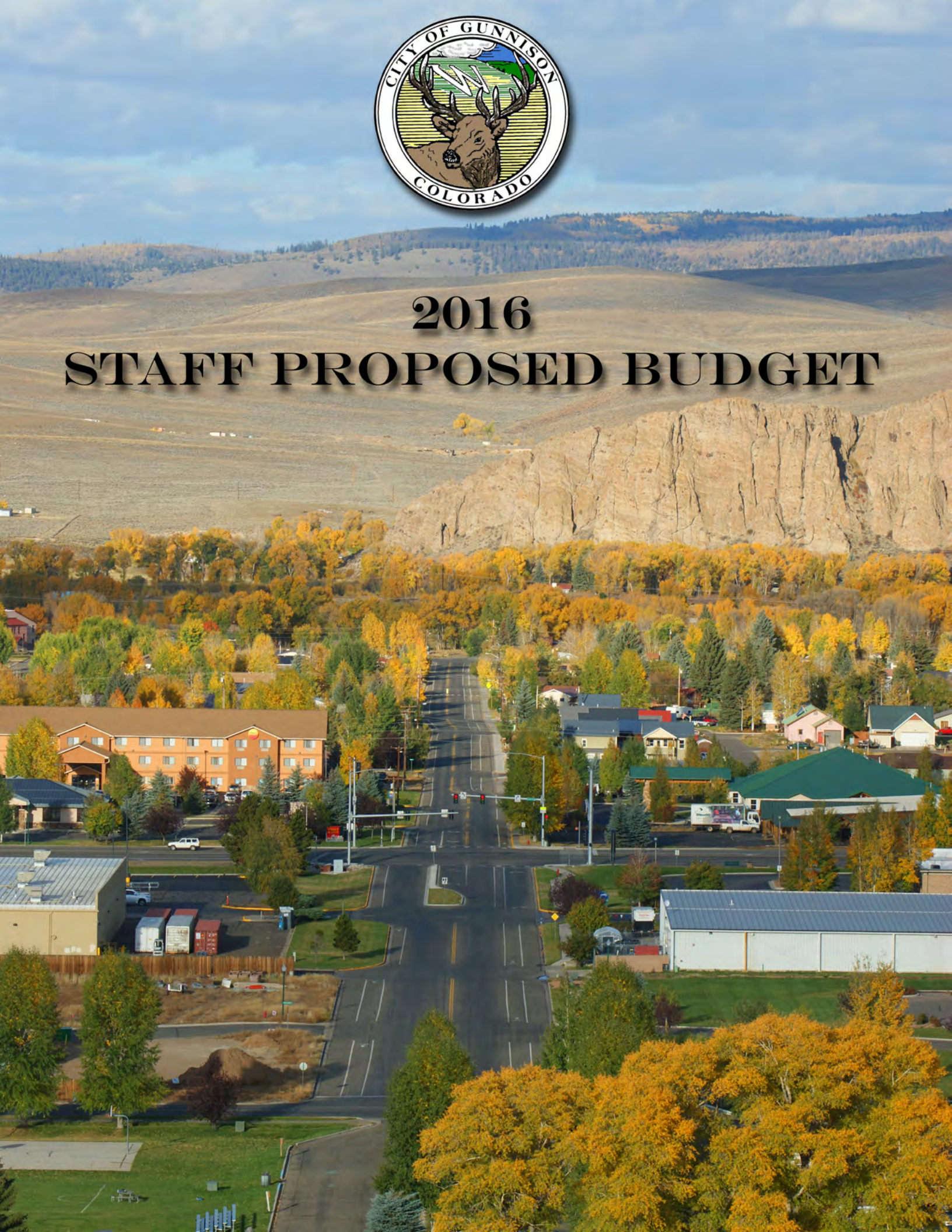

2016
STAFF PROPOSED BUDGET

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Financial Structure

Acknowledgements

The Finance Department expresses its gratitude to the City of Gunnison City Council, City Manager, and Departments for their contributions to the 2016 Budget.

With gratitude,

The City of Gunnison Finance Department

City Council

• Richard Hagan	Mayor
• Bob Drexel	Mayor Pro-Tem
• Stu Ferguson	Councilor
• Leia Morrison	Councilor
• Matt Schwartz	Councilor

Budget Team

• Ken Coleman	City Manager
• Dan Ampietro	Parks and Recreation Director
• Tex Bradford	Public Works Director
• Gail Davidson	City Clerk
• Mike Lee	IT System Administrator
• Keith Robinson	Police Chief
• Steve Westbay	Community Development Director
• Finance Department	
• Ben Cowan	Finance Director
• Michelle Arnett	Accountant
• Dorene Elam	Accounting Clerk
• Tammy Shelafo	Human Resource Technician
• Shannon Singer	Utility Billing Clerk

Contact Information

• City of Gunnison
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Budget Overview

To help you locate information in this document, there are two reference sources.

1) The traditional *Table of Contents* located at the beginning of the document;
2) A *Section Guide* that gives an overview of each section.

If you are using the electronic version of this document, Acrobat Reader bookmarks and search functions are also at your disposal.

Section Guide

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

Fund Details
The sheets in this section show revenue and expenses by fund and department for 2013 actuals, 2014 actuals, 2015 budget and projections, and 2016 budget. A fund balance detail is also included for each fund.

Personnel
This section contains current and historic FTE (full-time equivalent) data as well as payroll costs in each department.

Capital Expenditures
This section includes a description of the Capital Improvement Plan (CIP), a list of CIP projects and a summary description of budgeted projects.

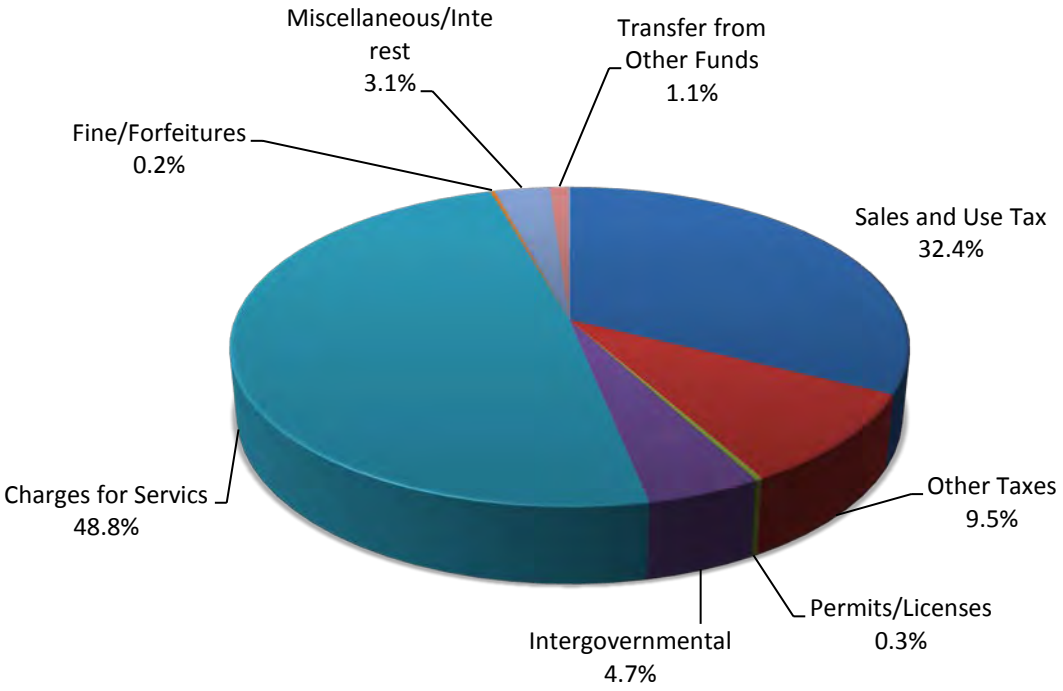
Appendix
You will find financial policies, a detailed discussion of the budget process and policies, and a glossary of budget terms and acronyms in this section.

Revenue Summary

The following chart shows where the money comes from in broad categories and will be detailed further in the pages that follow.

Table I

Where the Money Comes From



This budget includes 14 separate and distinct funds, each with revenues to support the anticipated expenditures. Funds fit into two broad categories, governmental and proprietary. Governmental funds include the General Fund and Special Revenue Funds. Proprietary Funds include Enterprise and Internal Service Funds. Revenue sources for the various services the City of Gunnison provides determine where those services reside in this budget. For example, the Conservation Trust fund is supported by the portion of Lottery proceeds constitutionally mandated to be distributed directly to local governments, based on population, for acquiring and maintaining parks, open space and recreational facilities. Revenues and expenses are reported in the special revenue fund category, Conservation Trust Fund. Enterprise funds are supported by fees charged to users such as Electric, Water, Wastewater, etc. Each is a separate fund with its own set of self-balancing general ledger accounts.

Expenditure Summary

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

Table II

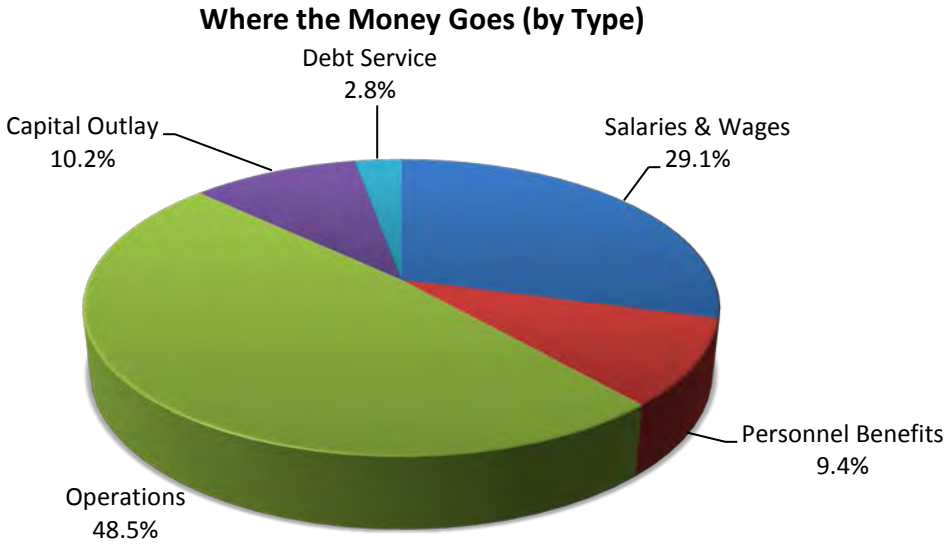


Table III

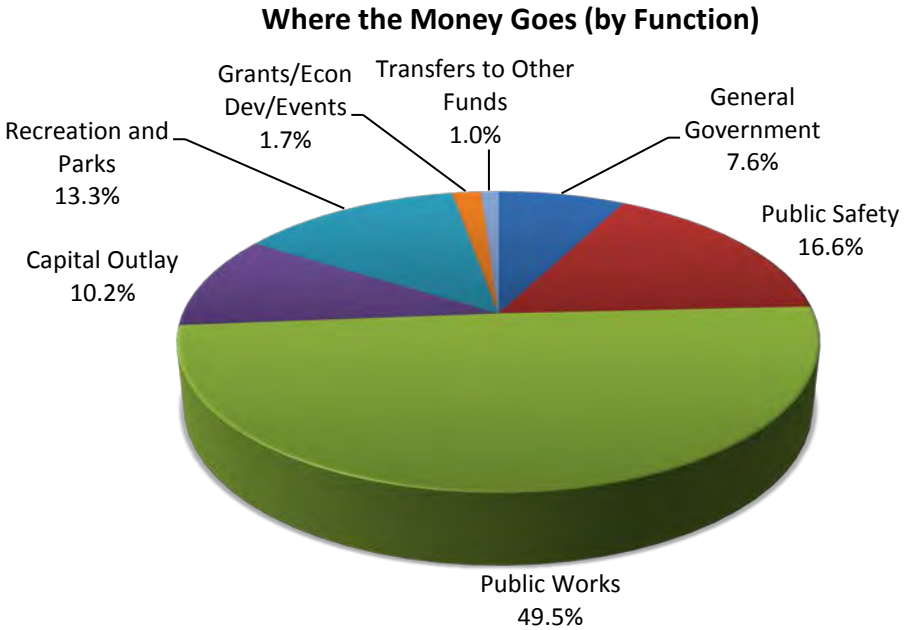
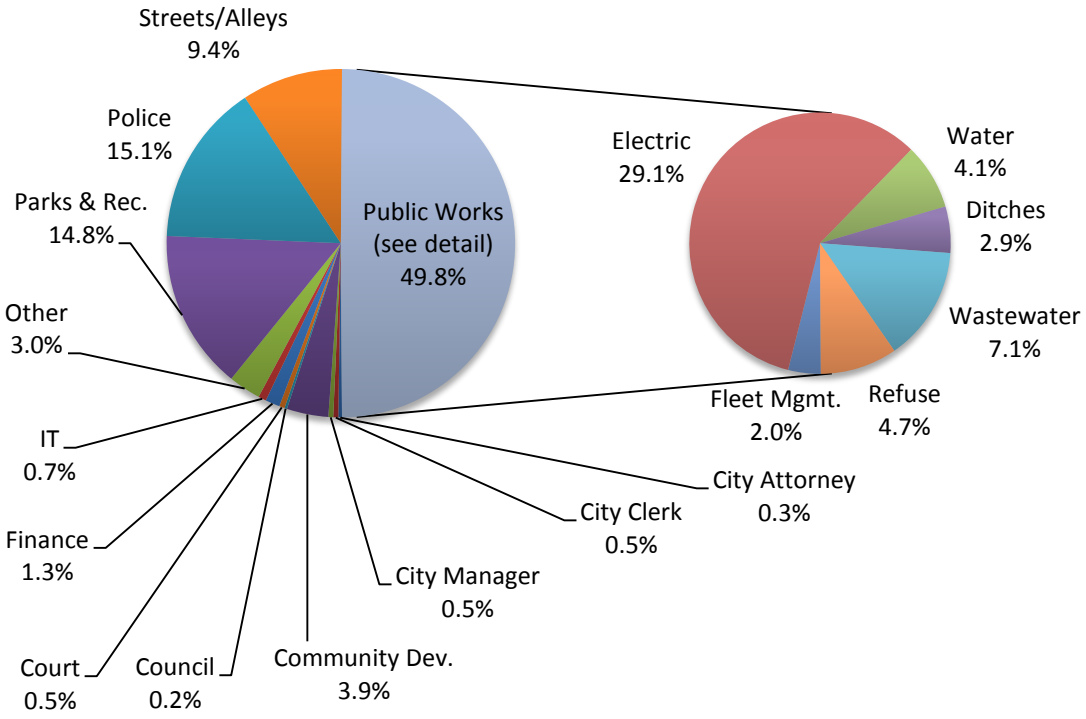


Table IV

Where the Money Goes (by Department)



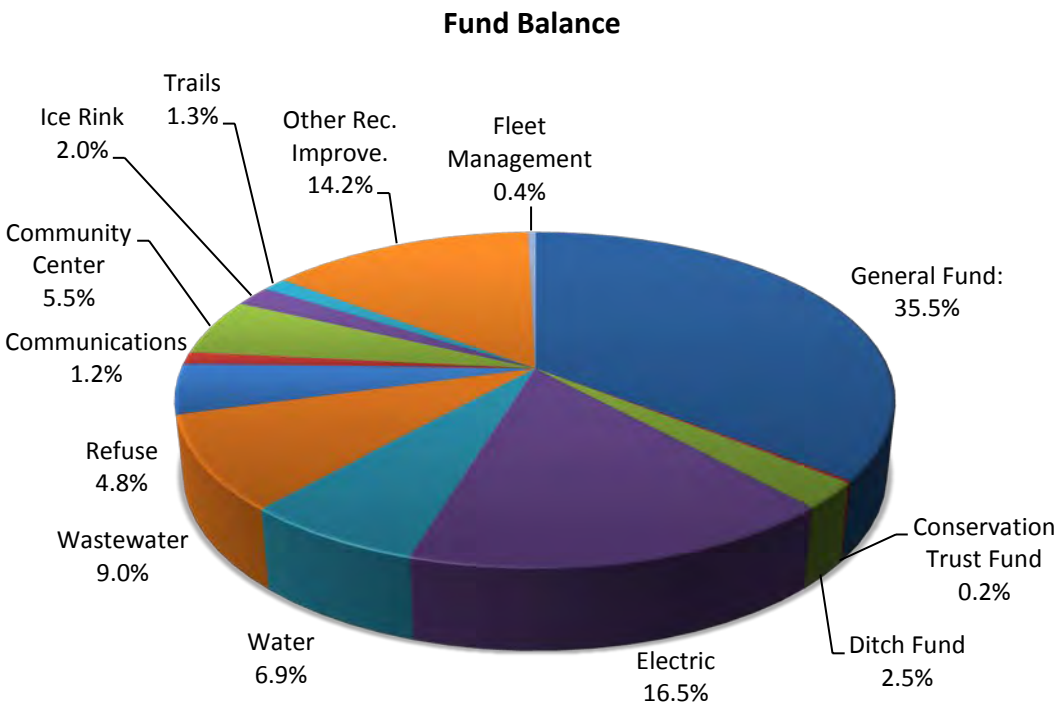
Fund Balances

The City Council has established a policy of maintaining between a 33% and 40% ending available resource balance in the General Fund. Other funds require a variety of fund balances, as detailed in the Appendix. However, the overall ending available resources balance is 49%. The term "available resources" is defined as current assets less current liabilities.

The General Fund ending balance is necessary to accommodate additional expenditures in the event of a disaster or an unforeseen opportunity that might arise from time to time.

Budgeted ending fund balances may be found in the Consolidated Budget Summary as well as on each page in the Fund Summaries section. Table V below illustrates the amount each fund comprises of the total fund balance of $9,470,828 (Firemen's Pension Fund excluded).

Table V



2016 Consolidated Budget Summary

Fund	2016 Beginning Balance	Estimated Revenues	Interfund Transfers	2016 Available Resources	Net Budgeted Expenditures	Interfund Transfers	2016 Total Appropriations	2016 Ending Balance	%
General Fund:	3,793,750	6,942,034	0	10,735,784	7,237,994	137,409	7,375,403	3,360,381	46%
Special Revenue Funds:									
Conservation Trust Fund	23,045	42,217	0	65,262	31,500	14,167	45,667	19,595	43%
Ditch Fund	298,840	495,192	0	794,032	554,161	0	554,161	239,871	43%
Enterprise Funds:									
Electric Division	1,530,338	5,669,000	0	7,199,338	5,636,744	0	5,636,744	1,562,594	28%
Water Division	857,743	585,557	0	1,443,300	790,183	0	790,183	653,117	83%
Wastewater Division	1,153,085	1,068,664	0	2,221,749	1,368,594	0	1,368,594	853,155	62%
Refuse Division	838,760	539,912	0	1,378,672	920,074	0	920,074	458,598	50%
Communications Division	121,612	699,449	0	821,061	710,322	0	710,322	110,739	16%
Recreation Division									
Community Center	535,926	917,290	171,576	1,624,792	1,103,984	0	1,103,984	520,808	47%
Ice Rink	170,081	346,835	30,000	546,917	358,406	0	358,406	188,511	53%
Trails	130,121	27,493	0	157,614	35,498	0	35,498	122,116	344%
Other Recreation Improvements	822,867	631,895	0	1,454,761	60,000	50,000	110,000	1,344,761	1223%
Internal Service Fund:									
Fleet Management	36,581	389,888	0	426,469	389,888	0	389,888	36,581	9%
Total City Budget	**10,312,750**	**18,355,426**	**201,576**	**28,869,752**	**19,197,348**	**201,576**	**19,398,924**	**9,470,828**	**49%**
Agent-Multiple Employer Plan: *									
Firemen's Pension Fund	2,161,829	209,130	0	2,370,959	198,000	0	198,000	2,172,959	1097%

* This plan is affiliated with the Fire and Police Pension Association (FPPA) and is included in FPPA's financial reporting entity. The City of Gunnison serves as this plan's fiscal office.

General Information

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

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

City park facilities are superb and offer an incredible 110 acres of park land/1000 people in relation to the national average of 10 acres/1000. Additionally, the City owns a 465 acre working ranch with developed trails. The Park and Recreation Department operates the Community Center which is a 45,000 square foot facility with an indoor aquatics area, climbing wall and other recreation facilities. Jorgensen Park is a multi-use complex with an indoor ice rink, numerous ball field, and skate-board facility. Hartman Rocks Park, located approximately two miles south of the City, includes base area trail head facilities, and a 8,300 acre Recreation Area managed by the Bureau of Land Management. Development of a non-motorized urban trail system is underway. The trail system, when complete will link urban places such as the schools, Western State Colorado University campus and retail areas, and an 11 mile outer loop will provide connectivity to Hartman Rocks, the city ranch, and the urban core.

Activities abound within and around the City of Gunnison. Winter activities for Gunnison include skiing at Crested Butte Mountain Resort, skiing at Monarch Ski Area, snowmobiling, cross country skiing, back country skiing, ice fishing Blue Mesa, ice skating, hunting, and snowshoeing. Activities during the summer in Gunnison include fishing on the Gunnison River, Tomichi Creek and Blue Mesa Reservoir. Hiking opportunities are available within a short distance like Curecanti National Recreation Area and variety of state wildlife viewing areas. Biking activities include road biking and mountain biking; Hartman's Rock has many bike trails for mountain biking as well as motorcross and rock climbing. The Cattlemen's Days PCRA rodeo takes place over a 10-day period in July.

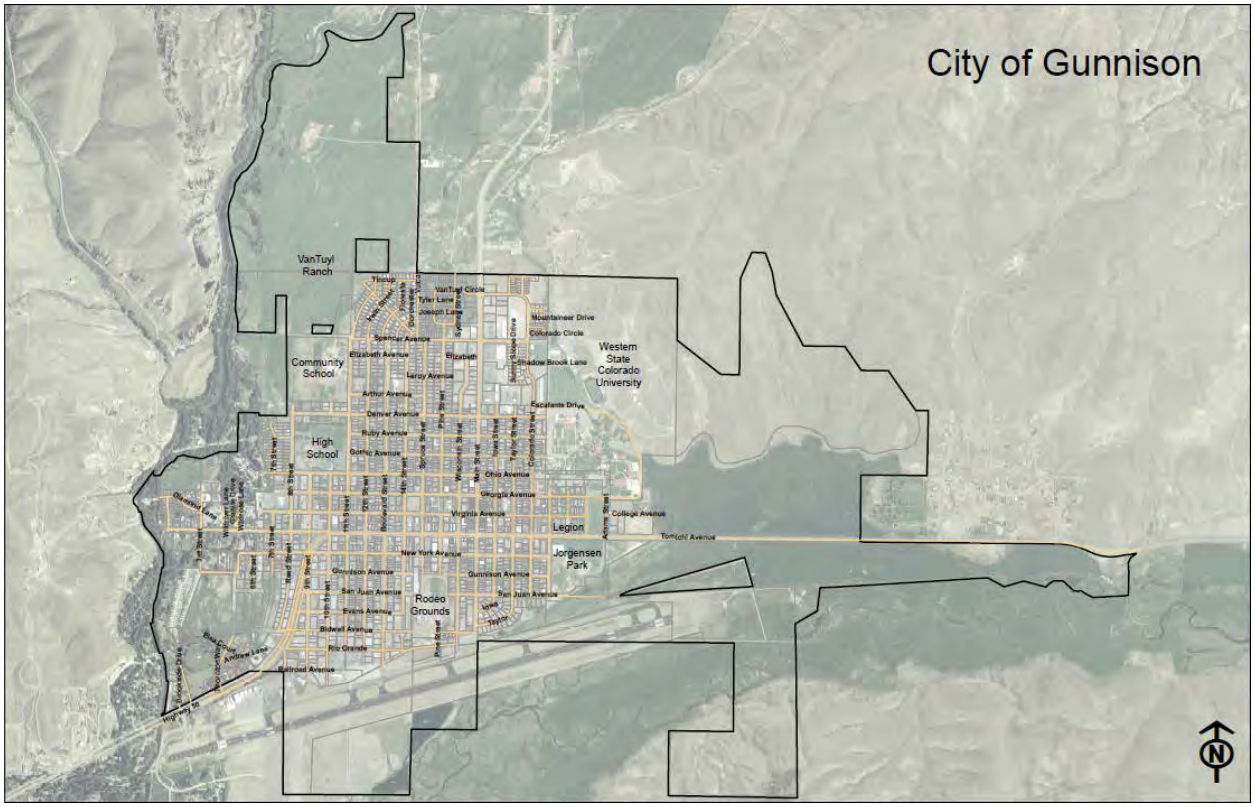
Other City services include police, fire, finance, city clerk/municipal court, and building and planning. The City is within the Gunnison Fire Protection District and the City and Gunnison County Fire Districts jointly operate a hazardous materials response team. A City operated dispatch center provides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

The City of Gunnison is organized under the Council-Manager form of government. The five-member City Council is responsible for the legislative function of the municipality such as establishing policy, passing ordinances, appropriating funds, and developing an overall vision. The Manager's role is to implement the policies and course that has been established by the Council. The City is also a Colorado home rule municipality, and has adopted a home rule charter that acts as the City's basic governing document over local issues; however, State law continues to prevail over statewide concerns.

Geography Quickfacts

Area (square miles)	4.75
Population (2014 estimate)	5,973
Altitude	7,703 ft
Average Low Temperature	21.0 °F
Average High Temperature	55.2 °F
Average Total Precipitation	11"/year
Average Snowfall	50"/year

Source: U.S. Census Bureau; NOAA



The above map depicts the city limits of the City of Gunnison.

The City of Gunnison, located in the west-central Rocky Mountains, is approximately 180 miles west of the front-range metropolitan areas and about 140 miles from Grand Junction, Colorado. US Highway 50 traverses across Gunnison County and serves as a primary transportation corridor for the region. Colorado State Highway 135, which is Main Street in the City, is the primary access corridor to Crested Butte. The Colorado Department of Transportation reports 8,600 average daily trips at the intersection of Spencer Street and State Highway 135, in the northern commercial corridor of the City and counts at the intersection of US Highway 50 and State Highway 135 is 10,000 average daily trips. The Gunnison-Crested Butte Regional Airport, located in the City, can accommodate the airlines' largest aircraft, and the airport is often used for training and testing aircraft under high altitude conditions.

People Quickfacts

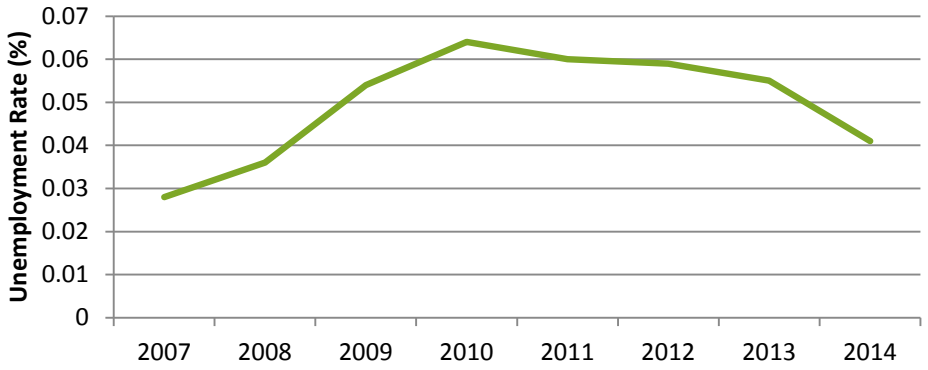
	Gunnison	Colorado
Population, 2014 estimate	5,973	5,355,866
Population, 2010 (April 1) estimates base	5,829	5,029,324
Population, percent change - April 1, 2010 to July 1, 2014	2.5%	6.5%
Population, 2010	5,854	5,029,196
Persons under 5 years, percent, 2010	4.6%	6.8%
Persons under 18 years, percent, 2010	15.9%	24.4%
Persons 65 years and over, percent, 2010	7.7%	10.9%
Female persons, percent, 2010	44.7%	49.9%
White alone, percent, 2010 (a)	86.9%	81.3%
Black or African American alone, percent, 2010 (a)	0.6%	4.0%
American Indian and Alaska Native alone, percent, 2010 (a)	2.4%	1.1%
Asian alone, percent, 2010 (a)	0.6%	2.8%
Native Hawaiian and Other Pacific Islander alone, percent, 2010 (a)	Z	0.1%
Two or More Races, percent, 2010	2.8%	3.4%
Hispanic or Latino, percent, 2010 (b)	14.2%	20.7%
White alone, not Hispanic or Latino, percent, 2010	82.1%	70.0%
Living in same house 1 year & over, percent, 2009-2013	58.0%	80.7%
Foreign born persons, percent, 2009-2013	6.3%	9.7%
Language other than English spoken at home, pct age 5+, 2009-2013	9.2%	16.8%
High school graduate or higher, percent of persons age 25+, 2009-2013	86.0%	90.2%
Bachelor's degree or higher, percent of persons age 25+, 2009-2013	42.9%	37.0%
Veterans, 2009-2013	411	399,458
Mean travel time to work (minutes), workers age 16+, 2009-2013	12.2	24.5
Housing units, 2010	2,645	2,212,898
Homeownership rate, 2009-2013	35.5%	65.4%
Housing units in multi-unit structures, percent, 2009-2013	44.6%	25.9%
Median value of owner-occupied housing units, 2009-2013	$234,900	$236,200
Households, 2009-2013	2,194	1,977,591
Persons per household, 2009-2013	2.25	2.53
Per capita money income in past 12 months (2013 dollars), 2009-2013	$17,369	$31,109
Median household income, 2009-2013	$39,462	$58,433
Persons below poverty level, percent, 2009-2013	32.1%	13.2%

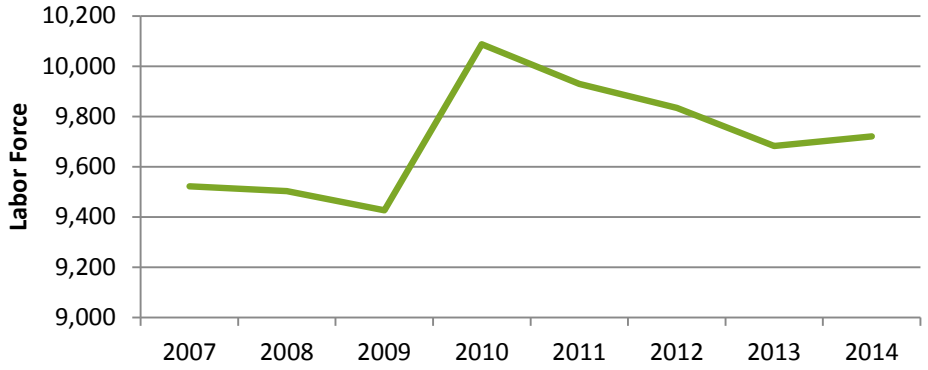
Source: U.S. Census Bureau

Economic Characteristics

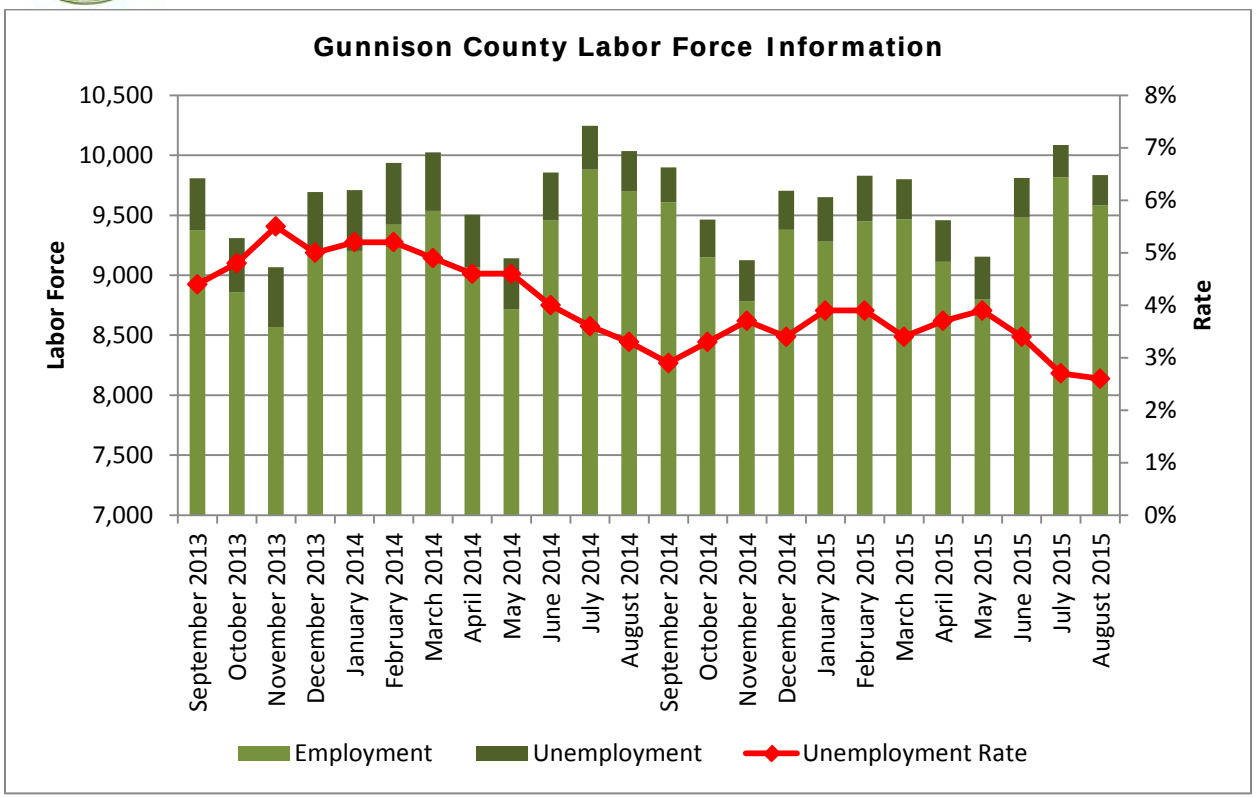
Gunnison County Unemployment

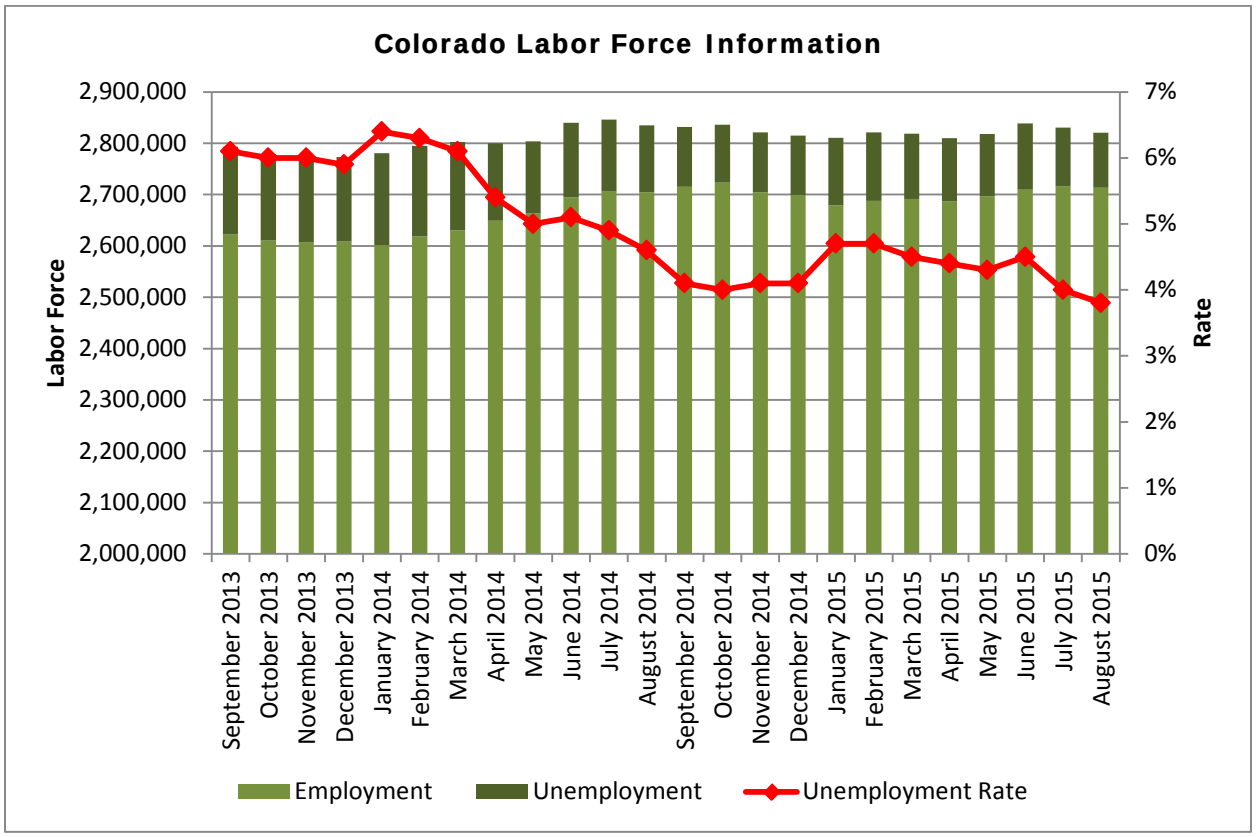
Year	Civilian Labor Force	Employment	Unemployment	Unemployment Rate
2014	9,721	9,325	396	4.1%
2013	9,682	9,154	528	5.5%
2012	9,834	9,253	581	5.9%
2011	9,930	9,337	593	6.0%
2010	10,087	9,439	648	6.4%
2009	9,427	8,915	512	5.4%
2008	9,503	9,162	341	3.6%
2007	9,522	9,254	268	2.8%





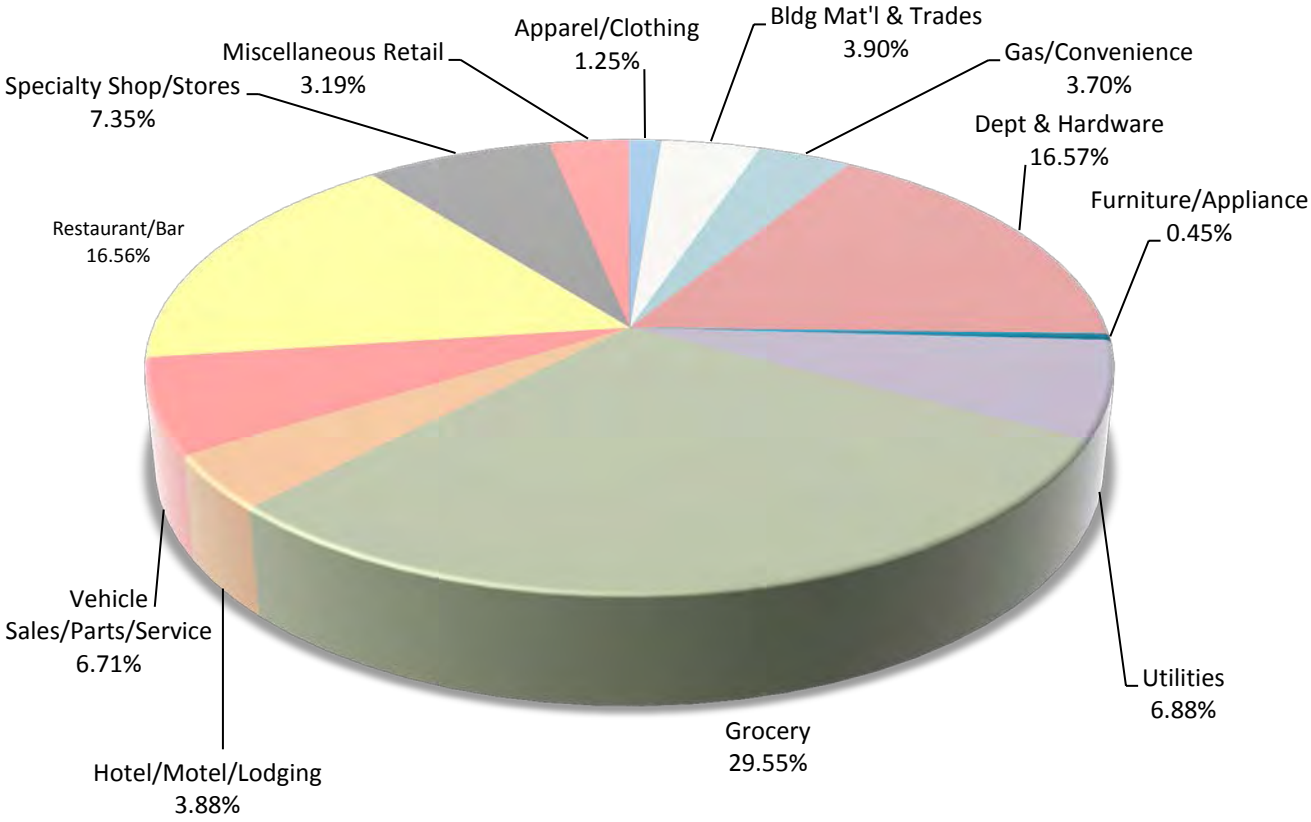
Source: Colorado Department of Labor and Employment



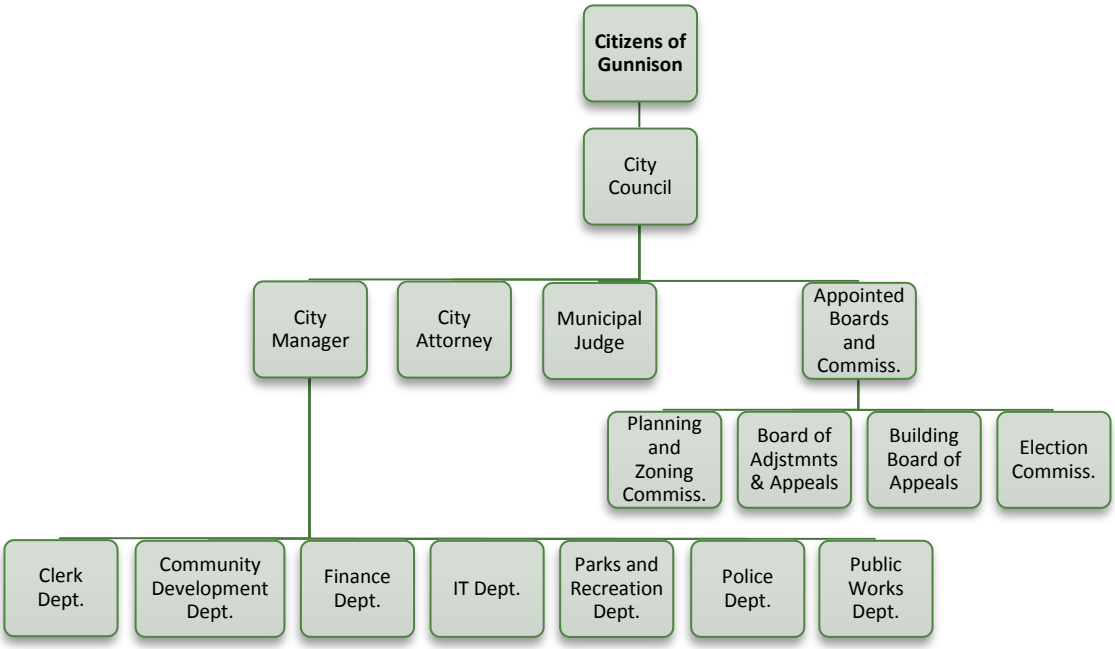


Source: Colorado Department of Labor and Employment

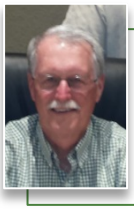
2014 Sales Tax Receipts



Organizational Structure



City Council with Term Expirations



Mayor
Richard Hagan - 2017

Mayor Pro Tem
Robert Drexel - 2019

Councilor
Stu Ferguson - 2017

Councilor
Leia Morrison - 2019

Councilor
Matt Schwartz - 2017

Financial Structure

Budgetary Fund Structure

Governmental Funds

01 General Fund

Special Revenue Funds
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Multiple Employer Plan
- 05 Firemen's Pension

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- 35 Refuse
- 40 Communications
- Recreation
  - 51 Community Center
  - 52 Rink
  - 53 Trails
  - 54 Other

Internal Service Funds
- 04 Fleet Maintenance

Fund Descriptions

General Fund

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

Conservation Trust

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

Ditch

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

Firemen's Pension

- This fund is used to account the defined benefit pension plan for volunteer firefighters as authorized by State of Colorado statutes. The fund is included in the Fire and Police Pension Association (FPPA) financial statements.
- Basis of Budgeting - Modified Accrual

Electric

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

Water

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

Sewer

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

Refuse

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

Communications

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

Recreation

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

Fleet Maintenance

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

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

Fund Details

General Fund

•••

Special Revenue Funds

Conservation Trust
Ditch

•••

Multiple Employer Plan

(Firemen's Pension)

•••

Enterprise Funds

Electric
Water
Sewer
Refuse
Communications
Recreation

•••

Internal Service Fund

(Fleet Maintenance)

CITY OF GUNNISON
GENERAL FUND
SUMMARY

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
	TAXES	5,560,241	5,792,506	5,793,034	5,793,034	6,280,654	6,251,529
	PERMITS/LICENSES	64,480	105,015	43,500	43,500	85,374	51,800
	INTERGOVERNMENTAL	1,071,660	814,531	510,425	510,425	617,526	295,717
	CHARGES FOR SVCS	255,010	240,886	260,257	260,257	283,393	260,488
	FINES/FORFEITURES	32,125	31,177	27,800	27,800	24,600	24,800
	MISCELLANEOUS	62,389	118,494	186,084	210,584	223,305	44,200
	INTEREST	6,751	22,087	15,500	15,500	13,000	13,500
	TRANSFERS IN	201,529	0	395,000	995,000	986,769	0
	TOTAL REVENUE	**7,254,185**	**7,124,696**	**7,231,600**	**7,856,100**	**8,514,621**	**6,942,034**
EXPENDITURES							
	GENERAL GOVERNMENT	838,345	851,681	1,024,760	1,035,760	997,436	1,071,258
	PUBLIC SAFETY	1,728,144	1,983,678	2,198,960	2,198,960	2,198,102	2,506,714
	PUBLIC WORKS	1,567,887	1,511,007	1,657,363	1,657,363	1,659,537	1,817,775
	CAPITAL OUTLAY	1,776,997	1,204,294	1,984,873	3,048,373	2,966,038	411,869
	RECREATION & PARKS	895,001	957,287	1,022,783	1,022,783	1,007,127	1,073,076
	GRANTS/ECON DEV/EVENTS	185,579	343,379	286,477	286,477	272,367	357,302
	TRANSFERS OUT	18,830	73,620	73,620	73,620	108,308	137,409
	TOTAL EXPENDITURES	**7,010,783**	**6,924,946**	**8,248,836**	**9,323,336**	**9,208,915**	**7,375,403**
Revenues Over (Under) Expenditures		243,402	199,750	(1,017,236)	(1,467,236)	(694,293)	(433,369)
Beginning Fund Balance		**4,044,880**	**4,288,286**	**4,292,873**	**4,488,043**	**4,488,043**	**3,793,750**
Ending Fund Balance		**4,288,286**	**4,488,043**	**3,275,637**	**3,020,807**	**3,793,750**	**3,360,381**
Ending Fund Balance % of Total Expenditures		61%	65%	40%	32%	41%	46%
Ending Fund Balance Analysis							
	Unreserved Fund Balance	4,285,670	4,485,426	3,273,019	3,018,189	3,791,132	2,923,762
	Real Estate Transfer Assessment	2,616	2,617	2,618	2,618	2,618	2,619
	Strategic Plan Implementation	0	0	0	0	0	434,000
	Capital Replacement Reserve	0	0	0	0	0	0
		4,288,286	4,488,043	3,275,637	3,020,807	3,793,750	3,360,381
Ending Unreserved Fund Balance % of Total Expenditures							40%

Reserve Calculation			
Total Expenditures		7,375,403	
Less: Expenditures for One-Time Strategic Plan Implementation			
Safe Street Multimodal Plan Consulting Services		(41,000)	
Safe Street Multimodal Plan Engineering Services		(25,000)	
Expenditures Subject to Reserve Requirement		7,309,403	
Minimum Unreserved Fund Balance	33% of **expenditures** ------>	**2,412,103**	
Maximum Unreserved Fund Balance	40% of **expenditures** ------>	**2,923,761**	
Remaining Available for Appropriations			**0**
Available Funds Remaining @ **100%** (Projections or budgeted revenue)			1

CITY OF GUNNISON
SALES TAX COMPLIANCE TABLE

SALES AND USE TAX REVENUE	**FY2016**	**$4,504,799**	**100%**
ALLOCATION PER ORDINANCE #2, SERIES 2009:			
STREET IMPROVEMENT COMMITMENT		$1,351,440	30%
CAPITAL IMPROVEMENT COMMITMENT		$450,480	10%
GENERAL FUND COMMITMENT (Remainder)		$2,702,879	60%
USE OF FUNDS BY PURPOSE:			
STREET & ALLEY			
EXPENSES:			
Street & Alley Admininstration	01-4033	$170,901	
Street & Alley Maintenance	01-4034	$576,374	
Street Improvements	01-4035	$1,070,500	
	Sub-Total	**$1,817,775**	
Less Projects from Cash Reserves or Other Funding Sources			
Street Improvements		$0	
Add'l MV Tax	01-3103	$19,141	
Hwy 50 Maint. Agreement	01-3306	$32,540	
St. of Colorado - H.U.T.F.	01-3307	$149,654	
	Sub-Total	**$201,335**	
Total Street & Alley Expense		**$1,616,440**	
	Over (Under) Commitment	**$265,001**	
CAPITAL IMPROVEMENT			
EXPENSES:			
Capital Improvements		$411,869	
	Sub-total	**$411,869**	
Small Capital Items Under $5,000			
Police Department Equipment			
Body Cameras		$2,650	
Body Wire		$4,500	
Car Cameras		$6,400	
New Officer Equipment		$3,415	
Patrol Bag Equipment		$6,200	
Body Armor		$5,000	
Fire Department Equipment			
Small Capital Items		$10,100	
City Hall			
AED		$1,800	
City Shops			
AED		$1,800	
Parks and Rec (Rec Pgms)			
Tennis Wind Screen		$3,700	
Parks and Rec (Events)			
Event Tables and Fencing		$5,984	
	Sub-total	**$51,549**	
Less Capital Projects from Cash Reserves or other funding:			
None		$0	
	Sub Total	**$0**	
Total Capital Expense		**$463,418**	
	Over (Under) Commitment	**$12,938**	

CITY OF GUNNISON
PROPERTY TAX CALCULATION

TAX YEAR DESCRIPTION	2012 ASSESSED VALUATION	% OF TOTAL	2013 ASSESSED VALUATION	% OF TOTAL	2014 ASSESSED VALUATION	% OF TOTAL	2015 ASSESSED VALUATION	% OF TOTAL
Vacant Land	5,773,270	7.37%	4,629,610	6.72%	4,133,560	5.97%		0.00%
Residential	28,387,720	36.22%	22,935,240	33.29%	23,199,720	33.49%		0.00%
Commercial	39,511,500	50.42%	37,257,080	54.07%	37,830,320	54.62%		0.00%
Industrial	1,130,610	1.44%	918,990	1.33%	855,930	1.24%		0.00%
Agricultural	90,150	0.12%	40,940	0.06%	44,670	0.06%		0.00%
Natural Resources	20	0.00%	20	0.00%	20	0.00%		0.00%
State Ass'd (Pub Util)	3,472,460	4.43%	3,117,250	4.52%	3,200,840	4.62%		0.00%
	78,365,730	**100.00%**	**68,899,130**	**100.00%**	**69,265,060**	**100.00%**	**73,039,200**	**0.00%**
MILL LEVY	**3.868**		**3.868**		**3.868**		**3.868**	
Property Taxes (Gross)	303,119		266,502		267,917		282,516	
Less: Treasurer's Fees	(6,062)		(5,330)		(5,358)		(5,650)	
Uncollectible	(1,516)		(1,333)		(1,340)		(1,413)	
Property Taxes (Net)	**295,541**		**259,839**		**261,219**		**275,453**	
Actual Receipts								
Difference								

****2016 Budget based on preliminary property tax certification of $73,039,200, with net revenues calculated at $275,453.**

01 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	19.5%
2015 Revenues Under (Over) Budget	(658,522)
2015 Budgeted Revenues vs. 2016 Budget Request	-11.6%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
3101	Property Tax	296,649	259,786	261,478	261,478	260,000	275,453
3102	Specific Ownership Tax	15,870	16,049	16,000	16,000	16,000	16,000
3103	Add'l Motor Vehicle Tax	17,696	18,186	18,200	18,200	19,171	19,141
3104	City Sales Tax	3,779,394	3,991,645	4,067,573	4,067,573	4,204,926	4,310,049
3105	County Sales Tax	599,714	632,670	642,294	642,294	665,000	684,005
3106	City Use Tax	190,718	157,320	137,790	137,790	190,000	194,750
3107	Cigarette Tax	16,235	15,060	15,000	15,000	14,000	14,000
3108	Occupation Tax-Phones	6,604	6,691	6,600	6,600	6,600	6,600
3109	Pen/Int on Delinq Prop Tx	1,494	1,123	1,400	1,400	1,400	1,400
3110	Cable Franchise Tax*	18,847	17,485	18,000	18,000	16,500	16,500
3111	Nat'l Gas Franchise Tax	115,698	137,325	131,500	131,500	144,000	140,000
3112	Electric Franchise	252,270	252,601	280,141	280,141	271,566	283,327
3113	Water Franchise	29,154	27,992	29,581	29,581	28,645	29,278
3114	Sewer Franchise	57,475	57,355	54,467	54,467	53,603	53,433
3115	Pen/Int on Delinq Sales Tax	750	0	500	500	2,500	2,000
3116	Special Marijuana Taxes	0	0	0	0	5,000	50,000
3117	Severance Tax	155,206	173,157	86,500	86,500	343,743	122,593
3118	Public Improvements Fee	6,467	28,062	26,010	26,010	35,000	30,000
3119	Wireless Network Fee	0	0	0	0	3,000	3,000
	TAXES	**5,560,241**	**5,792,506**	**5,793,034**	**5,793,034**	**6,280,654**	**6,251,529**
3204	Liquor Licenses	8,052	9,684	8,900	8,900	7,800	8,000
3205	City Sales Tax Licenses	8,835	9,006	9,100	9,100	8,300	8,300
3206	Animal Licenses	362	380	400	400	400	400
3208	Comm. Dev. Permit/Lic.	47,131	85,845	25,000	25,000	37,374	25,000
3210	Marijuana Sales License	0	0	0	0	31,500	10,000
3212	Transient Merchant App.	100	100	100	100	0	100
	PERMITS/LICENSES	**64,480**	**105,015**	**43,500**	**43,500**	**85,374**	**51,800**
3301	Federal Grants	0	0	4,325	4,325	4,267	0
3302	State Grants	540,349	265,832	195,628	195,628	185,013	0
3303	Local Grants	267,704	169,658	1,000	1,000	1,000	0
3304	Mineral Leasing	67,792	95,771	47,885	47,885	143,051	60,000
3306	State Maintenance Agrmt	36,357	31,328	32,540	32,540	32,540	32,540
3307	Hwy User's Trust Fund*	150,197	153,210	148,920	148,920	153,000	149,654
3308	Fire Protection District	8,928	9,782	6,700	6,700	8,000	8,000
3310	Hazmat Reimbursements	333	1,672	0	0	347	0
3320	GOCO Grants	0	67,451	38,000	38,000	52,000	0
3327	POST Grant - Police	0	10,795	12,000	12,000	12,000	12,000
3328	Law Enforcement Advocate	0	9,033	23,427	23,427	26,308	33,523
	INTERGOVERNMENTAL	**1,071,660**	**814,531**	**510,425**	**510,425**	**617,526**	**295,717**
3401	Court Cost	3,321	3,200	3,000	3,000	2,000	2,000
3402	Comm. Dev. Services	1,243	0	0	0	289	0
3403	Police Dept. Services	16,441	7,664	16,500	16,500	17,500	17,000
3404	City Clerk Services	0	3	50	50	3	10
3405	Animal Control Services	2,900	3,205	2,000	2,000	2,500	2,000
3406	Recreation Programs	167,925	158,437	144,530	144,530	160,000	160,000
3408	Finance Dept Rev	8,366	8,017	8,500	8,500	8,000	7,500
3411	Sales Tax Service Fee	7,608	7,943	7,800	7,800	7,500	7,500
3412	Dispatch Admin Fee	13,820	13,464	14,352	14,352	14,352	15,828
3425	Building Dept Services	4,636	0	0	0	0	0
3426	Fire Dept Services	756	572	500	500	0	0
3440	Concessions	6,563	6,719	7,000	7,000	6,708	7,000
3441	Park Rentals	7,000	10,058	7,000	7,000	10,000	10,000
3442	Events	4,110	22,683	46,025	46,025	51,541	28,650
3443	Events-Event Coordinator	7,503	0	0	0	0	0
3444	Scholarships	2,818	(1,078)	3,000	3,000	3,000	3,000
	CHARGES FOR SERVICES	**255,010**	**240,886**	**260,257**	**260,257**	**283,393**	**260,488**
3501	Traffic Fines	10,630	14,535	13,100	13,100	9,800	10,000

01 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	19.5%
2015 Revenues Under (Over) Budget	(658,522)
2015 Budgeted Revenues vs. 2016 Budget Request	-11.6%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
3502	Dog/Cat Fines	2,872	3,726	3,000	3,000	2,800	2,800
3504	Misc. Fines & Forfeitures	18,623	12,916	11,700	11,700	12,000	12,000
	FINES & FORFEITURES	**32,125**	**31,177**	**27,800**	**27,800**	**24,600**	**24,800**
3601	Miscellaneous Revenue	3,598	26,841	684	684	1,000	500
3602	Refund-Prior Yr Expns	0	1,357	1,000	1,000	0	0
3603	Compensation for Loss	4,155	6,554	1,000	1,000	753	0
3605	Crime Prevention/DARE Contributio	541	418	1,000	1,000	2,255	1,000
3606	Law Enforcement Surcharge	8,125	(1,837)	0	0	0	0
3607	Youth Council	0	(350)	0	0	0	0
3608	Van Tuyl Property Lease	30,600	30,600	30,600	30,600	30,600	30,600
3612	Sale of Fixed Assets	0	20,461	6,000	30,500	28,361	2,000
3630	Cranor Hill Lift Tickets	4,370	9,539	6,000	6,000	6,500	6,000
3636	Recreation Advertising	0	0	0	0	0	100
3647	CARA Contributions	0	910	1,700	1,700	2,538	1,000
3648	Pickleball Tournament	0	0	0	0	3,953	3,000
3650	Other Contributions	0	25,000	0	0	4,000	0
3654	Senior Addition Grants & Contributi	1,000	(1,000)	138,100	138,100	143,345	0
3655	El Pomar Grant	10,000	0	0	0	0	0
	MISCELLANEOUS	**62,389**	**118,494**	**186,084**	**210,584**	**223,305**	**44,200**
3701	Interest on Investments	6,751	14,623	15,500	15,500	13,000	13,500
3710	Unrealized Gain/Loss	0	7,464	0	0	0	0
	INTEREST	**6,751**	**22,087**	**15,500**	**15,500**	**13,000**	**13,500**
3999	Transfer from CTF	0	0	0	0	0	0
3999	Transfer from Fleet	0	0	395,000	395,000	386,769	0
3999	Transfer from Water	0	0	0	50,000	50,000	0
3999	Transfer from Sewer	0	0	0	100,000	100,000	0
3999	Transfer from Pool	3,522	0	0	0	0	0
3999	Transfer from Rink	18,007	0	0	0	0	0
3999	Transfer from Other Rec Improve	0	0	0	450,000	450,000	0
3999	Transfer from Communications	180,000	0	0	0	0	0
	TRANSFERS IN	**201,529**	**0**	**395,000**	**995,000**	**986,769**	**0**
	TOTAL REVENUES	**7,254,185**	**7,124,696**	**7,231,600**	**7,856,100**	**8,514,621**	**6,942,034**

Comments:

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

3101 Assessed valuations for property tax reflect a .6% increase over the previous year's valuation. Because the City has "debruced" and is not restricted by the 5.5% statutory limitations, the mill levy will remain the same. 2016 revenue is based on $73,039,200 preliminary certification of property valuation from County Assessor and 3.868 mill levy.

3104 2015 year end projections are based on typically being 54% collected through August. 2016 revenue is based on a 2.5% increase of 2015 projected year-end revenues.

3105 2015 year end projections based on the County typically being 15.87% of City revenue in 3104. 2016 revenue is based on a 2.5% increase of 2015 projected year-end revenues.

3106 2015 projected amount is based on actual collections through August "grossed up" by the most conservative percentage collected through August for the last three years. 2016 revenues are budgeted at a 2.5% increase from the 2015 projection.

3110 Based on 5% franchise fee of cable franchise services

3111 Based on 5% franchise fee of natural gas revenues

3112 Based on 5% franchise fee of electric revenues.

3113 Based on 5% franchise fee of water revenues.

3114 Based on 5% franchise fee of wastewater revenues.

3116 New special marijuana taxes at 5% of gross sales on retails and medical marijuana
2015 - A slight amount has been projected due to businesses not likely opening until November
2016 - Crested Butte gross sales totalled approximately $1,400,000 in 2014. This amount is roughly based on that market.

01 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	19.5%
2015 Revenues Under (Over) Budget	(658,522)
2015 Budgeted Revenues vs. 2016 Budget Request	-11.6%

Account	Description	2013 Actual	2014 Actual	2015 Original Budget	2015 Revised Budget	2015 Projected Year-end	2016 Budget

3117 The Colorado Department of Local Affairs distributes revenue derived from energy and mineral extraction statewide. These revenues come from State Severance Tax receipts.
3118 Fee remitted by commercial businesses who are attached to City sewer system at same rate as City sales tax
3206 Fees collected for the licensing of animals.
3210 2015 - Actual licensing fees collected through time of draft budget; 2016 - assuming 5 license renewals
3301 **2015 -** $4,267 Byrne Grant for Police Patrol Bicycles
3302 **2013 -** EIA Grant for Public Safety Facility (Communications/Police)
2014 - $110,240 Remaining EIA Grant for Public Safety Facility (Communications/Police); $2,500 SIPA Grant for City App; $153,091 EIA Grant for City Hall HVAC/Remodel
2015 - $46,682 EIA remainder of City Hall DOLA grant; $138,334 EIA for Senior Center Addition
3303 **2013 -** $2,500 City Fest Sponsor; $1,000 WSCU-Skate park Contribution; $413,000 E911 Authority-Public Safety Facility
2014 - $1,834 Region 10 Public Farm Plan; $156,324 remaining E911 Authority-Public Safety Facility; $11,500 Western State for west entry sign
2015 - Gunnison County Master Plan $1,000
3304 The Colorado Department of Local Affairs distributes revenue derived from energy and mineral extraction statewide. These revenues come from Federal Mineral Lease non-bonus payments.
3307 HUTF Revenues for both 2015 and 2016 are projected by the Colorado Municipal League, in conjunction with the Colorado Department of Transportation and the State Treasurer's Office.
3308 District reimburses City for 1/2 of the costs associated with the Volunteer Fire Department - insurance, utilities, etc.
3320 **2014 -** $67,450.81 for school play yard
2015 - $52,000 Park & Recreation Master Plan
3327 POST Grant to reimburse training expenses, travel costs for safety trainings - State Funding from vehicle registration surcharge
3328 2016: $14,431 VALE grant; $6,364 Crested Butte, Mt. Crested Butte, Gunnison County Sheriff's Office
3329 Senior's fund raiser $50,000, Gates $30,000, Boettcher $20,000, Daniels $38,100
3402 2013 - Annexation cost, including Highway Access Control Study, reimbursements and miscellaneous services
3403 Vehicle Identification Number (VIN) inspections, fingerprints reports, state traffic surcharges
3404 City Clerk Services-Fingerprints for liquor licenses, paid to State
3405 Impound/pickup fees
3406 Revenue to offset cost of class supplies and instructors
3411 City of Gunnison keeps 5% of sales tax collected for retail sales such as electric, concessions, etc.
3412 2.5% of personnel costs distributed among all users for administration of communication center.
3440 Concession sales at Jorgensen Softball Fields
3441 Park rentals were previously included with Concessions - line item 3440
3442 Events revenues from Bike Safety ($600); Growler ($1,000); 4th of July ($1,300); Carving up Colorado ($2,000); Diamonds in the Rockies ($11,500); Fishing Derby ($300); Gun Show ($3,500); Triathlon ($3,500); CDOT Safe Routes to School Grant for Anna's Pledge and other education ($22,325 - 2015 only)
3443 This account was combined with 3442 in 2014
3444 Contributions to scholarship fund for recreation program assistance
3501 Fees collected for traffic/parking violations
3502 Fees collected for animal violations
3504 Fees collected for municipal code violations
3601 Bidwell property rent
3602 Majority of revenues are from workers' compensation audit refund.
3605 Contributions received through court and private entities to offset costs associated with the DARE program
3607 Youth Council revenues are generated through fund raisers sponsored by the Youth Council. The funds are recorded as deferred revenue until the year they are needed to cover actual expenses. As the expenses are incurred, deferred revenues will be transferred to operational revenues to offset the expense.
3608 Lease of agriculture land and house at Van Tuyl Ranch
3636 Ballfield scoreboard advertising
3999 **2013** - Transfer from Pool for Bond Reserve Loan payment $3,522; from Rink for Bond Reserve Loan payment $18,007; from Communications for new building $180,000
2015 - $386,769 -Transfer from Fleet to close out cash reserves except what is needed for one year of operations; All other transfers to support purchase of Lazy K property for $1,050,000

01 EXPENDITURE RESTATEMENT BY DEPARTMENT

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
EXPENDITURES							
4001	City Council	22,983	25,051	25,676	25,676	27,176	46,519
4002	Municipal Court	79,065	82,519	93,545	93,545	93,123	97,673
4003	City Attorney	65,289	41,777	60,000	65,300	65,300	65,300
4004	City Manager	65,676	69,964	96,223	96,223	96,222	87,507
4005	City Clerk	74,190	78,591	93,938	93,938	88,850	90,538
4006	Finance	222,893	235,216	252,307	248,307	248,421	260,200
4007	Information Technology	20,473	22,678	38,502	48,202	43,935	59,979
4008	Community Development	232,320	239,761	297,814	297,814	274,245	316,472
4030	City Hall	55,456	56,124	66,755	66,755	60,164	67,938
	GENERAL GOVERNMENT	838,345	851,681	1,024,760	1,035,760	997,436	1,092,126
4020	Police	1,430,270	1,638,466	1,808,886	1,808,886	1,808,618	2,083,122
4021	Building Inspection	80,924	94,148	111,189	111,189	109,926	117,626
4022	Fire Department	211,282	227,004	228,955	228,955	229,175	245,939
4023	Hazardous Material	5,668	5,702	5,955	5,955	5,955	5,955
4024	LE Victim Advocate Program	0	18,358	43,975	43,975	44,428	54,072
	PUBLIC SAFETY	1,728,144	1,983,678	2,198,960	2,198,960	2,198,102	2,506,714
4032	City Shop	0	(1)	0	0	0	0
4033	Streets & Alley-Admin	133,791	148,364	166,702	166,702	168,665	170,901
4034	Streets & Alley-Maint	482,284	523,738	547,161	547,161	551,230	576,374
4035	Street Improvements	951,812	838,906	943,500	943,500	939,642	1,070,500
	PUBLIC WORKS	1,567,887	1,511,007	1,657,363	1,657,363	1,659,537	1,817,775
4038	Capital Improv - Fixed Assets	1,572,931	469,157	1,618,600	2,693,100	2,677,971	0
4039	Capital Improv - Non-Assets	204,066	735,137	366,273	325,273	258,067	0
xxxx	Capital Improv-Various Department	0	0	0	30,000	30,000	411,869
	CAPITAL OUTLAY	1,776,997	1,204,294	1,984,873	3,048,373	2,966,038	411,869
4045	Cranor Hill	10,752	21,009	29,194	29,194	24,496	30,123
4049	Recreation Administration	271,077	292,815	312,029	312,029	313,722	324,891
4050	Recreation Programs	142,037	158,982	144,529	144,529	149,377	156,169
4051	Parks	445,809	473,734	506,431	506,431	503,782	525,624
4052	Van Tuyl Ranch	25,326	10,747	30,600	30,600	15,750	30,600
4053	Lazy K Property	0	0	0	0	0	5,668
	RECREATION & PARKS	895,001	957,287	1,022,783	1,022,783	1,007,127	1,073,076
4090	Grants/Contracts for Srv	122,802	231,589	180,000	180,000	166,059	225,502
4097	Events	62,777	111,790	106,477	106,477	106,308	110,932
	GRANTS/ECONOMIC DEV	185,579	343,379	286,477	286,477	272,367	336,434
4999	Transfers Out	18,830	73,620	73,620	73,620	108,308	137,409
	TRANSFERS OUT	18,830	73,620	73,620	73,620	108,308	137,409
	TOTAL EXPENDITURES	**7,010,783**	**6,924,946**	**8,248,836**	**9,323,336**	**9,208,915**	**7,375,403**

01-4001 CITY COUNCIL

2014 Actual Expenditures vs. 2015 Estimated Expenditures	8.5%
2015 Expenditures Under (Over) Budget	(1,500)
2015 Budgeted Expenditures vs. 2016 Budget Request	81.2%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-City Council	31,200	31,200	31,200	31,200	31,200	31,200
4103	Social Security	1,934	1,934	1,934	1,934	1,934	1,934
4104	Medicare	452	452	452	452	452	452
4106	Hlth Ins/WC/Othr Benefits	48	69	77	77	77	16
	Sub-Total: Personnel	**33,634**	**33,656**	**33,664**	**33,664**	**33,664**	**33,603**
4201	Material/Operating Sply	415	70	200	200	200	200
4202	Clothing/Uniforms	0	0	200	200	200	200
4310	Dues/Mtgs/Mbrshps/Tuitn	9,166	9,263	12,000	12,000	12,000	12,000
4330	Professional Svcs	180	3,479	500	500	500	500
4370	Trvl/Mileage/Meals/Lodg	877	445	2,000	2,000	2,000	2,000
4650	Miscellaneous Expenses	549	613	1,000	1,000	1,000	1,000
4653	Employee Appreciation	3,594	4,904	4,500	4,500	4,500	4,500
4655	Youth Council	194	586	550	550	550	550
4659	City Fest	3,423	3,491	3,500	3,500	5,000	3,500
9201	Mosquito Control	0	0	0	0	0	20,868
	Sub-Total: Operations	**18,398**	**22,851**	**24,450**	**24,450**	**25,950**	**45,318**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
5000	Cost Allocation to Other Funds	(29,049)	(31,456)	(32,438)	(32,438)	(32,438)	(32,402)
	TOTALS	**22,983**	**25,051**	**25,676**	**25,676**	**27,176**	**46,519**

Comments:

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

4101 Mayor wages 12 Mo. @ $600
Four councilmembers wages 12 Mo. @ $500
4202 City logo shirts for public functions, etc
4302 Covers duplication expenses for personnel manuals, evaluation documents, etc.
4310 CML annual dues - $4,749; CML conference fees for two or three council members
Region 10 membership assessment - $4,880 estimated
Additional funding for other council training registrations
4330 Council retreat/facilitation/consultant services
4370 Council dinner meetings, Mayors'/Managers' meetings, special functions, regular travel and meals, CML conference travel
4650 Flowers/appreciation/recognition/community clean-up/other miscellaneous expenses
4653 Christmas Party - $4,000
Summer employee picnic - $500
4655 Youth City Council expenses over and above fund raising events
4659 Annual City Fest catered lunch for approximately 350 people-possible sponsorship for a portion of expense
5000 60% of the costs for this department, excluding Youth Council and City Fest, are allocated to the utility departments

01-4002 MUNICIPAL COURT

2014 Actual Expenditures vs. 2015 Estimated Expenditures	12.9%
2015 Expenditures Under (Over) Budget	422
2015 Budgeted Expenditures vs. 2016 Budget Request	4.4%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Muni Court	59,394	63,452	69,487	69,487	69,677	72,206
4103	Social Security	3,453	3,670	4,308	4,308	4,172	4,477
4104	Medicare	808	859	1,008	1,008	976	1,047
4106	Hlth Ins/WC/Othr Benefits	9,418	10,677	12,080	12,080	12,044	13,144
4108	ER Retirement Contrbtn	2,394	2,551	2,913	2,913	2,978	3,049
	Sub-Total: Personnel	**75,467**	**81,209**	**89,795**	**89,795**	**89,847**	**93,923**
4201	Material/Operating Sply	760	145	700	700	698	700
4211	Computer Equipment Under $5,000	0	0	0	0	0	0
4212	Computer Software Under $5,000	0	0	0	0	0	0
4213	Equipment Under $5,000	0	0	0	0	0	0
4214	Furniture/Fixtures Under $5,000	0	0	0	0	0	0
4310	Dues/Mtgs/Mbrshps/Tuitn	60	40	650	650	650	700
4330	Professional Svcs	185	0	150	150	100	150
4340	Repair/Mntce Svcs	0	0	50	50	50	50
4343	Software Support	0	0	0	0	0	1,050
4350	Other Purchased Services	1,135	720	1,200	1,200	1,128	100
4370	Trvl/Mileage/Meals/Lodg	1,458	405	1,000	1,000	650	1,000
	Sub-Total: Operations	**3,598**	**1,310**	**3,750**	**3,750**	**3,276**	**3,750**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**79,065**	**82,519**	**93,545**	**93,545**	**93,123**	**97,673**

Comments:

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

2016 Comments

4101 Includes Increase in Judges compensation
4201 Court supplies: files, CD's, etc.
4312 Computer software for Court processes
4313 Equipment as needed
4314 Furniture and fixtures for Court Rooom and Clerk
4310 CAMCA workshops for Clerk and conference for Judge
4330 Court transcripts and interpreters
4340 Repair of Courtroom equipment
4350 Court software maintenance paid in Nov.; prisoner housing as needed
4370 Travel expenses for Clerk and Judge (one conference) trainings

2015 Comments

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

01-4003 CITY ATTORNEY

2014 Actual Expenditures vs. 2015 Estimated Expenditures	56.3%
2015 Expenditures Under (Over) Budget	(5,300)
2015 Budgeted Expenditures vs. 2016 Budget Request	0.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4330	Professional Svcs	65,289	41,777	60,000	65,300	65,300	65,300
	Sub-Total: Operations	**65,289**	**41,777**	**60,000**	**65,300**	**65,300**	**65,300**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**65,289**	**41,777**	**60,000**	**65,300**	**65,300**	**65,300**

Comments:

4330 The City Attorney advises the City on a contractual basis at $170.00 per hour.
Water attorney fees are contracted with Moses, Wittemyer, Harrison & Woodruff and are included in this account.
City Attorney services rendered $45,000 estimated cost.
Water Attorney services $10,000 estimated cost.
Other attorney fees $5,000 estimated cost.
Mountain States Employer Council $5,300 estimated cost

01-4004 CITY MANAGER

2014 Actual Expenditures vs. 2015 Estimated Expenditures	37.5%
2015 Expenditures Under (Over) Budget	1
2015 Budgeted Expenditures vs. 2016 Budget Request	-9.1%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-City Manager	116,194	129,797	159,656	159,656	159,656	153,250
4103	Social Security	7,440	7,319	9,899	9,899	9,899	7,673
4104	Medicare	1,758	1,958	2,315	2,315	2,315	2,222
4106	Hlth Ins/WC/Othr Benefits	12,343	13,986	18,165	18,165	18,165	20,637
4108	ER Retirement Contrbtn	15,305	16,967	19,678	19,678	19,678	20,177
	Sub-Total: Personnel	**153,040**	**170,027**	**209,713**	**209,713**	**209,713**	**203,959**
4201	Material/Operating Sply	150	25	200	200	200	150
4202	Clothing/Uniforms	0	0	100	100	100	75
4203	Fuel-Lubricant Supplies	0	0	0	0	0	0
4303	Advertising/Legal Notices	22	141	200	200	50	50
4304	Subscrptn/Lit/Films	125	108	50	50	289	50
4310	Dues/Mtgs/Mbrshps/Tuitn	190	1,117	2,000	2,000	1,761	2,875
4320	Telephone/Fax Services	916	967	950	950	1,000	1,000
4330	Professional Svcs	0	0	500	500	500	500
4370	Trvl/Mileage/Meals/Lodg	1,136	828	1,000	1,000	1,100	1,500
4650	Miscellaneous Expenses	130	0	200	200	200	0
9589	Contingency	0	0	0	0	0	0
	Sub-Total: Operations	**2,669**	**3,186**	**5,200**	**5,200**	**5,200**	**6,200**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
5000	Cost Allocation to Other Funds	(90,033)	(103,249)	(118,690)	(118,690)	(118,691)	(122,652)
	TOTALS	**65,676**	**69,964**	**96,223**	**96,223**	**96,222**	**87,507**

Comments:

4101 The wages category reflects compensation and benefits for the City Manager, $4,200 plus taxes for internship programs with Western State Colorado University ($350 per credit hour, typically 3 credit hours per internship), and $15,000 plus taxes for an internship program with DOLA and CU Denver Master's of Public Administration Master's Program

4108 10% Retirement per contract, plus DEF 457 match for longevity and quarterly sick leave buy out

4304 Trade publications, professional books, materials and videos, support information

4310 ICMA dues - $1,175, CCCMA dues - $250, ICMA annual conference - $700, CCCMA conference - $250.

4320 City Manager cell phone

4330 Facilitation and in-house training

4370 Associated expenses for professional development

4650 Unanticipated expenditures that do not fit under other line items

9589 The 2016 budget includes a small contingency to appropriate funds until the fund balance reserve is met. If a specific opportunity arises during the year, Council may approve the use of these funds.

5000 60% of the costs for this department, excluding internship expenses and contingency, are allocated to the utility departments

01-4005 CITY CLERK

2014 Actual Expenditures vs. 2015 Estimated Expenditures	13.1%
2015 Expenditures Under (Over) Budget	5,088
2015 Budgeted Expenditures vs. 2016 Budget Request	-3.6%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-City Clerk	99,550	106,334	114,136	114,136	114,450	118,760
4102	Overtime	0		100	100	195	100
4103	Social Security	5,896	6,280	7,083	7,083	6,989	7,369
4104	Medicare	1,379	1,469	1,656	1,656	1,634	1,723
4106	Hlth Ins/WC/Othr Benefits	14,147	16,049	18,154	18,154	19,017	20,206
4108	ER Retirement Contrbtn	6,307	6,479	7,496	7,496	7,169	7,743
	Sub-Total: Personnel	**127,279**	**136,611**	**148,625**	**148,625**	**149,454**	**155,901**
4201	Material/Operating Sply	5,403	462	1,300	1,300	1,080	1,250
4206	Election Supplies	7,202	6,000	12,500	12,500	9,542	0
4211	Computer Equipment Under $5,000	0	0	0	0	0	0
4212	Computer Software Under $5,000	0	0	0	0	500	500
4213	Equipment Under $5,000	0	0	0	0	500	500
4214	Furniture/Fixtures Under $5,000	0	0	0	0	0	1,500
4302	Printing/Duplication Svcs	204	0	200	200	200	200
4303	Advertising/Legal Svcs	3,736	9,860	13,500	13,500	5,500	8,500
4304	Subscrptn/Lit/Films	36	36	75	75	75	75
4310	Dues/Mtgs/Mbrshps/Tuitn	590	1,365	1,750	1,750	1,714	2,500
4330	Professional Svcs	2,845	704	7,575	7,575	6,360	6,500
4340	Repair/Mntce Svcs	0	0	100	100	100	100
4343	Software Support	0	0	0	0	0	650
4360	Contracted Svcs	1,085	1,189	1,000	1,000	1,500	1,500
4370	Trvl/Mileage/Meals/Lodg	0	957	1,250	1,250	1,175	1,400
	Sub-Total: Operations	**21,101**	**20,573**	**39,250**	**39,250**	**28,246**	**25,175**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
5000	Cost Allocation to Other Funds	(74,190)	(78,593)	(93,937)	(93,937)	(88,850)	(90,538)
	TOTALS	**74,190**	**78,591**	**93,938**	**93,938**	**88,850**	**90,538**

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.

2016 Comments

4201 Daily operating supplies; printer ink; liquor signs; ordinance supplies
4206 Special Coordinated Election Costs
4212 Computer software including adobe licenses
4213 Clerk's Dept. equipment under $5000
4214 Clerk's Dept. fixtures and furniture as needed
4302 In-house copies of ordinances, printing inserts, updates code books
4303 Publishing ordinances, public hearing notices, required publications; facebook ads
4304 Subscriptions to clerk, records management, etc. literature
4310 CMCA Dues, IIMC dues $1200 Deputy Clerk to Institute; CMCA Classes
4330 Codification Services of new ordinances
4340 Printer/Computer/Recorder Repairs
4360 Includes Clerks Index Maintenance Agreement; Hosting Code On-line
4370 Travel Expenses to Institute, workshops, classes
5000 50% of the costs for this department are allocated to the utility departments

2015 Comments

4201 Daily operating supplies; including colored printer supplies; liquor signs
4206 Regular Municipal Election in May
4302 In-house copies of ordinances, printing inserts, updates for code books
4303 Publishing ordinances, including marijuana ordinances & public hearing notices
4304 Subscriptions to clerk, records management, notary & parliamentary procedure literature
4310 CMCA dues,IIMC dues, $1100 for Deputy Clerk CMCA Institute; minimal workshops

4330	Codification services of new ordinances, including new marijuana regs if needed
4340	Computer repair & maintnenace, replacement software as needed
4360	Includes Clerks Index maintenance agreement; hosting code; contracted record shredding.
4370	Travel expenses Deputy Clerk to CMCA institute
5000	50% of the costs for this department are allocated to the utility departments.

01-4006 FINANCE

2014 Actual Expenditures vs. 2015 Estimated Expenditures	5.6%
2015 Expenditures Under (Over) Budget	3,886
2015 Budgeted Expenditures vs. 2016 Budget Request	4.8%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Finance	257,319	274,803	297,593	293,593	287,012	290,744
4102	Overtime	0	0	100	100	125	357
4103	Social Security	15,189	16,162	18,457	18,457	17,149	18,048
4104	Medicare	3,552	3,780	4,317	4,317	4,011	4,221
4106	Hlth Ins/WC/Othr Benefits	26,820	36,369	39,579	39,579	46,708	54,932
4108	ER Retirement Contrbtn	14,693	15,679	17,747	17,747	15,015	17,085
	Sub-Total: Personnel	**317,573**	**346,793**	**377,792**	**373,792**	**370,020**	**385,388**
4201	Material/Operating Sply	1,875	2,365	2,200	2,200	2,200	2,200
4202	Clothing/Uniforms	0	0	0	0	54	0
4301	Postage/Freight Svcs	24,996	26,881	28,500	28,500	27,817	28,500
4302	Printing/Duplication Svcs	9,974	6,145	9,000	9,000	9,000	9,000
4303	Advertising/Legal Svcs	0	191	180	180	180	180
4304	Subscriptn/Literature	0	0	100	100	100	100
4310	Dues/Mtgs/Mbrshps/Tuitn	649	1,151	1,500	1,500	700	2,050
4330	Professional Svcs	15,500	15,000	15,500	15,500	15,500	18,000
4340	Repair/Mntce Svcs	0	61	200	200	200	200
4343	Software Support	0	0	0	0	0	10,574
4360	Contracted Svcs	34,146	26,338	21,300	21,300	20,868	10,726
4370	Trvl/Mileage/Meals/Lodg	376	522	1,000	1,000	1,000	2,232
4401	Prop/Liab Ins Premium	40,527	44,898	47,142	47,142	49,003	51,051
4650	Miscellaneous Expenses	169	89	200	200	200	200
	Sub-Total: Operations	**128,212**	**123,641**	**126,822**	**126,822**	**126,822**	**135,013**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
5000	Cost Allocation to Other Funds	(222,892)	(235,218)	(252,307)	(252,307)	(248,421)	(260,200)
	TOTALS	**222,893**	**235,216**	**252,307**	**248,307**	**248,421**	**260,200**

Comments:

4101 The finance department consists of five full-time employees.
4201 Office supplies specific to the finance department, including printer supplies
4202 City logo shirts for finance staff
4301 Bulk Mail of Utility Bills ($16,800) and delinquent notices (400 to 500 per month) - All metered mail for City
4302 Payroll/Accts Payable Checks, Accts Payable Vouchers, Tax Forms, Workorders, Utility Bills, Utility Applications, Delinquent Notices, Envelopes, Door Hangers, Sales Tax Forms, etc.
4303 Occasional advertising for budget notices, position announcements
4310 GFOA, CGFOA, Accounting Courses, Human Resource Training, Miscellaneous Trainings
4330 Annual Audit
4340 Computer, printer, phones, and software maintenance/upgrades
4343 Accounting/Utility Billing ($10,574, moved from acct 4360 for 2016)
4360 Accounting/Utility Billing ($9,900), Utility Bill Printing ($9,600), Collection Forms ($1,800), Credit Card fees charged to customer beginning November 2015
4370 Corresponds to Acct. 4310 including out of town expenses for two one-week seminars.
4401 City insurance premium not allocated to other departments.
4421 Annual allocation of fleet service expenses for fleet rental.
4650 Unanticipated expenditures that do not fit under other line items, occasional cash drawer balancing offsets
5000 50% of the costs for this department are allocated to the utility departments.

01-4007 INFORMATION TECHNOLOGY

2014 Actual Expenditures vs. 2015 Estimated Expenditures	226.0%
2015 Expenditures Under (Over) Budget	(35,433)
2015 Budgeted Expenditures vs. 2016 Budget Request	81.9%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-IT	0	0	0	46,644	49,269	77,367
4103	Social Security	0	0	0	2,892	2,928	4,797
4104	Medicare	0	0	0	676	685	1,122
4106	Hlth Ins/WC/Othr Benefits	0	0	0	3,279	3,345	6,741
4108	ER Retirement Contrbtn	0	0	0	2,332	2,464	5,416
	Sub-Total: Personnel	**0**	**0**	**0**	**55,823**	**58,691**	**95,442**
4201	Material/Operating Sply	0	0	0	994	950	1,000
4211	Computer Equipment Under $5000	0	0	0	0	2,033	3,870
4212	Computer Software Under $5000	0	0	0	0	750	6,400
4301	Postage/Freight Srcs	0	0	0	0	0	50
4304	Subscriptn/Literature	0	0	0	50	69	100
4310	Dues/Mtgs/Mbrshps/Tuitn	0	0	0	0	0	300
4330	Professional Svcs	0	0	0	6,500	5,500	6,000
4343	Software Support	0	0	0	0	0	0
4350	Othr Purchased Services	40,948	45,356	77,005	23,263	19,802	5,045
4370	Trvl/Mileage/Meals/Lodg	0	0	0	75	75	1,750
	Sub-Total: Operations	**40,948**	**45,356**	**77,005**	**30,882**	**29,179**	**24,515**
9970	Computer Equip. Over $5,000	0	0	0	30,000	30,000	43,000
9971	Computer Software Over $5,000	0	0	0	0	0	39,250
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**30,000**	**30,000**	**82,250**
5000	Cost Allocation to Other Funds	(20,475)	(22,678)	(38,503)	(38,503)	(43,935)	(59,979)
	TOTALS	**20,473**	**22,678**	**38,502**	**78,202**	**73,935**	**142,229**

Comments:

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

01-4008 COMMUNITY DEVELOPMENT

2014 Actual Expenditures vs. 2015 Estimated Expenditures	14.4%
2015 Expenditures Under (Over) Budget	23,569
2015 Budgeted Expenditures vs. 2016 Budget Request	6.3%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Comm Dev	173,290	177,651	207,458	207,458	195,317	225,600
4102	Overtime	77	65	750	750	100	665
4103	Social Security	10,000	10,431	12,909	12,909	11,685	14,028
4104	Medicare	2,339	2,440	3,019	3,019	2,733	3,281
4106	Hlth Ins/WC/Othr Benefits	21,720	25,637	40,955	40,955	34,397	39,268
4108	ER Retirement Contrbtn	8,619	9,559	10,373	10,373	11,753	11,280
	Sub-Total: Personnel	**216,045**	**225,783**	**275,464**	**275,464**	**255,985**	**294,122**
4201	Material/Operating Sply	1,770	1,795	3,600	3,600	2,000	3,150
4301	Postage/Freight Svcs	0	25	150	150	50	150
4302	Printing/Duplication Svcs	1,114	1,597	1,500	1,500	800	1,500
4303	Advertising/Legal Svcs	1,019	744	1,200	1,200	1,200	1,200
4304	Subscrptn/Lit/Films	95	396	300	300	50	300
4310	Dues/Mtgs/Mbrshps/Tuitn	2,404	1,960	2,300	2,300	2,200	2,600
4330	Professional Svcs	665	0	300	300	0	300
4340	Repair/Mntce Svcs	0	40	500	500	400	500
4343	Software Support	0	0	0	0	0	2,600
4360	Contracted Svcs	2,350	1,700	2,450	2,450	4,560	0
4363	Commission/Brd Fees	6,036	5,250	8,500	8,500	6,000	8,500
4370	Trvl/Mileage/Meals/Lodg	722	288	1,250	1,250	1,000	1,250
4421	Fleet Services	100	183	0	0	0	0
4650	Miscellaneous Expenses	0	0	300	300	0	300
	Sub-Total: Operations	**16,275**	**13,978**	**22,350**	**22,350**	**18,260**	**22,350**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**232,320**	**239,761**	**297,814**	**297,814**	**274,245**	**316,472**

Comments:

4101 Includes wages for the Director, Planner, and Planning Technician.
4102 Overtime wages for Planning Technician.
4201 Includes supplies for department such as toner, disks, paper, calendars, file folders, plotter paper, and plotter cartriges.
4301 Includes freight and shipping services.
4302 Reproduction costs for the Master Plan update, Commission and Board packets and other related needs.
4303 Includes Challenge Grant advertisements, public hearing notices and Master Plan update advertising.
4304 Subscriptions and the purchase of resource materials, books, CD's, videos, etc.
4310 Includes APA dues for staff and P&Z and attendance to the APA state coference and CASFM for the Director.
4330 For professional services related to development review and other projects-this amount likely would not be recovered.
4340 Includes plotter, phone and additional costs for computer repair and maintenance. A slight increase of of maintenance cost is anticipated due to the age and constant use of the color printer and plotter.
4360 Includes maintenance on GIS and related software.
4363 Includes 22 P&Z meetings and two BOZA meetings. Four additional P&Z meetings are anticipated for the Master Plan Update. Based on P&Z compensation of $50 per meeting
4370 Snacks and Meals for planning staff and P&Z as needed.
4421 Annual allocation of fleet service expenses.
4650 Unanticipated expenditures that do not fit under other line items.

01-4020 POLICE & NEIGHBORHOOD SERVICES

2014 Actual Expenditures vs. 2015 Estimated Expenditures	10.4%
2015 Expenditures Under (Over) Budget	268
2015 Budgeted Expenditures vs. 2016 Budget Request	19.3%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Police & NSO	851,199	966,430	1,082,030	1,082,030	1,073,521	1,206,768
4102	Overtime	36,438	50,192	43,260	43,260	43,260	44,910
4103	Social Security	8,918	9,318	11,344	11,344	10,369	13,830
4104	Medicare	12,206	13,953	16,317	16,317	15,773	18,149
4106	Hlth Ins/WC/Othr Benefits	122,977	158,829	190,928	190,928	194,372	256,237
4108	ER Retirement Contrbtn	99,167	114,075	125,207	125,207	129,896	137,658
	Sub-Total: Personnel	**1,130,905**	**1,312,797**	**1,469,086**	**1,469,086**	**1,467,191**	**1,677,552**
4201	Material/Operating Sply	10,642	15,356	12,950	12,950	16,450	12,513
4202	Clothing/Uniforms	3,429	3,372	4,315	4,315	4,615	5,765
4203	Fuel/Lubricant Supply	27,085	29,124	31,000	31,000	24,281	31,000
4211	Computer Equipment under $5000	0	0	0	0	0	750
4213	Equipment under $5000	0	0	0	0	0	32,100
4301	Postage/Freight Svcs	175	339	300	300	252	300
4302	Printing/Duplication Svcs	2,785	994	3,500	3,500	2,445	2,100
4303	Advertising/Legal Svcs	59	112	400	400	250	400
4304	Subscrptn/Lit/Films	655	722	666	666	666	666
4310	Dues/Mtgs/Mbrshps/Tuitn	192	2,119	2,200	2,200	1,783	2,465
4320	Telephone/Fax Services	1,405	3,209	3,600	3,600	3,301	3,500
4321	Utilities	4,970	7,919	12,200	12,200	10,297	11,040
4330	Professional Svcs	1,086	5,506	7,685	7,685	7,685	8,715
4340	Repair/Mntce Svcs	6,279	9,008	7,230	7,230	12,023	4,100
4343	Software Suport	0	0	0	0	0	6,050
4350	Othr Purchased Svcs	11,804	1,226	3,400	3,400	2,832	3,400
4351	Dispatch-City Svcs	168,483	160,950	160,251	160,251	160,251	180,141
4360	Contracted Services	1,307	11,662	11,520	11,520	11,866	17,960
4370	Trvl/Mileage/Meals/Lodg	2,639	1,845	2,500	2,500	1,822	2,760
4401	Prop/Liab Ins Premium	40,365	45,993	48,295	48,295	50,473	52,300
4402	Prop/Liab Claim Pmnts	80	0	0	0	2,017	
4420	Rental Svcs	2,667	2,812	2,820	2,820	2,820	2,820
4421	Fleet Services	11,803	10,303	10,768	10,768	10,768	11,175
4651	Code Compliance	100	0	550	550	275	550
4701	Crime Prevention/Dare Expenses	1,355	1,732	1,650	1,650	2,255	1,000
4703	POST Training Expenses	0	11,366	12,000	12,000	12,000	12,000
	Sub-Total: Operations	**299,365**	**325,669**	**339,800**	**339,800**	**341,427**	**405,570**
9957	Vehicles	0	0	0	0	0	75,500
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**75,500**
	TOTALS	**1,430,270**	**1,638,466**	**1,808,886**	**1,808,886**	**1,808,618**	**2,158,622**

Comments:

2016 Comments

4101 Compensation based on 14 police officers (Chief, Captain, 2 Sergeants, 1 full time detective, 9 officers) 2.5 neighborhood services officers, 1.5 records clerks . Plus proposed 15th patrol officer.
4102 Overtime funds are utilized to staff for special events and holidays. The department is applying for OT funding through State DUI and Seat Belt Enforcement grants when available.
4103 Social Security benefits for non-sworn personnel.
4104 Medicare for all employees.
4106 Health Insurance/Workers Compensation/Other Benefits
4108 Retirement contribution for sworn officers
4201 Anticipated expenditures include office supplies, evidence/property supplies, NSO supplies, drug education materials, expendable vehicle supplies, ammunition and less lethal supplies.
4202 Anticipated expenditures include uniform costs, replacement uniforms including leather, footwear name tags, badges, etc. Line item increase in anticipation of 15th officer request.
4211 Computer equipment has typically been purchased out of operating supplies, new category for 2016
4213 New category for 2013. Includes small items purchased from operating and small capital in past.

Items cameras, PBTs, AEDs covert body wire, body cameras, in-car video cameras and ballistic vests.

4301 Anticipated mailing costs for Intoxilyzer, found property, evidence, etc.

4302 Printing costs include printing of summonses, parking tickets, and warnings which are done on a every other year basis.

4303 Advertising and legal services include legal notices in paper, job announcements, parking notices and community outreach PSA's

4304 Subscriptions for newspapers and legal resource books

4310 Dues for Gunnison Sportsman Association, CACP, IACP, ALERT, NTOA, NACA and Shelter Licensing . Officer training is primarily paid trough POST funding. This line item addresses civilian employees and administrative training

4320 Cell phones issued to NSO, Det and tactical uses. Also includes local and long distance calls.

4321 Utilities paid for evidence storage area and Police facility building. Cost are being adjusted for new building.

4330 Costs associated with hospital/physician services, veterinary services, lab analysis, and blood draws. Money budgeted for one contracted out of state extraditions.

4340 Repair of basic law enforcement equipment, certification of measurement devices, radios, buildings, vehicles not repaired by fleet and firearms service/inspections.

4343 New item for 2016. Prior items were typically exensed under 4340. ITI Maintenance support, and misc computer support programs.

4350 Costs are for interpreters and language line. Money also available for drug invetisgtaions.

4351 Dispatch fees are paid by all users in Gunnison and Hinsdale counties. Fees are based on type of use (law enforcement, fire, ambulance,other) and then broken down by a percentage of the calls handled for each agency. This item varies from year to year based on calls.

4360 Costs assoicated with rugs and cleaning for building. Costs split with Commuications budget. Contract with Lexipol for policy development and related training.

4370 Used for prisoner transports, mental health transports, trainings.

4401 Increase based on primium increases.

4420 Lease of copier in police records.

4421 User fees established by Fleet

4651 Nuisance abatement funds utilized for towing and property abatement.

4701 Expenditures directly related to the DARE/Community Resource school supplies. Funds are offset by revenues from court costs, private donations, and grants.

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

2015 Comments

4101 Compensation based on 14 police officers (Chief, Captain, 2 Sergeants, 1 full time detective, 9 officers) 2.5 neighborhood services officers, 1.5 records clerks

4102 Overtime funds are utilized to staff for special events and holidays. The department is applying for OT funding through State DUI and Seat Belt Enforcement grants when available.

4103 Social Security benefits for non-sworn personnel.

4104 Medicare for all employees.

4106 Health Insurance/Workers Compensation/Other Benefits

4108 Retirement contribution for sworn officers

4201 Anticipated expenditures include office supplies, evidence/property supplies, NSO supplies, computer UPS, expendable vehicle supplies, ammunition and less lethal supplies.
Slight increase this year for new building and less leathal supplies have not been reguallry replenished due to budget and are now expired. Overage is from additional revnues received from GCSAPP to purchase a burn barrel.

4202 Anticipated expenditures include uniform costs, replacement uniforms including leather, footwear name tags, badges, etc.

4301 Anticipated mailing costs for Intoxilyzer, found property, evidence, etc.

4302 Printing costs include printing of summonses, parking tickets, and warnings which are done on a every other year basis.

4303 Advertising and legal services include legal notices in paper, job announcements, and community outreach PSA's

4304 Subscriptions include newspapers and legal resource books

4310 Dues for Gunnison Sportsman Association, CACP, IACP, ALERT, NTOA, NACA and Shelter Licenseing . Officers are encouraged to have 40 hours of advanced law enforcement education and training every year.

4320 Cell phones issued to NSO, Det and tactical uses. Also includes local and long distance calls.

4321 Utilities paid for animal shelter, kitchen/laundry area and evidence storage area.
Increase this year for new building. When we move into GVAWL building utility costs will be switched to other expected expenses.

4330 Costs associated with hospital/physician services, veterinary services, lab analysis, blood draws and training instructors.Money budgeted for one contracted out of state extraditions.

4340 ITI maintenance contract ($5730), repair of basic law enforcement equipment, certification of measurement devices, radios, buildings, vehicles not repaired by fleet and firearms service/ inspections ($1,500). Overage for repair of in-car camera and message trailer offset by reduced expenses in other line items.

4350 Gunnison County Law Enforcement Victims Services created in 2014 and funds transfer to that account ($12,000). Remaining costs here are language line and interpreter.

4351 Dispatch fees are paid by all users in Gunnison and Hinsdale counties. Fees are based on type of use (law enforcement, fire, ambulance,other) and then broken down by a percentage of the calls

handled for each agency. This item varies from year to year based on calls.

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

4370 Used for prisoner transports, mental health transports, trainings.

4401 Increase this year for new building.

4420 Lease of copier in police records.

4421 User fees established by Fleet

4651 Nuisance abatement funds utilized for towing and property abatement.

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

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

01-4021 BUILDING INSPECTION

2014 Actual Expenditures vs. 2015 Estimated Expenditures	16.8%
2015 Expenditures Under (Over) Budget	1,263
2015 Budgeted Expenditures vs. 2016 Budget Request	5.8%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Bldg Inspection	60,921	69,473	79,553	79,553	78,679	82,100
4102	Overtime	0	0	500	500	0	500
4103	Social Security	3,574	4,025	4,963	4,963	4,708	5,121
4104	Medicare	836	941	1,161	1,161	1,101	1,198
4106	Hlth Ins/WC/Othr Benefits	9,097	13,002	16,409	16,409	17,363	18,952
4108	ER Retirement Contrbtn	3,025	3,447	3,978	3,978	4,065	4,105
	Sub-Total: Personnel	**77,453**	**90,888**	**106,564**	**106,564**	**105,916**	**111,976**
4201	Material/Operating Sply	61	39	100	100	90	100
4203	Fuel/Lubricant Supply	695	665	800	800	750	800
4301	Postage/Freight Svcs	0	0	25	25	15	25
4302	Printing/Duplication Svcs	0	6	100	100	80	100
4303	Advertising/Legal Notices	0	0	100	100	0	100
4304	Subscrptn/Lit/Films	35	0	100	100	0	800
4310	Dues/Mtgs/Mbrshps/Tuitn	799	715	1,000	1,000	800	1,000
4320	Telephone/Fax Services	229	321	225	225	650	550
4340	Repair/Mntce Svcs	0	0	50	50	0	50
4363	Commission/Brd Fees	0	0	250	250	0	250
4370	Trvl/Mileage/Meals/Lodg	1,127	997	1,250	1,250	1,100	1,250
4421	Fleet Services	500	500	525	525	525	525
4650	Miscellaneous Expenses	25	17	100	100	0	100
	Sub-Total: Operations	**3,471**	**3,260**	**4,625**	**4,625**	**4,010**	**5,650**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**80,924**	**94,148**	**111,189**	**111,189**	**109,926**	**117,626**

Comments:

4101 Wages for one (1) full-time employee
4102 Overtime will remain the same as 2015
4201 Materials, equipment, and supplies specific to the building office operations
4203 Fueling the City vehicle used for inspections
4301 Freight and shipping services for certified mailings etc.
4302 Pamphlets and brochures for required public outreach on flooding, building, and environmental safety information
4303 Public notice printing costs in newspapers
4304 ICC codes, technical subscriptions, and cd's
4310 Yearly fees and costs associated with ICC, CASFM, ASFPM, conferences, memberships, certifications, testing, online courses, and continuing educational units that are required in order to maintain certifications
4320 Cell phone charges for Building Inspector
4340 Phone and computer service and maintenance
4363 Building Board of Appeals meetings as necessary
4370 Mandatory annual ICC, ASFPM, and CASFM conferences
4421 Fleet service expenses for fleet rental maintenance and upkeep
4650 Unanticipated expenditures that do not fit under other line items

01-4022 FIRE DEPARTMENT

2014 Actual Expenditures vs. 2015 Estimated Expenditures	1.0%
2015 Expenditures Under (Over) Budget	(220)
2015 Budgeted Expenditures vs. 2016 Budget Request	34.5%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Fire Department	82,756	84,980	87,048	87,048	86,866	89,171
4102	Overtime	136	131	250	250	100	288
4103	Social Security	5,047	5,108	5,412	5,412	5,527	5,546
4104	Medicare	1,181	1,195	1,266	1,266	1,293	1,297
4106	Hlth Ins/WC/Othr Benefits	8,951	17,301	13,322	13,322	15,973	17,523
4108	ER Retirement Contrbtn	6,123	5,765	6,724	6,724	5,760	7,080
	Sub-Total: Personnel	**104,194**	**114,480**	**114,023**	**114,023**	**115,519**	**120,906**
4201	Material/Operating Sply	6,517	7,124	6,500	6,500	6,500	5,121
4202	Clothing/Uniforms	11,397	8,627	11,500	11,500	11,500	11,500
4203	Fuel/Lubricant Supply	4,348	3,971	4,000	4,000	2,500	4,000
4213	Equipment Under $5,000	0	0	0	0	5,000	10,100
4301	Postage/Freight Services	71	19	50	50	291	250
4302	Printing/Duplication Svcs	17		50	50	22	50
4304	Subscrptn/Lit/Films	2,872	3,743	3,000	3,000	3,500	3,000
4310	Dues/Mtgs/Mbrshps/Tuitn	2,688	4,317	4,000	4,000	4,500	5,000
4320	Telephone/Fax Services	0	354	500	500	300	500
4330	Professional Services	0	0	0	0	0	0
4340	Repair/Mntce Svcs	8,861	13,360	10,000	10,000	7,500	10,000
4351	Dispatch-City Svcs	7,782	7,237	6,601	6,601	6,601	6,574
4355	Firehouse Expenses	10,714	10,870	12,000	12,000	12,000	12,000
4370	Trvl/Mileage/Meals/Lodg	1,700	4,946	6,000	6,000	5,000	6,000
4401	Prop/Liab Ins Premium	640	712	748	748	748	810
4402	Prop/Liab Ins Claims	0	787	0	0	0	0
4403	Life Insurance Premium	3,900	3,953	3,500	3,500	3,500	3,500
4421	Fleet Services	4,620	3,646	3,784	3,784	3,784	3,928
4650	Miscellaneous Expenses	488	86	0	0	0	0
4652	Volunteer Reimbursement	7,773	6,072	10,000	10,000	7,710	10,000
4656	Contributions-Retirement	32,700	32,700	32,700	32,700	32,700	32,700
	Sub-Total: Operations	**107,088**	**112,524**	**114,933**	**114,933**	**113,656**	**125,033**
9952	Equipment	0	0	0	0	0	12,000
9957	Vehicles	0	0	0	0	0	50,000
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**62,000**
	TOTALS	**211,282**	**227,004**	**228,955**	**228,955**	**229,175**	**307,939**

Comments:

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

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

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

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

4213 Ladder 11 4.5" Adapters - 2@ $600 for a total of $1,200
Motorola Minitor VI Pagers - 3 @ $550 for a total of $1,650
Motorola HT-1250 Radios - 2 @ $850 for a total of $1,700

4301 This account pays for shipping expenses.

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

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

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

4320 Cell phone charges for Fire Marshall

4330 Debriefing services

01-4022 FIRE DEPARTMENT

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

4351 Fees for dispatch services.

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

4360 See 4652

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

4401 Fire Department share of property/liability insurance premium.

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

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

4650 Phone costs moved to 4320

4652 Account is used for reimbursement for volunteer firefighters.

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

01-4023 HAZARDOUS MATERIALS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	4.4%
2015 Expenditures Under (Over) Budget	0
2015 Budgeted Expenditures vs. 2016 Budget Request	0.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Haz Mat	0	0	150	150	0	150
4102	Overtime	323	180	1,000	1,000	400	1,000
4103	Social Security	20	11	71	71	50	71
4104	Medicare	5	3	17	17	10	17
4106	Hlth Ins/WC/Othr Benefits	4	0	0	0	2	0
	Sub-Total: Personnel	**352**	**194**	**1,238**	**1,238**	**462**	**1,238**
4201	Material/Operating Sply	989	1,254	1,000	1,000	1,755	1,137
4203	Fuel/Lubricant Supply	410	235	400	400	400	500
4350	Other Purchased Services	128	141	150	150	150	150
4351	Dispatch-City Svcs	1,978	1,761	1,753	1,753	0	0
4421	Fleet Services	1,000	700	414	414	414	430
4650	Miscellaneous Expense	811	1,417	1,000	1,000	2,774	2,500
	Sub-Total: Operations	**5,316**	**5,508**	**4,717**	**4,717**	**5,493**	**4,717**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**5,668**	**5,702**	**5,955**	**5,955**	**5,955**	**5,955**

Comments:

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

4102 Practice: If employee assigned to Haz Mat responds to Haz Mat call during regular hours, employee is paid regular wages. If Haz Mat response results in employee working overtime, then employee's overtime (to extent of Haz Mat time) is charged to Haz Mat Department. Regular time is also charged to the Haz Mat Department.
4201 The line item is used to purchase replacement pagers. Pagers are not an eligible grant item under the Homeland Security grants. This account is also used for replacement of tools, batteries, and parts replacement on all portable equipment.
4202 Account is used to replace all four levels of hazardous materials suits.
4203 Used for fuel and lubricant for the hazardous material vehicle. City pays for fuel and County pays for repair/maintenance.
4310 Used to pay tuition for training of all hazardous material team members. Also used for Haz Mat out of town meetings.
4340 Covers the cost of repair and maintenance items done by other than fleet.
4350 Volunteer reimbursements charged by Gunnison County as a shared cost
4351 Fees paid to Gunnison Valley Communications to cover the cost of dispatch service. City pays 1/2 of total cost. Gunnison County
4650 Combination of expenditures for subscriptions and literature; and travel/mileage/meals and lodging. These line items have been combined into one line item because of minimal expenditures in the individual line items.

01-4024 LE VICTIM ADVOCATE PROGAM

2014 Actual Expenditures vs. 2015 Estimated Expenditures	142.0%
2015 Expenditures Under (Over) Budget	(453)
2015 Budgeted Expenditures vs. 2016 Budget Request	23.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Victim Advocate	0	13,502	34,165	34,165	34,774	38,460
4102	Overtime	0	0	150	150	0	201
4103	Social Security	0	723	2,127	2,127	2,081	2,397
4104	Medicare	0	169	498	498	488	561
4106	Hlth Ins/WC/Othr Benefits	0	1,819	3,060	3,060	3,048	3,537
4108	ER Retirement Contribution	0	638	1,126	1,126	1,258	1,160
	Sub-Total: Personnel	**0**	**16,851**	**41,126**	**41,126**	**41,649**	**46,316**
4201	Material/Operating Sply	0	41	200	200	200	300
4203	Fuel	0	0	0	0	0	500
4301	Postage/Freight Svcs	0	0	0	0	0	0
4302	Printing/Duplication Svcs	0	44	200	200	100	200
4310	Dues/Mtgs/Mbrshps/Tuitn	0	311	500	500	275	1,500
4320	Telephone/Fax Services	0	0	400	400	500	500
4350	Othr Purchased Svcs	0	72	0	0	0	1,677
4351	Dispatch-City Svcs	0	579	579	579	579	579
4370	Trvl/Mileage/Meals/Lodg	0	460	900	900	1,125	1,500
4401	Prop/Liab Ins Premium	0	0	0	0	0	500
4421	Fleet Services	0	0	0	0	0	500
4804	Indirect Expenses	0	0	70	70	0	0
	Sub-Total: Operations	**0**	**1,507**	**2,849**	**2,849**	**2,779**	**7,756**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**0**	**18,358**	**43,975**	**43,975**	**44,428**	**54,072**

Comments:

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

2016 Comments

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

01-4030 CITY HALL

2014 Actual Expenditures vs. 2015 Estimated Expenditures	7.2%
2015 Expenditures Under (Over) Budget	6,591
2015 Budgeted Expenditures vs. 2016 Budget Request	1.8%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4201	Material/Operating Sply	7,171	4,317	8,500	8,500	8,500	8,500
4213	Equipment Under $5,000	0	0	0	0	0	2,800
4214	Furniture/Fixtures Under $5,000	0	0	0	0		500
4320	Telephone/Fax Services	7,430	6,581	6,850	6,850	6,850	7,050
4321	Utilities	16,889	11,753	20,000	20,000	17,003	19,500
4340	Repair/Mntce Svcs	3,666	15,118	8,500	8,500	5,697	7,000
4350	Othr Purchased Svcs	0	422	250	250	250	550
4360	Contracted Svcs	23,063	23,325	28,500	28,500	26,500	27,900
4401	Property/Liability Insurance	0	0	0	0	0	0
4420	Rental Services	7,409	4,903	6,400	6,400	6,400	6,600
	Sub-Total: Operations	**65,628**	**66,419**	**79,000**	**79,000**	**71,200**	**80,400**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
5000	Cost Allocation to Other Funds	(10,172)	(10,295)	(12,245)	(12,245)	(11,036)	(12,462)
	TOTALS	**55,456**	**56,124**	**66,755**	**66,755**	**60,164**	**67,938**

Comments:

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

2016 Comments

4201 Bulk supplies for City Hall ; includes shared color laser printer replacement
4320 Telephone allocation for City Hall depts; phone service mtnc agreement increase
4321 Includes increase in utilities; gas 15%; & electric 6%, water & sewer 5%
4340 Non-capital maintenance and repair of City Hall; i.e. plumbing repairs
4350 Fire Extinguisher Service
4360 HVAC service contract; Elevator maintenance contract increases in 2014 ; cleaning contract; trash service, Includes additions to annual elevator certification/inspection (HVAC at $5,500; Cleaning $16,000; Elevator Inspect/Certification $6,500) Includes City Hall alarm maintenance at $400 per year)
4401 Property/Liability Insurance
4420 Xerox copier rental; postage machine rental; extra copy costs
5000 15.5% of the costs for this department are allocated to the utility departments

2015 Comments

4201 Bulk supplies for City Hall ; includes shared color laser printer replacement
4320 Telephone allocation for City Hall depts; phone service mtnc agreement increase
4321 Includes increase in utilities; gas 15%; & electric 6%, water & sewer 5%
4340 Non-capital maintenance and repair of City Hall; i.e. plumbing repairs
4350 Fire Extinguisher Service
4360 HVAC service contract; Elevator maintenance contract increases in 2014 ; cleaning contract; trash service, Includes additions to annual elevator certification/inspection (HVAC at $5,500; Cleaning $16,000; Elevator Inspect/Certification $6,500)
4401 Property/Liability Insurance
4420 Xerox copier rental; postage machine rental; extra copy costs
5000 15.5% of the costs for this department are allocated to the utility departments

01-4032 CITY SHOP

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

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-City Shop	19,313	8,995	0	0	0	0
4103	Social Security	982	481	0	0	0	0
4104	Medicare	229	113	0	0	0	0
4106	Hlth Ins/WC/Othr Benefits	2,845	2,075	0	0	0	0
4108	ER Retirement Contrbtn	1,444	724	0	0	0	0
	Sub-Total: Personnel	**24,813**	**12,388**	**0**	**0**	**0**	**0**
4201	Material/Operating Sply	3,209	2,942	3,500	3,500	3,560	3,500
4202	Clothing/Uniforms	0	0	250	250	250	250
4211	Equipment Under $5,000	0	0	0	0	0	1,800
4302	Printing/Duplication Svcs	482	25	100	100	90	100
4310	Dues/Mtgs/Mbrshps/Tuition	0	0	0	0	0	800
4320	Telephone/Fax Services	6,193	5,941	6,500	6,500	6,250	6,250
4321	Utilities	16,636	16,734	22,000	22,000	21,930	22,000
4330	Professional Services	1,640	1,346	1,754	1,754	1,400	1,500
4340	Repair/Maintnc Services	300	422	400	400	1,118	600
4350	Other Purchased Services	600	700	0	0	0	0
4351	Dispatch-City Svcs	3,032	3,032	3,032	3,032	3,032	3,032
4360	Contracted Services	0	2,340	8,000	8,000	6,500	6,500
4370	Travel/Mileage/Meals/Lodging	0	0	0	0	0	1,004
4420	Rental Services	1,962	1,801	1,700	1,700	1,700	1,700
4650	Miscellaneous Expenses	0	0	200	200	200	200
	Sub-Total: Operations	**34,054**	**35,283**	**47,436**	**47,436**	**46,030**	**49,236**
9957	Vehicles	0	0	0	0	0	40,000
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**40,000**
5000	Cost Allocation to Other Funds	(58,867)	(47,672)	(47,436)	(47,436)	(46,030)	(49,236)
	TOTALS	**0**	**(1)**	**0**	**0**	**0**	**40,000**

Comments:

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

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

01-4033 STREET & ALLEY ADMINISTRATION

2014 Actual Expenditures vs. 2015 Estimated Expenditures	13.7%
2015 Expenditures Under (Over) Budget	(1,963)
2015 Budgeted Expenditures vs. 2016 Budget Request	2.5%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-S/A Admin	89,177	100,099	112,354	112,354	112,834	113,811
4102	Overtime	0	0	0	0	54	0
4103	Social Security	5,343	5,929	6,966	6,966	6,924	7,056
4104	Medicare	1,250	1,387	1,629	1,629	1,620	1,650
4106	Hlth Ins/WC/Othr Benefits	14,555	17,571	20,873	20,873	20,515	22,722
4108	ER Retirement Contrbtn	6,807	7,663	8,481	8,481	8,611	8,583
	Sub-Total: Personnel	**117,132**	**132,649**	**150,304**	**150,304**	**150,558**	**153,822**
4202	Clothing/Uniforms	1,140	1,155	1,500	1,500	1,500	1,500
4303	Advertising/Legal Notices	41	80	200	200	100	200
4320	Telephone/Fax Services	1,483	1,427	1,500	1,500	1,500	1,500
4330	Professional Svcs	250	0	700	700	700	700
4401	Prop/Liab Ins Premium	3,934	4,373	4,592	4,592	4,592	4,973
4402	Prop/Liab Claim Payments	0	0	0	0	1,809	0
4650	Miscellaneous Expenses	0	735	0	0	0	0
4804	Indirect Expenses	9,811	7,945	7,906	7,906	7,906	8,206
	Sub-Total: Operations	**16,659**	**15,715**	**16,398**	**16,398**	**18,107**	**17,079**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**133,791**	**148,364**	**166,702**	**166,702**	**168,665**	**170,901**

Comments:

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

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

01-4034 STREET & ALLEY MAINTENANCE

2014 Actual Expenditures vs. 2015 Estimated Expenditures	5.2%
2015 Expenditures Under (Over) Budget	(4,069)
2015 Budgeted Expenditures vs. 2016 Budget Request	5.3%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-S/A Maintenance	156,564	167,468	184,538	184,538	185,070	197,900
4102	Overtime	10,921	22,493	15,000	15,000	15,000	16,056
4103	Social Security	9,824	10,781	12,371	12,371	11,767	13,265
4104	Medicare	2,298	2,522	2,893	2,893	2,752	3,102
4106	Hlth Ins/WC/Othr Benefits	32,642	36,313	41,099	41,099	46,459	46,501
4108	ER Retirement Contrbtn	8,696	8,667	10,091	10,091	10,989	10,828
	Sub-Total: Personnel	**220,945**	**248,244**	**265,993**	**265,993**	**272,037**	**287,652**
4201	Material/Operating Sply	7,663	3,537	9,500	9,500	9,000	9,500
4203	Fuel/Lubricant Supply	40,992	51,843	43,375	43,375	42,500	43,000
4303	Advertising/Legal Notices	0		100	100	0	0
4340	Repair/Mntce Svcs	1,403	645	1,500	1,500	1,000	1,200
4360	Contracted Service -Snow	0	9,720	7,500	7,500	7,500	7,500
4421	Fleet Services	211,249	209,749	219,193	219,193	219,193	227,522
4649	Late Fees	32	0	0	0	0	0
	Sub-Total: Operations	**261,339**	**275,494**	**281,168**	**281,168**	**279,193**	**288,722**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**482,284**	**523,738**	**547,161**	**547,161**	**551,230**	**576,374**

Comments:

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

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

01-4035 STREET IMPROVEMENTS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	12.0%
2015 Expenditures Under (Over) Budget	3,858
2015 Budgeted Expenditures vs. 2016 Budget Request	13.5%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4330	Professional Services	0	0	0	0	0	41,000
4360	Other Contracted Services	0	0	0	0	0	25,000
9101	Tree Program	3,417	1,659	6,000	6,000	6,000	10,000
9102	Tree Chipping	0	12,500	0	0	0	40,000
9103	Material Crushing	9,000	9,610	18,500	18,500	18,500	40,000
9104	Paint Striping	23,614	23,957	25,000	25,000	25,000	27,000
9105	Signs	417	5,821	7,000	7,000	5,000	5,000
9106	Gravel/Asphalt Patching	5,946	6,675	8,500	8,500	8,000	7,500
9108	Concrete	23,529	16,911	23,500	23,500	23,500	20,000
9109	Slurry Seal	90,249	99,999	140,000	140,000	135,397	150,000
9110	Crack Seal	34,031	34,000	45,000	45,000	44,000	50,000
9111	Street Imprv/Overlay	761,609	627,774	670,000	670,000	674,245	655,000
	Sub-Total: Operations	**951,812**	**838,906**	**943,500**	**943,500**	**939,642**	**1,070,500**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**951,812**	**838,906**	**943,500**	**943,500**	**939,642**	**1,070,500**

Comments:

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

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

01-4038 CAPITAL IMPROVEMENTS - Fixed Assets

2014 Actual Expenditures vs. 2015 Estimated Expenditures	470.8%
2015 Expenditures Under (Over) Budget	(1,059,371)
2015 Budgeted Expenditures vs. 2016 Budget Request	-100.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9322	Message/Speed Trailer	0	21,734	0	0	0	0
9323	Electronic Finger Print Station	0	0	0	0	0	0
9330	Unit #18-Snow Blower	0	0	0	0	0	0
9367	Unit #3 - Replace '76 Chev Step Va	0	0	0	0	0	0
9374	Unit #83 - Replace 1984 Ford 9000	0	0	400,000	400,000	400,000	0
9390	Unit #71 Replace '98 Chev S10-Bld	0	27,516	0	0	0	0
9402	Community Center HVAC Lease	0	0	0	0	0	0
9406	IOOF Park	0	62,412	0	0	0	0
9424	Skate Park	0	0	0	0	0	0
9427	Dog Park	0	26,870	25,000	25,000	25,000	0
9428	Unit #81 Replace '06 John Deere M	0	12,040	0	0	0	0
9451	Fleet Replacement-PD Cars	71,878	36,554	75,500	75,500	75,500	0
9462	Unit #115-Replace GMC General	41,189	0	0	0	0	0
9465	Unit #36 Replace '96 Chev 3/4T Fle	0	38,069	0	0	0	0
9466	Unit #5 - Replace 1992 Chev 3/4 4	0	0	40,000	40,000	36,379	0
9467	Unit #72 Replacement 1997 TYMCC	0	0	195,000	312,435	312,434	0
9468	Unit #103 Replace 1977 Dozer	0	0	200,000	107,065	98,844	0
9526	Teller Baseball Field Renovation	3,000	0	0	0	0	0
9535	Fiber Network	26,114	0	0	0	0	0
9536	Community Center Addition	5,066	0	323,100	323,100	334,814	0
9537	Entry Sign Improvement	10,264	21,246	15,000	15,000	0	0
9542	Legion Restroom Bldg	0	0	150,000	150,000	150,000	0
9543	Message Kiosk	0	0	25,000	25,000	25,000	0
9544	Taylor Mountain Park Restrooms	0	0	45,000	45,000	45,000	0
9860	Land Acquisition	0	0	0	1,050,000	1,050,000	0
9861	Land Purchase-Lots 3-12 Blk 51	1,387	0	0	0	0	0
9862	Police/Communications Building-Re	1,414,033	176,046	0	0	0	0
9863	Police/Communications Facility Lan	0	12,802	25,000	25,000	25,000	0
9865	Phone Upgrade	0	33,868	0	0	0	0
9866	City Shop Demolition	0	0	100,000	100,000	100,000	0
	Sub-Total: Capital Outlay	**1,572,931**	**469,157**	**1,618,600**	**2,693,100**	**2,677,971**	**0**
	TOTALS	**1,572,931**	**469,157**	**1,618,600**	**2,693,100**	**2,677,971**	**0**

Comments:

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

9367 Custom cab 4WD fire engine wih 1500 gpm pump - contingent on receipt of an Assistance to Firefighters Grant with City's share being 35% to 40%, depending on cost of vehicle
9390 Unit #71 Scheduled replace '98 Chev S10-Bldg Inspector Vehicle
9406 IOOF Park - Purchase Lots 11 & 12, Block 13 to allow for permanent park improvements
9427 Dog Park - Fencing for 1 acre park potentially on the Van Tuyl Property
9428 Unit #81 Scheduled replacement '06 John Deere Mower
9451 Scheduled replacement of two police cars - 2015 - Unit #123 Chev Pickup NSO and Unit #160 2005 Chev Trailblazer PD
9465 Unit #36 Scheduled replacement of '96 Chev 3/4T Fleet Vehicle used primarily by parks maintenenace crew
9536 Community Center Addition - Additional room for seniors on South side of W Mtn Room - other funding from Boomers & Beyond and Grants, including $10,000 El Pomar Grant
9537 Entry Sign Improvement - update of entry signs to include Western State Colorado University - shared cost
2013 - East Entry Sign
2014 - West Entry Sign
2015 - North Entry Sign
9862 Public Safety Facility: $300,000 General Fund Cash Reserves, $180,000 Communications Department Cash Reserves; $650,000 DOLA EIA grant; $413,000 E911 Authority Grant for equipment
9863 Public Safety Facility landscaping - completion of xeriscaping, hard surfaces, etc. as required by City Code

01-4039 CAPITAL IMPROVEMENTS - Non-Assets

2014 Actual Expenditures vs. 2015 Estimated Expenditures	-64.9%
2015 Expenditures Under (Over) Budget	108,206
2015 Budgeted Expenditures vs. 2016 Budget Request	-100.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
8326	Police Training Manuals	0	0	5,000	5,000	0	0
9201	95 Mosquito Assmnt	14,277	14,625	14,906	14,906	14,906	0
9202	Computer Replace/Purchase	21,094	32,947	30,000	0	0	0
9203	S&A-Dwntwn Furniture	500	500	0	0	0	0
9204	Computer Study	0	0	15,000	0	0	0
9231	City Hall Repairs/Remodel	29,385	183,334	117,307	117,307	81,438	0
9235	City Hall HVAC Replacement	0	231,131	0	0	12,683	0
9254	City Council Chambers Upgrade	0	0	0	0	0	0
9255	City Council Notebooks;Software	6,041	0	0	0	0	0
9256	Upgrade Municipal Court Software	13,022	0	0	0	0	0
9265	Bond Arbitrage Compliance Study	0	0	0	4,000	4,000	0
9283	Annexation-Gunnison Rising	84,105	0	0	0	0	0
9284	Aerial Survey for Mapping CD	0	0	20,000	20,000	13,350	0
9304	Protective Equipment - PD	4,568	1,780	5,000	5,000	5,060	0
9315	Rifle Purchases (8)-PD	0	0	0	0	0	0
9316	Tasers-PD	0	6,383	0	0	0	0
9318	Digital Camera Package-PD	0	0	0	0	0	0
9319	Tactical Holsters-PD	0	3,040	0	0	0	0
9320	Gas Masks - PD	5,000	0	0	0	0	0
9321	Packset - PD	2,429	0	0	0	0	0
9324	Portable Chemical Testing Dev	0	2,210	0	0	0	0
9325	Traffic Related Training Material	0	4,767	0	0	0	0
9327	Police Bikes (3)	0	0	4,325	4,325	4,316	0
9328	Gas/Impact Multi Launcher	0	0	3,200	3,200	3,200	0
9329	Police Pistols (15)	0	0	0	0	0	0
9361	Police Shotguns (4)	0	0	6,000	6,000	6,000	0
9361	Knox KeySecure	0	600	0	0	0	0
9363	Fire Nozzles	3,536	1,701	0	0	0	0
9368	Foam - FD	0	0	0	0	0	0
9369	Fire Hose	8,200	8,776	7,500	7,500	7,500	0
9370	Firehouse Software	0	0	0	0	0	0
9372	Gas Range	0	1,445	0	0	0	0
9373	SCBA Units - Fire	0	85,535	0	0	0	0
9403	Community Center Landscaping	6,632	9,900	0	0	0	0
9404	Community Center Pond Liner	0	0	25,000	25,000	0	0
9405	Community School Playground Proje	0	92,890	0	0	0	0
9425	Ice Rink Parking Lot Paving	0	0	0	0	0	0
9426	Baseball Equipment	0	0	0	0	0	0
9539	Portable Stage-Material Costs	5,277	0	0	0	0	0
9542	West Entry Sign Irrigation	0	0	1,000	1,000	1,210	0
9560	Fireworks	0	0	17,000	17,000	15,000	0
9570	Master Plan Update	0	35,530	56,035	56,035	33,183	0
9571	Parks Master Plan Update	0	18,043	39,000	39,000	56,221	0
	Sub-Total: Capital Outlay	**204,066**	**735,137**	**366,273**	**325,273**	**258,067**	**0**
	TOTALS	**204,066**	**735,137**	**366,273**	**325,273**	**258,067**	**0**

Comments:

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

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

01-4039 CAPITAL IMPROVEMENTS - Non-Assets

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

01-4045 CRANOR HILL

2014 Actual Expenditures vs. 2015 Estimated Expenditures	16.6%
2015 Expenditures Under (Over) Budget	4,698
2015 Budgeted Expenditures vs. 2016 Budget Request	3.2%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Cranor Hill	2,958	9,378	14,352	14,352	11,500	14,654
4102	Overtime	0	286	300	300	240	312
4103	Social Security	0	664	908	908	728	928
4104	Medicare	0	155	212	212	170	217
4106	Hlth Ins/WC/Other Benefits	0	0	571	571	457	612
	Sub-Total: Personnel	**2,958**	**10,483**	**16,344**	**16,344**	**13,096**	**16,723**
4201	Material/Operating Sply	3,001	6,058	4,500	4,500	4,500	4,500
4203	Fuel/Lubricant Supply	0	204	1,000	1,000	500	1,000
4303	Advertising/Legal Svcs	196	211	300	300	300	300
4320	Telephone/Fax Service	540	531	550	550	600	600
4321	Utilities	2,779	2,211	3,500	3,500	3,500	4,000
4330	Professional Svcs	1,178	1,311	3,000	3,000	2,000	3,000
4421	Fleet Services	100	0	0	0	0	0
	Sub-Total: Operations	**7,794**	**10,526**	**12,850**	**12,850**	**11,400**	**13,400**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**10,752**	**21,009**	**29,194**	**29,194**	**24,496**	**30,123**

Comments:

4101 Projected 2015 expenses are based on the potential of being open 14 additional days in December plus a training day. 96 hrs x 3 temps @$12/hr and request adding a head lift operator at $3 more per hour.
2016 expenses are based on the potential of being open January 1st through spring break (32 days) and 14 days in December of budgeted year. Added a head lift operator at $3 more per hour.

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

01-4049 RECREATION ADMINISTRATION

2014 Actual Expenditures vs. 2015 Estimated Expenditures	7.1%
2015 Expenditures Under (Over) Budget	(1,693)
2015 Budgeted Expenditures vs. 2016 Budget Request	4.1%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Recreation Office	192,784	202,783	218,932	218,932	218,932	225,241
4102	Overtime	6,049	9,198	7,350	7,350	7,350	7,626
4103	Social Security	11,739	12,402	14,029	14,029	14,029	14,438
4104	Medicare	2,746	2,900	3,281	3,281	3,281	3,377
4106	Hlth Ins/WC/Othr Benefits	30,878	41,039	42,799	42,799	42,799	47,228
4108	ER Retirement Contrbtn	12,646	13,387	13,773	13,773	13,773	14,117
	Sub-Total: Personnel	**256,842**	**281,709**	**300,164**	**300,164**	**300,164**	**312,026**
4201	Material/Operating Sply	7,051	5,977	7,000	7,000	6,000	7,000
4203	Fuel/Lubricant Supplies	470	716	500	500	500	500
4210	CARA Parent Expenses	0	910	0	0	2,538	1,000
4303	Advertising/Legal Svcs	0	21	100	100	100	100
4310	Dues/Mtgs/Mbrshps/Tuitn	0	296	700	700	500	700
4320	Telephone/Fax Services	675	982	875	875	1,250	1,250
4353	Events	3,655	0	0	0	0	0
4370	Travel/Mileage/Meals/Lodging	0	219	500	500	500	250
4420	Rental	2,384	1,985	2,190	2,190	2,170	2,065
	Sub-Total: Operations	**14,235**	**11,106**	**11,865**	**11,865**	**13,558**	**12,865**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**271,077**	**292,815**	**312,029**	**312,029**	**313,722**	**324,891**

Comments:

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

01-4050 RECREATION PROGRAMS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	-6.0%
2015 Expenditures Under (Over) Budget	(4,849)
2015 Budgeted Expenditures vs. 2016 Budget Request	8.1%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Recreation	69,402	82,517	73,000	73,000	72,000	73,000
4202	Overtime	0	0	0	0	12	0
4103	Social Security	4,300	5,115	4,526	4,526	4,464	4,526
4104	Medicare	1,006	1,196	1,059	1,059	1,044	1,059
4106	Hlth Ins/WC/Othr Benefits	1,343	2,331	2,844	2,844	2,805	2,986
					0		
	Sub-Total: Personnel	**76,051**	**91,159**	**81,429**	**81,429**	**80,325**	**81,571**
4201	Material/Operating Sply	27,122	29,939	30,000	30,000	29,500	33,700
4203	Fuel/Lubricant Supplies	4,183	3,183	3,500	3,500	3,300	3,300
4302	Printing/Duplication Svcs	5,885	5,993	6,000	6,000	5,500	6,000
4303	Advertising/Legal Svcs	392	166	300	300	772	500
4310	Dues/Mtgs/Mbrshps/Tuitn	921	740	800	800	750	800
4350	Other Purchased Services	14,052	11,729	12,000	12,000	12,000	12,000
4360	Contracted Svcs	7,401	8,004	6,000	6,000	7,630	7,500
4370	Travel/Mileage/Meals/Lodging	1,158	1,025	1,000	1,000	900	1,000
4658	Scholarships	4,872	7,044	3,500	3,500	8,700	9,798
	Sub-Total: Operations	**65,986**	**67,823**	**63,100**	**63,100**	**69,052**	**74,598**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**142,037**	**158,982**	**144,529**	**144,529**	**149,377**	**156,169**

Comments:

4101 Recreation program instructor wages only. The program revenue will offset the program personnel and operational costs in their entirety.
4201 Includes operation of existing programs, equipment for new programs, reconditioning and/or replacement of various equipment from wear and tear, i.e. football helmets, catcher's gear, balls, jerseys, etc.
4202 Instructor and official's shirts, jackets, etc. will be absorbed in the 4201 line item.
4203 Fuel costs for City vans used for traveling recreation programs such as baseball, football, climbing, summer adventure camp, gymn

4302 Printing of the City of Gunnison 2016 Quarterly Program Offerings and Xerox overages
4303 Advertisements in media (newspaper). Each advertisement costs approximately $100 per media outlet
4310 Instructor Certifications: Fitness, Gymnastics, etc. This figure will vary depending on the number
4310 of returning instructors.
NRPA background investigations on all instructors comes out of this line item.
The background checks are $18 per instructor.
4350 Sports officials game fees: adult and youth softball, Babe Ruth baseball, youth soccer, OTA baseball, etc.
Expense is offset by additional recreation revenue.
4360 Credit card fees associated with Rec Programs.
4370 Reimbursement to travel league/tournament team coaches: gymnastics, youth football, softball, soccer,
4370 climbing, and baseball.
4658 Rec Revenue should be combined with scholarship revenue as all of those expenses come out of the 4050 budget.
** Projected Rec Program revenue for 2015 is $160,000. Scholarship revenue projection is $3,000
** Projected Rec Program revenue for 2016 is $160,000. Scholarship revenue projection is $3,000

01-4051 PARKS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	6.3%
2015 Expenditures Under (Over) Budget	2,649
2015 Budgeted Expenditures vs. 2016 Budget Request	33.8%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Parks	250,423	265,834	288,993	288,993	287,355	298,517
4102	Overtime	2,208	2,801	3,000	3,000	2,811	3,128
4103	Social Security	15,245	16,148	18,104	18,104	17,605	18,702
4104	Medicare	3,566	3,776	4,234	4,234	4,117	4,374
4106	Hlth Ins/WC/Othr Benefits	25,278	33,943	36,857	36,857	39,977	41,431
4108	ER Retirement Contrbtn	11,126	11,452	13,604	13,604	14,086	14,052
	Sub-Total: Personnel	**307,846**	**333,954**	**364,791**	**364,791**	**365,951**	**380,204**
4201	Material/Operating Sply	51,875	54,551	55,000	55,000	55,000	55,000
4202	Clothing/Uniforms	1,380	1,691	1,500	1,500	1,300	1,500
4203	Fuel/Lubricant Supply	15,525	13,003	12,500	12,500	11,000	12,500
4310	Dues/Mtgs/Mbrshps/Tuitn	496	165	1,000	1,000	500	1,000
4320	Telephone/Fax Services	1,638	1,453	1,600	1,600	1,400	1,400
4321	Utilities	32,866	35,326	35,000	35,000	33,000	36,750
4340	Repair/Mntce Svcs	723	956	1,000	1,000	1,000	1,000
4360	Contracted Svcs	223	480	210	210	1,200	1,200
4370	Travel/Mileage/Meals/Lodging	0	260	500	500	100	400
4401	Prop/Liab Ins Premium	1,382	1,533	1,610	1,610	1,610	1,744
4402	Property/Liablility Claim	0	0	0	0	0	0
4421	Fleet Services	31,855	30,355	31,721	31,721	31,721	32,926
4649	Late Fees	0	7	0	0	0	0
	Sub-Total: Operations	**137,963**	**139,780**	**141,641**	**141,641**	**137,831**	**145,420**
9940	Improve. Other Than Buildings	0	0	0	0	0	106,060
9952	Equipment	0	0	0	0	0	46,059
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**152,119**
	TOTALS	**445,809**	**473,734**	**506,431**	**506,431**	**503,782**	**677,743**

Comments:

4101 Four full time EE's, 1/2 directors wage plus 4,700 hrs seasonal temps including gardener.
4201 This line item includes: irrigation parts, janitorial supplies, trash bags, misc. hardware, flower bedding plants, tools, paint, lumber, etc. for 410 acres of parks
4202 Identifiable clothing for four full-time parks crew at $300 each. $400 for parks temp staff .
4203 Fuel for Parks equipment and fleet rentals. No allowance for gas price increase
4310 Miscellaneous trainings/seminars
4320 Four cell phones for full-time employees + Jorgensen complex phone service; 50% PR Director cell phone
4321 Majority of this line item is potable water charges for park irrigation, remainder of costs are electricity,
4340 Repair of lawn mowers, weed eaters, etc.
4360 Credit card fees for on-line park rentals. Park revenue estimate is $6500.
4370 Add $500 for travel, mileage, meals for training.
4421 Fleet rental & routine vehicle maintenance

01-4052 VAN TUYL RANCH

2014 Actual Expenditures vs. 2015 Estimated Expenditures	46.6%
2015 Expenditures Under (Over) Budget	14,850
2015 Budgeted Expenditures vs. 2016 Budget Request	0.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4303	Advertising/Legal Notices	46	0	0	0	0	0
4340	Repair/Maintenance Services	1,255	1,564	1,500	1,500	750	1,500
4342	Property Maintenance	24,025	9,183	29,100	29,100	15,000	29,100
	Sub-Total: Operations	**25,326**	**10,747**	**30,600**	**30,600**	**15,750**	**30,600**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**25,326**	**10,747**	**30,600**	**30,600**	**15,750**	**30,600**

Comments:

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

4340 Well pump/appliances/septic pumping
4342 Fencing/Outbuilding/House
2013 - Barn roof replacement, house window replacements
2014 - Window replacement in ranch house
2015 - Log Barn stabilization, chinking, and etc. If not accomplished in 2015 will be scheduled for 2016
2015 - Pressure Washing and Staing of House
2016 - Additional staining of house and possibly adding additional insulation.

01-4053 LAZY K PROPERTY

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

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Lazy K	0	0	0	0	0	598
4102	Overtime	0	0	0	0	0	0
4103	Social Security	0	0	0	0	0	37
4104	Medicare	0	0	0	0	0	9
4106	Hlth Ins/WC/Othr Benefits	0	0	0	0	0	24
4108	ER Retirement Contrbtn	0	0	0	0	0	0
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**668**
4201	Material/Operating Sply	0	0	0	0	0	1,000
4321	Utilities	0	0	0	0	0	500
4340	Repair/Maintenance Services	0	0	0	0	0	1,500
4342	Property Maintenance	0	0	0	0	0	2,000
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**5,000**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**0**	**0**	**0**	**0**	**0**	**5,668**

Comments:

4342 Spraying for noxious weeds

01-4090 GRANTS & CONTRACTS FOR SERVICE

2014 Actual Expenditures vs. 2015 Estimated Expenditures	-28.3%
2015 Expenditures Under (Over) Budget	13,941
2015 Budgeted Expenditures vs. 2016 Budget Request	25.3%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	New Grants						
8101	Challenge Grants	0	0	3,000	3,000	3,000	3,000
8102	Youth Grants	1,000	628	1,000	1,000	1,000	1,000
		1,000	628	4,000	4,000	4,000	4,000
	Continuing Grants						
8201	Chamber Holidays	2,000	2,000	2,000	2,000	2,000	189,502
8202	Cattlemen's Days	7,500	7,500	7,500	7,500	7,500	
8205	Car Show	500	500	500	500	500	
8207	Kiwanis Fishing Tournmt	750	750	750	750	750	
8208	Rotary Fireworks	6,500	7,300	0	0	0	0
8210	Gunnison River Festival	0	0	2,000	2,000	2,000	
		17,250	18,050	12,750	12,750	12,750	189,502
					0		
	Contracts for Service						
8301	Additional Contracts	7,850	0	1,810	1,810	1,810	2,000
8302	Safe Ride of Gunnison	4,176	4,000	4,000	4,000	4,000	
8303	Gunnison Council for the Arts	15,000	16,500	19,100	19,100	19,100	
8304	GV Animal Welfare League	1,000	1,000	1,000	1,000	1,000	
8305	Adult & Family Educ Program	750	500	1,000	1,000	1,000	
8306	GC Pioneer & Historical Soc	2,500	2,500	3,600	3,600	3,600	
8307	Colorado Water Workshop	500	500	740	740	740	
8308	Project Hope of Gunnison Valley	1,000	1,000	1,000	1,000	1,000	
8309	Six Points Evaluation & Trng	2,500	2,800	3,400	3,400	3,400	
8311	Gunnsion Country Food Pantry	0	0	4,800	4,800	4,800	
8312	Gunnison Nordic Club	750	750	1,000	1,000	1,000	
8401	Gunn Chamber of Commerce	13,500	13,500	13,500	13,500	13,500	
8403	WSC-Recruiting Services	0	0	0	0	0	
8404	Bicycle Safety Event	0	0	0	0	0	
8405	Public Farm Plan	5,355	2,861	0	0	0	
8406	Art Innovation of the Rockies	0	0	1,800	1,800	0	
8407	Community Builders Task Force	0	0	6,500	6,500	6,500	
		54,881	45,911	63,250	63,250	61,450	2,000
					0		
	Other Grants						
8801	Economic Development	11,867	2,000	20,000	20,000	7,859	20,000
8802	Gunn Housing Authority (IGA)	30,000	30,000	30,000	30,000	30,000	
8803	Marijuana Education	0	0	0	0	0	10,000
		41,867	32,000	50,000	50,000	37,859	20,000
					0		
	Cash Reserve Funding						
8804	Habitat for Humanity	0	0	0	0	0	
8805	Gunnison Valley Animal Welfare Lea	0	125,000	0	0	0	
8806	Rural Transportation Authority	7,804	0	0	0	0	
8807	WSCU Marketing	0	10,000	10,000	10,000	10,000	
8808	Senior Transportation	0	0	25,000	25,000	25,000	
8809	Gunnison County-Whitewater Park I	0	0	15,000	15,000	15,000	
		7,804	135,000	50,000	50,000	50,000	0
	Sub-Total: Operations	**122,802**	**231,589**	**180,000**	**180,000**	**166,059**	**225,502**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**122,802**	**231,589**	**180,000**	**180,000**	**166,059**	**225,502**

Comments:

This cost center is budgeted for use of 5% of Sales Tax receipts available to the General Fund.

01-4090 GRANTS & CONTRACTS FOR SERVICE

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.
2013 Expenses - $250 Preventative Advocacy Safety Awareness; $2,000 Six Points Building
2014 Expenses - $1,650 Region 10 Broadband
8404 Bike Safety Event - $803 from Additional Contracts for Service; $2,000 from other sponsors
8405 Public Farm Plan-City $1,500; County $1,500; WSCU $1,000; Mountain Roots $500; Region 10 Grant $4,500
8801 2013 Expenses - Chamber-Spring Greenback Exchange $2,000; WSCU Food Growers/Restaurants $1,000;
I Bar Gunny Fest $5,000; GCB Tourism Assoc Grant Match $8,334; Region 10 Ag Incubator Grant Match $1,500
(Transferred to Triathlon $4,500; Carvin Up Colorado $1,650)
2014 Expenses - $2,000 Chamber Spring Greenback Exchange; $3,000 Whitewater Park-Grant Match
2015 Expenses - Late Night RTD Bus Service-$4,859
8802 The Intergovernmental Agreement for the Gunnison Housing Authority has been funded out of Grants and Contracts for Service in past years.
8805 Intergovernmental agreement with GVAWL and Gunnison County to construct new shelter-postponed from 2013
8807 Assistance with marketing plan previously funded by WSCU Foundation

01-4097 EVENTS - OPERATIONS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	-4.9%
2015 Expenditures Under (Over) Budget	169
2015 Budgeted Expenditures vs. 2016 Budget Request	4.2%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Events	25,641	28,686	32,411	32,411	32,411	32,506
4103	Social Security	1,524	1,704	2,009	2,009	2,009	2,015
4104	Medicare	356	399	470	470	470	471
4106	Hlth Ins/WC/Othr Benefits	3,405	3,572	6,759	6,759	6,759	9,310
4108	ER Retirement Contrbtn	892	1,056	1,100	1,100	1,100	1,093
	Sub-Total: Personnel	**31,818**	**35,417**	**42,748**	**42,748**	**42,748**	**45,396**
4201	Material/Operating Sply	12,790	209	100	100	100	100
4202	Clothing/Uniforms	98	0	150	150	150	150
4211	Equipment Under $5,000	0	0	0	0	0	5,984
4301	Postage/Freight	0	0	200	200	200	200
4302	Printing/Duplication Svcs	0	570	700	700	700	700
4303	Advertising/Legal Svcs	8,666	6,885	5,000	5,000	5,000	5,000
4320	Telephone/Fax Services	625	601	700	700	626	700
4350	Other Purchased Services	0	0	150	150	150	150
4370	Travel/Mileage/Meals/Lodging	985	130	200	200	200	200
4401	Property/Liability Insurance Prem	1,295	1,413	1,484	1,484	1,484	1,607
4650	Miscellaneous Expense	0	0	250	250	250	250
7001	UPCC Bike Race	0	31,179	0	0	0	0
7002	Triathlon	0	4,895	4,000	4,000	4,500	4,000
7003	Colorado Adventure Sports Festival	0	2,610	0	0	0	0
7004	Anna's Pledge	0	959	23,125	23,125	20,798	1,000
7005	Growler	0	2,248	1,900	1,900	920	950
7006	Sage Grouse Festival	0	0	0	0	0	0
7007	Carving Up Colorado	6,500	5,295	3,000	3,000	5,684	3,000
7008	Fourth of July	0	5,334	5,830	5,830	4,281	5,500
7009	Diamonds in the Rockies	0	10,281	10,000	10,000	9,457	10,000
7010	Fishing Derby	0	870	500	500	622	500
7011	Skills Challenges	0	0	300	300	0	0
7012	Winter Carnival	0	268	0	0	0	0
7013	Hartmans' Cleanup	0	321	500	500	0	0
7014	Egg-Aquatics	0	707	430	430	308	310
7015	Fright-Night	0	415	670	670	670	670
7016	Rudolph Roundup	0	343	200	200	200	200
7017	CARA Gymnastics Meet	0	840	840	840	865	865
7018	Gunnison Gun Show	0	0	3,500	3,500	3,262	3,500
7019	Pickleball Tournament	0	0	0	0	3,133	3,000
9560	Fireworks	0	0	0	0	0	17,000
	Sub-Total: Operations	**30,959**	**76,373**	**63,729**	**63,729**	**63,560**	**65,536**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**62,777**	**111,790**	**106,477**	**106,477**	**106,308**	**110,932**

Comments:

4101 2016 wages based on 44% of Facility Manager/Events Coordinator wages and temp wages for 910 hours
4201 Beginning in 2014, event expenses are recorded as project line items - see "7000" accounts
4202 Uniforms for volunteers and staff
4303 Advertising of local events and development of marketing tools specific to the City of Gunnison and surrounding area that can be distributed by Chamber of Commerce, Tourism Association, etc.
4320 Cell phone expense for Facility Events Manager
4370 Meals and Lodging for Events
4650 Unanticipated expenditures that do not fit under other line items
7000's Events operated by City Staff that were previously budgeted under individual departments. A portion of the funding for these events comes from revenues generated by each event (Revenue line 3442)
7004 Includes $200 from City, $200 from County Trails, $200 from REIJ, and $22,325 CDOT Safe Route to Schools grant
7018 New event start up for a Gun show in 2015 partnering with Sportmans Association, money to help with start up event with goal of self sufficient after two years,

01-4097 EVENTS - OPERATIONS

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

01-4999 TRANSFERS OUT

2014 Actual Expenditures vs. 2015 Estimated Expenditures	47.1%
2015 Expenditures Under (Over) Budget	(34,688)
2015 Budgeted Expenditures vs. 2016 Budget Request	86.6%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4999	Transfer to Communications	2,000	0	0	0	0	0
4999	Transfer to Pool-CC Maint	0	56,790	56,790	56,790	91,478	120,409
4999	Transfer to Rink-Parks Exp	16,830	16,830	16,830	16,830	16,830	17,000
	Sub-Total: Operations	**18,830**	**73,620**	**73,620**	**73,620**	**108,308**	**137,409**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**18,830**	**73,620**	**73,620**	**73,620**	**108,308**	**137,409**

Comments:

4999 **2013** - $2,000 to Communications from NPS intoxilizer payment not needed;
$16,830 to Rink for utilities, fuel, and clothing from Parks
2014 - $56,790 to Pool for Community Center expenses
$16,830 to Rink for utilities, fuel, and clothing from Parks
2015 - $91,478 for Community Center subsidy at 9% of CC expenditures **(this will be adjusted at year-end depending on act**
$16,830 to Rink for utilities, fuel, and clothing from Parks
2016 - $99,359 for Community Center subsidy at 9% of CC expenditures **(this will be adjusted at year-end depending on act**
$7,500 for facility use fee associated with program registrations (in lieu of rec program rent of Community Center)
$13,550 reimbursement for Community Center expenditures of funds for front desk clerks to register participants for rec programs
$16,830 to Rink for utilities, fuel, and clothing from Parks

CITY OF GUNNISON
CONSERVATION TRUST
SUMMARY

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	35,279	44,235	43,750	43,750	42,573	42,167
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	0	0	0
	INTEREST	63	104	164	164	50	50
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**35,342**	**44,339**	**43,914**	**43,914**	**42,623**	**42,217**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0
	RECREATION & PARKS	18,659	19,339	45,000	45,000	39,280	31,500
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	3,549	19,890	14,750	14,750	14,167	14,167
	TOTAL EXPENDITURES	**22,208**	**39,229**	**59,750**	**59,750**	**53,447**	**45,667**
Revenues Over (Under) Expenditures		13,134	5,110	(15,836)	(15,836)	(10,824)	(3,450)
Beginning Fund Balance		**15,628**	**28,760**	**32,831**	**33,869**	**33,869**	**23,045**
Ending Fund Balance		**28,760**	**33,869**	**16,995**	**18,033**	**23,045**	**19,595**
Ending Fund Balance % of Total Expenditures		130%	86%	28%	30%	43%	43%

02 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	-3.9%
2015 Revenues Under (Over) Budget	1,291
2015 Budgeted Revenues vs. 2016 Budget Request	-3.9%

Account	Description	2013 Actual	2014 Actual	2015 Original Budget	2015 Revised Budget	2015 Projected Year-end	2016 Budget
REVENUES							
3333	State Grants	31,730	28,345	29,000	29,000	28,406	28,000
3334	Local Grants	3,549	15,890	14,750	14,750	14,167	14,167
	INTERGOVERNMENTAL	**35,279**	**44,235**	**43,750**	**43,750**	**42,573**	**42,167**
3701	Interest on Investments	63	104	164	164	50	50
	INTEREST	**63**	**104**	**164**	**164**	**50**	**50**
	TOTAL REVENUES	**35,342**	**44,339**	**43,914**	**43,914**	**42,623**	**42,217**

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

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

02-4150 OPERATING

2014 Actual Expenditures vs. 2015 Estimated Expenditures	1.6%
2015 Expenditures Under (Over) Budget	1,856
2015 Budgeted Expenditures vs. 2016 Budget Request	46.5%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
9501	Hartman Rocks Improvements	2,065	622	1,500	1,500	2,000	2,000
9504	Taylor Mtn Park Improvments	323	3,576	2,000	2,000	2,000	2,000
9514	Gymnastics Mat Replacement	0	1,155	0	0	0	0
9525	Fertilizer	3,344	3,494	3,500	3,500	3,544	3,500
9528	Dandelion Spraying	3,860	4,299	4,500	4,500	4,000	4,500
9530	Painting and Staining	2,146	3,003	3,000	3,000	3,000	3,000
9531	Landscaping materials	2,000	0	1,000	1,000	1,000	3,000
9532	Backflow Repair	2,005	2,691	6,000	6,000	4,100	6,000
9541	Tree Inventory	0	500	0	0	0	0
9503	Picnic Table/Trash Can Repl.	0	0	0	0	0	5,500
9546	Cranor-lift hangers, sewer cleanout	0	0	0	0	0	2,000
	Sub-Total: Operations	**15,743**	**19,339**	**21,500**	**21,500**	**19,644**	**31,500**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**15,743**	**19,339**	**21,500**	**21,500**	**19,644**	**31,500**

Comments:

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

02-4239 CAPITAL IMPROVEMENTS - Non Assets

2014 Actual Expenditures vs. 2015 Estimated Expenditures	0.0%
2015 Expenditures Under (Over) Budget	3,864
2015 Budgeted Expenditures vs. 2016 Budget Request	-100.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9503	Picnic Table/Trash Can Repl.	2,916	0	6,500	6,500	6,500	0
9522	CharMar W/S Fence Replacement	0	0	0	0	0	0
9533	Variable Speed Drive-Jorgensen	0	0	0	0	0	0
9534	Mower Repairs	0	0	0	0	0	0
9540	GOCO Recognition Sign	0	0	0	0	0	0
9545	Tree Trimming - Legion	0	0	15,000	15,000	11,136	0
9546	Cranor - Lift Hangers, sewerline cle	0	0	2,000	2,000	2,000	0
	Sub-Total: Capital Outlay	**2,916**	**0**	**23,500**	**23,500**	**19,636**	**0**
	TOTALS	**2,916**	**0**	**23,500**	**23,500**	**19,636**	**0**

Comments:

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

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

02-4999 TRANSFERS OUT

2014 Actual Expenditures vs. 2015 Estimated Expenditures	-28.8%
2015 Expenditures Under (Over) Budget	583
2015 Budgeted Expenditures vs. 2016 Budget Request	-4.0%

Account	Description	2013 Actual	2014 Actual	2015 Original Budget	2015 Revised Budget	2015 Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4999	Transfer to Pool-CC Maint	3,549	19,890	14,750	14,750	14,167	14,167
	Sub-Total: Operations	**3,549**	**19,890**	**14,750**	**14,750**	**14,167**	**14,167**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**3,549**	**19,890**	**14,750**	**14,750**	**14,167**	**14,167**

Comments:

CITY OF GUNNISON
DITCH FUND
SUMMARY

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	44,065	61,231	404,500	404,500	95,367	494,292
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	10,000	0	0	0	0	0
	INTEREST	603	2,064	1,251	1,251	880	900
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**54,668**	**63,295**	**405,751**	**405,751**	**96,247**	**495,192**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	24,050	25,851	33,569	33,569	23,798	83,869
	CAPITAL OUTLAY	71,759	120,568	435,500	435,500	35,704	470,292
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	**95,808**	**146,419**	**469,069**	**469,069**	**59,502**	**554,161**
Revenues Over (Under) Expenditures		(41,140)	(83,125)	(63,318)	(63,318)	36,745	(58,969)
Beginning Fund Balance		**386,358**	**345,219**	**211,541**	**262,095**	**262,095**	**298,840**
Ending Fund Balance		**345,219**	**262,095**	**148,223**	**198,777**	**298,840**	**239,871**
Ending Fund Balance % of Total Expenditures		360%	179%	32%	42%	502%	43%

28 DITCH FUND

2014 Actual Revenues vs. 2015 Estimated Revenues	52.1%
2015 Revenues Under (Over) Budget	309,504
2015 Budgeted Revenues vs. 2016 Budget Request	22.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
3302	State Grants	0	0	385,500	385,500	0	454,292
3304	Mineral Leasing	44,065	61,231	19,000	19,000	95,367	40,000
	INTERGOVERNMENTAL	**44,065**	**61,231**	**404,500**	**404,500**	**95,367**	**494,292**
3601	Miscellaneous Revenues	10,000	0	0	0		
	MISCELLANEOUS	**10,000**	**0**	**0**	**0**	**0**	**0**
3701	Interest on Investments	1,384	1,308	1,251	1,251	880	900
3710	Unrealized Gain/Loss	(780)	756	0	0		
	INTEREST	**603**	**2,064**	**1,251**	**1,251**	**880**	**900**
	TOTAL REVENUES	**54,668**	**63,295**	**405,751**	**405,751**	**96,247**	**495,192**

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

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

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

28-4160 OPERATING

2014 Actual Expenditures vs. 2015 Estimated Expenditures	-7.9%
2015 Expenditures Under (Over) Budget	9,771
2015 Budgeted Expenditures vs. 2016 Budget Request	1550.8%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Ditches	9,069	10,438	12,260	12,260	6,000	12,514
4102	Overtime	0	0	0	0	0	0
4103	Social Security	562	647	760	760	400	776
4104	Medicare	131	151	178	178	100	181
4105	Standby	0	0	0	0	0	0
4106	Hlth Ins/WC/Othr Benefits	291	326	371	371	371	397
4108	ER Retirement Contrbtn	0	0	0	0	0	0
	Sub-Total: Personnel	**10,053**	**11,562**	**13,569**	**13,569**	**6,871**	**13,869**
4508	Ditch-Maintenance/Repair	13,997	14,289	20,000	20,000	16,927	20,000
9651	Ditch Diversions	0	0	0	0	0	25,000
9652	Main Street Ditch Repairs	0	0	0	0	0	25,000
	Sub-Total: Operations	**13,997**	**14,289**	**20,000**	**20,000**	**16,927**	**70,000**
9654	River Restoration Project	0	0	0	0	0	470,292
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**470,292**
	TOTALS	**24,050**	**25,851**	**33,569**	**33,569**	**23,798**	**554,161**

Comments:

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

28-4169 CAPITAL IMPROVEMENTS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	-70.4%
2015 Expenditures Under (Over) Budget	399,796
2015 Budgeted Expenditures vs. 2016 Budget Request	-100.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9651	Ditch Diversions	71,759	0	25,000	25,000	5,000	0
9652	Main Street Ditch Repairs	0	120,568	25,000	25,000	25,000	0
9653	Main Ditch Repairs	0	0	0	0	0	0
9654	River Restoration Project	0	0	385,500	385,500	5,704	0
	Sub-Total: Capital Outlay	**71,759**	**120,568**	**435,500**	**435,500**	**35,704**	**0**
	TOTALS	**71,759**	**120,568**	**435,500**	**435,500**	**35,704**	**0**

Comments:

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

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

9651 2013 - Van Tuyl includes work on Wilson Creek/Whipp/Piloni Ditches
2015 - $16,000 for Piloni Ditch Diversion as part of CWCB River Restoration Project
9652 Slip line 2 ditches totaling 600 feet due to trees and location.
9653 Repair main ditch by installing 700 feet of pipe at three sites
9654 River Restoration Project - see notes on revenues

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	130,830	130,173	133,130	133,130	133,130	133,130
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	0	0	0
	INTEREST	250,613	113,332	123,110	123,110	65,754	76,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**381,443**	**243,505**	**256,240**	**256,240**	**198,884**	**209,130**
EXPENDITURES							
	GENERAL GOVERNMENT	134,709	137,522	144,000	144,000	165,425	198,000
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	**134,709**	**137,522**	**144,000**	**144,000**	**165,425**	**198,000**
Revenues Over (Under) Expenditures		246,734	105,983	112,240	112,240	33,459	11,130
Beginning Fund Balance		**1,775,654**	**2,022,388**	**2,134,192**	**2,128,370**	**2,128,370**	**2,161,829**
Ending Fund Balance		**2,022,388**	**2,128,370**	**2,246,432**	**2,240,610**	**2,161,829**	**2,172,959**
Ending Fund Balance % of Total Expenditures		1501%	1548%	1560%	1556%	1307%	1097%

05 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	-18.3%
2015 Revenues Under (Over) Budget	57,356
2015 Budgeted Revenues vs. 2016 Budget Request	-18.4%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
3309	Pension Fund Contributions	130,830	130,173	133,130	133,130	133,130	133,130
	INTERGOVERNMENTAL	**130,830**	**130,173**	**133,130**	**133,130**	**133,130**	**133,130**
3701	Interest on Investments	16,570	16,835	16,400	16,400	5,754	16,000
3801	Unrealized Gain/Loss	234,043	96,497	106,710	106,710	60,000	60,000
	INTEREST	**250,613**	**113,332**	**123,110**	**123,110**	**65,754**	**76,000**
	TOTAL REVENUES	**381,443**	**243,505**	**256,240**	**256,240**	**198,884**	**209,130**

Comments:

3309 2013 Revenues - $32,700 from City; $39,270 from District; $58,860 from State
2014 Revenues - $32,700 from City; $32,700 from District; $64,773 from State
2015 Revenues - $32,700 from City; $32,700 estimated from District; $58,860 estimated from State based on 90%
2016 Revenues - $32,700 from City; $32,700 estimated from District; $58,860 estimated from State based on 90%

05-4101 FIREMEN'S PENSION

2014 Actual Expenditures vs. 2015 Estimated Expenditures	20.3%
2015 Expenditures Under (Over) Budget	(21,425)
2015 Budgeted Expenditures vs. 2016 Budget Request	37.5%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4115	Benefit Payments	118,275	125,100	126,000	126,000	147,425	180,000
4650	Miscellaneous Expenses	16,434	12,422	18,000	18,000	18,000	18,000
	Sub-Total: Operations	**134,709**	**137,522**	**144,000**	**144,000**	**165,425**	**198,000**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**134,709**	**137,522**	**144,000**	**144,000**	**165,425**	**198,000**

Comments:

4115 Volunteer Firefighters who retire after 20 years of service and after reaching age 50 are entitled to a pension.
The number of retired firefighters receiving benefits over the last three years has fluctuated between 33 and 37.
The 2016 budget includes benefits for 37 retired firefighters and 1 surviving spouse at $400/mo and $200/mo respectively.
The current benefit level is $350/mo and $175/mo respectively.

4650 Administrative expenses paid to Wells Fargo Investments ($13,500) and actuarial consulting costs ($4,500)

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	4,969,648	4,989,448	5,555,324	5,555,324	5,367,184	5,613,000
	FINES/FORFEITURES	7,855	7,515	7,500	7,500	7,500	7,500
	MISCELLANEOUS	62,367	49,923	35,000	35,000	17,262	44,500
	INTEREST	1,796	8,808	5,000	5,000	3,798	4,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**5,041,666**	**5,055,694**	**5,602,824**	**5,602,824**	**5,395,744**	**5,669,000**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	5,075,802	4,781,197	5,442,145	5,442,145	5,435,525	5,500,744
	CAPITAL OUTLAY	120,757	163,986	118,000	118,000	117,000	136,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	**5,196,559**	**4,945,183**	**5,560,145**	**5,560,145**	**5,552,525**	**5,636,744**
Revenues Over (Under) Expenditures		(154,893)	110,510	42,679	42,679	(156,781)	32,256
Beginning Available Resources		**1,731,502**	**1,576,609**	**1,036,241**	**1,687,120**	**1,687,120**	**1,530,338**
Ending Available Resources		**1,576,609**	**1,687,120**	**1,078,920**	**1,729,799**	**1,530,338**	**1,562,594**
Ending Available Resources % of Total Exp.		30%	34%	19%	31%	28%	28%

20 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	6.7%
2015 Revenues Under (Over) Budget	207,080
2015 Budgeted Revenues vs. 2016 Budget Request	1.2%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
3415	Electric Sales	4,969,648	4,989,448	5,555,324	5,555,324	5,367,184	5,613,000
	CHARGES FOR SERVICES	**4,969,648**	**4,989,448**	**5,555,324**	**5,555,324**	**5,367,184**	**5,613,000**
3510	Late Charges	7,855	7,515	7,500	7,500	7,500	7,500
	FINES & FORFEITURES	**7,855**	**7,515**	**7,500**	**7,500**	**7,500**	**7,500**
3601	Misc. Elec. Svcs.	14,327	13,941	14,000	14,000	14,000	14,000
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	3,540	0	0	0	0	0
3612	Sale of Fixed Assets	0	0	0	0	0	25,000
3621	Recycled Materials	1,380	2,122	1,000	1,000	500	500
3901	Constr Chgs-Hook Up	43,120	33,860	20,000	20,000	2,762	5,000
	MISCELLANEOUS	**62,367**	**49,923**	**35,000**	**35,000**	**17,262**	**44,500**
3701	Interest on Investments	5,534	5,196	5,000	5,000	3,798	4,000
3710	Unrealized Gain/Loss	(3,738)	3,612	0	0		
	INTEREST	**1,796**	**8,808**	**5,000**	**5,000**	**3,798**	**4,000**
	TOTAL REVENUES	**5,041,666**	**5,055,694**	**5,602,824**	**5,602,824**	**5,395,744**	**5,669,000**

Comments:

Reserved fund balance target of $1,000,000 for contingency funds Balance will fluctuate up or down from target number. Reserve funds have been utilized in past past years to negate or minimize any electric rate increases. Staff is proposing a rate increase for City of Gunnison Electric rates beginning January 1, 2016. The rate increase is necessary due to rising cost which includes Purchased power cost.

3601 Pole attachment rentals

20-4201 ELECTRIC - ADMIN & GENERAL EXPENSES

2014 Actual Expenditures vs. 2015 Estimated Expenditures	8.9%
2015 Expenditures Under (Over) Budget	15,945
2015 Budgeted Expenditures vs. 2016 Budget Request	2.6%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Admin/General	68,553	75,482	82,868	82,868	82,868	84,749
4103	Social Security	4,539	4,913	5,677	5,677	5,677	5,794
4104	Medicare	1,062	1,149	1,328	1,328	1,328	1,355
4105	Standby	5,750	6,014	8,700	8,700	8,700	8,700
4106	Hlth Ins/WC/Othr Benefits	8,647	10,173	11,037	11,037	11,037	12,380
4108	ER Retirement Contrbtn	5,681	6,070	6,214	6,214	6,214	6,335
	Sub-Total: Personnel	**94,232**	**103,801**	**115,824**	**115,824**	**115,824**	**119,312**
4201	Material/Operating Supply	43	16	300	300	200	200
4202	Clothing/Uniforms	1,063	1,145	5,200	5,200	5,200	6,500
4301	Postage/Freight Svcs	126	159	300	300	150	200
4303	Advertising/Legal Svcs	138	481	300	300	600	500
4310	Dues/Mtgs/Mbrshps/Tuitn	6,760	10,418	11,500	11,500	11,500	11,500
4330	Professional Svcs	395	9,669	7,500	7,500	2,875	4,500
4370	Trvl/Mileage/Meals/Lodg	4,871	6,391	9,780	9,780	10,940	10,000
4401	Prop/Liab Ins Premium	13,620	15,137	15,894	15,894	15,894	17,212
4803	Interest Exp/Deposits	133	0	0	0	0	0
4804	Indirect Expenses	191,018	209,163	235,455	235,455	230,500	246,245
4810	Bad Debt Write Off	13,026	12,869	11,000	11,000	12,000	12,000
6005	Overhead Allocation	252,270	252,601	280,141	280,141	271,566	283,327
	Sub-Total: Operations	**483,463**	**518,049**	**577,370**	**577,370**	**561,425**	**592,184**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**577,695**	**621,851**	**693,194**	**693,194**	**677,249**	**711,496**

Comments:

4101 Electric department's portion of personnel costs for Public Works' Director, Public Works' Administrative Assistant
4105 Standby pay for electric personnel
4201 Electric office paper, pens, ink cartriges,staples, etc.
4202 Electric crew identifiable clothing: gloves, boots, jeans, and jackets. Addition of funds for flame retardant clothing for safety standards
4303 Advertising, bids, legals, job openings
4310 Distribution service dues (NMPP), meter schooling, APPA dues, CAMU dues, Hot Line School training, PUC fees. Increase is due to population growth. Fees for CAMU and NMPP are population based.
4330 Utility attorney consultant, rate consultant; 2014 legal services for MEAN contract negotiations
4370 Out of town meetings and trainings: CAMU, NMPP/MEAN, Meter School, Hot Line School, Region 10, WAPA; and consultants.
4401 Insurance cost - property and equipment
4402 Deductibles paid on claims/damage to other than City owned property
4803 Interest paid on electric utility deposits prior to 2014. Ordinance changed to non-interest bearing deposits.
4804 Electric department portion of costs for council, manager, finance, clerk
4810 Write off's of unpaid and uncollectable electric charges
6005 5% of electric gross revenues transferred to general fund as a franchise fee beginning in 2011

20-4202 ELECTRIC-DISTRIBUTION

2014 Actual Expenditures vs. 2015 Estimated Expenditures	14.4%
2015 Expenditures Under (Over) Budget	(9,325)
2015 Budgeted Expenditures vs. 2016 Budget Request	3.7%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Elec/Distribution	222,638	256,909	283,430	283,430	283,430	366,680
4103	Overtime	4,987	5,698	5,000	5,000	5,000	5,368
4104	Social Security	13,765	15,664	17,883	17,883	17,833	23,067
4105	Medicare	3,219	3,663	4,182	4,182	4,182	5,395
4106	Hlth Ins/WC/Othr Benefits	27,307	28,594	37,049	37,049	37,049	60,656
4108	ER Retirement Contrbtn	13,745	10,124	18,099	18,099	18,099	22,514
	Sub-Total: Personnel	**285,660**	**320,652**	**365,643**	**365,643**	**365,593**	**483,680**
4201	Material/Operating Sply	2,445	2,141	2,500	2,500	2,450	2,500
4202	Clothing/Uniforms	0	0	0	0	0	0
4203	Fuel/Lubricant Supplies	7,911	7,382	8,458	8,458	6,719	8,000
4320	Telephone/Fax Services	1,427	1,192	1,500	1,500	1,500	1,500
4321	Utilities	843	795	1,000	1,000	854	1,000
4340	Repair/Mntce Svcs	2,451	1,996	3,900	3,900	3,000	3,000
4350	Othr Purchased Svcs	4,197	2,124	4,500	4,500	4,200	4,200
4421	Fleet Services	18,924	17,444	18,210	18,210	18,210	18,902
4500	Purchased Power	4,042,819	3,709,281	4,139,240	4,139,240	4,174,938	4,009,967
4580	SubStat/Stat Expns-Opns	25,211	24,995	12,000	12,000	12,000	12,000
4584	Other Dist/Opns Expenses	2,075	2,226	2,500	2,500	2,400	2,500
4591	Street Light-Maintenance	10,074	10,838	7,500	7,500	7,000	7,000
4593	Line Exp-Maintenance	14,930	8,194	15,000	15,000	14,900	15,000
4650	Miscellaneous Expenses	2,017	1,764	2,000	2,000	1,850	2,000
4902	Meters	15,405	8,275	15,000	15,000	15,000	15,000
4904	Primary Underground	14,143	7,745	15,000	15,000	14,900	15,000
4911	New Construction Materials	42,653	27,393	15,000	15,000	2,762	5,000
4912	Christmas Decorations for Street Li	4,921	4,909	5,000	5,000	5,000	5,000
4913	Aged Pole Testing & Replacement	0	0	75,000	75,000	70,000	45,000
4914	Cable Replacement	0	0	40,000	40,000	35,000	40,000
9550	Transformers	0	0	0	0	0	28,000
9552	Auto Meter Reading Replacement	0	0	0	0	0	35,000
9590	LED Street Lights	0	0	0	0	0	10,000
9599	Power Transformer Relay Replacem	0	0	0	0	0	20,000
	Sub-Total: Operations	**4,212,446**	**3,838,695**	**4,383,308**	**4,383,308**	**4,392,683**	**4,305,569**
9952	Equipment	0	0	0		0	11,000
9956	Heavy Equipment	0	0	0	0	0	125,000
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**136,000**
	TOTALS	**4,498,106**	**4,159,347**	**4,748,951**	**4,748,951**	**4,758,276**	**4,925,248**

Comments:

4201 Building foot mats, first-aid supplies, paint, electrical connectors, bolts, nuts, screws, small tools, romex wire, small conduit and fittings, fuses
4203 Gas/diesel
4321 Electric shop utilites
4340 Repairs for garage doors, tools, equipment parts, radios, tires
4350 UNCC locate call charges and contract locates, tree trimming, and tree grinding, cable plowing
4421 Annual allocation of fleet service expenses for fleet rental, repairs, storage and use of the shop facility.
4500 Purchased power costs continue to rise. Power costs are increasing annually from the Municipal Energy Agency of Nebraska (MEAN) as well as minor increases from WAPA. Staff has been working for two years toward lowering support energy costs from MEAN. Progress is being made and the hope is to reduce the support energy cost by $225,000 per year beginning in February, 2015. Support energy savings will offset some of the upcoming MEAN increases.
4580 Sub-station phones, WAPA maintenance contract, electric control parts and installation.
4584 Rubber sleeves, gloves, hot stick testing; bucket/boom truck testing; fire extinguisher testing and charging; land-fill charges
4591 Bulbs, photo cells, fixture replacements, poles, circuit boards; ongoing - upgrade to LED
4593 Insulators, x-arms, pole hardware, wire lube, electric insulation, rubber gloves, sleeves, copper wire, overhead wire
4650 $1,200 is dedicated for noxious weed control and is paid to the County weed district each year to spray noxious

20-4202 ELECTRIC-DISTRIBUTION

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

4902 Replacement of electrical meters

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

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

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

4913 Contracted labor for testing and replacement of poles.

4914 Contracted labor for replacing cable

9550 Overhead/underground transformer stock. Deliveries are scheduled through mid December. Steel, fuel, and other cost increases have caused an increase in pricing. Scheduling in 2014 will allow for an increase in the replacement of older less efficient transformers approaching the end of life expectancy with new and more efficient transformers.

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

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

9590 Continue to replace street lights with LED bulbs throughout town and along Hwy 50, reducing energy useage replacing 100w and 150w bulbs with 55w LED's

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

9600 Complete reconditioning of existing cable for the WWTP. This process repairs existing cable without excavation and highway crossings. Begin reconditioning of Heatherwood Condos. Existing lines are at end of life.

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

9952 2015 - Replace Gunnison main sub-station insulators

9956 Replace Unit 90 Bucket truck

20-4239 ELECTRIC - CAPITAL OUTLAY - NON-ASSETS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	-28.7%
2015 Expenditures Under (Over) Budget	1,000
2015 Budgeted Expenditures vs. 2016 Budget Request	-100.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
9202	Computer Replace/Purchase	1,138	1,148	0	0	0	0
9550	Transformers	11,499	26,105	28,000	28,000	27,000	0
9551	Recloser Control Replacement	17,045	0	0	0	0	0
9552	Auto Meter Reading Replacement	0	103,741	35,000	35,000	35,000	0
9590	LED Street Lights	0	0	20,000	20,000	20,000	0
9597	Purchase Poles	0	9,800	15,000	15,000	15,000	0
9599	Power Transformer Relay Replacem	0	0	20,000	20,000	20,000	0
9600	Cable Reconditioning	91,075	23,192	0	0	0	0
9601	PCB Records/EPA Compliance	0	0	0	0	0	0
	Sub-Total: Operations	**120,757**	**163,986**	**118,000**	**118,000**	**117,000**	**0**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**120,757**	**163,986**	**118,000**	**118,000**	**117,000**	**0**

Comments:

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

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

CITY OF GUNNISON
WATER FUND
SUMMARY

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	516,330	523,330	570,010	570,010	529,578	556,057
	FINES/FORFEITURES	7,577	7,515	7,219	7,219	7,500	7,500
	MISCELLANEOUS	55,973	26,269	11,900	11,900	33,249	19,500
	INTEREST	1,365	4,545	2,500	2,500	2,578	2,500
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**581,245**	**561,659**	**591,629**	**591,629**	**572,905**	**585,557**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	641,556	624,854	578,559	578,559	537,123	615,183
	CAPITAL OUTLAY	0	0	0	0	0	175,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	50,000	50,000	0
	TOTAL EXPENDITURES	**641,556**	**624,854**	**578,559**	**628,559**	**587,123**	**790,183**
Revenues Over (Under) Expenditures		(60,312)	(63,195)	13,070	(36,930)	(14,218)	(204,626)
Beginning Available Resources		**995,465**	**935,156**	**746,815**	**871,961**	**871,961**	**857,743**
Ending Available Resources		**935,156**	**871,961**	**759,885**	**835,031**	**857,743**	**653,117**
Ending Available Resources % of Total Exp.		146%	140%	131%	133%	146%	83%

25 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	2.0%
2015 Revenues Under (Over) Budget	18,724
2015 Budgeted Revenues vs. 2016 Budget Request	-1.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
3416	Water Sales	516,330	523,330	570,010	570,010	529,578	556,057
	CHARGES FOR SERVICES	**516,330**	**523,330**	**570,010**	**570,010**	**529,578**	**556,057**
3510	Late Charges	7,577	7,515	7,219	7,219	7,500	7,500
	FINES & FORFEITURES	**7,577**	**7,515**	**7,219**	**7,219**	**7,500**	**7,500**
3601	Misc. Water Svcs.	5,705	4,874	2,500	2,500	2,941	3,000
3602	Refunds	0	0	400	400	0	0
3621	Recycled Materials	1,350	341	750	750	500	500
3901	Const Chrgs-Hook-up	4,418	1,554	750	750	1,908	1,000
3902	Capital Investment Fees	44,500	19,500	7,500	7,500	27,900	15,000
	MISCELLANEOUS	**55,973**	**26,269**	**11,900**	**11,900**	**33,249**	**19,500**
3701	Interest on Investments	3,201	2,772	2,500	2,500	2,578	2,500
3710	Unrealized Gain/Loss	(1,836)	1,773	0	0	0	0
	INTEREST	**1,365**	**4,545**	**2,500**	**2,500**	**2,578**	**2,500**
	TOTAL REVENUES	**581,245**	**561,659**	**591,629**	**591,629**	**572,905**	**585,557**

Comments:

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

3416 2015 rates projected at 0% increase in sales and a 5% rate increase. To cover increasing costs for wages, utilities, and materials.
We will be working on water loss issues .

3601 Miscellaneous water services include fire hydrant meter charges.

3901 Construction charges for new installations.
An increase in water rates is being proposed for 2016

25-4201 WATER ADMIN & GENERAL

2014 Actual Expenditures vs. 2015 Estimated Expenditures	8.6%
2015 Expenditures Under (Over) Budget	4,518
2015 Budgeted Expenditures vs. 2016 Budget Request	3.6%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4804	Indirect Expenses	104,236	107,367	121,061	121,061	118,479	127,844
4810	Bad Debt Expense	535	1,002	2,000	2,000	1,000	1,000
6005	Overhead Allocation	29,154	27,992	29,581	29,581	28,645	29,278
	Sub-Total: Operations	**133,925**	**136,362**	**152,643**	**152,643**	**148,124**	**158,122**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**133,925**	**136,362**	**152,643**	**152,643**	**148,124**	**158,122**

Comments:

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

25-4202 WATER DISTRIBUTION

2014 Actual Expenditures vs. 2015 Estimated Expenditures	1.8%
2015 Expenditures Under (Over) Budget	10,214
2015 Budgeted Expenditures vs. 2016 Budget Request	67.9%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Wtr Distribution	139,651	150,822	160,214	160,214	160,214	182,800
4102	Overtime	4,859	5,778	4,000	4,000	2,500	4,111
4103	Social Security	8,713	9,580	10,451	10,451	10,451	11,858
4104	Medicare	2,076	2,240	2,444	2,444	2,444	2,773
4105	Standby	4,275	4,575	4,350	4,350	4,350	4,350
4106	Hlth Ins/WC/Othr Benefits	20,335	23,865	26,705	26,705	26,705	39,334
4108	ER Retirement Contrbtn	9,312	10,264	10,778	10,778	10,778	11,947
	Sub-Total: Personnel	**189,220**	**207,124**	**218,942**	**218,942**	**217,442**	**257,175**
4201	Material/Operating Sply	15,154	10,085	13,000	13,000	12,250	13,000
4202	Clothing/Uniforms	1,369	1,319	1,425	1,425	1,425	1,500
4203	Fuel/Lubricant Supply	5,610	5,029	6,000	6,000	5,000	6,000
4301	Postage/Freight Svcs	252	226	250	250	125	250
4303	Advertising/Legal Notices	354	662	700	700	700	700
4310	Dues/Mtgs/Mbrshps/Tuit	1,206	1,025	1,000	1,000	1,000	1,000
4320	Telephone/Fax	552	1,208	635	635	635	635
4321	Utilities	65,299	48,753	60,000	60,000	58,289	61,203
4330	Professional Svcs	7,727	28,910	10,000	10,000	9,411	10,000
4340	Repair/Mntce Svcs	5,175	4,515	5,000	5,000	4,904	5,000
4350	Othr Purchased Svcs	5,430	5,351	6,750	6,750	6,750	8,750
4370	Trvl/Mileage/Meals/Lodg		0	1,000	1,000	300	500
4401	Prop/Liab Ins Premium	2,189	2,433	2,555	2,555	350	2,767
4420	Rental Svcs		250	800	800	800	800
4421	Fleet Services	20,000	19,000	19,856	19,856	19,856	20,611
4503	Service Ln-Maint/Repair	8,962	8,158	9,000	9,000	8,100	9,000
4504	Main Ln-Maint/Repair	7,845	7,070	8,000	8,000	7,500	8,000
4505	Meters-Maint/Repair	1,896	1,302	1,500	1,500	1,392	1,500
4506	Fire Hydrants-Maint/Rpr	1,208	405	3,000	3,000	3,000	3,000
4806	State Admin Fees	680	680	680	680	680	680
4807	USGS Water Qual Test	5,984	6,294	6,324	6,324	6,294	6,490
4501	Main/Service Ln-New Constr	0	0	0	0	0	5,000
4502	Main/Service Ln-Replacement	0	0	0	0	0	5,000
9603	Well Rehab	0	0	0	0	0	15,000
9604	Remote Water Meters	0	0	0	0	0	10,000
9605	Small Tools	0	0	0	0	0	3,500
	Sub-Total: Operations	**156,894**	**152,675**	**157,475**	**157,475**	**148,761**	**199,886**
9956	Heavy Equipment	0	0	0	0	0	175,000
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**175,000**
	TOTALS	**346,114**	**359,799**	**376,417**	**376,417**	**366,203**	**632,061**

Comments:

4102 O.T. for water breaks, callouts to turn water off or on, emergency locates
4105 Standby for water, ditches and wastewater
4201 Material and operating supplies include chlorine, pipe, fittings, bolts, paint, etc.
4202 Clothing allowance for purchase of work clothes including steel toe boots
4203 Fuel bills are allocated among water & sewer
4301 Freight for water samples, usually must be shipped overnight
4303 Advertising/ Legal notices for bids, CCR, and job postings
4310 Membership in American Water Works, Colorado Rural Water, and tuition for training
4320 Cell phone expenses
4330 Annual water sampling and leak detection survey. 2014 - increased by $20,000 for State's 3 year test cycle.
4340 Well pump or motor maintenance $5000
4350 Work includes meter bench certification, radio repair, large meter repair, badger service agreement.
4370 Travel, meals, and hotel for courses scheduled this fall
4421 Fleet service includes rental of loaders, dump trucks, and pickups
4503 Repair service lines as required
4504 Repair main lines as required

25-4202 WATER DISTRIBUTION

4505 Water meter repair includes frozen and plugged meters
4506 Fire hydrant repairs as required
4806 State fees for water quality
4807 Shared cost with USGS and other cooperators for water quality sampling. Shared cost with WWTP
9956 Jet vac truck replacement

25-4239 WATER-CAPITAL OUTLAY - NON-ASSETS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	-82.3%
2015 Expenditures Under (Over) Budget	26,704
2015 Budgeted Expenditures vs. 2016 Budget Request	-100.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4501	Main/Service Ln-New Constr	1,975	3,003	5,000	5,000	4,250	0
4502	Main/Service Ln-Replacement	3,014	4,037	5,000	5,000	4,500	0
9603	Well Rehab	14,526	19,993	25,000	25,000	2,499	0
9604	Remote Water Meters	139,633	99,909	10,000	10,000	9,947	0
9605	Small Tools	2,369	1,752	4,500	4,500	1,600	0
	Sub-Total: Operations	**161,517**	**128,693**	**49,500**	**49,500**	**22,796**	**0**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**161,517**	**128,693**	**49,500**	**49,500**	**22,796**	**0**

Comments:

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

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

25-4999 TRANSFERS OUT

2014 Actual Expenditures vs. 2015 Estimated Expenditures	0.0%
2015 Expenditures Under (Over) Budget	(50,000)
2015 Budgeted Expenditures vs. 2016 Budget Request	-100.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4999	Transfer to General Fund	0	0	0	50,000	50,000	0
	Sub-Total: Operations	**0**	**0**	**0**	**50,000**	**50,000**	**0**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**0**	**0**	**0**	**50,000**	**50,000**	**0**

Comments:

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	1,017,359	1,053,390	1,043,231	1,043,231	984,065	1,010,664
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	119,925	88,690	42,500	42,500	84,000	54,000
	INTEREST	1,758	7,824	3,600	3,600	4,000	4,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**1,139,042**	**1,149,905**	**1,089,331**	**1,089,331**	**1,072,065**	**1,068,664**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	903,364	961,528	1,002,977	1,002,977	975,819	1,093,594
	CAPITAL OUTLAY	217,274	46,667	431,500	431,500	413,830	275,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	100,000	100,000	0
	TOTAL EXPENDITURES	**1,120,638**	**1,008,195**	**1,434,477**	**1,534,477**	**1,489,649**	**1,368,594**
Revenues Over (Under) Expenditures		18,404	141,710	(345,146)	(445,146)	(417,584)	(299,930)
Beginning Available Resources		**1,410,555**	**1,428,958**	**1,335,727**	**1,570,669**	**1,570,669**	**1,153,085**
Ending Available Resources		**1,428,958**	**1,570,669**	**990,581**	**1,125,523**	**1,153,085**	**853,155**
Ending Available Resources % of Total Exp.		128%	156%	69%	73%	77%	62%

30 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	-6.8%
2015 Revenues Under (Over) Budget	17,266
2015 Budgeted Revenues vs. 2016 Budget Request	-1.9%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
3417	Wastewater Coll/Trtmnt	732,492	772,836	777,582	777,582	778,023	801,364
3418	Dos Rios WW Process	75,574	75,046	74,675	74,675	66,998	69,008
3419	Water Lab Svcs	42,665	49,028	45,000	45,000	43,563	43,500
3420	Commercial Dump Station	90,062	99,472	71,109	71,109	52,442	52,500
3421	North Valley WW Process	74,466	53,128	72,100	72,100	40,186	41,392
3427	Tomichi WW Processing	2,100	3,882	2,765	2,765	2,853	2,900
	CHARGES FOR SERVICES	**1,017,359**	**1,053,390**	**1,043,231**	**1,043,231**	**984,065**	**1,010,664**
3601	Misc. WW Svcs	44	53	0	0	0	0
3602	Prior Year Refund	0	0	0	0	0	0
3609	Black Gold Compost	20,632	20,395	18,500	18,500	20,000	20,000
3901	Const Chrgs-Hook-up	2,249	1,842	0	0	0	0
3902	Capital Investment Fees	97,000	66,400	24,000	24,000	64,000	34,000
	MISCELLANEOUS	**119,925**	**88,690**	**42,500**	**42,500**	**84,000**	**54,000**
3701	Interest on Investments	4,627	5,052	3,600	3,600	4,000	4,000
3710	Unrealized Gain/Loss	(2,869)	2,772	0	0	0	0
	INTEREST	**1,758**	**7,824**	**3,600**	**3,600**	**4,000**	**4,000**
	TOTAL REVENUES	**1,139,042**	**1,149,905**	**1,089,331**	**1,089,331**	**1,072,065**	**1,068,664**

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

3417 2015 Charges for service revenues projected on a 0% increase for new customers and a 3% increase in rates.
3418 Dos Rios rate increase for 2015 is proposed to be be 3%
3419 Projected lab revenues for 2015
3420 Commercial haulers will have a 03% rate increase for 2015
3421 North Valley rate increase for 2015 is proposed to be be 3%
Proposed use of fund balance is to increase the effort to further reduce ground water infiltration into the WWTP and prolong the life of the existing sewer pipe and manholes. Engineering consultant to develop plan to meet new regulations.
3427 Tomichi WW Processing rate increase for 2015 is proposed to be 3%

An increase in rates is being proposed for 2016

30-4201 WASTEWATER ADMIN & GENERAL

2014 Actual Expenditures vs. 2015 Estimated Expenditures	-0.2%
2015 Expenditures Under (Over) Budget	3,003
2015 Budgeted Expenditures vs. 2016 Budget Request	1.2%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4804	Indirect Expenses	45,671	45,832	51,536	51,536	50,397	54,382
4810	Bad Debt Expense	1,100	1,977	2,000	2,000	1,000	1,500
6005	Overhead Allocation	57,475	57,355	54,467	54,467	53,603	53,433
	Sub-Total: Operations	**104,246**	**105,164**	**108,003**	**108,003**	**105,000**	**109,315**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**104,246**	**105,164**	**108,003**	**108,003**	**105,000**	**109,315**

Comments:

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

30-4204 WASTEWATER COLLECTION

2014 Actual Expenditures vs. 2015 Estimated Expenditures	4.5%
2015 Expenditures Under (Over) Budget	16,405
2015 Budgeted Expenditures vs. 2016 Budget Request	64.5%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages	166,417	178,982	188,784	188,784	188,784	193,198
4102	Overtime	3,719	2,929	5,000	5,000	1,746	5,129
4103	FICA	10,131	10,779	12,284	12,284	12,284	12,566
4104	Medicare	2,369	2,521	2,873	2,873	2,873	2,939
4105	Standby	4,275	4,575	4,350	4,350	4,350	4,350
4106	Hlth Ins/WC/Othr Benefits	26,703	32,461	36,719	36,719	36,719	39,864
4108	Retirement	10,913	11,839	12,546	12,546	12,546	12,808
	Sub-Total: Personnel	**224,526**	**244,087**	**262,556**	**262,556**	**259,302**	**270,853**
4201	Office/Operating Supplies	788	7,897	8,000	8,000	5,574	7,000
4203	Fuel-Lubricant Supplies	5,610	5,029	6,000	6,000	3,178	5,500
4310	Dues/Meetings/Mbrshps/Tuition	555	560	1,100	1,100	831	900
4320	Telephone/FAX Services	615	571	635	635	600	600
4340	Repair/Maintenance Services	2,677	3,038	3,000	3,000	1,500	2,500
4350	Other Purchased Services	2,162	2,307	3,000	3,000	2,500	3,000
4370	Travel/Mileage/Meals/Lodging	329	350	500	500	0	500
4401	PropertyLiability Insurance	2,694	2,994	3,144	3,144	3,144	3,405
4402	Property/Liability Claim Pmnts	250	0	1,000	1,000	1,000	1,000
4420	Rental Services	0	0	1,000	1,000	0	1,000
4421	Fleet Services	20,000	19,000	19,856	19,856	19,856	20,611
4503	City Service Line-Maint/Repair	1,076	1,493	4,000	4,000	2,500	3,000
4504	Main Line-Maintenance/Repair	3,682	1,134	4,000	4,000	3,000	3,000
4507	Storm Drain-Maint/Repair	2,160	1,800	2,000	2,000	500	2,000
4650	Miscellaneous Expenses	0	247	250	250	150	200
4501	Main/Service Line-New Constructior	0	0	0	0	0	2,500
4502	Main/Service Line-Replacement	0	0	0	0	0	2,500
9602	Computers Replace/Purchase	0	0	0	0	0	0
9605	Small Tools	0	0	0	0	0	1,500
9767	Manhole Rehabilitation	0	0	0	0	0	20,000
	Sub-Total: Operations	**42,598**	**46,420**	**57,485**	**57,485**	**44,333**	**80,716**
9956	Heavy Equipment	0	0	0	0	0	175,000
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**175,000**
	TOTALS	**267,124**	**290,506**	**320,040**	**320,040**	**303,635**	**526,569**

Comments:

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

30-4205 WWTP & LAB

2014 Actual Expenditures vs. 2015 Estimated Expenditures	0.2%
2015 Expenditures Under (Over) Budget	7,749
2015 Budgeted Expenditures vs. 2016 Budget Request	27.4%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages	179,507	185,473	192,352	192,352	192,352	195,954
4102	Overtime	1,494	2,203	1,000	1,000	1,000	1,036
4103	FICA	10,591	11,118	11,988	11,988	11,988	12,213
4104	Medicare	2,477	2,600	2,804	2,804	2,804	2,856
4106	Hlth Ins/WC/Othr Benefits	28,908	35,393	38,758	38,758	38,758	43,622
4108	Retirement	13,109	13,953	13,451	13,451	13,451	13,679
	Sub-Total: Personnel	**236,086**	**250,739**	**260,352**	**260,352**	**260,353**	**269,361**
4201	Office/Operating Supplies	28,140	26,467	25,000	25,000	24,980	25,000
4202	Clothing/Uniforms	603	498	900	900	900	900
4203	Fuel-Lubricant Supplies	20,326	11,850	10,000	10,000	9,380	10,000
4304	Subscriptions/Literature/Films	225	74	300	300	226	250
4310	Dues/Meetings/Mbrshps/Tuition	345	495	750	750	550	550
4320	Telephone/FAX Services	1,506	1,568	1,635	1,635	1,635	1,635
4321	Utilities	112,493	111,809	118,131	118,131	112,000	117,000
4330	Professional Services	9,440	12,381	9,000	9,000	8,900	9,000
4340	Repair/Maintenance Services	5,774	5,596	4,000	4,000	4,638	13,200
4350	Other Purchased Services	11,410	11,984	12,000	12,000	12,115	12,500
4370	Travel/Mileage/Meals/Lodging	414	0	800	800	800	800
4420	Rental Services	3,497	2,749	2,900	2,900	2,900	2,900
4421	Fleet Services	19,309	18,500	19,333	19,333	19,333	20,068
4657	Biosolids Mediation	25,751	51,429	41,500	41,500	41,500	41,500
4804	Indirect Expenses	53,789	56,831	65,446	65,446	64,088	69,265
4807	USGS Water Quality Test	2,886	2,886	2,886	2,886	2,886	11,280
9752	Compost Asphalt Repair	0	0	0	0	0	20,000
9971	WWTP Regulations Engineering	0	0	0	0	0	7,500
	Sub-Total: Operations	**295,908**	**315,119**	**314,581**	**314,581**	**306,831**	**363,348**
9751	I/I Reduction	0	0	0	0	0	100,000
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**100,000**
	TOTALS	**531,994**	**565,858**	**574,933**	**574,933**	**567,184**	**732,710**

Comments:

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

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

2014 Actual Expenditures vs. 2015 Estimated Expenditures	-21.6%
2015 Expenditures Under (Over) Budget	2,075
2015 Budgeted Expenditures vs. 2016 Budget Request	-100.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
4501	Main/Service Line-New Constructior	240	2,394	2,500	2,500	1,750	0
4502	Main/Service Line-Replacement	2,244	2,497	2,500	2,500	1,925	0
9602	Computers Replace/Purchase	2,231	0	0	0	0	0
9605	Small Tools	978	755	1,500	1,500	750	0
	Sub-Total: Capital Outlay	**5,694**	**5,646**	**6,500**	**6,500**	**4,425**	**0**
	TOTALS	**5,694**	**5,646**	**6,500**	**6,500**	**4,425**	**0**

Comments:

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

30-4243 WWTP - CAPITAL OUTLAY - NON-ASSETS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	898.0%
2015 Expenditures Under (Over) Budget	15,595
2015 Budgeted Expenditures vs. 2016 Budget Request	-100.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9751	I/I Reduction	170,986	0	350,000	350,000	336,905	0
9752	Compost Asphalt Repair	4,930	176	40,000	40,000	40,000	0
9767	Manhole Rehabilitation	24,693	23,813	25,000	25,000	25,000	0
9769	Replace Loader Tires	10,972	0	0	0	0	0
9770	Pump Repair Parts	0	69	0	0	0	0
9771	WWTP Regulations Engineering	0	16,948	10,000	10,000	7,500	0
9772	Dos Rios Flow Meter Replacement	0	15	0	0	0	0
	Sub-Total: Capital Outlay	**211,581**	**41,021**	**425,000**	**425,000**	**409,405**	**0**
	TOTALS	**211,581**	**41,021**	**425,000**	**425,000**	**409,405**	**0**

Comments:

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

30-4999 TRANSFERS OUT

2014 Actual Expenditures vs. 2015 Estimated Expenditures	0.0%
2015 Expenditures Under (Over) Budget	(100,000)
2015 Budgeted Expenditures vs. 2016 Budget Request	-100.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4999	Transfer to General Fund	0	0	0	100,000	100,000	0
	Sub-Total: Operations	**0**	**0**	**0**	**100,000**	**100,000**	**0**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**0**	**0**	**0**	**100,000**	**100,000**	**0**

Comments:

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	9,831	11,684	0	0	0	0
	CHARGES FOR SVCS	507,168	502,934	474,000	474,000	491,883	491,912
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	34,295	38,022	30,500	30,500	41,254	45,000
	INTEREST	1,514	3,525	2,167	2,167	2,900	3,000
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**552,807**	**556,165**	**506,667**	**506,667**	**536,037**	**539,912**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	387,856	397,071	446,214	446,214	439,098	495,074
	CAPITAL OUTLAY	284,722	14,125	33,780	33,780	27,280	425,000
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	**672,579**	**411,196**	**479,994**	**479,994**	**466,378**	**920,074**
Revenues Over (Under) Expenditures		(119,772)	144,969	26,673	26,673	69,659	(380,162)
Beginning Available Resources		**743,904**	**624,132**	**676,370**	**769,101**	**769,101**	**838,760**
Ending Available Resources		**624,132**	**769,101**	**703,043**	**795,774**	**838,760**	**458,598**
Ending Available Resources % of Total Exp.		93%	187%	146%	166%	180%	50%

35 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	-3.6%
2015 Revenues Under (Over) Budget	(29,370)
2015 Budgeted Revenues vs. 2016 Budget Request	6.6%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
3301	Federal Grants	9,831	11,684	0	0	0	0
	INTERGOVERNMENTAL	**9,831**	**11,684**	**0**	**0**	**0**	**0**
3423	Refuse Collection Svcs	504,518	500,330	471,336	471,336	489,312	489,312
3424	Recycling Collection Fees	2,650	2,604	2,664	2,664	2,571	2,600
	CHARGES FOR SERVICES	**507,168**	**502,934**	**474,000**	**474,000**	**491,883**	**491,912**
3601	Misc. Refuse Svcs	100	67	0	0	270	0
3602	Prior Year Refund	0	0	0	0	0	0
3612	Sale of Fixed Assets	0	2,213	7,500	7,500	0	5,000
3619	Tree Dump Fees	11,802	10,502	8,000	8,000	10,628	10,000
3620	Tree Chip Sales	10,000	10,000	0	0	0	0
3621	Recycled Materials	12,392	15,240	10,000	10,000	25,356	25,000
3656	Household Waste Cleanup	0	0	5,000	5,000	5,000	5,000
	MISCELLANEOUS	**34,295**	**38,022**	**30,500**	**30,500**	**41,254**	**45,000**
3701	Interest on Investments	2,731	2,352	2,167	2,167	2,400	2,500
3710	Unrealized Gain/Loss	(1,217)	1,174	0	0	500	500
	INTEREST	**1,514**	**3,525**	**2,167**	**2,167**	**2,900**	**3,000**
	TOTAL REVENUES	**552,807**	**556,165**	**506,667**	**506,667**	**536,037**	**539,912**

Comments:

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

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

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

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

35-4201 REFUSE - ADMIN & GENERAL

2014 Actual Expenditures vs. 2015 Estimated Expenditures	10.1%
2015 Expenditures Under (Over) Budget	2,725
2015 Budgeted Expenditures vs. 2016 Budget Request	6.3%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4804	Indirect Expenses	91,341	94,076	106,245	106,245	103,971	113,319
4810	Bad Debt Expense	1,760	1,984	2,250	2,250	1,800	2,000
	Sub-Total: Operations	**93,101**	**96,061**	**108,495**	**108,495**	**105,771**	**115,319**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**93,101**	**96,061**	**108,495**	**108,495**	**105,771**	**115,319**

Comments:

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

35-4203 REFUSE - OPERATIONS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	10.7%
2015 Expenditures Under (Over) Budget	4,392
2015 Budgeted Expenditures vs. 2016 Budget Request	138.3%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages	99,554	103,639	111,349	111,349	113,349	114,894
4102	Overtime	348	52	2,632	2,632	500	2,722
4103	FICA	5,803	5,910	7,067	7,067	7,067	7,292
4104	Medicare	1,357	1,382	1,653	1,653	1,653	1,705
4106	Hlth Ins/WC/Othr Benefits	21,922	28,170	31,986	31,986	37,919	42,582
4108	Retirement	4,402	4,869	5,353	5,353	5,353	5,526
	Sub-Total: Personnel	**133,387**	**144,021**	**160,039**	**160,039**	**165,841**	**174,722**
4201	Office/Operating Supplies	14,955	814	4,500	4,500	3,500	3,500
4202	Clothing/Uniforms	568	466	600	600	600	600
4203	Fuel-Lubricant Supplies	22,444	21,202	22,000	22,000	19,500	19,500
4303	Advertising/Legal Notices	545	794	300	300	200	200
4310	Dues/Mtgs/Mbrshps/Tuitn	0	0	0	0	0	0
4320	Telephone/FAX Services	650	889	1,044	1,044	944	944
4330	Professional Services	0	0	0	0	0	0
4340	Repair/Maintenance Services	0	1,333	2,000	2,000	2,000	2,000
4350	Other Purchased Services	766	15,315	13,000	13,000	21,457	25,000
4352	Landfill Charges	97,150	93,024	110,000	110,000	95,000	100,000
4370	Travel/Mileage/Meals/Lodging	0	28	50	50	50	50
4401	PropertyLiability Insurance	2,951	3,285	3,449	3,449	3,499	3,735
4421	Fleet Services	21,340	19,840	20,736	20,736	20,736	21,524
9801	Landfill Closure Plan	0	0	0	0	0	2,500
9802	HHW Program	0	0	0	0	0	10,000
9803	Auto Refuse Containers	0	0	0	0	0	0
9807	Recycle Containers	0	0	0	0	0	7,980
9808	Community Clean-Up	0	0	0	0	0	7,500
	Sub-Total: Operations	**161,368**	**156,989**	**177,679**	**177,679**	**167,486**	**205,033**
9925	Building Construction	0	0	0	0	0	150,000
9956	Heavy Equipment	0	0	0	0	0	275,000
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**425,000**
	TOTALS	**294,755**	**301,011**	**337,719**	**337,719**	**333,327**	**804,755**

Comments:

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

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

35-4239 CAPITAL OUTLAY NON-ASSETS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	93.1%
2015 Expenditures Under (Over) Budget	6,500
2015 Budgeted Expenditures vs. 2016 Budget Request	-100.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9801	Landfill Closure Plan	185	1,185	5,000	5,000	2,000	0
9802	HHW Program	13,081	14,783	10,000	10,000	10,000	0
9803	Auto Refuse Containers	0	(6,731)	3,500	3,500	0	0
9805	Automated Refuse Truck	271,456	0	0	0	0	0
9806	Recycle Truck Replacement	0	0	0	0	0	0
9807	Recycle Containers	0	4,888	7,780	7,780	7,780	0
9808	Community Clean-Up	0	0	7,500	7,500	7,500	0
	Sub-Total: Capital Outlay	**284,722**	**14,125**	**33,780**	**33,780**	**27,280**	**0**
	TOTALS	**284,722**	**14,125**	**33,780**	**33,780**	**27,280**	**0**

Comments:

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

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

CITY OF GUNNISON
COMMUNICATIONS FUND
SUMMARY

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	637,606	648,891	639,290	639,290	639,290	698,649
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	128	120	0	0	165	0
	INTEREST	863	820	800	800	800	800
	TRANSFERS IN	2,000	0	0	0	0	0
	TOTAL REVENUE	**640,597**	**649,832**	**640,090**	**640,090**	**640,255**	**699,449**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	612,337	589,219	643,460	643,460	640,930	710,322
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	3,000	3,000	3,000	0
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	180,000	0	0	0	0	0
	TOTAL EXPENDITURES	**792,337**	**589,219**	**646,460**	**646,460**	**643,930**	**710,322**
Revenues Over (Under) Expenditures		(151,740)	60,613	(6,370)	(6,370)	(3,675)	(10,873)
Beginning Available Resources		**216,414**	**64,675**	**131,306**	**125,287**	**125,287**	**121,612**
Ending Available Resources		**64,675**	**125,287**	**124,936**	**118,918**	**121,612**	**110,739**
Ending Available Resources % of Total Exp.		8%	21%	19%	18%	19%	16%

40 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	-1.5%
2015 Revenues Under (Over) Budget	(165)
2015 Budgeted Revenues vs. 2016 Budget Request	9.3%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
3313	E911 Grant	0	0	0	0	0	0
	INTERGOVERNMENTAL	**0**	**0**	**0**	**0**	**0**	**0**
3430	Communications Svcs	637,606	648,891	639,290	639,290	639,290	698,649
	CHARGES FOR SERVICES	**637,606**	**648,891**	**639,290**	**639,290**	**639,290**	**698,649**
3601	Misc. Communications Svcs	128	120	0	0	165	0
3602	Prior Year Refunds	0	0	0	0	0	0
	MISCELLANEOUS	**128**	**120**	**0**	**0**	**165**	**0**
3701	Interest on Investments	920	765	800	800	800	800
3710	Unrealized Gain/Loss	(57)	56	0	0		
	INTEREST	**863**	**820**	**800**	**800**	**800**	**800**
3710	Transfer from General Fund	2,000	0	0	0	0	0
	TRANSFERS IN	**2,000**	**0**	**0**	**0**	**0**	**0**
	TOTAL REVENUES	**640,597**	**649,832**	**640,090**	**640,090**	**640,255**	**699,449**

Comments:

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

40-4203 COMMUNICATIONS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	8.8%
2015 Expenditures Under (Over) Budget	2,530
2015 Budgeted Expenditures vs. 2016 Budget Request	10.4%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages	400,423	383,018	413,334	413,334	409,303	451,167
4102	Overtime	37,114	43,808	33,000	33,000	33,000	34,258
4103	Social Security	25,103	24,597	27,673	27,673	26,089	30,096
4104	Medicare	5,871	5,752	6,472	6,472	6,102	7,039
4106	Hlth Ins/WC/Othr Benefits	63,969	59,903	70,026	70,026	77,615	95,604
4108	Retirement	22,395	16,800	23,586	23,586	21,352	25,624
	Sub-Total: Personnel	**554,874**	**533,877**	**574,091**	**574,091**	**573,461**	**643,788**
4201	Office/Operating Supplies	2,658	2,550	3,500	3,500	3,500	3,000
4202	Clothing/Uniforms	937	1,016	1,100	1,100	1,100	1,100
4301	Postage/Freight Svcs	36	0	50	50	50	50
4302	Printing/Duplication Svcs	32	394	200	200	200	200
4303	Advertising/Legal Notices	22	112	100	100	100	100
4310	Dues/Meetings/Mbrshps/Tuition	1,945	2,486	4,000	4,000	4,000	4,000
4320	Telephone/FAX Services	9,856	7,634	9,400	9,400	8,000	8,000
4321	Utilities	1,516	6,287	8,000	8,000	8,000	8,000
4340	Repair/Maintenance Services	10,056	7,481	10,000	10,000	10,000	2,480
4341	Repair/Maint-Mobile Command	1,169	3,655	5,000	5,000	4,000	4,000
4343	Software Support	0	0	0	0	0	7,050
4360	Contracted Services	4,976	5,746	8,000	8,000	8,500	6,880
4370	Travel/Mileage/Meals/Lodging	440	1,515	3,000	3,000	3,000	3,000
4401	PropertyLiability Insurance		2,103	1,725	1,725	1,725	1,868
4421	Fleet Services	900	900	942	942	942	978
4424	Rent-Disptach Facility	9,101	0	0	0	0	0
4804	Indirect Expenses	13,820	13,464	14,352	14,352	14,352	15,828
	Sub-Total: Operations	**57,463**	**55,341**	**69,369**	**69,369**	**67,469**	**66,534**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**612,337**	**589,219**	**643,460**	**643,460**	**640,930**	**710,322**

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.

2015

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

40-4203 COMMUNICATIONS

4370 Reflects costs associated with travel outside jurisdiction for training, food and lodging
4421 Allocated fleet services costs-fleet personnel to replace repeater batteries
4804 Reflects 2.5% of personnel costs for administrative services

2016

4101 Wages based on 2015 market study
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
4310 Dues for professional organizations (NENA,APCO), user groups (CCIC/CCNC), Registration costs for training.
4320 Allocation of telephone and fax services for the dispatch center
4340 Tuck Communications, equipment, radio maintenance/repair, copier costs, and building related expenses.
4341 Mobile Command Vehicle upkeep, routine maintenance, satellite communications equipment, cell phone
4343 ITI Support, computer updates
4360 Rug Cleaning, Janitorial services, Verizon
4370 Reflects costs associated with travel outside jurisdiction for training, food and lodging
4421 Allocated fleet services costs-fleet personnel to replace repeater batteries, travel vehicle. Estimated increase for 2016 is 3.8%.
4804 Reflects 2.5% of personnel costs for administrative services

40-4239 COMMUNICATIONS-CAPITAL OUTLAY - NON-ASSETS

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

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9870	Dispatch Chairs	0	0	3,000	3,000	3,000	0
	Sub-Total: Capital Outlay	**0**	**0**	**3,000**	**3,000**	**3,000**	**0**
	TOTALS	**0**	**0**	**3,000**	**3,000**	**3,000**	**0**

Comments:

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

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

40-4999 TRANSFERS OUT

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

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4999	Transfer to General Fund	180,000	0	0	0	0	0
	Sub-Total: Operations	**180,000**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**180,000**	**0**	**0**	**0**	**0**	**0**

Comments:

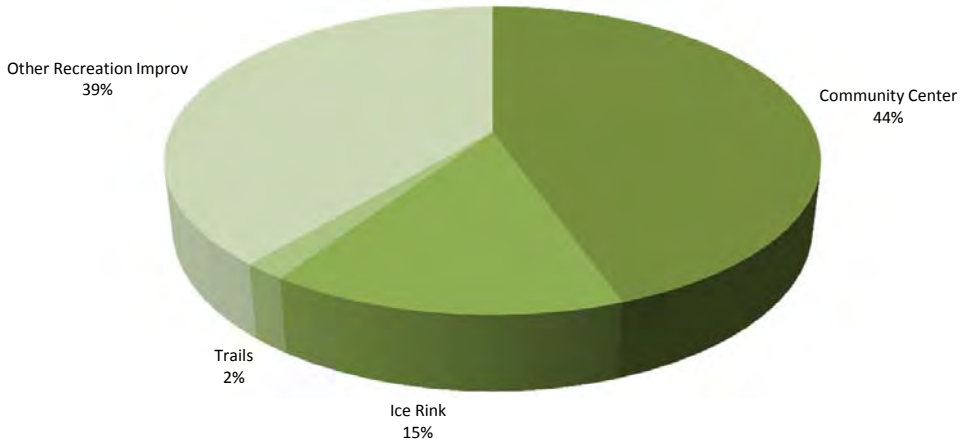
2013 - Transfer to the General Fund to support construction of the new dispatch facility

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
	TAXES	653,485	650,388	650,850	650,850	650,850	674,180
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	41,014	40,237	37,010	37,010	38,510	40,010
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	205,708	185,911	194,500	194,500	200,900	201,400
	INTEREST	1,739	2,003	1,600	1,600	1,700	1,700
	TRANSFERS IN	3,549	76,680	71,540	71,540	105,645	171,576
	TOTAL REVENUE	**905,496**	**955,220**	**955,500**	**955,500**	**997,605**	**1,088,866**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	16,832
	RECREATION & PARKS	886,387	994,748	1,005,820	1,016,420	1,016,419	1,087,152
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	**886,387**	**994,748**	**1,005,820**	**1,016,420**	**1,016,419**	**1,103,984**
Revenues Over (Under) Expenditures		19,109	(39,529)	(50,320)	(60,920)	(18,814)	(15,118)
Beginning Available Resources		**575,158**	**594,266**	**515,303**	**554,741**	**554,741**	**535,926**
Ending Available Resources		**594,266**	**554,741**	**464,982**	**493,821**	**535,926**	**520,808**
Ending Available Resources % of Total Exp.		67%	56%	46%	49%	53%	47%
Ending Fund Balance Analysis							
	Unreserved Fund Balance	198,228	158,343	68,584	97,423	139,528	124,410
	Debt Service Reserve (Restricted)	396,039	396,398	396,398	396,398	396,398	396,398
		594,266	554,741	464,982	493,821	535,926	520,808
Ending Unreserved Fund Balance % of Total Operational Expenditures							11%

RECREATION SALES TAX		
SALES TAX REVENUE		$1,436,683
USE TAX REVENUE		$64,917
PUBLIC IMPROVEMENT FEE		$10,000
		$1,511,600
25% FOR MAINTENANCE OF COMMUNITY CENTER, RINK AND TRAILS		**$377,900**
DISTRIBUTION:		
Community Center	71.43%	$269,929
Ice Rink	21.43%	$80,979
Trails	7.14%	$26,993
CASH REQUIREMENT FOR DEBT SERVICE		
Community Center	73.93%	$404,251
Ice Rink	26.07%	$142,554
		$546,805
REMAINING FOR OTHER RECREATION IMPROVEMENTS FUND		**$586,895**

RESTATEMENT BY FUND

COMMUNITY CENTER			
SALES TAX REVENUE	$640,767		
USE TAX REVENUE	$28,953		
PUBLIC IMPROVEMENT FEE	$4,460		
		$674,180	
ICE RINK			
SALES TAX REVENUE	$212,454		
USE TAX REVENUE	$9,600		
PUBLIC IMPROVEMENT FEE	$1,479		
		$223,532	
TRAILS			
SALES TAX REVENUE	$25,655		
USE TAX REVENUE	$1,159		
PUBLIC IMPROVEMENT FEE	$179		
		$26,993	
OTHER RECREATION IMPROVEMENTS			
SALES TAX REVENUE	$557,808		
USE TAX REVENUE	$25,205		
PUBLIC IMPROVEMENT FEE	$3,883		
		$586,895	
			$1,511,600



51 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	4.4%
2015 Revenues Under (Over) Budget	(42,105)
2015 Budgeted Revenues vs. 2016 Budget Request	14.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
3104	City Sales Tax	616,134	630,443	650,850	650,850	650,850	640,767
3106	Use Tax	37,351	19,945	0	0	0	28,953
3118	Public Improvements Fee	0	0	0	0	0	4,460
	TAXES	**653,485**	**650,388**	**650,850**	**650,850**	**650,850**	**674,180**
3407	Swimming Programs	41,004	40,228	37,000	37,000	38,500	40,000
3411	Sales Tax Service Fee	10	9	10	10	10	10
	CHARGES FOR SERVICES	**41,014**	**40,237**	**37,010**	**37,010**	**38,510**	**40,010**
3601	Miscellaneous Revenues	584	233	0	0	0	0
3602	Prior Year Refunds	11,158	0	0	0	0	0
3603	Compensation for Loss	0	0	0	0	0	0
3631	Recreation Memberships	107,933	99,890	105,000	105,000	110,000	110,000
3632	Community Center Rentals	9,922	8,630	8,000	8,000	8,000	8,400
3633	Community Center Other Revenue	0	0	0	0	0	0
3638	Recreation Daily Fees	67,022	66,060	75,000	75,000	77,900	78,000
3642	Vending	5,844	4,869	5,000	5,000	5,000	5,000
3646	Triathlon	1,721	0	0	0	0	0
3650	Other Contributions	1,525	6,228	1,500	1,500	0	0
	MISCELLANEOUS	**205,708**	**185,911**	**194,500**	**194,500**	**200,900**	**201,400**
3701	Interest on Investments	2,189	1,610	1,600	1,600	1,700	1,700
3710	Unrealized Gain/Loss	(449)	394	0	0	0	0
	INTEREST	**1,739**	**2,003**	**1,600**	**1,600**	**1,700**	**1,700**
3999	Transfer from GF-Subsidy	0	56,790	56,790	56,790	91,478	99,359
3999	Transfer from GF-Facility Use Fee	0	0	0	0	0	7,500
3999	Transfer from GF-50% of frnt desk	0	0	0	0	0	13,550
3999	Transfer from Conservation Trust	3,549	19,890	14,750	14,750	14,167	14,167
3999	Transfer from Other Rec. Improve.	0	0	0	0	0	37,000
	TRANSFERS IN	**3,549**	**76,680**	**71,540**	**71,540**	**105,645**	**171,576**
	TOTAL REVENUES	**905,496**	**955,220**	**955,500**	**955,500**	**997,605**	**1,088,866**

Comments:

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

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

3404 Triathlon revenues have been moved to Events
3650 Contributions for free swim lessons, lake swim, free swim; World swim, teen nights
3999 $99,290 transfer from General Fund to cover a portion of community center expense - will be adjusted at year-end 9% of expenses depending on actual needs
$7,500 for facility use fee charged to program enrollments
50% of front desk clerks are charged to the General Fund to account for the labor to enroll participants
$14,167 CTF metro rec for bldg maintenance, number varies according to lottery proceeds
$37,000 - portion of Other Recreation Improvements funds to support facility maintenance until 2007 bonds may be called to save an equivalent amount of interest annually

51-4401 POOL/COMMUNITY CENTER - OPERATIONS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	4.0%
2015 Expenditures Under (Over) Budget	(1,729)
2015 Budgeted Expenditures vs. 2016 Budget Request	17.5%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages	250,039	250,581	259,865	259,865	249,745	289,662
4102	Overtime	466	12	1,500	1,500	1,442	1,464
4103	FICA	15,063	14,975	19,994	19,994	19,216	18,050
4104	Medicare	3,523	3,502	3,858	3,858	3,708	4,221
4106	Hlth Ins/WC/Othr Benefits	16,552	23,196	32,299	32,299	31,041	55,863
4108	Retirement	8,430	8,992	5,045	5,045	4,848	6,642
	Sub-Total: Personnel	**294,073**	**301,257**	**322,562**	**322,562**	**310,000**	**375,903**
4201	Material/Operating Supplies	4,998	13,649	15,500	15,500	16,000	16,000
4202	Clothing Uniforms	598	441	600	600	648	1,000
4207	Chemicals	4,073	12,569	14,000	14,000	14,000	14,000
4208	Event Supplies	2,318	1,597	2,200	2,200	2,600	2,800
4213	Equipment Under $5,000	0	0	0	0	0	8,400
4301	Postage/Freight Services	385	606	1,000	1,000	700	1,000
4302	Printing/Duplication Services	529	362	500	500	900	1,000
4303	Advertising/Legal Svcs	384	30	500	500	200	500
4310	Dues/Meetings/Memberships/Tuitio	1,210	2,113	1,500	1,500	1,400	1,500
4320	Telephone/Fax Service	4,222	4,037	5,490	5,490	5,490	5,490
4321	Utilities	95,501	98,123	113,000	113,000	117,892	130,000
4340	Repair/Maintenance Services	23,869	45,503	25,000	25,000	33,000	28,300
4360	Contracted Services	83,302	85,254	84,000	84,000	85,500	86,500
4370	Trvl/Mileage/Meals/Lodg	0	413	1,000	1,000	500	1,000
4401	Property/Liab Ins Premiums	7,170	7,922	8,318	8,318	8,318	9,008
4402	Property/Liability Claim Pmnts	0	297	0	0	0	0
4439	Late Fees	0	0	0	0	1	0
4650	Miscellaneous Expenses	344	224	500	500	250	500
7702	Triathlon	6,991	0	0	0	0	0
	Sub-Total: Operations	**235,896**	**273,139**	**273,108**	**273,108**	**287,399**	**306,998**
9952	Equipment	0	0	0	0	0	16,832
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**16,832**
	TOTALS	**529,968**	**574,396**	**595,670**	**595,670**	**597,399**	**699,733**

Comments:

4101 Includes aquatics manager, head guards, lifeguards, swim instructors, rec asst., climbing wall attendant, front desk.
2016 proposal includes increasing 3/4 time head guard to full time status and increasing entry level lifeguard wage to $9/hr with additional increases for experience and certifications
4201 Additional Janitorial supplies for new senior addition
4202 Lifeguard uniform and other required carried items; jr lifeguard uniform, FD/CW shirts
4207 Chlorine and acid for pool (purchased in fall-$12,000 cost), testing kits
4208 Birthday parties, Middle/High School/Western events/World Swim/Free swim lessons
All events generate 100% cost recovery through additional fees and donations
4213 Lane lines $3,500; baby changing tables $1,600
4301 Auto belay shipping
4302 Misc. paper and laminating supplies and over copy limit on Xerox printer.
4310 CPR/First Aid certifications, employee background checks, CPO new employee, one registration to conference
4320 Phones for Community Center/Pool, Tuck Phone Maintenance Agreement, Cell Phone for Aquatics Manager
4321 Pool and community center heat/electric/water/sewer - expected cost increases City/Atmos + Senior Addition utilities costs
4340 Repairs for building/pool + additional repair/maintenance for Senior Additional
4360 Contracted services equipment maintenance contracts, control systems, cleaning contract, fire alarm contract, fire sprinkler contract, HVAC maintenance contract, music licensing, and Active Net fees, auto belay services
Additional Janitorial services for new Senior Addition
9952 2016: Replacement of pool covers

51-4439 POOL - CAPITAL OUTLAY - NON-ASSETS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	-11.5%
2015 Expenditures Under (Over) Budget	(8,870)
2015 Budgeted Expenditures vs. 2016 Budget Request	-100.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9931	Pool Deck Resurfacing	12,998	0	0	0	0	0
9932	Carpet/Air Hockey/Tot Dock	7,618	0	0	0	0	0
9933	Slack Line System	0	0	0	0	0	0
9934	Gym Floor Resurface	0	4,416	0	0	0	0
9935	Blinds in Entryway	0	1,142	0	0	0	0
9936	Surveilance System Update	0	6,295	0	0	0	0
9937	Gymnastics Mat Replacement	0	8,685	0	0	0	0
9938	Tables and Chairs	0	0	4,300	4,300	3,941	0
9937	Maintenance on Hoops and Wall	0	0	5,000	5,000	4,502	0
9952	Equipment	0	0	0	10,600	9,727	0
	Sub-Total: Capital Outlay	**20,615**	**20,538**	**9,300**	**19,900**	**18,170**	**0**
	TOTALS	**20,615**	**20,538**	**9,300**	**19,900**	**18,170**	**0**

Comments:

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

9931 Resurface the main traffic areas in the pool facility that accumulate considerable water creating safety issues.
9932 Replace existing carpet in W Mountain Room and game room with VCT tile. Existing carpet is 7 years old and quite worn in high traffic areas. Tile will allow higher level of sanitation in food areas.
9933 Slack lines are a new emerging sport which can be set up in the pool area or gym area and may appease a new demographic population that does not currently use the pool/gym facility.
9934 Resurface gym floor every 3 years
9935 Low sun in entryway causes glare on computer screens, making it difficult to see screen
9936 Existing surveillance system software no longer supported
9952 Chlorine monitoring system

51-4480 POOL - DEBT SERVICE

2014 Actual Expenditures vs. 2015 Estimated Expenditures	0.3%
2015 Expenditures Under (Over) Budget	(0)
2015 Budgeted Expenditures vs. 2016 Budget Request	0.8%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4410	Debt Service-Principal	113,448	184,825	192,218	192,218	192,218	203,308
4411	Debt Service-Interest	222,245	214,878	208,521	208,521	208,521	200,833
4412	Debt Service-Fees	111	111	111	111	111	111
	Sub-Total: Operations	**335,803**	**399,814**	**400,850**	**400,850**	**400,850**	**404,251**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**335,803**	**399,814**	**400,850**	**400,850**	**400,850**	**404,251**

Comments:

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

Pool	73.93%
Rink	26.07%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
	TAXES	290,085	216,189	216,352	216,352	216,352	223,532
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	55	51	50	50	50	53
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	77,500	102,068	154,000	154,000	137,118	122,650
	INTEREST	403	724	600	600	600	600
	TRANSFERS IN	16,830	16,830	16,830	16,830	16,830	30,000
	TOTAL REVENUE	**384,873**	**335,861**	**387,832**	**387,832**	**370,950**	**376,835**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	5,897	16,752	93,000	93,000	98,444	0
	RECREATION & PARKS	310,595	317,211	340,425	340,425	334,981	358,406
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	18,007	0	0	0	0	0
	TOTAL EXPENDITURES	**334,499**	**333,963**	**433,425**	**433,425**	**433,425**	**358,406**
Revenues Over (Under) Expenditures		50,374	1,898	(45,593)	(45,593)	(62,475)	18,430
Beginning Available Resources		**180,281**	**230,655**	**152,900**	**232,556**	**232,556**	**170,081**
Ending Available Resources		**230,655**	**232,556**	**107,306**	**186,963**	**170,081**	**188,511**
Ending Available Resources % of Total Exp.		69%	70%	25%	43%	39%	53%
Ending Fund Balance Analysis							
	Unreserved Fund Balance	78,907	80,650	(44,600)	35,057	18,175	36,605
	Debt Service Reserve (Restricted)	151,748	151,906	151,906	151,906	151,906	151,906
		230,655	232,556	107,306	186,963	170,081	188,511
Ending Unreserved Fund Balance % of Total Operational Expenditures							10%

52 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	10.4%
2015 Revenues Under (Over) Budget	16,882
2015 Budgeted Revenues vs. 2016 Budget Request	-2.8%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
3104	City Sales Tax	275,586	209,180	216,352	216,352	216,352	212,454
3106	Use Tax	14,499	7,009	0	0	0	9,600
3118	Public Improvements Fee	0	0	0	0	0	1,479
	TAXES	**290,085**	**216,189**	**216,352**	**216,352**	**216,352**	**223,532**
3411	Sales Tax Service Fee	55	51	50	50	50	53
	CHARGES FOR SERVICES	**55**	**51**	**50**	**50**	**50**	**53**
3601	Miscellaneous Revenues	46	0	0	0	0	0
3602	Prior Year Refunds	0	0	0	0	0	0
3612	Sale of Fixed Asset	0	389	40,000	40,000	29,118	0
3631	Recreation Memberships/Passes	3,554	5,001	4,000	4,000	5,000	4,650
3634	Concessions	20,304	18,449	25,000	25,000	18,000	19,000
3636	Recreation Advertising	0	0	15,000	15,000	15,000	15,000
3638	Recreation Daily Fees	5,673	5,737	6,000	6,000	6,000	7,200
3643	Ice Rentals	47,924	72,492	64,000	64,000	64,000	76,800
	MISCELLANEOUS	**77,500**	**102,068**	**154,000**	**154,000**	**137,118**	**122,650**
3701	Interest on Investments	505	665	600	600	600	600
3710	Unrealized Gain/Loss	(101)	59	0	0	0	0
	INTEREST	**403**	**724**	**600**	**600**	**600**	**600**
3999	Transfer from GF-Parks	16,830	16,830	16,830	16,830	16,830	17,000
3999	Transfer from Other Recreation Imp	0	0	0	0	0	13,000
	TRANSFERS IN	**16,830**	**16,830**	**16,830**	**16,830**	**16,830**	**30,000**
	TOTAL REVENUES	**384,873**	**335,861**	**387,832**	**387,832**	**370,950**	**376,835**

Comments:

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

3631 Recreation Membership Rate based on season figures for season passes - a 10% increased is proposed for 2016
3634 The 2016 concessions charges are proposed to increase by 5%
3636 Advertising based on sale of rights to WEHA for $15,000
3638 Recreation Daily Fees are proposed to be increased by 20% in 2016
3643 A 20% increase is proposed for 2016, with fees increasing from $80 to $100/hr
3999 Transfer from parks based on $17,000 historical budget for rink facilities. This includes $2,000 for operations and maintenance; $4,500 for Fuel; and $10,500 for Utilities
3999 Refinancing the 2007 bonds will likely save $13,000 per year in interest expense. Until the bonds are callable in 2017, the anticipated savings will be transferred from the Other Recreation Improvements Fund to support more aggressive maintenance efforts

52-4402 RINK - OPERATIONS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	16.4%
2015 Expenditures Under (Over) Budget	5,444
2015 Budgeted Expenditures vs. 2016 Budget Request	8.4%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages	65,544	67,994	81,814	81,814	73,825	82,776
4102	Overtime	16	0	0	0	0	0
4103	FICA	3,992	4,178	6,259	6,259	4,103	5,132
4104	Medicare	934	977	3,831	3,831	960	1,200
4106	Hlth Ins/WC/Othr Benefits	5,557	7,674	6,695	6,695	13,197	13,935
4108	Retirement	1,136	1,344	1,399	1,399	1,091	1,392
	Sub-Total: Personnel	**77,179**	**82,167**	**99,998**	**99,998**	**93,176**	**104,436**
4201	Office/Operating Supplies	1,202	5,504	6,000	6,000	6,000	6,300
4202	Clothing/Uniforms	471	246	450	450	450	450
4203	Fuel-Lubricant Supplies	2,804	2,602	3,800	3,800	2,500	2,500
4209	Concessions Supplies	11,577	12,245	13,000	13,000	13,000	13,000
4213	Equipment Under $5,000	0	0	0	0	0	1,800
4301	Postage/Freight Svcs	237	383	500	500	500	500
4302	Printing/Duplication Svcs	113	36	150	150	150	150
4303	Advertising/Legal Notices	19	193	250	250	250	250
4310	Dues/Meetings/Mbrshps/Tuition	0	99	2,000	2,000	2,000	2,000
4320	Telephone/FAX Services	1,594	1,362	1,425	1,425	1,440	1,440
4321	Utilities	45,932	41,503	50,000	50,000	50,000	56,500
4340	Repair/Maintenance Services	9,070	8,542	11,000	11,000	11,000	15,860
7360	Contracted Services	4,434	9,615	7,000	7,000	7,000	7,000
4370	Travel/Mileage/Meals/Lodging	0	0	1,500	1,500	1,500	1,500
4401	PropertyLiability Insurance	1,724	1,905	2,000	2,000	2,072	2,166
4650	Miscellaneous Expenses	0	0	0	0	2,591	0
	Sub-Total: Operations	**79,177**	**84,236**	**99,075**	**99,075**	**100,453**	**111,416**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**156,356**	**166,403**	**199,073**	**199,073**	**193,629**	**215,852**

Comments:

4202 Staff uniforms, shirts
4203 Fuel for rink equipment and events
4310 STAR Certifications, CAHA, NARCE, USA Hockey
It is very likely that we will end at 0 for year end 2015, we will need to sign up for these classes in January for 2016 - to be held in
4320 Phone/Fax lines at Rink - 3 lines
4340 Increase due to necessary facility repairs as facility ages and relief valves being repaired for safety, 2015 inc. $1160 to move elec.
4360 Contracted Services is new thermostates in outdoor locker rooms
Additional is associated with Mesa Mechanical maintenance contract, fire sprinkler maintenance, Alarm maintenance and water treatment systems
4370 STAR Certifications

52-4440 RINK - CAPITAL OUTLAY - FIXED ASSETS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	0.0%
2015 Expenditures Under (Over) Budget	(5,444)
2015 Budgeted Expenditures vs. 2016 Budget Request	-100.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9953	Zamboni	0	0	90,000	90,000	95,444	0
	Sub-Total: Capital Outlay	**0**	**0**	**90,000**	**90,000**	**95,444**	**0**
	TOTALS	**0**	**0**	**90,000**	**90,000**	**95,444**	**0**

Comments:

9953 Equipment for 2015 - Scheduled replacement of older Zamboni

52-4441 RINK - CAPITAL OUTLAY - NON-ASSETS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	-82.1%
2015 Expenditures Under (Over) Budget	0
2015 Budgeted Expenditures vs. 2016 Budget Request	-100.0%

Account	Description	2013 Actual	2014 Actual	2015 Original Budget	2015 Revised Budget	2015 Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9952	Equipment	5,897	7,747	0	0	0	0
9954	Building Upgrades	0	1,735	3,000	3,000	3,000	0
9955	Reroof Outdoor Locker Rooms	0	7,270	0	0	0	0
	Sub-Total: Capital Outlay	**5,897**	**16,752**	**3,000**	**3,000**	**3,000**	**0**
	TOTALS	**5,897**	**16,752**	**3,000**	**3,000**	**3,000**	**0**

Comments:

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

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

52-4480 RINK - DEBT SERVICE

2014 Actual Expenditures vs. 2015 Estimated Expenditures	-6.3%
2015 Expenditures Under (Over) Budget	0
2015 Budgeted Expenditures vs. 2016 Budget Request	0.9%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4410	Debt Service-Principal	76,360	75,319	67,782	67,782	67,782	71,693
4411	Debt Service-Interest	77,840	75,450	73,531	73,531	73,531	70,820
4412	Debt Service-Fees	39	39	39	39	39	41
	Sub-Total: Operations	**154,239**	**150,808**	**141,352**	**141,352**	**141,352**	**142,554**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**154,239**	**150,808**	**141,352**	**141,352**	**141,352**	**142,554**

Comments:

Bond Proceeds are split between pool and rink:

Pool	73.93%
Rink	26.07%
	100.00%

52-4999 TRANSFERS OUT

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

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4999	Transfer to General Fund	18,007	0	0	0	0	0
	Sub-Total: Operations	**18,007**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**18,007**	**0**	**0**	**0**	**0**	**0**

Comments:

CITY OF GUNNISON
TRAILS FUND
SUMMARY

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
	TAXES	162,509	25,000	25,000	25,000	25,000	26,993
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	422,300	0
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	0	1,250	0
	INTEREST	439	1,984	1,000	1,000	1,000	500
	TRANSFERS IN	50,000	0	0	0	0	0
	TOTAL REVENUE	**212,947**	**26,984**	**26,000**	**26,000**	**449,550**	**27,493**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	60,982	19,869	219,250	219,250	627,182	0
	RECREATION & PARKS	11,639	11,423	16,815	16,815	17,214	35,498
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	**72,621**	**31,292**	**236,065**	**236,065**	**644,396**	**35,498**
Revenues Over (Under) Expenditures		140,326	(4,309)	(210,065)	(210,065)	(194,846)	(8,005)
Beginning Available Resources		**188,950**	**329,276**	**264,608**	**324,967**	**324,967**	**130,121**
Ending Available Resources		**329,276**	**324,967**	**54,543**	**114,902**	**130,121**	**122,116**
Ending Available Resources % of Total Exp.		453%	1038%	23%	49%	20%	344%

53 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	1566.0%
2015 Revenues Under (Over) Budget	(423,550)
2015 Budgeted Revenues vs. 2016 Budget Request	5.7%

Account	Description	2013 Actual	2014 Actual	2015 Original Budget	2015 Revised Budget	2015 Projected Year-end	2016 Budget
REVENUES							
3104	City Sales Tax	154,703	24,425	25,000	25,000	25,000	25,655
3106	Use Tax	7,806	575	0	0	0	1,159
3118	Public Improvements Fee	0	0	0	0	0	179
	TAXES	**162,509**	**25,000**	**25,000**	**25,000**	**25,000**	**26,993**
3302	State Grants	0	0	0	0	407,200	0
3303	Local Grants	0	0	0	0	15,100	0
	INTERGOVERNMENTAL	**0**	**0**	**0**	**0**	**422,300**	**0**
3650	Other Contributions	0	0	0	0	1,250	0
	MISCELLANEOUS	**0**	**0**	**0**	**0**	**1,250**	**0**
3701	Interest on Investments	1,145	1,300	1,000	1,000	1,000	500
3710	Unrealized Gain/Loss	(706)	684	0	0		
	INTEREST	**439**	**1,984**	**1,000**	**1,000**	**1,000**	**500**
3710	Transfer from General Fund	50,000	0	0	0		
	TRANSFERS IN	**50,000**	**0**	**0**	**0**	**0**	**0**
	TOTAL REVENUES	**212,947**	**26,984**	**26,000**	**26,000**	**449,550**	**27,493**

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

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

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

53-4401 TRAILS - OPERATIONS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	50.7%
2015 Expenditures Under (Over) Budget	(399)
2015 Budgeted Expenditures vs. 2016 Budget Request	111.1%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4201	Office/Operating Supplies	245	0	0	0	38	50
4203	Fuel-Lubricant Supplies	0	96	5,000	5,000	5,000	5,000
4321	Utilities	76	89	100	100	100	100
4350	Other Purchased Services	318	1,238	1,264	1,264	1,625	1,000
4421	Fleet Services	11,000	10,000	10,451	10,451	10,451	10,848
9980	Street/Trails Striping	0	0	0	0	0	17,000
9987	Van Tuyl Ranch Segment	0	0	0	0	0	1,500
	Sub-Total: Operations	**11,639**	**11,423**	**16,815**	**16,815**	**17,214**	**35,498**
9965	Trail Construction	0	0	0	0	0	0
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**11,639**	**11,423**	**16,815**	**16,815**	**17,214**	**35,498**

Comments:

4203 Fuel for equipment to maintain trail system
4350 Servicing Port a Potty on Van Tuyl Trail
4421 Rental of fleet equipment to maintain trails
9952 2015 Purchase - Protective cover for mower/tractor
9980 Striping of bike paths on City streets
9981 Grant contingent match for trails extentions/Ranch, North of Hwy 50 crossing under to South side to the Airport
9987 Trails extention on the Van Tuyl ranch property

53-4439 TRAILS - CAPITAL OUTLAY - NON-ASSETS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	3056.6%
2015 Expenditures Under (Over) Budget	(407,932)
2015 Budgeted Expenditures vs. 2016 Budget Request	-100.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**0**	**0**
9952	Equipment	26,836	0	750	750	784	0
9980	Street/Trails Striping	16,000	14,090	17,000	17,000	17,000	0
9981	Trails Construction	0	5,512	200,000	200,000	607,898	0
9987	Van Tuyl Ranch Segment (aka Railr	10,873	267	1,500	1,500	1,500	0
9988	School Segment Construction	7,273	0	0	0	0	0
	Sub-Total: Capital Outlay	**60,982**	**19,869**	**219,250**	**219,250**	**627,182**	**0**
	TOTALS	**60,982**	**19,869**	**219,250**	**219,250**	**627,182**	**0**

Comments:

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

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

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
	TAXES	219,438	500,765	518,256	518,256	545,919	586,895
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	40,000
	CHARGES FOR SVCS	0	0	0	0	0	0
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	0	0	0
	INTEREST	(376)	1,810	3,000	3,000	3,000	5,000
	TRANSFERS IN	77,311	0	0	0	0	0
	TOTAL REVENUE	**296,373**	**502,575**	**521,256**	**521,256**	**548,919**	**631,895**
EXPENDITURES							
	GENERAL GOVERNMENT	0	0	0	0	0	0
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	21,000	21,000	60,000
	RECREATION & PARKS	0	0	0	0	54,000	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	450,000	450,000	50,000
	TOTAL EXPENDITURES	**0**	**0**	**0**	**471,000**	**525,000**	**110,000**
Revenues Over (Under) Expenditures		296,373	502,575	521,256	50,256	23,919	521,895
Beginning Fund Balance		**0**	**296,374**	**783,866**	**798,948**	**798,948**	**822,867**
Ending Fund Balance		**296,374**	**798,948**	**1,305,122**	**849,204**	**822,867**	**1,344,761**
Ending Fund Balance % of Total Expenditures		0%	0%	0%	180%	157%	1223%

54 OTHER RECREATION IMPROVEMENTS FUND

2014 Actual Revenues vs. 2015 Estimated Revenues	9.2%
2015 Revenues Under (Over) Budget	(27,663)
2015 Budgeted Revenues vs. 2016 Budget Request	21.2%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
3104	City Sales Tax	213,374	466,499	463,656	463,656	489,989	557,808
3106	City Use Tax	3,908	24,911	45,930	45,930	45,930	25,205
3118	Public Improvement Fee	2,156	9,354	8,670	8,670	10,000	3,883
	TAXES	**219,438**	**500,765**	**518,256**	**518,256**	**545,919**	**586,895**
3320	GOCO Grants	0	0	0	0	0	40,000
	INTERGOVERNMENT	**0**	**0**	**0**	**0**	**0**	**40,000**
3701	Interest on Investments	66	1,383	3,000	3,000	3,000	5,000
3710	Unrealized Gain/Loss	(441)	427	0	0	0	0
	INTEREST	**(376)**	**1,810**	**3,000**	**3,000**	**3,000**	**5,000**
3999	Transfer from Community Center	77,311	0	0	0		
	TRANSFERS IN	**77,311**	**0**	**0**	**0**	**0**	**0**
	TOTAL REVENUES	**296,373**	**502,575**	**521,256**	**521,256**	**548,919**	**631,895**

Comments:

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

54-4444 CAPITAL IMPROVEMENTS

2014 Actual Expenditures vs. 2015 Estimated Expenditures	0.0%
2015 Expenditures Under (Over) Budget	(75,000)
2015 Budgeted Expenditures vs. 2016 Budget Request	185.7%

Account	Description	2013 Actual	2014 Actual	2015 Original Budget	2015 Revised Budget	2015 Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4412	Bank Fees	0	0	0	0	54,000	0
	Sub-Total: Operations	**0**	**0**	**0**	**0**	**54,000**	**0**
9940	Improvement Other Than Bldgs	0	0	0	0	0	60,000
9952	Equipment	0	0	0	21,000	21,000	0
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**21,000**	**21,000**	**60,000**
	TOTALS	**0**	**0**	**0**	**21,000**	**75,000**	**60,000**

Comments:

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

9940 Jorgenson dog park amenities (GOCO match)

9952 2015:
Ice rink compressor rebuild $10,500
Pool energy monitoring system $10,500

54-4999 TRANSFERS OUT

2014 Actual Expenditures vs. 2015 Estimated Expenditures	0.0%
2015 Expenditures Under (Over) Budget	(450,000)
2015 Budgeted Expenditures vs. 2016 Budget Request	-88.9%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4999	Transfer to General Fund	0	0	0	450,000	450,000	0
4999	Transfer to Community Center Func	0	0	0	0	0	37,000
4999	Transfer to Rink Fund	0	0	0	0	0	13,000
4999	Transfer to Trails	0	0	0	0	0	0
	Sub-Total: Operations	**0**	**0**	**0**	**450,000**	**450,000**	**50,000**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**0**	**0**	**0**	**450,000**	**450,000**	**50,000**

Comments:

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
	TAXES	0	0	0	0	0	0
	PERMITS/LICENSES	0	0	0	0	0	0
	INTERGOVERNMENTAL	0	0	0	0	0	0
	CHARGES FOR SVCS	358,000	352,291	368,043	368,043	368,043	382,028
	FINES/FORFEITURES	0	0	0	0	0	0
	MISCELLANEOUS	14,741	15,065	7,745	7,745	7,745	7,745
	INTEREST	599	2,637	115	115	900	115
	TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	**373,340**	**369,993**	**375,903**	**375,903**	**376,688**	**389,888**
EXPENDITURES							
	GENERAL GOVERNMENT	334,089	363,969	370,560	370,560	372,072	389,888
	PUBLIC SAFETY	0	0	0	0	0	0
	PUBLIC WORKS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0
	RECREATION & PARKS	0	0	0	0	0	0
	GRANTS/ECON DEV/EVENTS	0	0	0	0	0	0
	TRANSFERS OUT	0	0	395,000	395,000	386,769	0
	TOTAL EXPENDITURES	**334,089**	**363,969**	**765,560**	**765,560**	**758,841**	**389,888**
Revenues Over (Under) Expenditures		39,251	6,024	(389,657)	(389,657)	(382,153)	0
Beginning Available Resources		**373,458**	**412,710**	**414,680**	**418,734**	**418,734**	**36,581**
Ending Available Resources		**412,710**	**418,734**	**25,023**	**29,077**	**36,581**	**36,581**
Ending Available Resources % of Total Exp.		124%	115%	3%	4%	5%	9%

04 REVENUE SUMMARY

2014 Actual Revenues vs. 2015 Estimated Revenues	1.8%
2015 Revenues Under (Over) Budget	(785)
2015 Budgeted Revenues vs. 2016 Budget Request	3.7%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
REVENUES							
3409	Fleet Repair Services	108,792	108,643	113,430	113,430	113,430	117,740
3410	Fleet Rental Services	249,208	243,648	254,613	254,613	254,613	264,288
	CHARGES FOR SERVICES	**358,000**	**352,291**	**368,043**	**368,043**	**368,043**	**382,028**
3601	Misc. Fleet Svcs.	14,741	7,653	7,745	7,745	7,745	7,745
3602	Prior Year Refunds	0	0	0	0	0	0
3603	Compensation for Loss	0	7,412	0	0	0	0
	MISCELLANEOUS	**14,741**	**15,065**	**7,745**	**7,745**	**7,745**	**7,745**
3701	Interest on Investments	1,571	1,675	115	115	900	115
3710	Unrealized Gain/Loss	(972)	962	0	0	0	0
	INTEREST	**599**	**2,637**	**115**	**115**	**900**	**115**
	TOTAL REVENUES	**373,340**	**369,993**	**375,903**	**375,903**	**376,688**	**389,888**

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

04-4170 OPERATING

2014 Actual Expenditures vs. 2015 Estimated Expenditures	2.2%
2015 Expenditures Under (Over) Budget	(1,512)
2015 Budgeted Expenditures vs. 2016 Budget Request	5.2%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
4101	Wages-Fleet Maint	163,224	169,853	181,795	181,795	181,795	186,353
4102	Overtime	1,048	312	500	500	400	539
4103	Social Security	9,778	9,963	11,302	11,302	11,302	11,587
4104	Medicare	2,287	2,330	2,643	2,643	2,643	2,710
4106	Hlth Ins/WC/Othr Benefits	28,196	30,500	34,906	34,906	34,906	40,094
4108	ER Retirement Contrbtn	10,110	10,430	12,155	12,155	12,155	12,475
	Sub-Total: Personnel	**214,643**	**223,388**	**243,301**	**243,301**	**243,201**	**253,759**
4201	Material/Operating Sply	6,344	4,500	4,500	4,500	4,458	4,500
4202	Clothing/Uniforms	869	837	900	900	900	900
4203	Fuel/Lubricant Supply	9,053	11,137	11,106	11,106	10,106	11,106
4204	Repair Supplies	55,717	68,632	60,000	60,000	60,000	67,023
4205	Small Tools	3,804	2,914	3,650	3,650	3,424	3,650
4301	Postage/Freight Svcs	82	39	100	100	100	100
4302	Printing/Duplication Svcs	0	300	300	300	200	300
4303	Advertising/Legal Svcs	33	259	250	250	250	250
4304	Subscrptn/Lit/Films	247	206	360	360	300	300
4310	Dues/Mtgs/Mbrshps/Tuitn	595	895	900	900	945	945
4321	Utilities	6,530	6,579	7,350	7,350	7,350	7,350
4340	Repair/Mntce Svcs	8,008	15,784	8,500	8,500	11,500	8,500
4360	Contracted Svcs	2,144	2,523	2,500	2,500	2,495	2,500
4370	Trvl/Mileage/Meals/Lodg	66	90	100	100	100	100
4401	Prop/Liab Ins Premium	16,143	17,941	18,837	18,837	18,837	20,399
4804	Indirect Expenses	9,811	7,945	7,906	7,906	7,906	8,206
	Sub-Total: Operations	**119,446**	**140,581**	**127,259**	**127,259**	**128,871**	**136,129**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**334,089**	**363,969**	**370,560**	**370,560**	**372,072**	**389,888**

Comments:

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

04-4999 TRANSFERS OUT

2014 Actual Expenditures vs. 2015 Estimated Expenditures	0.0%
2015 Expenditures Under (Over) Budget	8,231
2015 Budgeted Expenditures vs. 2016 Budget Request	-100.0%

Account	Description	2013 Actual	2014 Actual	Original Budget	2015 Revised Budget	Projected Year-end	2016 Budget
	Sub-Total: Personnel	**0**	**0**	**0**	**0**	**0**	**0**
4999	Transfer to General Fund	0	0	395,000	395,000	386,769	0
	Sub-Total: Operations	**0**	**0**	**395,000**	**395,000**	**386,769**	**0**
	Sub-Total: Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**0**	**0**	**395,000**	**395,000**	**386,769**	**0**

Comments:

2016 BUDGET

Expense #1 - City Hall

Basis of Allocation: % Sq.Ft.		2016 Budget =	To Utility	$80,400	Allocation	Allocated to Utility Funds
City Council	10.00%	8,040	60%		4,824	
City Manager	5.00%	4,020	60%		2,412	
City Clerk	3.00%	2,412	50%		1,206	
Finance	10.00%	8,040	50%		4,020	
Sub-Total		**22,512**			**12,462**	**12,462**
Other	**72.00%**	**57,888**				
CombinedTotal		**80,400**			**12,462**	

Expense #2 - Administrative Support

	2016 Budget	Fund Utility	General	
City Council (less Youth Council, City Fest and Mosquito Control)	$54,003	60%	40%	32,402
City Manager (less internship program and contingency expenses)	$204,420	60%	40%	122,652
City Clerk	$181,076	50%	50%	90,538
Finance	$520,401	50%	50%	260,200
Information Technology (less capital outlay)	$119,957	50%	50%	59,979

Expense #3 - City Shop

	2016 Budget =	49,236		
Street & Alley Admin			17%	8,206
Fleet Maintenance			17%	8,206
Electric Admin			17%	8,206
Water Distribution			17%	8,206
Wastewater Collection			17%	8,206
Refuse			17%	8,206

TOTAL EXPENSES TO BE ALLOCATED TO UTILITY FUNDS **627,468**

FINAL ALLOCATION 2016 BUDGETED EXPENSES

Basis: Number of Utility Customers

@ 09/30/15	4,425	2,224	2,146		1,954	10,749
	41.17%	20.69%	19.96%		18.18%	100%

	S & A	Fleet	Electric	Water	Sewer	WWTP	Trash	Total
City Hall			5,130	2,578	995	1,493	2,265	12,462
City Council			13,339	6,704	2,588	3,881	5,890	32,402
City Manager			50,492	25,377	9,795	14,692	22,296	122,652
City Clerk			37,271	18,733	7,230	10,845	16,458	90,538
Finance			107,116	53,836	20,779	31,169	47,300	260,200
Information Technology			24,691	12,410	4,790	7,185	10,903	59,979
City Shop	8,206	8,206	8,206	8,206	8,206	0	8,206	49,236
Total	**8,206**	**8,206**	**246,245**	**127,844**	**54,382**	**69,265**	**113,319**	**627,468**

2015 PROJECTED

Expense #1 - City Hall

Basis of Allocation: % Sq.Ft.		2015 Projected =	To Utility	$71,200	Allocation	Allocated to Utility Funds
City Council	10.00%	7,120	60%		4,272	
City Manager	5.00%	3,560	60%		2,136	
City Clerk	3.00%	2,136	50%		1,068	
Finance	10.00%	7,120	50%		3,560	
Sub-Total		**19,936**			**11,036**	**11,036**
Other	**72.00%**	**57,888**				
CombinedTotal		**77,824**			**11,036**	

Expense #2 - Administrative Support

	2015 Projected	Fund Utility	General	
City Council (less Youth Council, City Fest and Mosquito Control)	$54,064	60%	40%	32,438
City Manager (less internship program expenses)	$197,818	60%	40%	118,691
City Clerk	$177,700	50%	50%	88,850
Finance	$496,842	50%	50%	248,421
Information Technology (less capital outlay)	$87,870	50%	50%	43,935

Expense #3 - City Shop

	2015 Projected =	46,030		
Street & Alley Admin			17%	7,672
Fleet Maintenance			17%	7,672
Electric Admin			17%	7,672
Water Distribution			17%	7,672
Wastewater Collection			17%	7,671
Refuse			17%	7,671

TOTAL EXPENSES TO BE ALLOCATED TO UTILITY FUNDS **589,401**

FINAL ALLOCATION 2015 PROJECTED EXPENDITURES

Basis: Number of Utility Customers

@ 07/31/14	4,408	2,192	2,113	1,905	10,618
	41.01%	20.39%	19.66%	17.72%	100%

	S & A	Fleet	Electric	Water	Sewer	WWTP	Trash	Total
City Hall			4,526	2,251	868	1,302	1,956	10,902
City Council			13,302	6,615	2,551	3,826	5,749	32,043
City Manager			48,673	24,204	9,333	13,999	21,035	117,244
City Clerk			36,436	18,119	6,986	10,479	15,747	87,767
Finance			101,874	50,659	19,533	29,300	44,027	245,393
Information Technology			18,017	8,959	3,455	5,182	7,786	43,400
City Shop	7,672	7,672	7,672	7,672	7,671	0	7,671	46,030
Total	**7,672**	**7,672**	**230,500**	**118,479**	**50,397**	**64,088**	**103,971**	**582,779**

Personnel

Compensation Philosophy

• • •

Changes in Staffing Levels

• • •

Personnel Distribution

• • •

Staffing Table

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Compensation Philosophy

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

Minimum Wage Increase: The 2016 minimum wage increase for full-time regular employees is $804. An attempt is made to offset any health insurance cost increases with this minimum increase. Any wage increases for employees who exceed their maximum salary range will be treated as a bonus wage (paid over the full year) and will not be added to their base wage for future wage calculations.

Relevant Labor Market: The City of Gunnison bases its relevant labor market on criteria that includes jurisdiction population, organization size (number of full-time equivalents), and budget size. This ensures the City is able to attract and retain quality employees by maintaining competitiveness with communities with whom the City competes with. For 2016, there are 37 comparable communities based on the above criteria. In addition, Gunnison County and Crested Butte data is utilized due to their proximity to the City of Gunnison. Salary survey data, gathered by the Colorado Municipal League, is used in most positions unless there are too few comparables. In which case, additional data may be gathered such as using all-Colorado data or other entities. All relevant salary data is used to determine the midpoint of the salary range for each position.

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

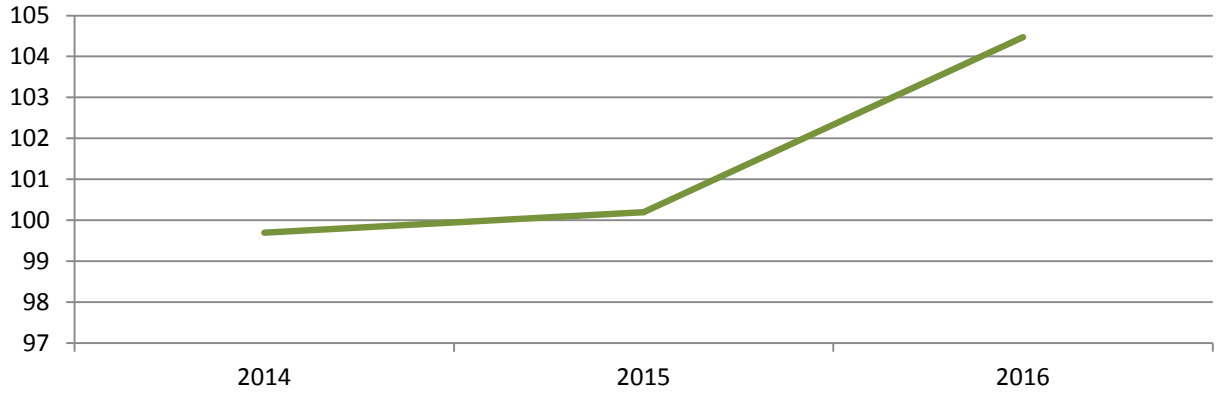
Years of Service: Wage increases are determined by targeting the step that correlates to the years of service for the current position. Employees that are hired at steps above entry level are credited for those years of service when calculating the appropriate step. The difference between the minimum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

Hiring Range

Minimum — Midpoint — Maximum

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

Changes in Staffing Levels



In 2016, the budget includes an overall increase in Full-Time Equivalents (FTEs). The budget includes 4.27 more FTEs than the previous year's budget. An increase of 1.25 FTE was approved during the year in 2015, after adoption of the 2015 budget. The 4.27 FTE increase comes from the following departments in alphabetical order.

City Manager: -0.5

Formerly, the City Manager employed interns with the "Best and the Brightest" internship program. This program, through University of Colorado Denver's Center for New Directions in Politics and Public Policy, partners small and/or rural governmental jurisdictions in Colorado with students seeking a Master's Degree in Political Science. The intern was budgeted for 1,040 hours annually, so the removal of this cost is a reduction of 0.5 FTE.

Information Technology: 1.0

During 2015, a new System Administrator was hired to assist the City with the ever growing technology needs formerly provided through a contract for service.

Police Department: 2.25

The 2015 budget originally contemplated combining the Parking Attendant with the new Victim Advocate position for a total of 0.75 FTE (0.5 FTE Victim Advocate and 0.25 Parking). That opportunity did not materialize as expected, so the Parking Attendant position was increased to 0.5 FTE to make the position marketable.

Additionally, the 2016 Budget includes a new position for a full-time Police Officer. This position was lost due to the recession in 2009 and the proposed duties will include the typical shift work and allow for departmental enforcement of new marijuana regulations including random walkthroughs of establishments.

Finally, a new full-time position for a Neighborhood Service Officer has been added to assist with animal violations, nuisance complaints, and parking violations. Currently, one officer is often consumed with the duties of evidence custodian and this additional FTE will allow for greater attention to these duties.

Public Works: 1.25

The 2016 budget includes replacement of an electric lineman that was lost to attrition during the recessionary years. In addition to typical duties, anytime a lineman is on duty working energized voltages there must be at least one qualified person to assist. This is not possible on many occasions and safety for personnel and the public is a major concern.

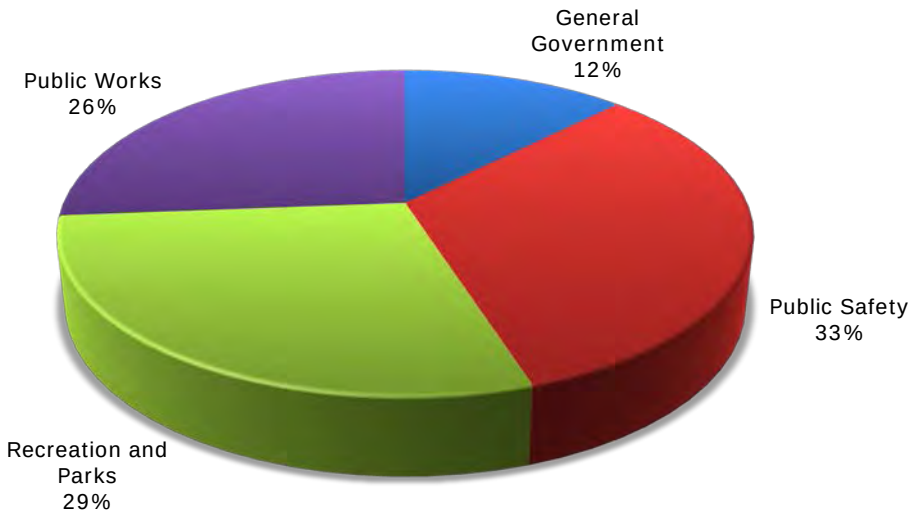
Also, a part-time (0.75 FTE) Water Operator will be replaced with a full-time position. Several years of downsized staff makes scheduling very difficult. Appropriate staffing allows for proper response time and more immediate repairs to failed lines.

Parks and Recreation: 0.27

The 2016 budget includes an increase of 0.25 FTE for the creation of a full-time Senior Lifeguard position, using existing life-guard hours. Hiring quality lifeguards and swim instructors who have certifications and possess teaching skills on a part time basis has been a challenge. Offering full-time status will increase the likelihood of retaining a quality guard and instructor. This also allows us to provide weekend and evening coverage from an employee who can provide management authority and leadership for our lifeguard and instructor crew.

50 hours have also been added to the Lazy K cost center to provide a minimal level of maintenance include weed control on the newly acquired property.

Personnel Distribution



2016 Staffing Table

SUMMARY

FUND TYPE/DEPT/POSITION	WAGE	OVERTIME	STANDBY	TOTAL COMP	FULL TIME EQUIVALENT HISTORY 2014	2015	2016
GENERAL FUND							
City Council	31,200	0	0	33,603	0.00	0.00	0.00
Municipal Court	72,206	0	0	93,923	1.00	1.00	1.00
City Manager	153,250	0	0	203,959	1.50	1.50	1.00
City Clerk	118,760	100	0	155,901	2.00	2.00	2.00
Information Technology	77,367	0	0	95,442	0.00	0.00	1.00
Finance	290,744	357	0	385,388	5.00	5.00	5.00
Community Development	225,600	665	0	294,122	2.76	3.01	3.01
Police/Neighborhood Services	1,206,768	44,910	0	1,677,552	18.50	18.25	20.50
Building Inspection	82,100	500	0	111,976	1.00	1.00	1.00
Fire Department	89,171	288	0	120,906	1.00	1.00	1.00
Hazardous Materials	150	1,000	0	1,238	0.00	0.00	0.00
Victim Advocacy	38,460	201	0	46,316	0.00	1.00	1.00
City Shops	0	0	0	0	0.50	0.00	0.00
Streets & Alleys Administration	113,811	0	0	153,822	1.40	1.40	1.40
Streets & Alleys Maintenance	197,900	16,056	0	287,652	4.22	4.22	4.22
Cranor Hill Ski Area	14,654	312	0	16,723	0.59	0.59	0.59
Recreation Administration	225,241	7,626	0	312,026	3.78	3.78	3.78
Recreation Programs	73,000	0	0	81,571	3.51	3.51	3.51
Parks	298,517	3,128	0	380,204	6.80	6.80	6.80
Lazy K	598	0	0	668	0.00	0.00	0.02
Events	32,506	0	0	45,396	0.88	0.88	0.88
	3,342,001	75,143	0	4,498,388	54.44	54.94	57.71
SPECIAL REVENUE							
Ditches	12,514	0	0	13,869	0.55	0.55	0.55
	12,514	0	0	13,869	0.55	0.55	0.55
INTERNAL SERVICE							
Fleet Maintenance	186,353	539	0	253,759	3.21	3.21	3.21
	186,353	539	0	253,759	3.21	3.21	3.21
ENTERPRISE							
Electric	451,429	5,368	8,700	602,992	5.15	5.15	6.15
Water	182,800	4,111	4,350	257,175	2.50	2.50	3.00
Wastewater	193,198	5,129	4,350	270,853	3.36	3.36	3.11
Wastewater Treatment Plant	195,954	1,036	0	269,361	3.01	3.01	3.01
Refuse	114,894	2,722	0	174,722	2.77	2.77	2.77
Communications	451,167	34,258	0	643,788	10.53	10.53	10.53
Park & Recreation (Pool and Rink)	372,438	1,464	0	480,338	14.18	14.18	14.43
	1,961,881	54,089	17,400	2,699,230	41.50	41.50	43.00
GRAND TOTAL	**5,502,749**	**129,771**	**17,400**	**7,465,246**	**99.70**	**100.20**	**104.47**

FUND TYPE/DEPT/POSITION	WAGE	OVERTIME	STANDBY	TOTAL COMP	FULL TIME EQUIVALENT HISTORY 2014	2015	2016
DETAIL							
CITY COUNCIL							
Mayor	7,200	0	0	7,754	0.00	0.00	0.00
City Councilmember	6,000	0	0	6,462	0.00	0.00	0.00
City Councilmember	6,000	0	0	6,462	0.00	0.00	0.00
City Councilmember	6,000	0	0	6,462	0.00	0.00	0.00
City Councilmember	6,000	0	0	6,462	0.00	0.00	0.00
	31,200	0	0	33,603	0.00	0.00	0.00
MUNICIPAL COURT							
Municipal Judge	18,000	0	0	19,416	0.00	0.00	0.00
City Clerk	16,020	0	0	21,008	0.20	0.20	0.20
Adm/Court Clerk	38,186	0	0	53,499	0.80	0.80	0.80
	72,206	0	0	93,923	1.00	1.00	1.00
CITY MANAGER							
City Manager	148,000	0	0	198,220	1.00	1.00	1.00
Intern (1,040 hrs)	0	0	0	0	0.50	0.50	0.00
Intern (15 credit hrs @ $350 per credit)	5,250	0	0	5,739	0.00	0.00	0.00
	153,250	0	0	203,959	1.50	1.50	1.00
CITY CLERK							
City Clerk	64,080	0	0	84,081	0.80	0.80	0.80
Deputy City Clerk	45,133	0	0	58,350	1.00	1.00	1.00
Admin/Court Clerk	9,547	0	0	13,362	0.20	0.20	0.20
Overtime (3 hrs)	0	100	0	108	0.00	0.00	0.00
	118,760	100	0	155,901	2.00	2.00	2.00
FINANCE							
Finance Director	92,625	0	0	123,976	1.00	1.00	1.00
Accountant	61,150	0	0	69,089	1.00	1.00	1.00
Accounting Clerk	46,369	0	0	69,628	1.00	1.00	1.00
Utility Billing Clerk	41,600	0	0	53,910	1.00	1.00	1.00
Human Resource Technician	49,000	0	0	68,400	1.00	1.00	1.00
Overtime (10 hrs)	0	357	0	385	0.00	0.00	0.00
	290,744	357	0	385,388	5.00	5.00	5.00
INFORMATION TECHNOLOGY							
System Administrator	77,367	0	0	95,442	0.00	0.00	1.00
	77,367	0	0	95,442	0.00	0.00	1.00
COMMUNITY DEVELOPMENT							
Community Development Director	113,500	0	0	147,324	1.00	1.00	1.00
Community Development Technician	43,900	0	0	56,119	0.75	1.00	1.00
Planner II	68,200	0	0	89,962	1.00	1.00	1.00
Overtime (21 hrs)	0	665	0	717	0.01	0.01	0.01
	225,600	665	0	294,122	2.76	3.01	3.01
POLICE							
Police Chief	113,983	0	0	153,386	1.00	1.00	1.00
Police Captain	81,200	0	0	96,397	1.00	1.00	1.00
Police Sergeant	78,950	0	0	110,414	1.00	1.00	1.00
Police Sergeant	75,450	0	0	107,176	1.00	1.00	1.00

FUND TYPE/DEPT/POSITION	WAGE	OVERTIME	STANDBY	TOTAL COMP	FULL TIME EQUIVALENT HISTORY 2014	2015	2016
Detective	71,600	0	0	103,470	1.00	1.00	1.00
Police Officer	63,677	0	0	92,136	1.00	1.00	1.00
Police Officer	63,400	0	0	74,623	1.00	1.00	1.00
Police Officer	63,400	0	0	73,964	1.00	1.00	1.00
Police Officer	59,300	0	0	86,692	1.00	1.00	1.00
Police Officer	59,300	0	0	76,072	1.00	1.00	1.00
Police Officer	53,150	0	0	68,904	1.00	1.00	1.00
Police Officer	51,100	0	0	59,628	1.00	1.00	1.00
Police Officer	51,100	0	0	63,393	1.00	1.00	1.00
Police Officer	49,050	0	0	74,745	1.00	1.00	1.00
Police Officer	49,050	0	0	74,745	0.00	0.00	1.00
Records Clerk II	34,800	0	0	44,508	0.75	0.75	0.75
Records Clerk II	34,800	0	0	44,508	0.75	0.75	0.75
Neighborhood Services Officer	51,874	0	0	67,200	1.00	1.00	1.00
Neighborhood Services Officer	51,827	0	0	78,521	1.00	1.00	1.00
Neighborhood Services Officer	38,400	0	0	62,732	0.00	0.00	1.00
Overtime (1,034 hrs)	0	44,910	0	51,669	0.50	0.50	0.50
Part Time (1,040 hrs)	11,357	0	0	12,669	0.50	0.25	0.50
Temporary	0	0	0	0	0.00	0.00	0.00
	1,206,768	44,910	0	1,677,552	18.50	18.25	20.50
BUILDING INSPECTION							
Building Official	82,100	0	0	111,430	1.00	1.00	1.00
Overtime (9 hrs)	0	500	0	547	0.00	0.00	0.00
	82,100	500	0	111,976	1.00	1.00	1.00
FIRE DEPARTMENT							
Fire Marshall	79,900	0	0	104,932	1.00	1.00	1.00
Overtime (5 hrs)	0	288	0	327	0.00	0.00	0.00
Assistant Chief	1,614	0	0	2,547	0.00	0.00	0.00
Fire Captains (2)	3,228	0	0	5,094	0.00	0.00	0.00
Fire Lieutenants (4)	4,429	0	0	8,007	0.00	0.00	0.00
	89,171	288	0	120,906	1.00	1.00	1.00
HAZARDOUS MATERIALS							
Hazardous Materials Team	150	0	0	161	0.00	0.00	0.00
Overtime	0	1,000	0	1,077	0.00	0.00	0.00
	150	1,000	0	1,238	0.00	0.00	0.00
VICTIM ADVOCACY							
Records Clerk II	11,600	0	0	14,819	0.00	0.25	0.25
Records Clerk II	11,600	0	0	14,819	0.00	0.25	0.25
Part Time Victim Advocate (1,040 hrs)	15,260	0	0	16,460	0.00	0.50	0.50
Overtime (6 hrs)	0	201	0	217	0.00	0.00	0.00
	38,460	201	0	46,316	0.00	1.00	1.00
CITY SHOP							
General Laborer	0	0	0	0	0.50	0.00	0.00
Overtime	0	0	0	0	0.00	0.00	0.00
	0	0	0	0	0.50	0.00	0.00
STREETS & ALLEYS ADMIN							
Public Works Director	11,410	0	0	14,699	0.10	0.10	0.10
Street Supervisor	76,157	0	0	105,274	1.00	1.00	1.00
Public Works Admin. Assistant	5,449	0	0	7,952	0.10	0.10	0.10
Project Engineer	20,795	0	0	25,897	0.20	0.20	0.20

FUND TYPE/DEPT/POSITION	WAGE	OVERTIME	STANDBY	TOTAL COMP	FULL TIME EQUIVALENT HISTORY 2014	2015	2016
	113,811	0	0	153,822	1.40	1.40	1.40
STREETS & ALLEYS MAINT							
Public Works Crew Leader	62,200	0	0	81,673	1.00	1.00	1.00
Equipment Operator	49,500	0	0	65,631	1.00	1.00	1.00
Equipment Operator	46,300	0	0	67,868	1.00	1.00	1.00
Equipment Operator	39,900	0	0	54,252	1.00	1.00	1.00
Overtime (450 hours)	0	16,056	0	18,228	0.22	0.22	0.22
	197,900	16,056	0	287,652	4.22	4.22	4.22
CRANOR HILL SKI AREA							
Temporary (1,196 hours)	14,654	0	0	16,374	0.58	0.58	0.58
Overtime (17 hrs)	0	312	0	349	0.01	0.01	0.01
	14,654	312	0	16,723	0.59	0.59	0.59
RECREATION ADMINISTRATION							
Parks & Recreation Director	49,570	0	0	65,042	0.50	0.50	0.50
Assistant Facilities Supervisor	56,500	0	0	77,938	1.00	1.00	1.00
Recreation Programs Supervisor	60,100	0	0	86,212	1.00	1.00	1.00
Recreation Coordinator	54,883	0	0	69,634	1.00	1.00	1.00
Concessions Temporary (400 hrs)	4,188	0	0	4,680	0.19	0.19	0.19
Overtime (185 hrs)	0	7,626	0	8,521	0.09	0.09	0.09
	225,241	7,626	0	312,026	3.78	3.78	3.78
RECREATION PROGRAMS							
Program Instructors (7,300 hrs)	73,000	0	0	81,571	3.51	3.51	3.51
	73,000	0	0	81,571	3.51	3.51	3.51
PARKS							
Parks & Recreation Director	49,570	0	0	65,042	0.50	0.50	0.50
Park Maintenance Foreman	60,915	0	0	78,070	1.00	1.00	1.00
Park Maintenance Worker	45,817	0	0	53,558	1.00	1.00	1.00
Park Maintenance Worker	44,700	0	0	65,171	1.00	1.00	1.00
Park Maintenance Worker	41,350	0	0	52,108	1.00	1.00	1.00
Temporary (4,700 hrs)	56,165	0	0	62,759	2.26	2.26	2.26
Overtime (90 hrs)	0	3,128	0	3,495	0.04	0.04	0.04
	298,517	3,128	0	380,204	6.80	6.80	6.80
LAZY K							
Temporary (50 hrs)	598	0	0	668	0.00	0.00	0.02
	598	0	0	668	0.00	0.00	0.02
EVENTS							
Facility Events Manager	21,868	0	0	33,422	0.44	0.44	0.44
Laborer (910 hrs)	10,638	0	0	11,975	0.44	0.44	0.44
	32,506	0	0	45,396	0.88	0.88	0.88
FLEET MAINTENANCE							
Public Works Director	5,705	0	0	7,324	0.05	0.05	0.05
Public Works Admin. Assistant	8,173	0	0	11,854	0.15	0.15	0.15
Fleet Maintenance Manager	76,600	0	0	98,608	1.00	1.00	1.00
Mechanic-Journey	47,075	0	0	61,381	1.00	1.00	1.00
Parts Manager	48,800	0	0	73,995	1.00	1.00	1.00
Overtime (13 hrs)	0	539	0	596	0.01	0.01	0.01
	186,353	539	0	253,759	3.21	3.21	3.21

FUND TYPE/DEPT/POSITION	WAGE	OVERTIME	STANDBY	TOTAL COMP	FULL TIME EQUIVALENT HISTORY 2014	2015	2016
ELECTRIC ADMINISTRATION							
Public Works Director	39,935	0	0	51,271	0.35	0.35	0.35
Public Works Admin. Assistant	13,622	0	0	19,756	0.25	0.25	0.25
Project Engineer	31,193	0	0	38,770	0.30	0.30	0.30
Standby	0	0	8,700	9,515	0.00	0.00	0.00
	84,749	0	8,700	119,312	0.90	0.90	0.90
ELECTRIC DISTRIBUTION							
Electric Superintendent	89,167	0	0	110,294	1.00	1.00	1.00
Electric Crew Leader	79,600	0	0	100,191	1.00	1.00	1.00
Electric Lineman	68,033	0	0	91,486	1.00	1.00	1.00
Electric Lineman	55,100	0	0	80,593	1.00	1.00	1.00
Electric Lineman	64,800	0	0	81,066	0.00	0.00	1.00
Water Operator (Meter Reading)	9,980	0	0	14,179	0.20	0.20	0.20
Overtime (102 hrs)	0	5,368	0	5,871	0.05	0.05	0.05
	366,680	5,368	0	483,680	4.25	4.25	5.25
WATER							
Public Works Director	22,820	0	0	29,298	0.20	0.20	0.20
Public Works Admin. Assistant	8,173	0	0	11,854	0.15	0.15	0.15
Project Engineer	20,795	0	0	25,847	0.20	0.20	0.20
Water Superintendent	38,550	0	0	51,766	0.50	0.50	0.50
Crew Leader	28,900	0	0	40,696	0.50	0.50	0.50
Water Operator	25,152	0	0	29,453	0.50	0.50	0.50
Water Operator	19,960	0	0	28,700	0.40	0.40	0.40
Water Operator	18,450	0	0	30,184	0.00	0.00	0.50
Overtime (97 hrs)	0	4,111	0	4,557	0.05	0.05	0.05
Standby	0	0	4,350	4,821	0.00	0.00	0.00
	182,800	4,111	4,350	257,175	2.50	2.50	3.00
DITCHES							
Temporary (1,146 hrs)	12,514	0	0	13,869	0.55	0.55	0.55
	12,514	0	0	13,869	0.55	0.55	0.55
WASTEWATER							
Public Works Director	22,820	0	0	29,298	0.20	0.20	0.20
Public Works Admin. Assistant	8,173	0	0	11,854	0.15	0.15	0.15
Project Engineer	31,193	0	0	38,770	0.30	0.30	0.30
Sewer Superintendent	38,550	0	0	51,662	0.50	0.50	0.50
Crew Leader	28,900	0	0	40,605	0.50	0.50	0.50
Water Operator	25,152	0	0	29,367	0.50	0.50	0.50
Water Operator	19,960	0	0	28,622	0.40	0.40	0.40
Water Operator	18,450	0	0	30,184	0.00	0.00	0.50
Laborer-Part Time (1,560 hrs)	0	0	0	0	0.75	0.75	0.00
Overtime (121 hrs)	0	5,129	0	5,677	0.06	0.06	0.06
Standby	0	0	4,350	4,815	0.00	0.00	0.00
	193,198	5,129	4,350	270,853	3.36	3.36	3.11
WASTEWATER TREATMENT PLANT							
Wastewater Superintendent	76,854	0	0	96,939	1.00	1.00	1.00
Assistant Chief Plant Operator	65,300	0	0	89,540	1.00	1.00	1.00
Laboratory Technician	53,800	0	0	81,736	1.00	1.00	1.00
Overtime (22 hrs)	0	1,036	0	1,147	0.01	0.01	0.01
	195,954	1,036	0	269,361	3.01	3.01	3.01
REFUSE							

FUND TYPE/DEPT/POSITION	WAGE	OVERTIME	STANDBY	TOTAL COMP	FULL TIME EQUIVALENT HISTORY 2014	2015	2016
Public Works Director	11,410	0	0	14,649	0.10	0.10	0.10
Public Works Admin. Assistant	10,897	0	0	15,805	0.20	0.20	0.20
Refuse-Equipment Operator	41,033	0	0	62,224	1.00	1.00	1.00
Refuse-Equipment Operator	41,033	0	0	66,814	1.00	1.00	1.00
Temporary Tree Dump (900 hours)	10,521	0	0	12,098	0.43	0.43	0.43
Overtime (92 hrs)	0	2,722	0	3,131	0.04	0.04	0.04
	114,894	2,722	0	174,722	2.77	2.77	2.77
COMMUNICATIONS							
Communications Director	64,950	0	0	92,186	1.00	1.00	1.00
Communications Supervisor	50,700	0	0	65,448	1.00	1.00	1.00
Communications Specialist	50,200	0	0	64,119	1.00	1.00	1.00
Communications Specialist	45,867	0	0	58,726	1.00	1.00	1.00
Communications Specialist	42,075	0	0	65,066	1.00	1.00	1.00
Communications Specialist	40,450	0	0	52,612	1.00	1.00	1.00
Communications Specialist	40,450	0	0	52,612	1.00	1.00	1.00
Communications Specialist	38,825	0	0	50,778	1.00	1.00	1.00
Communications Specialist	38,825	0	0	43,891	1.00	1.00	1.00
Communications Specialist	38,825	0	0	61,398	1.00	1.00	1.00
Overtime (1,107 hrs)	0	34,258	0	36,953	0.53	0.53	0.53
	451,167	34,258	0	643,788	10.53	10.53	10.53
POOL/COMMUNITY CENTER							
Aquatics Manager	43,700	0	0	62,893	1.00	1.00	1.00
Recreation Assistant	29,225	0	0	47,253	1.00	1.00	1.00
Head Lifeguard	34,950	0	0	57,490	1.00	1.00	1.00
Senior Lifeguard	24,960	0	0	35,412	0.75	0.75	1.00
Lifeguards-Part Time (9,180 hrs)	87,210	0	0	95,233	4.41	4.41	4.41
Swim Instructors-Temp (2,600 hrs)	26,000	0	0	28,392	1.25	1.25	1.25
Front Desk-Part Time (1,909 hrs)	24,817	0	0	27,100	0.92	0.92	0.92
Climbing Wall-Part Time (1,880 hrs)	18,800	0	0	20,530	0.90	0.90	0.90
Overtime (70 hrs)	0	1,464	0	1,599	0.03	0.03	0.03
	289,662	1,464	0	375,903	11.26	11.26	11.51
RINK							
Facility Events Manager	27,832	0	0	42,587	0.56	0.56	0.56
Concessions (2,400 hrs)	25,728	0	0	28,961	1.15	1.15	1.15
Zamboni Drivers (2,510 hrs)	29,216	0	0	32,888	1.21	1.21	1.21
	82,776	0	0	104,436	2.92	2.92	2.92
GRAND TOTAL	**5,502,749**	**129,771**	**17,400**	**7,465,246**	**99.70**	**100.20**	**104.47**

Appendix

Financial Policies

City Charter
Purchasing Policy
Fund Balance Policy
Investment Policy

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Budget Process and Policies

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Glossary of Budget Related Terms

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Glossary of Common Acronyms

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City Charter

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

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

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

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

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

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

A. An estimate of the anticipated revenue of the city other than the tax levy for the ensuing year;

B. An estimate of the General Fund cash surplus at the end of the current fiscal year, or of the deficit to be made up by appropriation;

C. The estimated expenditures necessary for the operation of the several departments, offices, and agencies of the City;

D. Debt service requirements for the ensuing fiscal year;

E. The amount to be set aside for the public improvements fund, together with a schedule showing all recommended public improvement expenditures during the ensuing five years.

F. An estimate of the sum required to be raised by the tax levy for the ensuing fiscal year, and the rate of levy necessary to produce such sum based on the percentage of current levy collection experience during the three preceding fiscal years;

G. A balance between the total estimated expenditures, including any deficit to be met, and monies set aside for public improvements and total anticipated revenue, plus any surplus. All estimates shall be in detail showing revenues by source, and detailed expenditures by organizational units, activities, character and object.

Section 7.5 Adoption of Budget and Appropriations: Not later than December fifteenth of each year, the Council shall adopt on final reading an ordinance for the budget and an ordinance of the annual appropriations. When finally adopted, the budget shall become a public record and sufficient copies shall be deposited with the Director of Finance to insure adequate circulation.

Section 7.6 Certification of Tax Levy: Not later than December fifteenth of each year, or such other date required by law the Council shall fix the amount of tax levy which shall be assessed upon each dollar of assessed valuation of all taxable property within the corporate limits of the City of Gunnison, and shall cause the same to be certified to the Board of County Commissioners of the County of Gunnison as required by law. If the council should fail in any year to make such levy as above provided, the rate last fixed shall be the rate for the ensuing fiscal year, which rate shall be levied as by law provided. Section 7.7 General Fund: There is hereby established a fund to be known as the General Fund. All revenues not specifically allocated to any other fund shall be placed in the General Fund. All general functions of the City shall be financed by expenditures from the General Fund. The General Fund may contain an item for contingencies. Except in those cases where there is no logical account to which an expenditure can be charged, expenditure shall not be charged directly to contingencies, but instead, the necessary part of the appropriation for contingencies shall be transferred to the logical account and the expenditure charged to such account. No such transfer shall be made without the express approval of the Council, and then only for expenditures which could not be readily foreseen at the time the budget was adopted.

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

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

Section 7.10 Transfer of Funds: The City Manager may at any time transfer any unencumbered appropriation balance, or portion thereof, from one classification of expenditure to another within the same department, office, or agency. Report of any such transfer shall be made to the Council. The Council may, by resolution, transfer any unencumbered appropriation balance or portion thereof from one department, office, or agency to another. The Council may also by resolution, transfer any excess earnings of any

City-owned utility to the General Fund of the City without establishing a liability for the same.

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

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

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

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

Purchasing Policy

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2.20.040 Ethical relationships with vendors and suppliers. All city personnel are obligated to establish and maintain ethical relationships with all vendors or suppliers of city goods and services. Acceptance or solicitation of entertainment, loans, gifts, or special consideration from vendors or suppliers for personal benefit by city personnel is prohibited. (See Section 8.12 of the city of Gunnison employee handbook.) The following are examples of unacceptable city employee relationships with vendors or suppliers. The list is not

intended to be all-inclusive. City employees must also consider the appearance of fairness and propriety in their relationships with city vendors or suppliers.

A. Seeking or accepting directly from any persons, partnerships, corporations, or other business entities or representatives which are doing or seeking to do business with the city of Gunnison, services, cash or loans, vacations or pleasure trips, or any gifts exceeding the value of $50.00.

B. Knowingly over- or underestimating the requirements of this policy and/or bids or failing to disclose the existing requirements in order to avoid doing business with a particular vendor or supplier.

C. Misrepresenting competitors' prices, quality, or services in order to obtain concessions from vendors or suppliers.

D. Having personal investments in any business entity which will create a substantial conflict between private interests and public duties when the city of Gunnison employee is involved in making a particular purchasing decision.

Inexpensive advertising items bearing the name of a vendor, such as pens, pencils, paper weights, cups, caps, candy, calendars, etc., are not considered articles of value or gifts in relation to this policy. (Ord. 8- 2014; Ord. 10-1999 § 1; Code 1997 § 2-2-4).

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

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

A. Courier Services.

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

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

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

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

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

1. Requisition date;
2. Item to be purchased (including item number, quantity, and description);
3. Account number to be charged;
4. Amount – projected cost of purchase;
5. Shipping costs; and
6. Authorized signature.

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

2.20.070 Cooperative purchasing. This is the process of bidding like requirements with other governmental entities to purchase in quantities. This practice may sometimes be beneficial for all entities involved as it may result in lower per-unit costs, while still assuring bid requirements are met. When cooperative bidding is done, each entity shall supply its own requirements; however, one entity shall be chosen to administer the bid process. Bid awards are to be determined either on an individual basis or as a total, whichever is the most cost-effective to all bidders.

In accordance with Section 11.6 of the City of Gunnison Municipal Home Rule Charter, the council may, by resolution or by ordinance, enter into contracts or agreements with other governmental units or special districts for the use of buildings, equipment, or facilities, and for furnishing or receiving commodities or services. (Ord. 10-1999 § 1; Code 1997 § 2-2-7).

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

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

2.20.100 Emergency purchasing. The city manager, or designee, subject to review by the city council, shall have the right to make emergency purchases in excess of the limits of this policy and without using the aforementioned procedures when there exists a threat to public health, welfare, or safety under emergency circumstances. The purchasing agent for the city should still secure, by informal bid procedure, at the “best value,” any such

materials, supplies, equipment or services. Such informal bid procedures shall, to the extent possible, consist of obtaining quotes either by telephone, in writing, or by electronic transmission from at least three suppliers of the product or service to be purchased. A written determination of the basis for the emergency shall accompany the purchase order or voucher. (Ord. 10-1999 § 1; Code 1997 § 2-2-10).

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

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

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

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

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

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

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

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

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

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

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

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

evaluation to the city's satisfaction. If the contract is awarded, it will be awarded to the bidder who, by evaluation, the city determines will best meet the city's interest.

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

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

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

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

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

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

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

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

2.20.160 Requirements for informal and formal bids per purchase.

A. Under $500.00.

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

2. Authorization: department level.

B. Between $500.00 and $2,499.

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

2. Authorization: department level.

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

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

1. Informal Purchase. A minimum of three informal written bids conforming to bid specifications shall be solicited prior to the purchase of any goods or entering into a contract for services. An informal written bid shall be a firm written price or quote for specific goods or services, which is valid for no less than 30 days. Electronically transmitted bids are acceptable.

2. Authorization: department level.

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

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

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

2. Authorization: city manager approval.

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

E. $50,000 and Over.

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

2. Authorization: city council approval.

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

2.20.170 Local preference. It is the intention of the city of Gunnison whenever possible to use, without significant additional cost to the taxpayers, local businesses for the purchase of goods and supplies and all general services. The city intends to give local businesses an advantage in the bidding process so that funds received from such contracts will be spent by the employees of local businesses in the local economy. For the purposes of this policy, a "local business" shall be defined as any business located or based in Gunnison County. If a purchase is equal to or less than $250,000, a local business shall be awarded a contract if its bid is within 10 percent of the lowest responsible bidder who does not have the local business designation. If a purchase is more than $250,000, a local business shall be awarded a contract if its bid is within three percent of the lowest responsible bidder who does not have the local business designation. In the event that the two lowest responsible bidders each have a local business designation, the lowest responsible bidder shall be awarded the contract. (Ord. 5-2009; Ord. 10-1999 § 1; Code 1997 § 2-2-17).

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

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

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

C. Single vendor availability;

D. Equipment repairs; and

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

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

A. Conviction or commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract or in the performance of such contract or subcontract;

B. Conviction under state or federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property or any other offense indicating a lack of business integrity or business honesty which currently, seriously and directly affects responsibility as a city contractor;

C. Conviction under state or federal antitrust statutes arising out of the submission of bids or proposals;

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

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

2. A recent record of failure to perform or of unsatisfactory performance in accordance with the terms of one or more contracts; provided, that failure to perform or unsatisfactory performance caused by acts beyond the control of the contractor shall not be considered to be a basis for debarment.

E. After approval of a debarment or suspension by the city council, the city manager shall issue a written order to debar or suspend, which order shall be immediately mailed, by first class mail, or personally delivered to the debarred or suspended person. The order shall state the reasons for the action taken. (Ord. 10-1999 § 1; Code 1997 § 2-2-19).

Fund Balance Policy

The following Fund Balance (Cash Reserve) Policy was adopted by City Council on September 9, 2014:

Fund Balance
The Fund Balance (cash reserves) represents accumulated revenues over expenditures that may be appropriated for use by City Council. Within the Fund Balance, specific reserves have been set aside as prescribed by this Reserve Policy. Excluding the TABOR or other legal reserves, the reserves may be adjusted depending on current city financial conditions. It is the policy of the City Council to ensure the fiscal health of the community against unforeseen circumstances by maintaining reserves at sufficient levels for operations to continue.

It is essential that the City maintain adequate levels of fund balance to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures). Fund balance levels are an important consideration in long-term financial planning and credit agencies carefully monitor levels of funds to evaluate a government's continued creditworthiness.

Governmental Funds (General Fund)

- Because of the City's dependence on sales tax revenue in a tourism-based economy, a cautious approach to managing fund balance reserves is warranted.
- **Unrestricted Fund Balance**
  Unrestricted fund balance comprises the committed, assigned, and unassigned fund balance categories. Within the unrestricted fund balance, unassigned reserves should be a minimum of thirty-three percent (33%) of approved General Fund operating expenditures (excludes capital projects and transfers). Within the unrestricted fund balance, unassigned reserves should not exceed forty percent (40%) of approved General Fund operating expenditures. Council may authorize, through long-term financial planning and budget processes, the transfer of excess

unassigned reserves to assigned or committed reserves for a designated future capital expense.

- **Restricted Fund Balance - TABOR Reserve**
  Article X, Section 20 of the Colorado Constitution requires a three percent (3%) reserve for emergencies. The use of this reserve is restricted to the purpose for which it was established and can be used solely for declared emergencies, which excludes financial emergencies.

Special Revenue Fund (Conservation Trust and Ditches)

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

Internal Service Fund (Fleet)

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

Enterprise Fund

- Due to the fact each division within the Enterprise Fund is primarily funded through user fees (with the exception of the recreation division, i.e. pool, rink, trails), the desired reserve levels are based on critical infrastructure and equipment needs rather than a percent of operating expenses
- **Electric Division** – due to the critical equipment in the electric substations, the desired reserve level is $1,000,000.
- **Water Division** – due to the critical needs of water storage tanks, the desired reserve level is $1,000,000.
- **Sewer Division** – due to the critical operations of the wastewater treatment plant, the desired reserve level is $1,000,000.
- **Refuse Division** – due to the critical operations of collecting trash, the desired reserve level is $300,000.
- **Communications Division** – due to the critical operations of emergency dispatching, the reserve level is $250,000.

- **Recreation Division**
  - **Pool**
    i. The minimum reserve is the amount required by bond covenants.
    ii. In addition, it is recommended that $250,000 also be reserved for equipment replacement and building expansion.
  - **Rink**
    i. The minimum reserve is the amount required by bond covenants.
    ii. In addition, it is recommended that $100,000 also be reserved for equipment replacement.
  - **Trails**
    i. No minimum reserve is required.
    ii. It is recommended that $35,000 be reserved for equipment replacement.

Investment Policy

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

POLICY

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

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

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

SCOPE

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

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

INVESTMENT OBJECTIVES

The City's principal investment objectives are:

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

INVESTMENT ADVISORY BOARD

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

DELEGATION OF AUTHORITY

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

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

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

PRUDENCE

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

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

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

ETHICS AND CONFLICTS OF INTEREST

City employees and Investment Advisory Board members involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the City's investment program or that could impair or create the appearance of an impairment of their ability to make impartial investment decisions. Employees and

investment advisory board members shall disclose to the Finance Director any financial interest they have in financial institutions that conduct business with the City, and they shall subordinate their personal investment transactions to those of the City.

AUTHORIZED SECURITIES AND TRANSACTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

12. Certain guaranteed investment contracts rated in one of the two highest rating categories by two or more nationally recognized securities ratings agencies that regularly issue such ratings; with a maturity not greater than three years; contracts with

a maturity of greater than three years shall only be purchased with debt, certificates of participation, or lease-purchase agreement proceeds, but no refunding proceeds.

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

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

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

INVESTMENT DIVERSIFICATION

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

INVESTMENT MATURITY AND LIQUIDITY

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

SELECTION OF BROKER/DEALERS

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

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

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

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

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

COMPETITIVE TRANSACTIONS

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

SAFEKEEPING AND CUSTODY

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

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

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

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

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

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

PERFORMANCE BENCHMARKS

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

REPORTING

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

POLICY REVISIONS

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

Budget Process/Citizen Input

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

September
Staff Budget Work Sessions

October
Submittal of Staff Proposed Budget to City Council

November
Public Budget Work Sessions
Public Budget Hearing

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

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

Budget Process and Policies

JANUARY

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

31 Budget due to State of CO

FEBRUARY

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

MARCH

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

APRIL

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

MAY

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

JUNE

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

JULY

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

30 City Fest

AUGUST

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

18 CIP Request Forms Out
21 **CIP Request Forms Due**
25 CIP Draft Review
Abstract of assessments

SEPTEMBER

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

1 **Budget Kick-Off/**CIP presented
7 Grant applications out
15 Budget Worksheets Due
23 Grant applications due
24 **Staff Meeting @ City Hall**
29 Mgmt staff review draft budget

OCTOBER

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

2 No changes to SPB
8 SPB in Packets
13 **SPB Presented to Council**
20 **Council/Staff Bdgt Meeting**

NOVEMBER

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

3 Bdgt on Worksession Agenda
10 **Budget Public Hearing**
17 Bdgt on Worksession Agenda
19 1st Ordinance Reading

DECEMBER

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

2 Bdgt on Worksession Agenda
8 2nd Ordinance Reading
15 Mill Levy Certified to County

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

GREEN TEXT DENOTES CITIZEN INPUT OPPORTUNITIES

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

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

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

On September 15, each department submits their budget along with any required special requests for staff, capital expenditures, and target enhancements and transfers.

In September, all departments meet with the City Manager and Finance staff to prepare and review the Staff Proposed Budget.

No later than October 15 of each year, the Staff Proposed Budget is presented to the City Council.

Upon receipt of the proposed budget, notice is published within ten days, containing:

1. The date and time of a public hearing at which the adoption of the proposed budget will be considered,
2. The location where the proposed budget may be inspected, and
3. A statement that any interested elector may file objections to the proposed budget at any time prior to the final adoption.

During October and November, the City Council meets to consider input from the public and revises the Staff Proposed Budget with changes they deem necessary. Numerous public work sessions are held to review various aspects of the proposed budget. A final Public Hearing for the budget is scheduled to consider citizen input.

No later than December 10 of each year, the Assessor certifies any changes in the assessed valuation to local jurisdictions and the Colorado Division of Property Taxation.

Final budget adoption is scheduled prior to or on December 15 of each year.
The Official City of Gunnison Budget Document is submitted to the State of Colorado Department of Local Affairs by January 31.

Budgetary Level of Control

The level of budgetary control is at the fund level. No spending agency may expend, or contract to expend, any money in excess of the amount appropriated in the appropriation resolution.

Administratively, operating budgets are controlled at the department level with departments having the authority to transfer appropriations between line items in their department upon approval by the City Manager. Additional appropriations or transfers outside any department are approved by ordinance.

Budget Amendments

Throughout the year, the budget may be amended from time to time based unforeseen circumstances. Any department may submit a request to amend their budget due to an increase/decrease in revenues (i.e., receipt of a new grant, change in State or Federal funding, etc.); a request for use of contingency funds; or the transfer of funds between departments. A department is required to submit a budget amendment request form which states why the revision is needed along with the appropriate revenue and/or expenditure account information.

These requests are then reviewed by the City Manager and the Finance Director and submitted for potential approval as a proposed amendment by the City Council.

Proposed Amendments that are approved are then forwarded to the City Council for formal adoption of a ordinance amending the City of Gunnison budget and amending the appropriation ordinance.

See also “Amending the Budget” in the Financial Policies section of this document for more information.

Glossary of Budget-Related Terms

Accounting Procedures - All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accrual Expenses - Expenses incurred but not due until a later date.

Allocate - To divide a lump-sum appropriation into parts which are designated for expenditure by specific organizational units and/or for specific purposes, activities, or objects.

Adopted Budget - Required by Colorado Local Government Budget Law. The budget is an annual financial plan for City operations showing all expected revenues and expenditures to be in balance.

Appropriation - Legal authorization granted by the City Council to make expenditures as specified in the appropriating resolution.

Assessed Valuation - Total valuation established by the County Assessor on real and personal property within the City, which is used as a basis for levying taxes.

Available Resources – Current assets minus the current liabilities.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budget Preparation Manual - The set of instructions and forms sent by the Finance Department to the departments/offices of the City for preparation of their budget requests.

Budgetary Expenditures - Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

Capital Improvements - Public facilities and infrastructure (buildings, bridges, roads) and major share equipment resources (computer systems, telephone systems).

Capital Outlay - Expenditures for equipment, vehicles, or machinery that results in the acquisition or addition to fixed assets.

Charges for Services - Charges to individuals or organizations for a broad array of services. Examples include user fees, reimbursement charges, and sales of documents.

Glossary of Budget-Related Terms

Chart of Accounts - Numbering system used by Gunnison City to designate funds, organizations, revenue sources, and expense objects.

Debt Service - The annual payment of principal and interest on the City's indebtedness.

Enterprise Fund - A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Council.

Expenditure - An actual payment made by City check, electronic payment or by inter-fund transfer.

Fees - Any charge levied by government associated with providing a service or imposing a fine or penalty. Major types of fees include user charges, building permits and vehicle registrations.

Fiscal Policy - The City Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides a consistent set of principles for planning and programming government budgets.

Fiscal Year - Twelve-month period to which the annual budget applies. The City of Gunnison's fiscal year is the same as the calendar year.

Fringe Benefits - City-funded benefits for employees including social security, retirement, group health, life, unemployment insurance and worker's compensation.

F.T.E. (Full-time Equivalent) - An employee position is converted to decimal equivalent value (equivalent of 2,080 hours or 52 forty-hour weeks).

Fund - Fiscal and accounting entity with self-balancing set of accounts which are segregated usually by financial resources or other special regulations, restrictions, or limitations.

Fund Balance - Difference between the assets and liabilities of a fund. Fund balance is terminology that is applicable to "fund level" reporting of individual governmental funds and is based on the modified accrual basis of accounting. It is used as a measure of the amount available to budget or spend in the future.

GAAFR - (Governmental Accounting, Auditing, and Financial Reporting) - The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

GAAP - (Generally Accepted Accounting Principles) - standards for financial accounting and reporting, which are different for government than for businesses.

General Ledger - Set of accounts, which contain information needed to reflect the financial position and the results of the operations of the City. The debit balances equal the credit balances.

Grant - A contribution by a government or other organization to support a particular function.

Highway User Tax (HUTF) - Revenue that is derived from the state gasoline tax, and restricted for Road and Bridge activities.

Indirect Costs - Costs associated with, but not directly attributable to, the providing of a product or service. These costs are usually incurred by other departments in the support of operating departments.

Interfund Revenues – Revenues derived mainly from charges to other City funds (as well as the occasional outside entity) by Internal Service Funds. Examples include computer service fees, repair and maintenance of vehicles, material sales, telephone fees, and equipment rental.

Interfund Transfer - Amounts transferred from one fund to another.

Intergovernmental Agreement - A concord between two or more governmental units to jointly identify, plan and/or implement a task for their mutual benefit.

Intergovernmental Revenues - Revenue from other governments, primarily Federal and State grants, but also other local governments.

Internal Service Charges - The charges to user departments for internal services provided by another City agency, such as data processing, or for vehicles and heavy equipment.

Internal Service Fund - Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

Mandate - Any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid.

Mill - The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of property valuation.

Miscellaneous Expenses – This category of expenditures includes classification by objects that don't readily fit into the other reported categories. Generally, these are expenditures that are specific to a particular organization unit that do not correspond to other organizational units within the City government.

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period". Expenditures are recognized when the related fund liability is incurred except for:

(1) inventories of materials and supplies which may be considered expenditures either when purchased or when used;
(2) prepaid insurance and similar items which need not be reported;
(3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements;
(4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and
(5) principal and interest on long-term debt which are generally recognized when due.

Net Assets - Net assets is defined as the difference between assets and liabilities of the governmental entity as an entire unit.

Object - As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies.

Operating Budget - The grouping of all objects for expenditures that are not personal services (wages and benefits).

Operating Transfer - Routine and/or recurring transfers of assets between funds.

Personnel Costs - This is a basic classification of expenditures by object for services rendered by officers and employees of the government unit, including related salaries, wages, benefits and employer's contributions.

Proposed Budget - Next year budgets that are prepared by each department and submitted to the Finance Department for analysis.

Proprietary Fund - A fund used to account for business-type activities in government. The activities are usually financed with user fees that are directly related to the services received. There are two types of proprietary funds - enterprise and internal service funds.

Purchased Services - This is a basic classification by object for services, other than personal services, which are required by the governmental unit in the administration of its assigned functions. Included are items such as insurance premiums, utilities, auditors, consultants, medical fees, contract labor and professional services.

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

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

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

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

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

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

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

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

Glossary of Common Acronyms

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

Glossary of Common Acronyms

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

Glossary of Common Acronyms

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

Glossary of Common Acronyms

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