

City of Gunnison *2011 Budget*



Adopted December 14, 2010



Legion Park Improvements

**CITY OF GUNNISON
2011 BUDGET
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October 8, 2010

Dear Council,

The 2010 City of Gunnison Budget is presented to City Council at the regular session on October 12, 2010. Staff is pleased to present a fully balanced budget. Current economic environment requires a fiscally cautious approach using sales tax revenue projections based on a 5% reduction from 2009 to 2010 and revenues projected flat for 2011.

This year's focus is on retaining service levels for programs and projects provided to the community. Understanding the importance of maintaining existing property continues as a priority as well. The General Fund revenues are projected to be \$5,249,323 with projected expenditures at \$5,568,103. The extra expenses include \$250,000 for the Downtown and an added \$100,000 for slurry seal used from General Fund reserves.

Capital improvements are important for advancement, and honoring the sales tax allocation ordinance requirement there is \$350,065 committed to fulfill that need. Street Improvements has been increased due to the defrayed expense for slurry seal from 2010 to 2011. Capital improvements and Street Improvements comply with the sales tax allocation requirement set by voters in 2009 to 10% and 30% respectively. Staff's approach is fiscally responsible and prudent. Other than Street Improvements, 2010 expenses were reduced in every category to meet year-end revenue projections.

Three quarters of one percent of the franchise fee from our utilities continue to be dedicated to an Economic Development Department. This provides opportunity to fund housing, transportation and communication improvements. Prior to any expenditure being made from these funds, Council approval is required.

Conservation Trust expenses exceed projected revenues and reserves are reduced to fund a potential match for a skateboard park grant. There is also a shift in funding to pay for previously deferred maintenance for painting/staining dandelion spray, and fertilizer costs. These funds are received from lottery proceeds and are allowed to accumulate to be utilized as appropriate projects are needed including fencing and facility improvements. This department is projects a reserve balance of \$21,645 for 2010.

Mineral Leasing Grant revenues will be \$75,000. Indications are that this revenue stream will be redirected to balance State budget shortfalls and no longer available for grant applications. One capital project scheduled for 2010 is again carried forward in the

Ditch Department. This project is the replacement of three blocks of the concrete ditches on North Main Street. \$227,599 of funding is allocated for this ditch work along with the DOLA grant. Ditch Department reserves will be reduced to \$173,586. One condition of the grant award is to provide a long-term plan for funding ditch work.

Electric, Water, and Sewer, rates are all held in check at the current amounts. The Electric fund is balanced while the Water and Sewer Funds are projecting the use of reserves for capital purchases. The franchise fee is increased from four to five percent in the Electric, Water, and Sewer Departments from 2009 to 2010. Rather than a lease purchase for equipment, it is proposed costs be absorbed with the reduction of reserves. The Fleet Department has been budgeted with a zero balance for year-end to conform to the Government Accounting Standards Board (GASB) practices.

The Refuse Department has fully implemented an automated system. The large capital investments expended \$331,533 of reserves in 2009. Residential rates were adjusted to reflect volume based charges in an attempt to provide an incentive to recycle more of the waste stream. Commercial rates were adjusted \$10.00/month to recover operational cost increases. Communications revenue projections are less due an adjustment to end-users through the utilization of reserve funds. The Cranor Hill Department has been changed from an Enterprise to a General Fund account.

The Park & Recreation taxes are projected on the same basis as the General Fund. The Large capital projects have been concluded for the Pool, while a back-up used Zamboni is included for the Rink from reserves, and Trail Improvements will continue. Debt service on the bonds will continue until retirement. Adjustments from General Fund to Pool and Rink funds have been made for clarity and accuracy of accounting. Transfers from General Fund to Pool and Rink are reduced.

Personnel costs have been kept at the same level for compensation purposes as was provided in 2009 and 2010. Market adjustments are not proposed for January 1st and step adjustments will not be provided for the anniversary dates on which the employee started in their current position. Personnel Evaluations will continue to be performed one month prior to the anniversary date.

The budget will appear on Council agendas until final adoption on December 14, 2010. We are fortunate to have an extremely cooperative and highly motivated group of employees. City staff is to be commended for their hard work and cooperative effort in the budget development process. As always, many thanks go to Finance Director, Wendy Hanson and her Finance Department crew for diligently putting all the detailed work together in this 2011 City of Gunnison Budget document and City Council for their dedicated and conscientious support.

Sincerely,

Ken Coleman
City Manager

Summary

City of Gunnison Account Structure

General Fund

City Council
Municipal Court
City Attorney
City Manager
City Clerk
Finance
General Services
Community Development
Police
Building Inspection
Fire/Hazmat
City Hall
City Shop
Streets and Alleys
Street Improvements
Capital Improvements
Cranor
Community Center
Recreation
Parks
Van Tuyl Ranch
Grants/Contracts for Service
Economic Development

Internal Service Fund

Fleet

Special Revenue Funds

Conservation Trust

Ditches

Proprietary Funds

Electric

Water

Wastewater

Refuse

Communications

Park & Recreation Funds

Pool

Rink

Trails

**CITY OF GUNNISON
COMBINED SUMMARY**

| Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | Budget | @ 09/30 | YE Proj. | |
| BEGINNING CASH (1-1) | | | | | | |
| GENERAL FUND | 2,101,810 | 2,167,355 | 3,110,453 | | 3,110,453 | 3,378,800 |
| ENTERPRISE FUND | 4,084,768 | 3,904,210 | 3,989,547 | | 3,989,547 | 4,623,886 |
| SPECIAL REVENUE FUND | 292,316 | 367,719 | 409,139 | | 409,139 | 370,957 |
| FLEET MAINTENANCE | 344,883 | 311,903 | 317,465 | | 317,465 | (2,238) |
| PARK & RECREATION FUND | 8,691,387 | 2,591,673 | 63,504 | | 63,504 | 826,042 |
| FIREMEN'S PENSION FUND | 1,304,282 | 1,065,012 | 1,309,052 | | 1,309,052 | 1,425,309 |
| INSURANCE RESERVE | 239,605 | 169,482 | 168,423 | | 168,423 | 168,910 |
| TOTAL BEGINNING CASH | 17,059,051 | 10,577,354 | 9,367,584 | | 9,367,584 | 10,791,665 |
| REVENUES | | | | | | |
| GENERAL FUND | 6,318,936 | 6,159,256 | 5,267,787 | 3,915,244 | 5,715,243 | 5,259,558 |
| ENTERPRISE FUND | 7,211,182 | 7,873,763 | 7,501,812 | 5,969,002 | 7,859,922 | 7,660,841 |
| SPECIAL REVENUE FUND | 135,257 | 85,306 | 29,006 | 75,310 | 84,191 | 100,355 |
| FLEET MAINTENANCE | 405,988 | 401,129 | 396,128 | 296,709 | 395,107 | 393,562 |
| PARK & RECREATION FUND | 2,326,252 | 2,062,033 | 2,029,194 | 1,228,599 | 3,177,273 | 1,702,386 |
| FIREMEN'S PENSION FUND | (142,753) | 344,935 | 401,946 | 123,551 | 213,870 | 232,595 |
| INSURANCE RESERVE | 31,999 | 3,043 | 3,000 | 1,320 | 2,000 | 3,000 |
| TOTAL REVENUES | 16,286,862 | 16,929,465 | 15,628,873 | 11,609,736 | 17,447,606 | 15,352,297 |
| EXPENDITURES | | | | | | |
| GENERAL FUND | 6,253,392 | 5,216,158 | 5,262,132 | 3,585,934 | 5,264,997 | 5,568,953 |
| ENTERPRISE FUND | 7,412,742 | 7,803,426 | 7,546,379 | 4,961,764 | 7,243,150 | 7,831,541 |
| SPECIAL REVENUE FUND | 59,854 | 43,886 | 420,050 | 100,849 | 122,373 | 294,959 |
| FLEET MAINTENANCE | 438,969 | 395,567 | 396,125 | 265,985 | 396,709 | 392,804 |
| PARK & RECREATION FUND | 8,425,965 | 4,590,202 | 1,655,873 | 1,175,216 | 2,414,736 | 1,745,717 |
| FIREMEN'S PENSION FUND | 96,517 | 100,895 | 98,680 | 73,448 | 97,613 | 99,680 |
| INSURANCE RESERVE | 780 | 4,101 | 2,100 | 513 | 1,513 | 2,100 |
| TOTAL EXPENSES | 22,688,218 | 18,154,235 | 15,381,340 | 10,163,710 | 15,541,092 | 15,935,753 |
| Revenue Over (Under) Expense | (6,401,356) | (1,224,770) | 247,534 | 1,446,026 | 1,906,514 | (583,455) |
| USE OF FUND BALANCE | | | | | | |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0 | 0 |
| ENTERPRISE FUND | 286,778 | 331,533 | 0 | 0 | 0 | 84,280 |
| SPECIAL REVENUE FUND | 0 | 0 | 353,990 | 0 | 71,767 | 162,599 |
| PARK & RECREATION FUND | 3,784,117 | 0 | 2,587,447 | 0 | 0 | 45,000 |
| TRANSFERS IN/(OUT) | | | | | | |
| GENERAL FUND | 93,835 | (39,626) | (201,267) | (199,430) | (377,721) | (181,105) |
| SPECIAL REVENUE FUNDS | (13,493) | (13,374) | (12,500) | (12,570) | (16,178) | (11,750) |
| FLEET MAINTENANCE | 0 | 0 | 0 | 0 | (318,101) | (758) |
| ENTERPRISE FUNDS | 21,000 | 15,000 | 17,567 | 17,567 | 17,567 | 0 |
| PARK & RECREATION FUND | 0 | 38,000 | 196,200 | 194,433 | 694,433 | 193,613 |
| INSURANCE RESERVE | (101,342) | 0 | 0 | 0 | 0 | 0 |
| NET TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 |
| ENDING CASH (12-31) | | | | | | |
| GENERAL FUND | 2,167,355 | 3,110,453 | 3,116,108 | | 3,378,800 | 3,070,163 |
| ENTERPRISE FUND | 3,904,209 | 3,989,547 | 3,962,547 | | 4,623,886 | 4,453,186 |
| SPECIAL REVENUE FUND | 367,719 | 409,139 | 18,095 | | 370,957 | 176,353 |
| FLEET MAINTENANCE | 311,903 | 317,465 | 317,468 | | (2,238) | (2,238) |
| PARK & RECREATION FUND | 2,591,674 | 63,504 | 436,825 | | 826,042 | 782,711 |
| FIREMEN'S PENSION FUND | 1,065,012 | 1,309,052 | 1,612,318 | | 1,425,309 | 1,558,225 |
| INSURANCE RESERVE | 169,482 | 168,424 | 169,323 | | 168,910 | 169,810 |
| TOTAL ENDING CASH | 10,577,353 | 9,367,584 | 9,632,684 | | 10,791,665 | 10,208,210 |

General Fund

Thirty percent of the City's sales and use taxes will fund street improvement and maintenance projects, while ten percent of sales and use taxes will fund capital improvement projects. Budgeted revenues for 2011 are projected to increase by 1% from 2010 budgeted revenues (prior to fund transfers). General fund operations budgets have been decreased by 1% for fiscal year 2011. Slurry sealing of streets was postponed in 2010, so \$200,000 is allocated for slurry sealing in 2011. Street improvements and concrete replacement will continue in 2011 at \$354,000. Capital projects include the replacement of five fleet vehicles/equipment and \$20,000 for landscaping and building repairs at the Community Center.



The City's 50/50 Concrete program assists property owners with replacing concrete sidewalks in front of their businesses and allows for the replacement of curbs and gutters.

CITY OF GUNNISON

GENERAL FUND

| | 2008 | 2009 | 2010 | | 2011 |
|--|-----------|-----------|-----------|-----------|-----------|
| GENERAL FUND BEGINNING CASH | 2,101,810 | 2,167,355 | 3,110,453 | 3,110,453 | 3,378,800 |

REVENUES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|-------------|---------------------------------------|----------------|----------------|-----------|-----------|-----------|----------------|
| | | | | Budget | @ 09/30 | Year-end | |
| | TAXES | 5,107,397 | 4,999,454 | 4,893,741 | 3,398,545 | 4,889,432 | 4,866,420 |
| | PERMITS/LICENSES | 61,728 | 144,543 | 57,700 | 78,979 | 82,607 | 43,500 |
| | CHARGES FOR SVCS | 176,290 | 180,717 | 174,340 | 164,960 | 231,136 | 177,911 |
| | FINES/FORFEITURES | 41,644 | 53,380 | 37,700 | 33,010 | 41,800 | 41,500 |
| | INTERGOVERNMENTAL | 550,350 | 565,959 | 227,949 | 346,686 | 551,162 | 215,839 |
| | MISCELLANEOUS | 220,847 | 217,408 | 51,025 | 71,022 | 86,928 | 68,250 |
| | INTEREST | 66,844 | 37,421 | 26,600 | 21,472 | 28,000 | 28,000 |
| | TRANSFERS IN | 114,835 | 13,374 | 0 | 0 | 3,608 | 0 |
| | TRANSFERS OUT-CURRENT REV | (21,000) | (53,000) | (201,267) | (199,430) | (199,430) | (181,863) |
| | GENERAL FUND TOTAL REVENUE | 6,318,936 | 6,159,256 | 5,267,787 | 3,915,244 | 5,715,243 | 5,259,558 |

EXPENDITURES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|-------------|--|----------------|----------------|-----------|-----------|-----------|----------------|
| | | | | Budget | @ 09/30 | Year-end | |
| | GENERAL GVMNT | 736,497 | 769,543 | 750,918 | 521,798 | 730,808 | 739,556 |
| | PUBLIC SAFETY | 1,717,017 | 1,796,453 | 1,774,562 | 1,318,979 | 1,780,332 | 1,747,448 |
| | PUBLIC WORKS | 1,034,070 | 769,596 | 815,026 | 536,440 | 784,560 | 768,287 |
| | STREET & CAPITAL OUTLAY | 1,368,982 | 623,360 | 898,579 | 440,272 | 969,207 | 1,266,885 |
| | RECREATION | 1,182,939 | 1,086,496 | 875,918 | 653,700 | 869,503 | 900,730 |
| | GRANTS/ECONOMIC DEV | 213,887 | 170,710 | 147,130 | 114,744 | 130,587 | 146,047 |
| | GENERAL FUND TOTAL EXPENSES | 6,253,392 | 5,216,158 | 5,262,132 | 3,585,934 | 5,264,997 | 5,568,953 |
| | Rev Over (Under) Expns | 65,545 | 943,098 | 5,655 | 329,310 | 450,246 | (309,395) |

OTHER FINANCING SOURCES/USES

| | | | | | | |
|------------------------------------|--|--|--|--|-----------|---------|
| Use of Fund Balance | | | | | | |
| Downtown Plaza | | | | | | 250,000 |
| Slurry Seal | | | | | | 100,000 |
| Transfers Out-Cash Reserves | | | | | (500,000) | |
| Transfers In-Cash Reserves (Fleet) | | | | | 318,101 | 758 |

| | 2008 | 2009 | 2010 | | 2011 |
|---|-----------|-----------|-----------|---------|-----------|
| GENERAL FUND ENDING CASH BALANCE | 2,167,355 | 3,110,453 | 3,116,108 | 329,310 | 3,378,800 |
| | | | | | 3,070,163 |

Fund GENERAL - 01

REVENUES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|----------|------------------------------|-------------|-------------|-----------|-----------|--------------------|-------------|
| | | | | Budget | @ 09/30 | | |
| 3101 | Property Tax* | 295,926 | 299,368 | 336,075 | 318,990 | 336,075 | 336,955 |
| 3102 | Specific Ownership Tax* | 19,185 | 15,713 | 13,400 | 10,390 | 15,543 | 15,500 |
| 3103 | Add'l Motor Vehicle Tax* | 17,617 | 18,077 | 16,850 | 11,579 | 17,020 | 17,000 |
| 3104 | City Sales Tax* | 3,659,882 | 3,488,726 | 3,440,300 | 2,263,602 | 3,314,290 | 3,314,290 |
| 3105 | County Sales Tax** | 554,281 | 587,994 | 521,000 | 443,570 | 690,094 | 558,594 |
| 3106 | City Use Tax | 164,851 | 177,863 | 155,000 | 68,791 | 100,000 | 100,000 |
| 3107 | Cigarette Tax** | 26,160 | 22,701 | 24,000 | 12,250 | 20,615 | 20,615 |
| 3108 | Occupation Tax-Qwest* | 8,360 | 7,912 | 7,300 | 5,520 | 7,358 | 7,300 |
| 3109 | Pen/Int on Delinq Prop Tx* | 1,438 | 1,485 | 1,000 | 1,150 | 1,450 | 1,000 |
| 3110 | Cable TV Franchise Tax* | 18,632 | 18,231 | 24,800 | 15,584 | 31,000 | 31,000 |
| 3111 | Nat'l Gas Franchise Tax* | 97,729 | 87,522 | 94,000 | 42,175 | 84,300 | 134,000 |
| 3112 | Electric Franchise | 173,998 | 187,489 | 191,679 | 146,335 | 196,746 | 245,950 |
| 3113 | Water Franchise | 23,391 | 28,594 | 22,991 | 18,742 | 24,628 | 29,527 |
| 3114 | Sewer Franchise | 42,386 | 54,806 | 41,846 | 38,720 | 48,341 | 52,689 |
| 3115 | Pen/Int on Delinq Sales Tax | 3,560 | 2,973 | 3,500 | 1,146 | 1,972 | 2,000 |
| | Taxes | 5,107,397 | 4,999,454 | 4,893,741 | 3,398,545 | 4,889,432 | 4,866,420 |
| 3204 | Liquor Licenses | 7,388 | 7,967 | 6,300 | 5,703 | 7,150 | 6,300 |
| 3205 | City Sales Tax Licenses | 5,504 | 6,584 | 6,000 | 6,827 | 6,888 | 6,800 |
| 3206 | Animal Licenses | 526 | 394 | 400 | 436 | 466 | 400 |
| 3208 | Comm. Dev. Permit/Lic. | 48,261 | 129,498 | 45,000 | 65,964 | 68,053 | 30,000 |
| 3212 | Transient Merchant App. | 50 | 100 | 0 | 50 | 50 | 0 |
| | Permits/Licenses | 61,728 | 144,543 | 57,700 | 78,979 | 82,607 | 43,500 |
| 3302 | State Grants | 0 | 14,985 | 0 | 1,257 | 1,757 | 0 |
| 3303 | Local Grants | 9,582 | 0 | 100 | 2,000 | 2,000 | 0 |
| 3304 | Mineral Leasing | 142,867 | 84,918 | 0 | 96,102 | 96,102 | 0 |
| 3305 | Severance Tax | 3,054 | 203,256 | 0 | 68,242 | 68,242 | 0 |
| 3306 | State Maintenance Agrmt | 32,540 | 32,540 | 32,540 | 21,693 | 32,540 | 32,540 |
| 3307 | Hwy User's Trust Fund* | 129,219 | 135,978 | 147,859 | 122,313 | 149,564 | 162,649 |
| 3308 | Fire Protection District | 12,303 | 10,510 | 9,000 | 6,406 | 9,000 | 9,000 |
| 3310 | Hazmat Reimbursements | | 870 | 0 | 88 | 88 | 0 |
| 3311 | DOJ Grant | | | 0 | 13,749 | 13,749 | 0 |
| 3312 | BATFE Grants (Federal Grant) | | | 0 | 0 | 1,661 | 0 |
| 3320 | GOCO Grants | 159,500 | 65,171 | 25,000 | 0 | 147,809 | 0 |
| 3326 | ADAD Grant - Partners | 24,250 | 17,731 | 13,450 | 14,835 | 28,650 | 11,650 |
| 3334 | Lottery Redistribution | 13,493 | 0 | To Pool | 0 | 0 | 0 |
| 3336 | West Gunnison Neighbhd Gran | 23,542 | 0 | 0 | 0 | 0 | 0 |
| | Intergovernmental | 550,350 | 565,959 | 227,949 | 346,686 | 551,162 | 215,839 |
| 3401 | Court Cost | 7,066 | 7,430 | 7,500 | 4,241 | 7,500 | 7,500 |
| 3402 | Comm. Dev. Services | (5,960) | 5 | 0 | 13,201 | 51,785 | 0 |
| 3403 | Police Dept. Services | 11,390 | 8,370 | 11,000 | 8,068 | 11,000 | 11,000 |
| 3404 | City Clerk Services | 135 | 12 | 10 | 513 | 513 | 10 |
| 3405 | Animal Control Services | 1,753 | 2,214 | 1,700 | 2,171 | 2,357 | 1,900 |
| 3406 | Recreation Programs | 134,266 | 135,686 | 128,000 | 115,406 | 130,000 | 130,000 |
| 3408 | Finance Dept Rev | 7,827 | 8,047 | 7,800 | 6,771 | 7,500 | 7,100 |
| 3411 | Sales Tax Service Fee | 7,265 | 5,907 | 7,000 | 5,142 | 7,050 | 7,000 |
| 3412 | Dispatch Admin Fee | 12,548 | 13,046 | 11,330 | 9,447 | 13,430 | 13,401 |
| | Charges for Services | 176,290 | 180,717 | 174,340 | 164,960 | 231,136 | 177,911 |

Fund GENERAL - 01

REVENUES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected | 2011 Budget |
|-----------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 3501 | Traffic Fines | 9,080 | 13,620 | 10,000 | 8,525 | 11,400 | 11,000 |
| 3502 | Dog/Cat Fines | 3,149 | 2,535 | 2,700 | 1,510 | 2,000 | 2,500 |
| 3504 | Misc. Fines & Forfeitures | 29,415 | 37,225 | 25,000 | 22,975 | 28,400 | 28,000 |
| | Fines & Forfeitures | 41,644 | 53,380 | 37,700 | 33,010 | 41,800 | 41,500 |
| 3601 | Miscellaneous Revenue | 625 | 975 | 650 | 432 | 650 | 650 |
| 3602 | Refund-Prior Yr Expns | 10,735 | 134 | 100 | 5,378 | 5,378 | 100 |
| 3603 | Compensation for Loss | 59,118 | 2,060 | 100 | 8,334 | 8,334 | 100 |
| 3605 | DARE Contributions | 906 | 503 | 300 | 803 | 803 | 300 |
| 3606 | Law Enforcement Surcharge | 942 | 213 | 0 | 0 | 0 | 0 |
| 3607 | Youth Council Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 3608 | Van Tuyl Property Lease | 16,175 | 32,492 | 30,600 | 19,200 | 30,600 | 30,600 |
| 3611 | Sale of Property | 44,639 | 0 | 0 | 0 | 0 | 0 |
| 3612 | Sale of Fixed Assets | 0 | 8,733 | 1,000 | 5,641 | 5,641 | 0 |
| 3621 | Tennis Court Contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| 3630 | Cranor Hill Lift Tickets | | | 0 | 0 | 0 | 12,000 |
| 3631 | Recreation Memberships | 31,321 | 139,144 | To Pool | 0 | 0 | 0 |
| 3632 | Comm Center Rental | 7,114 | 10,000 | To Pool | 0 | 0 | 0 |
| 3633 | Comm Center Other Rev | 713 | 2,166 | To Pool | 0 | 0 | 0 |
| 3634 | Concessions/Park Rentals | 32,049 | 5,077 | 3,250 | 16,513 | 18,250 | 10,000 |
| 3635 | Events | 8,290 | 11,234 | 10,500 | 11,695 | 11,695 | 10,500 |
| 3636 | Recreation Advertising | 2,570 | 755 | 525 | 0 | 0 | 0 |
| 3637 | Scholarships | 5,651 | 3,922 | 4,000 | 3,026 | 5,577 | 4,000 |
| | Miscellaneous | 220,847 | 217,408 | 51,025 | 71,022 | 86,928 | 68,250 |
| 3701 | Interest on Investments | 66,844 | 37,421 | 26,600 | 21,472 | 28,000 | 28,000 |
| | Interest | 66,844 | 37,421 | 26,600 | 21,472 | 28,000 | 28,000 |
| 3999 | Transfers In | 114,835 | 13,374 | | | 3,608 | |
| 4999 | Transfers Out-Current Revenue | (21,000) | (53,000) | (201,267) | (199,430) | (199,430) | (181,863) |
| | Other Financing Sources/Uses | 93,835 | (39,626) | (201,267) | (199,430) | (195,822) | (181,863) |
| GENERAL FUND | | | | | | | |
| TOTAL REVENUES | | 6,318,936 | 6,159,256 | 5,267,787 | 3,915,244 | 5,715,243 | 5,259,558 |

Budget Inc -0.16%

Y/EProj Inc -7.97%

Comments:

Revenues for the general fund are typically based on a 0% increase over the prior year end projections. Exceptions are listed below. The City will be applying for various grants throughout the year. Until the grants are awarded, (or in special circumstances there is a high probability in receiving the grant) grant amounts will not be included in the budget. If a grant is awarded, an additional appropriation will be requested to allow for the corresponding expenses.

3101 Assessed valuations for property tax reflect a .48% 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. 2011 revenue is based on \$89,347,320 preliminary certification of property valuation from County Assessor and 3.868 mill levy.

3104 2010 year end projections are based on a 5% decrease from 2009 actual revenues. 2011 revenue is based on a 0% increase of 2010 projected year-end revenues.

3105 2010 year end projections based on 5% decrease from 2009 revenues. Additional \$131,500 received from County due to audit. 2011 revenue is based on a 0% increase of 2010 projected year-end revenues (not including one time payment from audit).

| Fund GENERAL - 01 | | REVENUES | | | | |
|-------------------|--|-------------|-------------|--------|-----------|-------------|
| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | Projected | 2011 Budget |
| | | | | Budget | @ 09/30 | |
| 3106 | Use tax collected on vehicles has ranged from \$93,228 to \$154,971 over the past five years. Building use tax varies when county or state buildings are involved, due to tax exemptions. 2011 projections based on 0% increase from 2010 projected revenue. | | | | | |
| 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. | | | | | |
| 3206 | Fees collected for the licensing of animals. | | | | | |
| 3302 | 2008 -\$3,000 LEAF Grant to reimburse Police overtime; \$1,580 NIJ 50/50 Grant for Police protective equipment 2009 -\$10,000 EIA Grant for Community Center Addition Study; \$5,000 LEAF Grant to reimburse Police Department Overtime; \$1,750 NIJ 50/50 Grant for Police Protective Equipment. 2010 -LEAF grant to reimburse Police Overtime | | | | | |
| 3303 | 2009 -\$2,250 WSC Well Work at Van Tuyl ranch for Master Planning 2010 - Van Tuyl Master Plan partnership from Trails Commission | | | | | |
| 3304 | Due to State Budget cuts, including the Department of Local Affairs budget, it is not anticipated the City will receive any funds for Mineral Leasing or Severance Tax revenues | | | | | |
| 3305 | HUTF Revenues for both 2010 and 2011 are projected by Mike Braaten, Intergovernmental Affairs Specialist at CML | | | | | |
| 3307 | HUTF Revenues for both 2010 and 2011 are projected by Mike Braaten, Intergovernmental Affairs Specialist at CML | | | | | |
| 3320 | 2008 -\$118,000 Tennis Court Rebuild; \$41,500 Pac Man Pond Rebuild 2009 -\$41,500 Pac Man Pond Rebuild; \$25,000 Van Tuyl Master Plan 2010 -\$25,919 Van Tuyl Master Plan; \$121,890 Legion Park Playground Unit | | | | | |
| 3326 | Grant cycle is July to June - revenues reflected for 2011 are based on current grant award. | | | | | |
| 3334 | Met Rec/GOCO Lottery Shareback - previously recorded in Conservation Trust Fund - dedicated to Community Center cleaning contract | | | | | |
| 3402 | Annexation Cost 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. | | | | | |
| 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 | | | | | |
| 3611 | Sale of 313 S Boulevard Lot | | | | | |
| 3634 | Winter concession revenues recorded in rink department; summer concessions contracted out-expenses reduced | | | | | |
| 4999 | 2009 - \$23,023 to Cranor; \$11,500 to Rink for Utilities, Fuel, and Cloting from Parks; \$26,500 to Rink for Concessions/Zamboni Wages from Recreation Admin 2010 - \$15,105 to Cranor; \$16,830 to Rink for Utilities, Fuel and Clothing from Parks; \$26,235 to Rink for Concessions/Zamboni Wages from Recreation Admin; \$138,798 for Community Center expenses moved to Pool \$250,000 to Pool for Solar grant match; \$500,000 General Fund commitment-energy efficiencies during construction of rink and pool 2011 - \$10,235 to Cranor; \$16,830 to Rink for Utilities, Fuel and Clothing from Parks; \$26,235 to Rink for Concessions/Zamboni Wages from Recreation Admin; \$138,798 for Community Center expenses moved to Pool | | | | | |
| * | 2010 Year to Date figures reflect collections through July | | | | | |
| ** | 2010 Year to Date figures reflect collections through June | | | | | |

CITY OF GUNNISON

GENERAL FUND

Expenditure Summary

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|-----------------------|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 4001 | City Council | 22,026 | 20,473 | 20,744 | 14,288 | 19,339 | 18,984 |
| 4002 | Municipal Judge | 70,047 | 69,939 | 69,209 | 49,253 | 68,467 | 68,705 |
| 4003 | City Attorney | 62,980 | 72,825 | 65,000 | 33,456 | 61,750 | 61,750 |
| 4004 | City Manager | 57,239 | 58,756 | 58,435 | 43,281 | 60,811 | 58,368 |
| 4005 | City Clerk | 67,849 | 73,768 | 67,708 | 48,082 | 66,943 | 69,491 |
| 4006 | Finance | 202,767 | 220,558 | 216,029 | 159,436 | 212,357 | 210,232 |
| 4007 | General Services | 14,544 | 14,310 | 14,483 | 10,917 | 14,236 | 14,350 |
| 4008 | Commnty Developmnt | 239,045 | 238,914 | 239,310 | 163,086 | 226,906 | 237,675 |
| | GENERAL GOV'T | 736,497 | 769,543 | 750,918 | 521,798 | 730,808 | 739,556 |
| 4020 | Police | 1,437,289 | 1,519,475 | 1,491,811 | 1,121,566 | 1,502,605 | 1,468,794 |
| 4021 | Building Inspection | 74,577 | 70,562 | 73,972 | 50,799 | 70,450 | 72,722 |
| 4022 | Fire Department | 199,224 | 201,644 | 202,144 | 141,994 | 201,718 | 199,481 |
| 4023 | Hazardous Material | 5,927 | 4,772 | 6,635 | 4,621 | 5,559 | 6,451 |
| | PUBLIC SAFETY | 1,717,017 | 1,796,453 | 1,774,562 | 1,318,979 | 1,780,332 | 1,747,448 |
| 4030 | City Hall | 52,525 | 62,727 | 73,453 | 41,333 | 61,842 | 70,815 |
| 4032 | City Shop | 0 | 0 | 0 | 636 | 3 | 0 |
| 4033 | Streets & Alley-Admin | 136,727 | 148,714 | 146,877 | 101,018 | 145,996 | 146,682 |
| 4034 | Streets & Alley-Maint | 844,818 | 558,155 | 594,696 | 393,454 | 576,719 | 550,790 |
| | PUBLIC WORKS | 1,034,070 | 769,596 | 815,026 | 536,440 | 784,560 | 768,287 |
| 4035 | Street Improvements | 608,392 | 283,438 | 538,000 | 72,904 | 444,180 | 916,820 |
| 4038 | Capital Improv - Fixed Assets | 0 | 0 | 0 | 0 | 0 | 255,894 |
| 4039 | Capital Improv - Non-Assets | 760,590 | 339,922 | 360,579 | 367,368 | 525,027 | 94,171 |
| | STREET & CAPITAL OUTLAY | 1,368,982 | 623,360 | 898,579 | 440,272 | 969,207 | 1,266,885 |
| 4045 | Cranor Hill | 0 | 0 | 0 | 0 | 0 | 22,235 |
| 4048 | Community Center Building | 164,872 | 199,773 | 0 | 0 | 0 | 0 |
| 4049 | Recreation Administration | 305,624 | 276,363 | 268,070 | 204,758 | 279,189 | 272,142 |
| 4050 | Recreation Programs | 175,172 | 133,044 | 132,653 | 110,231 | 125,053 | 127,903 |
| 4051 | Parks | 521,153 | 475,342 | 467,366 | 338,711 | 450,461 | 447,850 |
| 4052 | Van Tuyl | 16,118 | 1,974 | 7,830 | 0 | 14,800 | 30,600 |
| | RECREATION | 1,182,939 | 1,086,496 | 875,918 | 653,700 | 869,503 | 900,730 |
| 4090 | Grants/Contracts for Srv | 142,515 | 109,377 | 99,033 | 86,012 | 96,087 | 96,822 |
| 4095 | Economic Development | 71,372 | 61,333 | 48,097 | 28,732 | 34,500 | 49,225 |
| | GRANTS/ECONOMIC DEV | 213,887 | 170,710 | 147,130 | 114,744 | 130,587 | 146,047 |
| TOTAL EXPENSES | | 6,253,392 | 5,216,158 | 5,262,132 | 3,585,934 | 5,264,997 | 5,568,953 |

Dept: CITY COUNCIL

01-4001

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | Projected | 2011 | |
|-------------|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | | | Budget | @ 09/30 | Year-end | Budget |
| 4101 | Wages-City Council | 31,200 | 31,200 | 31,200 | 23,400 | 31,200 | 31,200 |
| 4103 | Social Security | 1,934 | 1,934 | 1,934 | 1,451 | 1,934 | 1,934 |
| 4104 | Medicare | 452 | 452 | 452 | 339 | 452 | 452 |
| 4106 | Hlth Ins/WC/Othr Benefits | 788 | 475 | 323 | 187 | 187 | 323 |
| | Sub-Total: Personnel | 34,375 | 34,061 | 33,910 | 25,377 | 33,773 | 33,910 |
| 4201 | Material/Operating Sply | 33 | 95 | 100 | 72 | 100 | 100 |
| 4202 | Clothing/Uniforms | 0 | 0 | 200 | 0 | 0 | 200 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 10,436 | 10,840 | 10,800 | 9,824 | 10,800 | 10,500 |
| 4330 | Professional Svcs | 52 | 601 | 500 | 0 | 300 | 400 |
| 4370 | Trvl/Mileage/Meals/Lodg | 1,517 | 1,721 | 2,000 | 388 | 1,500 | 1,500 |
| 4650 | Miscellaneous Expenses | 257 | 106 | 150 | 50 | 150 | 150 |
| 4653 | Employee Appreciation | 7,780 | 3,717 | 4,000 | 0 | 500 | 500 |
| 4655 | Youth Council | 614 | 64 | 200 | 0 | 200 | 200 |
| | Sub-Total: Operations | 20,689 | 17,144 | 17,950 | 10,334 | 13,550 | 13,550 |
| 5000 | CONTRA-INDIRECT | (33,038) | (30,732) | (31,116) | (21,424) | (27,984) | (28,476) |
| | TOTALS | 22,026 | 20,473 | 20,744 | 14,288 | 19,339 | 18,984 |

Budget Inc -8.48%
Y/EProj Inc -1.83%

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. Club 20 and Colorado Water Congress dues have been removed for 2011, due to the decrease in revenues. Professional services cover any possible Council Retreats or facilitated meetings.

- 4101 Mayor Wages 12 Mo. @ \$600
- 4-Councilmembers Wages 12 Mo. @ \$500
- 4202 City logo shirts for public functions, etc
- 4302 Covers duplication expenses for personnel manuals, evaluation documents, etc.
- 4310 CML - \$4,939
- R10 - \$4,738 Membership Assessment
- Club 20 - \$0
- Colorado Water Congress - \$0
- Misc. Conference Registrations - \$823
- 4330 Council Retreat/Facilitation/Consultant Services
- 4370 Council Dinner Meetings, Mayors'/Managers' Meetings, Special Functions, Regular Travel and Meals
- 4650 Flowers/Appreciation/Recognition
- 4653 Christmas Party - \$500
- Christmas Gift Certificates: \$0 (81 FTE's, 8 PTE's, 39 Vol Firefighters, 5 Council, 16 Planning/BOZA/BBA
1 Municipal Judge, 1 City Attorney =151 @ \$0 each)
- Summer Employee Picnic - \$0
- Recognition Program - \$0 (81 FTE's/39 Vol Firefighters each @ \$0 + \$0 Christmas
Party employee recognition)

DEPT: MUNICIPAL COURT

01-4002

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|---------------|------------------------------|---------------|---------------|---------------|---------------|--------------------|---------------|
| | | | | Budget | @ 09/30 | | |
| 4101 | Wages-Muni Court | 57,190 | 57,741 | 57,951 | 42,119 | 57,632 | 57,951 |
| 4102 | Overtime-Muni Court | 103 | 0 | 0 | 0 | 0 | 0 |
| 4103 | Social Security | 3,481 | 3,456 | 3,572 | 2,594 | 3,574 | 3,572 |
| 4104 | Medicare | 814 | 808 | 835 | 607 | 836 | 835 |
| 4106 | Hlth Ins/WC/Othr Benefits | 4,576 | 5,390 | 1,920 | 1,345 | 1,997 | 1,845 |
| 4108 | ER Retirement Contrbtn | 1,606 | 1,085 | 1,981 | 1,690 | 2,310 | 1,981 |
| | Sub-Total: Personnel | 67,771 | 68,480 | 66,259 | 48,355 | 66,349 | 66,185 |
| 4201 | Material/Operating Sply | 121 | 174 | 250 | 104 | 204 | 220 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 670 | 265 | 600 | 60 | 530 | 500 |
| 4330 | Professional Svcs | 75 | 0 | 400 | 39 | 339 | 400 |
| 4340 | Repair/Mntce Svcs | 0 | 0 | 100 | 0 | 50 | 50 |
| 4350 | Other Purchased Services | 1,295 | 975 | 1,200 | 695 | 995 | 1,200 |
| 4370 | Trvl/Mileage/Meals/Lodg | 115 | 45 | 400 | 0 | 0 | 150 |
| | Sub-Total: Operations | 2,276 | 1,459 | 2,950 | 898 | 2,118 | 2,520 |
| TOTALS | | 70,047 | 69,939 | 69,209 | 49,253 | 68,467 | 68,705 |

Budget Inc -0.73%
Y/EProj Inc 0.35%

Comments:

The Municipal Court meets every other Wednesday and handles most violations occurring within the city limits. Other than the following mentioned items, the remaining line items have stayed the same or decreased.

2011 Comments

- 4201 Court tapes, court supplies
- 4310 Workshops for court clerk and judge conference (City pays for one-judge will pay for remainder)
- 4330 Court transcripts and Increasing need for intepreters
- 4340 Trascriber repair
- 4350 Full Court maintenance agreement (\$1,000); prisoner housing at County as needed
- 4370 Minimal travel expenses for judge

2010 Comments

- 4201 Court supplies
- 4310 Workshops for Judge, Court Clerk
- 4330 Court transcripts and hiring of interpreters
- 4340 Repairs
- 4350 Full Court maintenance agreement;(\$1000); prisoner housing at County as needed
- 4370 Travel expenses for Judge

DEPT: CITY ATTORNEY

01-4003

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | Projected | 2011 | |
|------------------------------|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | | | | Budget | @ 09/30 | Year-end | Budget |
| 4330 | Professional Svcs | 62,980 | 72,825 | 65,000 | 33,456 | 61,750 | 61,750 |
| Sub-Total: Operations | | 62,980 | 72,825 | 65,000 | 33,456 | 61,750 | 61,750 |
| TOTALS | | 62,980 | 72,825 | 65,000 | 33,456 | 61,750 | 61,750 |

Budget Inc -5.00%
Y/EProj Inc 0.00%

Comments:

The City Attorney advises the City on a contractual basis at \$165 per hour. Water attorney fees are contracted with Moses, Wittemyer, Harrison & Woodruff and are included in this account.

4330 City Attorney for services rendered \$55,000
Water Attorney \$5,000
Other attorney fees \$1,750

DEPT: CITY MANAGER

01-4004

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|-------------|------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| | | | | Budget | @ 09/30 | | |
| 4101 | Wages-City Manager | 105,948 | 116,023 | 115,589 | 82,651 | 113,047 | 115,589 |
| 4103 | Social Security | 6,190 | 6,622 | 7,000 | 5,047 | 6,899 | 7,000 |
| 4104 | Medicare | 1,448 | 1,604 | 1,637 | 1,180 | 1,614 | 1,637 |
| 4106 | Hlth Ins/WC/Othr Benefits | 13,155 | 13,271 | 11,891 | 9,417 | 13,935 | 12,574 |
| 4107 | Travel Allowance | 6,000 | 0 | 0 | 0 | 0 | 0 |
| 4108 | ER Retirement Contrbtn | 5,120 | 5,376 | 5,645 | 7,092 | 9,698 | 5,645 |
| | Sub-Total: Personnel | 137,861 | 142,896 | 141,763 | 105,388 | 145,193 | 142,446 |
| 4201 | Material/Operating Sply | 23 | 0 | 50 | 30 | 30 | 50 |
| 4202 | Clothing/Uniforms | 0 | 0 | 50 | 0 | 0 | 0 |
| 4203 | Fuel/Lubricant Supply | 73 | 7 | 0 | 0 | 0 | 0 |
| 4304 | Subscrptn/Lit/Films | 121 | 113 | 75 | 0 | 75 | 75 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 1,490 | 1,198 | 1,000 | 1,045 | 1,045 | 1,050 |
| 4320 | Telephone/Fax Services | | 289 | 700 | 567 | 700 | 700 |
| 4330 | Professional Svcs | 463 | 850 | 500 | 200 | 500 | 500 |
| 4350 | Other Purchased Services | | 150 | 300 | 50 | 250 | 200 |
| 4370 | Trvl/Mileage/Meals/Lodg | 991 | 492 | 500 | 331 | 415 | 500 |
| 4421 | Fleet Services | 1,685 | 1,650 | 1,000 | 500 | 500 | 300 |
| 4650 | Miscellaneous Expenses | 390 | 150 | 150 | 100 | 100 | 100 |
| | Sub-Total: Operations | 5,235 | 4,899 | 4,325 | 2,823 | 3,615 | 3,475 |
| 5000 | CONTRA-INDIRECT | (85,858) | (89,039) | (87,653) | (64,930) | (87,997) | (87,552) |
| | TOTALS | 57,239 | 58,756 | 58,435 | 43,281 | 60,811 | 58,368 |

Budget Inc -0.11%
Y/EProj Inc -4.02%

Comments:

The wages category reflects compensation and benefits for the city manager.

- 4101 Includes additional 5% retirement in addition to regular 5% retirement plan
- 4304 Trade publications, professional books, materials and videos, support information
- 4310 ICMA Dues \$800; CCMA Meeting/Dues \$250
- 4320 City Manager Cell Phone
- 4330 Facilitation and in-house training
- 4370 ICMA/CCCMA/CML meetings
- 4421 Annual allocation of fleet service expenses for fleet rental.
- 4650 Unanticipated expenditures that do not fit under other line items
- 4330 Facilitation; In-House Training; Gunnison Valley Leadership Program Scholarship
- 4370 ICMA/CML Meetings/Conferences & Seminars
- 4421 Annual allocation of fleet service expenses for fleet rental.
- 4650 Unanticipated expenditures that do not fit under other line items

DEPT: CITY CLERK

01-4005

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|----------|------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| | | | | Budget | @ 09/30 | | |
| 4101 | Wages-City Clerk | 93,205 | 100,094 | 99,436 | 73,057 | 99,006 | 98,072 |
| 4102 | Overtime | 0 | 0 | 100 | 0 | 100 | 100 |
| 4103 | Social Security | 5,237 | 5,689 | 6,065 | 4,364 | 5,911 | 5,982 |
| 4104 | Medicare | 1,225 | 1,330 | 1,419 | 1,021 | 1,383 | 1,399 |
| 4106 | Hlth Ins/WC/Othr Benefits | 16,496 | 15,464 | 13,320 | 7,535 | 11,516 | 10,253 |
| 4107 | Travel Allowance | 3,600 | 0 | 0 | 0 | 0 | 0 |
| 4108 | ER Retirement Contrbtn | 4,366 | 4,778 | 4,887 | 4,694 | 6,336 | 4,819 |
| | Sub-Total: Personnel | 124,128 | 127,355 | 125,226 | 90,672 | 124,252 | 120,625 |
| 4201 | Material/Operating Sply | 551 | 721 | 750 | 486 | 696 | 700 |
| 4206 | Election Supplies | 0 | 9,154 | 0 | 0 | 0 | 10,000 |
| 4302 | Printing/Duplication Svcs | 350 | 39 | 500 | 0 | 0 | 222 |
| 4303 | Advertising/Legal Svcs | 2,485 | 6,239 | 4,000 | 2,010 | 3,409 | 3,500 |
| 4304 | Subscrptn/Lit/Films | 79 | 66 | 90 | 66 | 86 | 85 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 1,553 | 675 | 1,350 | 585 | 785 | 1,100 |
| 4330 | Professional Svcs | 84 | 1,309 | 1,250 | 1,079 | 1,250 | 1,250 |
| 4340 | Repair/Mntce Svcs | 48 | 0 | 150 | 0 | 50 | 100 |
| 4360 | Contracted Svcs | 754 | 849 | 1,500 | 854 | 1,454 | 1,400 |
| 4370 | Trvl/Mileage/Meals/Lodg | 657 | 97 | 500 | 0 | 0 | 0 |
| 4421 | Fleet Services | 885 | 872 | 100 | 0 | 0 | 0 |
| 4654 | Customer Service Prog | 4,126 | 884 | 0 | 0 | 0 | 0 |
| | Sub-Total: Operations | 11,571 | 20,905 | 10,190 | 5,079 | 7,730 | 18,357 |
| 5000 | CONTRA-INDIRECT | (67,850) | (74,492) | (67,708) | (47,669) | (65,039) | (69,491) |
| | TOTALS | 67,849 | 73,768 | 67,708 | 48,082 | 66,943 | 69,491 |

Budget Inc 2.63%
Y/EProj Inc 3.81%

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.

2011 Comments

- 4201 Daily operating supplies including minutes, ordinance, and resolution books; shelf unit
- 4206 Regular city election costs
- 4302 In-house codification - printing inserts; updates for code books
- 4303 Publishing ordinances; includes LDC changes ordinance/annexation
- 4304 Subscriptions to clerk, records management, notary & parliamentary procedure literature.
- 4310 IIMC, CMCA for Clerk, Deputy, Clerk Assist., Advanced Institute, CML Conference, Workshops
- 4330 Transcription services as needed for records requests
- 4340 Computer repair & maintenace, replacement software as needed
- 4360 Includes Clerks Index maintenance agreement and hosting code on website contract.
Contracted record shredding by bonded company
- 4370 Travel expenses on hold until revenues increase
- 4421 Annual allocation/rental services to Fleet Department
- 4654 Customer Appreciation Programs, pocket calendars only

2010 Comments

- 4201 Daily operating supplies; including minutes, ordinance, resolution books; shelf unit
- 4206 Special Election would require additional appropriation.
- 4302 In-house codification - printing inserts; updates for code books
- 4303 Publishing ordinances; Includes LDC changes ordinance/annexation
- 4304 Subscriptions to clerk, records management, notary & parliamentary procedure literature.
- 4310 IIMC, CMCA for Clerk, Deputy, Clerk Assist., Advanced Institute, CML Conference, Workshops
- 4330 Transcription Services as needed for records request
- 4340 Computer repair & maintenance, replacement software as needed
- 4360 Includes Clerks Index maintenance agreement and hosting code on website contract.
Contracted record shredding by bonded company
- 4370 Travel expenses on hold until revenues increase
- 4421 Annual allocation/rental services to Fleet Department
- 4654 Customer Appreciation Programs, pocket calendars only

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|-------------|------------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | | | | Budget | @ 09/30 | | |
| 4101 | Wages-Finance | 224,593 | 261,760 | 258,882 | 184,019 | 253,053 | 253,157 |
| 4102 | Overtime | 67 | 189 | 100 | 0 | 0 | 100 |
| 4103 | Social Security | 13,297 | 15,203 | 15,932 | 10,950 | 14,987 | 15,578 |
| 4104 | Medicare | 3,110 | 3,556 | 3,726 | 2,561 | 3,505 | 3,643 |
| 4106 | Hlth Ins/WC/Othr Benefits | 28,793 | 24,739 | 22,984 | 15,615 | 22,937 | 19,409 |
| 4107 | Travel Allowance | 3,600 | 0 | 0 | 0 | 0 | 0 |
| 4108 | ER Retirement Contrbton | 8,676 | 10,973 | 12,844 | 9,501 | 12,909 | 12,558 |
| | Sub-Total: Personnel | 282,136 | 316,420 | 314,468 | 222,646 | 307,391 | 304,444 |
| 4201 | Material/Operating Sply | 5,264 | 2,474 | 2,100 | 1,654 | 2,330 | 2,300 |
| 4202 | Clothing/Uniforms | 87 | 0 | 0 | 0 | 0 | 0 |
| 4203 | Fuel/Lubricant Supply | 110 | 37 | 90 | 0 | 0 | 0 |
| 4301 | Postage/Freight Svcs | 28,373 | 28,895 | 28,000 | 18,501 | 25,500 | 26,000 |
| 4302 | Printing/Duplication Svcs | 12,087 | 11,096 | 10,000 | 3,897 | 8,000 | 8,000 |
| 4303 | Advertising/Legal Svcs | 182 | 117 | 150 | 178 | 200 | 200 |
| 4304 | Subscrptn/Lit/Films | 0 | 16 | 0 | 0 | 0 | 0 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 585 | 731 | 1,000 | 680 | 990 | 700 |
| 4330 | Professional Svcs | 11,450 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 4340 | Repair/Mntce Svcs | 100 | 95 | 125 | 0 | 100 | 100 |
| 4360 | Contracted Svcs | 22,770 | 21,697 | 22,775 | 18,556 | 23,170 | 28,120 |
| 4370 | Trvl/Mileage/Meals/Lodg | 690 | 881 | 900 | 0 | 400 | 200 |
| 4401 | Prop/Liab Ins Premium | 40,618 | 45,231 | 40,049 | 37,895 | 37,895 | 37,900 |
| 4421 | Fleet Services | 875 | 872 | 200 | 150 | 200 | 200 |
| 4650 | Miscellaneous Expenses | 207 | 563 | 200 | 161 | 500 | 300 |
| | Sub-Total: Operations | 123,398 | 124,705 | 117,589 | 93,672 | 111,285 | 116,020 |
| 5000 | CONTRA-INDIRECT | (202,767) | (220,567) | (216,029) | (156,882) | (206,319) | (210,232) |
| | TOTALS | 202,767 | 220,558 | 216,029 | 159,436 | 212,357 | 210,232 |

Budget Inc -2.68%
Y/EProj Inc -1.00%

Comments:

- 4101 The finance department consists of five full-time employees and one part-time employee. The part-time position is being held vacant to reduce expenses during the down-turned economy.
- 4201 Office supplies specific to the finance department, including printer supplies.
- 4202 Shirts w/ City logo for office personnel. Will be postponed until 2012.
- 4203 Travel to CGFOA meetings and trainings
- 4301 Bulk Mail of Utility Bills (3,800+ per month) 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, Cash Receipts, Sales Tax Forms, etc.
- 4303 Occasional advertising for budget notices, position announcements
- 4304 Finance/payroll/computer manuals, employee pamphlets
- 4310 GFOA, CGFOA, Accounting Courses, Miscellaneous Trainings (Black Mountain Software Trainings are online-no charges)
- 4330 Annual Audit
- 4340 Computer, printer, and software maintenance/upgrades
- 4341 All fleet costs allocated monthly through fleet services (see line item 4421).
- 4360 Accounting/Utility Billing (\$8,621), Utility Bill Printing (\$10,200), Credit Card Fees (\$7,800), Collection Forms (\$1,500)
Black Mountain Software maintenance fee increased from \$3,641 due to 2010 fees being for partial year.
Utility bill printing costs are increasing due to increased bills with new system (can no longer combine several meters on one account) and credit card fees are increasing due to convenience of credit card payments.
- 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

DEPT: GENERAL SERVICES

01-4007

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|----------|---------------------------------|---------------|---------------|---------------|---------------|--------------------|---------------|
| | | | | Budget | @ 09/30 | | |
| 4350 | Othr Purchased Services | 29,088 | 28,619 | 28,965 | 21,838 | 28,068 | 28,700 |
| | Sub-Total: Operations | 29,088 | 28,619 | 28,965 | 21,838 | 28,068 | 28,700 |
| 5000 | Contra-Indirect Cost Allocation | (14,544) | (14,309) | (14,483) | (10,921) | (13,832) | (14,350) |
| | TOTALS | 14,544 | 14,310 | 14,483 | 10,917 | 14,236 | 14,350 |

Comments:

Budget Inc -0.91%
Y/EProj Inc 0.80%

- 4350 \$18,580 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 will be bid for the 2011/2012 contract year.
\$4,920 is budgeted for internet connections through Western State College.
\$4,500 is budgeted for membership dues to Mountain States Employer's Council for assistance on labor and employment issues.
\$700 is budgeted for website maintenance
- 5000 50% of the costs for this department are allocated to the utility departments.

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|---------------|-------------------------------|----------------|----------------|----------------|----------------|--------------------|----------------|
| | | | | Budget | @ 09/30 | | |
| 4101 | Wages-Comm Dev | 163,027 | 168,462 | 167,775 | 119,403 | 165,449 | 167,775 |
| 4102 | Overtime | 185 | 209 | 750 | 0 | 0 | 750 |
| 4103 | Social Security | 9,148 | 9,227 | 10,449 | 6,685 | 9,257 | 10,449 |
| 4104 | Medicare | 2,140 | 2,158 | 2,444 | 1,564 | 2,165 | 2,444 |
| 4106 | Hlth Ins/WC/Othr Benefits | 25,235 | 25,509 | 23,054 | 18,133 | 26,817 | 24,419 |
| 4107 | Travel Allowance | 3,600 | 0 | 0 | 0 | 0 | 0 |
| 4108 | ER Retirement Contrbtn | 6,278 | 7,823 | 8,389 | 5,966 | 8,268 | 8,389 |
| | Sub-Total: Personnel | 209,612 | 213,388 | 212,860 | 151,751 | 211,956 | 214,225 |
| 4201 | Material/Operating Sply | 3,761 | 3,115 | 2,500 | 1,140 | 1,800 | 2,500 |
| 4301 | Postage/Freight Svcs | 158 | 124 | 150 | 14 | 50 | 150 |
| 4302 | Printing/Duplication Svcs | 3,540 | 3,717 | 4,500 | 393 | 500 | 3,000 |
| 4303 | Advertising/Legal Svcs | 1,825 | 937 | 1,000 | 429 | 550 | 1,000 |
| 4304 | Subscrptn/Lit/Films | 181 | 466 | 500 | 33 | 100 | 500 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 2,807 | 1,804 | 2,500 | 1,238 | 1,800 | 2,500 |
| 4330 | Professional Svcs | 4,571 | 2,650 | 1,000 | 745 | 745 | 1,000 |
| 4340 | Repair/Mntce Svcs | 0 | 0 | 300 | 0 | 150 | 300 |
| 4360 | Contracted Svcs | 1,800 | 1,800 | 1,850 | 1,850 | 1,850 | 1,850 |
| 4363 | Commission/Brd Fees | 6,150 | 8,400 | 10,000 | 5,250 | 6,550 | 8,500 |
| 4370 | Trvl/Mileage/Meals/Lodg | 2,839 | 1,628 | 1,500 | 55 | 605 | 1,650 |
| 4402 | Property/Liability Ins Claims | 1,000 | 0 | 0 | 0 | 0 | 0 |
| 4421 | Fleet Services | 700 | 685 | 250 | 187 | 250 | 100 |
| 4650 | Miscellaneous Expenses | 100 | 200 | 400 | 0 | 0 | 400 |
| | Sub-Total: Operations | 29,433 | 25,526 | 26,450 | 11,335 | 14,950 | 23,450 |
| TOTALS | | 239,045 | 238,914 | 239,310 | 163,086 | 226,906 | 237,675 |

Budget Inc -0.68%
Y/EProj Inc 4.75%

Comments:

- 4101 Includes wages for the Director, Planner, and Planning Technician.
- 4102 Overtime for staff coverage of board and commission meetings.
- 4201 Includes supplies for department such as toner, disks, paper, calendars, file folders, and plotter paper.
- 4202 Includes shirts for staff and commission/board members.
- 4301 Includes freight and shipping services.
- 4302 Reproduction costs for the LDC update, Commission and Board packets and other related needs.
- 4303 Includes Challenge Grant advertisements and public hearing notices.
- 4304 This budget item is used for subscriptions and the purchase of resource materials, books, CD's, videos, etc.
- 4310 Includes APA dues for staff and P&Z and attendance to the APA state coference and CASFM for the Director. Attendance at the National APA conference is not budget for 2011, but is anticipated for 2012.
- 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.
- 4350 No cell phone expenditures are anticipated for 2011.
- 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 Land Development Code and Three-Mile Plan update. Based on P&Z compensation of \$50 per meeting
- 4370 This line provides for planning staff and snacks/meals for P&Z as needed.
- 4421 Annual allocation of fleet service expenses for fleet rental.
- 4650 Unanticipated expenditures that do not fit under other line items.

DEPT: POLICE & NEIGHBORHOOD SERVICES 01-4020

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|---------------|------------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | | | | Budget | @ 09/30 | | |
| 4101 | Wages-Police & NSO | 817,854 | 908,454 | 881,232 | 637,024 | 861,843 | 879,382 |
| 4102 | Overtime | 48,211 | 37,157 | 45,500 | 32,978 | 42,683 | 42,000 |
| 4103 | Social Security | 7,846 | 8,974 | 8,911 | 6,444 | 8,743 | 8,911 |
| 4104 | Medicare | 11,847 | 12,894 | 13,364 | 9,194 | 12,640 | 13,287 |
| 4106 | Hlth Ins/WC/Othr Benefits | 146,223 | 144,010 | 134,591 | 94,369 | 132,925 | 138,410 |
| 4108 | ER Retirement Contrbbtn | 87,150 | 95,797 | 92,995 | 72,575 | 98,577 | 92,448 |
| | Sub-Total: Personnel | 1,119,131 | 1,207,286 | 1,176,592 | 852,585 | 1,157,411 | 1,174,437 |
| 4201 | Material/Operating Sply | 17,036 | 15,466 | 17,715 | 8,685 | 15,965 | 13,322 |
| 4202 | Clothing/Uniforms | 5,071 | 3,260 | 4,755 | 1,491 | 4,155 | 3,905 |
| 4203 | Fuel/Lubricant Supply | 22,984 | 15,331 | 20,000 | 15,181 | 19,500 | 19,500 |
| 4301 | Postage/Freight Svcs | 273 | 166 | 300 | 123 | 240 | 300 |
| 4302 | Printing/Duplication Svcs | 1,753 | 2,844 | 2,125 | 3,509 | 2,153 | 1,425 |
| 4303 | Advertising/Legal Svcs | 842 | 327 | 540 | 50 | 351 | 400 |
| 4304 | Subscrptn/Lit/Films | 804 | 707 | 636 | 115 | 715 | 636 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 6,942 | 5,072 | 3,720 | 3,333 | 3,200 | 1,560 |
| 4320 | Telephone/Fax Services | | 581 | 1,590 | 1,041 | 1,590 | 1,596 |
| 4321 | Utilities | 3,700 | 3,451 | 3,600 | 2,207 | 3,300 | 5,400 |
| 4330 | Professional Svcs | 4,421 | 2,151 | 4,200 | 2,065 | 4,850 | 5,770 |
| 4340 | Repair/Mntce Svcs | 11,665 | 4,538 | 7,620 | 5,108 | 6,500 | 7,120 |
| 4350 | Othr Purchased Svcs | 13,636 | 15,123 | 13,200 | 11,014 | 12,410 | 12,700 |
| 4351 | Dispatch-City Svcs | 138,240 | 153,860 | 160,132 | 120,099 | 160,132 | 149,741 |
| 4370 | Trvl/Mileage/Meals/Lodg | 14,473 | 8,806 | 5,100 | 28,741 | 28,741 | 3,046 |
| 4401 | Prop/Liab Ins Premium | 40,733 | 45,362 | 40,163 | 38,003 | 40,585 | 40,163 |
| 4402 | Prop/Liab Claim Pmnts | 677 | 0 | 0 | 2,744 | 2,744 | 0 |
| 4420 | Rental Svcs | 1,406 | 2,064 | 2,520 | 1,311 | 2,360 | 2,520 |
| 4421 | Fleet Services | 16,100 | 16,809 | 12,803 | 9,602 | 12,803 | 12,803 |
| 4651 | Code Compliance | 2,229 | 0 | 750 | (105) | 400 | 550 |
| 4701 | Dare Expenses | 359 | 410 | 300 | 0 | 250 | 250 |
| 4702 | ADAD Expenses | 14,813 | 15,861 | 13,450 | 14,664 | 22,250 | 11,650 |
| | Sub-Total: Operations | 318,158 | 312,189 | 315,219 | 268,981 | 345,194 | 294,357 |
| TOTALS | | 1,437,289 | 1,519,475 | 1,491,811 | 1,121,566 | 1,502,605 | 1,468,794 |

Budget Inc -1.54%
Y/EProj Inc -2.25%

Comments:

2010

- 4102 Reflects \$7739 in OT for 2010 USA Run coverage, Expenses in this line item also offset by revenue from State for DUI and Seat Belt enforcement, PDD Grant for alcohol education and ATF for investigative hours during 2010 USA Run
- 4201 Expenses from 2010 USA Run were \$1561.56 with \$695.25 billed to assisting agencies
- 4203 Expenses from 2010 USA Run were \$645.51
- 4302 Is over due to expenses from 2010 USA Run. \$1899.78 was spent with \$1082.87 billed to assisting agencies for reimbursement.
- 4304 Is over due to purchae of legal guides for officers
- 4330 Line is over due to costs associated with testing new officer
- 4350 Expenses from 2010 USA Run were \$666.60.
- 4370 Is over due to expenses from 2010 USA Run. \$26358.80 was spent with \$15265.26 billed to assiting agencies for reimbursement.
- 4401 Increased insurance primum due 2010 USAS Run of \$422.
- 4402 No funds budget for this line item as it covers damages arrising from accidents which are not anticipated. Patrol officers were invovled in two minor accidents.
NOTE CONCERNING 2010 USA Run: Added expenses due to the run were obsorbed within the Police budget by line item savings as well as savings in salaries.

2011

- 4101 Compensation based on 14 police officers (Chief, Captain, 3 Sergeants, 1 full time detective, 8 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 PDD Grant, State DUI and Seat Belt Enforcement gran, and ATF grants. \$4,000 is ADAD grant funded and will be used only if grant is received.
- 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.
- 4202 Anticipated expenditures include uniform costs, replacement uniforms including leather, footwear name tags, badges, etc. The police department anticipates hire one officer in 2011.
- 4301 Anticipated mailing costs for Intoxilyzer, found property, evidence, etc. Cost affected by move of CBI lab from Montrose to Grand Junction. More items will be mailed rather than dropped off by officers travelling to Montrose.
- 4302 Printing costs include printing of summonses, parking tickets, licenses, and miscellaneous community outreach projects. Summons and parking ticket purchases will be deferred to 2012.
- 4303 Advertising and legal services include legal notices in paper, job announcements, crime stoppers information, and community outreach PSA's
- 4304 Subscriptions include newspaper, trade magazines and books
- 4310 Dues for Gunnison Sportsman Association, CACP, IACP, ALERT SAM, CAPET, NACA. Line item is also used for training tuitions , meeting fees, etc. Officers are encouraged to have 40 hours of advanced law enforcement education and training every year. These funds are utilized to accomplish those goals. Decreased over past years due to utilization of POST Training funds.
- 4321 Utilities paid for animal shelter and evidence storage area. New laundry/kitchen area completed in 2010 will increase costs.
- 4330 Costs associated with hospital/physician services, veterinary services, lab analysis, blood draws and training instructors. Removed associated costs for testing and selecting police officers. Removed anticipated costs for prisoner extraditions.
- 4340 ITI maintenance contract, repair of basic law enforcement equipment, certification of measurement devices, radios, buildings, vehicles not repaired by fleet
- 4350 Gunnison County Law Enforcement Victims Advocacy, language line, 7th Judicial Drug Task Force, unidentified services
- 4351 Dispatch fees set by user group and based on volume of calls handled for each user agency.
- 4370 Used for travel to trainings, meetings, transports.
- 4420 Lease of copier in police records.
- 4421 User fees established by Fleet
- 4650 Nuisance abatement funds utilized for towing and property abatement.
- 4701 Expenditures directly related to the DARE/Community Resource position. Funds are offset by revenues as part of court costs, private donations, and event participation. Amount reduced in 2010 due to a reduction in surcharges through the court.
- 4702 ADAD is on a July 1st grant cycle. Amount approved from 2010/2011 cycle is \$25000 (\$13,350 2nd half of 2010 and \$11,650 for 2011, of which \$4,000 is overtime). Expenses reflected are offset by grant money paid on a reimbursement basis.

DEPT: BUILDING INSPECTION

01-4021

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|---------------|------------------------------|---------------|---------------|---------------|---------------|--------------------|---------------|
| | | | | Budget | @ 09/30 | | |
| 4101 | Wages-Bldg Inspection | 53,831 | 58,177 | 58,500 | 42,753 | 58,503 | 58,500 |
| 4102 | Overtime | 0 | 0 | 500 | 0 | 0 | 500 |
| 4103 | Social Security | 3,183 | 3,607 | 3,658 | 2,651 | 3,627 | 3,658 |
| 4104 | Medicare | 745 | 844 | 856 | 620 | 848 | 856 |
| 4106 | Hlth Ins/WC/Othr Benefits | 8,687 | 1,468 | 1,100 | 688 | 1,662 | 1,100 |
| 4108 | ER Retirement Contrbtn | 2,519 | 2,909 | 2,925 | 2,138 | 2,925 | 2,925 |
| | Sub-Total: Personnel | 68,965 | 67,005 | 67,539 | 48,849 | 67,565 | 67,539 |
| 4201 | Material/Operating Sply | 344 | 191 | 350 | 8 | 40 | 100 |
| 4202 | Clothing/Uniforms | 949 | 0 | 150 | 0 | 0 | 0 |
| 4203 | Fuel/Lubricant Supply | 441 | 686 | 500 | 281 | 500 | 500 |
| 4301 | Postage/Freight Svcs | 0 | 0 | 25 | 0 | 0 | 25 |
| 4302 | Printing/Duplication Svcs | 7 | 7 | 300 | 0 | 11 | 100 |
| 4303 | Advertising/Legal Notices | 680 | 16 | 700 | 0 | 0 | 100 |
| 4304 | Subscrptn/Lit/Films | 182 | 249 | 700 | 343 | 400 | 100 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 1,223 | 1,366 | 1,100 | 496 | 800 | 1,000 |
| 4320 | Telephone/Fax Services | | 156 | 255 | 126 | 225 | 255 |
| 4330 | Professional Svcs | 619 | 0 | 0 | 0 | 0 | 0 |
| 4340 | Repair/Mntce Svcs | 0 | 0 | 50 | 0 | 0 | 50 |
| 4350 | Other Purchased Services | 185 | 33 | 0 | 0 | 0 | 0 |
| 4363 | Commission/Brd Fees | 0 | 0 | 250 | 0 | 0 | 250 |
| 4370 | Trvl/Mileage/Meals/Lodg | 113 | 0 | 1,100 | 56 | 56 | 1,750 |
| 4421 | Fleet Services | 870 | 853 | 853 | 640 | 853 | 853 |
| 4650 | Miscellaneous Expenses | 0 | 0 | 100 | 0 | 0 | 100 |
| | Sub-Total: Operations | 5,612 | 3,557 | 6,433 | 1,950 | 2,885 | 5,183 |
| TOTALS | | 74,577 | 70,562 | 73,972 | 50,799 | 70,450 | 72,722 |

Budget Inc -1.69%
Y/EProj Inc 3.22%

Comments:

- 4101 Wages for one (1) full-time employee and one (1) temporary employee for three months
- 4102 Overtime will remain the same as 2010
- 4201 For the purchase of materials, equipment, and supplies specific to the building office operations
- 4202 Used to purchase work clothing for a professional appearance
- 4203 To keep gas in the vehicle that is used for inspections on a daily basis
- 4301 Includes freight and shipping services for certified mailings etc.
- 4302 Pamphlets and brochures for required public outreach on flooding, building, and environmental safety information
- 4303 Public notice printing costs in newspapers
- 4304 Purchase of ICC codes, technical subscriptions, and cd's
- 4310 For yearly fees and costs such as ICC, CASFM conferences and memberships, certifications, testing, online courses, and continuing educational units that are required in order to maintain certifications
- 4330 This is for outside contracting services to help with technical plan check review
- 4340 Phone and computer service and maintenance
- 4350 Was for cell phone expense and has been re-allocated to 4320
- 4363 Provides for one meeting with Building Board of Appeals as necessary
- 4370 Provides funds for expenses at training seminars such as CASFM and ICC conferences
- 4421 For the annual allocation of fleet service expenses for fleet rental maintenance and upkeep
- 4650 Unanticipated expenditures that do not fit under other line items

DEPT: FIRE DEPARTMENT

01-4022

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|---------------|-------------------------------|----------------|----------------|----------------|----------------|--------------------|----------------|
| | | | | Budget | @ 09/30 | | |
| 4101 | Wages-Fire Department | 81,803 | 82,986 | 82,828 | 59,562 | 81,167 | 82,828 |
| 4102 | Overtime | 533 | 0 | 250 | 125 | 150 | 250 |
| 4103 | Social Security | 5,105 | 5,109 | 5,044 | 3,791 | 5,172 | 5,044 |
| 4104 | Medicare | 1,194 | 1,195 | 1,180 | 887 | 1,210 | 1,180 |
| 4106 | Hlth Ins/WC/Othr Benefits | 4,678 | 3,364 | 2,231 | 1,677 | 2,077 | 2,231 |
| 4108 | ER Retirement Contrbbtn | 3,410 | 3,559 | 3,460 | 3,999 | 5,396 | 3,460 |
| | Sub-Total: Personnel | 96,722 | 96,213 | 94,992 | 70,040 | 95,173 | 94,992 |
| 4201 | Material/Operating Sply | 3,577 | 7,092 | 6,000 | 3,460 | 6,000 | 6,000 |
| 4202 | Clothing/Uniforms | 11,314 | 11,985 | 12,000 | 1,610 | 11,500 | 11,500 |
| 4203 | Fuel/Lubricant Supply | 4,884 | 2,071 | 3,500 | 2,017 | 3,500 | 3,500 |
| 4301 | Postage/Freight Services | 17 | 0 | 0 | 0 | 16 | 100 |
| 4302 | Printing/Duplication Svcs | 10 | 98 | 100 | 0 | 0 | 100 |
| 4304 | Subscrptn/Lit/Films | 2,010 | 3,186 | 2,500 | 1,898 | 2,500 | 2,500 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 2,660 | 2,140 | 2,500 | 1,460 | 2,000 | 2,500 |
| 4330 | Professional Services | | | | 619 | 619 | 0 |
| 4340 | Repair/Mntce Svcs | 3,043 | 2,821 | 1,500 | 144 | 1,500 | 1,500 |
| 4350 | Other Purchased Services | 154 | 0 | 0 | 858 | 858 | 0 |
| 4351 | Dispatch-City Svcs | 5,948 | 7,900 | 6,745 | 5,059 | 6,745 | 6,982 |
| 4355 | Firehouse Expenses | 13,385 | 14,603 | 17,000 | 7,795 | 17,000 | 14,500 |
| 4360 | Contracted Svcs | 177 | 0 | 0 | 0 | 0 | 0 |
| 4370 | Trvl/Mileage/Meals/Lodg | 1,136 | 1,905 | 3,000 | 371 | 2,000 | 3,000 |
| 4401 | Prop/Liab Ins Premium | 647 | 751 | 637 | 603 | 637 | 637 |
| 4402 | Prop/Liab Ins Claims | 1,012 | 358 | 0 | 0 | 0 | 0 |
| 4403 | Life Insurance Premium | 3,401 | 3,101 | 3,200 | 1,256 | 3,200 | 3,200 |
| 4421 | Fleet Services | 5,735 | 5,620 | 5,620 | 4,215 | 5,620 | 5,620 |
| 4650 | Miscellaneous Expenses | 10 | 209 | 150 | 144 | 150 | 150 |
| 4652 | Volunteer Reimbursement | 10,681 | 8,891 | 10,000 | 7,746 | 10,000 | 10,000 |
| 4656 | Contributions-retirement fund | 32,700 | 32,700 | 32,700 | 32,700 | 32,700 | 32,700 |
| | Sub-Total: Operations | 102,501 | 105,431 | 107,152 | 71,953 | 106,545 | 104,489 |
| TOTALS | | 199,224 | 201,644 | 202,144 | 141,994 | 201,718 | 199,481 |

Budget Inc -1.32%
Y/EProj Inc -1.11%

Comments:

- 4101 This account covers wages for the Volunteer Fire Officers and the Fire Marshal. Current wages for the Volunteer Fire Officers total \$11, 898.00
- 4102 This account covers overtime for the Fire Marshal and also covers overtime for City Public works crews when they are called out on a fire to assist. The Fire Marshal comps most of his overtime.
- 4201 Fire Department will replace four pagers in 2011. This account is also used for replacement of tools, batteries, hose fittings, nozzles, and parts replacement on all portable equipment.
- 4202 This account is used to replace firefighter bunker gear clothing, including coats, pants, boots, helmets, and gloves. The account is also used to purchase firefighter badges and Class B Uniforms.
- 4203 This account is used for fuel and lubricant for all City owned fire response vehicles.
- 4301 This account pays for shipping expenses.
- 4302 Account used for larger printing jobs needed by the Fire Department
- 4304 This account is mainly used for fire prevention and fire educational materials for all ages. The account is also used for firefighting literature and includes an online subscription to the NFPA Fire codes, which will be an annual recurring cost and for textbooks for upcoming courses for new firefighters.
- 4310 This account is used for all Fire Department training including tuition costs; contracting outside instructors; firefighter state certification costs, including certification renewals; and Fire Marshall training and tuition.
- 4330 Debriefing services after Colorado house fire

- 4340 This account is used for repairs made to City Fire equipment and vehicles not made by the City Fleet Department. Examples include repairs to self-contained breathing apparatus, radios, pagers, air compressor, and some fire vehicle repairs. Also included is the annual Ladder Truck inspection.
- 4351 Fees for dispatch services.
- 4355 This account is used for firehouse maintenance and utilities. District shares this cost with the City.
- 4360 See 4652
- 4370 Account used for firefighter training when they travel. It is also used when instructors come to Gunnison for training. Account covers the cost of out of town meetings and Fire Marshal training and meetings. (CCICBO, Fire Investigation, REPC Meetings)
- 4401 Fire Department share of property/liability insurance premium.
- 4403 \$100,000 life insurance policy for each of 40 volunteers and life insurance for 15 retirees.
- 4421 Annual allocation of fleet service expenses for fleet rental, repairs, storage and use of the shop facility.
- 4650 Unanticipated expenditures that do not fit under other line items
- 4652 Account is used for reimbursement for volunteer firefighters.
- 4656 Firefighters' Pension Fund Contribution - State matches 90%. The City of Gunnison and the Gunnison County Fire Protection District are asked to increase their pension contributions each year in order to maximize the State match at 90%.

DEPT: HAZARDOUS MATERIALS

01-4023

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|------------------------------|-----------------------------|--------------|--------------|--------------|--------------|--------------------|--------------|
| | | | | Budget | @ 09/30 | | |
| 4101 | Wages-Haz Mat | 0 | 0 | 150 | 33 | 90 | 150 |
| 4102 | Overtime | 984 | 210 | 1,000 | 50 | 100 | 1,000 |
| 4103 | Social Security | 61 | 0 | 71 | 5 | 5 | 71 |
| 4104 | Medicare | 14 | 0 | 17 | 1 | 1 | 17 |
| 4106 | Hlth Ins/WC/Othr Benefits | 0 | 0 | 39 | 5 | 5 | 39 |
| Sub-Total: Personnel | | 1,059 | 210 | 1,277 | 95 | 201 | 1,277 |
| 4201 | Material/Operating Sply | 609 | 478 | 700 | 472 | 500 | 600 |
| 4202 | Clothing/Uniforms | 300 | 0 | 0 | 0 | 0 | 0 |
| 4203 | Fuel/Lubricant Supply | 671 | 150 | 400 | 99 | 200 | 0 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 0 | 0 | 200 | 95 | 100 | 0 |
| 4340 | Repair/Maintenance Services | 336 | 0 | 250 | 0 | 250 | 0 |
| 4351 | Dispatch-City Svcs | 1,412 | 1,797 | 1,898 | 1,898 | 1,898 | 1,674 |
| 4421 | Fleet Services | 1,540 | 1,510 | 1,510 | 1,132 | 1,510 | 1,000 |
| 4650 | Miscellaneous Expense | 0 | 627 | 400 | 830 | 900 | 1,900 |
| Sub-Total: Operations | | 4,868 | 4,562 | 5,358 | 4,527 | 5,358 | 5,174 |
| TOTALS | | 5,927 | 4,772 | 6,635 | 4,621 | 5,559 | 6,451 |

Budget Inc -2.77%
Y/EProj Inc 16.05%

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.

The major change in the Hazardous Materials budget for 2011 is that most of the expenses will be taken out of the 4650-Miscellaneous Expense line item due to the size of the budget and the unpredictability of Hazardous Materials response. The account numbers that have been combined into this account are 4202 Clothing/Uniforms, 4203 Fuel/Lubricant Supply, 4310 Dues/Meetings/Memberships/Tuition, and 4340 Repair/Maintenance Services.

- 4102 Practice: If employee assigned to Haz Mat responds to Haz Mat call during regular hours, employee is paid regular wages. If Haz Mat response results in employee working overtime, then employee's overtime (to extent of Haz Mat time) is charged to Haz Mat Department. Regular time is also charged to the Haz Mat Department.
- 4201 The line item is used to purchase replacement pagers. Pagers are not an eligible grant item under the Homeland Security grants. This account is also used for replacement of tools, batteries, and parts replacement on all portable equipment.
- 4202 Account is used to replace all four levels of hazardous materials suits.
- 4203 Used for fuel and lubricant for the hazardous material vehicle. City pays for fuel and County pays for repair/maintenance.
- 4310 Used to pay tuition for training of all hazardous material team members. Also used for Haz Mat out of town meetings.
- 4340 Covers the cost of repair and maintenance items done by other than fleet.
- 4351 Fees paid to Gunnison Valley Communications to cover the cost of dispatch service. City pays 1/2 of total cost. Gunnison County pays the other 1/2.
- 4650 See above note on 4650

DEPT: CITY HALL

01-4030

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|-------------|------------------------------|----------------|-----------------|-----------------|----------------|-----------------|-----------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 4201 | Material/Operating Sply | 9,251 | 7,618 | 8,650 | 4,191 | 7,925 | 8,000 |
| 4203 | Fuel Lubricant Supplies | 0 | 309 | | 0 | 0 | 0 |
| 4320 | Telephone/Fax Services | 5,613 | 9,117 | 9,607 | 7,276 | 11,000 | 11,000 |
| 4321 | Utilities | 15,614 | 18,888 | 24,000 | 9,343 | 16,398 | 19,500 |
| 4340 | Repair/Mntce Svcs | 3,196 | 4,558 | 4,555 | 4,189 | 4,800 | 5,000 |
| 4350 | Othr Purchased Svcs | 299 | 0 | 100 | 30 | 30 | 300 |
| 4360 | Contracted Svcs | 18,981 | 19,978 | 26,000 | 16,398 | 19,910 | 26,300 |
| 4401 | Property/Liability Insurance | 0 | 615 | 615 | 235 | 705 | 705 |
| 4420 | Rental Services | 9,206 | 13,150 | 13,000 | 7,059 | 12,225 | 13,000 |
| 4421 | Fleet Services | | 0 | 400 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expenses | 0 | 0 | 0 | 0 | 0 | 0 |
| | Sub-Total: Operations | 62,160 | 74,233 | 86,927 | 48,720 | 72,993 | 83,805 |
| 5000 | CONTRA-INDIRECT | (9,635) | (11,506) | (13,474) | (7,387) | (11,151) | (12,990) |
| | TOTALS | 52,525 | 62,727 | 73,453 | 41,333 | 61,842 | 70,815 |

Budget Inc -3.59%
Y/EProj Inc 14.51%

Comments:

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

2011 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 - needs to be done in 2011
- 4360 HVAC service contract; Elevator maintenance contract; cleaning contract; trash service, cleaning will be rebid; Includes annual elevator certification; (HVAC at \$5,500; Cleaning \$16,000; Elevator Inspect/Certification \$4,800)
- 4401 Property/Liability Insurance
- 4420 Xerox copier rental; postage machine rental; off-site records rent (no increase in 2011) extra copy costs;
- 4650 Unanticipated expenditures

2010 Comments

- 4201 Bulk supplies for City Hall - increased costs across the board
- 4320 Telephone allocation for City Hall departments; phone service mtnc agreement
- 4321 Included increase in utilities; gas & electric increase projections unknown; includes 166,667 kWhs wind energy attributes
- 4340 Non-capital maintenance of City Hall; painting, electric, HVAC, concrete; plumbing;
- 4350 Annual fire extinguisher inspections
- 4360 HVAC service contract (new); Elevator maintenance contract; cleaning contract; trash service; cleaning rebid in 2010 (HVAC at \$5,500; Cleaning \$25,000; Elevator Inspect \$3,500)
- 4401 Property/Liability Insurance
- 4420 Xerox copier rental; postage machine rental; off-site records rent (increased in 2007-holding for now; extra copy costs)
- 4650 Unanticipated expenditures

DEPT: CITY SHOP

01-4032

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|---------------|------------------------------|---------------|---------------|---------------|---------------|--------------------|---------------|
| | | | | Budget | @ 09/30 | | |
| 4101 | Wages-City Shop | 0 | 19,423 | 19,424 | 13,872 | 18,973 | 19,424 |
| 4103 | Social Security | 0 | 1,078 | 1,175 | 728 | 993 | 1,175 |
| 4104 | Medicare | 0 | 252 | 275 | 170 | 232 | 275 |
| 4106 | Hlth Ins/WC/Othr Benefits | 0 | 3,371 | 2,550 | 1,728 | 2,658 | 2,475 |
| 4108 | ER Retirement Contrbtn | 0 | 971 | 948 | 1,020 | 1,403 | 948 |
| | Sub-Total: Personnel | 0 | 25,095 | 24,371 | 17,519 | 24,259 | 24,296 |
| 4201 | Material/Operating Sply | 5,070 | 3,237 | 5,000 | 1,650 | 4,500 | 4,500 |
| 4202 | Clothing/Uniforms | 0 | 0 | 250 | 0 | 250 | 250 |
| 4302 | Printing/Duplication Svcs | 91 | (45) | 50 | (80) | 0 | 0 |
| 4303 | Advertising/Legal Svcs | 469 | 197 | 200 | 36 | 0 | 0 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 1,695 | 0 | 0 | 0 | 0 | 0 |
| 4320 | Telephone/Fax Services | 4,211 | 6,217 | 7,382 | 4,972 | 7,382 | 7,382 |
| 4321 | Utilities | 17,797 | 22,345 | 29,000 | 11,401 | 27,000 | 27,000 |
| 4330 | Professional Services | 1,637 | 1,583 | 1,500 | 1,245 | 1,500 | 1,500 |
| 4340 | Repair/Maintnc Services | 442 | (75) | 200 | 0 | 200 | 200 |
| 4350 | Other Purchased Services | 2,235 | 1,000 | 1,000 | 600 | 1,000 | 1,000 |
| 4351 | Dispatch-City Svcs | 2,888 | 3,032 | 3,032 | 2,274 | 3,032 | 3,032 |
| 4370 | Trvl/Mile/Meals/Ldgng | 52 | 0 | 0 | 0 | 0 | 0 |
| 4401 | Property/Liability Insurance | 0 | 615 | 1,000 | 383 | 780 | 780 |
| 4420 | Rental Services | 1,333 | 1,481 | 1,700 | 1,100 | 1,700 | 1,700 |
| 4650 | Miscellaneous Expenses | 255 | 469 | 350 | 0 | 250 | 250 |
| | Sub-Total: Operations | 38,174 | 40,056 | 50,664 | 23,581 | 47,594 | 47,594 |
| 5000 | CONTRA-INDIRECT | (38,174) | (65,151) | (75,035) | (40,464) | (71,851) | (71,890) |
| TOTALS | | 0 | 0 | 0 | 636 | 3 | 0 |

Budget Inc -4.19%
Y/E Proj Inc 0.05%

Comments:

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

- 4101 1 part-time employee to provide basic upkeep to city shop during day
- 4201 All office and cleaning supplies
- 4202 City logo gear for admin assistant and Public Works director
- 4302 Construction standards, bid projects, plotter paper
- 4303 Ads for various services and notices of service
- 4310 Training for Administrative Assistant and Public Works Director
- 4320 Telephone allocation for City Shop departments, including phone repair and maintenance
- 4321 Electricity and gas for city shops.
- 4330 CDL/Drug Tests/Physicals/Etc
- 4340 Miscellaneous repair for City Shop
- 4350 Cleaning service to strip and wax floors twice per year
- 4370 Expenses for training for Administrative Assistant and Public Works Director
- 4420 Xerox copier contract
- 4650 Unanticipated expenses such as software updates

DEPT: STREET & ALLEY ADMINISTRATION 01-4033

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|---------------|------------------------------|----------------|----------------|----------------|----------------|--------------------|----------------|
| | | | | Budget | @ 09/30 | | |
| 4101 | Wages-S/A Admin | 87,824 | 90,722 | 90,580 | 64,982 | 88,862 | 90,580 |
| 4102 | Overtime | 0 | 712 | 0 | 0 | 0 | 0 |
| 4103 | Social Security | 5,127 | 5,348 | 5,499 | 3,884 | 5,339 | 5,499 |
| 4104 | Medicare | 1,199 | 1,251 | 1,286 | 909 | 1,249 | 1,286 |
| 4106 | Hlth Ins/WC/Othr Benefits | 15,317 | 15,177 | 14,685 | 9,815 | 14,565 | 15,141 |
| 4107 | Travel Allowance | 720 | 0 | 0 | 0 | 0 | 0 |
| 4108 | ER Retirement Contrbtn | 4,309 | 4,572 | 4,435 | 4,800 | 7,090 | 4,435 |
| | Sub-Total: Personnel | 114,496 | 117,782 | 116,486 | 84,389 | 117,105 | 116,941 |
| 4202 | Clothing/Uniforms | 1,641 | 1,710 | 1,800 | 491 | 1,800 | 1,800 |
| 4303 | Advertising/Legal Notices | 0 | 89 | 200 | 181 | 200 | 200 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 535 | 392 | 500 | 0 | 0 | 0 |
| 4320 | Telephone/Fax Services | 0 | 0 | 1,470 | 528 | 1,470 | 2,320 |
| 4330 | Professional Svcs | 255 | 1,122 | 1,000 | (129) | 1,000 | 1,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | 1,110 | 329 | 1,000 | 0 | 0 | 0 |
| 4401 | Prop/Liab Ins Premium | 3,971 | 4,421 | 3,915 | 3,813 | 3,915 | 3,915 |
| 4402 | Prop/Liab Claim Payments | 8,390 | 12,010 | 8,000 | 5,000 | 8,000 | 8,000 |
| 4650 | Miscellaneous Expense | 18 | 0 | 0 | 0 | 0 | 0 |
| 4804 | Indirect Expenses | 6,312 | 10,859 | 12,506 | 6,744 | 12,506 | 12,506 |
| | Sub-Total: Operations | 22,231 | 30,932 | 30,391 | 16,628 | 28,891 | 29,741 |
| TOTALS | | 136,727 | 148,714 | 146,877 | 101,018 | 145,996 | 146,682 |

Budget Inc -0.13%
Y/EProj Inc 0.47%

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 Six employees @ \$300/each
- 4310 Snow & Ice conferences and equipment training
- 4330 Towing services, CDL Physicals
- 4370 Travel to training (Snow and Ice conference)
- 4804 City shop expense allocation

DEPT: STREET & ALLEY MAINTENANCE 01-4034

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|---------------|------------------------------|----------------|----------------|----------------|----------------|--------------------|----------------|
| | | | | Budget | @ 09/30 | | |
| 4101 | Wages-S/A Maintenance | 214,844 | 198,622 | 197,914 | 144,159 | 197,320 | 197,914 |
| 4102 | Overtime | 87,156 | 8,410 | 30,000 | 2,962 | 30,000 | 15,000 |
| 4103 | Social Security | 17,445 | 11,581 | 14,102 | 8,306 | 12,980 | 13,172 |
| 4104 | Medicare | 4,079 | 2,709 | 3,298 | 1,942 | 3,036 | 3,081 |
| 4106 | Hlth Ins/WC/Othr Benefits | 75,882 | 68,339 | 69,559 | 45,066 | 60,556 | 49,801 |
| 4108 | ER Retirement Contrbtn | 10,041 | 10,343 | 9,873 | 7,979 | 10,878 | 9,873 |
| | Sub-Total: Personnel | 409,447 | 300,004 | 324,747 | 210,415 | 314,770 | 288,841 |
| 4201 | Material/Operating Sply | 59,033 | 11,264 | 6,100 | 3,118 | 6,100 | 6,100 |
| 4203 | Fuel/Lubricant Supply | 92,627 | 32,202 | 40,000 | 17,542 | 32,000 | 32,000 |
| 4303 | Advertising/Legal Notices | | 34 | 100 | 0 | 100 | 100 |
| 4320 | Telephone/FAX Services | | | | 498 | 0 | 0 |
| 4340 | Repair/Mntce Svcs | 593 | 677 | 2,000 | 1,194 | 2,000 | 2,000 |
| 4350 | Othr Purchased Svcs | 0 | 0 | 0 | 0 | 0 | 0 |
| 4360 | Contracted Service -Snow | 66,326 | 1,425 | 7,500 | 0 | 7,500 | 7,500 |
| 4420 | Rental Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 4421 | Fleet Services | 216,791 | 212,549 | 214,249 | 160,687 | 214,249 | 214,249 |
| | Sub-Total: Operations | 435,371 | 258,151 | 269,949 | 183,039 | 261,949 | 261,949 |
| TOTALS | | 844,818 | 558,155 | 594,696 | 393,454 | 576,719 | 550,790 |

Budget Inc -7.38%
Y/EProj Inc -4.50%

Comments:

The maintenance department for streets and alleys includes five full-time personnel. The temporary position has been discontinued.

- 4102 Includes overtime for snow removal and other emergency tasks.
- 4201 Cutting edges, chains, hand tools for paving, buying metal and fabricating bike racks
- 4203 Fuel supplies for all street equipment/vehicles
- 4340 Special equipment repairs (paver, etc.)
- 4350 Asphalt milling, additional grinding and chipping
- 4360 Contracted snow removal (may need additional appropriation in "big snow" year)
- 4420 Rental for roller/other equipment
- 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 | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|---------------|-------------------------|----------------|----------------|----------------|---------------|-----------------------|----------------|
| | | | | Budget | @ 09/30 | | |
| 9101 | Tree Program | 9,195 | 7,972 | 8,000 | 1,500 | 8,000 | 8,000 |
| 9102 | Tree Chipping | 11,162 | 12,014 | 14,000 | 14,000 | 14,000 | 14,000 |
| 9103 | Material Crushing | 14,400 | 24,000 | 20,000 | 3,000 | 3,000 | 16,820 |
| 9104 | Paint Striping | 24,830 | 24,826 | 22,000 | 21,880 | 21,880 | 22,000 |
| 9105 | Signs | 12,723 | 3,168 | 9,000 | 3,799 | 9,000 | 9,000 |
| 9106 | Gravel/Asphalt Patching | 28,760 | 5,131 | 9,000 | 2,516 | 9,000 | 9,000 |
| 9107 | Dust Abatement | 893 | 0 | 0 | 0 | 0 | 0 |
| 9108 | Concrete | 40,450 | 32,539 | 40,000 | 26,209 | 35,300 | 35,000 |
| 9109 | Slurry Seal | 18,910 | 94,495 | 100,000 | 0 | 0 | 200,000 |
| 9110 | Crack Seal | 0 | 24,144 | 34,000 | 0 | 34,000 | 34,000 |
| 9111 | Street Imprv/Overlay | 447,068 | 0 | 282,000 | 0 | 310,000 | 319,000 |
| 9112 | Concrete & Equipment | | 55,149 | 0 | 0 | 0 | 0 |
| 9113 | Downtown Plaza | | | | | | 250,000 |
| TOTALS | | 608,392 | 283,438 | 538,000 | 72,904 | 444,180 | 916,820 |

Budget Inc

70.41%

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 (25% thru 2009) , 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
- 9107 Mag Chloride application on dirt streets and alleys
- 9108 50/50 concrete program, ADA compliance and curb and gutter work/sidewalks.
- 9109 Slurry sealing of streets to be determined in the early summer of 2011.
- 9110 Annual crack filling maintenance program
- 9111 Recommendations for street improvements/overlays will be presented to council in early 2011
- 9113 First half of the 100 block of East Virginia Avenue

DEPT: CAPITAL IMPROVEMENTS - Fixed Assets 01-4038

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|-------------------------------|-------------|-------------|----------------|--------------------|----------------|
| | | | | Budget @ 09/30 | Projected Year-end | |
| 9402 | Community Center HVAC Lease | | | | | 83,098 |
| 9451 | Fleet Replacement-PD Cars | | | | | 64,000 |
| 9460 | Unit #116 with used truck | | | | | 28,796 |
| 9461 | Unit #37-Replace Case Backhoe | | | | | 35,000 |
| 9462 | Unit #115-Replace GMC General | | | | | 45,000 |
| TOTALS | | 0 | 0 | 0 | 0 | 255,894 |

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.

Budget Inc
Y/EProj Inc

- 9402 HVAC lease/purchase payment at Community Center - 2011 payment is payment 6 of 7
- 9451 Scheduled replacement of two police cars
- 9460 Lease purchase to replace Unit #116 1986 GMC General Dump Truck
- 9461 Replace backhoe used primarily for park maintenance projects
- 9462 Replace 1986 dumptruck

DEPT: CAPITAL IMPROVEMENTS - Non-Assets 01-4039

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|----------|---|-------------|-------------|--------|---------|--------------------|-------------|
| | | | | Budget | @ 09/30 | | |
| 4702 | ADAD Grant | | | | | | |
| | to Police Operations | | | | | | |
| 9201 | 95 Mosquito Assmnt | 13,049 | 12,715 | 13,599 | 13,599 | 13,599 | 13,871 |
| 9202 | Computer Replace/Purchase | 33,619 | 18,022 | 27,500 | 10,120 | 27,500 | 24,000 |
| 9203 | S&A-Dwntwn Furniture | 3,076 | 973 | 5,000 | 0 | 5,000 | |
| 9231 | City Hall Repairs/Replacements | 20,067 | 20,099 | | | | 14,000 |
| 9232 | Plotter Printer at City Hall - CD | 8,096 | 0 | | | | |
| 9234 | Digital Recording System-Council Chambers | | 0 | 10,000 | 0 | 10,000 | |
| 9252 | City Website Hosting | | 0 | 20,000 | 0 | 20,000 | |
| 9253 | City Hall Roof Repair | | | | | 32,000 | |
| 9261 | Utility Billing Software Upgrade | 27,445 | 25,550 | | | | |
| 9262 | HR Tech Office Equipment | 1,244 | 0 | | | | |
| 9263 | Fixed Asset Update | | 0 | 45,000 | 1,476 | 4,800 | |
| 9264 | Laser Printer-Finance | | 0 | 3,000 | 0 | 2,423 | |
| 9281 | CD-People's Sculpture | 4,750 | 0 | | | | |
| 9282 | Long Range Plan Updates | 14,973 | 0 | | | | |
| 9283 | Annexation-Gunnison Rising | 38,578 | 10,846 | | 13,200 | 13,200 | |
| 9284 | W Gunnison Neighborhood Pla | 2,175 | 0 | | | | |
| 9286 | Van Tuyl Ranch Management Plan | | 24,681 | 47,870 | 21,299 | 25,341 | |
| 9302 | Seizure Reserve Purchases | 1,632 | 0 | | | | |
| 9304 | Protective Equipment - PD | 2,188 | 0 | 2,600 | 0 | 4,000 | 5,000 |
| 9305 | Animal Shelter-Improvements | | 523 | 9,000 | 0 | 12,000 | |
| 9307 | Upgrade ITI split w/dispatch | 36,270 | 0 | | | | |
| 9309 | Unit # 111-Midsize SUV & Equip-PD | | 0 | 29,500 | 0 | 32,000 | |
| 9310 | DOJ Equipment - PD | | | | 13,187 | 13,749 | |
| 9311 | Taser Training Suit | | | | | | 500 |
| 9312 | Weapons Storage | | | | | | 2,000 |
| 9313 | P.D. Storage Staircase | | | | | | 4,500 |
| 9314 | Chemical Storage Locker | | | | | | 1,500 |
| 9351 | Gas Detector-FD (1/2 cost) | 803 | 0 | 3,200 | 2,123 | 2,123 | |
| 9352 | Hand Lights-FD | 1,745 | 0 | | | | |
| 9353 | Hose Dryer-FD (1/2 cost) | 813 | 0 | | | | |
| 9354 | Husqvarna K-950-FD | 1,243 | 0 | | | | |
| 9355 | LadderTruck Equipment Upgra | 9,064 | 0 | | | | |
| 9357 | Industrial Washing Machine-FD | 6,545 | 0 | | | | |
| 9358 | Forcible Entry Simulator - FD#2 | | 3,997 | | | | |
| 9359 | Fire Extinguishers - FD#4 | | 1,273 | | | | |
| 9361 | Knox Key Secure | | 0 | 675 | 523 | 523 | |
| 9362 | Mobile Radios | | 0 | 1,800 | 1,800 | 1,800 | |
| 9363 | Fire Nozzles | | | | | | 3,100 |
| 9364 | Foam Proportioner - 2 | | | | | | 1,700 |
| 9365 | Hose Test Pump | | | | | | 4,000 |
| 9380 | Old Shop Abatement | | | | | 8,200 | |
| 9401 | Park & Rec Improvements | 1,467 | 0 | | | | |
| 9402 | Community Center HVAC Leas | 83,098 | 83,098 | 83,098 | 83,098 | 83,098 | see 01-4038 |
| 9403 | Community Center Landscapin | 1,610 | 2,214 | 7,500 | 1,466 | 7,500 | 10,000 |
| 9404 | Ball Field Chain Link Fabric | 5,152 | 0 | | | | |
| 9405 | Tennis Court Replacement | 141,012 | 0 | | | | |
| 9406 | IOOF Park Plan | 1,171 | 0 | | | | |
| 9407 | Utility Trailer-Parks | 3,264 | 0 | | | | |
| 9408 | Jorgensen Playground Rebuild | 3,249 | 16,220 | | | | |
| 9409 | Activity Software - Recreation | | 10,838 | | | | |
| 9410 | Pacman Pond Rebuild | 77,488 | 6,973 | | | | |
| 9411 | Legion Playground Unit | | 0 | 10,000 | 156,094 | 156,790 | |

DEPT: CAPITAL IMPROVEMENTS - Non-Assets 01-4039

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|---------------|---|----------------|----------------|----------------|----------------|--------------------|---------------|
| | | | | Budget | @ 09/30 | | |
| 9412 | Community Center Addition Study | | 14,193 | | | | |
| 9413 | Bill's Park Acquisition | | 477 | | | | |
| 9414 | Auto Belay Replacement | | | | 12,960 | 12,960 | |
| 9416 | Stucco On West Footer - Community Center | | 0 | 4,000 | 6,280 | 6,280 | |
| 9417 | Door Alarms - Gym Box Exits | | 0 | 1,200 | 1,146 | 1,146 | |
| 9418 | Gym Divider Wall | | | | | | 10,000 |
| 9421 | Vietnam Memorial | | | | 199 | 199 | |
| 9451 | Fleet Replacement-PD Cars | | 53,693 | | | | see 01-4038 |
| 9452 | Bobcat Upgrade - Fleet | 3,124 | 0 | | | | |
| 9453 | Bobcat Upgrade - Parks | 5,173 | 0 | 2,500 | 0 | 0 | |
| 9454 | Unit #13-Replacement of 1989 | 39,534 | 0 | | | | |
| 9455 | Unit #56 - Replace Elan Snowm | 7,948 | 0 | | | | |
| 9456 | Unit #170 - Replace 1986 GMC General (3 Yr. | | 0 | | | | |
| 9457 | Unit #129 - Replace 1997 Chev | 20,210 | 0 | | | | |
| 9458 | Unit #132 or #146 - Replace 200 | 16,954 | 0 | | | | |
| 9459 | Unit #149 - Replace John Deere | 6,500 | 0 | | | | |
| 9460 | Unit #116 with used truck | 116,260 | 33,537 | 33,537 | 28,796 | 28,796 | see 01-4038 |
| TOTALS | | 760,590 | 339,922 | 360,579 | 367,368 | 525,027 | 94,171 |

Budget Inc -73.88%
Y/EProj Inc -82.06%

Comments:

- 9201 Annual mosquito control program through Gunnison County
- 9202 Replacement of fourteen personal computers for the police department (\$18,200) and other computer components for the City's computer network as needed (5,800).
- 9203 Downtown furniture includes metal benches and bike racks for central business district and \$500 for downtown lights. All projects have been postponed for 2011
- 9231 Replace windows with energy efficient windows
- 9304 4 concealable ballistic vests, level II or higher and 1 entry level vest, level IIIA
- 9311 Training suit designed for use with Taser products-allows for integration of Taser into realistic scenario trainings
- 9312 Storage cabinet for small fire-arms
- 9313 Install OSHA approved stairway for access to evidence/property mezzanine storage area
- 9314 Chemical/Distracton Device cabinet rated for Type 3 explosives
- 9363 4 fire nozzles that can be set to flow at a constant gallonage at a given pressure
- 9364 3 foam proportioners to allow use of foam on both Class A trucks
- 9365 Portable hose tester to test all fire hose without using fire truck pumps
- 9403 Trees around the south parking lot, install plantings and irrigation on the east and west sides of the community center
- 9418 Replace dry wall where divider wall is attached with metal

Dept: CRANOR HILL

01-4045

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|------------------------------|-------------|-------------|----------|-------------------|---------------|
| | | | | Budget | Projected @ 09/30 | |
| 4101 | Wages-Cranor Hill | | | | | 10,700 |
| 4102 | Overtime | | | | | 0 |
| 4103 | Social Security | | | | | 663 |
| 4104 | Medicare | | | | | 155 |
| 4106 | Hlth Ins/WC/Other Benefits | | | | | 449 |
| | Sub-Total: Personnel | 0 | 0 | 0 | 0 | 11,968 |
| 4201 | Material/Operating Sply | | | | | 6,000 |
| 4203 | Fuel/Lubricant Supply | | | | | 1,000 |
| 4303 | Advertising/Legal Svcs | | | | | 300 |
| 4320 | Telephone/Fax Service | | | | | 708 |
| 4321 | Utilities | | | | | 859 |
| 4330 | Professional Svcs | | | | | 1,000 |
| 4340 | Repair/Maintenance Services | | | | | |
| 4421 | Fleet Services | | | | | 400 |
| 4650 | Miscellaneous Expenses | | | | | 0 |
| | Sub-Total: Operations | 0 | 0 | 0 | 0 | 10,267 |
| TOTALS | | 0 | 0 | 0 | 0 | 22,235 |

Budget Inc

Y/E Proj Inc

Comments:

- 4101 Projected 2010 expenses are based on the potential of being open 14 days in December. 92 hrs@11.35/hr. 2011 expenses are based on the potential of being open January 1st through spring break and 14 days in December of budgeted year. We will strive to train as many volunteers as we can to reduce personnel costs.
- 4201 Repair/maintenance items and concession stand supplies
- 4330 Professional Services include State Tramway Board inspections two times per season plus wire rope inspection
- 4340 Insurance payment on Snow Cat Shed damage
- 4421 \$100 for Fleet availability; \$300 for miscellaneous fleet service if needed

DEPT: Community Center Building-Operations 01-4048

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|------------------------------|----------------------------|----------------|----------------|----------|----------|--------------------|-------------|
| | | | | Budget | @ 09/30 | | |
| 4101 | Wages-Community Center | 58,861 | 85,776 | 0 | 0 | 0 | 0 |
| 4102 | Overtime | 0 | 370 | 0 | 0 | 0 | 0 |
| 4103 | Social Security | 4,457 | 5,327 | 0 | 0 | 0 | 0 |
| 4104 | Medicare | 855 | 1,246 | 0 | 0 | 0 | 0 |
| 4106 | Hlth Ins/WC/Other Benefits | 2,406 | 2,392 | 0 | 0 | 0 | 0 |
| 4108 | ER Retirement Contrbtn | 738 | 1,319 | 0 | 0 | 0 | 0 |
| Sub-Total: Personnel | | 67,317 | 96,430 | 0 | 0 | 0 | 0 |
| 4201 | Material/Operating Sply | 6,487 | 6,493 | 0 | 0 | 0 | 0 |
| 4320 | Telephone/Fax Services | 6,640 | 8,915 | 0 | 0 | 0 | 0 |
| 4321 | Utilities | 39,449 | 42,916 | 0 | 0 | 0 | 0 |
| 4340 | Repair/Maintnc Services | 3,538 | 6,196 | 0 | 0 | 0 | 0 |
| 4353 | Events | | 67 | | 0 | 0 | 0 |
| 4360 | Contracted Services | 40,301 | 36,877 | 0 | 0 | 0 | 0 |
| 4401 | Prop/Liab Ins Premiums | 1,140 | 1,879 | 0 | 0 | 0 | 0 |
| Sub-Total: Operations | | 97,555 | 103,343 | 0 | 0 | 0 | 0 |
| TOTALS | | 164,872 | 199,773 | 0 | 0 | 0 | 0 |

Budget Inc
Y/EProj Inc

Comments: All expenses for 2010 and 2011 moved to Pool Department

- 4101 Includes front desk and climbing wall personel 7 days per week. Community Center hours have been extended due to pool opening. 2009. A \$26,000 transfer from the pool fund will occur in 2009 and 2010.
- 4201 Increased to meet needs
- 4340 plumbers, electricians, HVAC professionals etc
- 4360 Includes Fire alarm inspection, fire sprinkler inspection, kitchen hood fire supression inspection, alarm monitoring service, HVAC maintenance agreement, health inspection, auto belay maintenance, pest control, gym floor refinishing and cleaning c act which will be split with pool fund.

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|------------------------------|---------------------------|----------------|----------------|----------------|----------------|--------------------|----------------|
| | | | | Budget | @ 09/30 | | |
| 4101 | Wages-Recreation Office | 203,202 | 190,524 | 185,823 | 138,319 | 189,820 | 189,850 |
| 4102 | Overtime | 12,284 | 6,936 | 7,350 | 4,122 | 5,000 | 7,350 |
| 4103 | Social Security | 12,440 | 11,261 | 11,860 | 8,109 | 12,079 | 12,110 |
| 4104 | Medicare | 2,909 | 2,634 | 2,774 | 1,897 | 2,825 | 2,832 |
| 4106 | Hlth Ins/WC/Othr Benefits | 36,743 | 36,008 | 31,966 | 24,225 | 35,321 | 33,653 |
| 4107 | Travel Allowance | 3,600 | 0 | 0 | 0 | 0 | 0 |
| 4108 | ER Retirement Contrbtn | 7,025 | 9,706 | 9,197 | 8,282 | 11,293 | 9,197 |
| Sub-Total: Personnel | | 278,203 | 257,069 | 248,970 | 184,954 | 256,337 | 254,992 |
| 4201 | Material/Operating Sply | 11,516 | 2,907 | 4,000 | 6,386 | 6,700 | 5,000 |
| 4203 | Fuel/Lubricant Supplies | 2,679 | 257 | 0 | 880 | 1,000 | 500 |
| 4302 | Printing/Duplication Svcs | 0 | 9 | 0 | | 0 | 0 |
| 4303 | Advertising/Legal Svcs | 195 | 146 | 100 | 52 | 52 | 50 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 585 | 45 | 0 | | 0 | 0 |
| 4320 | Telephone/Fax Services | | 294 | | 360 | 600 | 600 |
| 4353 | Events | 9,623 | 12,643 | 13,000 | 10,624 | 12,500 | 9,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | 653 | 197 | 0 | | 0 | 0 |
| 4401 | Prop/Liab Ins Premium | 0 | 966 | 0 | 0 | 0 | 0 |
| 4420 | Rental | 2,170 | 1,830 | 2,000 | 1,501 | 2,000 | 2,000 |
| 4421 | Fleet Services | | | | | | |
| Sub-Total: Operations | | 27,421 | 19,294 | 19,100 | 19,804 | 22,852 | 17,150 |
| TOTALS | | 305,624 | 276,363 | 268,070 | 204,758 | 279,189 | 272,142 |

Budget Inc 1.52%
Y/EProj Inc -2.52%

Comments:

- 4101 Wages for Parks & Rec Director (50%), Recreation Programs Supervisor, Assistant Recreation Facilities Manager, and Rec Coordinator.
Wages for the Jorgensen concessions were not included in the 2010 budget. Our projected year end number reflects the \$4,027 in wages paid to operate the concession stand and is included in 2011
** Our revenue vs expenses at the concession stand was in the black \$826
- 4102 Programs, events or emergencies that require full time staff to exceed 40 hours
- 4201 2010 Summer concession supplies eliminated however we did not have anyone bid on the contract we purchased concessions inventory out of this line item see above statement in 4101 **
- 4353 Multiple events: Birthday parties, softball tournaments, Fishing Derby, skills challenges, Cranor Race
Would like to propose moving all birthday parties revenue and expense to the 51 CC Aquatics Center budget
- 4420 Copier/fax lease

DEPT: RECREATION PROGRAMS

01-4050

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|------------------------------|----------------|----------------|----------------|--------------------|----------------|
| | | | | Budget | Projected Year-end | |
| 4101 | Wages-Recreation | 81,026 | 72,088 | 65,000 | 50,417 | 65,000 |
| 4102 | Overtime | 169 | 0 | 0 | 0 | 0 |
| 4103 | Social Security | 5,075 | 4,484 | 4,030 | 3,126 | 4,030 |
| 4104 | Medicare | 1,187 | 1,049 | 943 | 731 | 943 |
| 4106 | Hlth Ins/WC/Othr Benefits | 3,980 | 2,140 | 2,730 | 1,580 | 2,730 |
| 4108 | ER Retirement Contrbtn | 3 | 495 | 0 | 743 | 0 |
| | Sub-Total: Personnel | 91,440 | 80,256 | 72,703 | 56,597 | 72,703 |
| 4201 | Material/Operating Sply | 38,187 | 21,829 | 25,000 | 25,920 | 25,000 |
| 4202 | Clothing/Uniforms | 165 | 209 | 350 | 0 | 0 |
| 4203 | Fuel/Lubricant Supplies | 1,885 | 1,907 | 2,500 | 1,399 | 2,000 |
| 4302 | Printing/Duplication Svcs | 6,136 | 6,863 | 6,400 | 5,421 | 6,400 |
| 4303 | Advertising/Legal Svcs | 1,285 | 531 | 1,000 | 731 | 500 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 1,155 | 187 | 500 | 0 | 1,000 |
| 4350 | Other Purchased Services | 16,252 | 8,825 | 9,000 | 10,219 | 10,000 |
| 4360 | Contracted Svcs | 8,701 | 6,356 | 8,000 | 5,324 | 5,500 |
| 4370 | Trvl/Mileage/Meals/Lodg | 5,696 | 2,362 | 2,700 | 1,316 | 800 |
| 4421 | Fleet Services | | | | | |
| 4658 | Scholarships | 4,270 | 3,719 | 4,500 | 3,304 | 4,000 |
| | Sub-Total: Operations | 83,732 | 52,788 | 59,950 | 53,634 | 55,200 |
| TOTALS | | 175,172 | 133,044 | 132,653 | 110,231 | 127,903 |

Budget Inc -3.58%
Y/EProj Inc 2.28%

Comments:

- 4101 Recreation program instructor wages only. Wage numbers are up due to an increase in programs/ instructors. The program revenue will offset the wage expense entirely.
- 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, cross country skiing, gymnastics, softball, etc.
- 4302 Printing of the City of Gunnison 2011 Quarterly Program Offerings
- 4303 Advertisements in media (newspaper). Each advertisement costs approximately \$100 per media outlet.
- 4310 Instructor Certifications: Fitness, Gymnastics, etc. This figure will vary depending on the number of returning instructors. There were no certifications to renew in 2010. \$500 increase is dues paid to NRPA who conducts comprehensive background investigations on all instructors.
- 4350 Sports officials game fees: adult and youth softball, Babe Ruth baseball, adult soccer. Expense is offset by additional recreation revenue. Increase in 2011 due to more baseball, softball, and soccer teams.
- 4360 Credit card fees associated with Rec Programs.
- 4370 Reimbursement to travel league/tournament team coaches: gymnastics, cross country skiing, softball, soccer, climbing, and baseball. Expenses are only paid when receipts are submitted.
- 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 2010 is \$130,000. Scholarships revenue is \$4,000.
** Projected Rec Revneue for 2011 is \$132,000. Scholarship Revenue projection is \$4,000

DEPT: PARKS

01-4051

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|---------------|------------------------------|----------------|----------------|----------------|----------------|--------------------|----------------|
| | | | | Budget | @ 09/30 | | |
| 4101 | Wages-Parks | 269,148 | 264,995 | 261,752 | 185,898 | 237,000 | 242,044 |
| 4102 | Overtime | 5,956 | 712 | 4,000 | 1,180 | 2,000 | 3,000 |
| 4103 | Social Security | 16,434 | 15,858 | 16,408 | 11,187 | 14,818 | 15,124 |
| 4104 | Medicare | 3,843 | 3,709 | 3,837 | 2,616 | 3,466 | 3,537 |
| 4106 | Hlth Ins/WC/Othr Benefits | 39,531 | 35,781 | 33,956 | 32,828 | 44,782 | 37,586 |
| 4108 | ER Retirement Contrbbtn | 9,286 | 10,153 | 10,364 | 6,757 | 8,709 | 9,379 |
| | Sub-Total: Personnel | 344,198 | 331,208 | 330,317 | 240,466 | 310,775 | 310,670 |
| 4201 | Material/Operating Sply | 57,414 | 48,607 | 50,000 | 44,077 | 50,000 | 50,000 |
| 4202 | Clothing/Uniforms | 1,813 | 1,517 | 1,700 | 753 | 1,700 | 1,700 |
| 4203 | Fuel/Lubricant Supply | 21,389 | 12,037 | 11,500 | 8,229 | 11,000 | 11,000 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 370 | 63 | 500 | 35 | 250 | 500 |
| 4320 | Telephone/Fax Services | 3,989 | 3,522 | 369 | 884 | 1,500 | 1,500 |
| 4321 | Utilities | 40,732 | 34,700 | 32,500 | 13,041 | 35,000 | 35,000 |
| 4330 | Professional Services | 320 | 938 | 250 | 270 | 270 | 250 |
| 4340 | Repair/Mntce Svcs | 157 | 0 | 1,000 | 316 | 500 | 1,000 |
| 4360 | Contracted Svcs | 10,458 | 4,351 | 3,000 | 3,307 | 3,311 | 0 |
| 4370 | Trvl/Mileage/Meals/Lodg | 1,424 | 0 | 0 | 0 | 0 | 0 |
| 4401 | Prop/Liab Ins Premium | 1,395 | 1,553 | 1,375 | 1,192 | 1,300 | 1,375 |
| 4402 | Property/Liability Claim | 1,944 | 1,991 | 0 | 0 | 0 | 0 |
| 4421 | Fleet Services | 35,550 | 34,855 | 34,855 | 26,141 | 34,855 | 34,855 |
| | Sub-Total: Operations | 176,955 | 144,134 | 137,049 | 98,245 | 139,686 | 137,180 |
| TOTALS | | 521,153 | 475,342 | 467,366 | 338,711 | 450,461 | 447,850 |

Budget Inc -4.18%
Y/EProj Inc -0.58%

Comments:

- 4101 Promotion and new hires of full time positions and reduction of summer temps in 2010 equals a savings of \$20,000
- 4106 2010 Year-end and 2011 budget increased due to two unemployment claims.
- 4201 This line item includes: irrigation parts, janitorial supplies, trash bags, misc. hardware, fertilizer, flower bedding plants, tools, paint, lumber, etc.
- 4202 Identifiable clothing for four full-time parks crew at \$300 each. \$500 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
- 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 Funding transferred to Conservation Trust
- 4370 No travel for training
- 4421 Fleet rental & routine vehicle maintenance

DEPT: Van Tuyl Ranch

01-4052

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|------------------------------|-----------------------------|---------------|--------------|--------------|----------|--------------------|---------------|
| | | | | Budget | @ 09/30 | | |
| 4201 | Office/Operating Supplies | 4 | 0 | | 0 | 0 | 0 |
| 4303 | Advertising/Legal Notices | 0 | 692 | | 0 | 0 | 0 |
| 4321 | Utilities | 591 | 253 | 0 | 0 | 0 | 0 |
| 4340 | Repair/Maintenance Services | 15,523 | 666 | 7,830 | 0 | 0 | 1,500 |
| 4342 | Property Maintenance | 0 | 363 | 0 | 0 | 14,800 | 29,100 |
| Sub-Total: Operations | | 16,118 | 1,974 | 7,830 | 0 | 14,800 | 30,600 |
| TOTALS | | 16,118 | 1,974 | 7,830 | 0 | 14,800 | 30,600 |

Budget Inc 290.80%
Y/EProj Inc 106.76%

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.

4342 Fencing

DEPT: GRANTS & CONTRACTS FOR SERVICE 01-4090

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Requested Budget |
|---------------|--------------------------------|----------------|----------------|---------------|---------------|--------------------|-----------------------|
| | | | | Budget | @ 09/30 | | |
| | <i>New Grants</i> | 10,445 | 10,382 | 6,000 | | 6,900 | 6,000 |
| 8101 | Challenge Grants | 1,562 | 2,095 | 3,500 | 2,500 | 3,500 | 3,500 |
| 8102 | Youth Grants | 6,000 | 4,500 | 2,500 | 3,400 | 3,400 | 2,500 |
| 8103 | CityScape Grants | 2,883 | 3,787 | 0 | 0 | 0 | 0 |
| | <i>Continuing Grants</i> | 23,000 | 20,200 | 18,904 | | 18,904 | 18,917 |
| 8201 | Chamber Holidays | 2,500 | 2,500 | 2,487 | 2,487 | 2,487 | 2,000 |
| 8202 | Cattlemen's Days | 7,500 | 7,500 | 7,462 | 7,462 | 7,462 | 7,462 |
| 8203 | Archaeological Dig | 2,500 | 0 | 0 | 0 | 0 | 0 |
| 8205 | Car Show | 500 | 500 | 0 | 0 | 0 | 500 |
| 8206 | S/R Fishing Tourmnt | 1,000 | 1,000 | 0 | 0 | 0 | 0 |
| 8207 | Kiwanis Fishing Tourmnt | 1,000 | 700 | 995 | 995 | 995 | 995 |
| 8208 | Rotary Fireworks | 6,000 | 6,000 | 5,970 | 5,970 | 5,970 | 5,970 |
| 8209 | Colo Adventure Sports Festival | 2,000 | 2,000 | 1,990 | 1,990 | 1,990 | 1,990 |
| | <i>Contracts for Service</i> | 99,695 | 73,323 | 66,387 | | 66,387 | 65,155 |
| 8301 | Additional Contracts | 10,750 | 1,000 | 2,788 | 1,250 | 2,788 | 4,203 |
| 8302 | Safe Ride | 3,323 | 4,000 | 3,980 | 4,593 | 3,980 | 3,980 |
| 8303 | Arts Council | 25,000 | 23,750 | 21,268 | 21,268 | 21,268 | 20,418 |
| 8304 | Spay/Neuter Svcs | 1,000 | 1,000 | 995 | 995 | 995 | 995 |
| 8305 | Literacy Program | 1,500 | 1,500 | 1,492 | 1,492 | 1,492 | 1,450 |
| 8306 | Pioneer Museum | 5,000 | 5,000 | 4,975 | 4,975 | 4,975 | 4,975 |
| 8307 | Water Workshop | 1,500 | 1,500 | 1,492 | 1,492 | 1,492 | 0 |
| 8308 | Jubilee House | 1,426 | 1,400 | 1,393 | 1,393 | 1,393 | 1,130 |
| 8309 | Six Points Eval & Trn | 3,500 | 3,100 | 3,084 | 3,084 | 3,084 | 3,084 |
| 8311 | Sage Grouse Coordinator | 5,000 | 0 | 0 | 0 | 0 | 0 |
| 8312 | Gunnison Nordic Club | 1,000 | 1,073 | 995 | 307 | 995 | 995 |
| 8401 | Chamber of Commerce | 15,000 | 15,000 | 14,925 | 7,463 | 14,925 | 14,925 |
| 8403 | WSC-Recruiting Services | 10,000 | 10,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| 8405 | Special Events Coordinator | 10,696 | 0 | 0 | 0 | 0 | 0 |
| 8601 | Tenderfoot Child & Family Dev | 5,000 | 5,000 | 0 | 0 | 0 | 0 |
| | <i>Other Service</i> | 9,375 | 5,472 | 7,742 | | 3,896 | 6,750 |
| 8701 | City Fest | 4,088 | 0 | 3,000 | 0 | 0 | 3,000 |
| 8702 | Community Outreach | 2,118 | 1,269 | 1,492 | 496 | 496 | 500 |
| 8703 | Sculptour | 1,445 | 249 | 0 | 0 | 0 | 0 |
| 8704 | Tree Carving | 1,724 | 3,954 | 3,250 | 3,400 | 3,400 | 3,250 |
| TOTALS | | 142,515 | 109,377 | 99,033 | 86,012 | 96,087 | 96,822 |

Budget Inc -2.23%
Y/EProj Inc 0.76%

Comments:

Funding for line items 8101 through 8704 has been calculated at 2.5% of City and County general fund sales tax revenues budgeted for the year.

The year end calculation for 2010 is 3,872,884 x 2.5% = 96,822
The calculation for 2011 is 3,872,884 x 2.5% = 96,822

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.
2008 Expenses - \$5,000 Gunnison River Festival; \$3,000 ORE; \$700 Gunnison Nordic transferred to line item 8312
\$1,350 Gunnison Country Food Pantry; \$1,400 Chamber of Commerce Gunnison Greenbacks
2009 Expenses - \$1,000 Rural Philanthropy Days
2010 Expenses - Ranchers & Sportsmen for the Hungry \$750; Gunnison Arts Council \$500; may be others
- 8701 Capital improvement projects displays, caterer to prepare meal except for hot dogs, drinks, and dessert
- 8702 Community cleanup
- 8703 Costs associated with Sculptour artist reception and installation of artwork.
- 8704 Awards for "Carving up Colorado" tree carving event held in August with Art in the Park

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected Year-end | 2011 Budget |
|---------------|------------------------------|---------------|---------------|---------------|---------------|--------------------|---------------|
| | | | | Budget | @ 09/30 | | |
| 8801 | Economic Development | 55,972 | 36,833 | 23,597 | 4,232 | 10,000 | 24,725 |
| 8802 | Gunn Housing Authority (IGA) | 15,000 | 24,500 | 24,500 | 24,500 | 24,500 | 24,500 |
| 8803 | Gun Housing South Boulevard | 400 | 0 | 0 | 0 | 0 | |
| TOTALS | | 71,372 | 61,333 | 48,097 | 28,732 | 34,500 | 49,225 |

Budget Inc 2.35%
Y/EProj Inc 42.68%

Comments:

Proposed funding for the economic development department is calculated at .75% of the franchise fee charged to electric, water, and sewer utilities (rate was increased from 3% to 4% in 2007).

The calculation for 2010 is:

| | |
|--------------------|---------------|
| electric franchise | 36,893 |
| water franchise | 4,429 |
| sewer franchise | 7,903 |
| ***TOTAL = | 49,225 |

8801 Proposal for advancing development of housing, transportation and communication improvements. These three areas have been deemed as appropriated for local government involvement by the four local government entities. Expenditures from these funds will be approved by Council after consideration of future proposals. No funds will be allocated without council establishing an economic development plan.
2008 Expenses \$22,359 River Oaks Communications; \$13,613 Civic Economics - Fiscal Impact Update \$20,000 Gunnison Transportation Authority
2009 Expenses - \$7,182 Downtown Community Revitalization Plan; \$25,286 City Ca\$hback Program; \$240 Additional Planter; \$2,500 Right-of-Way Appraisal; \$925 RTA Bus Stop
2010 Expenses - 2 Bus shelters
 Projects for 2011 to be approved by council

8802 The Intergovernmental Agreement for the Gunnison Housing Authority has been funded out of Grants and Contracts for Service in past years. Council and staff feel support of this IGA contributes to the "housing" component mentioned in line item 8801.

Special Revenue Fund Conservation Trust

Anticipated GOCO lottery proceeds in the amount of \$23,500 will fund various park and recreation improvements in 2011, including renovations to the Teller Street Baseball Field. GOCO funds assisted with the Legion Park improvements 2010, including a new climbing structure and the pavilion seen below.



Legion Park Pavilion

CITY OF GUNNISON

SPECIAL REVENUE FUND

| | | 2008 | 2009 | 2010 | Projected | 2011 |
|---|------------------------------|---------------------|-------------|----------|----------------------------|-------------|
| CONSERVATION TRUST | | | | | | |
| BEGINNING CASH | | 48,033 | 39,866 | 33,256 | 33,256 | 18,037 |
| DIV: CONSERVATION TRUST - 02 | | REVENUES | | | | |
| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
| | | | | Budget | Projected @ 09/30 Year-end | |
| 3333 | Lottery Proceeds | 27,239 | 25,899 | 25,000 | 11,702 | 23,400 |
| 3334 | Lottery Redistribution | 13,493 | 13,374 | 12,500 | 12,570 | 12,570 |
| 3701 | Interest on Investment | 1,366 | 439 | 243 | 168 | 249 |
| Operating Revenues | | 42,098 | 39,712 | 37,743 | 24,440 | 36,219 |
| 4999 | Transfers Out-CC Maintenance | (13,493) | (13,374) | (12,500) | (12,570) | (12,570) |
| 4999 | Transfers Out-Auto Belay | | | | | (3,608) |
| Other Financing Sources/Uses | | (13,493) | (13,374) | (12,500) | (12,570) | (16,178) |
| CONSERVATION TRUST TOTAL REVENUE | | 28,604 | 26,338 | 25,243 | 11,870 | 20,041 |
| DIV: CONSERVATION TRUST | | EXPENDITURES | | | | |
| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
| | | | | Budget | Projected @ 09/30 Year-end | |
| 4150 | Conservation Trust | 36,772 | 32,948 | 40,060 | 15,897 | 35,260 |
| CONSERVATION TRUST TOTAL EXPENSES | | 36,772 | 32,948 | 40,060 | 15,897 | 35,260 |
| Rev Over (Under) Expns | | (8,167) | (6,610) | (14,817) | (4,027) | (15,219) |
| OTHER FINANCING SOURCES | | | | | | |
| Use of Fund Balance: | | | | | | |
| Legion Playground Unit | | | | 15,000 | | 15,000 |
| BMX Start Ramp | | | | | | 4,000 |
| CharMar Fence Replacement | | | | | | 2,000 |
| Teller Baseball Field | | | | | | 10,000 |
| Totalm Use of Fund Balance | | | | 15,000 | | 15,000 |
| CONSERVATION TRUST ENDING CASH BALANCE | | 39,866 | 33,256 | 18,439 | (4,027) | 18,037 |
| | | | | | | 2,767 |

Comments:

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

- 3333 Lottery proceeds from Colorado Lottery.
- 3334 Lottery redistribution from Gunnison Metropolitan Recreation District. These funds are transferred out to the Pool Fund on an annual basis to pay a portion of the maintenance expenses for the Community Center.
- 4999 See above note

Div: CONSERVATION TRUST

02-4150

| Acct No. | Description | 2008 Actual | 2009 Actual | Budget | 2010 @ 09/30 | Projected Year-end | 2011 Budget |
|----------|----------------------------------|---------------|---------------|---------------|---------------|--------------------|---------------|
| 9411 | Legion Playground Unit | | | 15,000 | 0 | 15,000 | 0 |
| 9501 | Hartman Rocks Fencing | 940 | 498 | 1,000 | 352 | 900 | 1,000 |
| 9502 | Surveillance System for Comm | 4,860 | 4,860 | 4,860 | 4,860 | 4,860 | 4,860 |
| 9503 | Picnic Table/Trash Can Replac | 5,000 | 3,996 | 4,000 | 4,000 | 4,000 | 0 |
| 9504 | Taylor Mtn Park Improvments | 1,092 | 463 | 1,000 | 0 | 500 | 1,000 |
| 9505 | BMX track material | 0 | 525 | 0 | | 0 | 0 |
| 9506 | Restroom Improvements | 1,662 | 1,417 | 2,000 | 1,816 | 2,000 | 0 |
| 9507 | Drainage Valve @ Pac Man Por | 0 | 2,492 | 0 | 0 | 0 | 0 |
| 9508 | Landlogic Park Asset Inventor | 0 | 4,493 | 1,200 | 1,000 | 1,000 | 0 |
| 9509 | Irrigation Improvements | 0 | 2,997 | 2,000 | 3,869 | 4,000 | 4,000 |
| 9512 | Pac Man Bridge | 0 | 11,207 | 0 | 0 | 0 | 0 |
| 9513 | Diamond Dry | 560 | | | | | |
| 9514 | Gymnastics Equipment | 1,169 | | | | | |
| 9515 | Ice Rink Improvements | 503 | | | | | |
| 9516 | Lower Ice Rink-Irrigation Syste | 10,815 | | | | | |
| 9517 | Pac Man-Rebuild Matching Fur | 10,171 | | | | | |
| 9521 | BMX Start Ramp | | | 4,000 | | 0 | 4,000 |
| 9522 | CharMar W/S Fence Replacement | | | 5,000 | | 3,000 | 2,000 |
| 9523 | Painting and staining | | | | | | 5,000 |
| 9524 | Dandelion spraying | | | | | | 4,000 |
| 9525 | Fertilizer | | | | | | 3,000 |
| 9526 | Teller Baseball Field Renovation | | | | | | 10,000 |
| | | 36,772 | 32,948 | 40,060 | 15,897 | 35,260 | 38,860 |

Budget Inc -3.00%
Y/EProj Inc 10.21%

Comments:

- 9501 Reroute of designated trails; clean up day projects, post & rail replacements,pumping of restroom ,annual allocation
- 9502 Surveillance system for monitoring activity within the Community Center 2011 final payment
- 9503 Picnic table & trash recepticle replacements & additions
- 9504 Miscellaneous repairs at campground and day use area, restroom pumping
- 9505 Add compactable material to BMX track
- 9506 Paint interiors, update and replace fixtures
- 9507 Retrofit main drainage valve on Pac Man pond w/ a more modern valve
- 9508 Map based inventory of park assets (software rights to complete mapping of all remaining parks)
- 9509 Purchase of Irrigation parts and equipment for parks throughoput town. Also rebuilding controls boxes.
2010 - Installation of electrical safety devises in the pump house at Jorgensen park.
- 9510 Jorgensen Park N/W softball infield renovation; additional material for S/W, N/E softball & baseball fields
- 9511 Matching dollars for EIA grant for Community Center Addition
- 9512 Floating bridge to island in pac man pond. Required match for GOCO grant from fund balance
- 9513 Used to bring fields back to safe playable conditions after rain storms.
- 9514 New mat for gymnastics area
- 9515 Outdoor digital thermometer
- 9516 Replace & repair irrigation system in and around lower rink during and after construction of ice rink.
- 9517 Match funds for GOCO grant to redo Pac Man pond
- 9521 Purchase of new start ramp for BMX track
- 9522 \$2000 reallocated to Irrigation to repair jorgensen pump system. Purchase chain link fabric in 2010 posts cap rail and install in 2011
- 9523 Stain Gazebo and Hartman picnic shelter
- 9524 Late spring spraying of all parks for Dandelions and weeds.
- 9525 Purchase lawn fertilizer for all park turf applied by Park crew.
- 9526 Match money for GOCO grant application if successful.

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.



CITY OF GUNNISON

FLEET MAINTENANCE FUND

| | 2008 | 2009 | 2010 | 2010 | 2011 |
|--------------------------|---------|---------|---------|---------|---------|
| FLEET MAINTENANCE | | | | | |
| BEGINNING CASH | 344,883 | 311,903 | 317,465 | 317,465 | (2,238) |

Fund FLEET MAINTENANCE - 04 REVENUES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|--|---------------------|----------------|----------------|----------------|-------------------|----------------|
| | | | | Budget | Projected @ 09/30 | |
| 3409 | Fleet Repair Svcs. | 100,706 | 110,306 | 110,306 | 82,687 | 110,306 |
| 3410 | Fleet Rental Svcs. | 257,742 | 267,558 | 263,647 | 197,310 | 262,647 |
| 3601 | Misc. Fleet Svcs. | 38,233 | 19,087 | 19,060 | 14,288 | 19,060 |
| 3602 | Prior Year Refunds | 118 | 0 | 0 | 385 | 385 |
| 3701 | Investment Interest | 9,189 | 4,178 | 3,115 | 2,040 | 2,709 |
| FLEET MAINTENANCE TOTAL REVENUE | | 405,988 | 401,129 | 396,128 | 296,709 | 395,107 |

EXPENDITURES

Fund FLEET MAINTENANCE

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---|-------------------|----------------|----------------|----------------|----------------|----------------|
| | | | | Budget | Year-end | |
| 4170 | Fleet Maintenance | 438,969 | 395,567 | 396,125 | 265,985 | 396,709 |
| FLEET MAINTENANCE TOTAL EXPENSES | | 438,969 | 395,567 | 396,125 | 265,985 | 396,709 |
| Rev Over (Under) Expns | | (32,980) | 5,562 | 3 | 30,724 | (1,602) |

OTHER FINANCING USES

| | | | | | | |
|---------------------------------------|--|--|--|--|-----------|-------|
| Transfer Out (to General Fund) | | | | | (318,101) | (758) |
|---------------------------------------|--|--|--|--|-----------|-------|

| | 2008 | 2009 | 2010 | 2010 | 2011 |
|----------------------------|---------|---------|---------|--------|---------|
| FLEET MAINTENANCE | | | | | |
| ENDING CASH BALANCE | 311,903 | 317,465 | 317,468 | 30,724 | (2,238) |

Comments:

Due to the provisions of Governmental Accounting Standards Board #34, internal funds must be closed out at each year end. The fund balance has accumulated over several years, with the largest contributions coming from the General Fund. Therefore the general fund will receive the excess fund balance. In the future, the general fund will continue to receive any excess funds and will be responsible for covering any shortfalls. Capital projects will be budgeted through the general fund and allocated to user departments if appropriate.

Fund: FLEET MAINTENANCE

04-4170

| Acct No. | Description | 2008 | 2009 | 2010 | Projected | 2011 |
|---------------|--------------------------------|----------------|----------------|----------------|---------------------|----------------|
| | | Actual | Actual | Budget | @ 09/30 Year-end | Budget |
| 4101 | Wages-Fleet Maint | 206,642 | 209,037 | 207,110 | 146,891 | 207,110 |
| 4102 | Overtime | 670 | 165 | 500 | 75 | 500 |
| 4103 | Social Security | 12,199 | 12,084 | 12,756 | 8,938 | 12,756 |
| 4104 | Medicare | 2,853 | 2,826 | 2,983 | 2,090 | 2,983 |
| 4106 | Hlth Ins/WC/Othr Benefits | 36,357 | 33,241 | 32,621 | 22,928 | 34,789 |
| 4108 | ER Retirement Contrbtn | 9,815 | 10,287 | 10,262 | 9,406 | 10,262 |
| | Sub-Total: Personnel | 268,536 | 267,640 | 266,232 | 190,329 | 267,975 |
| 4201 | Material/Operating Sply | 6,380 | 7,630 | 4,500 | 9,282 | 4,500 |
| 4202 | Clothing/Uniforms | 1,085 | 1,211 | 1,200 | 251 | 1,200 |
| 4203 | Fuel/Lubricant Supply | 11,804 | 5,881 | 11,250 | 8,637 | 13,500 |
| 4204 | Repair Supplies | 96,907 | 52,668 | 55,500 | 20,783 | 53,500 |
| 4205 | Small Tools | 4,133 | 3,004 | 2,700 | 1,803 | 2,700 |
| 4301 | Postage/Freight Svcs | 279 | 139 | 270 | 70 | 270 |
| 4302 | Printing/Duplication Svcs | 1,155 | 239 | 450 | 390 | 450 |
| 4303 | Advertising/Legal Svcs | 0 | 435 | 450 | 0 | 450 |
| 4304 | Subscrptn/Lit/Films | 238 | 140 | 360 | 217 | 360 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 436 | 1,201 | 900 | 210 | 900 |
| 4321 | Utilities | 6,722 | 6,969 | 7,200 | 4,715 | 7,200 |
| 4340 | Repair/Mntce Svcs | 15,104 | 14,657 | 13,500 | 5,152 | 11,400 |
| 4350 | Othr Purchased Svcs | 0 | 1,540 | 0 | 0 | 0 |
| 4360 | Contracted Svcs | 2,945 | 2,900 | 2,700 | 906 | 2,700 |
| 4370 | Trvl/Mileage/Meals/Lodg | 643 | 314 | 270 | 0 | 270 |
| 4401 | Prop/Liab Ins Premium | 16,290 | 18,140 | 16,062 | 15,199 | 16,062 |
| 4402 | Property/Liability Claim Pmnts | | | | 1,297 | 1,297 |
| 4650 | Miscellaneous Expenses | 0 | 0 | 75 | 0 | 0 |
| 4804 | Indirect Expenses | 6,312 | 10,859 | 12,506 | 6,744 | 11,975 |
| | Sub-Total: Operations | 170,433 | 127,927 | 129,893 | 75,656 | 128,734 |
| TOTALS | | 438,969 | 395,567 | 396,125 | 265,985 | 396,709 |

Budget Inc -0.84%
Y/EProj Inc -0.98%

Comments:

4201 Car wash materials, first aid supplies and other shop supplies
4202 Clothing for 4 employees plus extra coveralls for shop
4203 Fuel and oil used for maintaining fleet vehicles and equipment. Price increase due to fuel costs.
4204 Parts used in maintaining fleet vehicles and equipment.
4205 Yearly replacement of small tools broken or lost. Purchasing specialized tools for newer vehicles.
4301 Cost for receiving parts and supplies
4302 Print repair orders
4303 Advertise vehicle and equipment sales
4304 Repair manuals, safety films, fleet magazines
4310 Tuition for CFA school, membership in Rocky Mountain Fleet Manager Assoc.
4321 Electricity for equipment barn
4330 CFA yearly license fee for software
4340 Sublet repairs on vehicles and equipment fleet not equipped to do in-house
4350 Miscellaneous repair expense
4360 Shop rugs and miscellaneous items and fleet accident repairs
4370 Meals, lodging, travel
4401 Insurance increase
4650 Miscellaneous building expenses
4804 Increase in indirect expenses

CITY OF GUNNISON

FIREMAN'S PENSION

| | 2008 | 2009 | 2010 | | 2011 |
|--------------------------|-----------|-----------|-----------|-----------|-----------|
| FIREMAN'S PENSION | | | | | |
| BEGINNING CASH | 1,304,282 | 1,065,012 | 1,309,052 | 1,309,052 | 1,425,309 |

Fund FIREMAN'S PENSION - 05 REVENUES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|--|----------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 3309 | Pension Fund Contributions | 141,330 | 147,630 | 141,330 | 32,700 | 141,330 | 141,330 |
| 3701 | Interest on Investment | 34,011 | 29,642 | 17,832 | 15,114 | 22,540 | 20,000 |
| 3801 | Investment Revenue | (318,094) | 167,663 | 242,784 | 75,737 | 50,000 | 71,265 |
| FIREMAN'S PENSION TOTAL REVENUE | | (142,753) | 344,935 | 401,946 | 123,551 | 213,870 | 232,595 |

Fund FIREMAN'S PENSION EXPENDITURES

| Acct No. | 05-4101 Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|---|------------------------|---------------|----------------|---------------|---------------|---------------|---------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 4115 | Benefit Payments | 93,060 | 96,215 | 95,880 | 70,835 | 94,100 | 95,880 |
| 4650 | Miscellaneous Expenses | 3,457 | 4,680 | 2,800 | 2,613 | 3,513 | 3,800 |
| FIREMAN'S PENSION TOTAL EXPENSES | | 96,517 | 100,895 | 98,680 | 73,448 | 97,613 | 99,680 |

Rev Over (Under) Expns (239,270) 244,040 | 303,266 50,102 116,257 | 132,915

OTHER FINANCING SOURCES

| | |
|-------------|--|
| Transfer In | |
|-------------|--|

OTHER FINANCING USES

| | |
|--------------|--|
| Transfer Out | |
|--------------|--|

| | 2008 | 2009 | 2010 | | 2011 |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| FIREMAN'S PENSION | | | | | |
| ENDING CASH BALANCE | 1,065,012 | 1,309,052 | 1,612,318 | 1,425,309 | 1,558,225 |

Comments:

- 3309 The City of Gunnison and the Gunnison County Fire Protection District contribute to the Fireman'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 amount of the pension is determined semi-annually by the Board of Trustees of the Gunnison Fireman's Pension Fund. The number of retired firefighters receiving benefits over the last three years has fluctuated between 33 and 34. The 2011 budget includes benefits for 34 retired firefighters.
- 4650 Administrative expenses paid to Wells Fargo Investments.

CITY OF GUNNISON

INSURANCE RESERVE FUND

| | 2008 | 2009 | 2010 | | 2011 |
|---|----------------|----------------|----------------|----------------|----------------|
| INSURANCE RESERVE BEGINNING CASH | 239,605 | 169,482 | 168,423 | 168,423 | 168,910 |

Fund INSURANCE RESERVE - 07 REVENUES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|--|---------------------------|---------------|--------------|--------------|--------------|--------------|--------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 3602 | Prior Year Refunds | 0 | 57 | 0 | | 0 | 0 |
| 3701 | Interest on Investment | 5,063 | 2,986 | 3,000 | 1,320 | 2,000 | 3,000 |
| 6000 | Contributions | 23,500 | | 0 | 0 | 0 | 0 |
| 6001 | Section 125 Contributions | 3,436 | | 0 | 0 | 0 | 0 |
| INS. RESERVE FUND TOTAL REVENUE | | 31,999 | 3,043 | 3,000 | 1,320 | 2,000 | 3,000 |

Fund INSURANCE RESERVE EXPENDITURES

| Acct No. | 07-4180 Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|---|---------------------|-------------|--------------|--------------|------------|--------------|--------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 4404 | Insurance Premiums | 250 | | 0 | 0 | 0 | 0 |
| 4405 | Wellness Program | 530 | 458 | 2,100 | 513 | 1,513 | 2,100 |
| 4406 | Section 125 | 0 | 3,643 | 0 | | 0 | |
| INSURANCE RESERVE TOTAL EXPENSES | | 780 | 4,101 | 2,100 | 513 | 1,513 | 2,100 |
| Rev Over (Under) Expns | | 31,219 | (1,058) | 900 | 808 | 487 | 900 |

OTHER FINANCING SOURCES

| | | | |
|---------------------------------|--|--|--|
| Transfer In (from General Fund) | | | |
|---------------------------------|--|--|--|

OTHER FINANCING USES

| | | | |
|-------------------------|---------|--|--|
| Transfer Out (Gen Fund) | 101,342 | | |
|-------------------------|---------|--|--|

| | 2008 | 2009 | 2010 | | 2011 |
|--|----------------|----------------|----------------|----------------|----------------|
| INSURANCE RESERVE ENDING CASH BALANCE | 169,482 | 168,424 | 169,323 | 168,910 | 169,810 |

Enterprise Fund Electric Division

The City of Gunnison purchases hydro-power generated, coal-fire generated and wind-generated electricity for resale purposes, providing electric power to more than 4,100 customers. The City's purchased power meets requirements as set forth in the Governor's Energy Office Sustainability Policy and continues to have one of the four lowest electrical rates in Colorado. The electric bucket truck below is scheduled for replacement in the 2011 budget.



CITY OF GUNNISON

ENTERPRISE FUND

| | 2008 | 2009 | 2010 | 2010 | 2011 |
|---|-----------|-----------|-----------|-----------|-----------|
| ELECTRIC DIVISION BEGINNING CASH | 1,299,720 | 1,020,454 | 1,256,157 | 1,256,157 | 1,649,036 |

Div. ELECTRIC - 20 REVENUES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|----------|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 3302 | State Grant | | | | 15,000 | 15,000 | 0 |
| 3415 | Electric Sales | 4,245,551 | 4,605,092 | 4,757,149 | 3,601,266 | 4,857,149 | 4,881,435 |
| 3510 | Late Charges | 7,214 | 6,885 | 7,296 | 7,486 | 8,065 | 7,296 |
| 3601 | Misc. Elec. Svcs. | 20,227 | 8,791 | 5,000 | 6,901 | 9,175 | 6,500 |
| 3602 | Prior Year Refunds | | | | 233 | 233 | 0 |
| 3603 | Compensation for Loss | | | | 1,047 | 1,047 | 0 |
| 3604 | Refunds | (7,078) | 0 | 750 | 0 | 0 | 0 |
| 3621 | Recycled Materials | | 390 | 0 | 3,886 | 4,400 | 2,000 |
| 3701 | Interest on Investments | 50,970 | 22,253 | 11,772 | 10,099 | 11,772 | 11,772 |
| 3901 | Constr Chgs-Hook Up | 76,335 | 44,062 | 10,000 | 11,506 | 11,807 | 10,000 |
| | Operating Revenues | 4,393,220 | 4,687,473 | 4,791,967 | 3,657,423 | 4,918,648 | 4,919,003 |

| | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| ELECTRIC DIVISION TOTAL REVENUE | 4,393,220 | 4,687,473 | 4,791,967 | 3,657,423 | 4,918,648 | 4,919,003 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|

Div. ELECTRIC EXPENDITURES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|----------|-------------------------------|-------------|-------------|-----------|-----------|-----------|-------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 4201 | Admin & Gen Expenses | 497,022 | 534,852 | 521,997 | 392,412 | 504,127 | 569,386 |
| 4202 | Distribution Expenses | 4,011,501 | 3,861,367 | 4,201,341 | 2,607,685 | 3,938,893 | 4,100,887 |
| 4238 | Capital Outlay - Fixed Assets | 0 | 0 | 0 | 0 | 0 | 190,000 |
| 4239 | Capital Outlay - Non-Assets | 163,963 | 55,551 | 68,600 | 43,156 | 82,749 | 66,000 |

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| ELECTRIC DIVISION TOTAL EXPENSES | 4,672,487 | 4,451,770 | 4,791,937 | 3,043,253 | 4,525,769 | 4,926,273 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|

| | | | | | | |
|------------------------|-----------|---------|----|---------|---------|---------|
| Rev Over (Under) Expns | (279,266) | 235,703 | 30 | 614,170 | 392,879 | (7,270) |
|------------------------|-----------|---------|----|---------|---------|---------|

OTHER FINANCING SOURCES

| | | | | | | |
|---------------------------------|---------|--|--|--|--|-------|
| Use of Fund Balance: | | | | | | |
| Purch. Power/Relocate Utilities | 286,778 | | | | | 7,500 |

| | 2008 | 2009 | 2010 | 2010 | 2011 |
|--|------------------|------------------|------------------|------------------|------------------|
| ELECTRIC DIVISION ENDING CASH BALANCE | 1,020,454 | 1,256,157 | 1,256,187 | 1,649,036 | 1,641,767 |

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

No rate increase is recommended for 2011.

DIV: ELECTRIC - ADMIN & GENERAL EXPENSES 20-4201

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|---------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 4101 | Wages-Admin/General | 68,823 | 74,699 | 74,363 | 52,418 | 74,363 | 74,363 |
| 4103 | Social Security | 4,329 | 4,686 | 4,906 | 3,490 | 4,906 | 4,906 |
| 4104 | Medicare | 1,013 | 1,096 | 1,147 | 816 | 1,147 | 1,147 |
| 4105 | Standby | 5,800 | 5,711 | 5,800 | 4,103 | 5,800 | 5,800 |
| 4106 | Hlth Ins/WC/Othr Benefits | 10,095 | 10,182 | 9,115 | 7,078 | 9,884 | 9,228 |
| 4107 | Travel Allowance | 4,680 | 0 | 0 | 0 | 0 | 0 |
| 4108 | ER Retirement Contrbtn | 3,341 | 3,984 | 3,667 | 4,179 | 3,667 | 3,667 |
| | Sub-Total: Personnel | 98,081 | 100,358 | 98,999 | 72,085 | 99,767 | 99,112 |
| 4201 | Material/Operating Supply | 369 | 340 | 1,000 | 30 | 300 | 1,000 |
| 4202 | Clothing/Uniforms | 1,254 | 1,429 | 1,500 | 717 | 1,500 | 1,500 |
| 4301 | Postage/Freight Svcs | 44 | 281 | 300 | 95 | 140 | 300 |
| 4303 | Advertising/Legal Svcs | 310 | 15 | 1,500 | 104 | 150 | 1,000 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 10,765 | 9,199 | 10,000 | 8,355 | 8,355 | 10,000 |
| 4330 | Professional Svcs | 1,479 | 17,263 | 1,000 | 8,981 | (7,279) | 1,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | 5,656 | 4,828 | 6,000 | 809 | 809 | 5,000 |
| 4401 | Prop/Liab Ins Premium | 7,504 | 10,997 | 9,738 | 12,613 | 12,610 | 12,610 |
| 4402 | Prop/Liab Claim Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| 4650 | Miscellaneous Expenses | 0 | 0 | 0 | 0 | 0 | 0 |
| 4803 | Interest Exp/Deposits | 5,399 | 5,734 | 2,500 | 1,085 | 1,164 | 1,200 |
| 4804 | Indirect Expenses | 181,586 | 189,923 | 187,781 | 132,662 | 179,864 | 180,714 |
| 4810 | Bad Debt Write Off | 10,578 | 6,996 | 10,000 | 8,541 | 10,000 | 10,000 |
| 6005 | Overhead Allocation | 173,998 | 187,489 | 191,679 | 146,335 | 196,746 | 245,950 |
| | Sub-Total: Operations | 398,942 | 434,494 | 422,998 | 320,328 | 404,359 | 470,274 |
| TOTALS | | 497,022 | 534,852 | 521,997 | 392,412 | 504,127 | 569,386 |

Budget Inc 9.08%
Y/EProj Inc 12.95%

Comments:

- 4101 Electric department's portion of personnel costs for Public Works' Director, Public Works' Administrative Assistant; vehicle allowance for Public Works' Director and City Engineer; stand-by pay for lineman on weekends and holidays.
- 4201 Electric office paper, pens, ink cartridges, staples.ect.
- 4202 Electric crew identifiable clothing: gloves, boots, jeans, and jackets
- 4303 Advertising, bids, legals
- 4310 Distribution service dues (NMPP), meter schooling, APPA dues, CAMU dues, Hot Line School training, PUC fees. Increase is due to population growth. Fees for CAMU and NMPP are population based.
- 4330 Utility attorney consultant, rate consultant
- 4370 Out of town meetings and trainings: CAMU, NMPP/MEAN, Meter School, Hot Line School, Region 10, WAPA; and consultants.
- 4401 Insurance cost - property and equipment
- 4402 Deductibles paid on claims/damage to other than City owned property
- 4803 Interest paid on electric utility deposits
- 4804 Electric department portion of costs for council, manager, finance, clerk
- 4810 Write off's of unpaid and uncollectable electric charges
- 6005 5% of electric gross revenues transferred to general fund as a franchise fee beginning in 2011

Div: ELECTRIC-DISTRIBUTION

20-4202

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|---------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 4101 | Wages-Elec/Distribution | 297,476 | 325,388 | 319,505 | 201,955 | 277,897 | 318,955 |
| 4102 | Overtime | 7,075 | 939 | 5,000 | 281 | 482 | 5,000 |
| 4103 | Social Security | 18,182 | 19,173 | 20,002 | 12,483 | 17,288 | 19,968 |
| 4104 | Medicare | 4,252 | 4,484 | 4,678 | 2,919 | 4,044 | 4,670 |
| 4106 | Hlth Ins/WC/Othr Benefits | 41,893 | 38,901 | 38,881 | 25,229 | 36,454 | 47,286 |
| 4108 | ER Retirement Contrbtn | 13,724 | 16,092 | 15,881 | 12,469 | 15,881 | 15,853 |
| | Sub-Total: Personnel | 382,602 | 404,977 | 403,947 | 255,337 | 352,046 | 411,732 |
| 4201 | Material/Operating Sply | 2,496 | 2,896 | 2,500 | 1,576 | 2,400 | 2,500 |
| 4203 | Fuel/Lubricant Supplies | 9,449 | 6,449 | 8,000 | 5,058 | 5,897 | 7,000 |
| 4320 | Telephone/Fax Services | | | 1,270 | 953 | 1,440 | 1,500 |
| 4321 | Utilities | 6,360 | 1,958 | 3,500 | 651 | 1,500 | 1,800 |
| 4340 | Repair/Mntce Svcs | 2,111 | 7,378 | 4,500 | 4,820 | 4,756 | 4,500 |
| 4350 | Othr Purchased Svcs | 5,956 | 14,498 | 12,500 | 977 | 12,000 | 12,500 |
| 4421 | Fleet Services | 22,360 | 21,924 | 21,924 | 16,443 | 21,924 | 21,924 |
| 4500 | Purchased Power | 3,549,886 | 3,293,511 | 3,625,000 | 2,258,388 | 3,415,273 | 3,517,731 |
| 4580 | SubStat/Stat Expns-Opns | 12,496 | 14,991 | 9,000 | 903 | 9,000 | 9,000 |
| 4584 | Other Dist/Opns Expenses | 2,463 | 2,704 | 2,500 | 2,278 | 2,200 | 2,500 |
| 4591 | Street Light-Maintenance | 2,646 | 3,425 | 9,700 | 1,735 | 9,700 | 9,700 |
| 4593 | Line Exp-Maintenance | 10,305 | 15,186 | 15,000 | 13,251 | 15,000 | 15,000 |
| 4650 | Miscellaneous Expenses | 2,370 | 2,403 | 2,000 | 762 | 2,000 | 2,000 |
| 4902 | Meters | From Capital | 15,231 | 15,000 | 15,557 | 14,757 | 15,000 |
| 4904 | Primary Underground | From Capital | 19,980 | 20,000 | 12,962 | 19,000 | 20,000 |
| 4911 | New Construction Materials | From Capital | 27,166 | 10,000 | 16,033 | 15,000 | 10,000 |
| 4912 | Christmas Decorations for Stre | From Capital | 6,690 | 5,000 | 0 | 5,000 | 6,500 |
| 4913 | Aged Pole Replacement | From Capital | 0 | 30,000 | 0 | 30,000 | 30,000 |
| | Sub-Total: Operations | 3,628,900 | 3,456,390 | 3,797,394 | 2,352,348 | 3,586,847 | 3,689,155 |
| TOTALS | | 4,011,501 | 3,861,367 | 4,201,341 | 2,607,685 | 3,938,893 | 4,100,887 |

Budget Inc -2.39%

Y/EProj Inc 4.11%

Comments:

- 4201 Building foot mats, first-aid supplies, paint, electrical connectors, bolts, nuts, screws, small tools, romex wire, small conduit and fittings, fuses
- 4203 Gas/diesel
- 4321 Phones-KC, TZ, Tex, Crew; includes 166,667 kWh's wind energy attributes
- 4340 Repairs for garage doors, tools, equipment parts, radios, tires
- 4350 UNCC locate call charges and contract locates, tree trimming, and tree grinding
- 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). Additional wind attributes will be purchased in 2009 at a 10% increase in costs.
- 4580 Sub-station phones, WAPA maintenance contract, electric control parts and installation
- 4584 Rubber sleeves, gloves, hot stick testing; bucket/boom truck testing; fire extinguisher testing and charging; land-fill charges
- 4591 Bulbs, photo cells, fixture replacements, circuit boards; 2011 - upgrade to LED
- 4593 Insulators, x-arms, pole hardware, wire lube, electric insulation, rubber gloves, sleeves, copper wire, overhead wire
- 4650 \$1,000 is dedicated for noxious weed control and is paid to the County weed district each year to spray noxious weeds on City owned property. Additional spraying of weeds by a contractor to control weeds not covered by the weed district. Tape, engineering stakes and flagging, batteries, and other small incidental items and supplies
- 4902 Replacement of electrical meters
- 4904 Replacement of underground wire
- 4911 Purchase of materials for new construction projects that are typically reimbursed by the developer offsetting revenue is line item #3901-Construction Charges-Hook up
- 4912 Annual purchase of garland and lights for street light poles and City Christmas Tree

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

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|----------------------------|-------------|-------------|----------|-------------------|----------------|
| | | | | Budget | Projected @ 09/30 | |
| 9591 | Unit 77-Replace Big Bucket | | | | | 175,000 |
| 9593 | Phase Inverter | | | | | 15,000 |
| TOTALS | | 0 | 0 | 0 | 0 | 190,000 |

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

DIV: ELECTRIC - CAPITAL OUTLAY - NON-ASSETS

20-4239

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|--------------------------------|----------------|---------------|---------------|-------------------|---------------|
| | | | | Budget | Projected @ 09/30 | |
| 4902 | Meters | 4,988 | | | | |
| 4904 | Primary Underground | 10,728 | | | | |
| 4911 | New Construction Materials | 60,519 | | | | |
| 4912 | Christmas Decorations | 4,718 | | | | |
| 4913 | Aged Pole Replacement | 20,101 | | | | |
| 9202 | Computer Replace/Purchase | 3,588 | | 1,600 | 967 | 0 |
| 9550 | Transformers | 27,280 | 21,359 | 37,000 | 12,407 | 37,000 |
| 9552 | Auto/Mtr Rd. | 9,666 | | | | |
| 9554 | Alternate Energy Study | 0 | 30,000 | | | |
| 9555 | Infrared Camera | 0 | 4,192 | | | |
| 9582 | North Gunnison Sub/Bushing I | 17,678 | | | | |
| 9583 | Unit #121 Replace Meter Vehicl | 4,696 | | | | |
| 9590 | LED Street Lights | | | | 15,000 | 15,000 |
| 9592 | Secondary Fault Locator | | | | | 2,000 |
| 9595 | Pneumatic Piercing Tool | | | | | 4,500 |
| 9596 | Pole Inspections | | | 15,000 | 0 | 15,000 |
| 9597 | Purchase Poles | | | 15,000 | 14,782 | 14,782 |
| 9598 | Utility Relocation | | | | | 7,500 |
| TOTALS | | 163,963 | 55,551 | 68,600 | 43,156 | 82,749 |

Budget Inc -3.79%
Y/EProj Inc -20.24%

Comments:

- 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 2011 will allow for an increase the replacement of older less efficient transformers approaching the end of life expectancy with new and more efficient transformers. Many of the transformers that exist have less than 50 PPM Polychlorinated Biphenyls (PCB's) which are not currently regulated by the EPA and can be disposed of without a fee. At some point it is expected that the EPA will lower the PCB/ PPM regulation and disposal charges will apply.
- 9590 Continue to replace street lights with LED bulbs throughout town
- 9592 Purchase of tool
- 9595 Electric department's share of pneumatic boring tool for boring under roads

Enterprise Fund Water Division

The City of Gunnison provides potable water to residents and businesses within the City limits. Water is pumped from the City's well system to three storage tanks, which in turn provide necessary water flows through out the town. City crews maintain water lines, irrigation ditches, storm water collection lines and sewer lines.



Water lines will be extended along Bidwell Avenue to improve water supply for fire flow purposes in 2011.



CITY OF GUNNISON

ENTERPRISE FUND

| | 2008 | 2009 | 2010 | 2010 | 2011 |
|--------------------------------------|---------|---------|---------|---------|---------|
| WATER DIVISION BEGINNING CASH | 723,117 | 714,539 | 832,362 | 832,362 | 882,808 |

Div. WATER - 25 REVENUES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|----------|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 3416 | Water Sales | 527,965 | 553,814 | 532,498 | 405,555 | 532,498 | 543,148 |
| 3510 | Late Charges | 7,239 | 7,125 | 6,500 | 6,076 | 8,070 | 6,500 |
| 3601 | Misc. Water Svcs. | 1,445 | 550 | 400 | 194 | 333 | 500 |
| 3603 | Compensation for Loss | | | | 1,291 | 1,291 | 0 |
| 3604 | Refunds | 82 | 0 | 0 | 52 | 52 | 0 |
| 3621 | Recycled Materials | 207 | 0 | 500 | 0 | 0 | 500 |
| 3701 | Interest on Investments | 21,074 | 10,200 | 7,384 | 5,019 | 7,384 | 7,384 |
| 3901 | Const Chrgs-Hook-up | 13,623 | 28,508 | 10,000 | 5,356 | 13,580 | 10,000 |
| | Operating Revenues | 571,635 | 600,197 | 557,282 | 423,542 | 563,208 | 568,032 |
| 3902 | Capital Investment Fees | 30,812 | 114,642 | 17,500 | 45,000 | 52,500 | 22,500 |
| | C/O Infrastructure | 30,812 | 114,642 | 17,500 | 45,000 | 52,500 | 22,500 |

| | | | | | | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| WATER DIVISION TOTAL REVENUE | 602,447 | 714,839 | 574,782 | 468,542 | 615,708 | 590,532 |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|

Div. WATER EXPENDITURES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|----------|-------------------------------|-------------|-------------|---------|---------|----------|-------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 4201 | Admin & General | 117,807 | 132,942 | 126,177 | 89,517 | 122,233 | 130,722 |
| 4202 | Distribution | 399,410 | 413,381 | 399,110 | 246,081 | 370,036 | 381,012 |
| 4238 | Capital Outlay - Fixed Assets | 0 | 0 | 0 | 0 | 0 | 75,000 |
| 4239 | Capital Outlay - Non-Assets | 93,809 | 50,693 | 49,000 | 63,977 | 72,993 | 77,500 |

| | | | | | | |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| WATER DIVISION TOTAL EXPENSES | 611,026 | 597,016 | 574,287 | 399,575 | 565,262 | 664,234 |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|

Rev Over (Under) Expns (8,578) 117,823 495 68,967 50,446 (73,702)

OTHER FINANCING SOURCES

| | | | | | | |
|----------------------------------|---------------|--|--|--|--|---------------|
| Use of Fund Balance: | | | | | | |
| Remote Meters/Storage Bld | 48,423 | | | | | 75,000 |
| Backhoe Replacement | | | | | | 17,500 |
| Relocation of City Utilities | | | | | | |
| Total Use of Fund Balance | 48,423 | | | | | 92,500 |

| | 2008 | 2009 | 2010 | 2010 | 2011 |
|---|----------------|----------------|----------------|----------------|----------------|
| WATER DIVISION ENDING CASH BALANCE | 714,539 | 832,362 | 832,857 | 882,808 | 809,106 |

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

Comments:

- 3416 2011 rates projected at 0% increase in sales and a 0% rate increase.
- 3601 Miscellaneous water services include fire hydrant meter charges.
- 3604 CIRSA Insurance refund
- 3901 Construction charges for new installations.

Div: WATER ADMIN & GENERAL

25-4201

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|---------------------|----------------|----------------|----------------|----------------------------|----------------|
| | | | | Budget | Projected @ 09/30 Year-end | |
| 4804 | Indirect Expenses | 91,947 | 102,581 | 100,186 | 69,735 95,960 | 99,195 |
| 4810 | Bad Debt Expense | 2,469 | 1,767 | 3,000 | 1,041 1,645 | 2,000 |
| 6005 | Overhead Allocation | 23,391 | 28,594 | 22,991 | 18,742 24,628 | 29,527 |
| TOTALS | | 117,807 | 132,942 | 126,177 | 89,517 122,233 | 130,722 |

Budget Inc 3.60%
Y/EProj Inc 6.94%

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 | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|-------------------------------|----------------|----------------|----------------|----------------------------|----------------|
| | | | | Budget | Projected @ 09/30 Year-end | |
| 4101 | Wages-Wtr Distribution | 161,359 | 173,415 | 170,729 | 120,240 | 170,729 |
| 4102 | Overtime | 6,883 | 2,419 | 4,500 | 2,439 | 4,000 |
| 4103 | Social Security | 10,229 | 10,513 | 11,069 | 7,659 | 11,038 |
| 4104 | Medicare | 2,392 | 2,459 | 2,589 | 1,791 | 2,582 |
| 4105 | Standby | 4,238 | 4,208 | 4,350 | 3,077 | 4,350 |
| 4106 | Hlth Ins/WC/Othr Benefits | 22,010 | 22,715 | 22,763 | 15,502 | 24,302 |
| 4107 | Travel Allowance | 720 | 0 | 0 | 0 | 0 |
| 4108 | ER Retirement Contrbtn | 6,724 | 8,280 | 7,883 | 7,157 | 7,883 |
| | Sub-Total: Personnel | 214,553 | 224,009 | 223,883 | 157,866 | 224,884 |
| 4201 | Material/Operating Sply | 12,517 | 19,746 | 20,000 | 5,266 | 15,000 |
| 4202 | Clothing/Uniforms | 1,378 | 1,715 | 1,725 | 290 | 1,725 |
| 4203 | Fuel/Lubricant Supply | 8,628 | 5,658 | 7,000 | 3,803 | 6,000 |
| 4301 | Postage/Freight Svcs | 880 | 378 | 350 | 147 | 250 |
| 4303 | Advertising/Legal Notices | 0 | 978 | 700 | 687 | 700 |
| 4304 | Subscrptn/Lit/Film | 200 | 0 | 200 | 0 | 0 |
| 4310 | Dues/Mtgs/Mbrshps/Tuit | 1,290 | 1,584 | 2,500 | 725 | 1,500 |
| 4320 | Telephone/Fax | 0 | 0 | 635 | 473 | 635 |
| 4321 | Utilities | 42,973 | 54,908 | 49,499 | 38,074 | 52,886 |
| 4330 | Professional Svcs | 10,916 | 6,871 | 10,000 | 6,195 | 10,000 |
| 4340 | Repair/Mntce Svcs | 9,231 | 3,571 | 6,500 | 0 | 5,000 |
| 4350 | Othr Purchased Svcs | 13,545 | 7,458 | 9,750 | 3,246 | 6,750 |
| 4356 | Water Attorney | 0 | 154 | 1,250 | 2,346 | 0 |
| 4357 | Water Engineer | 3,239 | 12,604 | 2,000 | 121 | 0 |
| 4370 | Trvl/Mileage/Meals/Lodg | 2,055 | 1,407 | 2,500 | 77 | 1,000 |
| 4401 | Prop/Liab Ins Premium | 4,581 | 2,460 | 2,178 | 2,061 | 2,178 |
| 4402 | Property/Liability Ins Claims | 12,136 | 0 | 0 | 0 | 0 |
| 4420 | Rental Svcs | 1,901 | 1,260 | 1,900 | 750 | 1,500 |
| 4421 | Fleet Services | 22,450 | 22,000 | 22,000 | 16,500 | 22,000 |
| 4503 | Service Ln-Maint/Repair | 11,092 | 6,836 | 11,000 | 5,664 | 10,000 |
| 4504 | Main Ln-Maint/Repair | 8,984 | 8,364 | 9,000 | 0 | 8,000 |
| 4505 | Meters-Maint/Repair | 1,312 | 2,209 | 2,000 | 0 | 2,000 |
| 4506 | Fire Hydrants-Maint/Rpr | 6,628 | 19,101 | 2,000 | 1,111 | 2,000 |
| 4650 | Miscellaneous Expenses | 0 | 0 | 500 | 0 | 0 |
| 4806 | State Admin Fees | 680 | 680 | 680 | 680 | 680 |
| 4807 | USGS Water Qual Test | 8,240 | 9,430 | 9,360 | 0 | 6,324 |
| | Sub-Total: Operations | 184,857 | 189,372 | 175,227 | 88,215 | 156,128 |
| TOTALS | | 399,410 | 413,381 | 399,110 | 246,081 | 381,012 |

Budget Inc -4.53%
Y/EProj Inc 2.97%

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
- 4304 Purchase of training materials, including books and videos
- 4310 Membership in American Water Works, Colorado Rural Water, and tuition for training
- 4320 Cell phone expenses
- 4321 Electric for City wells and 166,667 kWh's wind energy attributes

- 4330 Annual water sampling, leak detection survey
- 4340 Well pump or motor maintenance \$5000
- 4350 Work includes meter bench certification, radio repair, large meter repair, badger service agreement. Cloud seeding funding of \$2,000 discontinued in 2011
- 4356 Applying water rights - Piloni Ditch
- 4357 Water engineer work for due diligence on water rights if required
- 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
- 4650 Replace tools and safety equipment.
- 4806 State fees for water quality
- 4807 Shared cost with USGS and other cooperators for water quality sampling

DIV: WATER-CAPITAL OUTLAY - FIXED ASSETS

25-4238

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|---------------------------|-------------|-------------|----------------|--------------------|---------------|
| | | | | Budget @ 09/30 | Projected Year-end | |
| 9643 | Unit #130 Replace Backhoe | | | | | 75,000 |
| TOTALS | | 0 | 0 | 0 | 0 | 75,000 |

Comments:

9643 Purchase split between water and sewer

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

DIV: WATER-CAPITAL OUTLAY - NON-ASSETS

25-4239

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | Projected | 2011 Budget |
|---------------|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| | | | | Budget | @ 09/30 | |
| 4501 | Main/Service Ln-New Constr | 6,766 | 3,854 | 6,500 | 5,638 | 5,000 |
| 4502 | Main/Service Ln-Replacement | | 978 | 5,000 | 783 | 5,000 |
| 9583 | Unit #121 Replace Meter Vehicl | 4,696 | | | | |
| 9598 | Utility Relocation | | | | | 17,500 |
| 9603 | Well Rehab | 17,623 | 18,477 | 13,000 | 9,280 | 14,500 |
| 9604 | Remote Water Meters | 15,507 | 23,141 | 22,500 | 21,824 | 21,000 |
| 9605 | Small Tools | 1,744 | 4,243 | 2,000 | 1,452 | 4,500 |
| 9640 | Storage Building (50/50 Water ; | 32,916 | | | | |
| 9641 | Unit #36 P/U Replacement (1/2) | 13,556 | | | | |
| 9642 | Mural Project | 1,000 | | | | |
| 9644 | Whipp Ditch Water Rights | | | | 25,000 | 25,000 |
| 9645 | Water line extension-Fairgrounds | | | | | 10,000 |
| TOTALS | | 93,809 | 50,693 | 49,000 | 63,977 | 72,993 |

Comments:

Budget Inc 58.16%
Y/EProj Inc 6.17%

- 4501 Materials for new construction of main lines and service lines
- 4502 Materials for replacement of main lines and service lines
- 9603 Water well and well building rebuilds-major rehabilitation projects
- 9604 Change out of older meters with new remote read meters. Replacement of meter reading laptop
- 9605 Replacement or purchase of tools. 50/50 split with electric department on pneumatic piercing tool
- 9606 Installation of new valves.
- 9640 Lease payment of storage building.
- 9642 Mural Project-art on water tanks. 2008 expense was to purchase designed art work for future use.
- 9644 Whipp Ditch water rights - 5.625 CFS
- 9645 Extend water line along Bidwell through south end of County Fairgrounds

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. State budget cuts will reduce this revenue source. The funds reserves will be used in entirety for a major reconstruction of City ditches along Main Street.



CITY OF GUNNISON

SPECIAL REVENUE FUND

| | 2008 | 2009 | 2010 | 2010 | 2011 |
|-----------------------|---------|---------|---------|---------|---------|
| DITCH DIVISION | | | | | |
| BEGINNING CASH | 244,283 | 327,853 | 375,883 | 375,883 | 352,920 |

Div. DITCH - 28 REVENUES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|-------------------------------------|---------------------|-------------|-------------|--------|---------|----------|-------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 3304 | Mineral Leasing | 98,576 | 54,590 | 0 | 61,442 | 61,442 | 0 |
| 3321 | EIA Grant | | | | | | 75,000 |
| 3701 | Investment Interest | 8,077 | 4,378 | 3,763 | 1,998 | 2,708 | 1,765 |
| DITCH DIVISION TOTAL REVENUE | | 106,652 | 58,968 | 3,763 | 63,440 | 64,150 | 76,765 |

Div. DITCH EXPENDITURES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|--------------------------------------|----------------------|-------------|-------------|-----------|----------|----------|-------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 4160 | Ditch Operations | 0 | 10,938 | 11,000 | 10,346 | 10,346 | 18,500 |
| 4169 | Ditch Capital Outlay | 23,083 | 0 | 368,990 | 74,606 | 76,767 | 237,599 |
| DITCH DIVISION TOTAL EXPENSES | | 23,083 | 10,938 | 379,990 | 84,953 | 87,113 | 256,099 |
| Rev Over (Under) Expns | | 83,570 | 48,030 | (376,227) | (21,512) | (22,963) | (179,334) |

| Use of Fund Balance: | | | | | | | |
|-------------------------------|--|--|--|---------|--|--------|---------|
| Operations | | | | 11,000 | | | 17,000 |
| Van Tuyl Ditch Work | | | | 15,000 | | 5,000 | 10,000 |
| Main Street Ditch Replacement | | | | 353,990 | | 71,767 | 152,599 |
| Total Use of Fund Balance | | | | 379,990 | | 76,767 | 179,599 |

| | 2008 | 2009 | 2010 | 2010 | 2011 |
|----------------------------|---------|---------|-------|---------|---------|
| DITCH DIVISION | | | | | |
| ENDING CASH BALANCE | 327,853 | 375,883 | (344) | 352,920 | 173,586 |

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

DIV: DITCHES-OPERATIONS

28-4160

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|---------------|------------------------------|-------------|---------------|---------------|---------------|---------------|---------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 4101 | Wages-Ditches | 0 | 0 | 0 | | | |
| 4102 | Overtime | 0 | 0 | 0 | | | |
| 4103 | Social Security | 0 | 0 | 0 | | | |
| 4104 | Medicare | 0 | 0 | 0 | | | |
| 4106 | Hlth Ins/WC/Othr Benefits | 0 | 0 | 0 | | | |
| 4108 | ER Retirement Contrbtn | 0 | 0 | 0 | | | |
| | Sub-Total: Personnel | 0 | 0 | 0 | 0 | 0 | 0 |
| 4201 | Material/Operating Sply | 0 | 0 | 0 | | | |
| 4203 | Fuel/Lubricant | 0 | 0 | 0 | | | |
| 4420 | Rental Svcs | 0 | 0 | 0 | | | |
| 4421 | Fleet Services | 0 | 0 | 0 | | | |
| 4508 | Ditch-Maintenance/Repair | 0 | 10,938 | 11,000 | 10,346 | 10,346 | 18,500 |
| | Sub-Total: Operations | 0 | 10,938 | 11,000 | 10,346 | 10,346 | 18,500 |
| TOTALS | | 0 | 10,938 | 11,000 | 10,346 | 10,346 | 18,500 |

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 | 2008 Actual | 2009 Actual | 2010 | Projected | 2011 Budget |
|---------------|-------------------------------|---------------|-------------|----------------|---------------|----------------|
| | | | | Budget | @ 09/30 | |
| 9650 | Ditch Expansion | 22,400 | 0 | 0 | 0 | 0 |
| 9651 | Van Tuyl | 0 | 0 | 15,000 | 2,839 | 10,000 |
| 9652 | Main Street Ditch Replacement | 683 | 0 | 353,990 | 71,767 | 227,599 |
| | Sub-Total: Operations | 23,083 | 0 | 368,990 | 74,606 | 237,599 |
| TOTALS | | 23,083 | 0 | 368,990 | 74,606 | 237,599 |

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.

2008 Expenses were for expanded ditch maintenance due to the past winter where numerous willows were removed.

9650 Contingent upon ditch expansion request.

9651 Van Tuyl includes work on Wilson Creek/Whipp/Piloni Ditches

9652 To replace 3 blocks of downtown ditches in the 100/200/and 300 Blocks of North Main Street.

Enterprise Fund Waste Water Division

Also known as the “sewer” division, the City of Gunnison processes wastewater for 2,050 customers within the City and numerous county residents. 2011 capital projects totaling \$342,500 will include replacement of a backhoe, slip lining of sewer lines to reduce inflow/infiltration, u.v. light replacement, and sewer line manhole rehabilitation.



Composting operations generated over \$24,000 for the sale of “Black Gold” compost.



CITY OF GUNNISON

ENTERPRISE FUND

| | | 2008 | 2009 | 2010 | 2010 | 2011 | |
|---|-------------------------|------------------|------------------|------------------|----------------|------------------|------------------|
| WASTEWATER DIVISION BEGINNING CASH | | 1,419,859 | 1,410,217 | 1,358,202 | 1,358,202 | 1,572,619 | |
| Div. | WASTEWATER - 30 | REVENUES | | | | | |
| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
| | | | | Budget | @ 09/30 | Year-end | |
| 3417 | Wastewater Coll/Trtmnt | 760,745 | 815,371 | 770,565 | 587,382 | 764,030 | 770,565 |
| 3418 | Dos Rios WW Process | 60,757 | 72,687 | 50,000 | 47,709 | 56,336 | 55,000 |
| 3419 | Water Lab Svcs | 39,704 | 61,225 | 45,000 | 40,491 | 47,000 | 45,000 |
| 3420 | Commercial Dump Station | 88,071 | 88,891 | 55,000 | 43,093 | 58,500 | 50,650 |
| 3421 | North Valley WW Process | 29,142 | 31,060 | 33,000 | 31,256 | 37,438 | 38,000 |
| 3601 | Misc. WW Svcs | 850 | 4 | 0 | | 0 | 0 |
| 3602 | Prior Year Refund | 844 | 0 | 0 | 64 | 64 | 0 |
| 3609 | Black Gold Compost | 13,820 | 21,605 | 10,000 | 12,362 | 13,777 | 12,000 |
| 3701 | Interest on Investment | 40,939 | 13,917 | 11,573 | 8,456 | 11,573 | 11,573 |
| 3901 | Const Chrgs-Hook-up | 9,620 | 10,429 | 6,000 | 5,192 | 9,797 | 6,000 |
| Operating Revenues | | 1,044,492 | 1,115,189 | 981,138 | 776,005 | 998,515 | 988,788 |
| 3902 | Capital Investment Fees | 56,981 | 255,000 | 65,000 | 192,000 | 210,000 | 65,000 |
| | C/O Infrastructure | 56,981 | 255,000 | 65,000 | 192,000 | 210,000 | 65,000 |
| WASTEWATER DIVISION TOTAL REVENUE | | 1,101,473 | 1,370,189 | 1,046,138 | 968,005 | 1,208,515 | 1,053,788 |

| Div. | WASTEWATER | EXPENDITURES | | | | | |
|---|-----------------------------|---------------------|------------------|------------------|----------------|----------------|------------------|
| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
| | | | | Budget | @ 09/30 | Year-end | |
| 4201 | Wastewater Admin & General | 80,412 | 102,626 | 90,131 | 72,045 | 96,064 | 100,140 |
| 4204 | Wastewater Collection | 273,519 | 280,842 | 315,160 | 184,779 | 301,037 | 316,720 |
| 4205 | WWTP & Lab | 495,586 | 512,069 | 506,895 | 383,284 | 502,260 | 508,898 |
| 4240 | WW Coll. C/O - Fixed Assets | 0 | 0 | 0 | 0 | 0 | 75,000 |
| 4241 | WW Coll. C/O - Non-Assets | 53,389 | 3,901 | 11,500 | 2,697 | 11,500 | 51,500 |
| 4243 | WWTP C/O - Non-Assets | 63,622 | 4,789 | 91,500 | 78,237 | 83,237 | 216,000 |
| 4280 | WWTP - Debt Service | 144,588 | 517,977 | 0 | 0 | 0 | 0 |
| WASTEWATER DIVISION TOTAL EXPENSES | | 1,111,116 | 1,422,204 | 1,015,185 | 721,042 | 994,098 | 1,268,259 |
| Rev Over (Under) Expns | | (9,642) | (52,015) | 30,953 | 246,963 | 214,417 | (214,471) |

OTHER FINANCING SOURCES

| | | | | | | |
|-----------------------------|--------------------|---|---------|---|---|---------|
| Use of Fund Balance: | | | | | | |
| | Final Bond Payment | | 400,000 | | | |
| | I&I Reduction | | | | | 175,000 |
| | Relocate Utilities | | | | | 45,000 |
| Total Use of Fund Balance | | 0 | 400,000 | 0 | 0 | 220,000 |

| | | 2008 | 2009 | 2010 | 2010 | 2011 |
|--|--|------------------|------------------|------------------|------------------|------------------|
| WASTEWATER DIVISION ENDING CASH BALANCE | | 1,410,217 | 1,358,202 | 1,389,155 | 1,572,619 | 1,358,148 |

NOTE: It is the intent of the City to target revenues being \$10,000 over expenses each year in order to build sufficient reserves for capital replacement or enlargement of the facilities. Revenue bonds retired in 2009.

Comments:

- 3417 Charges for service revenues projected on a 0% increase for new customers and a 0% increase in rates.
- 3418 Rate increase for 2011 is proposed to be 0%
- 3419 Projected lab revenues for 2011
- 3420 Commercial haulers
- 3421 Rate increase for 2010 is proposed to be 0%
Proposed use of fund balance is to increase the effort to further reduce ground water infiltration into the WWTP and prolong the life of the existing sewer pipe and manholes

Div: WASTEWATER ADMIN & GENERAL 30-4201

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|---------------------|---------------|----------------|---------------|----------------------------|----------------|
| | | | | Budget | Projected @ 09/30 Year-end | |
| 4804 | Indirect Expenses | 36,172 | 45,760 | 46,485 | 31,155 | 45,451 |
| 4810 | Bad Debt Expense | 1,854 | 2,060 | 1,800 | 2,170 | 2,000 |
| 6005 | Overhead Allocation | 42,386 | 54,806 | 41,846 | 38,720 | 52,689 |
| TOTALS | | 80,412 | 102,626 | 90,131 | 72,045 | 100,140 |

Budget Inc 11.11%
Y/EProj Inc 4.24%

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 | 2008 Actual | 2009 Actual | 2010 | Projected | 2011 | |
|---------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | | | Budget | @ 09/30 | Year-end | Budget |
| 4101 | Wages-WW Collection | 166,370 | 167,036 | 191,426 | 113,000 | 191,426 | 191,426 |
| 4102 | Overtime | 4,900 | 1,394 | 5,000 | 1,899 | 3,250 | 5,000 |
| 4103 | Social Security | 10,397 | 9,894 | 12,373 | 6,887 | 12,373 | 12,373 |
| 4104 | Medicare | 2,432 | 2,314 | 2,894 | 1,610 | 2,894 | 2,894 |
| 4105 | Standby | 4,388 | 4,208 | 4,350 | 3,077 | 4,350 | 4,350 |
| 4106 | Hlth Ins/WC/Othr Benefits | 27,301 | 25,705 | 20,943 | 20,216 | 23,503 | 29,204 |
| 4107 | Travel Allowance | 1,080 | 0 | 0 | 0 | 0 | 0 |
| 4108 | ER Retirement Contrbtn | 7,106 | 7,724 | 8,308 | 6,611 | 8,308 | 8,308 |
| | Sub-Total: Personnel | 223,972 | 218,275 | 245,294 | 153,300 | 246,104 | 253,554 |
| 4201 | Material/Operating Sply | 4,800 | 9,183 | 10,000 | 5,266 | 10,000 | 9,000 |
| 4203 | Fuel/Lubricant Supply | 8,479 | 5,658 | 6,000 | 3,803 | 5,000 | 6,000 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 1,070 | 867 | 1,100 | 145 | 200 | 1,100 |
| 4320 | Telephone/Fax | 0 | 0 | 635 | 460 | 692 | 635 |
| 4340 | Repair/Mntce Svcs | 2,002 | 5,975 | 3,000 | 304 | 2,000 | 3,000 |
| 4350 | Other Purchased Services | 1,352 | 2,362 | 7,500 | 0 | 0 | 4,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | 460 | 293 | 700 | 360 | 360 | 500 |
| 4401 | Prop/Liab Ins Premium | 2,718 | 3,643 | 2,681 | 2,536 | 2,681 | 2,681 |
| 4402 | Prop/Liab Ins Claims | 1,115 | 4,470 | 3,000 | 0 | 0 | 3,000 |
| 4420 | Rental Services | 1,000 | 525 | 1,000 | 0 | 0 | 1,000 |
| 4421 | Fleet Services | 22,440 | 22,000 | 22,000 | 16,500 | 22,000 | 22,000 |
| 4503 | Svc Line-Maint/Repair | 397 | 1,495 | 5,000 | 807 | 5,000 | 4,000 |
| 4504 | Main Line-Maint/Repair | 3,424 | 3,639 | 5,000 | 1,132 | 5,000 | 4,000 |
| 4507 | Storm Drain-Maint/Repair | 0 | 2,444 | 2,000 | 166 | 2,000 | 2,000 |
| 4650 | Miscellaneous Expenses | 291 | 13 | 250 | 0 | 0 | 250 |
| | Sub-Total: Operations | 49,546 | 62,567 | 69,866 | 31,479 | 54,933 | 63,166 |
| TOTALS | | 273,519 | 280,842 | 315,160 | 184,779 | 301,037 | 316,720 |

Budget Inc 0.50%
Y/EProj Inc 5.21%

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 Contracted repairs \$2000
- 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
- 4804 Cost Allocation

Div: WWTP & LAB

30-4205

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|------------------------------|----------------|----------------|----------------|-------------------|----------------|
| | | | | Budget | Projected @ 09/30 | |
| 4101 | Wages-WWTP & Lab | 169,964 | 199,650 | 179,429 | 143,950 | 179,429 |
| 4102 | Overtime | 2,504 | 36 | 1,000 | 0 | 1,000 |
| 4103 | Social Security | 9,749 | 11,166 | 10,964 | 8,567 | 10,964 |
| 4104 | Medicare | 2,280 | 2,611 | 2,564 | 2,004 | 2,564 |
| 4106 | Hlth Ins/WC/Othr Benefits | 30,080 | 29,696 | 27,998 | 20,843 | 28,230 |
| 4108 | ER Retirement Contrbtn | 8,358 | 9,853 | 8,792 | 10,512 | 8,792 |
| | Sub-Total: Personnel | 222,935 | 253,012 | 230,748 | 185,875 | 230,980 |
| 4201 | Material/Operating Sply | 25,049 | 23,577 | 25,000 | 19,575 | 25,000 |
| 4202 | Clothing/Uniforms | 572 | 865 | 900 | 30 | 900 |
| 4203 | Fuel/Lubricant Supply | 15,295 | 4,599 | 8,000 | 6,432 | 8,000 |
| 4304 | Subscrptn/Lit/Films | 143 | 324 | 300 | 74 | 300 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 580 | 739 | 750 | 247 | 750 |
| 4320 | Telephone/Fax Services | 1,607 | 1,610 | 1,618 | 1,068 | 1,618 |
| 4321 | Utilities | 95,057 | 98,486 | 100,000 | 66,998 | 100,000 |
| 4330 | Professional Svcs | 8,474 | 9,496 | 9,000 | 7,228 | 9,000 |
| 4340 | Repair/Mntce Svcs | 3,052 | 5,156 | 4,000 | 2,233 | 4,000 |
| 4350 | Othr Purchased Svcs | 12,551 | 11,554 | 12,000 | 11,996 | 12,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | 723 | 822 | 800 | 335 | 800 |
| 4420 | Rental Services | 2,321 | 2,265 | 2,500 | 1,959 | 2,500 |
| 4421 | Fleet Services | 24,820 | 21,309 | 21,309 | 15,982 | 21,309 |
| 4657 | BioSolid Remediation | 37,622 | 25,904 | 39,000 | 26,640 | 39,000 |
| 4804 | Indirect Expenses | 44,786 | 52,351 | 50,970 | 36,613 | 50,205 |
| 4807 | USGS Water Quality Test | | | | | 2,536 |
| | Sub-Total: Operations | 272,651 | 259,057 | 276,147 | 197,409 | 277,918 |
| TOTALS | | 495,586 | 512,069 | 506,895 | 383,284 | 508,898 |

Budget Inc 0.40%
Y/EProj Inc 1.32%

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, Internet Connection
- 4421 Fleet equipment rental and repair
- 4330 Consultatnt for WWTP regulations
- 4350 Admin Fees-State of Colorado, State Biosolids Dry Tons Fee, Stormwater Permit Fee.
- 4657 Purchase of odor controlling bacteria, polymer, air piping, and wood chips for composting.
- 4807 USGS Water Quality Test Site at Cnty Rd 32

DIV: WASTEWATER COLLECTION-CAPITAL OUTLAY - FXED ASSETS

30-4240

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|---------------------------------|-------------|-------------|----------|-------------------|---------------|
| | | | | Budget | Projected @ 09/30 | |
| 9643 | Unit #130 Replace Backhoe (1/2) | | | | | 75,000 |
| TOTALS | | 0 | 0 | 0 | 0 | 75,000 |

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

Comments:

9643 Purchase split between water and sewer

DIV: WASTEWATER COLLECTION-CAPITAL OUTLAY - NON-ASSETS

30-4241

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|--------------------------------|---------------|--------------|---------------|-------------------|---------------|
| | | | | Budget | Projected @ 09/30 | |
| 4501 | Main/Service Ln-New Constr | 2,004 | 1,033 | 5,000 | 220 | 2,500 |
| 4502 | Main/Service Ln-Replacement | 0 | 1,748 | 5,000 | 2,477 | 2,500 |
| 9583 | Unit #121 Replace Meter Vehicl | 4,696 | | | | |
| 9598 | Utility Relocation | | | | | 45,000 |
| 9605 | Small Tools | 260 | 1,120 | 1,500 | 0 | 1,500 |
| 9640 | New Storage Building (1/2) | 32,916 | | | | |
| 9641 | Unit #36 Replace P/U (1/2) | 13,513 | | | | |
| TOTALS | | 53,389 | 3,901 | 11,500 | 2,697 | 51,500 |

Budget Inc 347.83%
Y/EProj Inc 347.83%

Comments:

- 4501 Materials for new installations, including asphalt replacement
- 4502 Sewer main/service line replacement as required
- 9605 Replace or purchase tools
- 9640 Payment storage building

DEPT: WWTP - CAPITAL OUTLAY - NON-ASSETS

30-4243

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | Projected | 2011 Budget |
|---------------|--------------------------------|---------------|--------------|---------------|---------------|---------------|----------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 9583 | Unit #121 Replace Meter Vehicl | 4,696 | | | | | |
| 9751 | I/I Reduction | 48,022 | | 75,000 | 68,636 | 68,636 | 175,000 |
| 9752 | Compost Asphalt Repair | | 4,789 | 5,000 | 0 | 5,000 | 5,000 |
| 9761 | Lift Station Upgrade | 10,905 | | | | | |
| 9765 | Compost Screen Repair | | | 11,500 | 9,601 | 9,601 | |
| 9766 | U.V. Light Replacement | | | | | | 10,500 |
| 9767 | Manhole Rehabilitation | | | | | | 25,500 |
| TOTALS | | 63,622 | 4,789 | 91,500 | 78,237 | 83,237 | 216,000 |

Budget Inc 136.07%
Y/EProj Inc 159.50%

Comments:

- 9751 Contractor to install lining in sewer pipes to reduce infiltration/inflow
- 9752 Replace deteriorated asphalt at the compost pad
- 9764 Rebuild Screening section back to new condition
- 9765 New stars, wiper blades and shaft bearings
- 9766 Major bulb replacement due to reduced intensity of older bulbs
- 9767 Rehab deteriorating manholes-epoxy lining on manholes to extend life

DEPT: WWTP - DEBT SERVICE

30-4280

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|------------------------|----------------|----------------|----------|-------------------|-------------|
| | | | | Budget | Projected @ 09/30 | |
| 4410 | Debt Svc-Principal | 115,000 | 515,000 | | | |
| 4411 | Debt Svc-Interest | 29,588 | 2,977 | | | |
| 4412 | Debt Svc-Service Chrgs | 0 | | | | |
| TOTALS | | 144,588 | 517,977 | 0 | 0 | 0 |

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

Comments:

Sewer revenue bonds, utilized to fund the building of the City's wastewater treatment plant, were refinanced in 1998. The amount of the bond issue, at that time, was \$1,395,000, with final maturity on December 1, 2011. Bonds were paid off in January 2009 out of cash reserves.

Enterprise Fund Refuse Division

The City's refuse collection process was changed to an automated system in 2010. The automated system allows for a tiered rate system, encouraging residents to recycle as many products as possible. Residents have a choice of a 38 gallon can, 68 gallon can, or a 98 gallon can picked up one time per week and rates are charged accordingly.



CITY OF GUNNISON

ENTERPRISE FUND

| | 2008 | 2009 | 2010 | | 2011 |
|---|---------|---------|---------|---------|---------|
| REFUSE DIVISION BEGINNING CASH | 354,572 | 441,842 | 194,351 | 194,351 | 302,335 |

Div. REFUSE - 35 REVENUES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|--|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 3301 | Household Waste Cleanup | 6,824 | 6,126 | 0 | 6,174 | 6,174 | 5,000 |
| 3423 | Refuse Collection Svcs | 441,663 | 443,245 | 460,448 | 367,980 | 477,933 | 477,933 |
| 3424 | Recycling Collection Fees | 1,866 | 2,100 | 1,500 | 1,750 | 2,186 | 2,100 |
| 3601 | Misc. Refuse Svcs | 322 | 640 | 400 | 188 | 400 | 400 |
| 3602 | Prior Year Refund | 146 | | 0 | 74 | 74 | 0 |
| 3603 | Compensation for Loss | 1,381 | | 0 | | 0 | 0 |
| 3619 | Tree Dump Fees | 15,314 | 11,185 | 9,000 | 5,918 | 8,800 | 9,000 |
| 3620 | Tree Chip Sales | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 3621 | Recycled Materials | 2,847 | 1,820 | 1,000 | 2,154 | 1,438 | 1,000 |
| 3701 | Interest on Investment | 11,643 | 5,807 | 2,000 | 1,316 | 1,677 | 1,700 |
| REFUSE DIVISION TOTAL REVENUE | | 492,006 | 480,923 | 484,348 | 395,554 | 508,682 | 507,133 |

Div. REFUSE EXPENDITURES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|---|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 4201 | Admin & General | 87,362 | 95,581 | 97,562 | 68,827 | 94,353 | 98,452 |
| 4203 | Operations | 310,652 | 290,190 | 301,197 | 187,946 | 273,540 | 249,628 |
| 4239 | Capital Outlay - Non-Assets | 6,722 | 342,643 | 6,500 | 20,286 | 32,806 | 20,000 |
| REFUSE DIVISION TOTAL EXPENSES | | 404,736 | 728,414 | 405,259 | 277,059 | 400,698 | 368,080 |
| Rev Over (Under) Expns | | 87,270 | (247,491) | 79,089 | 118,495 | 107,984 | 139,053 |

OTHER FINANCING SOURCES

| | | |
|--|---------|--|
| Use of Fund Balance: | | |
| Automated Refuse Trucks and Containers | 331,533 | |

OTHER FINANCING SOURCES

| | | |
|----------------------------|--|--|
| Transfer from General Fund | | |
|----------------------------|--|--|

| | 2008 | 2009 | 2010 | 2010 | 2011 |
|--|----------------|----------------|----------------|----------------|----------------|
| REFUSE DIVISION ENDING CASH BALANCE | 441,842 | 194,351 | 273,440 | 302,335 | 441,388 |

Comments:

Recommend \$225,000 fund balance, which allows for the replacement of one refuse truck on scheduled replacement plan.

3423 Refuse rates reflect pay as you throw rates to begin in 2010

Div: REFUSE - ADMIN & GENERAL

35-4201

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|-------------------|---------------|---------------|---------------|----------------------------|---------------|
| | | | | Budget | Projected @ 09/30 Year-end | |
| 4804 | Indirect Expenses | 84,753 | 93,466 | 95,062 | 66,054 | 95,452 |
| 4810 | Bad Debt Expense | 2,609 | 2,115 | 2,500 | 2,773 | 3,000 |
| TOTALS | | 87,362 | 95,581 | 97,562 | 68,827 | 98,452 |

Budget Inc 0.91%
Y/EProj Inc 4.35%

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 | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|---------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 4101 | Wages-Refuse | 112,877 | 127,089 | 111,458 | 63,068 | 95,158 | 78,458 |
| 4102 | Overtime | 1,178 | 150 | 300 | 0 | 300 | 300 |
| 4103 | Social Security | 6,511 | 7,265 | 6,929 | 3,775 | 5,186 | 4,883 |
| 4104 | Medicare | 1,523 | 1,699 | 1,620 | 883 | 1,212 | 1,142 |
| 4106 | Hlth Ins/WC/Othr Benefits | 34,929 | 28,966 | 29,374 | 14,314 | 22,267 | 14,894 |
| 4108 | ER Retirement Contrbtn | 3,961 | 5,572 | 5,078 | 2,857 | 4,035 | 3,428 |
| | Sub-Total: Personnel | 160,978 | 170,741 | 154,759 | 84,897 | 128,158 | 103,105 |
| 4201 | Material/Operating Sply | 16,543 | 1,865 | 9,000 | 6,024 | 8,700 | 9,000 |
| 4202 | Clothing/Uniforms | 977 | 782 | 1,200 | 383 | 793 | 700 |
| 4203 | Fuel/Lubricant Supply | 16,258 | 8,852 | 13,500 | 8,595 | 12,500 | 13,500 |
| 4303 | Advertising/Legal Svcs | 400 | 399 | 250 | 231 | 231 | 250 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 0 | 7 | 0 | 0 | 0 | 0 |
| 4320 | Telephone/Fax Services | | 122 | 260 | 259 | 372 | 400 |
| 4340 | Repair/Mntce Svcs | 23 | 1,120 | 1,500 | 0 | 1,000 | 1,500 |
| 4350 | Other Purchased Services | 0 | 828 | 0 | 470 | 746 | 750 |
| 4352 | Landfill Charges | 90,493 | 78,769 | 96,305 | 67,656 | 96,000 | 96,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | 0 | 31 | 0 | 260 | 367 | 0 |
| 4401 | Prop/Liab Ins Premium | 3,126 | 3,647 | 3,083 | 2,917 | 3,083 | 3,083 |
| 4402 | Prop/Liab Ins Claim Payments | 118 | 1,687 | 0 | 250 | 250 | 0 |
| 4421 | Fleet Services | 21,735 | 21,340 | 21,340 | 16,005 | 21,340 | 21,340 |
| | Sub-Total: Operations | 149,674 | 119,449 | 146,438 | 103,049 | 145,382 | 146,523 |
| TOTALS | | 310,652 | 290,190 | 301,197 | 187,946 | 273,540 | 249,628 |

Budget Inc -17.12%
Y/EProj Inc -8.74%

Comments:

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

- 4201 Purchase of dumpsters and recycling bins
- 4202 Clothing costs
- 4203 Fuel costs.
- 4303 Advertising for tree dump operations and recycling programs
- 4310 Equipment training
- 4340 Dumpster pads, painting trash cans;
- 4341 All fleet costs allocated monthly through fleet services (see line item 4421).
- 4350 Tree Dump Port-o-potty
- 4352 Landfill charges for tipping fees at County landfill

- 4421 Annual allocation of fleet service expenses for rental, repairs, storage and use of shop facility.
- 4804 Cost Allocation - see table
- 9401 Landfill closure projects associated with closure plan and tree dump.
- 9602 Costs City incurred with Household Hazardous Waste Clean Up day. Contract with disposal company is paid by County, then City reimburses for one half of cost.

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

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|---------------|------------------------------|--------------|----------------|--------------|---------------|---------------|---------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 9801 | Landfill Closure Plan | 4,303 | 2,197 | 1,500 | 1,705 | 1,793 | 5,000 |
| 9802 | HHW Program | 2,419 | 8,913 | 5,000 | 800 | 10,000 | 10,000 |
| 9803 | Auto Refuse Containers | 0 | 94,515 | 0 | 10,281 | 13,512 | 5,000 |
| 9804 | Automated Refuse Truck - New | 0 | 197,857 | 0 | | 0 | 0 |
| 9805 | Automated Refuse Truck - Use | 0 | 39,161 | 0 | 7,500 | 7,500 | 0 |
| TOTALS | | 6,722 | 342,643 | 6,500 | 20,286 | 32,806 | 20,000 |

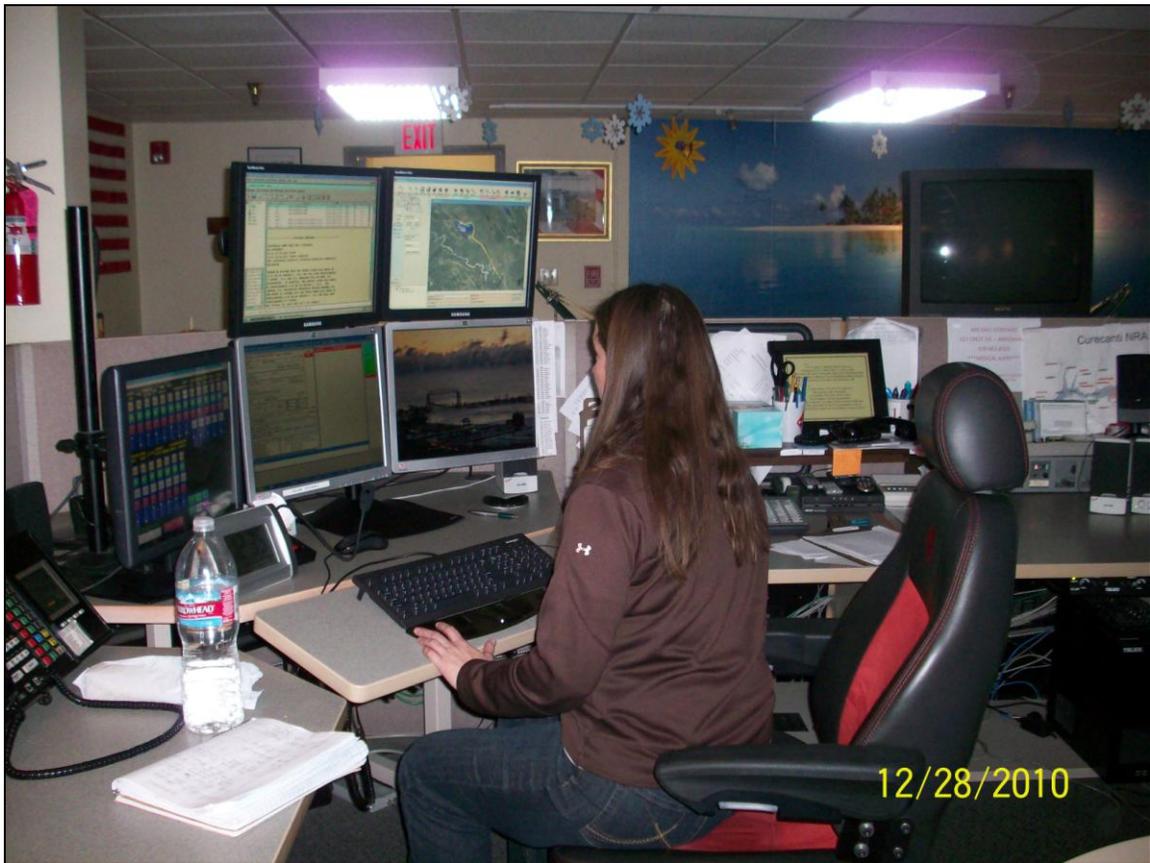
Budget Inc 207.69%
Y/EProj Inc -39.03%

Comments:

- 9801 Continued water testing of reclaimed landfill site
- 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
- 9804 Purchase of new automated refuse collection truck
- 9805 Purchase of a used automated refuse collection truck to be used as a back-up and a second collection truck around holidays

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.



CITY OF GUNNISON

ENTERPRISE FUND

| | 2008 | 2009 | 2010 | Projected | 2011 |
|---|---------|---------|---------|-----------|---------|
| COMMUNICATIONS DIVISION BEGINNING CASH | 301,811 | 328,141 | 356,552 | 356,552 | 214,626 |

Div. COMMUNICATIONS - 40 REVENUES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|--|---------------------------|----------------|----------------|----------------|----------------|----------------|
| | | | | Budget | Projected | |
| | | | | @ 09/30 | Year-end | |
| 3430 | Communications Svcs | 597,580 | 607,075 | 589,944 | 476,080 | 598,158 |
| 3601 | Misc. Communications Svcs | 108 | 17 | 0 | 80 | 80 |
| 3602 | Prior Year Refunds | 177 | 0 | 0 | 0 | 0 |
| 3701 | Interest on Investment | 12,180 | 4,776 | 2,433 | 2,661 | 3,483 |
| COMMUNICATIONS DIVISION TOTAL REVENUE | | 610,045 | 611,868 | 592,377 | 478,821 | 601,721 |

Div. COMMUNICATIONS EXPENDITURES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| | | | | Budget | Projected | |
| | | | | @ 09/30 | Year-end | |
| 4203 | Operations | 551,011 | 583,457 | 589,943 | 410,102 | 604,695 |
| 4239 | Capital Outlay - Non-Assets | 32,705 | 0 | 140,000 | 107,500 | 0 |
| COMMUNICATIONS DIVISION TOTAL EXPENSES | | 583,716 | 583,457 | 729,943 | 517,602 | 743,647 |
| Rev Over (Under) Expns | | 26,330 | 28,411 | (137,566) | (38,781) | (14,310) |

OTHER FINANCING SOURCES

| | | | | |
|---------------------------------------|--|--|---------|---------|
| Use of Fund Balance: | | | | |
| VHF Channel Expansion | | | 140,000 | 116,183 |
| Communications Center Architect Study | | | | 23,817 |
| Use of 2009 Rev over Expenses | | | | 14,280 |
| Total Use of Fund Balance | | | 140,000 | 140,000 |

| | 2008 | 2009 | 2010 | 2010 | 2011 |
|--|----------------|----------------|----------------|----------------|----------------|
| COMMUNICATIONS DIVISION ENDING CASH BALANCE | 328,141 | 356,552 | 218,986 | 214,626 | 200,315 |

All user agencies have been given preliminary costs for services so that they may create their budgets. Due to substantial cash reserves, those reserves will be utilized to cover the additional expenses. Preliminary costs were based on 5% personnel cost increase. Actual budget reflects 7.5% personnel cost increase.

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|---------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 4101 | Wages-Communications | 372300 | 412905 | 395,143 | 275,917 | 388,864 | 393,398 |
| 4102 | Overtime | 31812 | 8795 | 25,000 | 26,474 | 36,363 | 30,000 |
| 4103 | Social Security | 23245 | 23917 | 25,976 | 17,767 | 24,434 | 26,178 |
| 4104 | Medicare | 5436 | 5593 | 6,075 | 4,155 | 5,714 | 6,122 |
| 4106 | Hlth Ins/WC/Othr Benefits | 53292 | 52069 | 47,860 | 41,091 | 64,301 | 61,147 |
| 4108 | ER Retirement Contrbtn | 15039 | 18546 | 19,281 | 12,575 | 17,534 | 19,194 |
| | Sub-Total: Personnel | 501,125 | 521,824 | 519,335 | 377,978 | 537,210 | 536,039 |
| 4201 | Material/Operating Sply | 2,359 | 1,316 | 2,800 | 1,567 | 2,800 | 2,000 |
| 4202 | Clothing/Uniforms | 1,383 | 654 | 1,400 | 0 | 1,400 | 1,100 |
| 4301 | Postage/Freight Svcs | 0 | 0 | 50 | 0 | 50 | 50 |
| 4302 | Printing/Duplication Svcs | 230 | 114 | 275 | 97 | 97 | 275 |
| 4303 | Advertising/Legal Svcs | 46 | 15 | 300 | 410 | 410 | 300 |
| 4304 | Subscrptn/Lit/Films | 101 | 36 | 300 | 36 | 50 | 300 |
| 4310 | Dues/Mtgs/Mbrshps/Tuitn | 2,587 | 2,836 | 3,500 | 129 | 2,000 | 3,000 |
| 4320 | Telephone/FAX Svcs | 7,499 | 7,847 | 8,500 | 6,105 | 8,500 | 8,500 |
| 4321 | Utilities | 425 | 0 | 0 | 0 | 0 | 0 |
| 4340 | Repair/Mntce Svcs | 7,344 | 10,215 | 12,000 | 8,852 | 12,000 | 12,000 |
| 4341 | Repair/Mntce Svcs-Mobile Cor | 2,236 | 4,374 | 3,500 | 2,183 | 3,500 | 3,500 |
| 4350 | Other Purchased Services | 0 | 242 | 0 | 0 | 0 | 0 |
| 4360 | Contracted Services | 0 | 6,186 | 10,000 | 2,231 | 8,000 | 10,000 |
| 4370 | Trvl/Mileage/Meals/Lodg | 2,418 | 3,301 | 2,800 | 167 | 2,000 | 2,000 |
| 4421 | Fleet Services | 1,020 | 1,000 | 1,200 | 900 | 1,200 | 900 |
| 4424 | Rent-Dispatch Facility | 9,708 | 10,452 | 11,000 | 0 | 11,000 | 11,330 |
| 4804 | Indirect Expenses | 12,528 | 13,046 | 12,983 | 9,447 | 13,430 | 13,401 |
| | Sub-Total: Operations | 49,886 | 61,632 | 70,608 | 32,124 | 66,437 | 68,656 |
| TOTALS | | 551,011 | 583,457 | 589,943 | 410,102 | 603,647 | 604,695 |

Budget Inc 2.50%
Y/EProj Inc 0.17%

Comments:

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

- 4101 Wages are held constant from 2009 levels - changes in employees have created a slight savings for 2011
- 4102 Increased by \$5,000. Overtime line item has not been increased for last six years, eventhough wages have increased
- 4201 Purchase of operating supplies, tapes, copy paper, ink cartridges, etc.
- 4202 To replace and purchase dispatch uniform shirts - three new shirts per dispatcher per year
- 4301 Mailings for meetings and shipping equipment for repairs
- 4302 Printing costs for manual and training materials
- 4303 Costs associated with advertisement for job openings and PSA's
- 4304 Subscriptions to professional organizations and trade magazines
- 4310 Outside training costs, stress management, advanced law enforcement dispatching, hostage negotiations dispatching, suicidal subject dispatching
- 4320 Allocation of telephone and fax services for the dispatch center
- 4321 Utility costs for W Mountain Repeater-Removed August 2008 - no further utility costs-paid by E911
- 4340 ITI Maintenance agreement, Tuck Communications Maintenance Agreement, Contact 1 Mapping; Voiceprint; radio maintenance/repair, copier costs, computer virus upgrades.
- 4341 Mobile Command Vehicle upkeep, routine maintenance, satellite communications equipment, satellite phone
- 4360 IT contracted services for "help desk" and internet/intranet assistance with computers and radios
- 4370 Reflects costs associated with travel outside jurisdiction for training, food and lodging-training of 3 new dispatchers and update training for current dispatchers
- 4421 Allocated fleet services costs for repeater batteries
- 4424 Annual rent to County for facility to house communications center
- 4804 Reflects 2.5% of personnel costs for administrative services

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

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | | 2011 Budget |
|---------------|---|---------------|-------------|----------------|----------------|----------------|-------------|
| | | | | Budget | @ 09/30 | Year-end | |
| 9307 | ITI CAD Upgrade | 32,705 | | | | | |
| 9852 | Mobile Command Vehicle Maintenance | | | | | | |
| 9853 | Telephone System | | | | | | |
| 9854 | W Mountain Repeater Relocation | | | | | | |
| 9856 | VHF Radio Channel Expansion | | | 140,000 | 107,500 | 116,183 | |
| 9857 | Communications Center Architectural Study | | | | | 23,817 | |
| TOTALS | | 32,705 | 0 | 140,000 | 107,500 | 140,000 | 0 |

Budget Inc -100.00%
Y/EProj Inc -100.00%

Comments:

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

Enterprise Fund Cranor Hill

The City owns and operates Cranor Ski Hill, providing an inexpensive outdoor recreation opportunity for area residents. Annual operating expenses are subsidized by revenues from the City's General Fund. Therefore, this department is being included in the General Fund Budget beginning with fiscal year 2011.



CITY OF GUNNISON

ENTERPRISE FUND

| | 2008 | 2009 | 2010 | 2010 | 2011 |
|--|----------|----------|---------|---------|-------|
| CRANOR HILL DIVISION BEGINNING CASH | (14,311) | (10,983) | (8,077) | (8,077) | 2,462 |

Div. CRANOR HILL - 45 REVENUES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---|-----------------------|-------------|-------------|--------|----------------------------|-------------|
| | | | | Budget | Projected @ 09/30 Year-end | |
| 3603 | Compensation for Loss | | | | 612 | 612 |
| 3630 | Lift Tickets, Etc. | 11,990 | 8,471 | 12,200 | 0 | 6,000 |
| 3701 | Investment Interest | | | | 45 | 36 |
| CRANOR HILL DIVISION TOTAL REVENUE | | 11,990 | 8,471 | 12,200 | 656 | 6,648 |
| | | | | | | 0 |

Div. CRANOR HILL EXPENDITURES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|--|-------------|-------------|-------------|----------|----------------------------|-------------|
| | | | | Budget | Projected @ 09/30 Year-end | |
| 4301 | Cranor Hill | 29,662 | 20,565 | 29,767 | 3,232 | 13,676 |
| CRANOR HILL DIVISION TOTAL EXPENSES | | 29,662 | 20,565 | 29,767 | 3,232 | 13,676 |
| Rev Over (Under) Expns | | (17,672) | (12,094) | (17,567) | (2,576) | (7,028) |

OTHER FINANCING SOURCES

| | | | | | | |
|------|--------------|--------|--------|--------|--------|--------|
| 3999 | Transfers In | 21,000 | 15,000 | 17,567 | 17,567 | 17,567 |
|------|--------------|--------|--------|--------|--------|--------|

| | 2008 | 2009 | 2010 | 2010 | 2011 |
|---|----------|---------|---------|-------|-------|
| CRANOR HILL DIVISION ENDING CASH BALANCE | (10,983) | (8,077) | (8,077) | 2,462 | 2,462 |

Lift ticket prices will be adjusted to compensate for employee wages plus 25%.
 If Cranor operates for full season, a \$20,000 transfer from the general fund is necessary to supplement the revenues generated from lift ticket sales. Only the funds necessary to cover actual expenses, up to \$20,000, will be transferred.

3603 Insurance payment on Snow Cat Shed damage

2011 - Combining Cranor with General Fund since General Fund subsidizes these operations anyway

DIV: CRANOR HILL

45-4301

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | Projected | 2011 Budget |
|------------------------------|-----------------------------|---------------|---------------|---------------|--------------|---------------|
| | | | | Budget | @ 09/30 | |
| 4101 | Wages-Cranor Hill | 12,345 | 8,860 | 14,000 | 0 | 5,000 |
| 4102 | Overtime | 233 | 204 | 0 | 0 | 0 |
| 4103 | Social Security | 780 | 562 | 868 | 0 | 310 |
| 4104 | Medicare | 182 | 131 | 203 | 0 | 73 |
| 4106 | Hlth Ins/WC/Other Benefits | 0 | 579 | 588 | 74 | 74 |
| Sub-Total: Personnel | | 13,541 | 10,336 | 15,659 | 74 | 5,457 |
| 4201 | Material/Operating Sply | 8,314 | 4,927 | 6,000 | 130 | 3,000 |
| 4203 | Fuel/Lubricant Supply | 265 | 0 | 1,000 | 0 | 400 |
| 4303 | Advertising/Legal Svcs | 198 | 0 | 300 | 0 | 300 |
| 4320 | Telephone/Fax Service | 679 | 672 | 708 | 450 | 708 |
| 4321 | Utilities | 3,452 | 2,253 | 3,500 | 777 | 859 |
| 4330 | Professional Svcs | 2,089 | 1,277 | 2,000 | 0 | 1,000 |
| 4340 | Repair/Maintenance Services | | | | 1,352 | 1,352 |
| 4421 | Fleet Services | 1,125 | 1,100 | 600 | 450 | 600 |
| 4650 | Miscellaneous Expenses | 0 | | 0 | 0 | 0 |
| Sub-Total: Operations | | 16,122 | 10,229 | 14,108 | 3,158 | 8,219 |
| TOTALS | | 29,662 | 20,565 | 29,767 | 3,232 | 13,676 |

Budget Inc -100.00%
Y/E Proj Inc -100.00%

Comments:

- 4101 Projected 2010 expenses are based on the potential of being open 14 days in December. 92 hrs@11.35/hr. 2011 expenses are based on the potential of being open January 1st through spring break and 14 days in December of budgeted year. We will strive to train as many volunteers as we can to reduce personnel costs.
- 4201 Repair/maintenance items and concession stand supplies
- 4330 Professional Services include State Tramway Board inspections two times per season plus wire rope inspection
- 4340 Insurance payment on Snow Cat Shed damage
- 4421 \$100 for Fleet availability; \$300 for miscellaneous fleet service if needed

Park & Recreation Fund Pool

The City's indoor swimming pool and recreation center is home to swimming lessons, fitness classes, basketball and volleyball courts and the Young at Heart meals program.



CITY OF GUNNISON

Park & Recreation Fund

| | | 2008 | 2009 | 2010 | 2010 | 2011 |
|-------------------------------------|--|---------------------|-------------|-------------|----------------------------|-------------|
| POOL DIVISION | | | | | | |
| BEGINNING CASH | | 6,333,708 | 2,549,591 | (109,319) | (109,319) | 316,287 |
| Div. | POOL - 51 | REVENUES | | | | |
| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
| | | | | Budget | Projected @ 09/30 Year-end | |
| 3104 | Sales Tax | 791,322 | 754,960 | 712,190 | 489,843 | 717,212 |
| 3106 | Use Tax | 36,074 | 38,490 | 20,620 | 14,887 | 21,670 |
| 3321 | EIA Grant - Architect & Engineering | 0 | 275,256 | | | |
| 3322 | EIA Grant - Solar | | | | | 317,178 |
| 3324 | Grants - Slides | | 233,137 | | | |
| 3406 | Recreation Programs | | 37,018 | 40,000 | 34,857 | 38,000 |
| 3407 | Swimming Programs | | | | | 38,000 |
| 3411 | Sales Tax Service Fee | | 6 | | 6 | 6 |
| 3602 | Prior Year Refunds | | 58 | | 166 | 166 |
| 3631 | Recreation Memberships | | 27,183 | 135,000 | 107,366 | 120,000 |
| 3632 | Community Center Rentals | | | 8,000 | 7,485 | 8,000 |
| 3633 | Vending | | | 1,100 | 716 | 1,100 |
| 3635 | Events | | | 2,000 | 0 | 0 |
| 3638 | Recreation Daily Fees | | 57,245 | 73,000 | 51,425 | 66,000 |
| 3642 | Retail Sales | | 3,809 | 3,500 | 3,084 | 3,500 |
| 3650 | Other Contributions | 125,300 | | | 243 | 243 |
| 3701 | Interest on Investment | 222,954 | 37,436 | | 9 | 9 |
| 3999 | Transfer In | | | 152,700 | 151,368 | 521,368 |
| 4999 | Transfers Out (To Trails/Bond Insurance) | | | | | (140,870) |
| POOL DIVISION TOTAL REVENUE | | 1,175,650 | 1,464,598 | 1,148,110 | 861,455 | 1,673,582 |
| Div. | POOL | EXPENDITURES | | | | |
| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
| | | | | Budget | Projected @ 09/30 Year-end | |
| 4401 | Pool/Community Center-Operations | 1,000 | 318,598 | 626,507 | 408,078 | 601,244 |
| 4439 | Pool-Capital Outlay - Non-Assets | 4,556,937 | 3,402,330 | 0 | 240,679 | 242,579 |
| 4480 | Pool-Debt Service | 401,829 | 402,580 | 404,443 | 120,548 | 404,153 |
| POOL DIVISION TOTAL EXPENSES | | 4,959,767 | 4,123,508 | 1,030,950 | 769,305 | 1,247,976 |
| Rev Over (Under) Expns | | (3,784,117) | (2,658,910) | 117,160 | 92,149 | 425,606 |
| OTHER FINANCING SOURCES | | | | | | |
| Use of Fund Balance | | 3,784,117 | | 2,587,447 | | |
| POOL DIVISION | | 2008 | 2009 | 2010 | 2010 | 2011 |
| ENDING CASH BALANCE | | 2,549,591 | (109,319) | 7,841 | 316,287 | 377,327 |

Comments:

Park and Recreation Sales Tax proceeds are split between pool, rink, and trails. Revenues over annual amounts necessary to fund debt service, and operations and maintenance are directed to department 54-0039 "Parks and Recreation Other Improvements" per Ordinance #7, 2007:

| | | |
|--------|---------|-----------------------|
| 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> |

2010

3999 \$138,798 from original \$140,000 transfer from General Fund to cover community center expenses reduced by 1%
\$370,000 GF 2009 Commitment to build, of which \$250,000 is solar grant match;
\$12,570 CTF for bldg mntnce

2011

3999 \$138,798 from original \$140,000 transfer from General Fund to cover community center expenses reduced by 1%
\$11,750 transferred from CTF-Metro Rec for maintenance of Community Center

DIV: POOL/COMMUNITY CENTER - OPERATIONS 51-4401

| Acct No. | Description | 2008 Actual | 2009 Actual | Budget | 2010 @ 09/30 | Projected Year-end | 2011 Budget |
|----------|-------------------------------|--------------|----------------|----------------|----------------|--------------------|----------------|
| 4101 | Wages-Pool | 0 | 160,404 | 254,943 | 210,538 | 291,000 | 275,500 |
| 4102 | Overtime | | | | 36 | 36 | 0 |
| 4103 | Social Security | 0 | 9,383 | 15,806 | 12,983 | 18,044 | 17,081 |
| 4104 | Medicare | 0 | 2,194 | 3,697 | 3,036 | 4,220 | 3,995 |
| 4106 | Hlth Ins/WC/Other Benefits | 0 | 18,446 | 36,327 | 16,002 | 25,231 | 31,320 |
| 4108 | Retirement | 0 | 7 | 5,789 | 2,898 | 4,541 | 5,789 |
| | Sub-Total: Personnel | 0 | 190,434 | 316,562 | 245,493 | 343,072 | 333,685 |
| 4201 | Material/Operating Supplies | 0 | 7,511 | 15,000 | 8,734 | 14,000 | 14,000 |
| 4202 | Clothing Uniforms | 0 | 2,240 | 1,000 | 524 | 750 | 750 |
| 4207 | Chemicals | 0 | 13,695 | 20,000 | 12,526 | 15,000 | 15,000 |
| 4208 | Rec Supplies | 0 | 2,790 | 1,000 | 394 | 900 | 900 |
| 4302 | Printing/Duplication Services | 41 | 855 | 1,000 | 0 | 750 | 750 |
| 4303 | Advertising/Legal Svcs | 0 | 324 | 1,000 | 99 | 500 | 500 |
| 4310 | Dues/Meetings/Memberships/T | 0 | 56 | 1,000 | 853 | 1,000 | 800 |
| 4320 | Telephone/Fax Service | 0 | 0 | 9,315 | 6,787 | 9,315 | 9,315 |
| 4321 | Utilities | 0 | 67,864 | 159,000 | 67,638 | 119,000 | 130,900 |
| 4330 | Professional Svcs | 870 | 0 | 0 | 0 | 0 | 0 |
| 4340 | Repair/Maintenance Services | 0 | 0 | 11,000 | 5,651 | 7,000 | 7,000 |
| 4360 | Contracted Services | 0 | 25,836 | 83,000 | 52,731 | 83,000 | 83,000 |
| 4370 | Travel/Mileage/Meals/Lodging | 89 | 0 | 200 | 0 | 0 | 0 |
| 4401 | Property/Liab Ins Premiums | | 6,927 | 6,930 | 6,079 | 6,390 | 6,930 |
| 4650 | Miscellaneous Expenses | 0 | 66 | 500 | 567 | 567 | 500 |
| | Sub-Total: Operations | 1,000 | 128,164 | 309,945 | 162,584 | 258,172 | 270,345 |
| | TOTALS | 1,000 | 318,598 | 626,507 | 408,078 | 601,244 | 604,030 |

Budget Inc -3.59%
Y/E Proj Inc 0.46%

Comments:

- 4101 Includes aquatics manager, head guards, lifeguards, swim instructors, climbing wall attendant, and front desk. 2010 budget did not include wages for climbing wall attendants and swim instructors as part of Community Center change to Pool enterprise fund.
- 4201 Janitorial, retail supplies, misc. supplies for entire building.
- 4202 Front desk, climbing wall, lifeguard tee shirts. Lifeguard swim shorts.
- 4207 Working to find a better price for chlorine.
- 4208 Rec supplies, pool toys, kick boards, goggles, flippers, etc. Birthday party supplies will now come from here instead of Rec Admin (all birthday party revenue will go to 51-3632, Community Center Rentals).
- 4302 Misc. paper and laminating supplies.
- 4310 CPR/First Aid certifications, employee background checks.
- 4321 Utility estimates; 2010 based on YTD plus reduced cost comparison to 2009 last 4 months. 2011 has a 10% increase for potential change in commodity cost. Savings realized due to pool covers, solar thermal and VFD installations.
- 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.

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

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|----------------------------|------------------|------------------|----------|-------------------|-------------|
| | | | | Budget | Projected @ 09/30 | |
| 9901 | Pool Facility Construction | 4,556,848 | 3,086,548 | 0 | 1,240 | 0 |
| 9903 | Solar Installation | 89 | 315,782 | 0 | 239,439 | 0 |
| TOTALS | | 4,556,937 | 3,402,330 | 0 | 240,679 | 0 |

Budget Inc #DIV/0!
Y/E Proj Inc -100.00%

Comments:

| | | |
|------|----------------------|--------------------|
| 9901 | Architecture | \$572,553 |
| | Construction | \$6,851,994 |
| | Solar | \$576,000 |
| | Testing | \$1,445 |
| | Transformer/Wiring | \$16,855 |
| | Incidentals | \$1,000 |
| | Total Projected Cost | <u>\$8,019,847</u> |

DIV: POOL - DEBT SERVICE

51-4480

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|------------------------|----------------|----------------|----------------|-------------------|----------------|
| | | | | Budget | Projected @ 09/30 | |
| 4410 | Debt Service-Principle | 133,074 | 155,253 | 162,646 | 0 | 166,343 |
| 4411 | Debt Service-Interest | 268,004 | 246,918 | 241,097 | 120,548 | 234,998 |
| 4412 | Debt Service-Fees | 752 | 409 | 700 | 0 | 410 |
| TOTALS | | 401,829 | 402,580 | 404,443 | 120,548 | 401,750 |

Budget Inc -0.67%
Y/E Proj Inc -0.59%

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. Fund reserves will be established to purchase a second Zamboni for ice conditioning of the one indoor rink and two outdoor rinks.



CITY OF GUNNISON

Park & Recreation Fund

| | 2008 | 2009 | 2010 | 2010 | 2011 |
|-----------------------|-----------|----------|----------|----------|----------|
| RINK DIVISION | | | | | |
| BEGINNING CASH | 2,291,746 | (89,042) | (14,618) | (89,042) | (14,618) |
| | | | | | 108,170 |

Div. RINK - 52 REVENUES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|----------|--------------------------------------|----------------|----------------|----------------|----------------------------|----------------|
| | | | | Budget | Projected @ 09/30 Year-end | |
| 3104 | City Sales Tax | 278,128 | 265,147 | 250,315 | 172,034 | 251,890 |
| 3106 | Use Tax | 12,677 | 13,518 | 11,500 | 5,228 | 7,611 |
| 3320 | EIA Grant | 500,000 | 0 | 0 | 0 | 0 |
| 3603 | Compensation For Loss | | 300 | 0 | 0 | 0 |
| 3631 | Recreation Memberships/Passes | 0 | 8,035 | 8,400 | 258 | 8,400 |
| 3634 | Concessions/Park Rentals | 12,117 | 32,804 | 32,000 | 14,994 | 32,000 |
| 3635 | Events | | 2,287 | 0 | 10,632 | 14,500 |
| 3636 | Recreation Advertising | 15,000 | 15,000 | 15,000 | 0 | 15,000 |
| 3638 | Recreation Daily Fees | 0 | 4,048 | 10,000 | 2,377 | 6,000 |
| 3643 | Ice Rentals | 27,860 | 53,787 | 35,000 | 22,072 | 46,000 |
| 3650 | Other Contributions | 47,351 | 0 | 0 | 0 | 0 |
| 3701 | Interest on Investment | 70,379 | 11,372 | 931 | 163 | 95 |
| 3999 | Transfer from GF-Energy Efficiencies | | | | | 130,000 |
| 3999 | Transfer from Parks | 0 | 11,500 | 17,000 | 16,830 | 16,830 |
| 3999 | Transfer from Rec Admin wages | 0 | 26,500 | 26,500 | 26,235 | 26,235 |
| 4999 | Transfers Out (To Trails/Bond Ins.) | | | | | (61,701) |
| | RINK DIVISION TOTAL REVENUE | 963,512 | 444,298 | 406,646 | 270,821 | 492,859 |
| | | | | | | 391,177 |

Div. RINK EXPENDITURES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|----------|-------------------------------------|------------------|----------------|----------------|----------------------------|----------------|
| | | | | Budget | Projected @ 09/30 Year-end | |
| 4402 | Rink-Operations | 62,322 | 171,662 | 168,771 | 94,463 | 170,079 |
| 4403 | Events-Operations | 13,735 | 41,888 | 43,134 | 44,688 | 52,475 |
| 4440 | Rink-Capital Outlay - Fixed Assets | 0 | 0 | 0 | 0 | 0 |
| 4441 | Rink-Capital Outlay - Non-Assets | 3,126,547 | 14,360 | 10,000 | 1,485 | 5,000 |
| 4480 | Rink-Debt Service | 141,697 | 141,964 | 142,617 | 42,509 | 142,517 |
| | RINK DIVISION TOTAL EXPENSES | 3,344,300 | 369,874 | 364,523 | 183,146 | 370,071 |
| | Rev Over (Under) Expns | | 74,424 | 42,123 | 87,676 | 122,788 |
| | | | | | | (29,760) |

OTHER FINANCING SOURCES

| | | | | | | |
|--------------------------------------|--|--|--|--|--|--------|
| Use of Fund Balance - Backup Zamboni | | | | | | 45,000 |
|--------------------------------------|--|--|--|--|--|--------|

| | 2008 | 2009 | 2010 | 2010 | 2011 |
|----------------------------|-----------------|-----------------|---------------|----------------|----------------|
| RINK DIVISION | | | | | |
| ENDING CASH BALANCE | (89,042) | (14,618) | 27,505 | (1,366) | 108,170 |
| | | | | | 78,410 |

Comments:

Park and Recreation Sales Tax proceeds are split between pool, rink, and trails. Revenues over annual amounts necessary to fund debt service, and operations and maintenance are directed to department 54-0039 "Parks and Recreation Other Improvements" per Ordinance #7, 2007:

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

Bond Proceeds are split between pool and rink:

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

\$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

2010 Comments

- 3631 2010 Recreation Membership Rate based on 2008-9 season figures for season passes
- 3634 2010 concessions based on 2008-9 season concessions figures
- 3636 2010 Advertising based on sale of rights to GVHA for \$15,000
- 3638 2010 Recreation Daily Fees based on 2008-9 season figures
- 3643 2010 Ice Rentals based on 2008-9 season figures minus daily fees and memberships, \$10 increase per hour to adult and private rentals
- 3998 Eliminated \$38,000 transfer for Special Events from General Fund
- 3999 2010 Transfer from parks based on \$17,000 existing budget for rink facilities. This includes \$2,000 for Operations and Maintenance; \$4,500 for Fuel; and \$10,500 for Utilities
- 3999 2010 Transfer from Rec admin Wages based on traditional hours
- 3999 2010 Transfer from Rec admin Wages based on traditional hours which are:
 - Zam driver 14 weeks @ 88.5 hours per week @ \$10.85 per hour (2009 rate) \$13,500
- 3999 Concessions 14 weeks @ 86 hrs per week @ 10.85 per hour (2009 rate) \$13,000
- All year-end transfers reduced by 1% due to budget adjustments in general fund

2011 Comments

- 3631 2011 Recreation Membership Rate based on 2009-10 season figures for season passes
- 3634 2011 concessions based on 2009-10 season concessions figures
- 3636 2011 Advertising based on sale of rights to GVHA for \$15,000
- 3638 2011 Recreation Daily Fees based on 2009-10 season figures
- 3643 2011 Ice Rentals based on 2009-10 season figures plus additional revenue from \$10 increase in adult and private rental ice time fees
- 3998 Eliminated \$38,000 transfer for Special Events from General Fund
- 3999 2011 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
- 3999 2011 Transfer from Rec admin Wages based on traditional hours
- 3999 Concessions 14 weeks @ 86 hrs per week @ 10.85 per hour (2008 rate) \$13,000
- All transfers reduced by 1% due to budget adjustments in general fund

DIV: RINK - OPERATIONS

52-4402

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | Projected | 2011 Budget | |
|---------------|----------------------------------|---------------|----------------|----------------|---------------|----------------|----------------|
| | | | | Budget | @ 09/30 | | Year-end |
| 4101 | Wages-Rink | 27,410 | 88,106 | 78,770 | 47,654 | 83,136 | 83,244 |
| 4102 | Overtime-Rink | 182 | 16 | 0 | 0 | 0 | 0 |
| 4103 | Social Security | 1,654 | 5,202 | 4,884 | 3,047 | 5,154 | 5,161 |
| 4104 | Medicare | 387 | 1,217 | 1,142 | 713 | 1,205 | 1,207 |
| 4106 | Hlth Ins/WC/Other Benefits | 2,071 | 5,330 | 6,559 | 2,428 | 3,703 | 4,110 |
| 4108 | Retirement | 0 | 451 | 1,148 | 675 | 918 | 1,148 |
| | Sub-Total: Personnel | 31,705 | 100,322 | 92,503 | 54,518 | 94,117 | 94,870 |
| 4201 | Material/Operating Sply | 4,614 | 5,560 | 6,000 | 2,843 | 6,000 | 6,000 |
| 4202 | Clothing/Uniform | 141 | 136 | 450 | 0 | 450 | 450 |
| 4203 | Fuel/Lubricant Supply | 7 | 915 | 3,250 | 1,997 | 3,250 | 3,250 |
| 4209 | Concessions Supplies | 7,404 | 12,256 | 9,500 | 5,461 | 10,000 | 10,000 |
| 4301 | Postage/Freight | 0 | 312 | 150 | 122 | 122 | 150 |
| 4302 | Printing/Duplicating | 16 | 0 | 150 | 95 | 150 | 150 |
| 4303 | Advertising/Legal Svcs | 182 | 265 | 350 | 192 | 250 | 250 |
| 4310 | Dues/Memberships/Meetings/T | 0 | 0 | 750 | 0 | 0 | 0 |
| 4320 | Telephone/Fax | 125 | 514 | 679 | 1,327 | 1,400 | 1,400 |
| 4321 | Utilities | 12,342 | 43,708 | 46,000 | 24,895 | 46,000 | 46,000 |
| 4330 | Professional Services | 3,895 | 0 | 0 | 0 | 0 | 0 |
| 4340 | Repair/Maintenance Services | 1,520 | 2,986 | 3,000 | 1,620 | 3,000 | 3,000 |
| 4350 | Other Purchased Services | 0 | 25 | 0 | 0 | 0 | 0 |
| 4360 | Contracted Services | 167 | 2,498 | 4,000 | 610 | 3,700 | 3,700 |
| 4370 | Travel/Mileage/Meals/Lodging | 204 | 0 | 350 | 0 | 0 | 0 |
| 4401 | Property/Liability Insurance Prt | 0 | 2,165 | 1,640 | 784 | 1,640 | 1,640 |
| | Sub-Total: Operations | 30,617 | 71,340 | 76,269 | 39,945 | 75,962 | 75,990 |
| TOTALS | | 62,322 | 171,662 | 168,771 | 94,463 | 170,079 | 170,860 |

Comments:

Budget Inc
Y/E Proj Inc

2010 Budget

- 4101 Zam Driver 28 weeks @ 100 hours per week @ \$11.45 per hour \$32,060
Concessions 28 weeks @ 90 hours per week @ \$11.20 per hour \$28,224
\$26,500 transfer from Rec Admin for wages
Facility Manager 29 weeks @ \$788 per week \$22852
- 4202 Staff Jackets, shirts
- 4203 Fuel for rink equipment and events
- 4310 DMMT RINKS Association, CAHA, NARCE, Usa Hockey
- 4320 Phone/ Fax and Internet based on 2009 use split 44%/ 56% with events
- 4321 Based on 2008-9 records
- 4360 Contracted Services is Pace Industrial Refridgeration Startup and water treatment system
- 4370 TMML includes scheduling meetings, NARCE conference

2011 Budget

- 4101 Zam Driver 28 weeks @ 100 hours per week @ \$11.45 per hour \$32,060
Concessions 28 weeks @ 90 hours per week @ \$11.20 per hour \$28,224
\$26,500 transfer from Rec Admin for wages
Facility Manager 29 weeks @ \$788 per week \$22852
- 4202 Staff Jackets, shirts
- 4203 Fuel for rink equipment and events
- 4310 DMMT RINKS Association, CAHA, NARCE, Usa Hockey
- 4320 Phone/ Fax and Internet based on 2009 use split 44%/ 56% with events
- 4321 Based on 2010 records
- 4360 Contracted Services is Pace Industrial Refrigeration Startup and water treatment system
- 4370 TMML includes scheduling meetings, NARCE conference

DEPT: EVENTS - OPERATIONS

52-4403

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|-----------------------------------|---------------|---------------|---------------|-------------------|---------------|
| | | | | Budget | Projected @ 09/30 | |
| 4101 | Wages-Events | 9,568 | 23,664 | 25,432 | 23,533 | 25,432 |
| 4103 | Social Security | 521 | 1,297 | 1,577 | 1,411 | 1,577 |
| 4104 | Medicare | 122 | 303 | 369 | 329 | 369 |
| 4106 | Hlth Ins/WC/Othr Benefits | 2,655 | 5,918 | 5,033 | 2,902 | 3,409 |
| 4108 | ER Retirement Contrbtn | 0 | 574 | 902 | 839 | 902 |
| | Sub-Total: Personnel | 12,867 | 31,756 | 33,313 | 29,013 | 31,689 |
| 4201 | Material/Operating Sply | 568 | 5,040 | 3,750 | 12,379 | 15,750 |
| 4202 | Clothing/Uniforms | 0 | 0 | 150 | 0 | 150 |
| 4301 | Postage/Freight | 0 | 140 | 200 | 17 | 200 |
| 4302 | Printing/Duplication Svcs | 0 | 140 | 350 | 360 | 350 |
| 4303 | Advertising/Legal Svcs | 300 | 1,255 | 700 | 217 | 700 |
| 4320 | Telephone/Fax Services | 0 | 90 | 491 | 734 | 700 |
| 4340 | Repair/Maintenance Services | 0 | 338 | 1,490 | 279 | 1,490 |
| 4350 | Other Purchased Services | 0 | 0 | 150 | 0 | 150 |
| 4370 | Travel/Mileage/Meals/Lodging | 0 | 2,108 | 1,000 | 1,690 | 1,000 |
| 4401 | Property/Liability Insurance Prem | 0 | 759 | 1,290 | 0 | 1,290 |
| 4650 | Miscellaneous Expense | 0 | 262 | 250 | 0 | 250 |
| | Sub-Total: Operations | 868 | 10,132 | 9,821 | 15,676 | 20,786 |
| TOTALS | | 13,735 | 41,888 | 43,134 | 44,688 | 52,475 |

Budget Inc
Y/EProj Inc 1.78%

Comments:

- 4101 2010 Wages based on coordinator 23 weeks @ \$788 per week \$18124
and one part time for 660 hours @ \$11.20 per hour \$7392 (May-Aug)
2011 Wages based on coordinator 23 weeks @ \$788 per week \$18124
and one part time for 660 hours @ \$11.20 per hour \$7392
- 4201 Includes supplies for department such as toner, disks, paper, calendars, file folders and start-up funds for new events
Additional expense over budget results from HS Rodeo expense which has an offsetting revenue amount of equal value
- 4202 Logo clothes and ballcaps for others
- 4320 Phone/ Fax and Internet based on 2008-9 use split 44%/ 56% with rink (in place of 4350 line item)
- 4370 2010 Carvin Up Colorado
2010 Meals and Lodging for Events
- 4650 Unanticipated expenditures that do not fit under other line items

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

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|----------------|-------------|-------------|----------|-------------------|---------------|
| | | | | Budget | Projected @ 09/30 | |
| 9953 | Backup Zamboni | | | | | 45,000 |
| TOTALS | | 0 | 0 | 0 | 0 | 45,000 |

Budget Inc
Y/E Proj Inc

Comments:

9953 Equipment for 2011 - back up Zamboni

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

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | Projected | 2011 |
|---------------|----------------------------|------------------|---------------|---------------|--------------|--------------|
| | | | | Budget | @ 09/30 | Year-end |
| 9951 | Rink Facility Construction | 3,120,692 | 5,825 | 0 | 0 | 0 |
| 9952 | Equipment | 5,855 | 8,535 | 10,000 | 1,485 | 5,000 |
| TOTALS | | 3,126,547 | 14,360 | 10,000 | 1,485 | 5,000 |

Budget Inc 0.00%
Y/E Proj Inc 100.00%

Comments:

| | | |
|------|-----------------|--------------------|
| 9801 | Pace | \$711,521 |
| | Becker Arena | \$133,263 |
| | DSP Builders | \$2,192,464 |
| | Owner Expenses | \$187,300 |
| | Projected Total | <u>\$3,224,548</u> |

9952 Equipment for 2010 includes new zam blades, buffer, new rental skates \$500, materials for roof on outdoor lockerroom

DIV: RINK - DEBT SERVICE

52-4480

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|---------------|------------------------|----------------|----------------|----------------|-------------------|----------------|
| | | | | Budget | Projected @ 09/30 | |
| 4410 | Debt Service-Principle | 46,926 | 54,747 | 57,354 | 0 | 58,658 |
| 4411 | Debt Service-Interest | 94,506 | 87,072 | 85,018 | 42,509 | 82,867 |
| 4412 | Debt Service-Fees | 265 | 145 | 245 | 0 | 145 |
| TOTALS | | 141,697 | 141,964 | 142,617 | 42,509 | 141,670 |

Budget Inc -0.66%
Y/E Proj Inc -0.59%

Comments:

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

Pool 73.93%
Rink 26.07%

Park & Recreation Fund Trails

The City trail system was expanded in 2010 with the additional of two pedestrian/bike bridges over the Gunnison River. The “North Bridge” was funded through a GOCO grant awarded to the Gunnison County and the “West Bridge” was funded through a GOCO grant awarded to the City of Gunnison and a portion of the 1% recreation tax. Underpasses to vehicle bridges adjacent to both pedestrian bridges were also funded by the recreation tax.



CITY OF GUNNISON

Park & Recreation Fund

| | 2008 | 2009 | 2010 | 2010 | 2011 |
|---------------------------------------|--------|---------|---------|---------|---------|
| TRAILS DIVISION BEGINNING CASH | 65,933 | 131,125 | 187,442 | 187,442 | 401,585 |

Div. TRAILS - 53 REVENUES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|----------|--------------------------------------|----------------|----------------|----------------|----------------------------|------------------|
| | | | | Budget | Projected @ 09/30 Year-end | |
| 3104 | Sales Tax | 149,652 | 142,801 | 134,687 | 92,657 | 135,661 |
| 3106 | Use Tax | 6,825 | 7,281 | 6,000 | 2,816 | 4,099 |
| 3302 | State Grants | 20,000 | 0 | 333,751 | 0 | 0 |
| 3650 | Other Contributions | 6,785 | 1,000 | 0 | 0 | 0 |
| 3701 | Interest on Investment | 3,828 | 2,055 | 0 | 850 | 2,008 |
| 3999 | Transfers In (From Pool/Rink) | | | | | 102,622 |
| | TRAILS DIVISION TOTAL REVENUE | 187,090 | 153,137 | 474,438 | 96,323 | 1,010,832 |

Div. TRAILS EXPENDITURES

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | | 2011 Budget |
|----------|---------------------------------------|----------------|---------------|----------------|----------------------------|----------------|
| | | | | Budget | Projected @ 09/30 Year-end | |
| 4401 | Operations | 492 | 11,000 | 19,000 | 8,250 | 19,000 |
| 4439 | Capital Outlay - Non-Assets | 121,406 | 85,820 | 241,400 | 214,515 | 300,000 |
| | TRAILS DIVISION TOTAL EXPENSES | 121,898 | 96,820 | 260,400 | 222,765 | 319,000 |
| | Rev Over (Under) Expns | 65,192 | 56,317 | 214,038 | (126,442) | (74,610) |

OTHER FINANCING SOURCES

| | | | | | |
|---------------------|--|--|--|--|--|
| Use of Fund Balance | | | | | |
|---------------------|--|--|--|--|--|

| | 2008 | 2009 | 2010 | 2010 | 2011 |
|--|----------------|----------------|----------------|----------------|----------------|
| TRAILS DIVISION ENDING CASH BALANCE | 131,125 | 187,442 | 401,480 | 401,585 | 326,974 |

Comments:

Park and Recreation Sales Tax proceeds are split between pool, rink, and trails. Revenues over annual amounts necessary to fund debt service, operations and maintenance are directed to department 54-0039 "Parks and Recreation Other Improvements" per Ordinance # . 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.

| | | |
|--------|--------------|----------------|
| Pool | 51-1000 | 64.91% |
| Rink | 52-1000 | 22.81% |
| Trails | 53-1000 | 12.28% |
| | Total | 100.00% |

Bond Proceeds are split between pool and rink:

| | |
|------|----------------|
| Pool | 73.93% |
| Rink | 26.07% |
| | 100.00% |

DIV: TRAILS - OPERATIONS

53-4401

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | Projected | 2011 Budget |
|-----------------------|-------------------------|-------------|---------------|---------------|--------------|---------------|
| | | | | Budget | @ 09/30 | |
| 4201 | Material/Operating Sply | 58 | | | 0 | 0 |
| 4203 | Fuel/Lubricant Supply | 0 | | 8,000 | 0 | 8,000 |
| 4303 | Advertising/Legal Svcs | 111 | | | 0 | 0 |
| 4330 | Professional Svcs | 250 | | | 0 | 0 |
| 4421 | Fleet Services | | 11,000 | 11,000 | 8,250 | 11,000 |
| 4650 | Miscellaneous Expenses | 73 | | | | |
| Sub-Total: Operations | | 492 | 11,000 | 19,000 | 8,250 | 19,000 |
| TOTALS | | 492 | 11,000 | 19,000 | 8,250 | 19,000 |

Comments:

Budget Inc
Y/E Proj Inc 0.00%

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

| Acct No. | Description | 2008 Actual | 2009 Actual | 2010 | Projected | 2011 Budget |
|---------------|--|----------------|---------------|----------------|----------------|----------------|
| | | | | Budget | @ 09/30 | |
| 9952 | Equipment | | 11,058 | | 0 | 0 |
| 9981 | Trails Construction | 120,991 | 14,068 | 241,400 | 19,161 | 300,000 |
| 9983 | Twin Bridges Eng./City - Grant Contingent | | 16,259 | | 0 | 0 |
| 9984 | Twin Bridges/Construction - Grant Contingent | | 17,973 | | 113,050 | 0 |
| 9985 | North Bridge Eng. - Grant Contingent | | 16,646 | | 0 | 0 |
| 9986 | North Bridge Underpass/Construction - Grant | | 375 | | 82,304 | 0 |
| 9987 | Railroad Grade Segment | 415 | 4,902 | | 0 | 0 |
| 9988 | School Segment Construction | | 4,539 | | 0 | 0 |
| 9989 | W. Gunnison Construction | | | | 0 | 0 |
| 9990 | Contingency | | | | 36,000 | 0 |
| TOTALS | | 121,406 | 85,820 | 241,400 | 214,515 | 777,689 |

Budget Inc 24.28%
Y/E Proj Inc -61.42%

Comments:

- 9952 A blade for the skid steer to maintain trails
- 9981 Materials to construct trails.
- 9983 Professional engineering for construction of a bridge over the Gunnison River off of Gold Basin Road and the trail crossing under the river bridge at Highway 50
- 9984 Estimated cost to construct the bridge course and the crossing with associated trail construction
- 9985 Professional engineering for construction of the trail crossing under the river bridge at Hwy 135
- 9987 Trail construction through the Van Tuyl ranch
- 9988 Construction of trails to the schools area
- 9989 Construction of trails to the West Gunnison area

Staff

The City of Gunnison employs 81.75 full time employees and over 120 part-time and temporary employees through out the year.



Streets and alleys crews and water crews work together to replace sidewalks and ditch systems along Wisconsin Street



Community Development Director-Steve Westbay, City Manager-Ken Coleman, and Neighborhood Services Officer Doug Spann



Street Crew Members Leroy Newkirk, Heath Smith, and Bracken Kerswill cold patching pot holes.

| CITY OF GUNNISON | | | | | | | | | | | |
|--|------------------|-------------------|----------------|----------------|----------------|---------------|------------------------|---------------|---------------|---------------|--|
| 2011 STAFFING TABLE: Proposed wages based on \$0 increase | | | | | | | | | | | |
| POSITION | WAGE | SOC SEC M'CARE | W/C PREM | HLTH | PENSION | TOTAL COMP | FULL TIME EMPLOYEES | | | | |
| | | | | | | | 2009 | 2010 | 2011 | | |
| City Council | 31,200 | 2,387 | 323 | 0 | 0 | 0 | 33,910 | 0.000 | 0.000 | 0.000 | |
| Municipal Court | 57,620 | 4,408 | 190 | 1,655 | 1,981 | 331 | 66,185 | 1.000 | 1.000 | 1.000 | |
| City Manager | 112,901 | 8,637 | 373 | 12,202 | 5,645 | 2,688 | 142,446 | 1.000 | 1.000 | 1.000 | |
| City Clerk | 96,480 | 7,381 | 318 | 9,935 | 4,819 | 1,692 | 120,625 | 1.750 | 1.750 | 2.000 | |
| Finance | 251,250 | 19,221 | 829 | 18,580 | 12,558 | 2,007 | 304,444 | 5.000 | 5.000 | 5.000 | |
| Comm Develpm | 168,525 | 12,892 | 556 | 23,863 | 8,389 | 0 | 214,225 | 2.750 | 2.750 | 2.750 | |
| Police/Nbrhd | 916,334 | 22,197 | 28,742 | 109,668 | 92,448 | 5,048 | 1,174,437 | 18.500 | 17.500 | 17.500 | |
| Bldg Inspection | 59,000 | 4,514 | 1,033 | 68 | 2,925 | 0 | 67,539 | 1.000 | 1.000 | 1.000 | |
| Fire Dept | 81,348 | 6,223 | 2,163 | 68 | 3,460 | 1,730 | 94,992 | 1.000 | 1.000 | 1.000 | |
| Haz Mat | 1,150 | 88 | 39 | 0 | 0 | 0 | 1,277 | 0.000 | 0.000 | 0.000 | |
| City Shops | 18,950 | 1,450 | 716 | 1,759 | 948 | 474 | 24,296 | 0.500 | 0.500 | 0.500 | |
| Public Services | 301,157 | 23,038 | 12,756 | 52,186 | 14,308 | 2,338 | 405,782 | 6.450 | 6.450 | 6.450 | |
| Recreation Admin | 195,318 | 14,942 | 4,653 | 29,000 | 9,197 | 1,882 | 254,992 | 3.500 | 3.500 | 3.500 | |
| Recreation Programs | 65,000 | 4,973 | 2,730 | 0 | 0 | 0 | 72,703 | 0.000 | 0.000 | 0.000 | |
| Parks | 243,933 | 18,661 | 16,595 | 20,991 | 9,379 | 1,111 | 310,670 | 4.500 | 4.500 | 4.500 | |
| TOTAL GF | 2,600,166 | 151,011 | 72,015 | 279,975 | 166,056 | 19,301 | 3,288,523 | 46.95 | 45.95 | 46.20 | |
| Electric | 401,193 | 30,691 | 11,982 | 44,532 | 19,520 | 2,925 | 510,843 | 6.200 | 6.200 | 6.200 | |
| Water | 178,036 | 13,620 | 5,175 | 19,127 | 7,883 | 1,043 | 224,884 | 2.950 | 2.950 | 2.950 | |
| Sewer | 199,563 | 15,267 | 5,756 | 23,447 | 8,308 | 1,213 | 253,554 | 3.050 | 3.050 | 3.050 | |
| WWTP | 176,846 | 13,529 | 4,704 | 23,526 | 8,792 | 3,583 | 230,980 | 3.000 | 3.000 | 3.000 | |
| Refuse | 78,758 | 6,025 | 6,768 | 8,126 | 3,428 | 0 | 103,105 | 3.050 | 3.050 | 2.050 | |
| Communications | 422,228 | 32,300 | 1,393 | 59,754 | 19,194 | 1,170 | 536,039 | 10.000 | 10.000 | 10.000 | |
| Cranor | 10,700 | 819 | 449 | 0 | 0 | 0 | 11,968 | 0.000 | 0.000 | 0.000 | |
| Park & Recreation | 384,176 | 29,389 | 8,153 | 30,375 | 7,839 | 0 | 459,932 | 2.000 | 4.000 | 4.000 | |
| TOTAL ENTPR | 1,851,500 | 141,640 | 44,381 | 208,887 | 74,964 | 9,934 | 2,331,306 | 30.25 | 32.25 | 31.25 | |
| Fleet Maint | 205,747 | 15,740 | 7,280 | 25,143 | 10,262 | 1,863 | 266,035 | 4.300 | 4.300 | 4.300 | |
| GRAND TOTAL | 4,657,413 | 308,390 | 123,676 | 514,005 | 251,282 | 31,097 | 5,885,864 | 81.500 | 82.500 | 81.750 | |
| 2010 Budget | 4,710,582 | 312,126 | 132,973 | 511,008 | 254,933 | 31,111 | 5,952,733 | | | 82.500 | |
| Variance | (53,169) | (3,736) | (9,297) | 2,997 | (3,651) | (14) | (66,856) | | | (0.750) | |
| % of Increase | -1.13% | -1.20% | -6.99% | 0.59% | -1.43% | | -1.12% | | | | |
| Wages: | | | | | | | | | | | |
| Wages for 2011 are being held at the 2010 level. Full time wages budgeted for 2011 are \$4,020,032 compared to \$4,083,960 budgeted for 2010. The difference of \$63,928 is attributable to the reduction of one general laborer in the refuse department (\$33,000) and new hires coming in at a lower rate than the employee filling the position prior to them due to years of service. | | | | | | | | | | | |
| 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 no hourly increase for returning bonus. | | | | | | | | | | | |
| Part time/Temporary Hours | | | | | | | | | | | |
| Police-Part time neighborhood services - 1040 hours | | | | | | | | | | | |
| Recreation Administration - 376 hours (concessions) | | | | | | | | | | | |
| Parks - 4765 hours | | | | | | | | | | | |
| Water - 1050 hours | | | | | | | | | | | |
| Wastewater - 2100 hours (two positions at 1050 hours each) | | | | | | | | | | | |
| Refuse - 864 hours | | | | | | | | | | | |
| Dispatch - 515 hours at \$16.22/hour | | | | | | | | | | | |
| Community Center - 5,441 hours (4 positions) | | | | | | | | | | | |

| 2011 STAFFING TABLE: Proposed wages based on \$0 increase | | | | | 12/22/10 | | | | FULL TIME EMPLOYEES | | |
|---|---------|-------------------|-------------|---------|----------|-------------------|---------------|--------|---------------------|--------|--------|
| POSITION | WAGE | SOC SEC M'CARE | W/C PREM | HLTH | PENSION | DEF 457 CONTRB | TOTAL COMP | | 2009 | 2010 | 2011 |
| Mayor | 7,200 | 551 | 24 | | | | 7,775 | | | | |
| City Councilmbr | 6,000 | 459 | 20 | | | | 6,479 | | | | |
| City Councilmbr | 6,000 | 459 | 20 | | | | 6,479 | | | | |
| City Councilmbr | 6,000 | 459 | 20 | | | | 6,479 | | | | |
| City Councilmbr | 6,000 | 459 | 20 | | | | 6,479 | | | | |
| Othr Brds | | | 220 | | | | 220 | | | | |
| CITY COUNCIL | 31,200 | 2,387 | 323 | 0 | 0 | 0 | 33,910 | | | | |
| Muni Judge | 18,000 | 1,377 | 59 | | | | 19,436 | | | | |
| City Clerk | 13,240 | 1,013 | 44 | 1,601 | 662 | 331 | 16,890 | GD | 0.200 | 0.200 | 0.200 |
| Adm/Court Clerk | 26,380 | 2,018 | 87 | 54 | 1,319 | | 29,858 | MM | 0.800 | 0.800 | 0.800 |
| MUNI COURT | 57,620 | 4,408 | 190 | 1,655 | 1,981 | 331 | 66,185 | | 1.000 | 1.000 | 1.000 |
| City Manager | 112,901 | 8,637 | 373 | 12,202 | 5,645 | 2,688 | 142,446 | KC | 1.000 | 1.000 | 1.000 |
| CITY MGR | 112,901 | 8,637 | 373 | 12,202 | 5,645 | 2,688 | 142,446 | | 1.000 | 1.000 | 1.000 |
| City Clerk | 52,960 | 4,051 | 175 | 6,403 | 2,648 | 1,324 | 67,562 | GD | 0.800 | 0.800 | 0.800 |
| Dep City Clerk | 36,825 | 2,817 | 122 | 3,518 | 1,841 | 368 | 45,491 | TK | 0.750 | 0.750 | 1.000 |
| Adm/Court Clerk | 6,595 | 505 | 22 | 14 | 330 | | 7,465 | MM | 0.200 | 0.200 | 0.200 |
| Overtime | 100 | 8 | | | | | 108 | | | | |
| CITY CLERK | 96,480 | 7,381 | 318 | 9,935 | 4,819 | 1,692 | 120,625 | | 1.750 | 1.750 | 2.000 |
| Finance Dir | 92,900 | 7,107 | 307 | 7,515 | 4,645 | 1,394 | 113,867 | WH | 1.000 | 1.000 | 1.000 |
| Accountant | 48,200 | 3,687 | 159 | 68 | 2,410 | | 54,524 | MA | 1.000 | 1.000 | 1.000 |
| Acctg Clk | 40,900 | 3,129 | 135 | 10,862 | 2,045 | 614 | 57,684 | DE | 1.000 | 1.000 | 1.000 |
| Util Billing Clk | 31,100 | 2,379 | 103 | 68 | 1,555 | | 35,204 | SS | 1.000 | 1.000 | 1.000 |
| Human Resource Tech | 38,050 | 2,911 | 126 | 68 | 1,903 | | 43,057 | KC | 1.000 | 1.000 | 1.000 |
| Overtime | 100 | 8 | | | | | 108 | | | | |
| FINANCE | 251,250 | 19,221 | 829 | 18,580 | 12,558 | 2,007 | 304,444 | | 5.000 | 5.000 | 5.000 |
| CD Director | 89,300 | 6,831 | 295 | 11,932 | 4,465 | | 112,823 | SW | 1.000 | 1.000 | 1.000 |
| CD Tech | 30,975 | 2,370 | 102 | 0 | 1,549 | | 34,996 | PC | 0.750 | 0.750 | 0.750 |
| CD Planner | 47,500 | 3,634 | 157 | 11,932 | 2,375 | | 65,597 | AR | 1.000 | 1.000 | 1.000 |
| Overtime | 750 | 57 | 2 | | | | 810 | | | | |
| COMM DEV | 168,525 | 12,892 | 556 | 23,863 | 8,389 | 0 | 214,225 | | 2.750 | 2.750 | 2.750 |
| Police Chief | 82,000 | 1,189 | 2,870 | 10,862 | 9,184 | 2,050 | 108,155 | KR | 1.000 | 1.000 | 1.000 |
| Police Captain | 65,700 | 953 | 217 | 68 | 7,358 | 986 | 75,281 | CW | 1.000 | 1.000 | 1.000 |
| Police Sargeant | 57,000 | 827 | 1,995 | 10,862 | 6,384 | | 77,068 | JP | 1.000 | 1.000 | 1.000 |
| | 52,900 | 767 | 1,852 | 11,932 | 5,925 | | 73,375 | JE | 1.000 | 1.000 | 1.000 |
| Detective | 58,200 | 844 | 2,037 | 11,932 | 6,518 | 1,164 | 80,695 | CD | 1.000 | 1.000 | 1.000 |
| Police Officer | 56,550 | 820 | 1,979 | 68 | 6,334 | 848 | 66,599 | RW | 1.000 | 1.000 | 1.000 |
| | 50,265 | 729 | 1,759 | 68 | 5,630 | | 58,450 | GC | 1.000 | 1.000 | 1.000 |
| | 47,650 | 691 | 1,668 | 3,855 | 5,337 | | 59,200 | JH | 1.000 | 1.000 | 1.000 |
| | 47,650 | 691 | 1,668 | 11,932 | 5,337 | | 67,277 | SC | 1.000 | 1.000 | 1.000 |
| | 44,300 | 642 | 1,551 | 3,855 | 4,962 | | 55,309 | RW | 1.000 | 1.000 | 1.000 |
| | 42,100 | 610 | 1,474 | 8,809 | 4,715 | | 57,709 | JA | 1.000 | 1.000 | 1.000 |
| | 42,100 | 610 | 1,474 | 3,855 | 4,715 | | 52,754 | NC | 1.000 | 1.000 | 1.000 |
| | 42,100 | 610 | 1,474 | 3,855 | 4,715 | | 52,754 | SG | 1.000 | 1.000 | 1.000 |
| | 42,100 | 610 | 1,474 | 11,932 | 4,715 | | 60,831 | Vacant | 1.000 | 1.000 | 1.000 |
| | 0 | 0 | 0 | 0 | 0 | | 0 | Vacant | 1.000 | 0.000 | 0.000 |
| Records Clerk II | 25,800 | 1,974 | 903 | 0 | 1,290 | | 29,967 | SP | 0.750 | 0.750 | 0.750 |
| Records Clerk II | 24,844 | 1,901 | 870 | 0 | 1,242 | | 28,856 | BS | 0.750 | 0.750 | 0.750 |
| Nbrhd Svc Offcr | 40,600 | 3,106 | 877 | 3,855 | 2,030 | | 50,468 | TM | 1.000 | 1.000 | 1.000 |
| | 39,667 | 3,035 | 857 | 11,932 | 1,983 | | 57,473 | DS | 1.000 | 1.000 | 1.000 |
| Overtime | 42,000 | 609 | 1,470 | | 4,074 | | 48,153 | | | | |
| Part Time (1) | 11,908 | 911 | 257 | | | | 13,076 | | | | |
| Temporary | 900 | 69 | 19 | | | | 988 | | | | |
| POLICE | 916,334 | 22,197 | 28,742 | 109,668 | 92,448 | 5,048 | 1,174,437 | | 18.500 | 17.500 | 17.500 |
| Bldg Official | 58,500 | 4,475 | 1,024 | 68 | 2,925 | | 66,992 | EJ | 1.000 | 1.000 | 1.000 |
| Temp | 0 | 0 | 0 | | | | 0 | | | | |
| Overtime | 500 | 38 | 9 | | | | 547 | | | | |
| BLDG INSPECT | 59,000 | 4,514 | 1,033 | 68 | 2,925 | 0 | 67,539 | | 1.000 | 1.000 | 1.000 |

| 2011 STAFFING TABLE: Proposed wages based on \$0 increase | | | | | 12/22/10 | | | | | FULL TIME | | |
|---|----------------|-------------------|---------------|---------------|---------------|-------------------|----------------|----|--|--------------|--------------|--------------|
| POSITION | WAGE | SOC SEC M'CARE | W/C PREM | HLTH | PENSION | DEF 457 CONTRB | TOTAL COMP | | | EMPLOYEES | | |
| | | | | | | | | | | 2009 | 2010 | 2011 |
| Fire Marshal | 69,200 | 5,294 | 664 | 68 | 3,460 | 1,730 | 80,415 | DS | | 1.000 | 1.000 | 1.000 |
| Overtime | 250 | 19 | 2 | | | | 272 | | | | | |
| VF Officers | 11,898 | 910 | 1,497 | | | | 14,305 | | | | | |
| FIRE DEPT | 81,348 | 6,223 | 2,163 | 68 | 3,460 | 1,730 | 94,992 | | | 1.000 | 1.000 | 1.000 |
| Haz Mat Team | 150 | 11 | 5 | | | | 167 | | | | | |
| Overtime | 1,000 | 77 | 34 | | | | 1,111 | | | | | |
| HAZ MAT | 1,150 | 88 | 39 | 0 | 0 | 0 | 1,277 | | | | | |
| General Laborer | 18,950 | 1,450 | 716 | 1,759 | 948 | 474 | 24,296 | RF | | 0.5 | 0.5 | 0.5 |
| Overtime | 0 | 0 | 0 | | | | 0 | | | | | |
| CITY SHOPS | 18,950 | 1,450 | 716 | 1,759 | 948 | 474 | 24,296 | | | 0.50 | 0.50 | 0.50 |
| PW Director | 8,670 | 663 | 152 | 881 | 434 | 130 | 10,929 | TB | | 0.100 | 0.100 | 0.100 |
| Street Supervisor | 56,450 | 4,318 | 2,579 | 8,809 | 2,823 | 1,411 | 76,390 | GS | | 1.000 | 1.000 | 1.000 |
| PW Admin Asst | 6,570 | 503 | 22 | 1,629 | 329 | | 9,052 | LS | | 0.150 | 0.150 | 0.150 |
| Proj Engineer | 17,009 | 1,301 | 298 | 771 | 850 | 340 | 20,569 | TZ | | 0.200 | 0.200 | 0.200 |
| ST/ALLEY ADMIN | 88,699 | 6,785 | 3,050 | 12,091 | 4,435 | 1,881 | 116,941 | | | 1.450 | 1.450 | 1.450 |
| PW Crew Leader | 45,625 | 3,490 | 2,084 | 6,848 | 2,281 | 456 | 60,786 | TC | | 1.000 | 1.000 | 1.000 |
| PW Crew | 43,733 | 3,346 | 1,998 | 10,862 | 2,187 | | 62,125 | LN | | 1.000 | 1.000 | 1.000 |
| | 37,450 | 2,865 | 1,711 | 10,862 | 1,873 | | 54,760 | HS | | 1.000 | 1.000 | 1.000 |
| | 37,450 | 2,865 | 1,711 | 3,518 | 1,873 | | 47,416 | BK | | 1.000 | 1.000 | 1.000 |
| | 33,200 | 2,540 | 1,517 | 8,004 | 1,660 | | 46,921 | LL | | 1.000 | 1.000 | 1.000 |
| Overtime | 15,000 | 1,148 | 685 | | | | 16,833 | | | | | |
| ST/ALLEY MAINT | 212,458 | 16,253 | 9,706 | 40,095 | 9,873 | 456 | 288,841 | | | 5.000 | 5.000 | 5.000 |
| Prk/Rec Dir | 44,450 | 3,400 | 1,867 | 4,405 | 2,223 | 1,111 | 57,456 | DA | | 0.500 | 0.500 | 0.500 |
| Assist Facilities Sprv | 51,391 | 3,931 | 170 | 8,809 | 2,570 | 771 | 67,642 | TW | | 1.000 | 1.000 | 1.000 |
| Rec Programs Sprv | 47,750 | 3,653 | 2,006 | 11,932 | 2,388 | | 67,727 | DV | | 1.000 | 1.000 | 1.000 |
| Rec Coordinator | 40,350 | 3,087 | 133 | 3,855 | 2,018 | | 49,442 | KL | | 1.000 | 1.000 | 1.000 |
| Concessions Temp | 4,027 | 308 | 169 | | | | 4,504 | | | | | |
| Overtime | 7,350 | 562 | 309 | | | | 8,221 | | | | | |
| REC ADMIN | 195,318 | 14,942 | 4,653 | 29,000 | 9,197 | 1,882 | 254,992 | | | 3.500 | 3.500 | 3.500 |
| Prog Instrctrs | 65,000 | 4,973 | 2,730 | | | | 72,703 | | | | | |
| REC PROGRAMS | 65,000 | 4,973 | 2,730 | 0 | 0 | 0 | 72,703 | | | | | |
| Prk/Rec Dir | 44,450 | 3,400 | 1,867 | 4,405 | 2,223 | 1,111 | 57,456 | DA | | 0.500 | 0.500 | 0.500 |
| Prk Mntc Foreman | 46,025 | 3,521 | 1,933 | 3,855 | 2,301 | | 57,635 | JB | | 1.000 | 1.000 | 1.000 |
| Prk Mntc Worker | 33,300 | 2,547 | 1,399 | 68 | 1,665 | | 38,979 | JK | | 1.000 | 1.000 | 1.000 |
| Prk Mntc Worker | 31,900 | 2,440 | 1,340 | 3,855 | 1,595 | | 41,130 | AA | | 1.000 | 1.000 | 1.000 |
| Prk Mntc Worker | 31,900 | 2,440 | 1,340 | 8,809 | 1,595 | | 46,085 | LB | | 1.000 | 1.000 | 1.000 |
| Additional Unemploy | | | 6,350 | | | | 6,350 | | | | | |
| Temporary | 53,358 | 4,082 | 2,241 | | | | 59,681 | | | | | |
| Overtime | 3,000 | 230 | 126 | | | | 3,356 | | | | | |
| PARKS | 243,933 | 18,661 | 16,595 | 20,991 | 9,379 | 1,111 | 310,670 | | | 4.500 | 4.500 | 4.500 |
| PW Director | 8,670 | 663 | 152 | 881 | 434 | 130 | 10,929 | TB | | 0.100 | 0.100 | 0.100 |
| PW Admin Asst | 8,760 | 670 | 29 | 2,172 | 438 | | 12,069 | LS | | 0.200 | 0.200 | 0.200 |
| Fleet Mnt Mgr | 69,300 | 5,301 | 2,620 | 3,855 | 3,465 | 1,733 | 86,273 | PM | | 1.000 | 1.000 | 1.000 |
| Mech/Welder | 43,500 | 3,328 | 1,644 | 3,518 | 2,175 | | 54,165 | LD | | 1.000 | 1.000 | 1.000 |
| Parts Mgr | 39,450 | 3,018 | 1,491 | 10,862 | 1,973 | | 56,794 | FS | | 1.000 | 1.000 | 1.000 |
| Mechanic Apprentice | 35,567 | 2,721 | 1,344 | 3,855 | 1,778 | | 45,265 | PI | | 1.000 | 1.000 | 1.000 |
| Overtime | 500 | 38 | | | | | 538 | | | | | |
| FLEET MAINT | 205,747 | 15,740 | 7,280 | 25,143 | 10,262 | 1,863 | 266,035 | | | 4.300 | 4.300 | 4.300 |

| 2011 STAFFING TABLE: Proposed wages based on \$0 increase | | | | 12/22/10 | | | | FULL TIME | | | |
|---|---------|-------------------|-------------|----------|---------|-------------------|---------------|-----------|-------|-------|-------|
| POSITION | WAGE | SOC SEC M'CARE | W/C PREM | HLTH | PENSION | DEF 457 CONTRB | TOTAL COMP | EMPLOYEES | | | |
| | | | | | | | | 2009 | 2010 | 2011 | |
| PW Director | 34,680 | 2,653 | 607 | 3,524 | 1,734 | 520 | 43,718 | TB | 0.400 | 0.400 | 0.400 |
| PW Admin Asst | 13,140 | 1,005 | 43 | 3,259 | 657 | | 18,104 | LS | 0.300 | 0.300 | 0.300 |
| Proj Engineer | 25,513 | 1,952 | 446 | 1,156 | 1,276 | 510 | 30,853 | TZ | 0.300 | 0.300 | 0.300 |
| Standby | 5,800 | 444 | 193 | | | | 6,436 | | | | |
| ELECTRIC ADMIN | 79,133 | 6,054 | 1,289 | 7,939 | 3,667 | 1,030 | 99,112 | | 1.000 | 1.000 | 1.000 |
| Elec Superint | 67,000 | 5,126 | 2,224 | 3,518 | 3,350 | 670 | 81,888 | TP | 1.000 | 1.000 | 1.000 |
| Elec Crew Leader | 65,000 | 4,973 | 2,158 | 11,932 | 3,250 | 650 | 87,962 | DW | 1.000 | 1.000 | 1.000 |
| Elec Lineman | 57,500 | 4,399 | 1,909 | 3,855 | 2,875 | 575 | 71,112 | WD | 1.000 | 1.000 | 1.000 |
| | 61,100 | 4,674 | 2,029 | 3,855 | 3,055 | | 74,712 | RP | 1.000 | 1.000 | 1.000 |
| | 57,950 | 4,433 | 1,924 | 11,932 | 2,898 | | 79,136 | Vacant | 1.000 | 1.000 | 1.000 |
| Meter Technician | 0 | 0 | 0 | 0 | 0 | | 0 | | 1.000 | 0.000 | 0.000 |
| Water Operator | 8,510 | 651 | 283 | 1,503 | 426 | | 11,372 | MH | 0.300 | 0.200 | 0.200 |
| Overtime | 5,000 | 383 | 166 | | | | 5,549 | | | | |
| ELECTRIC DISTR | 322,060 | 24,638 | 10,692 | 36,594 | 15,853 | 1,895 | 411,732 | | 5.200 | 5.200 | 5.200 |
| PW Dir | 17,340 | 1,327 | 303 | 1,762 | 867 | 260 | 21,859 | TB | 0.200 | 0.200 | 0.200 |
| PW Admin Asst | 6,570 | 503 | 22 | 1,629 | 329 | | 9,052 | LS | 0.150 | 0.150 | 0.150 |
| Proj Engineer | 17,009 | 1,301 | 298 | 704 | 850 | 340 | 20,502 | TZ | 0.200 | 0.200 | 0.200 |
| Water Super | 29,500 | 2,257 | 979 | 4,002 | 1,475 | 443 | 38,656 | JD | 0.500 | 0.500 | 0.500 |
| Crew Leader | 24,775 | 1,895 | 823 | 1,927 | 1,239 | | 30,659 | JY | 0.500 | 0.500 | 0.500 |
| Water Operator | 23,050 | 1,763 | 765 | 34 | 1,153 | | 26,765 | JK | 0.500 | 0.500 | 0.500 |
| | 22,400 | 1,714 | 744 | 3,424 | 1,120 | | 29,401 | GG | 0.000 | 0.500 | 0.500 |
| | 17,020 | 1,302 | 565 | 3,006 | 851 | | 22,744 | MH | 0.500 | 0.400 | 0.400 |
| Meter Service Worker | 0 | 0 | 0 | 0 | 0 | | 0 | | 0.500 | 0.000 | 0.000 |
| Temporary (1) | 12,023 | 920 | 399 | 2,639 | | | 15,980 | | | | |
| Overtime | 4,000 | 306 | 133 | | | | 4,439 | | | | |
| Standby | 4,350 | 333 | 144 | | | | 4,827 | | | | |
| WATER | 178,036 | 13,620 | 5,175 | 19,127 | 7,883 | 1,043 | 224,884 | | 2.950 | 2.950 | 2.950 |
| PW Dir | 17,340 | 1,327 | 303 | 1,762 | 867 | 260 | 21,859 | TB | 0.200 | 0.200 | 0.200 |
| PW Admin Asst | 6,570 | 503 | 22 | 1,629 | 329 | | 9,052 | LS | 0.150 | 0.150 | 0.150 |
| Proj Engineer | 25,513 | 1,952 | 446 | 1,055 | 1,276 | 510 | 30,752 | TZ | 0.300 | 0.300 | 0.300 |
| Sewer Super | 29,500 | 2,257 | 979 | 4,002 | 1,475 | 443 | 38,656 | JD | 0.500 | 0.500 | 0.500 |
| Crew Leader | 24,775 | 1,895 | 823 | 1,927 | 1,239 | | 30,659 | JY | 0.500 | 0.500 | 0.500 |
| Water Operator | 23,050 | 1,763 | 765 | 34 | 1,153 | | 26,765 | JK | 0.500 | 0.500 | 0.500 |
| | 22,400 | 1,714 | 744 | 3,424 | 1,120 | | 29,401 | GG | 0.500 | 0.500 | 0.500 |
| | 17,020 | 1,302 | 565 | 3,006 | 851 | | 22,744 | MH | 0.400 | 0.400 | 0.400 |
| Temporary | 24,045 | 1,839 | 798 | 6,607 | | | 33,290 | | | | |
| Overtime | 5,000 | 383 | 166 | | | | 5,549 | | | | |
| Standby | 4,350 | 333 | 144 | | | | 4,827 | | | | |
| WASTEWATER | 199,563 | 15,267 | 5,756 | 23,447 | 8,308 | 1,213 | 253,554 | | 3.050 | 3.050 | 3.050 |
| W/W Super/A | 69,314 | 5,303 | 1,844 | 3,855 | 3,466 | 1,733 | 85,513 | BS | 1.000 | 1.000 | 1.000 |
| W/W Opr D | 56,132 | 4,294 | 1,493 | 8,809 | 2,807 | 842 | 74,377 | CW | 1.000 | 1.000 | 1.000 |
| Lab Tech | 50,400 | 3,856 | 1,341 | 10,862 | 2,520 | 1,008 | 69,986 | DP | 1.000 | 1.000 | 1.000 |
| Overtime | 1,000 | 77 | 27 | | | | 1,103 | | | | |
| WWTP | 176,846 | 13,529 | 4,704 | 23,526 | 8,792 | 3,583 | 230,980 | | 3.000 | 3.000 | 3.000 |
| PW Admin Asst | 2,190 | 168 | 7 | 543 | 110 | | 3,017 | LS | 0.050 | 0.050 | 0.050 |
| Refuse-Equip Operator | 34,600 | 2,647 | 3,055 | 68 | 1,730 | | 42,100 | MD | 1.000 | 1.000 | 1.000 |
| General Laborer | 31,775 | 2,431 | 2,806 | 7,515 | 1,589 | | 46,115 | MC | 1.000 | 1.000 | 1.000 |
| General Laborer | 0 | 0 | 0 | 0 | 0 | | 0 | | 1.000 | 1.000 | 0.000 |
| Temporary | 9,893 | 757 | 874 | 0 | 0 | | 11,523 | | | | |
| Overtime | 300 | 23 | 26 | 0 | 0 | | 349 | | | | |
| REFUSE | 78,758 | 6,025 | 6,768 | 8,126 | 3,428 | 0 | 103,105 | | 3.050 | 3.050 | 2.050 |

| 2011 STAFFING TABLE: Proposed wages based on \$0 increase | | | | 12/22/10 | | | | FULL TIME | | | |
|---|---------|-------------------|-------------|----------|---------|-------------------|---------------|-----------|--------|--------|--------|
| POSITION | WAGE | SOC SEC M'CARE | W/C PREM | HLTH | PENSION | DEF 457 CONTRB | TOTAL COMP | EMPLOYEES | | | |
| | | | | | | | | 2009 | 2010 | 2011 | |
| Communicat Director | 58,500 | 4,475 | 193 | 8,809 | 2,925 | 1,170 | 76,073 | CD | 1.000 | 1.000 | 1.000 |
| Communications Sup | 47,800 | 3,657 | 158 | 10,862 | 2,390 | | 64,867 | LS | 1.000 | 1.000 | 1.000 |
| Communicat Specialis | 40,100 | 3,068 | 132 | 3,855 | 2,005 | | 49,160 | JH | 1.000 | 1.000 | 1.000 |
| | 38,200 | 2,922 | 126 | 3,855 | 1,910 | | 47,013 | CM | 1.000 | 1.000 | 1.000 |
| | 35,350 | 2,704 | 117 | 8,809 | 1,768 | | 48,748 | MP | 1.000 | 1.000 | 1.000 |
| | 33,925 | 2,595 | 112 | 3,855 | 1,696 | | 42,183 | JG | 1.000 | 1.000 | 1.000 |
| | 32,500 | 2,486 | 107 | 3,855 | 1,625 | | 40,573 | BH | 1.000 | 1.000 | 1.000 |
| | 32,500 | 2,486 | 107 | 3,855 | 1,625 | | 40,573 | MI | 1.000 | 1.000 | 1.000 |
| | 32,500 | 2,486 | 107 | 68 | 1,625 | | 36,786 | DB | 1.000 | 1.000 | 1.000 |
| | 32,500 | 2,486 | 107 | 11,932 | 1,625 | | 48,650 | Vacant | 1.000 | 1.000 | 1.000 |
| Part-time | 8,353 | 639 | 28 | | | | 9,020 | | | | |
| Overtime | 30,000 | 2,295 | 99 | | | | 32,394 | | | | |
| COMMUNICATIONS | 422,228 | 32,300 | 1,393 | 59,754 | 19,194 | 1,170 | 536,039 | | 10.000 | 10.000 | 10.000 |
| | | | | | | | | | | | |
| Temporary | 10,700 | 819 | 449 | | | | 11,968 | | | | |
| CRANOR | 10,700 | 819 | 449 | 0 | 0 | 0 | 11,968 | | 0.000 | 0.000 | 0.000 |
| | | | | | | | | | | | |
| Aquatics Manager | 45,600 | 3,488 | 150 | 8,809 | 2,280 | | 60,328 | BG | 1.000 | 1.000 | 1.000 |
| Lifeguard | 26,000 | 1,989 | 86 | 3,855 | 1,300 | | 33,229 | JR | 0.000 | 1.000 | 1.000 |
| Lifeguard | 26,000 | 1,989 | 86 | 10,862 | 1,300 | | 40,237 | MC | 0.000 | 1.000 | 1.000 |
| Lifeguards-PT | 84,278 | 6,447 | 3,540 | | | | 94,265 | | | | |
| Swim Instruct-PT | 14,000 | 1,071 | 588 | | | | 15,659 | | | | |
| Front Desk-PT | 36,348 | 2,781 | 1,527 | | 909 | | 41,564 | | | | |
| Front Desk-Temp | 15,274 | 1,168 | 642 | | | | 17,084 | | | | |
| Climbing Wall-PT | 28,000 | 2,142 | 1,176 | | | | 31,318 | | | | |
| POOL/CENTER | 275,500 | 21,076 | 7,794 | 23,526 | 5,789 | 0 | 333,685 | | 1.000 | 3.000 | 3.000 |
| | | | | | | | | | | | |
| Facility Events Mgr | 22,960 | 1,756 | 76 | 3,835 | 1,148 | | 29,775 | JM | 0.440 | 0.560 | 0.560 |
| Concessions | 28,224 | 2,159 | 93 | | | | 30,476 | | | | |
| Zamb Drivers | 32,060 | 2,453 | 106 | | | | 34,618 | | | | |
| RINK | 83,244 | 6,368 | 275 | 3,835 | 1,148 | 0 | 94,870 | | 0.440 | 0.560 | 0.560 |
| | | | | | | | | | | | |
| Facility Events Mgr | 18,040 | 1,380 | 60 | 3,013 | 902 | | 23,395 | JM | 0.560 | 0.440 | 0.440 |
| Laborer | 7,392 | 565 | 24 | | | | 7,982 | | | | |
| Events | 25,432 | 1,946 | 84 | 3,013 | 902 | 0 | 31,377 | | 0.560 | 0.440 | 0.440 |

Other Information

SALES TAX COMPLIANCE

COST ALLOCATION

PROPERTY TAX CALCULATIONS

ORDINANCES



**CITY OF GUNNISON
COST ALLOCATION PLAN**

Expense #1 - City Hall

| Basis of Allocation: % Sq.Ft. | 2011 Budget = | | To Utility | \$83,805 | Allocation | Allocated to Utility Funds |
|-------------------------------|---------------|-----------------|------------|----------|-----------------|----------------------------|
| | | | | | | |
| City Council | 10.00% | 8,381 | 60% | | 5,028 | |
| City Manager | 5.00% | 4,190 | 60% | | 2,514 | |
| City Clerk | 3.00% | 2,514 | 50% | | 1,257 | |
| Finance | 10.00% | 8,381 | 50% | | 4,190 | |
| Sub-Total | | 23,465 | | | 12,990 | 12,990 |
| Other | 72.00% | 60,340 | | | | |
| Combined Total | | \$83,805 | | | \$12,990 | |

Expense #2 - Administrative Support

| | 2011 Budget | Fund | | |
|------------------|-------------|---------|---------|---------|
| | | Utility | General | |
| City Council | \$47,460 | 60% | 40% | 28,476 |
| City Manager | \$145,921 | 60% | 40% | 87,552 |
| City Clerk | \$138,982 | 50% | 50% | 69,491 |
| Finance | \$420,464 | 50% | 50% | 210,232 |
| General Services | \$28,700 | 50% | 50% | 14,350 |

Expense #3 - City Shop

| | 2011 Budget = | 71,890 | | |
|-----------------------|---------------|--------|-----|--------|
| Street & Alley Admin | | | 17% | 11,982 |
| Fleet Maintenance | | | 17% | 11,982 |
| Electric Admin | | | 17% | 11,982 |
| Water Distribution | | | 17% | 11,982 |
| Wastewater Collection | | | 17% | 11,981 |
| Refuse | | | 17% | 11,981 |

TOTAL EXPENSES TO BE ALLOCATED TO UTILITY FUNDS **494,981**

FINAL ALLOCATION 2011 BUDGETED EXPENSES

Basis: Number of Utility Customers

| | | | | | |
|------------------|-------------|-------------|-------------|-------------|--------------|
| @07/31/10 | 4148 | 2144 | 2057 | 2052 | 10401 |
| | 40% | 21% | 20% | 20% | 100% |

| | S & A | Fleet | Electric | Water | Sewer | WWTP | Trash | Total |
|------------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|----------------|
| City Hall | | | 5,180 | 2,678 | 1,028 | 1,541 | 2,563 | 12,990 |
| City Council | | | 11,356 | 5,870 | 2,253 | 3,379 | 5,618 | 28,476 |
| City Manager | | | 34,917 | 18,048 | 6,926 | 10,389 | 17,273 | 87,552 |
| City Clerk | | | 27,714 | 14,324 | 5,497 | 8,246 | 13,710 | 69,491 |
| Finance | | | 83,842 | 43,336 | 16,631 | 24,946 | 41,476 | 210,232 |
| General Services | | | 5,723 | 2,958 | 1,135 | 1,703 | 2,831 | 14,350 |
| City Shop | 11,982 | 11,982 | 11,982 | 11,982 | 11,981 | 0 | 11,981 | 71,890 |
| Total | 11,982 | 11,982 | 180,714 | 99,195 | 45,451 | 50,205 | 95,452 | 494,981 |

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

Expense #1 - City Hall

| Basis of Allocation: % Sq.Ft. | 2010 Y/E Proj = | | To Utility | Allocation | Allocated to Utility Funds |
|-------------------------------|-----------------|-----------------|------------|-----------------|----------------------------|
| | | | | | |
| | | | | \$72,993 | |
| City Council | 10.00% | 7,299 | 60% | 4,380 | |
| City Manager | 5.00% | 3,650 | 60% | 2,190 | |
| City Clerk | 3.00% | 2,190 | 50% | 1,095 | |
| Finance | 10.00% | 7,299 | 50% | 3,650 | |
| Sub-Total | | 20,438 | | 11,314 | 11,314 |
| Other | 72.00% | 52,555 | | | |
| Combined Total | | \$72,993 | | \$11,314 | |

Expense #2 - Administrative Support

| | 2010 Y/E Proj | Fund | | |
|------------------|---------------|---------|---------|---------|
| | | Utility | General | |
| City Council | 47,323 | 60% | 40% | 28,394 |
| City Manager | 148,808 | 60% | 40% | 89,285 |
| City Clerk | 131,982 | 50% | 50% | 65,991 |
| Finance | 418,676 | 50% | 50% | 209,338 |
| General Services | 28,068 | 50% | 50% | 14,034 |

Expense #3 - City Shop

| | 2010 Y/E Proj = | | |
|-----------------------|-----------------|----------|------------|
| | | \$71,853 | |
| Street & Alley Admin | | | 17% 11,975 |
| Fleet Maintenance | | | 17% 11,975 |
| Electric Admin | | | 17% 11,975 |
| Water Distribution | | | 17% 11,975 |
| Wastewater Collection | | | 17% 11,975 |
| Refuse | | | 17% 11,975 |

TOTAL EXPENSES TO BE ALLOCATED TO UTILITY FUNDS 490,206

FINAL ALLOCATION 2010 PROJECTED Y/E

Basis: Number of Utility Customers

| | @07/31/09 | 4174 | 2088 | 2023 | 1966 | 10251 | | |
|------------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|----------------|
| | | 40% | 20% | 19% | 19% | 99% | | |
| | S & A | Fleet | Electric | Water | Sewer | WWTP | Trash | Total |
| City Hall | | | 4,540 | 2,271 | 880 | 1,320 | 2,139 | 11,151 |
| City Council | | | 11,395 | 5,700 | 2,209 | 3,314 | 5,367 | 27,984 |
| City Manager | | | 35,831 | 17,924 | 6,946 | 10,420 | 16,877 | 87,997 |
| City Clerk | | | 26,483 | 13,248 | 5,134 | 7,701 | 12,474 | 65,039 |
| Finance | | | 84,009 | 42,025 | 16,287 | 24,430 | 39,569 | 206,319 |
| General Services | | | 5,632 | 2,817 | 1,092 | 1,638 | 2,653 | 13,832 |
| City Shop | 11,975 | 11,975 | 11,975 | 11,975 | 11,975 | 0 | 11,975 | 71,851 |
| Total | 11,975 | 11,975 | 179,864 | 95,960 | 44,523 | 48,822 | 91,053 | 484,172 |

CITY OF GUNNISON

| |
|-----------------------------------|
| SALES TAX COMPLIANCE TABLE |
|-----------------------------------|

| | | | |
|---------------------------|------|-------------|------|
| SALES AND USE TAX REVENUE | 2011 | \$3,414,290 | 100% |
|---------------------------|------|-------------|------|

BREAKDOWN:

| | | | |
|-------------------------------|--|-------------|-----|
| STREET IMPROVEMENT COMMITMENT | | \$1,024,287 | 30% |
|-------------------------------|--|-------------|-----|

| | | | |
|--------------------------------|--|-----------|-----|
| CAPITAL IMPROVEMENT COMMITMENT | | \$341,429 | 10% |
|--------------------------------|--|-----------|-----|

| | | | |
|-------------------------|--|-------------|-----|
| GENERAL FUND COMMITMENT | | \$2,048,574 | 60% |
|-------------------------|--|-------------|-----|

RECAP:

STREET & ALLEY

EXPENSES:

| | |
|---------------------|------------|
| St. & Alley Admin. | (\$0) |
| St. & Alley Maint. | (\$0) |
| Street Improvements | \$1 |
| TOTAL | \$1 |

REVENUES:

| | |
|----------------------------|--------------------|
| Sales & Use Tax | \$1,024,287 |
| Hwy 50 Maint. Agreement | \$32,540 |
| Add'l MV Tax | \$17,000 |
| St. of Colorado - H.U.T.F. | \$162,649 |
| TOTAL | \$1,236,476 |

| | |
|-----------------|-------------|
| Net Gain (Loss) | \$1,236,476 |
|-----------------|-------------|

CAPITAL IMPROVEMENT

EXPENSES:

| | |
|----------------|-------|
| Capital Outlay | (\$1) |
|----------------|-------|

REVENUES:

| | |
|-----------------|-----------|
| Sales & Use Tax | \$341,429 |
|-----------------|-----------|

| | |
|-----------------|-----------|
| Net Gain (Loss) | \$341,430 |
|-----------------|-----------|

CITY OF GUNNISON PROPERTY TAX REVENUE
Property Tax Calculation

| TAX YEAR | 2006 | | 2007 | | 2008 | | 2009 | | 2010 | |
|-------------------------------|--------------------|----------------|--------------------|----------------|--------------------|----------------|--------------------|----------------|--------------------|----------------|
| DESCRIPTION | ASSESSED VALUATION | % OF TOTAL |
| Vacant Land | 4,287,280 | 7.28% | 7,141,320 | 9.11% | 6,698,450 | 8.42% | 8,787,770 | 9.88% | 8,139,970 | 9.10% |
| Residential | 18,600,000 | 31.59% | 26,350,900 | 33.62% | 27,241,670 | 34.23% | 30,211,980 | 33.98% | 30,974,780 | 34.63% |
| Commercial | 32,188,630 | 54.67% | 40,146,350 | 51.21% | 41,098,740 | 51.64% | 44,767,320 | 50.35% | 45,049,320 | 50.37% |
| Industrial | 897,940 | 1.52% | 1,116,030 | 1.42% | 1,061,540 | 1.33% | 1,221,310 | 1.37% | 1,105,440 | 1.24% |
| Agricultural | 20,100 | 0.03% | 7,130 | 0.01% | 7,130 | 0.01% | 26,000 | 0.03% | 9,670 | 0.01% |
| Natural Resources | 20 | 0.00% | 20 | 0.00% | 20 | 0.00% | 20 | 0.00% | 20 | 0.00% |
| State Ass'd (Pub Util) | 2,888,310 | 4.91% | 3,626,790 | 4.63% | 3,482,750 | 4.38% | 3,903,460 | 4.39% | 4,154,430 | 4.65% |
| | 58,882,280 | 100.00% | 78,388,540 | 100.00% | 79,590,300 | 100.00% | 88,917,860 | 100.00% | 89,433,630 | 100.00% |
| MILL LEVY | 3.868 | |
| Property Taxes (Gross) | 227,757 | | 303,207 | | 307,855 | | 343,934 | | 345,929 | |
| Less: Treasurer's Fees | (6,833) | | (6,064) | | (6,157) | | (6,879) | | (6,919) | |
| Uncollectible | (1,139) | | (1,516) | | (1,539) | | (1,720) | | (1,730) | |
| Property Taxes (Net) | 219,785 | | 295,627 | | 300,159 | | 335,336 | | 337,281 | |

**2011 Budget based on preliminary property tax certification of \$89,347,230, with net revenues calculated at \$336,955.

Actual property tax certification = \$89,433,630. Assessor adjustments since preliminary certification have resulted in addition of \$86,400 assessed valuation, or \$326 in net revenue.

Five Year Capital Improvement Plan

City staff meets on an annual basis to update the five year capital improvement plan,



City of Gunnison
Five Year Capital Improvement Plan
As of 12/22/2010

**GENERAL
FUND**

| | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|
| Projected Beginning Cash Balance | \$3,378,800 | \$3,069,405 | \$2,955,947 | \$2,526,619 | \$2,324,040 |
| Projected Total Revenue (2% increase of annual revenues) | \$5,259,558 | \$5,364,749 | \$5,472,044 | \$5,581,485 | \$5,693,115 |
| Projected Operating Expenses (2% increase) | \$4,302,068 | \$4,388,109 | \$4,475,872 | \$4,565,389 | \$4,656,697 |

| Department | Project | Total 5 Year Cost | Other Sources | 2011 | 2012 | 2013 | 2014 | 2015 |
|------------------|---|----------------------|------------------|----------|----------|-----------|----------|----------|
| 1 Clerk | Court Software Upgrade - upgraded in 2003, planned upgrade every 5 years | \$12,000 | | | | \$12,000 | | |
| 2 Clerk | Document Imaging Project - Permanent records/documents to be scanned and hosted on an off-site webserver | \$10,000 | | | \$10,000 | | | |
| 3 Clerk | Municipal Election - Computerized components (software and memory cards) for voting machines | \$20,000 | | | | \$20,000 | | |
| 4 City Hall | City Hall Repairs/Replacements including Concrete Columns, We Exterior Wall, Roofline Gutter, Windows, Lighting Fixtures, Carpeting, Tile | \$21,000 | | \$14,000 | \$7,000 | | | |
| 5 City Hall | City Council Chambers Upgrade | \$17,500 | | | \$10,000 | \$7,500 | | |
| 6 Comm Dev | Master Plan/Land Development Code Updates | \$85,000 | | | | | | \$85,000 |
| 7 Comm Dev | City Ortho Photography - generation of otho photograph and digital contours for the City for future annexation possiblities | \$20,000 | | | \$20,000 | | | |
| 8 Comm Dev/Fleet | Unit #71 - Scheduled replacement of building department S-10 4x4 pickup | \$26,000 | | | | \$26,000 | | |
| 9 CWG | CWG Capital Replacement-Scheduled replacement of computers and printers | \$164,000 | | \$24,000 | \$32,000 | \$34,000 | \$36,000 | \$38,000 |
| 10 Fire/Fleet | Unit #25-Scheduled replacement of Chevrolet 1/2 T 4x4 | \$27,000 | | | | \$27,000 | | |
| 11 Fleet | Unit #5-Scheduled replacement of Chevrolet 3/4 T 4x4 | \$27,000 | | | | | | \$27,000 |
| 12 Fleet | Unit #10-Scheduled replacement of Chevrolet 3/4 T 4x4 | \$27,000 | | | | | | \$27,000 |
| 13 Fleet | Unit #37 - Scheduled replacement of 1983 Case 580D Backhoe | \$35,000 | | \$35,000 | | | | |
| 14 Fleet | Unit #41 - Scheduled replacement of 1992 Chev Dumptruck | \$100,000 | | | | \$100,000 | | |
| 15 Fleet | Unit #64 - Scheduled replacement of 1995 Chev S-10 | \$17,000 | | | | | | \$17,000 |
| 16 Fleet | Unit #85 - Scheduled replacement of 1992 Ford 3/4 T 4x4 | \$30,000 | | | | | \$30,000 | |

| Department | Project | Total 5 Year Cost | Other Sources | 2011 | 2012 | 2013 | 2014 | 2015 |
|------------|-------------------|---|------------------|-------------------------------|----------|-----------|-----------|-----------|
| 17 | Fleet | Unit #88 - Scheduled replacment of 1994 Chev Dumptruck | \$100,000 | | | | \$100,000 | |
| 18 | Fleet | Unit #98 - Scheduled replacment of 2003 Chev Trailblazer | \$30,000 | | | | | \$30,000 |
| 19 | Fleet | Unit #115 - Scheduled replacement of 1986 GMC General 3 year lease purchase beginning 2011 | \$145,000 | \$45,000 | \$50,000 | \$50,000 | | |
| 20 | Fleet | Unit #116-Scheduled replacement of 1986 GMC General | \$86,388 | \$57,592 pmt 1 & 2 of 3 | \$28,796 | | | |
| 21 | Fleet | Unit #128-Scheduled replacement of 2009 Bobcat Skid Steer Loader | \$30,000 | | | | | \$30,000 |
| 22 | Parks & Rec | Gym Divider Wall - Replace drywall with metal where gym wall is attached | \$10,000 | \$10,000 | | | | |
| 23 | Parks & Rec | Master Planning - Parks System (\$100,000); Jorgensen Park (\$30,000), Gunnison Mountain Park (Taylor Canyon) (\$6,000) | \$100,000 | \$90,000 GOCO Grt | \$10,000 | | | |
| 24 | Parks & Rec | Picnic Shelters - 2012 replace log shelter on alleyway between NW and SW field | \$30,000 | | \$30,000 | | | |
| 25 | Parks & Rec | Legion Restroom Building-Precast four stall concrete flush toilet (2 men's and 2 women's) - includes taps and all hookups | \$146,500 | | | | | \$146,500 |
| 26 | Parks & Rec | Restrooms at Taylor Mountain Park - 2 concrete facilities to address ADA issues with 1970's facilitiy | \$80,000 | | | | \$40,000 | \$40,000 |
| 27 | Parks & Rec | Community Center HVAC Lease Purchase Payments 7 year lease beginning in 2006 | \$581,686 | \$415,490 5 previous years | \$83,098 | \$83,098 | | |
| 28 | Parks & Rec | Jorgensen Softball Complex - Lighting System 32 pre-aimed light fixtures per field | \$345,000 | | | \$345,000 | | |
| 29 | Parks & Rec | Ball Field Chain Link Fabric-replace poles and fabric at Jorgensen Softball Fields - Contracted - 4ft alley fences | \$52,000 | | | \$52,000 | | |
| 30 | Parks & Rec | Jorgensen Park - 750 ft concrete curb sidewalk on east end and 250 ft curb & gutter in South Teller field parking lot | \$20,000 | | \$20,000 | | | |
| 31 | Parks & Rec | Community Center Landscaping - complete landscaping on SE corner - trees, signage, boulders, flower gardens. SW irrigation & landscaping | \$10,000 | \$10,000 | | | | |
| 32 | Parks & Rec | NEOS - Children's Play Structure | \$36,675 | | | | \$36,675 | |
| 33 | Parks & Rec/Fleet | Unit #7 - Scheduled replacement of 2001 Chev K-2500 Pickup | \$30,000 | | \$30,000 | | | |
| 34 | Parks & Rec/Fleet | Unit #78 - Scheduled replacement of 1985 John Deere Turbo Tractor | \$15,000 | | | | | \$15,000 |
| 35 | Parks & Rec/Fleet | Unit #81 - Scheduled replacement of 2006 John Deere 1200A | \$12,000 | | | \$12,000 | | |
| 36 | Parks & Rec/Fleet | Unit #152 - Scheduled replacement of 2006 John Deere Z Track 830 | \$20,000 | | | | | \$20,000 |
| 37 | Police | Mobile Data Terminals-2008 Study/2009 Acquisition of 15 termina to be used in police patrol vehicles/wireless network system | \$190,255 | \$112,000 DOJ/USDA Grt | | | | \$78,255 |
| 38 | Police | Rifle Purchase - replace existing rifles issued to officers with new rifles - phase out mini 14's | \$15,000 | | \$15,000 | | | |

| Department | Project | Total 5 Year Cost | Other Sources | 2011 | 2012 | 2013 | 2014 | 2015 |
|----------------------------------|------------------|---|------------------|-------------------------|-----------|-----------|-----------|-----------|
| 39 | Police | Radio Replacement - Replace existing portable radios with radios consisten with current technology and department needs | \$38,000 | | | \$38,000 | | |
| 40 | Police | Animal Shelter - improvements to current facility due to State licensing requirements | \$27,000 | | | \$27,000 | | |
| 41 | Police | Mezzanine for storage building - police storage area | \$20,000 | | | | \$20,000 | |
| 42 | Police/Fleet | Unit #21-Replacement of 2004 Chevrolet Impala with similar vehicle | \$34,000 | | | | | \$34,000 |
| 43 | Police/Fleet | Unit #50 & #58-Replacement of 2001 Chevrolet Impalas midsize two wheel drive police vehicle/SUV | \$64,000 | \$64,000 | | | | |
| 44 | Police/Fleet | Unit #62 - Replacement of 1997 Chevrolet Blazer | \$34,000 | | | | \$34,000 | |
| 45 | Police/Fleet | Unit #67 - Replacement of 2003 Chevrolet Impala with similar vehicle | \$34,000 | | | | \$34,000 | |
| 46 | Police/Fleet | Unit #86 - Replacement of 2004 Chevrolet Trailblazer with similar vehicle | \$34,000 | | | | | \$34,000 |
| 47 | Police/Fleet | Unit #123 - Replacement of 2005 Chevrolet Colorado Pickup | \$20,000 | | | | | \$20,000 |
| 48 | Police/Fleet | Unit #134-Scheduled replacement of 2002 Chevrolet Impala fully equipped similar police vehicle | \$33,000 | | | \$33,000 | | |
| 49 | Police/Fleet | Unit #154-Replacement of 2002 Chevrolet Impala with similar unit | \$33,000 | | | \$33,000 | | |
| 50 | Police/Fleet | Unit #160-Scheduled replacement of 2005 Chevrolet Trailblazer with similar unit | \$35,000 | | | | | \$35,000 |
| 51 | Public Works/Flt | Unit #18-Scheduled replacement of 1999 Klauer Snow Blower | \$110,000 | | | | \$110,000 | |
| 52 | Public Works/Flt | Unit #72-Scheduled replacement of 1997 TYMCO Street Sweeper (3 year lease purchase) | \$225,000 | \$75,000 | | | \$75,000 | \$75,000 |
| 53 | Van Tuyl | Van Tuyl Ranch Improvements - Fencing, Culverts, Barn Restoration, etc. | \$35,000 | Barn Restoration Grants | | \$25,000 | \$10,000 | |
| 54 | General Fund | Capital Items < \$10,000-individual departmental requests | \$291,171 | | \$36,171 | \$45,000 | \$70,000 | \$70,000 |
| Total Yearly Capital Expenditure | | \$3,791,175 | \$750,082 | \$350,065 | \$518,098 | \$853,500 | \$565,675 | \$753,755 |

| Department | Project | Total 5 Year Cost | Other Sources | 2011 | 2012 | 2013 | 2014 | 2015 |
|--|---|----------------------|------------------|-------------|-------------|-------------|-------------|-------------|
| S1 | Public Works Tree Program Tree removal, tree trimming, stump removal, purchase new trees | \$42,000 | | \$8,000 | \$8,000 | \$8,000 | \$9,000 | \$9,000 |
| S2 | Public Works Tree Chipping Chipping of trees at City recycle center, which are used for composting | \$72,000 | | \$14,000 | \$14,000 | \$14,000 | \$15,000 | \$15,000 |
| S3 | Public Works Material Crushing (Asphalt, Concrete, Tree Chipping, etc.) | \$106,820 | | \$16,820 | \$20,000 | \$20,000 | \$25,000 | \$25,000 |
| S4 | Public Works Paint Striping | \$116,000 | | \$22,000 | \$22,000 | \$22,000 | \$25,000 | \$25,000 |
| S5 | Public Works Signs | \$47,000 | | \$9,000 | \$9,000 | \$9,000 | \$10,000 | \$10,000 |
| S6 | Public Works Gravel/Asphalt Patching | \$47,000 | | \$9,000 | \$9,000 | \$9,000 | \$10,000 | \$10,000 |
| S7 | Public Works Concrete - to include upsizing sidewalks in Guerrieri Addition w/ utility reimbursement plan; 50/50 program; ADA; etc. | \$283,000 | | \$35,000 | \$35,000 | \$35,000 | \$89,000 | \$89,000 |
| S8 | Public Works Slurry Seal Includes City Parking Lots | \$610,000 | | \$200,000 | \$100,000 | \$100,000 | \$105,000 | \$105,000 |
| S9 | Public Works Crack Seal | \$184,000 | | \$34,000 | \$35,000 | \$35,000 | \$40,000 | \$40,000 |
| S10 | Public Works Street Improvement & Overlay Prog | \$1,609,000 | | \$319,000 | \$320,000 | \$320,000 | \$325,000 | \$325,000 |
| S11 | City Manager Downtown Plaza | \$250,000 | | \$250,000 | | | | |
| Total Yearly Street Improvement Expenditures | | \$3,366,820 | \$0 | \$916,820 | \$572,000 | \$572,000 | \$653,000 | \$653,000 |
| Total Capital and Street Expenditure | | \$7,157,995 | | \$1,266,885 | \$1,090,098 | \$1,425,500 | \$1,218,675 | \$1,406,755 |
| Revenues Over (Under) Expenses | | | | (\$309,395) | (\$113,458) | (\$429,327) | (\$202,579) | (\$370,337) |

City of Gunnison
 Five Year Capital Improvement Plan
 As of 12/22/2010

CONSERVATION TRUST

| | | | | | | | |
|-------------|-----------------------------------|--|----------|----------|------------|------------|------------|
| FUND | Projected Beginning Cash Balance | | \$18,037 | \$2,767 | (\$19,583) | (\$53,583) | (\$47,433) |
| | Projected Total Revenue (3% incr) | | \$23,590 | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| | Projected Operating Expenses | | | | | | |

| | Department | Project | Total 5 Year Cost | Other Sources | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|----------------------------------|-----------------------------------|----------------------|--|------------|------------|-------------------|----------|----------|
| 1 | Conserv Trust | Teller Baseball Field Renovation | \$170,000 | \$160,000 \$10,000 GOCO/Mt.Emmons | | | | | |
| 2 | Conserv Trust | Softball Scoreboards | \$12,000 | | | \$12,000 | | | |
| 3 | Conserv Trust | Skateboard Park/BMX Track Upgrade | \$220,000 | \$210,000 GOCO/Community | | \$10,000 | | | |
| 4 | Conserv Trust | Capital Items < \$10,000 | \$104,060 | | \$28,860 | \$25,350 | \$31,000 28000 | \$18,850 | \$13,000 |
| | Total Yearly Capital Expenditure | | \$506,060 | \$370,000 | \$38,860 | \$47,350 | \$59,000 | \$18,850 | \$13,000 |
| | Revenues Over (Under) Expenses | | | | (\$15,270) | (\$22,350) | (\$34,000) | \$6,150 | \$12,000 |

City of Gunnison
Five Year Capital Improvement Plan
As of 12/22/2010

**ELECTRIC
FUND**

| | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|
| Projected Beginning Cash Balance | \$1,649,036 | \$1,641,766 | \$1,700,471 | \$1,764,249 | \$1,806,204 |
| Projected Total Revenue (proj 2% inc) | \$4,919,003 | \$5,017,383 | \$5,117,731 | \$5,220,085 | \$5,324,487 |
| Projected Operating Expenses (proj 2%inc) | \$4,670,273 | \$4,763,678 | \$4,858,952 | \$4,956,131 | \$5,055,254 |

| Department | Project | Total 5 Year Cost | Other Sources | 2011 | 2012 | 2013 | 2014 | 2015 |
|----------------------------------|---|----------------------|------------------|-----------|-----------|-----------|-----------|-----------|
| 1 Electric | Transformers | \$197,000 | | \$37,000 | \$40,000 | \$40,000 | \$40,000 | \$40,000 |
| 2 Electric | Primary Underground wire, cable, cabinets, conduit, loadbreak elbows, etc. | \$100,000 | | | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| 3 Electric | Re-conductor Overhead Lines 2009 - upgrade to allow large wire tie between two heaviest loaded feeders | \$130,000 | | | \$65,000 | \$65,000 | \$0 | |
| 4 Electric | Power Poles - replenish stock | \$15,000 | | | | | \$15,000 | |
| 5 Electric | Pole Replacement & Wire Replacement - contracted to replace rotten poles and wire | \$140,000 | | | \$35,000 | \$35,000 | \$35,000 | \$35,000 |
| 6 Electric | New Construction Materials - replacement of materials used in new subdivisions | \$80,000 | | | \$20,000 | \$20,000 | \$20,000 | \$20,000 |
| 7 Electric | LED Lights - replace approximately 30 street lights each year | \$15,000 | | \$15,000 | | | | |
| 8 Electric | Phase Inverter for well at Dos Rios Golf Course to convert single phase service | \$15,000 | | \$15,000 | | | | |
| 9 Electric | Unit #77-Replacement of IH4700 Bucket Truck | \$175,000 | | \$175,000 | | | | |
| 10 Electric | Unit #96-Replacement of Service Truck - would go to fleet | \$50,000 | | | | | \$50,000 | |
| 11 Electric | Unit #140-Replacement of 2006 Dodge 1/2T 4x4 | \$27,000 | | | | | \$27,000 | |
| 12 Electric | Unit #162-Replacement of 2005 Cat 430D Backhoe | \$120,000 | | | | | | \$120,000 |
| 13 Electric | Capital Items < \$10,000 - Tools, Utility Relocation | \$54,000 | | \$14,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| Total Yearly Capital Expenditure | | \$1,118,000 | | \$256,000 | \$195,000 | \$195,000 | \$222,000 | \$250,000 |
| Revenues Over (Under) Expenses | | | | (\$7,270) | \$58,705 | \$63,779 | \$41,954 | \$19,233 |

City of Gunnison
Five Year Capital Improvement Plan
As of 12/22/2010

WATER

FUND

| | | | | | |
|---------------------------------------|-----------|-----------|-----------|-----------|-----------|
| Projected Beginning Cash Balance | \$882,808 | \$809,106 | \$656,980 | \$468,961 | \$148,082 |
| Projected Total Revenue (proj 2% inc) | \$590,532 | \$602,343 | \$614,389 | \$626,677 | \$639,211 |
| Projected Operating Expenses (2% inc) | \$511,734 | \$521,969 | \$532,408 | \$543,056 | \$553,917 |

| Department | Project | Total 5 Year Cost | Other Sources | 2011 | 2012 | 2013 | 2014 | 2015 |
|----------------|--|----------------------|------------------|----------|----------|-----------|-----------|----------|
| 1 Water | New Water Mains 6" main valves in conjunction with street projects | \$280,000 | | | \$70,000 | \$70,000 | \$70,000 | \$70,000 |
| 2 Water | Well Rehabilitation-Continued rehab to meet production needs | \$170,500 | | \$14,500 | \$39,000 | \$39,000 | \$39,000 | \$39,000 |
| 3 Water | City Service Lines-New Construction for new buildings (Materials, asphalt, concrete) | \$53,000 | | \$5,000 | \$12,000 | \$12,000 | \$12,000 | \$12,000 |
| 4 Water | Radio Read Meters-change out of older meters on 7 to 10 yr replacement cycle | \$141,000 | | \$21,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| 5 Water | Install New Main Valves for Control | \$60,000 | | \$0 | \$15,000 | \$15,000 | \$15,000 | \$15,000 |
| 6 Water | Utility Relocation - South Main to Rio Grande Ave | \$17,500 | | \$17,500 | | | | |
| 7 Water | Water Line Extension-Fairgrounds | \$10,000 | | \$10,000 | | | | |
| 8 Water/Fleet | Unit #4 Scheduled replacement SRECO Rodder (50/50 with Sewer - \$25,000 total cost) | \$12,500 | | | \$12,500 | | | |
| 9 Water/Fleet | Unit #40 Scheduled replacement 1992 Chev Dump Truck (50/50 with Sewer - \$100,000 total cost) | \$50,000 | | | \$50,000 | | | |
| 10 Water/Fleet | Unit #100 Scheduled replacement Chev 1/2 T Pickup 50/50 split with Sewer (\$25,000) | \$14,500 | | | | | \$14,500 | |
| 11 Water/Fleet | Unit #130 Scheduled replacement John Deere Backhoe 50/50 split with Sewer (\$150,000) | \$75,000 | | \$75,000 | | | | |
| 12 Water/Fleet | Unit #155-Scheduled replacement of 2002 Chevrolet 3500 HD 50/50 split with sewer (\$40,000 total cost) | \$20,000 | | | | | \$20,000 | |
| 13 Water/Fleet | Unit #161-Scheduled replacement of 2005 Chev 3500 50/50 split with sewer (\$40,000 total cost) | \$20,000 | | | | | | \$20,000 |
| 14 Water | Exploration Well - West Gunnison - development of exploration well | \$200,000 | | | | | \$200,000 | |
| 15 Water | Repaint East 500,000 Gallon Tank | \$100,000 | | | | \$100,000 | | |

| Department | Project | Total 5 Year Cost | Other Sources | 2011 | 2012 | 2013 | 2014 | 2015 |
|------------|--|----------------------|------------------|------------|-------------|-------------|-------------|-------------|
| 16 Water | Capital Items < \$10,000 - small tools, digital map conversion/plot phone system | \$25,500 | | \$9,500 | \$4,000 | \$4,000 | \$4,000 | \$4,000 |
| | Total Yearly Capital Expenditure | \$1,249,500 | \$0 | \$152,500 | \$232,500 | \$270,000 | \$404,500 | \$190,000 |
| | Revenues Over (Under) Expenses | | | (\$73,702) | (\$152,126) | (\$188,019) | (\$320,879) | (\$104,707) |

City of Gunnison
 Five Year Capital Improvement Plan
 As of 12/22/2010

DITCH

FUND

| | | | | | | |
|---------------------------------------|--|-----------|-----------|-----------|-----------|-----------|
| Projected Beginning Cash Balance | | \$352,920 | \$173,586 | \$223,016 | \$273,635 | \$325,466 |
| Projected Total Revenue (proj 2% inc) | | \$76,765 | \$78,300 | \$79,866 | \$81,464 | \$83,093 |
| Projected Operating Expenses (2% inc) | | \$18,500 | \$18,870 | \$19,247 | \$19,632 | \$20,025 |

| | Department | Project | Total 5 Year Cost | Other Sources | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|----------------------------------|-------------------------------|----------------------|------------------|-------------|----------|----------|----------|----------|
| 1 | Ditches | Van Tuyl Ditch System | \$50,000 | | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| 2 | Ditches | Main Street ditch Replacement | \$227,599 | | \$227,599 | | | | |
| | Total Yearly Capital Expenditure | | \$277,599 | \$0 | \$237,599 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| | Revenues Over (Under) Expenses | | | | (\$179,334) | \$49,430 | \$50,619 | \$51,831 | \$53,068 |

City of Gunnison
 Five Year Capital Improvement Plan
 As of 12/22/2010

POOL

FUND

| | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|
| Projected Beginning Cash Balance | \$316,287 | \$375,026 | \$442,270 | \$518,070 | \$606,590 |
| Projected Total Revenue (2% increase) | \$1,066,519 | \$1,087,849 | \$1,109,606 | \$1,131,798 | \$1,154,434 |
| Projected Operating Expenses (2% increase) | \$604,030 | \$616,111 | \$628,433 | \$641,001 | \$653,821 |

| Department | Project | Total Cost | Other Sources | 2011 | 2012 | 2013 | 2014 | 2015 |
|----------------------------------|--------------------------|-------------|---------------|-----------|-----------|-----------|-----------|-----------|
| 1 Pool | | \$0 | | | | | | |
| 2 Pool | Debt Service | \$1,607,896 | | \$401,750 | \$402,495 | \$403,373 | \$400,277 | \$400,739 |
| 3 Pool | Capital Items < \$10,000 | \$8,000 | | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| Total Yearly Capital Expenditure | | \$1,615,896 | \$0 | \$403,750 | \$404,495 | \$405,373 | \$402,277 | \$402,739 |
| Revenues Over/Under Expenses | | | | \$58,739 | \$67,244 | \$75,800 | \$88,520 | \$97,874 |

City of Gunnison
 Five Year Capital Improvement Plan
 As of 12/22/2010

RINK

FUND

| | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|
| Projected Beginning Cash Balance | \$108,170 | \$78,410 | \$96,726 | \$118,137 | \$144,113 |
| Projected Total Revenue (2% increase) | \$391,177 | \$399,001 | \$406,981 | \$415,120 | \$423,423 |
| Projected Operating Expenses (2% increase) | \$224,267 | \$228,752 | \$233,327 | \$237,994 | \$242,754 |

| Department | Project | Total Cost | Other Sources | 2011 | 2012 | 2013 | 2014 | 2015 |
|----------------------------------|---|------------|---------------|------------|-----------|-----------|-----------|------------|
| 1 Rink | Zamboni - Back up | \$45,000 | | \$45,000 | | | | |
| 2 Rink | Unit #119-Scheduled replacement of 2005 Zamboni | \$0 | | | | | | \$75,000 |
| 3 Rink | Debt Service | \$566,994 | | \$141,670 | \$141,932 | \$142,242 | \$141,150 | \$141,313 |
| 4 Pool | Capital Items < \$10,000 | \$40,000 | | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| Total Yearly Capital Expenditure | | \$651,994 | \$0 | \$196,670 | \$151,932 | \$152,242 | \$151,150 | \$226,313 |
| Revenues Over/Under Expenses | | | | (\$29,760) | \$18,316 | \$21,411 | \$25,976 | (\$45,644) |