,695	630,313	648,713	649,994	693,195
4202	Distribution Expenses	4,277,411	4,398,848	4,414,222	4,664,222	4,625,156	4,748,950
4238	Capital Outlay - Fixed Assets	51,786	0	0	0	0	0
4239	Capital Outlay - Non-Assets	173,815	183,808	379,500	229,000	228,648	118,000
	ELECTRIC DIVISION TOTAL EXPENSES	5,074,029	5,160,351	5,424,034	5,541,934	5,503,798	5,560,145
	Rev Over (Under) Expns	(474,569)	(114,947)	(178,934)	(286,834)	(159,537)	42,679
	ELECTRIC DIVISION ENDING CASH BALANCE	1,310,722	1,195,778	1,016,844	908,944	1,036,241	1,078,920
USE OF FUND BALANCE							
	Purchased Power	229,252	305,461			25,000	
	Aged Pole Testing and Replacement						30,000
	Automated Meter Reading			180,000	180,000	135,000	
	Total Use of Fund Balance	229,252	305,461	180,000	180,000	160,000	30,000

Comments:

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 was no increase in 2014 rates. Power costs continue to rise with a 6.5% increase in MEAN rates to become effective November 1, 2014. Later in September, further discussions with MEAN staff will continue as to whether or not an additional increase will become necessary prior to April 1, 2015. There is potential for another increase beginning April 1, 2015 although it has not been determined at this time. Reserve funds have been utilized each year for the past several years to negate or minimize any electric rate increases. Staff is proposing a 5% rate increase for City of Gunnison Electric rates beginning January 1, 2015. The rate increase is necessary to keep the electric fund balance at or near the \$1,000,000 contingency balance recommendation.

DIV: ELECTRIC - ADMIN & GENERAL EXPENSES 20-4201

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4101	Wages-Admin/General	73,594	68,553	75,017	75,017	75,017	82,868
4103	Social Security	4,804	4,539	5,190	5,190	5,190	5,677
4104	Medicare	1,123	1,062	1,214	1,214	1,214	1,328
4105	Standby	5,750	5,750	8,700	8,700	5,750	8,700
4106	Hlth Ins/WC/Othr Benefits	8,889	8,647	9,786	9,786	9,786	11,037
4108	ER Retirement Contrbtn	5,816	5,681	5,710	5,710	5,710	6,214
	Sub-Total: Personnel	99,976	94,232	105,618	105,618	102,667	115,824
4201	Material/Operating Supply	166	43	300	300	200	300
4202	Clothing/Uniforms	1,008	1,063	1,200	1,200	1,200	5,200
4301	Postage/Freight Svcs	209	126	300	300	270	300
4303	Advertising/Legal Svcs	306	138	300	300	425	300
4310	Dues/Mtgs/Mbrshps/Tuitn	10,819	6,760	11,000	11,000	11,000	11,500
4330	Professional Svcs	0	395	0	12,000	18,000	7,500
4370	Trvl/Mileage/Meals/Lodg	4,057	4,871	6,000	8,000	6,400	9,780
4401	Prop/Liab Ins Premium	14,007	13,620	13,823	15,223	15,137	15,894
4803	Interest Exp/Deposits	5,060	133	1,000	1,000	0	0
4804	Indirect Expenses	178,742	191,018	218,517	218,517	216,379	235,455
4810	Bad Debt Write Off	26,694	13,026	10,000	13,000	11,103	11,000
6005	Overhead Allocation	229,973	252,270	262,255	262,255	267,213	280,141
	Sub-Total: Operations	471,041	483,463	524,695	543,095	547,327	577,370
TOTALS		571,017	577,695	630,313	648,713	649,994	693,195

Budget Inc 9.98%
Y/EProj Inc 6.65%

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. Addition of funds for flame retardant clothing for safety standards
- 4303 Advertising, bids, legals, job openings
- 4310 Distribution service dues (NMPP), meter schooling, APPA dues, CAMU dues, Hot Line School training, PUC fees. Increase is due to population growth. Fees for CAMU and NMPP are population based.
- 4330 Utility attorney consultant, rate consultant; 2014 legal services for MEAN contract negotiations
- 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 prior to 2014. Ordinance changed to non-interest bearing 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	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4101	Wages-Elec/Distribution	273,872	222,638	270,553	270,553	270,553	283,430
4102	Overtime	6,084	4,987	5,000	5,000	5,000	5,000
4103	Social Security	16,841	13,765	17,084	17,084	17,084	17,883
4104	Medicare	3,939	3,219	3,996	3,996	3,996	4,182
4106	Hlth Ins/WC/Othr Benefits	29,561	27,307	44,891	44,891	44,891	37,049
4108	ER Retirement Contrbtn	14,809	13,745	17,174	17,174	17,174	18,099
	Sub-Total: Personnel	345,106	285,661	358,698	358,698	358,698	365,642
4201	Material/Operating Sply	2,604	1,956	2,500	2,500	2,248	2,500
4202	Clothing/Uniforms	153	0	0	0	0	0
4203	Fuel/Lubricant Supplies	10,477	7,911	10,000	10,000	7,458	8,458
4320	Telephone/Fax Services	1,490	1,427	1,500	1,500	1,500	1,500
4321	Utilities	866	843	1,100	1,100	970	1,000
4340	Repair/Mntce Svcs	4,309	2,451	4,500	4,500	3,800	3,900
4350	Othr Purchased Svcs	3,401	4,197	4,500	4,500	4,213	4,500
4421	Fleet Services	21,924	18,924	17,424	17,424	17,424	18,210
4500	Purchased Power	3,746,983	3,957,666	3,900,000	4,140,000	4,139,240	4,139,240
4580	SubStat/Stat Expns-Opns	36,210	25,211	12,000	12,000	13,500	12,000
4584	Other Dist/Opns Expenses	3,193	2,075	2,500	2,500	2,465	2,500
4591	Street Light-Maintenance	9,154	8,061	7,500	7,500	7,350	7,500
4593	Line Exp-Maintenance	15,072	14,930	15,000	15,000	14,650	15,000
4650	Miscellaneous Expenses	2,045	2,017	2,000	2,000	1,964	2,000
4902	Meters	14,529	12,326	15,000	15,000	15,000	15,000
4904	Primary Underground	6,154	14,143	15,000	15,000	14,553	15,000
4911	New Construction Materials	19,236	34,128	10,000	20,000	15,223	15,000
4912	Christmas Decorations for Str	6,520	4,921	5,000	5,000	4,900	5,000
4913	Aged Pole Testing & Replacen	27,985	0	30,000	30,000	0	75,000
4914	Cable Replacement						40,000
	Sub-Total: Operations	3,932,305	4,113,187	4,055,524	4,305,524	4,266,458	4,383,308
TOTALS		4,277,411	4,398,848	4,414,222	4,664,222	4,625,156	4,748,950

Budget Inc 7.58%
Y/EProj Inc 2.68%

Comments:

- 4201 Building foot mats, first-aid supplies, paint, electrical connectors, bolts, nuts, screws, small tools, romex wire, small conduit and fittings, fuses
- 4203 Gas/diesel
- 4321 Electric shop utilites
- 4340 Repairs for garage doors, tools, equipment parts, radios, tires
- 4350 UNCC locate call charges and contract locates, tree trimming, and tree grinding, cable plowing
- 4421 Annual allocation of fleet service expenses for fleet rental, repairs, storage and use of the shop facility.
- 4500 Purchased power costs continue to rise. Power costs are increasing annually from the Municipal Energy Agency of Nebraska (MEAN) as well as minor increases from WAPA. Staff has been working for two years toward lowering support energy costs from MEAN. Progress is being made and the hope is to reduce the support energy cost by \$225,000 per year beginning in February, 2015. More information will be available in November. If support energy costs are lowered, the savings will offset some of the upcoming MEAN increases. Therefore, at this time, staff is not projecting an increase in 2015 expenses over 2014 year end projections. Staff will continue to work toward decreasing support energy costs for the years following 2015 as well.
- 4580 Sub-station phones, WAPA maintenance contract, electric control parts and installation.
- 4584 Rubber sleeves, gloves, hot stick testing; bucket/boom truck testing; fire extinguisher testing and charging; land-fill charges
- 4591 Bulbs, photo cells, fixture replacements, poles, circuit boards; ongoing - upgrade to LED
- 4593 Insulators, x-arms, pole hardware, wire lube, electric insulation, rubber gloves, sleeves, copper wire, overhead wire
- 4650 \$1,200 is dedicated for noxious weed control and is paid to the County weed district each year to spray noxious weeds on City owned property. Additional spraying of weeds by a contractor to control weeds not covered by the weed district. Tape, engineering stakes and flagging, batteries, and other small incidental items and supplies

- 4902 Replacement of electrical meters
- 4904 Underground supplies, wire, cabinets, elbows, splices, utilcos, pipe
- 4911 Purchase of materials for new construction projects that are typically reimbursed by the developer
Offsetting revenue is line item #3901-Construction Charges-Hook up;
- 4912 Annual purchase of garland and lights for street light poles and City Christmas Tree
- 4913 Contracted labor for testing and replacement of poles - 2014 work postponed to 2015
- 4914 Contracted labor for replacing cable

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

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
9594	Unit #96-Replace w/ dumpbed	51,786					
TOTALS		51,786	0	0	0	0	0

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	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
9202	Computer Replace/Purchase	2,250	1,138	1,500	1,000	1,148	0
9550	Transformers	32,455	27,112	28,000	28,000	27,500	28,000
9551	Recloser Control Replacement		17,045	0	0	0	0
9552	Auto Meter Reading Replacement		47,438	220,000	175,000	175,000	35,000
9590	LED Street Lights	58,795	0	55,000	0	0	20,000
9597	Purchase Poles				0		15,000
9599	Power Transformer Relay Replacement				0		20,000
9600	Cable Reconditioning	74,933	91,075	75,000	25,000	25,000	0
9601	PCB Records/EPA Compliance	5,382	0	0	0	0	0
TOTALS		173,815	183,808	379,500	229,000	228,648	118,000

Budget Inc -68.91%
Y/EProj Inc -48.39%

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 2014 will allow for an increase in the replacement of older less efficient transformers approaching the end of life expectancy with new and more efficient transformers.
- 9551 Replacement of outdated and failing recloser controls in both sub-stations
- 9552 Replacement of unsupported automatic meter reading equipment and software. This will be an ongoing project.
- 9590 Continue to replace street lights with LED bulbs throughout town and along Hwy 50, reducing energy useage replacing 100w and 150w bulbs with 55w LED's
- 9596 Every five years pole testing is done to check the life expectancy of power poles.
- 9597 Re-stock of power poles
- 9598.R The replacement of underground wire. Existing lines are at end of life.
- 9599.R Replacement of failing and out dated relays for KY2A power transformer
- 9600 Complete reconditioning of existing cable for the WWTP. This process repairs existing cable without excavation and highway crossings. Begin reconditioning of Heatherwood Condos. Existing lines are at end of life.
- 9601 Every five years we have our PCB records checked and updated per EPA 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 \$570,000 on an annual basis. Water rates were increased 5% beginning January 1 due to cover increasing costs of maintaining the City's water system.

Students at Gunnison High School constructed a water wheel and installed the wheel in a downtown City ditch in order to study power generated by the flow of water.



CITY OF GUNNISON

ENTERPRISE FUND

		2012	2013	2014			2015
WATER DIVISION BEGINNING CASH		880,013	891,074	835,896	835,896	835,896	746,815
REVENUES							
Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
3416	Water Sales	547,152	516,330	542,867	542,867	517,330	570,010
3510	Late Charges	6,580	7,577	6,500	6,500	9,728	7,219
3601	Misc. Water Svcs.	2,359	5,705	500	500	4,118	2,500
3602	Refunds	390	0	400	400	0	400
3621	Recycled Materials	0	1,350	350	350	350	750
3701	Interest on Investments	4,326	3,201	2,500	2,500	2,602	2,500
3901	Const Chrgs-Hook-up	133	4,418	750	750	400	750
Operating Revenues		560,940	538,581	553,867	553,867	534,528	584,129
3902	Capital Investment Fees	7,500	44,500	7,500	7,500	12,000	7,500
	C/O Infrastructure	7,500	44,500	7,500	7,500	12,000	7,500
WATER DIVISION TOTAL REVENUE		568,440	583,081	561,367	561,367	546,528	591,629
EXPENDITURES							
Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
4201	Admin & General	127,527	133,925	143,575	143,575	139,921	152,643
4202	Distribution	338,832	342,816	383,213	383,213	367,934	376,417
4238	Capital Outlay - Fixed Assets	29,499	0	0	0	0	0
4239	Capital Outlay - Non-Assets	61,521	161,517	134,500	134,500	127,753	49,500
WATER DIVISION TOTAL EXPENSES		557,379	638,258	661,288	661,288	635,609	578,559
Rev Over (Under) Expns		11,061	(55,177)	(99,921)	(99,921)	(89,081)	13,070
WATER DIVISION ENDING CASH BALANCE		891,074	835,897	735,975	735,975	746,815	759,885
USE OF FUND BALANCE							
Van Tuyl Village Water Main		29,499					
Water Meters			139,633	100,000	100,000	99,950	
Total Use of Fund Balance		29,499	139,633	100,000	100,000	99,950	0

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

Comments:

- 3416 2015 rates projected at 0% increase in sales and a 5% rate increase. To cover increasing costs for wages, utilities, and materials.
We will be working on water loss issues .
- 3601 Miscellaneous water services include fire hydrant meter charges.
- 3901 Construction charges for new installations.

Div: WATER ADMIN & GENERAL

25-4201

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4804	Indirect Expenses	97,525	104,236	113,507	113,507	111,395	121,061
4810	Bad Debt Expense	1,580	535	2,000	2,000	1,200	2,000
6005	Overhead Allocation	28,422	29,154	28,068	28,068	27,326	29,581
TOTALS		127,527	133,925	143,575	143,575	139,921	152,643

Budget Inc 6.32%
Y/EProj Inc 9.09%

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	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4101	Wages-Wtr Distribution	145,609	139,651	150,075	150,075	150,075	160,214
4102	Overtime	4,260	4,859	4,000	5,000	5,000	4,000
4103	Social Security	9,203	8,713	9,822	9,822	9,822	10,451
4104	Medicare	2,152	2,076	2,297	2,297	2,297	2,444
4105	Standby	4,313	4,275	4,350	4,350	4,350	4,350
4106	Hlth Ins/WC/Othr Benefits	20,685	20,335	24,747	24,747	24,747	26,705
4108	ER Retirement Contrbtn	9,448	9,312	10,135	10,135	10,135	10,778
	Sub-Total: Personnel	195,670	189,221	205,427	206,427	206,427	218,942
4201	Material/Operating Sply	11,769	11,857	13,000	13,000	12,845	13,000
4202	Clothing/Uniforms	1,354	1,369	1,425	1,425	1,350	1,425
4203	Fuel/Lubricant Supply	6,669	5,610	6,000	6,000	4,385	6,000
4301	Postage/Freight Svcs	282	252	250	250	250	250
4303	Advertising/Legal Notices	370	354	700	700	662	700
4310	Dues/Mtgs/Mbrshps/Tuit	1,060	1,206	1,000	1,000	950	1,000
4320	Telephone/Fax	679	552	635	635	534	635
4321	Utilities	50,737	65,299	63,000	63,000	51,639	60,000
4330	Professional Svcs	12,165	7,727	30,000	30,000	30,000	10,000
4340	Repair/Mntce Svcs	6,181	5,175	5,000	5,000	5,000	5,000
4350	Othr Purchased Svcs	5,199	5,430	6,750	6,750	6,075	6,750
4370	Trvl/Mileage/Meals/Lodg	532	0	1,000	0	250	1,000
4401	Prop/Liab Ins Premium	2,251	2,189	2,222	2,222	2,433	2,555
4420	Rental Svcs	0	0	800	800	250	800
4421	Fleet Services	22,000	20,000	19,000	19,000	19,000	19,856
4503	Service Ln-Maint/Repair	9,794	8,962	9,000	9,000	8,834	9,000
4504	Main Ln-Maint/Repair	2,695	7,845	8,000	8,000	7,076	8,000
4505	Meters-Maint/Repair	506	1,896	1,500	1,500	1,500	1,500
4506	Fire Hydrants-Maint/Rpr	2,255	1,208	1,500	1,500	1,500	3,000
4806	State Admin Fees	680	680	680	680	680	680
4807	USGS Water Qual Test	5,984	5,984	6,324	6,324	6,294	6,324
	Sub-Total: Operations	143,162	153,595	177,786	176,786	161,507	157,475
TOTALS		338,832	342,816	383,213	383,213	367,934	376,417

Budget Inc -1.77%
Y/EProj Inc 2.31%

Comments:

- 4102 O.T. for water breaks, callouts to turn water off or on, emergency locates
- 4105 Standby for water, ditches and wastewater
- 4201 Material and operating supplies include chlorine, pipe, fittings, bolts, paint, etc.
- 4202 Clothing allowance for purchase of work clothes including steel toe boots
- 4203 Fuel bills are allocated among water & sewer
- 4301 Freight for water samples, usually must be shipped overnight
- 4303 Advertising/ Legal notices for bids, CCR, and job postings
- 4310 Membership in American Water Works, Colorado Rural Water, and tuition for training
- 4320 Cell phone expenses
- 4330 Annual water sampling and leak detection survey. 2014 - increased by \$20,000 for State's 3 year test cycle.
- 4340 Well pump or motor maintenance \$5000
- 4350 Work includes meter bench certification, radio repair, large meter repair, badger service agreement.
- 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	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
9648	Van Tuyl Village Water Main	29,499	0				
TOTALS		29,499	0	0	0	0	0

Comments:

9643 Purchase split between water and sewer

Budget Inc
Y/EProj Inc

DIV: WATER-CAPITAL OUTLAY - NON-ASSETS

25-4239

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4501	Main/Service Ln-New Constr	5,470	1,975	5,000	5,000	2,500	5,000
4502	Main/Service Ln-Replacement	2,684	3,014	5,000	5,000	2,953	5,000
9603	Well Rehab	32,990	14,526	20,000	20,000	19,850	25,000
9604	Remote Water Meters	19,877	139,633	100,000	100,000	99,950	10,000
9605	Small Tools	500	2,369	4,500	4,500	2,500	4,500
TOTALS		61,521	161,517	134,500	134,500	127,753	49,500

Comments:

Budget Inc -63.20%
Y/EProj Inc -61.25%

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

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. The Colorado Water Conservation Board (CWCB) and the Gunnison Round Table have awarded \$446,292 for the Gunnison River Restoration grant submitted by the City and the Colorado Division of Parks and Wildlife. Work will begin on the Gunnison River near the Van Tuyl Ranch in 2015.



Ditches throughout the City provide irrigation water for the City's many parks and a cool place to play on a hot summer day.

CITY OF GUNNISON

SPECIAL REVENUE FUND

	2012	2013	2014			2015
28 DITCH DIVISION BEGINNING CASH	343,684	386,358	345,999	345,999	345,999	211,541

REVENUES

Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
3302	State Grants						385,500
3304	Mineral Leasing	66,584	44,065	42,900	42,900	42,900	19,000
3601	Miscellaneous Revenues		10,000				
3701	Investment Interest	1,849	1,384	1,251	1,251	1,251	1,251
DITCH DIVISION TOTAL REVENUE		68,433	55,449	44,151	44,151	44,151	405,751

EXPENDITURES

Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
4160	Ditch Operations	23,794	24,050	33,609	33,609	33,609	33,569
4169	Ditch Capital Outlay	1,964	71,759	161,000	161,000	145,000	435,500
DITCH DIVISION TOTAL EXPENSES		25,758	95,809	194,609	194,609	178,609	469,069
Rev Over (Under) Expns		42,675	(40,360)	(150,458)	(150,458)	(134,458)	(63,318)

DITCH DIVISION ENDING CASH BALANCE		386,359	345,998	195,541	195,541	211,541	148,223
---------------------------------------	--	---------	---------	---------	---------	---------	---------

USE OF FUND BALANCE

Operations						13,358
Ditch Diversions			71,759	16,000	16,000	25,000
Main Street Ditch Replacemen	7161					25,000
Main Ditch Repairs				145,000	145,000	145,000
Total Use of Fund Balance	7,161	71,759		161,000	161,000	145,000
						63,358

*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.

	2015	2016	Total
3302 CWCB Grant	\$ 333,960	\$ 68,792	\$ 402,752
Colorado River Basin	\$ 45,540		\$ 45,540
Trout Unlimited	\$ 6,000		\$ 6,000
	\$ 385,500	\$ 68,792	\$ 454,292

DIV: DITCHES-OPERATIONS

28-4160

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4101	Wages-Ditches	9,766	9,069	12,260	12,260	12,260	12,260
4103	Social Security	606	562	760	760	760	760
4104	Medicare	142	131	178	178	178	178
4106	Hlth Ins/WC/Othr Benefits	293	291	411	411	411	371
4108	ER Retirement Contrbtn	0	0	0	0	0	0
	Sub-Total: Personnel	10,807	10,053	13,609	13,609	13,609	13,569
4508	Ditch-Maintenance/Repair	12,987	13,997	20,000	20,000	20,000	20,000
	Sub-Total: Operations	12,987	13,997	20,000	20,000	20,000	20,000
TOTALS		23,794	24,050	33,609	33,609	33,609	33,569

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	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
9651	Ditch Diversions	1,964	71,759	16,000	16,000	0	25,000
9652	Main Street Ditch Repairs	0	0				25,000
9653	Main Ditch Repairs			145,000	145,000	145,000	
9654	River Restoration Project						385,500
	Sub-Total: Operations	1,964	71,759	161,000	161,000	145,000	435,500
TOTALS		1,964	71,759	161,000	161,000	145,000	435,500

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
2015 - \$16,000 for Piloni Ditch Diversion as part of CWCB River Restoration Project
- 9652 Slip line 2 ditches totaling 600 feet due to trees and location.
- 9653 Repair main ditch by installing 700 feet of pipe at three sites
- 9654 River Restoration Project on Gunnison River near Van Tuyl Ranch - see notes on revenues for grant sources

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. Work will continue on reduction of ground water inflow and infiltration, in the amount of \$350,000, and continued compliance with state regulations.



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



\$40,000 has been budgeted for 2015 to repair the asphalt in the composting area.



CITY OF GUNNISON

ENTERPRISE FUND

		2012	2013	2014			2015
30	WASTEWATER DIVISION						
	BEGINNING CASH	1,499,763	1,317,448	1,346,395	1,346,395	1,346,395	1,335,727
REVENUES							
Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
3417	Wastewater Coll/Trtmnt	736,679	732,492	754,934	754,934	749,717	777,582
3418	Dos Rios WW Process	80,963	75,574	72,500	72,500	71,940	74,675
3419	Water Lab Svcs	48,388	42,665	45,000	45,000	43,411	45,000
3420	Commercial Dump Station	85,394	90,062	69,038	69,038	52,075	71,109
3421	North Valley WW Process	31,154	74,466	70,000	70,000	57,336	72,100
3427	Tomichi WW Processing	1,955	2,100	1,700	1,700	4,265	2,765
3601	Misc. WW Svcs	36	44	0	0	15	0
3602	Prior Year Refund	1,897	0	0	0	0	0
3609	Black Gold Compost	19,628	20,632	15,000	15,000	18,497	18,500
3701	Interest on Investment	7,315	4,627	3,600	3,600	4,767	3,600
3901	Const Chrgs-Hook-up	0	4,841	0	0	0	0
	Operating Revenues	1,013,409	1,047,503	1,031,772	1,031,772	1,002,023	1,065,331
3902	Capital Investment Fees	50,000	102,000	24,000	24,000	38,400	24,000
	C/O Infrastructure	50,000	102,000	24,000	24,000	38,400	24,000
	WASTEWATER DIVISION						
	TOTAL REVENUE	1,063,409	1,149,503	1,055,772	1,055,772	1,040,423	1,089,331
EXPENDITURES							
Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
4201	Wastewater Admin & General	99,486	104,246	104,819	104,819	101,955	108,003
4204	Wastewater Collection	287,509	273,958	303,627	303,627	295,690	320,040
4205	WWTP & Lab	509,040	525,278	544,607	574,607	577,798	574,933
4240	WW Coll. C/O - Fixed Assets	135,140	0	0	0	0	0
4241	WW Coll. C/O - Non-Assets	14,721	5,693	6,500	6,500	6,384	6,500
4243	WWTP C/O - Non-Assets	199,828	211,581	295,000	265,000	69,265	425,000
	WASTEWATER DIVISION						
	TOTAL EXPENSES	1,245,724	1,120,756	1,254,553	1,254,553	1,051,091	1,434,477
	Rev Over (Under) Expns	(182,315)	28,747	(198,781)	(198,781)	(10,668)	(345,146)
	WASTEWATER DIVISION						
	ENDING CASH BALANCE	1,317,448	1,346,195	1,147,614	1,147,614	1,335,727	990,581
USE OF FUND BALANCE							
	I&I Reduction	174,830	175,000	175,000	175,000	0	350,000
	Storm Water Install-Reed Stre	135,140					
	Manhole Rehab			25,000	25,000	24,963	25,000
	Total Use of Fund Balance	309,970	175,000	200,000	200,000	24,963	375,000

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 2015 Charges for service revenues projected on a 0% increase for new customers and a 3% increase in rates.
- 3418 Dos Rios rate increase for 2015 is proposed to be be 3%
- 3419 Projected lab revenues for 2015
- 3420 Commercial haulers will have a 03% rate increase for 2015
- 3421 North Valley rate increase for 2015 is proposed to be be 3%
Proposed use of fund balance is to increase the effort to further reduce ground water infiltration into the WWTP and prolong the life of the existing sewer pipe and manholes. Engineering consultant to develop plan to meet new regulations.
- 3427 Tomichi WW Processing rate increase for 2015 is proposed to be 3%

Div: WASTEWATER ADMIN & GENERAL 30-4201

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4804	Indirect Expenses	43,046	45,671	50,030	50,030	47,934	51,536
4810	Bad Debt Expense	3,269	1,100	2,000	2,000	2,000	2,000
6005	Overhead Allocation	53,171	57,475	52,789	52,789	52,021	54,467
TOTALS		99,486	104,246	104,819	104,819	101,955	108,003

Budget Inc 3.04%
Y/EProj Inc 5.93%

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	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4101	Wages-WW Collection	172,141	166,417	177,899	177,899	177,899	188,784
4102	Overtime	4,259	3,719	5,000	5,000	3,226	5,000
4103	Social Security	10,529	10,131	11,609	11,609	11,609	12,284
4104	Medicare	2,463	2,369	2,715	2,715	2,715	2,873
4105	Standby	4,313	4,275	4,350	4,350	4,350	4,350
4106	Hlth Ins/WC/Othr Benefits	27,864	26,703	33,983	33,983	33,983	36,719
4108	ER Retirement Contrbtn	11,068	10,913	11,851	11,851	11,851	12,546
	Sub-Total: Personnel	232,637	224,527	247,408	247,408	245,634	262,556
4201	Material/Operating Sply	5,771	7,621	8,000	8,000	7,723	8,000
4203	Fuel/Lubricant Supply	6,694	5,610	6,000	6,000	5,085	6,000
4310	Dues/Mtgs/Mbrshps/Tuitn	535	555	1,100	1,100	750	1,100
4320	Telephone/Fax	946	615	635	635	550	635
4340	Repair/Mntce Svcs	3,696	2,677	3,000	3,000	2,950	3,000
4350	Other Purchased Services	5,939	2,162	3,000	3,000	1,714	3,000
4370	Trvl/Mileage/Meals/Lodg	0	329	500	500	450	500
4401	Prop/Liab Ins Premium	2,771	2,694	2,734	2,734	2,994	3,144
4402	Prop/Liab Ins Claims	0	250	1,000	1,000	0	1,000
4420	Rental Services	0	0	1,000	1,000	0	1,000
4421	Fleet Services	22,000	20,000	19,000	19,000	19,000	19,856
4503	Svc Line-Maint/Repair	2,121	1,076	4,000	4,000	3,828	4,000
4504	Main Line-Maint/Repair	3,135	3,682	4,000	4,000	3,765	4,000
4507	Storm Drain-Maint/Repair	1,264	2,160	2,000	2,000	1,000	2,000
4650	Miscellaneous Expenses	0	0	250	250	247	250
	Sub-Total: Operations	54,872	49,431	56,219	56,219	50,056	57,485
TOTALS		287,509	273,958	303,627	303,627	295,690	320,040

Budget Inc 5.41%
Y/EProj Inc 8.24%

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	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4101	Wages-WWTP & Lab	177,021	179,507	184,714	184,714	184,714	192,352
4102	Overtime	2,003	1,494	1,000	1,000	600	1,000
4103	Social Security	10,551	10,591	11,514	11,514	11,514	11,988
4104	Medicare	2,467	2,477	2,693	2,693	2,693	2,804
4106	Hlth Ins/WC/Othr Benefits	25,580	28,908	35,410	35,410	35,410	38,758
4108	ER Retirement Contrbtn	12,124	13,109	12,998	12,998	12,998	13,451
	Sub-Total: Personnel	229,746	236,086	248,328	248,328	247,928	260,352
4201	Material/Operating Sply	21,570	21,424	25,000	25,000	24,900	25,000
4202	Clothing/Uniforms	590	603	900	900	600	900
4203	Fuel/Lubricant Supply	11,808	20,326	10,000	10,000	9,118	10,000
4304	Subscrptn/Lit/Films	74	225	300	300	74	300
4310	Dues/Mtgs/Mbrshps/Tuitn	310	345	750	750	300	750
4320	Telephone/Fax Services	1,297	1,506	1,618	1,618	1,635	1,635
4321	Utilities	106,239	112,493	110,000	110,000	112,506	118,131
4330	Professional Svcs	9,092	9,440	9,000	9,000	10,925	9,000
4340	Repair/Mntce Svcs	4,114	5,774	4,000	4,000	5,596	4,000
4350	Othr Purchased Svcs	12,016	11,410	12,000	12,000	11,984	12,000
4370	Trvl/Mileage/Meals/Lodg	662	414	800	800	400	800
4420	Rental Services	2,683	3,497	2,900	2,900	2,835	2,900
4421	Fleet Services	21,309	19,309	18,500	18,500	18,500	19,333
4657	BioSolid Remediation	34,016	25,751	39,000	69,000	69,000	41,500
4804	Indirect Expenses	50,628	53,789	58,624	58,624	58,610	65,446
4807	USGS Water Quality Test	2,886	2,886	2,886	2,886	2,886	2,886
	Sub-Total: Operations	279,294	289,192	296,278	326,278	329,869	314,581
TOTALS		509,040	525,278	544,607	574,607	577,798	574,933

Budget Inc 5.57%
Y/EProj Inc -0.50%

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. 2014 - added funds transferred from Dos Rios Flow Meter, which was not purchased, in order to catch up with tree chipping needs
- 4804 Administrative charges from City Council, City Manager, City Clerk, and Finance
- 4807 USGS Water Quality Test Site at Cnty Rd 32 split with Water Dept; \$350 for Tomichi Creek testing

DIV: WASTEWATER COLLECTION-CAPITAL OUTLAY - FXED ASSETS

30-4240

Acct No.	Description	2012 Actual	2013 Actual	2014		Projected Year-end	2015 Budget
				Original Budget	Revised Budget		
9649	Storm Water Install - Reed Str	135,140					
TOTALS		135,140	0	0	0	0	0

Comments:

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

DIV: WASTEWATER COLLECTION-CAPITAL OUTLAY - NON-ASSETS

30-4241

Acct No.	Description	2012 Actual	2013 Actual	2014		Projected Year-end	2015 Budget
				Original Budget	Revised Budget		
4501	Main/Service Ln-New Constr	405	240	2,500	2,500	2,419	2,500
4502	Main/Service Ln-Replacement	2,231	2,244	2,500	2,500	2,465	2,500
9202	Computer Replacement	10,510	2,231	0	0	0	0
9605	Small Tools	1,575	978	1,500	1,500	1,500	1,500
TOTALS		14,721	5,693	6,500	6,500	6,384	6,500

Budget Inc 0.00%
Y/EProj Inc 1.82%

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	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
9751	I/I Reduction	174,830	170,986	175,000	175,000	0	350,000
9752	Compost Asphalt Repair	24,998	4,930	5,000	5,000	5,000	40,000
9767	Manhole Rehabilitation		24,693	25,000	25,000	24,965	25,000
9769	Replace Loader Tires		10,972	0	0	0	0
9770	Pump Repair Parts			20,000	20,000	19,300	0
9771	WWTP Regulations Engineering			40,000	40,000	20,000	10,000
9772	Dos Rios Flow Meter Replacement			30,000	0	0	0
TOTALS		199,828	211,581	295,000	265,000	69,265	425,000

Budget Inc 44.07%
Y/EProj Inc 513.59%

Comments:

- 9751 Contractor to install lining in sewer pipes to reduce infiltration/inflow; postponed 2014 work to 2015
- 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 /Meter will not be replaced in 2014.

Enterprise Fund Refuse Division

The City's automated refuse collection system provides service to approximately 1,800 residential customers and 90 commercial locations. Automation of the collection system allowed for a 5% rate reduction beginning January 1, 2015. Besides refuse collection, services are also provided for electronics recycling and organic yard waste recycling.



The City Tree Dump north of town provides for recycling of organic yard waste. Recycled material is in turn used on City Parks and at the City's Wastewater Treatment Plant.



CITY OF GUNNISON

ENTERPRISE FUND

		2012	2013	2014			2015
35	REFUSE DIVISION BEGINNING CASH	527,147	684,522	568,479	568,479	568,479	676,370

REVENUES

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
3423	Refuse Collection Svcs	510,603	504,518	508,000	508,000	496,143	471,336
3424	Recycling Collection Fees	3,350	2,650	3,100	3,100	2,664	2,664
3601	Misc. Refuse Svcs	38	100	0	0	0	0
3602	Prior Year Refund	398	0	250	250	0	0
3612	Sale of Fixed Assets	0	0	0	0	7,500	7,500
3619	Tree Dump Fees	11,551	11,802	7,500	7,500	8,384	8,000
3620	Tree Chip Sales	10,000	10,000	10,000	10,000	10,000	0
3621	Recycled Materials	4,772	12,392	3,000	13,500	11,359	10,000
3656	Household Waste Cleanup	10,826	9,831	5,000	9,783	10,327	5,000
3701	Interest on Investment	3,068	2,731	2,000	2,000	2,167	2,167
	REFUSE DIVISION TOTAL REVENUE	554,606	554,024	538,850	554,133	548,544	506,667

EXPENDITURES

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4201	Admin & General	90,307	93,101	102,297	102,297	99,939	108,495
4203	Operations	261,349	292,242	313,074	323,574	312,934	337,719
4239	Capital Outlay - Non-Assets	45,574	284,722	55,000	59,783	27,780	33,780
	REFUSE DIVISION TOTAL EXPENSES	397,230	670,065	470,371	485,654	440,653	479,994
	Rev Over (Under) Expns	157,376	(116,041)	68,479	68,479	107,891	26,673

	REFUSE DIVISION ENDING CASH BALANCE	684,523	568,481	636,958	636,958	676,370	703,043
--	--	---------	---------	---------	---------	---------	---------

USE OF FUND BALANCE

	Automated Refuse Truck		271,456				
	Total Use of Fund Balance	0	271,456	0	0	0	0

Comments:

- Fund balance policy recommends \$300,000 cash reserves be maintained for emergency replacement of one refuse truck if needed. \$275,000 is earmarked for replacement of Unit #102 in 2018.
- 3423 Refuse rates reflect pay as you throw rates. Rates for the 38 gallon trash cans are proposed to decrease \$2 per month, which will equate to a 5% reduction in overall refuse collection revenues
- 3620 Tree chipping costs will be paid by the Wastewater Treatment Plant since they utilize all of the chipped material
- 3621 The City accepts electronics for recycled disposal and charges per weight of the item to cover the expenses incurred with recycling

Div: REFUSE - ADMIN & GENERAL

35-4201

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4804	Indirect Expenses	85,620	91,341	99,797	99,797	97,689	106,245
4810	Bad Debt Expense	4,687	1,760	2,500	2,500	2,250	2,250
TOTALS		90,307	93,101	102,297	102,297	99,939	108,495

Budget Inc 6.06%
Y/EProj Inc 8.56%

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	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4101	Wages-Refuse	77,230	99,554	101,724	101,724	101,724	111,349
4102	Overtime	630	348	2,632	2,632	1,200	2,632
4103	Social Security	4,511	5,803	6,470	6,470	6,470	7,067
4104	Medicare	1,055	1,357	1,513	1,513	1,513	1,653
4106	Hlth Ins/WC/Othr Benefits	16,928	21,922	28,892	28,892	28,892	31,986
4108	ER Retirement Contrbbtn	3,300	4,402	4,853	4,853	4,853	5,353
	Sub-Total: Personnel	103,654	133,386	146,084	146,084	144,652	160,039
4201	Material/Operating Sply	5,449	12,442	7,500	2,000	7,500	4,500
4202	Clothing/Uniforms	399	568	600	600	600	600
4203	Fuel/Lubricant Supply	21,571	22,444	22,000	22,000	21,440	22,000
4303	Advertising/Legal Svcs	122	545	300	300	300	300
4310	Dues/Mtgs/Mbrshps/Tuitn	686	0	0	0	0	0
4320	Telephone/Fax Services	1,296	650	900	900	1,044	1,044
4340	Repair/Mntce Svcs	0	0	2,000	2,000	1,995	2,000
4350	Other Purchased Services	982	766	850	16,850	12,250	13,000
4352	Landfill Charges	102,540	97,150	110,000	110,000	100,000	110,000
4370	Trvl/Mileage/Meals/Lodg	123	0	0	0	28	50
4401	Prop/Liab Ins Premium	3,187	2,951	3,000	3,000	3,285	3,449
4421	Fleet Services	21,340	21,340	19,840	19,840	19,840	20,736
	Sub-Total: Operations	157,695	158,856	166,990	177,490	168,282	177,679
TOTALS		261,349	292,242	313,074	323,574	312,934	337,719

Budget Inc 7.87%
Y/EProj Inc 7.92%

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 Material for dumpster repair, gloves, etc.
- 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; recycling fees for electronics
- 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	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
9801	Landfill Closure Plan	3,056	185	10,000	10,000	5,000	5,000
9802	HHW Program	13,224	13,081	10,000	14,783	10,000	10,000
9803	Auto Refuse Containers	0	0	25,000	25,000	6,000	3,500
9805	Automated Refuse Truck	0	271,456		0	0	0
9806	Recycle Truck Replacement	29,294	0		0	0	0
9807	Recycle Containers			10,000	10,000	6,780	7,780
9808	Community Clean-Up						7,500
TOTALS		45,574	284,722	55,000	59,783	27,780	33,780

Budget Inc -38.58%
 Y/EProj Inc 21.60%

Comments:

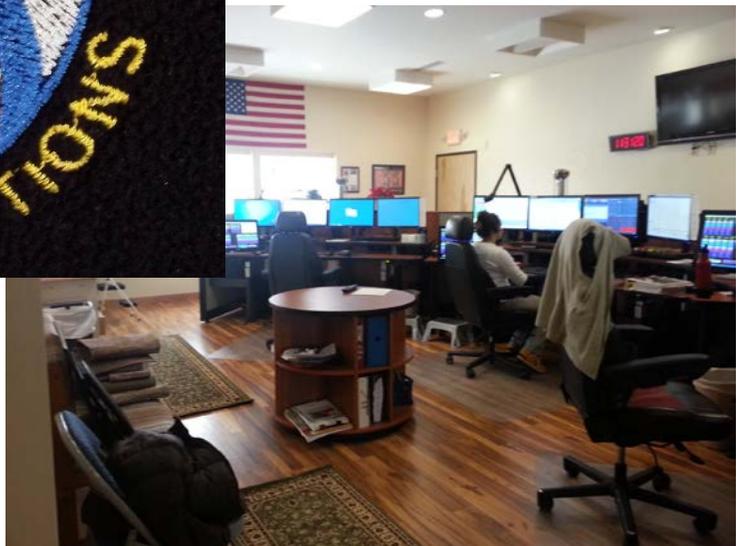
- 9801 Continued water testing of reclaimed landfill site; may need to reseed site again
- 9802 City's contribution to Household Hazardous Waste Cleanup day
- 9803 Purchase of refuse containers for all City refuse customers to be used with new automated trash collection system
- 9805 Purchase of new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

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.



The 911
Communications
Center located at
910 West Bidwell
Avenue



CITY OF GUNNISON

ENTERPRISE FUND

		2012	2013	2014			2015
40	COMMUNICATIONS DIVISION						
	BEGINNING CASH	229,233	216,414	64,732	64,732	64,732	131,306

REVENUES

Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
3313	E911 Grant			15,000	15,000	15,000	
3430	Communications Svcs	586,145	637,606	662,817	662,817	662,817	639,290
3601	Misc. Communications Svcs	251	128	200	200	80	0
3602	Prior Year Refunds	115	0	0	0	0	0
3701	Interest on Investment	1,697	920	368	368	816	800
	TOTAL OPERATING REVENUE	588,208	638,654	678,385	678,385	678,713	640,090
3999	Transfer from General Fund-NPS Intoxilizer		2,000				
	Transfers In	0	2,000	0	0	0	0
4999	Transfer to General Fund-Communications E		(180,000)				
	Transfers Out	0	(180,000)	0	0	0	0
	COMMUNICATIONS DIVISION						
	TOTAL REVENUE	588,208	460,654	678,385	678,385	678,713	640,090

EXPENDITURES

Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
4203	Operations	580,457	612,339	646,403	646,403	597,139	643,460
4238	Capital Outlay - Fixed Assets	20,571	0	15,000	15,000	15,000	0
4239	Capital Outlay - Non-Assets	0	0	0	0	0	3,000
	COMMUNICATIONS DIVISION						
	TOTAL EXPENSES	601,028	612,339	661,403	661,403	612,139	646,460
	Rev Over (Under) Expns	(12,820)	(151,685)	16,982	16,982	66,574	(6,370)
	COMMUNICATIONS DIVISION						
	ENDING CASH BALANCE	216,413	64,729	81,714	81,714	131,306	124,936

USE OF FUND BALANCE

Use of Prior Year Rev over Expe	12,594					
Communications Building		180,000				
Total Use of Fund Balance	12,594	180,000	0	0	0	0

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

Acct No.	Description			2014		Projected Year-end	2015 Budget
		2012 Actual	2013 Actual	Original Budget	Revised Budget		
4101	Wages-Communications	387614	400423	416,198	416,198	389,370	413,334
4102	Overtime	32891	37114	33,000	33,000	33,000	33,000
4103	Social Security	24172	25103	27,850	27,850	26,187	27,673
4104	Medicare	5653	5871	6,513	6,513	6,124	6,472
4106	Hlth Ins/WC/Oth Benefits	61460	63969	66,842	66,842	58,650	70,026
4108	ER Retirement Contrbtn	21658	22395	23,283	23,283	17,523	23,586
	Sub-Total: Personnel	533,448	554,875	573,686	573,686	530,854	574,091
4201	Material/Operating Sply	1,666	2,658	2,500	2,500	2,500	3,500
4202	Clothing/Uniforms	889	937	1,100	1,100	1,100	1,100
4301	Postage/Freight Svcs	0	36	50	50	50	50
4302	Printing/Duplication Svcs	29	32	275	400	400	200
4303	Advertising/Legal Svcs	20	22	300	175	100	100
4310	Dues/Mtgs/Mbrshps/Tuitn	1,049	1,945	3,000	3,000	3,000	4,000
4320	Telephone/FAX Svcs	7,523	9,856	9,400	9,400	9,400	9,400
4321	Utilities		1,516	2,000	7,000	7,000	8,000
4340	Repair/Mntce Svcs	8,882	10,056	16,500	16,500	10,000	10,000
4341	Repair/Mntce Svcs-Mobile Cor	604	1,169	5,850	5,850	5,850	5,000
4350	Other Purchased Services	100	0	0	0		0
4360	Contracted Services	1,605	4,976	13,000	8,000	8,000	8,000
4370	Trvl/Mileage/Meals/Lodg	433	440	2,000	2,000	2,000	3,000
4401	Prop/Liab Ins Premium			1,500	1,500	1,643	1,725
4421	Fleet Services	900	900	900	900	900	942
4424	Rent-Dispatch Facility	10,020	9,101	0	0	0	0
4804	Indirect Expenses	13,289	13,820	14,342	14,342	14,342	14,352
	Sub-Total: Operations	47,009	57,464	72,717	72,717	66,285	69,369
TOTALS		580,457	612,339	646,403	646,403	597,139	643,460

Budget Inc -0.46%
Y/EProj Inc 7.76%

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. 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.

2015

- 4101 Wages based on 2014 market study
- 4201 Purchase of operating supplies, tapes, copy paper, ink cartridges, school 9-1-1 educational material, etc.
- 4202 To replace and purchase dispatch uniform shirts - three new shirts per dispatcher per year
- 4301 Mailings for meetings and shipping equipment for repairs
- 4302 Printing costs for manual and training materials
- 4303 Costs associated with advertisement for job openings and PSA's
- 4310 Costs associated with training classes for stress management, advanced law enforcement dispatching, NENA Conference, hostage negotiations dispatching, suicidal subject dispatching, and critical incident
- 4320 Allocation of telephone and fax services for the dispatch center
- 4340 ITI Maintenance agreement (\$5700), Tuck Communications Maintenance Agreement, DSS Recorder radio maintenance/repair, copier costs, computer virus upgrades and building related expenses.
- 4341 Mobile Command Vehicle upkeep, routine maintenance, satellite communications equipment, cell phone
- 4360 IT contracted services, Rug Cleaning (split with PD), Janitorial services (split with PD)
- 4370 Reflects costs associated with travel outside jurisdiction for training, food and lodging
- 4421 Allocated fleet services costs-fleet personnel to replace repeater batteries
- 4804 Reflects 2.5% of personnel costs for administrative services

2014

- 4302 Costs were over budget due to increase in business card costs, covered by transfer within line items
- 4321 Utility costs for new building were higher than anticipated, covered by transfer within line items
- 4401 Actual insurance costs higher than estimate during construction

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

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
9862	Communication Center Buildi	20,571					
9864	Razor Dome Repeater Installation			15,000	15,000	15,000	0
TOTALS		20,571	0	15,000	15,000	15,000	0

Budget Inc
Y/EProj Inc

Comments:

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	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
9870	Dispatch Chairs						3,000
TOTALS		0	0	0		0	3,000

Budget Inc
Y/EProj Inc

Comments:

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

Park & Recreation Fund Pool

Patrons of the City of Gunnison Community Center saw an increase in rates in 2014, the first rate increase since the facility opened in 2009. User fees, along with an annual amount of \$250,000 from the 1% park and recreation tax, keep activities such as the climbing wall, gymnastics, basketball, volleyball, pickle ball, and swimming in full operations. The Center is also utilized Young at Heart and Boomers and Beyond.



CITY OF GUNNISON

Park & Recreation Fund

		2012	2013	2014			2015
51	POOL DIVISION BEGINNING CASH	684,670	754,689	556,740	556,740	556,740	515,303

REVENUES

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
3104	City Sales Tax	761,246	616,134	650,388	650,388	633,480	650,850
3106	Use Tax	22,194	37,351	0	0	16,908	0
3407	Swimming Programs	30,220	41,004	35,000	35,000	35,000	37,000
3411	Sales Tax Service Fee	12	12	10	10	12	10
3601	Miscellaneous Revenues	98	584	0	0	0	0
3602	Prior Year Refunds	239	0	0	0	0	0
3603	Compensation for Loss	0	11,158	0	0	0	0
3631	Recreation Memberships	110,221	107,933	115,000	115,000	105,000	105,000
3632	Community Center Rentals	7,906	9,922	7,500	7,500	7,500	8,000
3633	Community Center Other Revenue	1,830	0	0	0	0	0
3638	Recreation Daily Fees	64,288	67,022	75,000	75,000	68,000	75,000
3642	Vending	4,558	5,844	5,000	5,000	5,000	5,000
3646	Triathlon		1,721	To GF			
3650	Other Contributions	61	1,525	1,500	6,853	7,028	1,500
3701	Interest on Investment	3,405	2,189	2,264	2,264	1,870	1,600
Operating Revenues		1,006,278	902,399	891,662	897,015	879,798	883,960
3999	Transfer from GF-Community Center	138,798	0	56,790	56,790	56,790	56,790
3999	Transfer from CTF-Met Rec Sharebac	14,178	3,549	12,500	15,890	15,890	14,750
3999	Transfer from CTF-Gymnastics Mats				4,000	4,000	
4999	Transfer to GF-Bond Insurance Repm	(130,834)	(130,834)	0	0	0	0
Other Financing Sources/Uses		22,142	(127,285)	69,290	76,680	76,680	71,540
POOL DIVISION TOTAL REVENUE		1,028,420	775,114	960,952	973,695	956,478	955,500

EXPENDITURES

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4401	Pool/Community Center-Operations	506,432	548,960	551,847	588,372	575,630	595,670
4439	Pool-Capital Outlay - Non-Assets	49,365	20,616	11,700	20,528	21,897	9,300
4480	Pool-Debt Service	402,607	403,485	400,388	400,388	400,388	400,850
POOL DIVISION TOTAL EXPENSES		958,404	973,061	963,936	1,009,289	997,915	1,005,820
Rev Over (Under) Expns		70,016	(197,947)	(2,984)	(35,594)	(41,437)	(50,320)
POOL DIVISION ENDING CASH BALANCE		754,686	556,742	553,756	521,146	515,303	464,983

USE OF FUND BALANCE

Transfer to General Fund-Loan Payment		130,834					
Gym Floor Resurface				4,200	4,200	4,416	
HVAC System/Heat Exchanger Repair						27,000	
Tables and Chairs							4,300
Maintenance on Hoops and Walls							5,000
Operating Expenses taken from cash reserves for one year until rates are adjusted							35,533
Total Use of Fund Balance	0	130,834	4,200	4,200	31,416	44,833	

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	<u>12.28%</u>
Total		<u><u>100.00%</u></u>

Bond Proceeds are split between pool and rink:

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

Community Center Revenues reflective of 2014 year-end projections.

3404 Triathlon revenues have been moved to Events

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

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

\$14,750 CTF metro rec for bldg maintenance, number varies according to lottery proceeds

DIV: POOL/COMMUNITY CENTER - OPERATIONS 51-4401

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4101	Wages-Pool	232,194	250,039	255,008	255,008	255,008	259,865
4102	Overtime	0	466	1,500	1,500	10	1,500
4103	Social Security	13,925	15,063	19,623	19,623	19,623	19,994
4104	Medicare	3,257	3,523	3,507	3,507	3,507	3,858
4106	Hlth Ins/WC/Other Benefits	15,066	16,552	24,333	24,333	24,333	32,299
4108	Retirement	6,031	8,430	4,802	4,802	4,802	5,045
Sub-Total: Personnel		270,473	294,073	308,773	308,773	307,283	322,562
4201	Material/Operating Supplies	15,609	15,463	13,500	13,500	13,500	15,500
4202	Clothing Uniforms	497	598	450	450	450	600
4207	Chemicals	11,958	12,601	14,000	14,000	14,000	14,000
4208	Event Supplies	833	2,318	1,700	1,700	1,700	2,200
4301	Postage/Freight Services		385	1,000	1,000	900	1,000
4302	Printing/Duplication Services	272	529	500	500	350	500
4303	Advertising/Legal Svcs	447	384	500	500	100	500
4310	Dues/Meetings/Memberships/T	1,068	1,210	1,500	1,500	1,400	1,500
4320	Telephone/Fax Service	7,088	4,222	5,490	5,490	5,000	5,490
4321	Utilities	81,561	95,501	100,000	100,000	99,000	113,000
4340	Repair/Maintenance Services	21,046	23,869	13,000	49,000	40,000	25,000
4360	Contracted Services	87,534	83,302	83,000	83,525	83,525	84,000
4370	Trvl/Mileage/Meals/Lodg			700	700	400	1,000
4401	Property/Liab Ins Premiums	7,373	7,170	7,234	7,234	7,922	8,318
4650	Miscellaneous Expenses	673	344	500	500	100	500
7702	Triathlon		6,991	0	0	0	
Sub-Total: Operations		235,959	254,887	243,074	279,599	268,347	273,108
TOTALS		506,432	548,960	551,847	588,372	575,630	595,670

Budget Inc 7.94%
Y/E Proj Inc 3.48%

Comments:

- 4101 Includes aquatics manager, head guards, lifeguards, swim instructors, rec asst, climbing wall attendant, front desk.
- 4201 Janitorial and retail has increased in cost and usage, misc. building supplies
- 4202 Lifeguard uniform and other required carried items; jr lifeguard uniform, FD/CW shirts
- 4207 Chlorine and acid for pool (purchased in fall-\$12,000 cost), testing kits
- 4208 Birthday party supplies \$600; Middle/High School/WSCU events \$500, World Swim \$100, Free swim lessons \$100
Middle/High School/WSCU events bring in additon revenue to pool programs
- 4301 Auto belay shipping
- 4302 Misc. paper and laminating supplies and over copy limit on Xerox printer.
- 4310 CPR/First Aid certifications, employee background checks, CPO new employee, one registration to conference
- 4320 Phones for Community Center/Pool, Tuck Phone Maintenance Agreement, Cell Phone for Aquatics Manager
- 4321 Pool and community center heat/electric/water/sewer
- 4340 HVAC and guard room mold issue accounted for orerage in 2014, increase aging building
- 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	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
9202	Computers Replace/Purchase	1,000	0				
9904	Community Center Lighting Up	31,696	0				
9905	Steam Room	4,465	0				
9908	Mitel Phone System	12,204	0				
9931	Pool Deck Resurfacing		12,998				
9932	Carpet/Air Hockey/Tot Dock		7,618				
9934	Gym Floor Resurface			4,200	4,200	4,416	
9935	Blinds in Entryway			1,000	1,000	1,142	
9936	Surveillance System Update			6,500	6,500	6,500	
9937	Gymnastics Mat Replacement				8,828	9,839	
9938	Tables and Chairs						4,300
9939	Maintenance On Hoops and Wall						5,000
TOTALS		49,365	20,616	11,700	20,528	21,897	9,300

Budget Inc -20.51%
Y/E Proj Inc -57.53%

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	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4410	Debt Service-Principle	173,736	181,129	184,825	184,825	184,825	192,218
4411	Debt Service-Interest	228,760	222,245	215,452	215,452	215,452	208,521
4412	Debt Service-Fees	111	111	111	111	111	111
TOTALS		402,607	403,485	400,388	400,388	400,388	400,850

Budget Inc 0.12%
Y/E Proj Inc 0.12%

Comments:

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. Scheduled replacement of the 2005 Zamboni will utilize \$90,000 of cash reserves, leaving a year-end projected cash balance of \$107,306.



Winter Fest Activities at Jorgensen Complex



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

CITY OF GUNNISON

Park & Recreation Fund

		2012	2013	2014		2015	
52	RINK DIVISION BEGINNING CASH	130,433	120,508	175,081	175,081	175,081	152,900
REVENUES							
Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
3104	City Sales Tax	268,150	275,586	216,189	216,189	210,247	216,352
3106	Use Tax	7,799	14,499	0	0	5,942	0
3411	Sales Tax Service Fee	62	55	50	50	48	50
3601	Miscellaneous Revenues	32	46	0	0	0	0
3602	Prior Year Refunds	238	0	0	0	0	0
3612	Sale of Fixed Asset				0		40,000
3631	Recreation Memberships/Passes	5,150	3,554	5,500	5,500	4,000	4,000
3634	Concessions	23,214	20,304	30,000	30,000	25,000	25,000
3636	Recreation Advertising	15,000	0	15,000	15,000	15,000	15,000
3638	Recreation Daily Fees	5,672	5,673	6,000	6,000	6,000	6,000
3643	Ice Rentals	47,505	47,924	55,000	55,000	63,000	64,000
3701	Interest on Investment	347	505	175	175	600	600
	Operating Revenues	373,169	368,146	327,914	327,914	329,837	371,002
3999	Transfer from GF-Parks	16,830	16,830	16,830	16,830	16,830	16,830
4999	Transfer to GF-Bond Rsv Repmt	0	(18,007)	(17,321)	(17,321)	(17,321)	0
	Other Financing Sources/Uses	16,830	(1,177)	(491)	(491)	(491)	16,830
	RINK DIVISION TOTAL REVENUE	389,999	366,969	327,423	327,423	329,346	387,832
EXPENDITURES							
Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
4402	Rink-Operations	173,778	164,217	191,551	196,377	186,338	199,074
4440	Rink-Capital Outlay - Fixed Assets	81,191	0	0	0	0	90,000
4441	Rink-Capital Outlay - Non-Assets	2,983	5,897	24,000	19,174	24,000	3,000
4480	Rink-Debt Service	141,972	142,281	141,189	141,189	141,189	141,352
	RINK DIVISION TOTAL EXPENSES	399,924	312,395	356,740	356,740	351,527	433,426
	Rev Over (Under) Expns	(9,925)	54,574	(29,317)	(29,317)	(22,181)	(45,594)
	RINK DIVISION ENDING CASH BALANCE	120,508	175,082	145,764	145,764	152,900	107,306
USE OF FUND BALANCE							
	Transfer prior year revenue to GF-Loan Repayment			17,321	17,321		
	Zamboni	81,191					90,000
	Reroof Locker Rooms			12,000	12,000		
	Total Use of Fund Balance	81,191	0	29,321	29,321	0	90,000

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

2015 Comments

All accounts are budgeted similar to 2014 Comments

GVHA has combined with Crested Butte hockey to create one organization call West Elk Hockey Association (WEHA Wolverines)

2014 Comments

- 3631 2014 Recreation Membership Rate based on 2012-13 season figures for season passes
- 3634 2014 concessions based on 2012-13 season concessions figures
- 3635 Events revenues to General Fund since events expenses were transferred to General Fund
- 3636 2014 Advertising based on sale of rights to WEHA for \$15,000
- 3638 2014 Recreation Daily Fees based on 2012-13 season figures
- 3643 2014 Ice Rentals based on 2012-2013 season figures plus a increase in the WEHA ice time rental fees
- 3999 2014 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 transfers reduced by 1% due to budget adjustments in general fund.
- 3999 2014 transfer from rec admin wages eliminated

DIV: RINK - OPERATIONS

52-4402

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4101	Wages-Rink	74,784	65,544	83,790	83,790	83,790	81,814
4102	Overtime-Rink	0	16	0	0	0	0
4103	Social Security	4,523	3,992	6,410	6,410	6,410	6,259
4104	Medicare	1,058	934	3,396	3,396	3,396	3,831
4106	Hlth Ins/WC/Other Benefits	6,852	5,557	1,609	6,435	1,609	6,695
4108	Retirement	1,148	1,136	1,344	1,344	1,344	1,399
	Sub-Total: Personnel	88,365	77,179	96,549	101,375	96,549	99,998
4201	Material/Operating Sply	6,366	4,588	6,000	6,000	6,000	6,000
4202	Clothing/Uniform	0	471	450	450	450	450
4203	Fuel/Lubricant Supply	4,341	2,804	4,000	4,000	3,000	3,800
4209	Concessions Supplies	13,472	12,677	14,000	12,575	13,000	13,000
4301	Postage/Freight	307	237	500	500	500	500
4302	Printing/Duplicating	40	113	150	150	150	150
4303	Advertising/Legal Svcs	0	19	250	250	160	250
4310	Dues/Memberships/Meetings/I	225	0	1,700	1,700	99	2,000
4320	Telephone/Fax	2,684	1,594	2,112	2,112	1,425	1,425
4321	Utilities	39,454	45,932	46,600	46,600	46,600	50,000
4340	Repair/Maintenance Services	10,149	9,070	10,000	8,500	10,000	11,000
4360	Contracted Services	6,625	7,809	6,500	9,425	6,500	7,000
4370	Trvl/Mileage/Meals/Lodg	0	0	1,000	1,000	0	1,500
4401	Property/Liability Insurance Pr	1,745	1,724	1,740	1,740	1,905	2,000
4649	Late Fees	5	0	0	0	0	0
	Sub-Total: Operations	85,413	87,038	95,002	95,002	89,789	99,075
TOTALS		173,778	164,217	191,551	196,377	186,338	199,074

Comments:

Budget Inc

3.93%

2015 Budget

4101 Zam Driver 25 weeks @ 100 hours per week @ \$11.45 per hour \$28,625
 Concessions 25 weeks @ 96 hours per week @ \$10.50 per hour \$25,200
 \$26,500 transfer from Rec Admin for wages
 Facility Manager 29 weeks @ \$923 per week \$26767

4202 Staff uniforms, shirts

4203 Fuel for rink equipment and events

4310 STAR Certifications class in June 10-13 2015 (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 new thermostates in outdoor locker rooms

Additional is associated with Mesa Mechanical maintenance contract, fire sprinkler maintenance, Alarm maintenance and water treatment systems

Additional expense offset by elimination of same line item in event expense

4370 June10-13 2015 STAR Certifications (2);

2014 Budget

4101 Zam Driver fall/winter14 weeks @ 100 hours per week @ \$11.45 per hour \$16030
 Concessions fall/winter 14 weeks @ 96 hours per week @ \$10.50 per hour \$14112
 Facility Manager 21 weeks @ \$923 per week \$19383

4202 Staff Jackets, shirts

4203 Fuel for rink equipment and events

4310 STAR Membership will take in 2015

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 2013 records

4360 Contracted Services is Arena Products Refrigeration Startup.
Additional is associated with Mesa Mechanical maintenance contract, fire sprinkler maintenance, Alarm maintenance and water treatment system

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

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
9953	Zamboni	81,191	0				90,000
TOTALS		81,191	0	0		0	90,000

Budget Inc
Y/E Proj Inc

Comments:

9953 Equipment for 2015 - Scheduled replacement of older Zamboni

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

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
9952	Equipment	2,983	5,897	9,000	9,000	9,000	0
9954	Building Upgrades			3,000	3,000	3,000	3,000
9955	Reroof Outdoor Locker Rooms			12,000	7,174	12,000	0
TOTALS		2,983	5,897	24,000	19,174	24,000	3,000

Budget Inc -87.50%
 Y/E Proj Inc -87.50%

Comments:

9952 Edger
 9954 Roof, concrete, new heaters, paining scoreboards, painting locker rooms

DIV: RINK - DEBT SERVICE

52-4480

Acct No.	Description	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
4410	Debt Service-Principle	61,265	63,872	65,175	65,175	65,175	67,782
4411	Debt Service-Interest	80,668	78,370	75,975	75,975	75,975	73,531
4412	Debt Service-Fees	39	39	39	39	39	39
TOTALS		141,972	142,281	141,189	141,189	141,189	141,352

Budget Inc 0.12%
 Y/E Proj Inc 0.12%

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 2015 budget proposes utilizing \$219,250 for additional trails development. The City is again applying for a \$500,000 Great Outdoors Colorado Grant to assist with the trails expansion.

One of the trails through the City's Van Tuyl Ranch built and maintained by the City of Gunnison



CITY OF GUNNISON

Park & Recreation Fund

		2012	2013	2014		2015
53	TRAILS DIVISION BEGINNING CASH	194,198	188,950	329,982	329,982	264,608

REVENUES

Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
3104	City Sales Tax	146,186	154,703	25,000	25,000	24,425	25,000
3106	Use Tax	4,199	7,806	0	0	575	0
3701	Interest on Investment	945	1,145	750	750	1,490	1,000
	Operating Revenues	151,330	163,654	25,750	25,750	26,490	26,000
3999	Transfer In		50,000	0	0	0	0
	Other Financing Sources/Uses	0	50,000	0	0	0	0
	TRAILS DIVISION TOTAL REVENUE	151,330	213,654	25,750	25,750	26,490	26,000

EXPENDITURES

Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
4401	Operations	13,808	11,639	16,270	16,270	16,364	16,815
4439	Capital Outlay - Non-Assets	142,769	60,982	259,000	259,000	75,500	219,250
	TRAILS DIVISION TOTAL EXPENSES	156,577	72,621	275,270	275,270	91,864	236,065
	Rev Over (Under) Exps	(5,247)	141,033	(249,520)	(249,520)	(65,374)	(210,065)
	TRAILS DIVISION ENDING CASH BALANCE	188,951	329,983	80,462	80,462	264,608	54,543

USE OF FUND BALANCE

Trails Construction	10,000		259,000	259,000	57,374	219,250
Total Use of Fund Balance	10,000	0	259,000	259,000	57,374	219,250

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	2012 Actual	2013 Actual	Original Budget	2014		2015 Budget
					Revised Budget	Projected Year-end	
4201	Office/Operating Supplies	0	245				
4203	Fuel/Lubricant Supply	2,738	0	5,000	5,000	5,000	5,000
4321	Utilities	70	76	70	70	100	100
4350	Other Purchased Services		318	1,200	1,200	1,264	1,264
4421	Fleet Services	11,000	11,000	10,000	10,000	10,000	10,451
	Sub-Total: Operations	13,808	11,639	16,270	16,270	16,364	16,815
TOTALS		13,808	11,639	16,270	16,270	16,364	16,815

Budget Inc
Y/E Proj Inc 2.76%

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	2012 Actual	2013 Actual	2014			2015 Budget
				Original Budget	Revised Budget	Projected Year-end	
9952	Equipment	6,906	26,836	0	0	0	750
9979	Van Tuyl Village Segment	12,285	0	0	0	50,000	0
9980	Street/Trails Striping	13,927	16,000	17,000	17,000	17,000	17,000
9981	Trails Construction	1,234	0	0	0	0	200,000
9987	Van Tuyl Ranch Segment	91,224	10,873	235,000	235,000	8,500	1,500
9988	School Segment Construction	17,193	7,273	7,000	7,000	0	0
TOTALS		142,769	60,982	259,000	259,000	75,500	219,250

Budget Inc -15.35%
Y/E Proj Inc 190.40%

Comments:

- 9952 2015 Purchase - Protective cover for mower/tractor
- 9979 Continue trails development along Highway 135
- 9980 Striping of bike paths on City streets
- 9981 Grant contingent match for trails extentions/Ranch, North of Hwy 50 crossing under to South side to the Airport
- 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 update is completed in 2015, a five-year capital improvement plan for parks and recreation amenities will be developed.



CITY OF GUNNISON

Park & Recreation Fund

		2012	2013	2014		2015	
OTHER RECREATION IMPROVEMENTS DIVISION							
54	BEGINNING CASH	0	0	296,814	296,814	296,814	783,866
REVENUES							
Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
3104	City Sales Tax		213,374	355,003	355,003	454,636	463,656
3106	City Use Tax		3,908	40,329	40,329	22,656	45,930
3118	Public Improvement Fee		2,156			8,460	8,670
3701	Interest on Investment		66			1,300	3,000
	Operating Revenues	0	219,504	395,332	395,332	487,052	521,256
3999	Transfers In		77,311				
	Other Financing Sources/Uses	0	77,311	0	0	0	0
OTHER RECREATION IMPROVEMENTS DIVISION							
	TOTAL REVENUE	0	296,815	395,332	395,332	487,052	521,256
EXPENDITURES							
Acct No.	Description	2012 Actual	2013 Actual	Original Budget	2014 Revised Budget	Projected Year-end	2015 Budget
4444	Capital Outlay - Fixed Assets						0
4445	Capital Outlay - Non-Assets						0
OTHER RECREATION IMPROVEMENTS DIVISION							
	TOTAL EXPENSES	0	0	0	0	0	0
	Rev Over (Under) Expns	0	296,815	395,332	395,332	487,052	521,256
OTHER RECREATION IMPROVEMENTS DIVISION							
	ENDING CASH BALANCE	0	296,815	692,146	692,146	783,866	1,305,121

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



Councilman Stu Ferguson presents resolution to long time employee Ronnie Ficklin as Public Works Director Tex Bradford and Assistant Facility Supervisor Trish White look on.

Community Development staff members Steve Westbay, Andie Ruggera, Pam Cunningham, Dennis Spritzer, Hugo Ferchau and Eric Jansen.



Cranor Ski day for City employees as Kari Morris, Tammy Shelafo, Andie Ruggera, Shannon Singer and Dorene Elam enjoy the sunny day.

City Hall employees are known for their delectable recipes – Michelle Arnett, Melissa McCleod, Tara Kindall, Tammy Shelafo, Dorene Elam, Pam Cunningham, Hugo Ferchau, Ken Coleman and Andie Ruggera.



CITY OF GUNNISON										
2015 STAFFING TABLE										
POSITION	WAGE	SOC SEC M'CARE	W/C PREM	HLTH	PENSION	DEF 457 CONTRB	TOTAL COMP	FULL TIME EMPLOYEES		
								2013	2014	2015
City Council	31,200	2,387	77	0	0	0	33,664	0.00	0.00	0.00
Municipal Court	69,487	5,316	144	11,936	2,574	338	89,795	1.00	1.00	1.00
City Manager	159,656	12,214	2,728	15,436	7,200	12,478	209,713	1.00	1.00	1.00
City Clerk	114,236	8,739	239	17,915	5,707	1,789	148,625	2.00	2.00	2.00
Finance	297,693	22,774	618	38,961	14,880	2,867	377,792	5.00	5.00	5.00
Comm Developm	208,208	15,928	1,942	39,013	10,373	0	275,464	2.75	2.75	3.00
Police/Nbrhd	1,125,290	27,661	39,870	151,058	113,373	11,834	1,469,086	17.50	17.50	17.50
Bldg Inspection	80,053	6,124	1,269	15,140	3,978	0	106,564	1.00	1.00	1.00
Fire Dept	87,298	6,678	7,344	5,978	3,758	2,966	114,023	1.00	1.00	1.00
Haz Mat	1,150	88	0	0	0	0	1,238	0.00	0.00	0.00
LE Victim Advocacy	34,315	2,625	71	2,989	1,126	0	41,125	0.00	0.00	0.50
City Shops	0	0	0	0	0	0	0	0.50	0.50	0.00
Streets & Alleys Admin	112,354	8,595	4,855	16,018	5,618	2,863	150,304	1.40	1.40	1.40
Streets & Alleys Mntc	199,538	15,265	11,227	29,872	9,227	864	265,993	4.00	4.00	4.00
Cranor	14,652	1,121	571	0	0	0	16,344	0.00	0.00	0.00
Recreation Admin	226,282	17,311	3,662	39,137	10,742	3,031	300,164	3.50	3.50	3.50
Recreation Programs	73,000	5,585	2,844	0	0	0	81,429	0.00	0.00	0.00
Parks	291,993	22,337	10,215	26,641	11,680	1,925	364,791	4.50	4.50	4.50
Events	32,411	2,479	1,518	5,241	1,100	0	42,748	0.44	0.44	0.44
GENERAL FUND	3,158,814	183,226	89,195	415,337	201,333	40,956	4,088,861	45.59	45.59	45.84
Ditches	12,260	938	371	0	0	0	13,569	0.00	0.00	0.00
SPECIAL REVENUE	12,260	938	371	0	0	0	13,569	0.00	0.00	0.00
Fleet Maint	182,295	13,946	4,946	29,960	9,090	3,065	243,301	3.20	3.20	3.20
INTERNAL SERVICE	182,295	13,946	4,946	29,960	9,090	3,065	243,301	3.20	3.20	3.20
Electric	379,998	29,070	6,079	42,007	18,315	5,998	481,466	5.10	5.10	5.10
Water	168,564	12,895	4,323	22,381	8,011	2,767	218,942	2.45	2.45	2.45
Sewer	198,134	15,157	4,890	31,829	9,439	3,107	262,556	3.30	3.30	3.30
WWTP	193,352	14,791	5,702	33,055	9,618	3,833	260,352	3.00	3.00	3.00
Refuse	113,981	8,720	6,653	25,333	5,052	301	160,039	2.30	2.30	2.30
Communications	446,334	34,145	924	69,102	20,667	2,919	574,091	10.00	10.00	10.00
Park & Recreation	343,179	26,253	7,689	38,995	6,444	0	422,560	4.31	3.56	3.56
ENTERPRISE	1,843,542	141,031	36,261	262,702	77,545	18,925	2,380,007	30.46	29.71	29.71
GRAND TOTAL	5,196,911	339,140	130,772	707,999	287,969	62,947	6,725,737	79.25	78.50	78.75
2014 Budget	4,822,229	315,727	116,462	617,581	264,873	59,356	6,196,227			78.500
Variance	374,682	23,413	14,310	90,418	23,096	3,591	525,919			0.250
% of Increase	7.77%	7.42%	12.29%	14.64%	8.72%	6.05%	8.49%			
Wages for 2015 are based on the 2014 CML TechNet Wage survey data. Full time wages budgeted for 2015 are \$4,542,241 compared to \$4,235,834 budgeted for 2014. This represents a 7.2% increase in full-time wages. The police records clerk positions have been increased to full time positions, as well as the Planner position. The General Labor position at the City Shops has been deleted through attrition. The 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 a returning bonus.										
Part time/Temporary Hours										
City Manager Intern - WSCU Internships 15 credit hours @ \$350 per credit; 1 Internship @ 1040 hours										
Police-Neighborhood services - 1,040 hours										
Law Enforcement Victim's Advocacy - 1,040 hours										
Cranor - 1,104 hours										
Recreation Administration - 400 hours (concessions)										
Parks - 4,700 hours										
Events - 910 hours										
Ditches - 1,050 hours										
Wastewater - 1,560 hours										
Refuse - 900 hours										
Community Center - 5,441 hours (4 positions)										
Pool - varies										
Rink Concessions - 2,400 hours, Zam Drivers - 2,510 hours										

2015 STAFFING TABLE

POSITION	WAGE	SOC SEC M'CARE	W/C PREM	HLTH	PENSION	DEF 457 CONTRB	TOTAL COMP	FULL TIME EMPLOYEES			
								2013	2014	2015	
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			62				62				
CITY COUNCIL	31,200	2,387	77	0	0	0	33,664				
Muni Judge	18,000	1,377	37				19,414				
City Clerk	15,385	1,177	32	2,382	769	338	20,084	GD	0.20	0.20	0.20
Adm/Court Clerk	36,102	2,762	74	9,554	1,805		50,297	MM	0.80	0.80	0.80
MUNI COURT	69,487	5,316	144	11,936	2,574	338	89,795		1.00	1.00	1.00
City Manager	144,006	11,016	2,480	15,436	7,200	12,478	192,617	KC	1.00	1.00	1.00
Internships-all Dept	15,650	1,197	248				17,095				
CITY MGR	159,656	12,214	2,728	15,436	7,200	12,478	209,713		1.00	1.00	1.00
City Clerk	61,540	4,708	129	9,554	3,077	1,353	80,362	GD	0.80	0.80	0.80
Dep City Clerk	43,571	3,333	91	5,978	2,179	436	55,587	TK	1.00	1.00	1.00
Adm/Court Clerk	9,025	690	19	2,382	451		12,568	MM	0.20	0.20	0.20
Overtime	100	8	0				108				
CITY CLERK	114,236	8,739	239	17,915	5,707	1,789	148,625		2.00	2.00	2.00
Finance Dir	109,170	8,352	229	15,140	5,459	2,183	140,533	WC	1.00	1.00	1.00
Accountant	57,650	4,410	119	46	2,883		65,107	MA	1.00	1.00	1.00
Acctg Clk	45,570	3,486	95	15,140	2,279	684	67,254	DE	1.00	1.00	1.00
Util Billing Clk	39,860	3,049	82	5,978	1,993		50,963	SS	1.00	1.00	1.00
Human Resource Tech	45,343	3,469	93	2,656	2,267		53,828	TS	1.00	1.00	1.00
Overtime	100	8	0				108				
FINANCE	297,693	22,774	618	38,961	14,880	2,867	377,792		5.00	5.00	5.00
CD Director	109,750	8,396	1,740	15,140	5,488		140,513	SW	1.00	1.00	1.00
CD Tech/IT Tech	36,800	2,815	76	11,936	1,840		53,467	Vacant	0.75	0.75	1.00
CD Planner	60,908	4,659	125	11,936	3,045		80,675	AR	1.00	1.00	1.00
Overtime	750	57	2				809				
COMM DEV	208,208	15,928	1,942	39,013	10,373	0	275,464		2.75	2.75	3.00
Police Chief	108,635	1,575	4,136	15,140	12,167	2,716	144,370	KR	1.00	1.00	1.00
Police Captain	79,358	1,151	3,007	46	8,888	1,587	94,037	CW	1.00	1.00	1.00
Police Sargeant	74,758	1,084	2,805	15,140	8,373	748	102,908	JP	1.00	1.00	1.00
	71,319	1,034	2,707	15,140	7,988	1,558	99,746	JE	1.00	1.00	1.00
Detective	70,180	1,018	2,693	15,275	7,860	2,322	99,348	CD	1.00	1.00	1.00
Police Officer	62,873	912	2,382	15,140	7,042	1,257	89,607	RWh	1.00	1.00	1.00
	62,558	907	2,347	46	7,006	626	73,490	GC	1.00	1.00	1.00
	61,064	885	2,268	46	6,839		71,103	JH	1.00	1.00	1.00
	56,917	825	2,114	15,140	6,375		81,372	JA	1.00	1.00	1.00
	56,917	825	2,114	5,978	6,375		72,210	NC	1.00	1.00	1.00
	50,590	734	1,879	5,978	5,666		64,847	KT	1.00	1.00	1.00
	48,545	704	1,803	46	5,437		56,535	CI	1.00	1.00	1.00
	48,545	704	1,803	2,656	5,437		59,145	ED	1.00	1.00	1.00
	46,800	679	1,738	15,140	5,242		69,599	KM	1.00	1.00	1.00
Records Clerk II	34,154	2,613	70	4,484	1,708		43,028	SP	0.75	0.75	0.75
Records Clerk II	33,396	2,555	69	4,484	1,670		42,173	BS	0.75	0.75	0.75
Nbrhd Svc Offcr	51,070	3,907	1,916	6,035	2,554	511	65,992	TM	1.00	1.00	1.00
	51,023	3,903	1,914	15,140	2,551	510	75,042	DS	1.00	1.00	1.00
Overtime	43,260	627	1,607		4,196		49,690				
Part Time (1)	12,428	951	462				13,840				
Temporary	900	69	33				1,002				
POLICE	1,125,290	27,661	39,870	151,058	113,373	11,834	1,469,086		17.50	17.50	17.50

2015 STAFFING TABLE

POSITION	WAGE	SOC SEC M'CARE	W/C PREM	HLTH	PENSION	DEF 457 CONTRB	TOTAL COMP		FULL TIME EMPLOYEES		
									2013	2014	2015
Bldg Official	79,553	6,086	1,261	15,140	3,978		106,018	EJ	1.00	1.00	1.00
Overtime	500	38	8				546				
BLDG INSPECT	80,053	6,124	1,269	15,140	3,978	0	106,564		1.00	1.00	1.00
Fire Marshall	75,150	5,749	4,376	5,978	3,758	2,966	97,978	DS	1.00	1.00	1.00
Overtime	250	19	14				283				
VF Officers	11,898	910	2,954				15,762				
FIRE DEPT	87,298	6,678	7,344	5,978	3,758	2,966	114,023		1.00	1.00	1.00
Haz Mat Team	150	11	0				161				
Overtime	1,000	77	0				1,077				
HAZ MAT	1,150	88	0	0	0	0	1,238				
Records Clerk II	11,385	871	23	1,495	569		14,343	SP	0.00	0.00	0.25
Records Clerk II	11,132	852	23	1,495	557		14,058	BS	0.00	0.00	0.25
Part Time (1)	11,648	891	24				12,563				
Overtime	150	11	0				162				
LE VICTIM ADVOCATE	34,315	2,625	71	2,989	1,126	0	41,125		0.00	0.00	0.50
General Laborer		0	0	0	0	0	0		0.50	0.50	0.00
Overtime	0	0	0				0				
CITY SHOPS	0	0	0	0	0	0	0		0.50	0.50	0.00
PW Director	10,999	841	179	1,216	550	301	14,086	TB	0.10	0.10	0.10
Street Supervisor	75,353	5,765	4,327	12,050	3,768	1,884	103,146	GS	1.00	1.00	1.00
PW Admin Asst	5,368	411	11	1,537	268		7,595	LS	0.10	0.10	0.10
Proj Engineer	20,634	1,579	338	1,216	1,032	679	25,477	TZ	0.20	0.20	0.20
ST/ALLEY ADMIN	112,354	8,595	4,855	16,018	5,618	2,863	150,304		1.40	1.40	1.40
PW Crew Leader	57,630	4,409	3,277	5,978	2,882	864	75,040	TC	1.00	1.00	1.00
Equipment Operator	46,538	3,560	2,607	5,978	2,327		61,011	BK	1.00	1.00	1.00
	43,385	3,319	2,431	11,936	2,169		63,240	LL	1.00	1.00	1.00
	36,985	2,829	2,072	5,978	1,849		49,714	JD	1.00	1.00	1.00
Overtime	15,000	1,148	840				16,988				
ST/ALLEY MAINT	199,538	15,265	11,227	29,872	9,227	864	265,993		4.00	4.00	4.00
Temporary	14,352	1,098	559				16,009				
Overtime	300	23	12				335				
CRANOR	14,652	1,121	571	0	0	0	16,344		0.00	0.00	0.00
Prk/Rec Dir	49,168	3,761	754	6,025	2,458	1,925	64,091	DA	0.50	0.50	0.50
Assist Facilities Sprv	55,320	4,232	833	11,936	2,766	1,106	76,194	TW	1.00	1.00	1.00
Rec Programs Sprv	58,541	4,478	864	15,140	2,927		81,951	DV	1.00	1.00	1.00
Rec Coordinator	51,803	3,963	765	6,035	2,590		65,156	KL	1.00	1.00	1.00
Concessions Temp	4,100	314	160				4,573				
Overtime	7,350	562	286				8,199				
REC ADMIN	226,282	17,311	3,662	39,137	10,742	3,031	300,164		3.50	3.50	3.50
Prog Instrctrs	73,000	5,585	2,844				81,429				
REC PROGRAMS	73,000	5,585	2,844	0	0	0	81,429				
Prk/Rec Dir	49,168	3,761	754	6,025	2,458	1,925	64,091	DA	0.50	0.50	0.50
Prk Mntc Foreman	60,111	4,598	2,342	5,978	3,006		76,036	JB	1.00	1.00	1.00
Prk Mntc Worker	43,481	3,326	1,694	46	2,174		50,721	LB	1.00	1.00	1.00
Prk Mntc Worker	41,918	3,207	1,633	11,936	2,096		60,790	BS	1.00	1.00	1.00
Prk Mntc Worker	38,915	2,977	1,516	2,656	1,946		48,010	KP	1.00	1.00	1.00
Temporary	55,400	4,238	2,158				61,797				
Overtime	3,000	230	117				3,346				
PARKS	291,993	22,337	10,215	26,641	11,680	1,925	364,791		4.50	4.50	4.50

2015 STAFFING TABLE

POSITION	WAGE	SOC SEC M'CARE	W/C PREM	HLTH	PENSION	DEF 457 CONTRB	TOTAL COMP		FULL TIME EMPLOYEES		
									2013	2014	2015
Facility Events Mgr	21,991	1,682	1,030	5,241	1,100		31,044	CV	0.44	0.44	0.44
Laborer	10,420	797	488				11,705				
Events	32,411	2,479	1,518	5,241	1,100	0	42,748		0.44	0.44	0.44
PW Director	5,499	421	90	596	275	150	7,031	TB	0.05	0.05	0.05
PW Admin Asst	8,052	616	17	2,267	403		11,355	LS	0.15	0.15	0.15
Fleet Mnt Mgr	73,010	5,585	2,141	5,978	3,651	2,914	93,279	PM	1.00	1.00	1.00
Mechanic-Journey	45,565	3,486	1,285	5,978	2,278		58,592	PI	1.00	1.00	1.00
Parts Mgr	49,668	3,800	1,400	15,140	2,483		72,492	FS	1.00	1.00	1.00
Overtime	500	38	14				552				
FLEET MAINT	182,295	13,946	4,946	29,960	9,090	3,065	243,301		3.20	3.20	3.20
PW Director	38,496	2,945	627	4,169	1,925	1,052	49,214	TB	0.35	0.35	0.35
PW Admin Asst	13,421	1,027	28	3,779	671		18,925	LS	0.25	0.25	0.25
Proj Engineer	30,952	2,368	507	1,786	1,548	1,018	38,178	TZ	0.30	0.30	0.30
Standby	8,700	666	142				9,508				
ELECTRIC ADMIN	91,568	7,005	1,303	9,734	4,143	2,071	115,824		0.90	0.90	0.90
Elec Superint	80,073	6,126	1,328	5,978	4,004	1,201	98,709	WD	1.00	1.00	1.00
Elec Crew Leader	74,075	5,667	1,244	5,978	3,704	2,079	92,747	RP	1.00	1.00	1.00
Elec Lineman	64,700	4,950	1,067	12,050	3,235	647	86,649	CS	1.00	1.00	1.00
	55,100	4,215	900	6,035	2,755		69,006	MS	1.00	1.00	1.00
Water Operator	9,482	725	155	2,231	474		13,067	MH	0.20	0.20	0.20
Overtime	5,000	383	82				5,464				
ELECTRIC DISTR	288,430	22,065	4,776	32,273	14,171	3,927	365,642		4.20	4.20	4.20
PW Dir	21,998	1,683	358	2,382	1,100	601	28,122	TB	0.20	0.20	0.20
PW Admin Asst	8,052	616	17	2,267	403		11,355	LS	0.15	0.15	0.15
Proj Engineer	20,634	1,579	338	1,191	1,032	679	25,452	TZ	0.20	0.20	0.20
Water Super	37,715	2,885	1,158	6,037	1,886	566	50,247	JD	0.50	0.50	0.50
Crew Leader	28,102	2,150	870	5,981	1,405	674	39,181	JY	0.50	0.50	0.50
Water Operator	24,750	1,893	756	36	1,238	248	28,920	JK	0.50	0.50	0.50
	18,964	1,451	574	4,487	948		26,423	MH	0.40	0.40	0.40
Overtime	4,000	306	121				4,427				
Standby	4,350	333	132				4,814				
WATER	168,564	12,895	4,323	22,381	8,011	2,767	218,942		2.45	2.45	2.45
Temporary (1)	12,260	938	371				13,569				
DITCHES	12,260	938	371	0	0	0	13,569		0.00	0.00	0.00
PW Dir	21,998	1,683	358	2,382	1,100	601	28,122	TB	0.20	0.20	0.20
PW Admin Asst	8,052	616	17	2,267	403		11,355	LS	0.15	0.15	0.15
Proj Engineer	30,952	2,368	507	1,786	1,548	1,018	38,178	TZ	0.30	0.30	0.30
Sewer Super	37,715	2,885	1,107	6,012	1,886	566	50,171	JD	0.50	0.50	0.50
Crew Leader	28,102	2,150	832	5,956	1,405	674	39,118	JY	0.50	0.50	0.50
Water Operator	24,750	1,893	723	11	1,238	248	28,862	JK	0.50	0.50	0.50
	18,964	1,451	548	4,462	948		26,373	MH	0.40	0.40	0.40
Laborer-PT	18,252	1,396	528	8,952	913		30,041	BA	0.75	0.75	0.75
Overtime	5,000	383	145				5,527				
Standby	4,350	333	126				4,809				
WASTEWATER	198,134	15,157	4,890	31,829	9,439	3,107	262,556		3.30	3.30	3.30
W/W Super/A	76,050	5,818	2,229	5,978	3,803	1,040	94,918	BS	1.00	1.00	1.00
W/W Opr D	63,787	4,880	1,872	11,936	3,189	957	86,622	CW	1.00	1.00	1.00
Lab Tech	52,515	4,017	1,572	15,140	2,626	1,836	77,707	DP	1.00	1.00	1.00
Overtime	1,000	77	29				1,105				
WWTP	193,352	14,791	5,702	33,055	9,618	3,833	260,352		3.00	3.00	3.00

2015 STAFFING TABLE

POSITION	WAGE	SOC SEC M'CARE	W/C PREM	HLTH	PENSION	DEF 457 CONTRB	TOTAL COMP		FULL TIME EMPLOYEES		
									2013	2014	2015
PW Dir	10,999	841	179	1,191	550	301	14,061	TB	0.10	0.10	0.10
PW Admin Asst	10,736	821	22	3,023	537		15,140	LS	0.20	0.20	0.20
Refuse-Equip Operator	39,645	3,033	2,773	5,978	1,982		53,411	MD	1.00	1.00	1.00
Refuse-Equip Operator Temporary	39,664	3,034	2,774	15,140	1,983		62,596	MC	1.00	1.00	1.00
Overtime	10,305	788	721	0	0		11,814				
	2,632	201	184	0	0		3,017				
REFUSE	113,981	8,720	6,653	25,333	5,052	301	160,039		2.30	2.30	2.30
Communicat Director	60,718	4,645	127	2,656	3,036	1,214	72,396	LS	1.00	1.00	1.00
Communications Sup	47,730	3,651	101	6,035	2,387	1,235	61,139	JC	1.00	1.00	1.00
Communicat Specialist	46,973	3,593	98	6,035	2,349	470	59,518	CM	1.00	1.00	1.00
	41,800	3,198	86	5,978	2,090		53,152	BH	1.00	1.00	1.00
	37,863	2,897	78	15,275	1,893		58,006	JI	1.00	1.00	1.00
	36,325	2,779	75	5,978	1,816		46,973	KA	1.00	1.00	1.00
	36,325	2,779	75	5,978	1,816		46,973	MM	1.00	1.00	1.00
	35,200	2,693	72	5,978	1,760		45,704	MS	1.00	1.00	1.00
	35,200	2,693	72	46	1,760		39,771	EM	1.00	1.00	1.00
	35,200	2,693	72	15,140	1,760		54,866	Vacant	1.00	1.00	1.00
Part-time	0	0	0				0				
Overtime	33,000	2,525	68				35,592				
COMMUNICATIONS	446,334	34,145	924	69,102	20,667	2,919	574,091		10.00	10.00	10.00
Aquatics Manager	41,555	3,179	613	5,978	2,078		53,404	GS	1.00	1.00	1.00
Recreation Assistant	27,200	2,081	402	11,180	1,360		42,223	FS	1.00	1.00	1.00
Lifeguard, Head	32,140	2,459	474	15,140	1,607		51,821	TC	1.00	1.00	1.00
Lifeguard, Head	0	0	0	0			0		0.75	0.00	0.00
Lifeguards-PT	91,800	7,023	1,355				100,178				
Swim Instruct-PT	22,700	1,737	335				24,772				
Front Desk-PT	25,550	1,955	377				27,882				
Climbing Wall-PT	18,920	1,447	279				20,647				
Overtime	1,500	115	22				1,637				
POOL/CENTER	261,365	19,994	3,858	32,299	5,045	0	322,562		3.75	3.00	3.00
Facility Events Mgr	27,989	2,141	1,311	6,695	1,399		39,535	CV	0.56	0.56	0.56
Concessions	25,200	1,928	1,180				28,308				
Zamb Drivers	28,625	2,190	1,340				32,155				
RINK	81,814	6,259	3,831	6,695	1,399	0	99,998		0.56	0.56	0.56

Other Information

SALES TAX COMPLIANCE

COST ALLOCATION

PROPERTY TAX CALCULATIONS

ORDINANCES



Outdoor recreation activities are abundant in the summer and winter months, from hot-air ballooning to skiing the slopes of Cranor Hill.



**CITY OF GUNNISON
COST ALLOCATION PLAN**

Expense #1 - City Hall

Basis of Allocation: % Sq.Ft.	2015 Budget =		To Utility	\$79,000	Allocation	Allocated to Utility Funds
City Council	10.00%	7,900	60%		4,740	
City Manager	5.00%	3,950	60%		2,370	
City Clerk	3.00%	2,370	50%		1,185	
Finance	10.00%	7,900	50%		3,950	
Sub-Total		22,120			12,245	12,245
Other	72.00%	56,880				
Combined Total		\$79,000			\$12,245	

Expense #2 - Administrative Support

	2015 Budget	Fund		
		Utility	General	
City Council (less Youth Council and City Fest)	\$54,064	60%	40%	32,438
City Manager (less internship program expenses)	\$197,817	60%	40%	118,690
City Clerk	\$187,875	50%	50%	93,937
Finance	\$504,614	50%	50%	252,307
General Services	\$77,005	50%	50%	38,503

Expense #3 - City Shop

	2015 Budget =		
Street & Alley Admin		17%	7,906
Fleet Maintenance		17%	7,906
Electric Admin		17%	7,906
Water Distribution		17%	7,906
Wastewater Collection		17%	7,906
Refuse		17%	7,906

TOTAL EXPENSES TO BE ALLOCATED TO UTILITY FUNDS **595,557**

FINAL ALLOCATION 2015 BUDGETED EXPENSES

Basis: Number of Utility Customers

	@07/31/14								
	4408	2192	2113	1905	10618				
	41.51%	20.64%	19.90%	17.94%	100%				
	S & A	Fleet	Electric	Water	Sewer	WWTP	Trash	Total	
City Hall			5,083	2,528	975	1,462	2,197	12,245	
City Council			13,467	6,697	2,582	3,873	5,820	32,438	
City Manager			49,274	24,503	9,448	14,172	21,295	118,690	
City Clerk			38,998	19,393	7,477	11,216	16,854	93,937	
Finance			104,744	52,087	20,084	30,126	45,267	252,307	
General Services			15,984	7,949	3,065	4,597	6,908	38,503	
City Shop	7,906	7,906	7,906	7,906	7,906	0	7,906	47,436	
Total	7,906	7,906	235,455	121,061	51,536	65,446	106,245	595,557	

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

Expense #1 - City Hall

Basis of Allocation: % Sq.Ft.	2014 Y/E Proj =		To Utility	Allocation	Allocated to Utility Funds
				\$82,680	
City Council	10.00%	8,268	60%	4,961	
City Manager	5.00%	4,134	60%	2,480	
City Clerk	3.00%	2,480	50%	1,240	
Finance	10.00%	8,268	50%	4,134	
Sub-Total		23,150		12,815	12,815
Other	72.00%	59,530			
Combined Total		\$82,680		\$12,815	

Expense #2 - Administrative Support

	2014 Y/E Proj	Fund		
		Utility	General	
City Council (less Youth Council and City Fest)	54,284	60%	40%	32,570
City Manager (less internship program expenses)	175,806	60%	40%	105,483
City Clerk	170,797	50%	50%	85,399
Finance	474,481	50%	50%	237,241
General Services	46,114	50%	50%	23,057

Expense #3 - City Shop

	2014 Y/E Proj =		
		\$53,165	
Street & Alley Admin			17% 8,860
Fleet Maintenance			17% 8,860
Electric Admin			17% 8,860
Water Distribution			17% 8,860
Wastewater Collection			17% 8,860
Refuse			17% 8,860

TOTAL EXPENSES TO BE ALLOCATED TO UTILITY FUNDS 549,728

FINAL ALLOCATION 2014 PROJECTED Y/E

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			5,356	2,646	1,008	1,513	2,293	12,815	
City Council			13,611	6,725	2,563	3,844	5,826	32,570	
City Manager			44,082	21,781	8,300	12,450	18,870	105,483	
City Clerk			35,689	17,634	6,720	10,080	15,277	85,399	
Finance			99,145	48,987	18,668	28,002	42,439	237,241	
General Services			9,636	4,761	1,814	2,721	4,125	23,057	
City Shop	8,860	8,860	8,860	8,860	8,860	0	8,860	53,163	
Total	8,860	8,860	216,379	111,395	47,934	58,610	97,689	549,728	

SALES TAX COMPLIANCE TABLE

SALES AND USE TAX REVENUE	FY2015	\$4,205,363	100%
ALLOCATION PER ORDINANCE #2, SERIES 2009:			
STREET IMPROVEMENT COMMITMENT		\$1,261,609	30%
CAPITAL IMPROVEMENT COMMITMENT		\$420,536	10%
GENERAL FUND COMMITMENT		\$2,523,218	60%

USE OF FUNDS BY PURPOSE:

STREET & ALLEY

EXPENSES:

Street & Alley Administration	\$166,702
Street & Alley Maintenance	\$547,161
Street Improvements	\$943,500
Sub-Total	\$1,657,363

Less Projects from Cash Reserves or Other Funding Sources

Street Improvements	(\$193,500)
Hwy 50 Maint. Agreement	(\$32,540)
Add'l MV Tax	(\$18,200)
St. of Colorado - H.U.T.F.	(\$148,920)
Sub-Total	(\$393,160)

Total Street & Alley Expense	\$1,264,203
---	--------------------

REVENUES:

Sales & Use Tax - Street & Alley	\$1,261,609
----------------------------------	-------------

Over (Under) Commitment	\$2,594
--------------------------------	----------------

CAPITAL IMPROVEMENT

EXPENSES:

Capital Improvements-Fixed Assets	\$1,618,600
Capital Improvements - Non-Assets	\$366,273
Sub-total	\$1,984,873

Less Capital Projects from Cash Reserves or other funding:

Fire Truck (GF Reserves)	(\$400,000)
Unit #72 Street Sweeper (Fleet Reserves)	(\$195,000)
Unit #103 Dozer (Fleet Reserves)	(\$200,000)
Community Center Addition (GF Reserves)	(\$36,000)
Legion Park Restrooms (GF Reserves)	(\$150,000)
Taylor Mountain Park Restrooms (GF Reserves)	(\$45,000)
City Shop Demolition (GF Reserves)	(\$100,000)
City Hall Repairs/Remodel	(\$117,307)
Police Bikes (DOJ Grant)	(\$4,325)
Sub Total	(\$1,247,632)

Total Capital Expense	\$737,241
------------------------------	------------------

REVENUES:

Sales & Use Tax - Capital	\$420,536
---------------------------	-----------

Over (Under) Commitment	\$316,705
--------------------------------	------------------

CITY OF GUNNISON PROPERTY TAX REVENUE
Property Tax Calculation

TAX YEAR	2011		2012		2013		2014	
DESCRIPTION	ASSESSED VALUATION	% OF TOTAL						
Vacant Land	5,753,170	7.20%	5,773,270	7.37%	4,629,610	6.72%	4,133,560	5.97%
Residential	28,300,530	35.41%	28,387,720	36.22%	22,935,240	33.29%	23,199,720	33.49%
Commercial	40,489,990	50.66%	39,511,500	50.42%	37,257,080	54.07%	37,830,320	54.62%
Industrial	1,105,670	1.38%	1,130,610	1.44%	918,990	1.33%	855,930	1.24%
Agricultural	38,380	0.05%	90,150	0.12%	40,940	0.06%	44,670	0.06%
Natural Resources	20	0.00%	20	0.00%	20	0.00%	20	0.00%
State Ass'd (Pub Util)	4,235,350	5.30%	3,472,460	4.43%	3,117,250	4.52%	3,200,840	4.62%
	79,923,110	100.00%	78,365,730	100.00%	68,899,130	100.00%	69,265,060	100.00%
MILL LEVY	3.868		3.868		3.868		3.868	
Property Taxes (Gross)	309,143		303,119		266,502		267,917	
Less: Treasurer's Fees	(6,183)		(6,062)		(5,330)		(5,358)	
Uncollectible	(1,546)		(1,516)		(1,333)		(1,340)	
Property Taxes (Net)	<u>301,414</u>		<u>295,541</u>		<u>259,839</u>		<u>261,219</u>	
Actual Receipts	297,821							
Difference	<u>(3,593)</u>							

****2015 Budget based on preliminary property tax certification of \$69,333,740, with net revenues calculated at \$261,478.**
Actual property tax certification = \$69,265,060. Assessor adjustments since preliminary certification have resulted in a decrease of \$68,680 assessed valuation, or \$259 in net revenue.

**ORDINANCE NO. 15
SERIES 2014**

**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 2014 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 25th day of November, 2014, on first reading, and introduced, read, passed and adopted on second and final reading this 9th day of December, 2014.



Mayor

(SEAL)

ATTEST:



City Clerk

Printed in its entirety in the
Gunnison Country Times
Thursday, December 4, 2014

**ORDINANCE NO. 16
SERIES 2014**

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 2015 fiscal year on October 14, 2014; and

WHEREAS, In accordance with Article VII, Section 7.3 of said Charter, a Public Hearing on the proposed budget was held on November 11, 2014; 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.

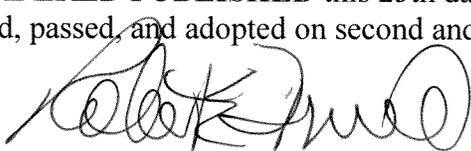
NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GUNNISON, COLORADO, THAT:

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, 2015, and ending December 31, 2015.

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

General Fund	\$8,175,214
Enterprise Fund	\$8,699,635
Special Revenue Fund	\$514,069
Fleet Maintenance Fund	\$370,560
Park & Recreation Fund	\$1,675,311
Firemen's Pension Fund	<u>\$144,000</u>
 TOTAL	 \$19,578,789

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 25th day of November, 2014, on first reading, and introduced, read, passed, and adopted on second and final reading this 9th day of December, 2014.



Mayor

(SEAL)
ATTEST:



City Clerk

Published in its entirety in
The Gunnison Country Times
Thursday, December 4, 2014

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.

Capital improvement projects range from recreation facilities and equipment to downtown infrastructure needs.



City of Gunnison
Five Year Capital Improvement Plan
As of 06/12/2014

GENERAL	Projected Beginning Cash Balance	\$2,876,942	\$1,854,193	\$837,039	(\$1,601,807)	(\$3,203,468)
	Projected Total Revenue (2% increase of annual revenues)	\$6,031,562	\$6,152,193	\$6,275,237	\$6,400,742	\$6,528,757
	Projected Operating Expenses (2% increase)	\$4,818,611	\$4,914,983	\$5,013,282	\$5,113,548	\$5,215,819

Department	Project	Total 5 Year Cost	Other Sources	2015	2016	2017	2018	2019
1 City Clerk	Municipal Court Software Upgrade - replacement of 5 to 6 year old software - includes training for one employee	\$15,000						\$15,000
2 City Hall	City Hall Exterior Patching/Painting - upgrade to patching and painting last done in 2002 to preserve building	\$17,000				\$17,000		
3 Community Development	Aerial Survey - contract for an aerial survey to develop imagery and one foot digital contour data to be projected for mapping	\$20,000		\$20,000				
4 CWG	CWG Capital Replacement-Scheduled replacement of computers and printers	\$155,000		\$30,000	\$30,000	\$35,000	\$30,000	\$30,000
5 Finance	Finance Software Update - upgrade software purchased in 2009 with cohesive, integrated, up to date system	\$95,000						\$95,000
6 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				
7 Fire/Fleet	Unit #24-Scheduled replacement of 1988 Pierce Ladder Truck	\$750,000					\$750,000	
8 Fire/Fleet	Unit #25-Scheduled replacement of 2003 Chevrolet 1/2 T 4x4	\$33,000		\$33,000				
9 Fire/Fleet	Unit #83-Scheduled replacement of 1984 Ford 9000 Firetruck	\$450,000				\$450,000		
10 Fleet	Unit #1-Scheduled replacement of 2006 Chevrolet 1 T 4x4	\$40,000						\$40,000
11 Fleet	Unit #5-Scheduled replacement of 1992 Chevrolet 3/4 T 4x4	\$40,000		\$40,000				
12 Fleet	Unit #10-Scheduled replacement of 1992 Chevrolet 3/4 T 4x4	\$40,000				\$40,000		
13 Fleet	Unit #15-Scheduled replacement of 1992 Chevrolet 3/4 T 4x4	\$40,000			\$40,000			
14 Fleet	Unit #41-Scheduled replacement of 1992 Chevrolet Dump Truck	\$70,000					\$70,000	
15 Fleet	Unit #64-Scheduled replacement of 1995 Chevrolet S-10 Truck	\$17,000						\$17,000
16 Fleet	Unit #88 - Scheduled replacement of 1994 Chevrolet Dump Truck	\$75,000						\$75,000

Department	Project	Total 5 Year Cost	Other Sources	2015	2016	2017	2018	2019
17	Fleet	Unit #103 - Scheduled replacement of 1977 Fiat-Allis 14 Crawler Dozer	\$200,000		\$200,000			
18	Fleet	Unit #106 - Scheduled replacement of 1996 Atlas Compressor	\$15,000			\$15,000		
19	Fleet	Unit #128-Scheduled replacement of 2009 Bobcat Skid Steer Loader	\$35,000					\$35,000
20	Fleet	Unit #129-Scheduled replacement of 2008 Chevrolet Travel Van AWD	\$35,000				\$35,000	
21	Fleet	Unit #142-Scheduled replacement of 1999 Mack CL713 Dump Truck	\$130,000					\$130,000
22	Parks & Rec	Community Center Park - Complete landscaping plan and add amenities to the Youth Gardening Program	\$100,000	\$85,000 GOCO Grt		\$15,000		
23	Parks & Rec	Community Center - Phase III Community Center Addition two-story addition of 20,000 square feet	\$4,000,000	\$2,000,000			\$2,000,000 Cash Reserves	
24	Parks & Rec	Community Center Senior Addition - 1,500 sq. ft added to south side of building, adjacent to W Mountain Room	\$300,000	\$275,000 \$50K Boomers/\$225K Grants	\$25,000			
25	Parks & Rec	Van Tuyl Subdivison Drainage Swale Park - irrigation system and landscaping to create a park on the drainage easement	\$16,000			\$16,000		
26	Parks & Rec	Entry Sign Improvement - Redesign and replace north entry sign to include Western State Colorado University name change	\$29,000	\$14,500 WSCU	\$14,500			
27	Parks & Rec	Jorgensen Skate Park Lighting System - an energy saving lighting system for the skate park for additional safety	\$80,000		\$80,000			
28	Parks & Rec	Jorgensen Softball Complex Lighting System - equipment, installation, underground wiring for all 3 softball fields	\$660,000			\$660,000 Cash Reserves		
29	Parks & Rec	Master Plan for Parks and Recreation - If GOCO grant received in 2014 tis will not be a budget item for 2015	\$90,000	\$60,000 GOCO Grant	\$30,000			
30	Parks & Rec	Message Kiosk - message board similar to the board at Gunnison High School	\$25,000		\$25,000			
31	Parks & Rec	Pickle Ball Courts - Four finished grade, post-tension outdoor courts including fence, equipmnet, and acrylic surface	\$85,000	\$68,000 Grants		\$17,000		
32	Parks & Rec	Picnic Shelters - 24' x 30' shelter in alleyway between the NW and SW field	\$37,000			\$37,000		
33	Parks & Rec	Restrooms (replacement) at Legion Park-Precast four stall concrete (2 men's and 2 women's) - includes taps and all hookups	\$150,000		\$150,000			
34	Parks & Rec	Restrooms (new) at South Teller - Tioga 2 holer flush toilet to be placed between skate park and South Teller field	\$55,000			\$55,000		
35	Parks & Rec	Restrooms (replacement) at Taylor Mountain Park - 2 concrete fac to address ADA issues with 1970's facility	\$90,000	\$45,000	\$45,000			
36	Parks & Rec	Softball Field Chain Link Fence - replacement of fence from backstop to foul poles on all three fields	\$26,060			\$26,060		

Department	Project	Total 5 Year Cost	Other Sources	2015	2016	2017	2018	2019
37	Parks & Rec	Dog Park - infrastructure amenities to include entrance/exit area, a trail and a seating pavilion	\$25,000		\$25,000			
38	Parks & Rec/Fleet	Unit #7-Scheduled replacement of 2001 Chevrolet 3/4 T Pickup	\$40,000		\$40,000			
39	Parks & Rec/Fleet	Unit #65 - Snowblower and trencher attachments for Bobcat Skidsteer	\$13,305		\$13,305			
40	Parks & Rec/Fleet	Unit #65 - Scheduled replacement of 2009 Bobcat S185 Skidsteer	\$35,000				\$35,000	
41	Parks & Rec/Fleet	Unit #81 - Scheduled replacement of 2006 John Deere 1200A	\$12,000		\$12,000			
42	Parks & Rec/Fleet	Unit #101 - Scheduled replacement of JD F935 Mower	\$25,000			\$25,000		
43	Parks & Rec/Fleet	Unit #144 - Scheduled replacement of 1999 Chevrolet S10 Pickup	\$30,000				\$30,000	
44	Parks & Rec/Fleet	Unit #149 - Scheduled replacement of 2000 John Deere Zero Turn Mower - replace with 11' swath mower	\$20,000		\$20,000			
45	Police	Animal Shelter - 40 x 50 City owned shelter on property adjacent to Public Safety Center	\$700,000	\$500,000			\$200,000	Cash Reserves
46	Police	Mobile Data Terminals-Acquisition of 15 terminals to be used in police patrol vehicles/wireless network system	\$190,255	\$112,000			\$78,255	
47	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			
48	Police	Police Department Storage Building - at 900 W Bidwell 2-story 40x50 bldg for vehicle and evidence storage	\$500,000				\$500,000	Cash Reserves
49	Police/Fleet	Unit #73 - Replacement of 2002 Message Speed Trailer - to be used for traffic control and special events	\$25,000				\$25,000	
50	Police/Fleet	Unit #104 - Replacement of 2010 Ford Explorer	\$43,500					\$43,500
51	Police/Fleet	Unit #123 - Replacement of 2005 Chevrolet Colorado Pickup	\$32,000		\$32,000			
52	Police/Fleet	Unit #131-Scheduled replacement of 2008 Chevrolet Impala	\$37,500					\$37,500
53	Police/Fleet	Unit #141-Scheduled replacement of 2008 Ford Expedition used as a marked patrol vehicle	\$43,500				\$43,500	
54	Police/Fleet	Unit #160-Scheduled replacement of 2005 Chevrolet Trailblazer with similar unit	\$43,500		\$43,500			
55	Police/Fleet	Unit #165-Scheduled replacement of 2006 Ford Ranger (NSO) with similar unit	\$32,000		\$32,000			
56	Police/Fleet	Unit #166-Scheduled replacement of 2008 Ford Expedition used as a marked patrol vehicle	\$43,500				\$43,500	
57	Public Works	Demolition of Old Shop Building at 1100 W Virginia Avenue Shop building is not structurally safe	\$250,000		\$250,000			
58	Public Works/Flt	Unit #2-Scheduled replacement of 1997 Hi-Way Sander	\$13,500			\$13,500		
59	Public Works/Flt	Unit #72-Scheduled replacement of 1997 TYMCO Street Sweeper (3 year lease purchase)	\$200,000		\$200,000			Cash Reserves

Department	Project	Total 5 Year Cost	Other Sources	2015	2016	2017	2018	2019
60	General Fund Mosquito Assessment	\$76,500		\$14,700	\$15,000	\$15,300	\$15,600	\$15,900
61	General Fund Capital Items < \$10,000-individual departmental requests	\$200,000		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Total Yearly Capital Expenditure		\$11,321,120	\$3,639,500	\$1,252,700	\$1,271,365	\$2,717,800	\$1,905,855	\$583,900
S1	Public Works Tree Program Tree removal, tree trimming, stump removal, purchase new trees	\$24,000		\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
S2	Public Works Tree Chipping Chipping of trees at City recycle center, which are used for composting	\$80,000		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
S3	Public Works Material Crushing (Asphalt, Concrete, Tree Chipping, etc.)	\$80,000		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
S4	Public Works Paint Striping	\$110,000		\$27,500	\$27,500	\$27,500	\$27,500	\$27,500
S5	Public Works Signs	\$28,000		\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
S6	Public Works Gravel/Asphalt Patching	\$30,000		\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
S7	Public Works Concrete - 50/50 concrete replacement program, ADA compliance extension of sidewalks in non-motorized transportation plan, etc.	\$100,000		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
S8	Public Works Slurry Seal Includes City Parking Lots	\$500,000		\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
S9	Public Works Crack Seal	\$180,000		\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
S10	Public Works Street Improvement & Overlay Prog	\$2,800,000		\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
				\$300K Cash Reserves each year				
Total Yearly Street Improvement Expenditures		\$3,932,000	\$0	\$983,000	\$983,000	\$983,000	\$983,000	\$983,000

Department	Project	Total 5 Year Cost	Other Sources	2015	2016	2017	2018	2019
	Total Capital and Street Expenditure	\$15,253,120		\$2,235,700	\$2,254,365	\$3,700,800	\$2,888,855	\$1,566,900
	Revenues Over (Under) Expenses			(\$1,022,749)	(\$1,017,155)	(\$2,438,845)	(\$1,601,661)	(\$253,962)

From Cash Reserves								
Fire Truck Replacement of Unit #3 with 4WD Fire Engine				\$120,000				
Unit #24 Ladder Fire Truck							\$750,000	
Fleet Unit #72 Street Sweeper				\$200,000				
Community Center Phase III Addition						\$2,000,000		
Jorgensen Softball Complex Lighting					\$660,000			
Animal Shelter							\$200,000	
PD Storage Building							\$500,000	
Street Improvement & Overlay Projects				\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Total Projected Use of Cash Reserves				\$620,000	\$960,000	\$2,300,000	\$1,750,000	\$300,000

Capital Requirement - 10% of annual Sales & Use Tax				\$393,834	\$401,710	\$409,745	\$417,940	\$426,298
Capital Projects - Total				\$1,252,700	\$1,271,365	\$2,717,800	\$1,905,855	\$583,900
Less Capital Projects funded from Cash Reserves				\$320,000	\$660,000	\$2,000,000	\$1,450,000	\$0
Capital Projects from Annual Operating Revenues				\$932,700	\$611,365	\$717,800	\$455,855	\$583,900
Amount Under(Over) Required Expenditure				(\$538,866)	(\$209,655)	(\$308,055)	(\$37,915)	(\$157,602)

Streets Requirement								
30% of annual Sales & Use Tax				\$1,181,501	\$1,205,131	\$1,229,234	\$1,253,819	\$1,278,895
Hwy 50 Maintenance, Additional Motor Vehicle Tax, HUTF				\$192,903	\$192,903	\$192,903	\$192,903	\$192,903
Total Street Funding				\$1,374,404	\$1,398,034	\$1,422,137	\$1,446,722	\$1,471,798
Street & Alley Admin and Maintenance				\$673,340	\$686,807	\$700,543	\$714,554	\$728,845
Street Projects				\$983,000	\$983,000	\$983,000	\$983,000	\$983,000
Less Street Projects funded from Cash Reserves				\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Street Projects from Annual Operating Revenues				\$683,000	\$683,000	\$683,000	\$683,000	\$683,000
Amount Under(Over) Required Expenditure				\$18,064	\$28,228	\$38,594	\$49,168	\$59,953

Transfer Fleet balance to General Fund and use for vehicles and/or equipment? Cash balance at end of 2013 \$429,490 - leave \$30,000 for emergency repairs of shop equipment = transfer of \$399,490

City of Gunnison
 Five Year Capital Improvement Plan
 As of 06/12/2014

CONSERVATION TRUST

Projected Beginning Cash Balance	\$32,335	\$32,335	\$32,335	\$32,335	\$32,335
Projected Total Revenue	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Projected Operating Expenses					

	Department	Project	Total 5 Year Cost	Other Sources	2015	2016	2017	2018	2019
1	Conserv Trust	Capital Items < \$10,000 - fencing, fertilizer, weed spraying, painting & staining, wood chips, backflow repairs	\$125,000		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
		Total Yearly Capital Expenditure	\$125,000	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
		Revenues Over (Under) Expenses			\$0	\$0	\$0	\$0	\$0

City of Gunnison
 Five Year Capital Improvement Plan
 As of 06/12/2014

ELECTRIC	Projected Beginning Cash Balance	\$1,419,775	\$1,266,851	\$1,049,119	\$910,760	\$628,858
	Projected Total Revenue (proj 2% inc)	\$5,350,002	\$5,457,002	\$5,566,142	\$5,677,465	\$5,791,014
	Projected Operating Expenses (proj 2%inc)	\$5,145,426	\$5,248,334	\$5,353,301	\$5,460,367	\$5,569,574

Department	Project	Total 5 Year Cost	Other Sources	2015	2016	2017	2018	2019
1	Electric	Automated Meter Reading/Replacement - purchase equipment and electric meters for automated reading, data collection, etc.	\$600,000		\$120,000	\$120,000	\$120,000	\$120,000
2	Electric	Cable Injection - contracted process for injecting, under pressure a compound into existing cable to fill voids and extend life	\$375,000		\$75,000	\$75,000	\$75,000	\$75,000
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	\$150,000		\$30,000	\$30,000	\$30,000	\$30,000
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	\$37,000		\$18,500		\$18,500	
6	Electric	Substation Breaker Replacement- breakers provide protection to transformers in sub-stations - existing are over 30 years old	\$90,000			\$30,000	\$30,000	\$30,000
7	Electric	Transformers - replacment of old and damaged transformers all new transformers have new FR oil, an environmental friendly oil	\$180,000		\$37,000	\$37,000	\$32,000	\$37,000
8	Electric	Substation Relay Replacement - relay equipment is located within sub-station controls and are out of date	\$40,000		\$40,000			
9	Electric	Transformers - replacement of old and damaged transformers all new transformers have new FR oil, an environmental friendly oil	\$180,000		\$37,000	\$37,000	\$32,000	\$37,000
10	Electric/Fleet	Unit #90-Replacement of F550 Small Bucket Truck	\$95,000			\$95,000		
11	Electric/Fleet	Unit #93-Replacement of 2003 IHC Model 700 Boom Truck	\$150,000				\$150,000	
12	Electric	Capital Items < \$10,000 - Tools, Utility Relocation Computers, PCB records	\$11,100		\$0	\$2,400	\$7,200	\$1,500
		Total Yearly Capital Expenditure	\$1,933,100		\$357,500	\$426,400	\$351,200	\$499,000
		Revenues Over (Under) Expenses		(\$152,924)	(\$217,732)	(\$138,359)	(\$281,902)	(\$77,560)

City of Gunnison
 Five Year Capital Improvement Plan
 As of 06/12/2014

WATER

Projected Beginning Cash Balance	\$734,137	\$551,907	\$245,382	\$17,076	(\$61,746)
Projected Total Revenue (proj 2% inc)	\$572,594	\$584,046	\$595,727	\$607,642	\$619,795
Projected Operating Expenses (2% inc)	\$537,325	\$548,071	\$559,033	\$570,213	\$581,618

	Department	Project	Total 5 Year Cost	Other Sources	2015	2016	2017	2018	2019
1	Water	New Water Mains 6" main valves in conjunction with street projects	\$60,000			\$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	\$90,000		\$30,000	\$15,000	\$15,000	\$15,000	\$15,000
3	Water	Main/Service Lines-New Construction for new buildings (Materials, asphalt, concrete)	\$32,500		\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
4	Water	Main/Service Lines-Replacement (Materials, asphalt, concrete)	\$32,500		\$6,500	\$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	\$90,000		\$50,000	\$10,000	\$10,000	\$10,000	\$10,000
6	Water	Install New Main Valves for Control	\$22,500		\$7,500	\$7,500	\$7,500		
7	Water	SCADA System Upgrade - for well board	\$15,000		\$15,000				
8	Water	Water Shop Asphalt 50/50 split with Sewer (\$15,000 total cost)	\$10,000			\$10,000			
9	Water	Water Tank Roof Paint - 1MG Tank and .5MG Tank	\$75,000		\$75,000				
10	Water	Exploration Well - West Gunnison - development of exploration well	\$200,000				\$200,000		
11	Water	Repaint East 500,000 Gallon Tank	\$100,000			\$100,000			
12	Water/Fleet	Unit #52 - Scheduled replacement of 1995 Chev Camera Van (\$100,000 - 50% water/50% sewer)	\$50,000					\$50,000	
13	Water/Fleet	Unit #100 Scheduled replacement Chev 1/2 T Pickup (\$35,000 - 50% water/50% sewer)	\$17,500			\$17,500			

Department	Project	Total 5 Year Cost	Other Sources	2015	2016	2017	2018	2019
14	Water/Fleet Unit #125 Scheduled replacement International 7400Vac-Truck (\$300,000 - 50% water/50% sewer)	\$150,000			\$150,000			
15	Water/Fleet Unit #155-Scheduled replacement of 2002 Chevrolet 3500 HD (\$45,000 - 50% water/50% sewer)	\$22,500		\$22,500				
16	Water/Fleet Unit #171-Scheduled replacement of 2008 Ford F350 (\$35,000 total - 25% Water, 50% Ditches, 25% Sewer)	\$8,750					\$8,750	
17	Water Capital Items < \$10,000 - small tools, computers	\$22,500		\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
Total Yearly Capital Expenditure		\$998,750	\$0	\$217,500	\$342,500	\$265,000	\$116,250	\$57,500
Revenues Over (Under) Expenses				(\$182,230)	(\$306,525)	(\$228,306)	(\$78,822)	(\$19,323)

City of Gunnison
 Five Year Capital Improvement Plan
 As of 06/12/2014

DITCH

Projected Beginning Cash Balance	\$194,760	\$44,513	\$45,481	\$21,668	\$5,579
Projected Total Revenue (proj 2% inc)	\$45,034	\$45,935	\$46,853	\$47,790	\$48,746
Projected Operating Expenses (2% inc)	\$34,281	\$34,967	\$35,666	\$36,379	\$37,107

Department	Project	Total 5 Year Cost	Other Sources	2015	2016	2017	2018	2019
1 Ditches	Ditch Diversions	\$40,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
2 Ditches	Headgate on Piloni Ditch - funded in part by Colorado Water Conservation Board Grant	\$462,292	\$446,292 CWCB and Gunnison Basin Round Table	\$16,000				
3 Ditches	In-town Slip Lining Ditch Repairs where pipe is inaccessible to equipment	\$135,000		\$135,000				
4 Ditches/Fleet	Unit #4 Scheduled replacement SRECO Rodder	\$25,000				\$25,000		
5 Ditches/Fleet	Unit #171-Scheduled replacement of 2008 Ford F350 Service Truck - (\$35,000 total - 25% Water, 50% Ditches, 25% Sewer)	\$17,500					\$17,500	
Total Yearly Capital Expenditure		\$679,792	\$446,292	\$161,000	\$10,000	\$35,000	\$27,500	\$10,000
Revenues Over (Under) Expenses				(\$150,247)	\$968	(\$23,813)	(\$16,089)	\$1,639

City of Gunnison
 Five Year Capital Improvement Plan
 As of 06/12/2014

SEWER

Projected Beginning Cash Balance	\$1,137,155	\$970,429	\$728,299	\$645,807	\$464,244
Projected Total Revenue (proj 2% incr)	\$1,076,887	\$1,098,425	\$1,120,394	\$1,142,802	\$1,165,658
Projected Operating Expenses (2% incr)	\$972,113	\$991,555	\$1,011,386	\$1,031,614	\$1,052,246

Department	Project	Total Cost	Other Sources	2015	2016	2017	2018	2019
1 Sewer	Install New Storm Drain Manholes for access and maintenance	\$65,000		\$10,000	\$10,000	\$10,000	\$17,500	\$17,500
2 Sewer	Water Shop Asphalt 50/50 split with Water (\$15,000 total cost)	\$10,000			\$10,000			
3 Sewer/Fleet	Unit #52 - Scheduled replacement of 1995 Chev Camera Van (\$100,000 - 50% water/50% sewer)	\$50,000					\$50,000	
4 Sewer/Fleet	Unit #100 Scheduled replacement Chev 1/2 T Pickup (\$35,000 - 50% water/50% sewer)	\$17,500			\$17,500			
5 Sewer/Fleet	Unit #125 Scheduled replacement International 7400Vac-Truck (\$300,000 - 50% water/50% sewer)	\$150,000			\$150,000			
6 Sewer/Fleet	Unit #155-Scheduled replacement of 2002 Chevrolet 3500 HD (\$45,000 - 50% water/50% sewer)	\$22,500		\$22,500				
7 Sewer/Fleet	Unit #164-Scheduled replacement of 2005 GMC Dump Truck (\$35,000 - 50% water/50% sewer)	\$17,500		\$17,500				
8 Sewer/Fleet	Unit #171-Scheduled replacement of 2008 Ford F350 (\$35,000 total - 25% Water, 50% Ditches, 25% Sewer)	\$8,750					\$8,750	
9 WWTP	Arsenic/Mercury Compliance	\$37,500		\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
10 WWTP	Bar Screen Replace	\$250,000						\$250,000
11 WWTP	Basin Cleaning - removal of grit, sand, etc. out of oxidation basin to get basin back to full capacity	\$20,000					\$20,000	
12 WWTP	Manhole Rehab	\$125,000		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000

	Department	Project	Total Cost	Other Sources	2015	2016	2017	2018	2019
13	WWTP	Replace 6" Sewer Mains to 8" sewer mains total of 580 feet	\$50,000		\$50,000				
14	WWTP	Sewer Main Lining - Infiltration & Inflow Reduction Line 3 blocks in conjunction with street projects	\$425,000		\$125,000	\$75,000	\$75,000	\$75,000	\$75,000
15	WWTP/Fleet	Unit #30 Scheduled replacement of 2002 Tornado Screen	\$250,000						\$250,000
16	WWTP/Fleet	Unit #33 Scheduled replacement 1999 Mack CL600 Dump Truck	\$75,000					\$75,000	
17	WWTP/Fleet	Unit #68 Scheduled replacement 2000 Ford F250 Pickup w/ plow	\$40,000			\$40,000			
18	WWTP/Fleet	Unit #74 Scheduled replacement 1997 IMCO Trailer	\$60,000				\$60,000		
19	Sewer/WWTP	Capital Items < \$10,000 (service line replacement and new installation, asphalt repair)	\$70,000		\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
		Total Yearly Capital Expenditure	\$1,743,750	\$0	\$271,500	\$349,000	\$191,500	\$292,750	\$639,000
		Revenues Over (Under) Expenses			(\$166,726)	(\$242,130)	(\$82,493)	(\$181,563)	(\$525,589)

City of Gunnison
 Five Year Capital Improvement Plan
 As of 06/12/2014

REFUSE

Projected Beginning Cash Balance	\$635,744	\$721,693	\$830,160	\$916,197	\$754,855
	\$549,627	\$560,620	\$571,832	\$583,269	\$594,934
Projected Operating Expenses (2% inc)	\$423,678	\$432,152	\$440,795	\$449,611	\$458,603

	Department	Project	Total 5 Year Cost	Other Sources	2015	2016	2017	2018	2019
1	Refuse	HHW Program - Household Hazardous Waste Collection event hosted by City of Gunnison	\$50,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
2	Refuse	Refuse Containers	\$25,000				\$25,000		
3	Refuse/Fleet	Unit #53-Scheduled replacement of 2005 Recycle Trailer	\$20,000		\$20,000				
4	Refuse/Fleet	Unit #102-Scheduled replacement of 2001 Mack Refuse Truck	\$275,000					\$275,000	
5	Refuse	Capital Items < \$10,000 (Landfill closure plan, trash cans for automated trash collection system)	\$50,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Total Yearly Capital Expenditure		\$420,000	\$0	\$40,000	\$20,000	\$45,000	\$295,000	\$20,000
	Revenues Over (Under) Expenses				\$85,949	\$108,468	\$86,037	(\$161,342)	\$116,331

City of Gunnison
 Five Year Capital Improvement Plan
 As of 06/12/2014

COMMUNICATIONS

Projected Beginning Cash Balance	\$81,657	\$114,279	\$147,553	\$91,492	\$126,111
Projected Total Revenue (2% increase)	\$691,953	\$705,792	\$719,908	\$734,306	\$748,992
Projected Operating Expenses (2% increase)	\$659,331	\$672,518	\$685,968	\$699,687	\$713,681

	Department	Project	Total Cost	Other Sources	2015	2016	2017	2018	2019
1	Communications	Computer Replacements - scheduled replacement every 4 years	\$90,000				\$90,000		
		Total Yearly Capital Expenditure	\$90,000	\$0	\$0	\$0	\$90,000	\$0	\$0
		Revenues Over/Under Expenses			\$32,622	\$33,274	(\$56,060)	\$34,618	\$35,311

City of Gunnison
 Five Year Capital Improvement Plan
 As of 06/12/2014

POOL

Projected Beginning Cash Balance (Does not include restricted cash \$369,039)	\$157,268	\$140,605	\$135,724	\$93,370	\$15,686
Projected Total Revenue (2% increase)	\$980,171	\$999,774	\$1,019,770	\$1,040,165	\$1,060,969
Projected Operating Expenses (2% increase)	\$562,884	\$574,142	\$585,625	\$597,337	\$609,284

Department	Project	Total Cost	Other Sources	2015	2016	2017	2018	2019
1 Pool	Amatis Controls Solar Upgrade	\$10,500		\$10,500				
2 Pool	BECSys5 Strantrol Upgrades Chlorine & Acid Feed Controls	\$10,600		\$10,600				
3 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			
4 Pool	Steam Room - ceramic tile room with 2 levels of seating and a glass door - to be built in existing equipment room	\$60,000				\$60,000		
5 Pool	Hot Tub Addition - self contained above ground hot tub on outside patio area of pool with gazebo	\$105,000					\$105,000	
6 Pool	Replacement Tools and Pool Parts	\$50,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
7 Pool	Debt Service - Bond premium and interest payments on 25 year bond issue - final payment FY2032	\$2,014,258		\$400,850	\$404,251	\$404,500	\$403,512	\$401,145
8 Pool	Capital Items < \$10,000	\$10,000		\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Total Yearly Capital Expenditure		\$2,274,620	\$0	\$433,950	\$430,513	\$476,500	\$520,512	\$413,145
Revenues Over/Under Expenses				(\$16,663)	(\$4,880)	(\$42,355)	(\$77,683)	\$38,540

City of Gunnison
 Five Year Capital Improvement Plan
 As of 06/12/2014

RINK

Projected Beginning Cash Balance (Does not include restricted cash \$151,748)	\$11,235	\$16,140	(\$147,030)	(\$136,751)	(\$122,856)
Projected Total Revenue (2% increase)	\$351,639	\$358,672	\$365,845	\$373,162	\$380,625
Projected Operating Expenses (2% increase)	\$195,382	\$199,290	\$203,275	\$207,341	\$211,488

Department	Project	Total Cost	Other Sources	2015	2016	2017	2018	2019
1 Rink	Unit #119-Scheduled replacement of 2005 Zamboni with possibility of electric ice resurfacer	\$170,000			\$170,000			
2 Rink	Debt Service - Bond premium and interest payments on 25 year bond issue - final payment FY2032	\$709,577		\$141,352	\$142,551	\$142,291	\$141,926	\$141,457
3 Rink	Capital Items < \$10,000	\$50,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Total Yearly Capital Expenditure		\$929,577	\$0	\$151,352	\$322,551	\$152,291	\$151,926	\$151,457
Revenues Over/Under Expenses				\$4,905	(\$163,169)	\$10,279	\$13,895	\$17,680

City of Gunnison
 Five Year Capital Improvement Plan
 As of 06/12/2014

TRAILS

Projected Beginning Cash Balance	\$329,275	\$212,680	\$95,752	(\$21,514)	(\$139,125)
Projected Total Revenue (\$25,000 O&M from sales tax plus interest)	\$25,500	\$25,500	\$25,500	\$25,500	\$25,500
Projected Operating Expenses (2% increase)	\$16,595	\$16,927	\$17,266	\$17,611	\$17,963

	Department	Project	Total Cost	Other Sources	2015	2016	2017	2018	2019
1	Trails	Trails Construction	\$500,000		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
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	\$42,500		\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
		Total Yearly Capital Expenditure	\$627,500	\$0	\$125,500	\$125,500	\$125,500	\$125,500	\$125,500
		Revenues Over/Under Expenses			(\$116,595)	(\$116,927)	(\$117,266)	(\$117,611)	(\$117,963)