

Gunnison County



2008

Proposed Budget Summary

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2008 Proposed Budget – Gunnison County, Colorado

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GUNNISON COUNTY, COLORADO

2008 CONSOLIDATED BUDGET SUMMARY

FUND	2008 BEGINNING BALANCE	ESTIMATED REVENUES	INTERFUND TRANSFERS	2008 AVAILABLE RESOURCES	NET BUDGETED EXPENDITURES	INTERFUND TRANSFERS	2008 TOTAL APPROPRI- ATIONS	2008 ENDING BALANCE	%
GENERAL FUND	3,672,179	9,424,678	1,227,851	14,324,708	10,567,145	90,041	10,657,186	3,667,522	34.41%
SPECIAL REVENUE FUNDS:									
Road and Bridge	1,188,862	4,900,219	368,560	6,457,641	5,717,396	42,940	5,760,336	697,305	12.11%
Human Services	260,706	2,311,756	0	2,572,462	2,208,551	102,700	2,311,251	261,211	11.30%
Conservation Trust	51,583	38,090	0	89,673	610	60,000	60,610	29,063	47.95%
Sales Tax	879,157	2,111,268	0	2,990,425	1,262,890	1,030,383	2,293,273	697,153	30.40%
Land Preservation Fund	225,884	329,521	0	555,405	338,227	30,000	368,227	187,178	50.83%
Library	114,090	865,491	0	979,581	821,082	66,645	887,727	91,854	10.35%
Mosquito Control District	17,383	65,244	13,049	95,676	77,173	1,120	78,293	17,383	22.20%
Sage Grouse Trust	187,821	0	47,980	235,801	59,825	25,000	84,825	150,976	177.99%
Risk Management	76,817	115,638	36,527	228,982	104,697	0	104,697	124,285	118.71%
Gunnison County Housing Authority	123,204	1,217,620	70,291	1,411,115	1,266,490	62,040	1,328,530	82,585	6.22%
Gunnison River Valley Local Marketing District	326,636	1,261,586	0	1,588,222	1,109,014	18,190	1,127,204	461,018	40.90%
Gunnison Valley Transportation Authority	891,831	1,890,791	0	2,782,622	1,909,945	12,310	1,922,255	860,367	44.76%
CAPITAL PROJECTS FUNDS:									
Airport Construction	645,794	1,241,999	0	1,887,793	1,376,578	0	1,376,578	511,215	37.14%
Capital Expenditures	46,233	1,463,764	0	1,509,997	1,444,520	18,244	1,462,764	47,233	3.23%
ENTERPRISE FUNDS:									
Airport Operations	516,972	916,200	0	1,433,172	1,060,087	82,970	1,143,057	290,115	25.38%
Gunnison County Sewer District	630,266	439,950	0	1,070,216	387,479	48,705	436,184	634,032	145.36%
Gunnison County Water District	427,336	253,044	16,265	696,645	258,162	14,940	273,102	423,543	155.09%
Solid Waste	1,841,387	757,223	0	2,598,610	767,835	92,410	860,245	1,738,365	202.08%
Hospital/Health Care Center	6,734,526	23,119,251	0	29,853,777	24,406,917	0	24,406,917	5,446,860	22.32%
Gunnison Senior Housing	457,370	243,860	0	701,230	242,813	0	242,813	458,417	188.79%
INTERNAL SERVICE FUNDS:									
ISF-I	1,575,548	1,864,288	65,500	3,505,336	2,186,796	66,240	2,253,036	1,252,300	55.58%
ISF-II	171,085	663,534	69,165	903,784	792,535	50,310	842,845	60,939	7.23%
ISF-III	1,325,599	1,512,583	0	2,838,182	1,455,245	0	1,455,245	1,382,937	95.03%
TOTAL COUNTY BUDGET	22,388,269	57,007,598	1,915,188	81,311,056	59,822,012	1,915,188	61,737,200	19,573,856	31.71%

**Gunnison
County**
COLORADO



General Fund

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

2008 Gunnison County Staff Proposed Budget

**GUNNISON COUNTY, COLORADO
GENERAL FUND
BUDGET SUMMARY
2006 - 2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
REVENUES				
Taxes	5,067,161	5,397,964	5,402,228	5,876,574
Licenses & Permits	362,409	368,000	279,780	310,525
Intergovernmental Revenue	846,679	802,205	917,508	956,283
Charges for Services	1,385,269	1,329,570	1,376,354	1,360,060
Miscellaneous	812,285	711,116	891,513	921,236
Transfers from Other Funds	938,574	701,781	1,107,881	1,227,851
TOTAL REVENUES	9,412,373	9,310,636	9,975,264	10,652,529
EXPENDITURES				
Commissioners	401,034	449,647	418,477	454,127
Economic Stimulus	10,000	25,000	10,000	15,000
Attorney	409,120	437,321	447,176	518,047
Planning	658,840	865,357	697,940	900,922
County Administration	230,221	310,340	289,477	318,570
Planning Services	113,554	146,160	150,982	114,004
Sage Grouse Conservation	92,373	95,045	92,550	105,083
Personnel	84,183	92,135	92,132	117,927
Compensated Absences	51,875	62,350	32,479	42,522
Other Administrative	309,669	287,541	293,837	339,594
Clerk Operations	478,537	424,384	431,751	444,195
Elections	225,848	85,559	89,643	120,862
Treasurer	271,869	278,819	273,833	287,990
Assessor	637,451	731,050	749,637	737,452
Facilities Maintenance	585,608	731,200	625,725	712,005
Finance	315,430	371,815	359,849	429,586
District Attorney	213,125	214,596	214,596	231,813
Wildfire Containment	205	5,531	708	5,531
Search & Rescue	17,564	16,909	14,074	13,875
Sheriff Operations	1,169,781	1,358,994	1,364,261	1,424,515
Sheriff - State Sponsored Training	2,070	10,600	10,600	10,600
Detention Center	747,006	805,248	794,918	870,560
Coroner	64,049	70,642	79,084	82,841
Emergency Management	103,292	109,767	79,821	98,281
Hazardous Materials	9,889	12,139	6,291	8,486
Health	1,999	2,055	2,054	2,157
Early Childhood Resources	0	0	37,978	133,496
Substance Abuse	47,515	83,659	100,000	100,000
Senior Resources	32,084	27,377	73,763	141,758
Multicultural Resources	84,464	87,708	90,226	82,856
Public Health	419,594	573,978	503,520	500,300
Family Planning	127,687	128,999	145,061	134,006
Victim Assistance Program	61,871	76,424	83,201	79,674
Juvenile Diversion	44,105	52,925	52,829	55,273
Alternative Services	82,737	89,939	89,545	95,602
Extension Services	119,362	140,752	140,991	150,357
Fairgrounds	236,990	238,852	218,403	235,985
Gunnison Basin Weed District	145,882	159,315	160,338	209,146

**GUNNISON COUNTY, COLORADO
GENERAL FUND
BUDGET SUMMARY
2006 - 2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
Veterans	4,158	5,438	4,848	5,395
Beautification Committee	7,181	10,000	10,000	10,000
Contributions	251,098	201,207	188,884	156,567
Historic Preservation	2,342	4,867	5,572	5,661
Senior Citizens	54,352	62,583	57,508	64,524
Transfer to Mosquito Control	12,999	12,732	12,732	13,049
Transfer to Risk Management	40,691	39,432	39,432	36,527
Transfer to Housing	45,180	25,000	25,000	25,000
Transfer to ISF-II	0	0	0	15,465
TOTAL EXPENDITURES	9,024,867	10,021,391	9,661,726	10,657,186
REVENUES OVER (UNDER) EXPEND.	387,506	(710,755)	313,538	(4,657)
FUND BALANCE				
Beginning	2,971,134	3,322,474	3,358,640	3,672,179
Ending	3,358,640	2,611,719	3,672,179	3,667,522
Ending Fund Balance % of Total Expenditures				34.41%
ENDING FUND BALANCE ANALYSIS				
Unreserved Fund Balance	3,264,734	2,517,719	3,165,179	2,740,522
Reserved Fund Balance -				
Water Resources Protection	93,906	94,000	94,000	94,000
Jail Construction	0	0	413,000	833,000
Total Ending Fund Balance	3,358,640	2,611,719	3,672,179	3,667,522
Ending Unreserved Fund Balance % of Total Operating Expenditures				26.00%
RESERVE CALCULATION				
Total Expenditures				\$ 10,657,186
Less: Capital Expenditures				\$ 117,714
Total Operational Expenditures				\$ 10,539,472
Minimum Unreserved Fund Balance		26%	----->	\$ 2,740,263
Available Funds Remaining				\$ 205

GUNNISON COUNTY, COLORADO
 CBO FINANCIAL ASSISTANCE REQUESTS
 2008 BUDGET

12/11/2007

HEALTH & WELFARE	NOTES	Capital Operations	--- AMOUNT REQUESTED ---		----- AMOUNT RECOMMENDED AND FUNDING SOURCE -----				COMMENTS	
			% OF TOTAL REVENUE	AMOUNT REQUESTED	GENERAL FUND CONTRIBUTIONS	HUMAN SERVICES	SALES TAX	TOTAL CONTRIBUTION		
Alpine Express									-	
American Institute for Avalanche Research		X	4.70%	4,000	2,000				2,000	
CASA D.B.A. Voices for Children		X	4.05%	4,150	1,000				1,000	
Clean-Up Week/Household Hazardous Event									-	
Coal Creek Cleanup		X	11.73%	8,250			5,000		5,000	
Colorado Legal Services		X	7.98%	4,500	4,500				4,500	
Colorado Water Workshop		X	1.40%	1,100	1,000				1,000	
Core Services Grant Match (Human Services)									-	
Comm. Partnership for Children & Family									-	
Crested Butte Fire & EMS Squad		X	9.29%	5,000	1,000				1,000	
Crested Butte/Mt. CB Bartenders & Servers Assn		X	19.85%	3,850	2,500				2,500	
Crested Butte Town Taxi									-	
Gunnison Animal Lovers									-	
Gunnison Area Foundation									-	
Gunnison Conservation District		X	5.36%	2,500	2,500				2,500	
Gunnison Country Partners		X	4.37%	12,000	8,000				8,000	
Gunnison County Literacy Action Program									-	
Gunnison County Prenatal Program									-	
Gunnison Cowboy Round-Up									-	
Gunnison Health Care Center									-	
Gunnison Valley Alliance for Restorative Justice		X	20.46%	15,000	10,000				10,000	
Gunnison Valley Animal Welfare League		X	7.05%	2,500	1,500				1,500	Spay and neuter program
Gunnison Valley Food Bank									-	
Gunnison Valley Journal									-	
High Country Citizens Alliance									-	
Hospice of the Gunnison Valley									-	
Jubilee House		X	21.22%	12,000	10,000				10,000	
Living Journeys		X	1.21%	500	250				250	
Midwestern CO Mental Health Center		X	0.19%	10,000	10,000				10,000	
Miles for Smiles Dental Van									-	
New Beginnings Detox									-	
Office for Resource Efficiency		X	19.27%	25,000	12,500				12,500	Plus \$10,000 set aside for energy efficiency projects in 01 01-10
Paradise Animal Welfare Society	Withdrawn	X	15.38%	3,000					-	
Public Policy Forum of Crested Butte		X	15.61%	4,500	1,500				1,500	
Safe Ride		X	12.94%	4,000	2,500				2,500	
Six Points Evaluation and Training		X	3.58%	12,000	12,000				12,000	
Stepping Stones Children's Center		X	1.39%	7,500			5,000		5,000	Window and/or door replacement
Teen Pregnancy Prevention/Support									-	
Upper Gunnison River Water Conservancy Dist.									-	
Other									-	
				141,350	82,750		10,000		92,750	

GUNNISON COUNTY, COLORADO
CBO FINANCIAL ASSISTANCE REQUESTS
2008 BUDGET

	NOTES	Capital	Operations	--- AMOUNT REQUESTED ---		----- AMOUNT RECOMMENDED AND FUNDING SOURCE -----				COMMENTS	
				% OF TOTAL REVENUE	AMOUNT REQUESTED	GENERAL FUND CONTRIBUTIONS	HUMAN SERVICES	SALES TAX	TOTAL CONTRIBUTION		
CULTURE & RECREATION											
Adaptive Sports Center of Crested Butte			X	0.33%	3,500	2,000				2,000	
Center for the Arts (C.B.)		X		1.15%	6,000			3,000		3,000	
Crested Butte Academy										-	
Crested Butte Heritage Museum		X		13.17%	10,000			3,000		3,000	
Crested Butte Mountain Theatre		X			3,500			800		800	Shelving
Crested Butte Music Festival, Inc.			X	0.10%	500	500				500	Suggest to add to the cost of future year tickets
Crested Butte Nordic Council		X	X	3.70%	11,500			5,700		5,700	Bridge and yurt
Crested Butte Wildflower Festival			X	6.77%	9,850	1,450				1,450	Signs and graphic designer
Friends of Somerset										-	
Gunnison Council for the Arts		X	X	3.30%	11,288	1,200				1,200	Journal
Gunnison County Pioneer & Historical Soc.		X		9.11%	10,000			3,000		3,000	
Gunnison County Sno Trackers										-	
Gunnison Cowboys Rodeo Team			X		1,615					-	Waiver of rent (record as Fairgrnds rent offset by grant)
Gunnison Valley Ice Association										-	
Gunnison Valley Observatory		X		18.21%	7,677			4,857		4,857	Requires telescope in Gunnison, business and program plan
Gunnison Western Heritage Days										-	
Heritage Tourism Project										-	
Marble Beautification Committee										-	
Ohio City Community Building										-	
Pitkin Historical Society		X		64.00%	8,400			4,200		4,200	
Powderhorn Community Association										-	
Rotary Club		X		20.75%	15,000	7,500				7,500	
Sponsorships										-	
West Elk Soo Bahk Do Moo Duk Kwan		X		12.97%	10,000	-				-	
Western Slope Summer Music Festival										-	
Other										-	
					108,830	12,650	-	24,557		37,207	
ECONOMIC DEVELOPMENT											
Beautification Committee										-	
Cattlemen's Days		X	X	28.18%	32,300	10,000				10,000	Capital requests should be coordinated with Fairgrounds staff
Chamber of Commerce Events Coordinator										-	
Crested Butte Chamber of Commerce										-	
Gunnison Chamber of Commerce		X		7.08%	15,000	10,000				10,000	
Gunnison Main Street Program										-	
Gunnison Valley Economic Development										-	
Hospitality Guest Services										-	
Small Business Development Center										-	
Western State College Study										-	
					47,300	20,000	-	-		20,000	
TOTAL CONTRIBUTIONS					297,480	115,400	-	34,557		149,957	

Special Revenue Funds

- ◆ **Road & Bridge** - This fund is used to account for the County's share of State revenues that are legally restricted for the maintenance of highways and roads within the County's boundaries and to account for revenues restricted for highway and road purposes.
- ◆ **Human Services Fund** - This fund is used to account for the County's State, Federal, and property tax revenues that are restricted for providing social services to the residents of the County.
- ◆ **Conservation Trust Fund** - This fund is used to account for the State of Colorado Lottery funds allocated to the County for recreational uses.
- ◆ **Sales Tax Fund** - This fund is used to account for the collection of County sales tax restricted for capital expenditures.
- ◆ **Land Preservation Fund** - This fund is used to account for the re-allocation of County sales tax authorized by voters in November 1997. The use of these revenues is restricted to open space, agricultural preservation, wildlife habitat, wetland preservation, access to public lands, trails, and watershed protection in the County.
- ◆ **Public Library** - This fund is used to account for the operations of the County library.
- ◆ **Mosquito Control Fund** - This fund is used to account for the assessments of revenue and the spraying of mosquitoes within the boundaries of the assessment area.
- ◆ **Sage Grouse Fund** - This fund is used to account for expenditures concerning the preservation of the sage grouse. A special fee is collected on each incoming yard of waste at the landfill, which is transferred to the fund to provide resources for the program.
- ◆ **Risk Management Fund** - This fund is used to account for any potential risks, which are currently not covered by any of the County's various insurance policies. Resources are provided to this fund through an operating transfer from the General Fund. This fund also serves as a cost-center for the County's partially self-funded insurance program.
- ◆ **Housing Authority** - This fund is used to account for the activities of the Gunnison County Housing Authority, a component unit of the County.
- ◆ **Gunnison River Valley Local Marketing District** - This fund is used to account for the collection of a marketing and promotion tax restricted for promotion of Gunnison County's tourism opportunities.
- ◆ **Gunnison Valley Transportation Authority** - This fund is used to account for the collection of "RTA" taxes for the purpose of funding and providing mass transit and other transportation services in the County.

2008 Gunnison County Staff Proposed Budget

**GUNNISON COUNTY, COLORADO
ROAD & BRIDGE FUND
BUDGET SUMMARY
2006 - 2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
REVENUES				
Taxes	171,098	168,275	175,000	184,855
Intergovernmental Revenue	4,272,248	3,191,883	3,528,338	4,602,551
Charges for Services	54,697	76,300	80,591	64,400
Miscellaneous Revenue	29,303	69,015	166,257	48,413
Transfers from Other Funds	254,410	804,800	146,120	368,560
TOTAL REVENUES	4,781,756	4,310,273	4,096,306	5,268,779
EXPENDITURES				
Marble Bank Restoration	1,567	53,200	3,200	4,200
Construction Projects	296,949	498,950	65,424	1,464,434
Maintenance of Condition	3,069,273	2,208,823	2,338,866	2,614,936
Snow Removal	731,142	720,124	715,992	816,547
Administration	384,568	373,379	355,600	400,490
Trails	8,729	207,828	22,652	320,762
Municipalities	87,417	84,088	116,012	96,027
General Fund Admin. Svcs	84,670	91,940	91,940	42,940
TOTAL EXPENDITURES	4,664,314	4,238,332	3,709,686	5,760,336
REVENUES OVER (UNDER) EXPEND.	117,442	71,941	386,620	(491,557)
FUND BALANCE				
Beginning	684,800	398,507	802,242	1,188,862
Ending	802,242	470,448	1,188,862	697,305
Ending Fund Balance % of Total Expenditures				12.11%

**GUNNISON COUNTY, COLORADO
HUMAN SERVICES FUND
BUDGET SUMMARY
2006 - 2008**

	2006 ACTUAL	-----2007----- BUDGET	PROJECTED	2008 BUDGET
REVENUES				
General Property Taxes	254,538	253,500	253,298	253,506
Intergovernmental	985,394	1,079,175	997,880	1,220,992
Other Local Revenue	3,464	5,250	826	2,020
EBT Transactions	1,079,924	1,160,806	783,443	835,238
TOTAL REVENUES	2,323,321	2,498,731	2,035,447	2,311,756
EXPENDITURES				
Administration	867,598	1,005,257	914,493	552,786
LEAP Administration	8,433	19,138	17,566	15,926
Administration-IVD	2,609	3,500	4,473	0
Direct Assistance:				
General Assistance	3,630	3,500	100	2,000
Child Care	360	360	2,410	19,211
Colorado Works-TANF	11,915	33,073	52,084	91,246
Aid to Needy Disabled	73	0	0	0
Medicaid Transportation	6,930	8,000	9,446	20,000
Low Income Energy Assistance	10,306	10,000	9,323	10,500
LEAP Outreach	2,697	2,000	1,200	1,885
Child Welfare-Foster Care	21,579	20,050	78,599	497,490
Core Services	58,603	84,317	71,588	132,330
FEMA Grant	7,186	0	0	0
Community Services Block Grant	30,502	27,000	19,519	26,000
Child Care Grant	19,759	6,800	4,142	0
Other	26,389	32,868	13,179	20,780
EBT Transactions	1,167,659	1,242,858	836,410	921,097
TOTAL EXPENDITURES	2,246,232	2,498,721	2,034,533	2,311,251
REVENUES OVER (UNDER) EXPEND.	77,089	10	914	505
FUND BALANCE				
Beginning	182,703	231,811	259,792	260,706
Ending	259,792	231,821	260,706	261,211
Ending Fund Balance % of Total Expenditures				11.30%

**GUNNISON COUNTY, COLORADO
 CONSERVATION TRUST FUND
 BUDGET SUMMARY
 2006 - 2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
REVENUES				
Lottery Proceeds	66,533	36,000	49,000	36,000
Earnings on Investments	1,342	1,089	3,145	2,090
TOTAL REVENUES	67,875	37,089	52,145	38,090
EXPENDITURES				
Transfer to General Fund	30,774	37,100	37,100	60,000
Capital Outlay	0	0	0	0
Treasurer's Fees	665	360	560	610
TOTAL EXPENDITURES	31,439	37,460	37,660	60,610
REVENUES OVER (UNDER) EXPEND.	36,436	(371)	14,485	(22,520)
FUND BALANCE				
Beginning	662	35,855	37,098	51,583
Ending	37,098	35,484	51,583	29,063
Ending Fund Balance % of Total Expenditures				47.95%

**GUNNISON COUNTY, COLORADO
SALES TAX FUND
BUDGET SUMMARY
2006-2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
REVENUES				
Sales Tax	1,482,080	1,634,135	1,735,000	1,496,000
Earnings on Investments	15,186	14,000	3,845	3,176
Other Revenue	5,000	114,900	43,817	0
Transfer from Land Preservation	0	0	0	0
Transfer from Housing	0	78,855	0	0
State Grant	78,424	592,573	178,559	429,397
Federal Grants	0	242,498	44,883	182,695
Land Sales	0	0	0	0
Financing Proceeds	0	0	0	0
TOTAL REVENUES	1,580,691	2,676,961	2,006,104	2,111,268
EXPENDITURES				
<i>Building and Grounds</i>				
Professional Services (RTAC)	1,354	0	0	0
Professional Services	0	0	0	20,000
Rainbow Park Contribution	25,000	0	0	0
New Library Site Acquisition	2,500	0	59,302	0
New Library Site Design	0	32,500	0	0
Facilities Maint Storage Building Equipment	0	0	0	99,170
Health Care Center Equipment	13,732	207,900	200,085	0
Lease Payments (Energy Improvements Rock Creek, 202 East Georgia)	279,117	279,117	220,054	220,054
Bldg Acq/Improvements				
202 E Georgia Purchase	384,000	0	0	0
Somerset Park	30,278	44,380	24,102	0
Land	1,099	0	0	0
Business Park	86,472	716,286	14,337	690,950
202 E Georgia Improvements	2,392	20,000	51,000	0
Fairgrounds Bldg Improvements	0	0	0	120,000
Tenderfoot Construction Project	80,000	0	0	0
City of Gunnison Recreation Bldg	100,000	200,000	200,000	0
City of Gunnison West Gunnison Plan	15,810	13,940	13,940	0
Crested Butte Recreation Center	0	0	0	0
<i>Administrative (Audit, Treas. Fees)</i>	25,932	27,460	31,674	27,716
<i>Other Capital Projects</i>				
Library Preliminary Design	0	0	0	50,000
Park N Ride Transportation Study	0	0	0	15,000
Willows Capital Improvements	0	0	0	20,000
Jail	12,295	0	0	0
Gunnison Observatory	53,990	20,000	20,000	0
<i>Transfers to Other Funds:</i>				
Airport Operations	0	0	0	0
Airport Construction	0	0	0	0
Capital Expenditures	0	113,632	179,374	0
General Fund	411,671	146,728	546,728	665,892
Housing Authority	67,936	45,291	45,291	45,291
Water Fund	0	0	0	0
Internal Service Fund I	48,560	239,700	229,700	65,500
Internal Service Fund II	42,390	32,769	32,769	53,700
Road & Bridge Fund	150,000	678,950	20,270	200,000
TOTAL EXPENDITURES	1,834,530	2,818,653	1,888,626	2,293,273
REVENUES OVER (UNDER) EXPEND.	(253,839)	(141,692)	117,478	(182,005)
FUND BALANCE				
Beginning	1,015,518	544,574	761,679	879,157
Ending	761,679	402,882	879,157	697,153

Ending Fund Balance % of Total Expenditures 30.40%

**GUNNISON COUNTY, COLORADO
 LAND PRESERVATION FUND
 BUDGET SUMMARY
 2006-2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
REVENUES				
Sales Tax	289,656	295,449	326,820	327,435
Earnings on Investments	2,834	2,237	2,525	2,086
Financing Proceeds	0	0	0	0
TOTAL REVENUES	292,490	297,686	329,345	329,521
EXPENDITURES				
Land Trust Project:				
Huckeby Parcels	0	0	0	0
Legacy Project:	0	0	0	0
Conservation Easements:				
Projects	145,594	173,000	173,000	173,000
Gothic Meadow	0	0	0	0
Hollenbeck Ranch	0	0	0	0
Schofield Townsite	0	0	0	0
Legacy (Irby East)	0	0	0	0
Rozman	0	0	0	0
Debt Service	165,227	165,228	165,228	165,227
Transfer to Road & Bridge	0	0	0	30,000
Transfer to Sales Tax	0	0	0	0
TOTAL EXPENDITURES	310,821	338,228	338,228	368,227
REVENUES OVER (UNDER) EXPEND.	(18,331)	(40,542)	(8,883)	(38,706)
FUND BALANCE				
Beginning	253,098	206,236	234,767	225,884
Ending	234,767	165,694	225,884	187,178
Ending Fund Balance % of Total Expenditures				50.83%

**GUNNISON COUNTY, COLORADO
LIBRARY FUND
BUDGET SUMMARY
2006 - 2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
REVENUES				
Operating	553,345	606,472	609,024	656,480
Memorial & Endowment	22,809	12,432	15,068	12,050
Capital Improvements	1,072	882	1,368	77,831
Literacy Action	88,022	97,041	120,250	119,130
TOTAL REVENUES	665,249	716,827	745,710	865,491
EXPENDITURES				
Operating-Gunnison Library	361,973	401,765	436,944	421,545
Operating-Crested Butte Branch	194,978	206,320	202,355	222,821
Memorial & Endowment	15,505	12,000	12,300	12,500
Capital Improvement	0	0	0	107,663
Literacy Action	88,022	103,758	119,384	123,198
TOTAL EXPENDITURES	660,480	723,844	770,983	887,727
REVENUES OVER (UNDER) EXPEND.	4,769	(7,016)	(25,273)	(22,236)
FUND BALANCE				
Beginning	134,594	136,101	139,363	114,090
Ending	139,363	129,085	114,090	91,854
Ending Fund Balance % of Total Expenditures				10.35%
ENDING FUND BALANCE ANALYSIS				
Unreserved Fund Balance	85,854	83,355	56,445	64,491
Capital Improvements	27,182	27,832	28,550	(1,282)
Memorials & Endowments	26,327	17,898	29,095	28,645
Total Ending Fund Balance	139,363	129,085	114,090	91,854
Restricted Deposits:				
Crested Butte Memorials & Donations	4,590	8,879	4,590	4,590
Literacy Action Program	52,021	37,774	52,887	48,819
Total Ending Fund Balance and Deposits	195,974	175,738	171,567	145,263
Ending Fund Balance and Deposits % of Total Expenditures				16.36%

**GUNNISON COUNTY, COLORADO
 MOSQUITO CONTROL DISTRICT
 BUDGET SUMMARY
 2006 - 2008**

	2007 ACTUAL	-----2007----- BUDGET	PROJECTED	2008 BUDGET
REVENUES				
Assessments	53,344	50,662	50,662	51,895
Interest & Penalties	357	265	265	300
City of Gunnison	12,999	12,732	12,732	13,049
Transfer from General Fund	12,999	12,732	12,732	13,049
TOTAL REVENUES	79,699	76,391	76,391	78,293
EXPENDITURES				
Professional services	74,463	72,750	72,750	74,569
Administrative costs	2,021	2,139	2,139	2,604
Transfer to General Fund	1,390	1,500	1,500	1,120
TOTAL EXPENDITURES	77,874	76,389	76,389	78,293
REVENUES OVER (UNDER) EXPEND.	1,825	2	2	0
FUND BALANCE				
Beginning	15,556	15,890	17,381	17,383
Ending	17,381	15,892	17,383	17,383
Ending Fund Balance % of Total Expenditures				22.20%

**GUNNISON COUNTY, COLORADO
SAGE GROUSE TRUST FUND
BUDGET SUMMARY
2006-2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
REVENUES				
Transfer from Solid Waste Fund	53,497	37,000	56,447	47,980
Other Revenue	2,500	0	0	0
TOTAL REVENUES	55,997	37,000	56,447	47,980
EXPENDITURES				
Sage Grouse Expenditures	112,767	115,825	10,885	59,825
Allocate to General Fund	25,000	25,000	25,000	25,000
TOTAL EXPENDITURES	137,768	140,825	35,885	84,825
REVENUES OVER (UNDER) EXPEND.	(81,771)	(103,825)	20,562	(36,845)
FUND BALANCE				
Beginning	249,030	164,519	167,259	187,821
Ending	167,259	60,694	187,821	150,976
Ending Fund Balance % of Total Expenditures				177.99%

**GUNNISON COUNTY, COLORADO
RISK MANAGEMENT FUND
BUDGET SUMMARY
2006 - 2008**

	2006 ACTUAL	-----2007-----		2008 BUDGET
		BUDGET	PROJECTED	
REVENUES				
CAPP Self-funded Insurance Cont.	31,231	33,319	34,241	112,502
Insurance Proceeds	0	0	3,382	0
Transfer from General Fund	40,691	39,432	39,432	36,527
Earnings on Investments	4,044	3,035	3,797	3,136
TOTAL REVENUES	75,968	75,786	80,852	152,165
EXPENDITURES				
Self Funded CAPP Claim Costs	40,878	40,000	46,912	54,297
Professional Services	30,213	50,000	70,941	50,000
Treasurer's Fees	470	430	300	400
TOTAL EXPENDITURES	71,562	90,430	118,153	104,697
REVENUES OVER (UNDER) EXPEND.	4,406	(14,644)	(37,301)	47,468
FUND BALANCE				
Beginning	109,712	79,860	114,118	76,817
Ending	114,118	65,216	76,817	124,285
Ending Fund Balance % of Total Expenditures				118.71%

**GUNNISON COUNTY, COLORADO
GUNNISON COUNTY HOUSING AUTHORITY
BUDGET SUMMARY
2006 - 2008**

	2006	-----2007-----		2008
	ACTUAL	BUDGET	PROJECTED	BUDGET
REVENUES				
Section 8 Admin. Fees	16,334	17,308	18,461	18,481
Management Fee-Mtn. View	8,263	8,595	9,072	9,100
Bookkeeping Fee-Mtn. View	4,785	4,739	4,830	4,921
Municipalities	50,188	60,000	45,000	45,000
Emergency Shelter Grant	4,900	15,000	7,877	0
CARHOF Grant-MSHB	0	4,000	4,000	4,000
CARHOF Grant	345	3,500	3,062	3,500
MSHB Grant	88,920	187,000	40,402	135,000
CHFA Homebuyers	499	0	0	0
Rural Dedvelopment Grant	26,874	43,000	73,126	0
Housing Symposium	0	0	0	0
Workforce Impact Fees	260,773	600,000	250,300	279,376
Sale of Lots	0	82,855	18,257	270,000
Development Resource Revenue	0	0	163,143	369,500
Other Revenue	23,163	24,356	19,145	42,254
Transfer from General Fund	45,180	25,000	25,000	25,000
Transfer from Sales Tax	67,936	45,291	45,291	45,291
Gunnison Hospital Trustees	36,488	36,448	36,488	36,488
TOTAL REVENUES	634,648	1,157,092	763,454	1,287,911
EXPENDITURES				
Administration				
Personal Services	120,967	82,736	89,328	92,532
Supplies & Materials	5,848	4,873	4,838	5,000
Purchased Services	57,909	151,151	67,334	103,522
Capital Outlay	0	900	0	0
Homebuyer Grants	35,720	40,772	37,035	0
Essential Housing				
Administration	15,326	90,332	71,308	60,953
Programming	0	510,000	0	210,423
MSHB Grant	179,525	165,216	98,164	135,000
Pitchfork Development	5,944	5,869	15,032	5,657
Development Resource	105,109	45,291	292,366	678,955
Paradise Park	0	0	0	0
Emergency Shelter Grant	2,326	18,171	12,048	0
Assisted Living Mortgage Payments	36,488	36,488	36,488	36,488
TOTAL EXPENDITURES	565,162	1,151,799	723,941	1,328,530
REVENUES OVER (UNDER) EXPEND.	69,485	5,293	39,513	(40,619)
FUND BALANCE				
Beginning	14,206	251,018	83,691	123,204
Ending	83,691	256,311	123,204	82,585

**GUNNISON COUNTY, COLORADO
 GUNNISON COUNTY HOUSING AUTHORITY
 BUDGET SUMMARY
 2006 - 2008**

	2006	-----2007-----		2008
	ACTUAL	BUDGET	PROJECTED	BUDGET
<hr/>				
Ending Fund Balance % of Total Expenditures				6.22%

ENDING AVAILABLE RESOURCES ANALYSIS

Unreserved Available Resources	(161,766)	7,654	(175,695)	(165,251)
Restricted for Essential Housing	245,447	248,647	298,889	247,826
Assisted Living	10	10	10	10
<hr/>				
TOTAL ENDING AVAIL.RESOURCES	83,691	256,311	123,204	82,585
<hr/> <hr/>				

**GUNNISON COUNTY, COLORADO
GUNNISON RIVER VALLEY LOCAL MARKETING DISTRICT
BUDGET SUMMARY
2006 - 2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
REVENUES				
Marketing & Promotion Tax	1,020,820	900,000	1,010,000	1,000,000
Admission Tax-Mt. Crested Butte	250,000	250,000	275,000	250,000
Earnings on Investments	8,697	6,800	14,027	11,586
DOT Grant	0	0	0	0
Financing Proceeds	0	2,080	0	0
TOTAL REVENUES	1,279,517	1,158,880	1,299,027	1,261,586
EXPENDITURES				
Contracted Services	1,050,000	1,050,000	1,075,000	1,075,000
Transfer to General Fund	14,000	7,670	7,670	18,190
Other	24,371	29,679	38,670	34,014
TOTAL EXPENDITURES	1,088,371	1,087,349	1,121,340	1,127,204
REVENUES OVER (UNDER) EXPEND.	191,145	71,531	177,687	134,382
FUND BALANCE				
Beginning	(42,197)	19,872	148,949	326,636
Ending	148,949	91,403	326,636	461,018
Ending Fund Balance % of Total Expenditures				40.90%

**GUNNISON COUNTY, COLORADO
GUNNISON VALLEY TRANSPORTATION AUTHORITY
BUDGET SUMMARY
2006 - 2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
REVENUES				
Sales Tax	1,283,222	1,260,000	1,296,000	1,296,000
Sales Tax-Clerk	10,727	9,000	9,000	9,000
Grant Revenue	0	993,000	858,000	530,558
Earnings on Investments	20,923	15,000	31,155	25,733
Other Revenue	124	0	0	29,500
Financing Proceeds	0	0	0	0
TOTAL REVENUES	1,314,995	2,277,000	2,194,155	1,890,791
EXPENDITURES				
Administration	236,004	191,500	194,124	238,445
Airline Guarantees	512,775	750,000	750,000	781,500
Ground Transportation	90,944	160,000	170,000	590,000
Capital Outlay	0	1,270,000	1,075,000	300,000
Transfer to General Fund	14,000	5,600	5,600	12,310
TAN Repayment	0	0	0	0
TOTAL EXPENDITURES	853,724	2,377,100	2,194,724	1,922,255
REVENUES OVER (UNDER) EXPEND.	461,271	(100,100)	(569)	(31,464)
FUND BALANCE				
Beginning	431,129	809,628	892,400	891,831
Ending	892,400	709,528	891,831	860,367
Ending Fund Balance % of total Expenditures				44.76%

Capital Project Funds

- ◆ **Airport Construction Fund** - This fund is used to account for Federal and State grants, passenger facility charges, and local revenue sources to be used for the development and expansion of the County Airport.
- ◆ **Capital Expenditures Fund** - This fund is used to account for any capital projects.

2008 Gunnison County Staff Proposed Budget

**GUNNISON COUNTY, COLORADO
AIRPORT CONSTRUCTION FUND
BUDGET SUMMARY
2006 - 2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
REVENUES				
FAA Grant	667,866	3,773,135	4,028,570	1,000,000
State Impact Assistance Grant	0	0	0	0
State Division of Aeronautics Grant	88,300	250,000	646,217	100,000
SIB Loans	557,095	0	0	0
Passenger Facility Charges	161,061	120,000	160,000	130,000
Earnings on Investments	13,422	1,800	14,527	11,999
Other Revenue	0	500,000	500,000	0
Transfer from Airport Operations	100,000	25,000	0	0
Transfer from Sales Tax	0	0	0	0
TOTAL REVENUES	1,587,744	4,669,935	5,349,314	1,241,999
EXPENDITURES				
Debt Repayment	94,689	163,375	163,375	163,375
Construction	64,662	0	0	0
Wildlife Hazard Assessment	42,750	0	0	0
Wildlife Management	0	73,684	0	0
Taxiway Rehab/GA Ramp	507,247	4,579,438	4,712,180	0
Master Plan	59,561	0	0	0
GA Development	1,500	0	0	0
Runway Resurface	41,728	0	6,000	0
ARFF/SRE Bldg	4,409	0	0	0
SRE Broom	557,095	0	0	0
Deice Pad and Drain, Rotating Beacon, Com. Apron	0	0	55,000	1,213,203
TOTAL EXPENDITURES	1,373,641	4,816,497	4,936,555	1,376,578
REVENUES OVER (UNDER) EXPEND.	214,103	(146,562)	412,759	(134,579)
FUND BALANCE				
Beginning	18,932	240,041	233,035	645,794
Ending	233,035	93,479	645,794	511,215
Ending Fund Balance % of Total Expenditures				37.14%
ENDING FUND BALANCE ANALYSIS				
Unreserved Fund Balance	186,310	93,479	645,794	511,215
Reserved Fund Balance - PFC	46,725	0	0	0
Total Ending Fund Balance	233,035	93,479	645,794	511,215

**GUNNISON COUNTY, COLORADO
CAPITAL EXPENDITURES FUND
BUDGET SUMMARY
2006 - 2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
REVENUES				
CDBG-Tenderfoot	410,000	0	0	0
Tenderfoot Passthrough	749,920	0	0	0
Tenderfoot USDA	850,000	0	0	0
GOCO Grant-Grandstands	0	0	200,000	0
Powerline Burial	7,500	0	758,125	0
City of Gunnison	0	0	0	0
DOE Grant Funding-UMTRA Water	398,908	551,759	496,062	216,141
Impact Assistance Funding R&B Shop	5,521	492,758	0	0
Impact Assistance Funding Bus. Park	0	0	0	0
Impact Assistance Funding DTR	451,996	0	493,639	504,505
DOJ Grant Passthrough	0	0	0	0
DOLA Grant	0	0	0	0
Earnings on Investments	10,019	896	26,000	1,000
Transfer from Sales Tax	0	113,632	179,374	0
Homeland Security Grant	258,731	387,882	696,890	332,620
LETPP Grant	82,580	532,732	682,512	409,498
Citizen's Corps Grant	102	12,775	16,898	0
DOJ Remainder	0	0	0	0
CR 265 Improvements	160,476	0	0	0
Donations - Grandstands	0	0	12,553	0
Financing Proceeds - Jail	0	0	0	0
Non-Grant Other Revenue	35,710	0	0	0
TOTAL REVENUES	3,421,463	2,092,434	3,562,053	1,463,764
EXPENDITURES				
Tenderfoot Construction	2,009,920	0	0	0
DTR System, Emergency Services	451,996	0	493,639	504,505
Powerline Burial	7,500	0	900,000	0
State Homeland Security Grant 2004	0	0	746	0
State Homeland Security Grant 2005	235,421	0	172,784	0
State Homeland Security 2005 - Other	35,710	0	0	0
State Homeland Security Grant 2006	23,311	387,882	492,293	0
State Homeland Security Grant 2007	0	0	31,813	332,620
LETPP Grant 2005	42,148	0	0	0
LETPP Grant 2006	40,432	533,506	669,878	0
LETPP Grant 2007	0	0	12,634	409,498
Citizen's Corps	102	12,775	16,898	0
Dos Rios Water Institutional Controls	398,907	490,758	496,063	216,141
West Elk Byway	274	0	0	0
R&B Shop Relocation	5,521	680,390	0	0
Business Park Infrastructure	0	0	0	0
CR 265 Improvements	160,476	0	0	0
Grandstand Replacement	0	0	251,927	0
New Jail Construction	0	0	0	0
TOTAL EXPENDITURES	3,411,718	2,105,311	3,538,675	1,462,764
REVENUES OVER (UNDER) EXPEND.	9,745	(12,877)	23,378	1,000
FUND BALANCE				
Beginning	13,110	16,184	22,855	46,233
Ending	22,855	3,307	46,233	47,233
Ending Fund Balance % of Total Expenditures				3.23%

Enterprise Funds

- ◆ **Airport Operations Fund** - This fund is used to account for the operations of the Gunnison County Airport.
- ◆ **Sewer District Fund** - This fund is used to account for the operations of sewer facilities operated by the County in unincorporated areas of the County.
- ◆ **Water District Fund** - This fund is used to account for the operations of the Dos Rios Water System.
- ◆ **Solid Waste Fund** - This fund is used to account for the operations of the County Landfill and Recycling Center.
- ◆ **Public Hospital Fund** - This fund is used to account for the activities of the Gunnison Valley Hospital and of the Gunnison Health Care Center, a component unit of the County.
- ◆ **Senior Housing Fund** - This fund is used to account for the activities of the Mountain View Apartments, a senior housing project administered by the Gunnison County Housing Authority.
- ◆ **Palisade Assisted Living Fund** - This fund is used to account for the activities of the Willows Assisted Living Center.

2008 Gunnison County Staff Proposed Budget

**GUNNISON COUNTY, COLORADO
AIRPORT OPERATIONS FUND
BUDGET SUMMARY
2006 - 2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
REVENUES				
Airline Fees	345,458	309,691	312,662	260,081
High Altitude Testing	17,559	0	88,000	0
Terminal Rent	214,314	221,488	221,488	212,595
Ground Transportation Fees	202,566	212,301	212,301	215,351
Parking Fees/Fines	89,523	62,839	84,000	54,705
FBO Rent/Fees	62,427	64,165	64,760	65,900
Aviation Fuel Tax	31,646	23,066	29,300	22,999
Other Revenue	122,538	78,097	101,040	84,569
Transfer from Sales Tax	0	0	0	0
Transfer from ISF-I	0	0	13,798	0
TOTAL REVENUES	1,086,034	971,647	1,127,349	916,200
EXPENDITURES				
Administration	277,222	360,247	341,243	369,525
Terminal Operations	164,244	251,400	221,947	217,192
Runway & Grounds Maintenance	125,138	228,275	382,751	193,105
Snow Removal	79,259	71,564	52,400	74,942
ARFF	94,719	132,737	203,456	120,056
Security	55,363	51,900	54,338	85,267
Operating Transfers:				
General Fund Administration	61,550	64,490	64,490	66,340
Road & Bridge Administration	0	0	0	16,630
Airport Construction Fund	100,000	25,000	0	0
TOTAL EXPENDITURES	957,491	1,185,613	1,320,625	1,143,057
REVENUES OVER (UNDER) EXPEND.	128,543	(213,966)	(193,276)	(226,857)
AVAILABLE RESOURCES				
Beginning	581,705	563,188	710,248	516,972
Ending	710,248	349,222	516,972	290,115
Ending Available Resources % of Total Expenditures				25.38%
ENDING AVAILABLE RESOURCES ANALYSIS				
Unreserved Available Resources	710,248	349,222	516,972	235,115
Equipment Replacement Fund	0	0	0	5,000
PW Land Acquisition Fund	0	0	0	50,000
Total Ending Available Resources	710,248	349,222	516,972	290,115

**GUNNISON COUNTY, COLORADO
SEWER DISTRICT FUND
BUDGET SUMMARY
2006 - 2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
REVENUES				
Dos Rios Division	177,549	175,600	174,390	173,810
Somerset Division	7,937	7,910	7,621	8,010
Antelope Hills Division	47,319	48,740	42,960	42,990
North Gunnison Division	826,957	508,090	212,662	215,140
TOTAL REVENUES	1,059,765	740,340	437,633	439,950
EXPENDITURES				
Dos Rios Division	113,193	159,338	177,105	183,011
Somerset Division	4,825	5,993	8,843	6,232
Antelope Hills Division	31,501	42,473	37,801	37,746
North Gunnison Division	217,050	202,467	211,510	209,195
N. Gunnison Const.-Phase I & II	83,420	320,656	-	-
N. Gunnison Const.-Phase III	-	-	-	-
TOTAL EXPENDITURES	449,987	730,927	435,259	436,184
REVENUES OVER (UNDER) EXPEND.	609,778	9,413	2,374	3,766
AVAILABLE RESOURCES				
Beginning	18,114	701,953	627,892	630,266
Ending	627,892	711,366	630,266	634,032
Ending Available Resources % of Total Expenditures				145.36%
ENDING AVAILABLE RESOURCES ANALYSIS				
Dos Rios Division	539,684	546,101	536,969	527,768
Somerset Division	23,958	23,529	22,736	24,514
Antelope Hills Division	148,971	153,406	154,130	159,374
North Gunnison Division	(84,721)	(11,670)	(83,569)	(77,624)
TOTAL AVAIL. RESOURCES	627,892	711,366	630,266	634,032

**GUNNISON COUNTY, COLORADO
WATER DISTRICT FUND
BUDGET SUMMARY
2006 - 2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
REVENUES				
User Fees	196,123	192,630	203,000	194,900
Availability Fees	6,078	4,640	5,092	4,720
Contributions from Customers	25,000	12,500	0	5,000
Other Revenue	1,186	400	1,522	400
Grant Revenue	0	40,000	0	40,000
Somerset Water	5,136	8,024	8,024	8,024
Financing Proceeds	0	0	0	0
Transfer from Sales Tax	0	0	0	0
Transfer from Sewer Fund	13,380	12,762	12,762	16,265
TOTAL REVENUES	246,908	270,956	230,400	269,309
EXPENDITURES				
Operating Expenses	122,765	159,371	121,359	165,638
Capital Outlay	12,674	140,000	70,275	84,500
Somerset Water	7,968	8,024	8,024	8,024
Transfer to General Fund	8,470	7,910	7,910	2,290
Transfer to Road and Bridge	14,300	16,710	16,710	12,650
TOTAL EXPENDITURES	166,177	332,015	224,278	273,102
REVENUES OVER (UNDER) EXPEND.	80,731	(61,059)	6,122	(3,793)
AVAILABLE RESOURCES				
Beginning	340,483	405,988	421,214	427,336
Ending	421,214	344,929	427,336	423,543
Ending Available Resources % of Total Expenditures				155.09%

**GUNNISON COUNTY, COLORADO
SOLID WASTE FUND
BUDGET SUMMARY
2006 - 2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED	2008 BUDGET
REVENUES			
LANDFILL			
Disposal Fees	371,519	260,000	328,760
Closure Cost Surcharge	24,079	21,000	21,596
Construction Surcharge	93,095	65,000	83,494
Sage Grouse Mitigation Surcharge	53,497	37,000	47,980
Earnings on Investments	56,824	42,060	75,055
Interest Charges	1,508	1,000	1,000
Other Revenue	1,174	500	500
Total Landfill Revenues	601,696	426,560	558,385
RECYCLING			
Recycling Surcharge	121,344	84,500	108,838
Recycled Material Sales	123,355	90,000	90,000
Total Recycling Revenues	244,699	174,500	198,838
TOTAL REVENUES	846,395	601,060	757,223
EXPENDITURES			
LANDFILL			
Operations	275,296	328,673	405,251
Construction Reserve	10,141	163,746	0
Closure Reserve	2,783	103,418	0
Capital Outlay	0	2,500	2,500
Transfer to General Fund	5,230	4,620	6,090
Transfer to Road & Bridge Fund	8,850	13,270	17,620
Transfer to Sage Grouse Trust Fund	53,497	37,000	47,980
Total Landfill Expend.	355,797	653,227	479,441
RECYCLING			
Operations	136,885	155,839	178,484
Capital Outlay	2,472	1,000	181,600
Transfer to General Fund	3,150	2,730	3,100
Transfer to Road & Bridge Fund	8,820	13,220	17,620
Total Recycling Expend.	151,327	172,789	380,804
TOTAL EXPENDITURES	507,129	826,016	860,245
REVENUES OVER (UNDER) EXPEND.	339,266	(224,956)	(103,022)
AVAILABLE RESOURCES			
Beginning	1,272,249	1,573,045	1,841,387
Ending	1,611,515	1,348,089	1,738,365
Ending Available Resources % of Total Expenditures			202.08%
ENDING AVAILABLE RESOURCES ANALYSIS			
Unreserved Available Resources	417,034	396,786	321,097
Landfill Closure Reserve	653,521	547,121	698,391
Construction Reserve	540,960	404,182	718,877
TOTAL ENDING AVAIL.RESOURCES	1,611,515	1,348,089	1,738,365

**GUNNISON COUNTY, COLORADO
PUBLIC HOSPITAL FUND
BUDGET SUMMARY
2006 - 2007**

	2006 ACTUAL	-----2007----- BUDGET* PROJECTED		2008 BUDGET
REVENUES				
GUNNISON VALLEY HOSPITAL				
Operating Revenue				
Net patient service revenue	15,920,940	15,926,619	16,839,496	18,187,781
Other operating revenue	167,251	183,641	208,293	187,833
Non-operating revenue	346,788	295,891	373,309	316,091
Property taxes	0	0	0	0
Financing proceeds	0	0	0	0
Total GVH Revenues	16,434,979	16,406,151	17,421,098	18,691,705
GUNNISON HEALTH CARE CENTER				
Net long-term care revenue	2,876,371	3,106,813	3,458,893	3,829,957
Other operating revenue	375,628	44,005	61,251	85,000
Earnings on Investments	19,023	19,674	20,868	20,000
Property taxes	432,590	463,525	463,237	492,589
Financing proceeds	0			
Total GHCC Revenues	3,703,612	3,634,017	4,004,249	4,427,546
TOTAL REVENUES	20,138,591	20,040,168	21,425,347	23,119,251
EXPENDITURES				
GUNNISON VALLEY HOSPITAL				
Operating Expenditures	15,330,038	15,538,826	16,702,285	18,063,341
Debt service	349,780	369,345	369,345	267,500
Capital outlay: Equipment	0	765,634	450,000	1,495,000
Non-operating	412,819	380,270	383,289	351,947
Total GVH Expenditures	16,092,637	17,054,075	17,904,919	20,177,788
GUNNISON HEALTH CARE CENTER				
Salaries, wages and benefits	3,815,114	3,672,553	3,912,890	4,148,939
Debt service	86,470	88,800	72,287	80,190
Total GHCC Expenditures	3,901,584	3,761,353	3,985,177	4,229,129
TOTAL EXPENDITURES	19,994,221	20,815,428	21,890,096	24,406,917
REVENUES OVER (UNDER) EXPEND.	144,370	(775,260)	(464,749)	(1,287,666)
AVAILABLE RESOURCES - including Restricted Funds				
Beginning	7,054,905	7,322,468	7,199,275	6,734,526
Ending	7,199,275	6,547,208	6,734,526	5,446,860

Ending Available Resources % of Total Expenditures 22.32%

* As Amended

GUNNISON COUNTY, COLORADO
GUNNISON SENIOR HOUSING
BUDGET SUMMARY
2006 - 2008

	2006	-----2007-----		2008
	ACTUAL	BUDGET	PROJECTED	BUDGET
REVENUES				
Tenant Payments	86,583	62,700	89,189	90,668
Assistance Payments	103,319	128,024	100,916	103,686
Vacancies	(12,063)	(3,658)	(11,106)	(11,440)
Investment Income	8,427	7,680	9,093	9,446
Debt Proceeds	0	0	0	0
Other Revenue	4,577	1,060	45,163	51,500
TOTAL REVENUES	190,843	195,806	233,255	243,860
EXPENDITURES				
Personal Services	37,627	65,487	41,236	56,960
Supplies & Materials	9,676	8,555	14,537	39,350
Purchased Services	73,979	102,235	80,912	85,510
Capital Outlay	6,431	12,600	19,893	12,000
Financing Expenses	0	0	0	0
Mortgage Payments	77,107	39,671	48,993	48,993
TOTAL EXPENDITURES	204,820	228,548	205,571	242,813
REVENUES OVER (UNDER) EXPEND.	(13,977)	(32,742)	27,684	1,047
AVAILABLE RESOURCES				
Beginning	443,663	448,417	429,686	457,370
Ending	429,686	415,675	457,370	458,417
ENDING FUND BALANCE ANALYSIS				
Unreserved Fund Balance	29,482	131,061	57,166	58,213
Reserved Fund Balance -				
Replacement Reserve Balance	400,204	284,614	400,204	400,204
Total Ending Fund Balance	429,686	415,675	457,370	458,417
Ending Fund Balance % of Total Expenditures				188.79%

Internal Service Funds

- ◆ **Internal Service Fund I** - This fund is used to account for the rental of motor vehicles, heavy equipment and to account for the usage of gravel and other materials used in construction and maintenance. The fund charges for rentals and material usage to other County funds and departments.
- ◆ **Internal Service Fund II** - This fund is used to account for data processing, telephone, mapping, photocopy, and postage services provided to other County funds and departments and to other government agencies on a cost-reimbursement basis.
- ◆ **Internal Service Fund III** - This fund is used to account for self-funded unemployment charges to other County funds and departments. This fund is also used for partially self-funded health insurance coverage costs.

**GUNNISON COUNTY, COLORADO
INTERNAL SERVICE FUND I
BUDGET SUMMARY
2006 - 2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
REVENUES				
Equipment Rent	1,505,750	1,331,701	1,363,906	1,340,288
Material & Gravel Sales	84,007	328,400	288,258	341,400
Other Revenue	11,271	6,100	5,930	5,600
Transfer from Sales Tax	48,560	239,700	229,700	65,500
Sale of Assets	113,923	10,000	63,500	45,000
Grant Revenue	399,261	0	180,000	132,000
TOTAL REVENUES	2,162,770	1,915,901	2,131,294	1,929,788
EXPENDITURES				
Administration	15,113	21,236	19,876	21,542
County Shop	1,126,062	1,200,468	1,175,957	1,294,828
Materials	84,006	315,400	275,258	328,400
Gravel Pit Maintenance	0	60,828	39,309	45,444
Property & Equipment Purchases	550,659	436,924	730,599	404,607
Equipment Lease Payments	130,487	128,733	128,733	91,975
Transfer to General Fund	23,111	25,420	25,420	19,680
Transfer to Road & Bridge	38,400	44,860	44,860	46,560
Transfer to ISF-II	0	0	30,000	0
TOTAL EXPENDITURES	1,967,844	2,233,870	2,470,012	2,253,036
REVENUES OVER (UNDER) EXPEND.	194,926	(317,968)	(338,718)	(323,248)
AVAILABLE RESOURCES				
Beginning	1,719,340	1,565,564	1,914,266	1,575,548
Ending	1,914,266	1,247,596	1,575,548	1,252,300
Ending Available Resources % of Total Expenditures				55.58%
ENDING AVAILABLE RESOURCES ANALYSIS				
*Net Liquid Resources	1,268,223	647,596	975,548	652,300
Inventory and Prepaid Expenses	646,043	600,000	600,000	600,000
Total Ending Avail. Resources	1,914,266	1,247,596	1,575,548	1,252,300

*Net liquid resources = cash - current liabilities

**GUNNISON COUNTY, COLORADO
ISF II - TECHNOLOGY FUND
BUDGET SUMMARY
2006 - 2008**

	2006 ACTUAL	-----2007----- BUDGET PROJECTED		2008 BUDGET
REVENUES				
Data Processing	280,854	353,944	353,944	333,260
Mapping	174,130	193,315	193,315	195,714
Telephone System	57,012	64,119	64,119	52,440
Photocopy/Postage	72,450	81,496	74,987	82,120
Transfer from General Fund	0	0	0	15,465
Transfer from Sales Tax	42,390	32,769	32,769	53,700
Transfer from ISF-I	0	0	30,000	0
TOTAL REVENUES	626,836	725,643	749,134	732,699
EXPENDITURES				
Data Processing	290,551	378,708	487,192	516,990
Mapping	148,076	208,315	200,779	195,714
Telephone System	64,352	62,541	36,929	44,925
Photocopy/Postage	73,879	86,452	82,758	85,216
TOTAL EXPENDITURES	576,856	736,016	807,658	842,845
REVENUES OVER (UNDER) EXPEND.	49,980	(10,373)	(58,524)	(110,146)
AVAILABLE RESOURCES				
Beginning	179,629	139,673	229,609	171,085
Ending	229,609	129,300	171,085	60,939
Ending Available Resources % of Total Expenditures				7.23%
<u>ENDING AVAILABLE RESOURCES ANALYSIS</u>				
Mapping	20,960	950	13,496	13,496
Information Technology	208,649	128,350	157,589	47,443
Total Ending Available Resources	229,609	129,300	171,085	60,939

GUNNISON COUNTY, COLORADO
ISF-III
BUDGET SUMMARY
2006 - 2008

	2006	-----2007-----		2008
	ACTUAL	BUDGET	PROJECTED	BUDGET
REVENUES				
Unemployment Contributions	11,931	13,197	12,710	13,691
Employee Assistance Contributions	4,493	4,900	4,599	4,800
Health Insurance Contributions	1,249,350	1,264,576	1,366,758	1,403,592
COBRA Contributions	463	5,000	14,899	10,500
Earnings on investments	44,887	50,000	65,990	50,000
Refund of Expenditures	54,683	30,000	2,296	30,000
Other Revenue	316	0	0	0
TOTAL REVENUES	1,366,122	1,367,673	1,467,252	1,512,583
EXPENDITURES				
Salaries	12,678	13,027	13,019	13,997
Administration	1,216	920	1,758	1,515
Unemployment Benefits	9,680	9,800	0	9,800
Admin Fees	40,243	41,310	42,852	44,730
Stop Loss Premiums	247,572	252,718	249,022	314,336
Life Insurance Premiums	7,234	5,992	22,468	25,532
Health Insurance Claims	796,157	975,918	945,940	1,040,535
Employee Assistance Premiums	4,493	4,900	4,584	4,800
TOTAL EXPENDITURES	1,119,274	1,304,585	1,279,643	1,455,245
REVENUES OVER (UNDER) EXPEND.	246,848	63,088	187,609	57,338
AVAILABLE RESOURCES				
Beginning	891,142	1,160,393	1,137,990	1,325,599
Ending	1,137,990	1,223,481	1,325,599	1,382,937

Ending Available Resources % of Total Expenditures 95.03%

ENDING AVAILABLE RESOURCES ANALYSIS

Unemployment	70,425	61,759	87,490	141,381
Health Insurance	1,067,565	1,161,722	1,238,109	1,241,556
Employee Assistance Program	0	0	0	0
TOTAL ENDING AVAILABLE RESOURCES	1,137,990	1,223,481	1,325,599	1,382,937