



2010
PROPOSED BUDGET
SUMMARY

Table of Contents

2010 Proposed Budget Summary– Gunnison County, Colorado

	<u>Page</u>
Consolidated Budget Summary	2
General Fund:	
Budget Summary.....	4
Special Revenue Funds:	
Road & Bridge Fund Budget Summary	7
Human Services Fund Budget Summary	8
Conservation Trust Fund Budget Summary	9
Sales Tax Fund Budget Summary.....	10
Land Preservation Fund Budget Summary.....	11
Library Fund Budget Summary	12
Mosquito Control Budget Summary	13
Sage Grouse Trust Fund Budget Summary.....	14
Risk Management Fund Budget Summary	15
Gunnison County Housing Authority	16
Gunnison River Valley Local Marketing District Budget Summary	17
Gunnison Valley Transportation Authority Budget Summary.....	18
Fiduciary Funds:	
Public Health Agency Fund Budget Summary	20
Capital Projects Funds:	
Airport Construction Fund Budget Summary.....	22
Capital Expenditures Fund Budget Summary.....	23
Enterprise Funds:	
Airport Operations Fund Budget Summary	25
Sewer District Fund Budget Summary	26
Water District Fund Budget Summary	27
Solid Waste Fund Budget Summary	28
Public Hospital Fund Budget Summary.....	29
Gunnison Senior Housing Fund Budget Summary	30
Internal Service Funds:	
Internal Service Fund I – County Shop Fund Budget Summary.....	32
Internal Service Fund II – Technology Fund Budget Summary.....	33
Internal Service Fund III – Health Insurance Fund Budget Summary.....	34

GUNNISON COUNTY, COLORADO 2010 CONSOLIDATED BUDGET SUMMARY

FUND	2010 BEGINNING BALANCE	ESTIMATED REVENUES	INTERFUND TRANSFERS	2010 AVAILABLE RESOURCES	NET BUDGETED EXPENDITURES	INTERFUND TRANSFERS	2010 TOTAL APPROPRI- ATIONS	2010 ENDING BALANCE
GENERAL FUND	5,508,337	10,712,667	1,378,049	17,599,053	11,627,119	606,491	12,233,610	5,365,443
SPECIAL REVENUE FUNDS:								
Road and Bridge	3,657,091	5,942,668	139,972	9,739,731	6,926,418	439,748	7,366,166	2,373,565
Human Services	226,170	3,319,356	0	3,545,526	3,264,384	119,270	3,383,654	161,872
Conservation Trust	61,966	40,904	0	102,870	425	94,000	94,425	8,445
Sales Tax	827,098	1,487,727	0	2,314,825	454,839	1,234,007	1,688,846	625,979
Land Preservation Fund	415,560	315,093	0	730,653	465,307	0	465,307	265,346
Library	0	0	0	0	0	0	0	0
Mosquito Control District	21,812	67,996	13,599	103,407	80,551	1,044	81,595	21,812
Sage Grouse Trust	259,945	0	45,927	305,872	0	75,000	75,000	230,872
Risk Management	189,730	123,750	55,460	368,940	116,650	0	116,650	252,290
Gunnison County Housing Authority	26,119	583,445	427,354	1,036,918	947,657	67,656	1,015,313	21,605
Gunnison River Valley Local Marketing District	475,946	977,982	0	1,453,928	1,105,058	21,600	1,126,658	327,270
Gunnison Valley Transportation Authority	246,427	1,835,109	0	2,081,536	1,898,072	26,256	1,924,328	157,208
FIDUCIARY FUNDS:								
Public Health Agency	0	458,635	155,369	614,004	614,004	0	614,004	0
CAPITAL PROJECTS FUNDS:								
Airport Construction	137,571	1,127,296	0	1,264,867	1,212,255	0	1,212,255	52,612
Capital Expenditures	240,419	1,219,993	415,686	1,876,097	1,370,264	7,317	1,377,581	498,516
ENTERPRISE FUNDS:								
Airport Operations	703,657	1,017,697	0	1,721,354	1,127,864	101,676	1,229,540	491,814
Gunnison County Sewer District	532,372	1,062,135	0	1,594,507	902,983	49,367	952,350	642,157
Gunnison County Water District	387,190	2,249,534	19,607	2,656,331	2,276,464	14,508	2,290,972	365,359
Solid Waste	2,243,711	674,042	0	2,917,752	748,744	105,015	853,759	2,063,993
Hospital/Health Care Center (2009)	3,986,778	24,442,699	0	28,429,477	25,647,816	0	25,647,816	2,781,661
Gunnison Senior Housing	223,813	220,873	0	444,685	237,941	0	237,941	206,745
INTERNAL SERVICE FUNDS:								
ISF-I	996,761	2,173,247	105,817	3,275,825	2,449,483	58,824	2,508,307	767,518
ISF-II	330,283	823,613	369,063	1,522,959	1,225,169	70,164	1,295,333	227,626
ISF-III	1,202,409	1,721,061	0	2,923,470	1,739,285	33,960	1,773,245	1,150,225
TOTAL COUNTY BUDGET	22,901,164	62,597,521	3,125,903	88,624,588	66,438,752	3,125,903	69,564,655	19,059,933



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.

GUNNISON COUNTY, COLORADO
GENERAL FUND

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Taxes	5,827,486	6,868,844	6,910,924	7,306,542
Licenses & Permits	225,770	212,300	179,750	406,050
Intergovernmental Revenue	1,069,922	1,094,740	2,091,907	883,882
Charges for Services	1,376,260	1,380,911	1,350,930	1,297,010
Miscellaneous	955,450	810,171	926,283	819,183
Transfers from Other Funds	<u>1,235,720</u>	<u>1,282,247</u>	<u>1,517,195</u>	<u>1,378,049</u>
TOTAL REVENUES	10,690,606	11,649,213	12,976,989	12,090,716
EXPENDITURES				
Commissioners	406,959	415,829	371,750	467,591
Economic Stimulus	12,500	10,000	10,000	22,500
Weather Modification	0	107,962	94,815	98,333
Attorney	490,371	556,863	608,844	550,059
Community Development	748,103	901,842	814,503	742,632
Manager	285,644	380,416	382,227	379,792
Project Services	108,675	121,605	111,412	118,649
Wildlife Conservation	97,874	103,710	101,895	112,244
Human Resources	113,246	137,369	136,695	142,231
Compensated Absences	55,987	44,948	1,696	21,548
Other Administrative	337,789	361,836	398,969	400,395
Clerk Operations	422,313	400,503	398,003	399,691
Elections	215,423	152,400	171,651	212,218
Treasurer	291,718	291,048	313,177	309,680
Assessor	743,666	833,496	772,633	817,997
Facilities and Grounds	555,980	673,797	626,988	658,969
Finance	395,629	451,264	440,781	456,889
District Attorney	231,813	252,072	252,072	248,373
Wildfire Containment	45	5,531	531	4,723
Search & Rescue	14,620	12,768	11,671	17,152
Sheriff Operations	1,381,579	1,551,026	1,557,997	1,587,353
Sheriff - State Sponsored Training	1,236	10,200	8,750	10,788
Detention Center	795,621	884,886	827,993	877,145
Coroner	80,127	83,241	84,346	75,583
Emergency Management	100,511	117,941	105,821	125,800
Hazardous Materials	8,214	10,281	7,028	11,034
Health	1,620	1,649	1,788	0
Early Childhood Resources	171,016	168,476	196,614	258,833
Substance Abuse	152,231	84,248	153,450	154,118
Senior Resources	139,099	127,875	145,971	145,284
Multicultural Resources	94,463	86,014	112,720	109,376
Public Health	504,467	535,178	242,673	0
Family Planning	156,215	208,214	211,364	194,929
Victim Assistance Program	78,264	73,678	71,724	82,890
Juvenile Services	74,458	55,463	105,767	93,163
Alternative Services	97,156	106,572	104,681	109,392
Extension Services	154,167	166,475	170,049	179,657
Fairgrounds	199,346	247,062	228,963	249,053
Gunnison Basin Weed District	158,300	166,816	139,919	162,135
Veterans	4,308	5,395	4,741	5,314
Gold Basin Industrial Park	0	0	12,500	59,050
Beautification Committee	8,055	10,000	9,115	7,500
Contributions	154,047	159,050	159,050	164,049

**GUNNISON COUNTY, COLORADO
GENERAL FUND**

**BUDGET SUMMARY
2008 - 2010**

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
Historic Preservation	2,518	6,525	6,518	7,849
Senior Citizens	60,221	68,951	68,247	70,418
Transfer to Public Health Agency	0	0	83,407	155,369
Transfer to Library District	0	665,872	650,997	704,740
Transfer to Mosquito Control	13,049	12,715	12,715	13,599
Transfer to Risk Management	36,527	37,002	55,502	55,460
Transfer to Capital Expenditures	0	0	154,883	0
Transfer to Housing	70,911	25,000	265,000	382,063
Transfer to ISF-II	15,465	0	0	0
TOTAL EXPENDITURES	<u>10,241,528</u>	<u>11,891,064</u>	<u>11,980,606</u>	<u>12,233,610</u>
EXCESS REVENUES (EXPENDITURES)	449,078	(241,851)	996,383	(142,894)
FUND BALANCE				
Beginning	<u>4,062,876</u>	<u>4,483,749</u>	<u>4,511,954</u>	<u>5,508,337</u>
Ending	<u>4,511,954</u>	<u>4,241,899</u>	<u>5,508,337</u>	<u>5,365,443</u>
Ending Fund Balance % of Total Expenditures				43.86%
ENDING FUND BALANCE ANALYSIS				
Unreserved Fund Balance	3,578,221	2,778,399	3,273,427	2,666,390
Reserved Fund Balance -				
Water Resources Protection	97,536	97,500	97,500	97,500
Workforce Impact Fees	0	0	235,050	169,193
Building Construction	836,197	1,366,000	1,902,360	2,432,360
TOTAL ENDING FUND BALANCE	<u>4,511,954</u>	<u>4,241,899</u>	<u>5,508,337</u>	<u>5,365,443</u>
Ending Unreserved Fund Balance % of Total Expenditures				25.00%
RESERVE CALCULATION				
Total Expenditures				12,233,610
Less: Capital Expenditures				70,150
Less: Allocations				1,311,231
Less: Major Grants				164,408
Less: Passthrough Expenditures				22,260
Total Operational Expenditures				<u>10,665,561</u>
Minimum Unreserved Fund Balance	25%	of operational expenditures	----->	2,666,390
Remaining Available for Appropriations				\$ 0

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's activity is budgeted separately beginning in 2009 by the Gunnison County Library District, a newly formed Special District.
- ◆ **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.

2010 Gunnison County Proposed Budget Summary

GUNNISON COUNTY, COLORADO
ROAD & BRIDGE FUND

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Taxes	147,954	144,478	142,529	128,276
Intergovernmental Revenue:				
Secure Rural Schools	1,240,769	1,228,034	861,131	775,018
Mineral Leasing Act	561,921	500,000	822,155	600,000
Payment in Lieu of Taxes	525,175	525,437	574,135	550,000
Highway User's Tax	2,203,813	2,131,873	2,160,000	2,125,568
Other Intergovernmental	751,897	1,506,276	651,539	1,487,736
Charges for Services	150,148	83,476	129,037	233,700
Miscellaneous Revenue	60,036	31,890	66,552	42,370
Transfers from Other Funds	138,560	321,924	351,924	139,972
TOTAL REVENUES	<u>5,780,273</u>	<u>6,473,388</u>	<u>5,759,002</u>	<u>6,082,640</u>
EXPENDITURES				
Marble Bank Restoration	7,077	5,250	2,250	3,250
Construction Projects	4,858	541,986	54,822	519,655
Road Initiative #2	585,776	145,338	25,000	120,338
Ohio Creek/HW 135 Intersection	19,713	754,008	761,317	0
Slate River Bridge	0	100,000	0	100,000
Kebler Pass	105,945	800,000	216,225	350,916
Taylor River Road	9,177	0	16,045	336,480
Cottonwood Pass Realignment	0	0	0	0
Jack's Cabin	0	0	5,000	105,705
South Parlin Flats Bridge	0	0	0	360,000
Maintenance of Condition	1,828,133	1,978,208	2,346,775	2,236,098
Road Initiative #1	21,445	0	3,729	0
Road Initiative #2	0	236,193	0	490,282
Snow Removal	1,084,864	864,185	624,718	857,723
Administration	384,666	433,528	447,060	401,285
Trails	29,836	19,065	8,470	16,791
North Pedestrian Bridge	0	216,378	15,000	537,000
Crested Butte to Brush Creek	14,004	42,067	41,059	0
Riverwalk Trail	0	0	0	397,900
Municipalities	111,148	114,440	96,946	92,995
General Fund Admin. Svcs	42,940	72,285	72,285	89,748
Transfer to Capital Exp. (Facility Const.)	0	200,000	200,000	350,000
TOTAL EXPENDITURES	<u>4,249,576</u>	<u>6,522,931</u>	<u>4,936,701</u>	<u>7,366,166</u>
EXCESS REVENUES (EXPENDITURES)	1,530,697	(49,543)	822,301	(1,283,526)
FUND BALANCE				
Beginning	<u>1,304,093</u>	<u>1,582,626</u>	<u>2,834,790</u>	<u>3,657,091</u>
Ending	<u>2,834,790</u>	<u>1,533,083</u>	<u>3,657,091</u>	<u>2,373,565</u>
Ending Fund Balance % of Total Expenditures				32.22%

GUNNISON COUNTY, COLORADO
HUMAN SERVICES FUND

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
General Property Taxes	255,340	270,334	275,447	293,200
Intergovernmental	1,330,406	1,351,484	1,373,334	1,356,056
Other Local Revenue	114	1,000	27,400	900
EBT Transactions	1,196,389	1,047,313	1,718,147	1,669,200
TOTAL REVENUES	<u>2,782,247</u>	<u>2,670,131</u>	<u>3,394,328</u>	<u>3,319,356</u>
EXPENDITURES				
Administration	557,629	537,487	633,707	516,423
Direct Assistance:				
Gunnison	105,049	76,099	116,017	134,757
Hinsdale	61,023	77,700	61,695	71,198
House Bill 1451	0	0	62,115	103,289
CORE Services	133,198	104,647	95,229	83,931
Electronic Benefit Transfers (EBT)	1,287,379	1,185,830	1,862,306	1,891,800
Colorado Works	85,723	140,544	71,130	106,276
Child Care	29,113	20,712	20,592	20,583
Child Welfare/Foster Care	408,511	413,901	397,319	352,474
Child Support Enforcement	77,764	79,974	81,905	84,859
Fraud	2,624	9,680	9,997	9,159
Low Income Energy Assistance (LEAP)	16,204	11,695	13,720	8,905
Employment First	7,441	11,566	(2,340)	0
TOTAL EXPENDITURES	<u>2,771,658</u>	<u>2,669,835</u>	<u>3,423,392</u>	<u>3,383,654</u>
REVENUES OVER (UNDER) EXPEND.	10,589	296	(29,064)	(64,298)
FUND BALANCE				
Beginning	<u>244,645</u>	<u>224,132</u>	<u>255,234</u>	<u>226,170</u>
Ending	<u>255,234</u>	<u>224,428</u>	<u>226,170</u>	<u>161,872</u>
Ending Fund Balance % of Total Expenditures				4.78%

GUNNISON COUNTY, COLORADO
CONSERVATION TRUST FUND

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Lottery Proceeds	50,980	40,000	49,000	40,000
Earnings on Investments	2,573	1,379	1,239	904
TOTAL REVENUES	<u>53,553</u>	<u>41,379</u>	<u>50,239</u>	<u>40,904</u>
EXPENDITURES				
Transfer to General Fund	59,801	32,900	32,900	50,000
Transfer to Sales Tax	0	0	0	0
Transfer to Capital Expenditures	0	44,000	0	44,000
Capital Outlay	0	0	0	0
Investment Commissions/Fees	38	25	25	25
Treasurer's Fees	277	400	490	400
TOTAL EXPENDITURES	<u>60,116</u>	<u>77,325</u>	<u>33,415</u>	<u>94,425</u>
EXCESS REVENUES (EXPENDITURES)	(6,563)	(35,946)	16,824	(53,521)
FUND BALANCE				
Beginning	<u>51,705</u>	<u>43,601</u>	<u>45,142</u>	<u>61,966</u>
Ending	<u>45,142</u>	<u>7,655</u>	<u>61,966</u>	<u>8,445</u>
Ending Fund Balance % of Total Expenditures				8.94%

GUNNISON COUNTY, COLORADO
SALES TAX FUND

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Sales Tax	1,432,993	1,366,032	1,354,450	1,327,571
Earnings on Investments	25,180	14,180	11,307	8,251
Other Revenue	20,387	0	0	0
Transfer from Conservation Trust	0	0	0	0
Transfer from Land Preservation	0	0	0	0
Transfer from Housing	0	0	0	0
State Grant	(23,788)	404,524	255,827	151,905
Federal Grants	124,088	0	0	0
Land Sales	0	0	0	0
Financing Proceeds	0	0	0	0
TOTAL REVENUES	<u>1,578,860</u>	<u>1,784,736</u>	<u>1,621,584</u>	<u>1,487,727</u>
EXPENDITURES				
<i>Building and Grounds</i>				
Professional Services (Impact Fee)	33,932	0	5,970	0
Rainbow Park Contribution	0	0	0	0
New Library Site Acquisition	0	0	0	0
Facilities Maint Storage Building	90,861	0	8,309	0
Equipment				
Health Care Center Equipment	40,926	0	8,244	0
Lease Payments				
Blackstock Energy Improvements	101,433	101,433	101,433	101,434
Fam. Svcs. Energy Improvements	69,840	69,840	69,840	0
202 East Georgia Property	48,780	48,780	48,780	48,780
Bldg Acq/Improvements				
Somerset Park	0	0	0	0
Land	0	0	0	0
Light Industrial Park	235,478	478,388	282,189	173,138
202 E Georgia Improvements	0	0	0	0
Fairgrounds Bldg Improvements	0	0	0	0
Tenderfoot Construction Project	0	0	0	0
City of Gunnison Recreation Bldg	0	0	0	0
City of Gunnison West Gunnison Plan	0	0	0	0
Crested Butte Recreation Center	0	0	0	0
<i>Administrative (Audit, Treas. Fees)</i>	26,257	24,685	41,774	41,648
<i>Other Capital Projects</i>				
Library Preliminary Design	28,274	0	0	0
Park N Ride Transportation Study	15,000	0	0	0
Willows Capital Improvements	14,363	20,000	17,400	20,000
Jail	0	0	0	0
Gunnison Observatory	0	0	0	0
Energy Improvement Projects	0	0	0	69,839
<i>Transfers to Other Funds:</i>				
Airport Operations	0	0	0	0
Airport Construction	0	0	0	0
Capital Expenditures	46,680	26,419	9,840	21,686
General Fund	665,892	731,870	731,870	682,150
Housing Authority	45,291	45,291	45,291	45,291
Water Fund	0	0	0	0
Internal Service Fund I	65,500	0	0	105,817
Internal Service Fund II	53,700	329,600	188,315	369,063
Road & Bridge Fund	0	188,969	188,969	10,000
TOTAL EXPENDITURES	<u>1,582,207</u>	<u>2,065,275</u>	<u>1,748,224</u>	<u>1,688,846</u>
EXCESS REVENUES (EXPENDITURES)	(3,347)	(280,539)	(126,640)	(201,119)
FUND BALANCE				
Beginning	<u>957,085</u>	<u>1,082,645</u>	<u>953,738</u>	<u>827,098</u>
Ending	<u>953,738</u>	<u>802,106</u>	<u>827,098</u>	<u>625,979</u>

Ending Fund Balance % of Total Expenditures

37.07%

GUNNISON COUNTY, COLORADO
LAND PRESERVATION FUND

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Sales Tax	329,364	323,472	322,020	312,288
Earnings on Investments	4,764	2,510	3,844	2,805
Financing Proceeds	0	0	0	0
TOTAL REVENUES	<u>334,128</u>	<u>325,982</u>	<u>325,864</u>	<u>315,093</u>
EXPENDITURES				
Land Trust Project:				
Huckeby Parcels	0	0	0	0
Legacy Project:	0	0	0	0
Conservation Easements:				
Projects	99,359	200,000	70,000	300,000
Debt Service	165,227	165,227	165,226	165,227
Investment Commissions/Fees	59	37	80	80
Transfer to Road & Bridge	0	0	30,000	0
Transfer to Sales Tax	0	0	0	0
TOTAL EXPENDITURES	<u>264,645</u>	<u>365,264</u>	<u>265,306</u>	<u>465,307</u>
EXCESS REVENUES (EXPENDITURES)	69,483	(39,282)	60,558	(150,214)
FUND BALANCE				
Beginning	<u>285,519</u>	<u>250,944</u>	<u>355,002</u>	<u>415,560</u>
Ending	<u>355,002</u>	<u>211,662</u>	<u>415,560</u>	<u>265,346</u>
Ending Fund Balance % of Total Expenditures				57.03%

GUNNISON COUNTY, COLORADO
LIBRARY FUND

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Operating	656,067	0	0	0
Memorial & Endowment	7,135	0	0	0
Capital Improvements	41,507	0	0	0
Literacy Action	<u>107,342</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	812,051	0	0	0
EXPENDITURES				
Operating-Gunnison Library	580,250	0	0	0
Operating-Crested Butte Branch	169,016	0	0	0
Memorial & Endowment	32,224	0	0	0
Capital Improvement	81,469	0	0	0
Literacy Action	<u>107,341</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	970,300	0	0	0
EXCESS REVENUES (EXPENDITURES)	(158,249)	0	0	0
FUND BALANCE				
Beginning	<u>158,249</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Ending Fund Balance % of Total Expenditures				0.00%

GUNNISON COUNTY, COLORADO
MOSQUITO CONTROL DISTRICT

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Assessments	52,887	50,561	50,561	54,117
Interest & Penalties	298	300	300	280
City of Gunnison	13,049	12,715	12,715	13,599
Transfer from General Fund	13,049	12,715	12,715	13,599
TOTAL REVENUES	<u>79,283</u>	<u>76,291</u>	<u>76,291</u>	<u>81,595</u>
EXPENDITURES				
Professional services	72,750	72,750	72,750	77,875
Administrative costs	2,166	2,340	2,108	2,676
Transfer to General Fund	1,120	950	950	1,044
TOTAL EXPENDITURES	<u>76,036</u>	<u>76,040</u>	<u>75,808</u>	<u>81,595</u>
EXCESS REVENUES (EXPENDITURES)	3,247	251	483	0
FUND BALANCE				
Beginning	<u>18,082</u>	<u>21,192</u>	<u>21,329</u>	<u>21,812</u>
Ending	<u>21,329</u>	<u>21,443</u>	<u>21,812</u>	<u>21,812</u>
Ending Fund Balance % of Total Expenditures				26.73%

GUNNISON COUNTY, COLORADO
SAGE GROUSE TRUST FUND

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Transfer from Solid Waste Fund	61,338	48,884	51,030	45,927
Other Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	61,338	48,884	51,030	45,927
EXPENDITURES				
Sage Grouse Expenditures	778	57,000	7	0
Allocate to General Fund	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>75,000</u>
TOTAL EXPENDITURES	25,778	82,000	25,007	75,000
EXCESS REVENUES (EXPENDITURES)	35,560	(33,116)	26,023	(29,073)
FUND BALANCE				
Beginning	<u>198,362</u>	<u>226,677</u>	<u>233,922</u>	<u>259,945</u>
Ending	<u><u>233,922</u></u>	<u><u>193,561</u></u>	<u><u>259,945</u></u>	<u><u>230,872</u></u>
Ending Fund Balance % of Total Expenditures				307.83%

GUNNISON COUNTY, COLORADO
RISK MANAGEMENT FUND

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
CAPP Self-funded Insurance Cont.	113,771	107,386	113,256	121,551
Insurance Proceeds	1,591	0	0	0
Transfer from General Fund	36,527	37,002	55,502	55,460
Earnings on Investments	4,633	2,566	3,014	2,199
TOTAL REVENUES	<u>156,522</u>	<u>146,954</u>	<u>171,772</u>	<u>179,210</u>
EXPENDITURES				
Self Funded CAPP Claim Costs	45,823	50,000	40,000	49,970
Professional Services	63,970	50,000	75,000	50,000
Loss Prevention	0	0	0	16,200
Investment Commissions/Fees	73	50	80	80
Treasurer's Fees	284	400	400	400
TOTAL EXPENDITURES	<u>110,150</u>	<u>100,450</u>	<u>115,480</u>	<u>116,650</u>
REVENUES OVER (UNDER) EXPEND.	46,372	46,504	56,292	62,560
FUND BALANCE				
Beginning	<u>87,066</u>	<u>136,546</u>	<u>133,438</u>	<u>189,730</u>
Ending	<u>133,438</u>	<u>183,050</u>	<u>189,730</u>	<u>252,290</u>
Ending Fund Balance % of Total Expenditures				216.28%

GUNNISON COUNTY, COLORADO
GUNNISON COUNTY HOUSING AUTHORITY

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Section 8 Admin. Fees	19,053	19,014	15,890	18,170
Management Fee-Mtn. View	9,221	9,000	9,598	10,598
Bookkeeping Fee-Mtn. View	4,724	4,700	4,982	6,002
Municipalities	45,000	75,000	73,500	73,500
Emergency Shelter Grant	9,457	5,500	721	0
CARHOF Grant-MSHB	0	1,750	0	0
CARHOF Grant	891	1,600	0	0
MSHB Grant	0	46,941	0	75,374
CHFA Homebuyers	0	0	0	0
Rural Development Grant	1,710	0	50	0
Housing Symposium	0	0	0	0
Workforce Impact Fees	227,620	210,000	231,423	0
Sale of Lots	0	165,000	0	0
Development Resource Revenue	0	369,500	0	350,000
Other Revenue	41,033	12,699	84,827	13,313
Transfer from General Fund	70,911	25,000	265,000	382,063
Transfer from Sales Tax	45,291	45,291	45,291	45,291
Gunnison Hospital Trustees	36,488	36,488	36,488	36,488
TOTAL REVENUES	511,399	1,027,483	767,770	1,010,799
EXPENDITURES				
Administration				
Personal Services	111,540	134,794	134,150	95,079
Supplies & Materials	4,488	4,650	6,019	4,703
Purchased Services	34,209	31,415	112,003	29,097
Capital Outlay	0	0	0	0
Transfer to General Fund	62,040	64,210	299,260	67,656
Homebuyer Grants	176	0	0	13,232
Essential Housing				
Administration	58,843	32,751	29,709	33,060
Programming	0	167,384	0	0
Projects	0	0	144,927	554,940
MSHB Grant	66,712	47,183	0	70,485
Pitchfork Development				
Operating Expense	16,599	2,589	2,615	2,654
Debt Service	2,527	2,527	2,527	2,565
Development Resource	126,367	475,255	104,354	105,354
Emergency Shelter Grant	9,456	5,500	60	0
Assisted Living Mortgage Payments	36,487	36,488	36,488	36,488
TOTAL EXPENDITURES	529,444	1,004,746	872,112	1,015,313
EXCESS REVENUES (EXPENDITURES)	(18,045)	22,737	(104,342)	(4,514)
FUND BALANCE				
Beginning	148,506	93,687	130,461	26,119
Ending	130,461	116,424	26,119	21,605
Ending Fund Balance % of Total Expenditures				2.13%
ENDING AVAILABLE RESOURCES ANALYSIS				
Unreserved Available Resources	(133,692)	(80,111)	26,109	21,595
Restricted for Essential Housing	264,142	196,525	-	-
Assisted Living	11	10	10	10
TOTAL ENDING AVAIL. RESOURCES	130,461	116,424	26,119	21,605

GUNNISON COUNTY, COLORADO
GUNNISON RIVER VALLEY LOCAL MARKETING DISTRICT

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Marketing & Promotion Tax	1,030,504	968,496	1,024,843	973,601
Admission Tax-Mt. Crested Butte	250,000	250,000	200,000	0
Earnings on Investments	14,830	8,212	6,003	4,381
DOT Grant	0	0	0	0
Financing Proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	1,295,334	1,226,708	1,230,846	977,982
EXPENDITURES				
Contracted Services	1,271,756	1,232,300	1,075,000	1,080,000
Transfer to General Fund	18,190	16,700	16,700	21,600
Other	<u>35,694</u>	<u>32,277</u>	<u>34,208</u>	<u>25,058</u>
TOTAL EXPENDITURES	1,325,640	1,281,277	1,125,908	1,126,658
EXCESS REVENUES (EXPENDITURES)	(30,305)	(54,569)	104,938	(148,676)
FUND BALANCE				
Beginning	<u>401,313</u>	<u>415,935</u>	<u>371,008</u>	<u>475,946</u>
Ending	<u><u>371,008</u></u>	<u><u>361,366</u></u>	<u><u>475,946</u></u>	<u><u>327,270</u></u>
Ending Fund Balance % of Total Expenditures				29.05%

GUNNISON COUNTY, COLORADO
GUNNISON VALLEY TRANSPORTATION AUTHORITY

BUDGET SUMMARY
2008 - 2010

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>BUDGET</u>	<u>2009</u> <u>PROJECTED</u>	<u>2010</u> <u>BUDGET</u>
REVENUES				
Sales Tax	1,036,882	1,200,000	1,122,684	1,019,300
Sales Tax-Clerk	12,723	10,000	5,000	5,000
Grant Revenue	532,824	358,000	118,000	521,754
Earnings on Investments	15,706	13,307	10,353	7,555
Other Revenue	1,320	29,500	31,500	31,500
Financing Proceeds	0	0	50,000	250,000
TOTAL REVENUES	1,599,456	1,610,807	1,337,537	1,835,109
EXPENDITURES				
Administration	218,649	196,970	274,411	203,318
Airline Guarantees	622,089	800,000	800,000	600,000
Ground Transportation	506,198	622,835	577,185	450,000
Capital Outlay	557,795	300,000	11,250	389,754
Transfer to General Fund	12,310	15,120	15,120	26,256
TAN Repayment	0	0	51,000	255,000
TOTAL EXPENDITURES	1,917,040	1,934,925	1,728,966	1,924,328
EXCESS REVENUES (EXPENDITURES)	(317,584)	(324,118)	(391,429)	(89,219)
FUND BALANCE				
Beginning	955,440	587,596	637,856	246,427
Ending	637,856	263,478	246,427	157,208
Ending Fund Balance % of total Expenditures				8.17%

Fiduciary Funds

- ◆ **Public Health Agency Fund** - This fund is used to account for monies expended only for the purposes of public health pursuant Colorado Revised Statutes 25-1-511(1)(2).

GUNNISON COUNTY, COLORADO
PUBLIC HEALTH AGENCY

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Intergovernmental Revenue	0	0	165,377	338,101
Charges for Services	0	0	27,501	45,534
Miscellaneous	0	0	45,154	75,000
Transfers from Other Funds	0	0	83,407	155,369
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>321,439</u>	<u>614,004</u>
EXPENDITURES				
Health	0	0	1,072	2,145
Public Health	0	0	320,367	611,859
Allocations	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>321,439</u>	<u>614,004</u>
EXCESS REVENUES (EXPENDITURES)	0	0	0	0
FUND BALANCE				
Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Ending Fund Balance % of Total Expenditures				0.00%

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.

GUNNISON COUNTY, COLORADO
AIRPORT CONSTRUCTION FUND

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Federal Aviation Admin. Grant	880,626	913,395	1,000,000	1,000,000
State Impact Assistance Grant	(1,453)	0	0	0
State Division of Aeronautics Grant	340,132	104,000	254,880	26,316
State Infrastructure Bank Loans	0	0	0	0
Passenger Facility Charges	133,845	110,500	160,000	100,000
Earnings on Investments	4,793	4,929	1,342	980
Other Revenue	0	0	188,238	0
Transfer from Airport Operations	0	50,000	50,000	0
Transfer from Sales Tax	0	0	0	0
TOTAL REVENUES	<u>1,357,943</u>	<u>1,182,824</u>	<u>1,654,460</u>	<u>1,127,296</u>
EXPENDITURES				
Debt Repayment	163,375	566,376	576,498	84,623
Equipment	0	130,000	130,000	0
Construction	64	135,000	248,238	75,000
Deice Pad and Drain, Rotating Beacon, Com. Apron	1,306,894	0	0	0
Taxiway Rehab	6,021	0	0	0
Hardstand	0	0	728,443	0
Taxiway A1-A2	0	0	0	1,052,632
General Aviation Development	0	404,373	0	0
TOTAL EXPENDITURES	<u>1,476,354</u>	<u>1,235,749</u>	<u>1,683,179</u>	<u>1,212,255</u>
EXCESS REVENUES (EXPENDITURES)	(118,411)	(52,925)	(28,719)	(84,959)
FUND BALANCE				
Beginning	<u>284,701</u>	<u>160,616</u>	<u>166,290</u>	<u>137,571</u>
Ending	<u><u>166,290</u></u>	<u><u>107,691</u></u>	<u><u>137,571</u></u>	<u><u>52,612</u></u>
Ending Fund Balance % of Total Expenditures				4.34%

GUNNISON COUNTY, COLORADO
CAPITAL EXPENDITURES FUND

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
GOCO Grant-Grandstands	0	0	0	0
GOCO Grant-Fairgrounds Restroom	0	126,000	0	126,000
Powerline Burial	0	0	0	0
City of Gunnison	0	0	0	0
UMTRA Water-DOE/DOLA	404,492	67,756	88,560	195,173
Impact Assistance Funding R&B Shop	25,175	81,110	4	399,138
Impact Assistance Funding DTR	0	0	0	0
DOLA Grant	0	0	0	0
Earnings on Investments	3,234	3,443	1,380	1,007
Transfer from General Fund	0	0	154,883	0
Transfer from Road & Bridge	0	200,000	200,000	350,000
Transfer from Sales Tax	46,680	26,419	9,840	21,686
Transfer from Cons. Trust	0	44,000	0	44,000
Homeland Security Grant	398,522	669,132	816,407	488,675
LETPP Grant	334,348	0	111,443	0
Citizen's Corps Grant	9,984	0	5,039	0
Donations - Grandstands	0	0	0	0
Donations - Fairgrounds Restroom	0	10,000	0	10,000
Financing Proceeds - Jail	0	0	0	0
Non-Grant Other Revenue	36,266	0	0	0
TOTAL REVENUES	<u>1,258,702</u>	<u>1,227,860</u>	<u>1,387,556</u>	<u>1,635,679</u>
EXPENDITURES				
CR 265 Improvements	0	0	0	0
Grandstand Replacement	0	0	0	0
New Jail Construction	0	0	154,883	0
Fairgrounds Restroom	0	180,000	0	180,000
DTR System, Emergency Services	0	0	0	0
State Homeland Security Grant 2006	148,586	0	34,608	0
State Homeland Security Grant 2007	258,766	0	115,643	0
State Homeland Security Grant 2008	26,912	669,132	666,156	9,626
State Homeland Security Grant 2009	0	0	0	479,049
LETPP Grant 2006	15,291	0	10,901	0
LETPP Grant 2007	319,057	0	100,543	0
Citizen's Corps 2006	9,984	0	5,039	0
Powerline Burial	26,946	0	0	0
Dos Rios Water Institutional Controls	360,739	75,285	98,400	216,859
West Elk Byway	370	0	0	0
R&B Shop Relocation	90,707	300,000	0	492,047
TOTAL EXPENDITURES	<u>1,257,355</u>	<u>1,224,417</u>	<u>1,186,172</u>	<u>1,377,581</u>
EXCESS REVENUES (EXPENDITURES)	1,347	3,443	201,384	258,098
FUND BALANCE				
Beginning	<u>37,688</u>	<u>26,482</u>	<u>39,035</u>	<u>240,419</u>
Ending	<u>39,035</u>	<u>29,925</u>	<u>240,419</u>	<u>498,516</u>
Ending Fund Balance % of Total Expenditures				36.19%

Enterprise Funds

- ◆ **Airport Operations Fund** - This fund is used to account for the operations of the Gunnison-Crested Butte Regional 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.

GUNNISON COUNTY, COLORADO
AIRPORT OPERATIONS FUND

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Airline Fees	317,927	294,759	362,500	279,353
High Altitude Testing	42,827	40,000	65,000	20,000
Terminal Rent	256,160	292,839	284,738	281,031
Ground Transportation Fees	237,016	220,000	220,000	200,000
Parking Fees/Fines	80,712	73,000	75,200	68,000
Fixed Base Operator Rent/Fees	67,390	68,100	68,100	68,100
Aviation Fuel Tax	41,116	20,937	20,027	16,230
Other Revenue	125,845	113,233	118,085	84,983
Transfer from Sales Tax	0	0	0	0
Transfer from ISF-I	0	0	0	0
TOTAL REVENUES	<u>1,168,993</u>	<u>1,122,868</u>	<u>1,213,650</u>	<u>1,017,697</u>
EXPENDITURES				
Administration	323,174	374,372	358,391	392,628
Terminal Operations	274,193	205,815	217,562	208,718
Runway & Grounds Maintenance	195,167	204,824	201,778	224,471
Snow Removal	117,676	85,425	75,725	103,610
Aircraft Rescue & Fire Fighting	116,911	106,448	113,035	120,647
Security	49,344	87,426	66,272	77,790
Operating Transfers:				
General Fund Administration	66,340	116,515	116,515	84,804
Road & Bridge Administration	16,630	16,100	16,100	16,872
Airport Construction Fund	0	50,000	50,000	0
TOTAL EXPENDITURES	<u>1,159,435</u>	<u>1,246,925</u>	<u>1,215,378</u>	<u>1,229,540</u>
EXCESS REVENUES (EXPENDITURES)	9,563	(124,057)	(1,728)	(211,843)
AVAILABLE RESOURCES				
Beginning	<u>695,822</u>	<u>648,081</u>	<u>705,385</u>	<u>703,657</u>
Ending	<u>705,385</u>	<u>524,024</u>	<u>703,657</u>	<u>491,814</u>
Ending Available Resources % of Total Expenditures				40.00%
ENDING AVAILABLE RESOURCES ANALYSIS				
Unreserved Available Resources	700,385	514,024	693,657	426,814
Equipment Replacement Fund	5,000	10,000	10,000	15,000
PW Land Acquisition Fund	50,000	50,000	50,000	50,000
TOTAL ENDING AVAIL. RESOURCES	<u>705,385</u>	<u>524,024</u>	<u>703,657</u>	<u>491,814</u>

GUNNISON COUNTY, COLORADO
SEWER DISTRICT FUND

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Dos Rios Division	156,692	162,390	157,195	156,970
Somerset Division	8,077	7,910	8,119	8,240
Antelope Hills Division	43,452	43,360	43,249	43,550
North Gunnison Division	200,977	1,244,874	815,463	853,375
TOTAL REVENUES	<u>409,197</u>	<u>1,458,534</u>	<u>1,024,026</u>	<u>1,062,135</u>
EXPENDITURES				
Dos Rios Division	139,929	165,742	151,661	153,660
Somerset Division	2,697	5,896	7,611	6,248
Antelope Hills Division	26,493	36,260	30,814	36,085
North Gunnison Division	185,984	207,224	192,161	306,166
N. Gunnison Const.-Phase I & II	3,871	-	-	-
N. Gunnison Const.-Phase III	1,400	110,500	10,000	-
North Valley Construction	35,721	921,600	645,935	450,191
TOTAL EXPENDITURES	<u>396,095</u>	<u>1,447,222</u>	<u>1,038,182</u>	<u>952,350</u>
EXCESS REVENUES (EXPENDITURES)	13,102	11,312	(14,156)	109,785
AVAILABLE RESOURCES				
Beginning	<u>533,426</u>	<u>545,593</u>	<u>546,528</u>	<u>532,372</u>
Ending	<u>546,528</u>	<u>556,905</u>	<u>532,372</u>	<u>642,157</u>
Ending Available Resources % of Total Expenditures				67.43%

GUNNISON COUNTY, COLORADO
WATER DISTRICT FUND

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
User Fees	184,187	185,560	176,781	186,480
Availability Fees	4,416	4,450	4,301	4,500
Contributions from Customers	0	0	2,500	0
Other Revenue	493	400	5,000	400
USDA	0	0	0	2,000,000
Grant Revenue	0	50,130	0	50,130
Somerset Water	4,276	8,024	8,024	8,024
Financing Proceeds	0	0	0	0
Transfer from Sales Tax	0	0	0	0
Transfer from Sewer Fund	14,194	16,828	16,828	19,607
TOTAL REVENUES	<u>207,567</u>	<u>265,392</u>	<u>213,434</u>	<u>2,269,141</u>
EXPENDITURES				
Utilities Administration				
Operating Expenses	30,595	42,547	35,597	50,253
Capital Outlay	8,204	92,575	0	92,575
Dos Rios Water				
Operating Expenses	110,505	119,370	127,571	125,612
Capital Outlay	32,889	35,200	68,200	0
Antelope Hills Water				
Operating Expenses	0	0	0	0
Construction	0	0	0	2,000,000
Somerset Water	7,950	8,024	8,024	8,024
Transfer to General Fund	2,290	1,810	1,810	2,832
Transfer to Road and Bridge	12,650	13,020	13,020	11,676
TOTAL EXPENDITURES	<u>205,083</u>	<u>312,546</u>	<u>254,222</u>	<u>2,290,972</u>
REVENUES OVER (UNDER) EXPEND.	2,484	(47,154)	(40,788)	(21,831)
AVAILABLE RESOURCES				
Beginning	<u>425,494</u>	<u>439,758</u>	<u>427,978</u>	<u>387,190</u>
Ending	<u>427,978</u>	<u>392,604</u>	<u>387,190</u>	<u>365,359</u>
Ending Available Resources % of Total Expenditures				15.95%

GUNNISON COUNTY, COLORADO
SOLID WASTE FUND

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
LANDFILL				
Disposal Fees	521,194	474,554	389,680	350,712
Closure Cost Surcharge	27,610	21,983	22,818	20,536
Construction Surcharge	106,748	85,077	88,319	79,487
Sage Grouse Mitigation Surcharge	63,070	48,884	51,030	45,927
State Fee Revenue	17,307	13,390	14,000	12,600
Earnings on Investments	73,570	41,414	40,534	29,580
Interest Charges	2,259	1,000	8,406	1,500
Other Revenue	2,439	400	1,229	1,900
Total Landfill Revenues	<u>814,197</u>	<u>686,702</u>	<u>616,016</u>	<u>542,242</u>
RECYCLING				
Recycling Surcharge	139,058	110,761	91,933	82,740
Recycled Material Sales	151,900	90,000	54,511	49,060
Total Recycling Revenues	<u>290,958</u>	<u>200,761</u>	<u>146,444</u>	<u>131,800</u>
TOTAL REVENUES	1,105,155	887,463	762,460	674,042
EXPENDITURES				
LANDFILL				
Operations	404,975	461,312	408,366	449,580
Construction Reserve	12,470	0	35,800	9,659
Closure Reserve	7,664	0	7,259	24,081
Capital Outlay	42,143	40,000	40,000	27,000
Transfer to General Fund	6,090	7,320	7,320	10,896
Transfer to Road & Bridge Fund	17,620	19,670	19,670	19,404
Transfer to Sage Grouse Trust Fund	61,338	48,884	51,030	45,927
Total Landfill Expend.	<u>552,300</u>	<u>577,186</u>	<u>569,445</u>	<u>586,547</u>
RECYCLING				
Operations	204,080	225,151	219,820	238,424
Capital Outlay	9,618	10,000	1,000	0
Transfer to General Fund	3,100	3,250	3,250	9,384
Transfer to Road & Bridge Fund	17,620	19,670	19,670	19,404
Total Recycling Expend.	<u>234,418</u>	<u>258,071</u>	<u>243,740</u>	<u>267,212</u>
TOTAL EXPENDITURES	786,718	835,257	813,185	853,759
EXCESS REVENUES (EXPENDITURES)	318,437	52,206	(50,725)	(179,717)
AVAILABLE RESOURCES				
Beginning	<u>1,975,999</u>	<u>2,232,733</u>	<u>2,294,436</u>	<u>2,243,711</u>
Ending	<u>2,294,436</u>	<u>2,284,939</u>	<u>2,243,711</u>	<u>2,063,993</u>
Ending Available Resources % of Total Expenditures				241.75%
ENDING AVAILABLE RESOURCES ANALYSIS				
Unreserved Available Resources	710,068	660,704	591,265	345,264
Landfill Closure Reserve	770,502	763,479	786,061	782,516
Construction Reserve	813,866	860,756	866,385	936,213
TOTAL ENDING AVAIL.RESOURCES	<u>2,294,436</u>	<u>2,284,939</u>	<u>2,243,711</u>	<u>2,063,993</u>

**GUNNISON COUNTY, COLORADO
PUBLIC HOSPITAL FUND**

**BUDGET SUMMARY
2007 - 2009**

	<u>2007 ACTUAL</u>	<u>2008 BUDGET</u>	<u>2008 PROJECTED</u>	<u>2009 BUDGET</u>
REVENUES				
GUNNISON VALLEY HOSPITAL				
Operating Revenue				
Net Patient Service Revenue	17,086,030	18,184,781	18,498,402	19,185,055
Other Operating Revenue	214,097	187,833	232,711	182,685
Non-Operating Revenue	384,295	384,175	0	182,033
Property Taxes	0	0	0	0
Financing Proceeds	0	0	0	0
Total GVH Revenues	<u>17,684,422</u>	<u>18,756,789</u>	<u>18,731,113</u>	<u>19,549,773</u>
GUNNISON HEALTH CARE CENTER				
Net Long-Term Care Revenue	3,352,955	3,829,957	4,466,911	4,261,833
Other Operating Revenue	482,644	85,000	2,855	75,000
Earnings On Investments	23,203	20,000	21,201	20,000
Property Taxes	462,513	492,589	504,390	536,093
Financing Proceeds	0	0	0	0
Total GHCC Revenues	<u>4,321,315</u>	<u>4,427,546</u>	<u>4,995,357</u>	<u>4,892,926</u>
TOTAL REVENUES	22,005,737	23,184,335	23,726,470	24,442,699
EXPENDITURES				
GUNNISON VALLEY HOSPITAL				
Operating Expenditures	16,728,858	18,063,341	18,633,861	19,338,668
Debt Service	612,781	614,712	673,065	652,056
Capital Outlay: Equipment	450,000	1,495,000	1,000,000	500,000
Non-Operating	171,814	68,084	(3,531)	50,518
Total GVH Expenditures	<u>17,963,453</u>	<u>20,241,137</u>	<u>20,303,395</u>	<u>20,541,242</u>
GUNNISON HEALTH CARE CENTER				
Operating Expenditures	3,962,593	4,148,939	4,498,761	4,726,236
Debt Service	174,770	140,338	140,338	140,338
Capital Outlay: Equipment	40,000	160,000	58,170	140,000
Non-Operating	0	8,000	0	100,000
Total GHCC Expenditures	<u>4,177,363</u>	<u>4,457,277</u>	<u>4,697,269</u>	<u>5,106,574</u>
TOTAL EXPENDITURES	22,140,816	24,698,414	25,000,664	25,647,816
EXCESS REVENUES (EXPENDITURES)	(135,079)	(1,514,079)	(1,274,194)	(1,205,117)
AVAILABLE RESOURCES - including Restricted Funds				
Beginning	<u>5,396,051</u>	<u>6,734,526</u>	<u>5,260,972</u>	<u>3,986,778</u>
Ending	<u>5,260,972</u>	<u>5,220,447</u>	<u>3,986,778</u>	<u>2,781,661</u>
Ending Available Resources % of Total Expenditures				10.85%

* As Amended

GUNNISON COUNTY, COLORADO
GUNNISON SENIOR HOUSING

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Tenant Payments	95,388	104,242	91,457	100,482
Assistance Payments	107,192	120,000	116,434	122,626
Vacancies	(14,412)	(17,000)	(10,395)	(11,155)
Investment Income	5,341	5,000	1,015	520
Debt Proceeds	0	0	0	0
Other Revenue	7,448	4,300	5,797	8,400
TOTAL REVENUES	<u>200,957</u>	<u>216,542</u>	<u>204,308</u>	<u>220,873</u>
EXPENDITURES				
Personal Services	56,882	50,901	35,478	41,775
Supplies & Materials	7,446	14,550	6,381	8,200
Purchased Services	105,100	91,969	103,131	111,974
Capital Outlay	3,500	5,400	131,155	25,000
Financing Expenses	0	0	0	0
Principal on Debt	46,494	9,150	9,150	9,690
Interest on Debt	36,996	39,965	39,905	41,301
TOTAL EXPENDITURES	<u>256,418</u>	<u>211,935</u>	<u>325,200</u>	<u>237,941</u>
EXCESS REVENUES (EXPENDITURES)	(55,461)	4,607	(120,891)	(17,068)
AVAILABLE RESOURCES				
Beginning	<u>400,165</u>	<u>362,072</u>	<u>344,704</u>	<u>223,813</u>
Ending	<u>344,704</u>	<u>366,679</u>	<u>223,813</u>	<u>206,745</u>
Ending Fund Balance % of Total Expenditures				86.89%
ENDING AVAILABLE RESOURCES ANALYSIS				
Unreserved Available Resources	(15,228)	6,619	20,050	21,749
Replacement Reserve Balance	<u>359,932</u>	<u>360,060</u>	<u>203,763</u>	<u>184,996</u>
TOTAL ENDING AVAIL. RESOURCES	<u>344,704</u>	<u>366,679</u>	<u>223,813</u>	<u>206,745</u>
Ending Unreserved Fund Balance % of Total Expenditures				9.14%

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 - COUNTY SHOP

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Equipment Rent	1,555,219	2,024,294	1,453,264	1,662,003
Material & Gravel Sales	111,791	390,941	471,757	475,147
Other Revenue	9,536	4,200	5,395	4,100
Transfer from Sales Tax	65,500	0	0	105,817
Sale of Assets	8,534	200	25,405	200
Financing Proceeds	659,750	0	760	0
Grant Revenue	262,072	0	0	31,797
TOTAL REVENUES	<u>2,672,402</u>	<u>2,419,635</u>	<u>1,956,581</u>	<u>2,279,064</u>
EXPENDITURES				
Administration	22,708	23,940	17,419	22,555
County Shop	1,335,068	1,462,907	1,294,601	1,435,586
Materials	110,873	328,500	461,941	464,500
Gravel Pit Maintenance	0	44,904	21,393	67,409
Property & Equipment Purchases	988,484	792,800	824,597	295,817
Equipment Lease Payments	172,549	261,097	261,097	163,616
Transfer to General Fund	19,680	17,810	17,810	21,576
Transfer to Road & Bridge	46,560	36,220	36,220	37,248
Transfer to ISF-II	9,750	0	0	0
TOTAL EXPENDITURES	<u>2,705,672</u>	<u>2,968,179</u>	<u>2,935,078</u>	<u>2,508,307</u>
EXCESS REVENUES (EXPENDITURES)	(33,270)	(548,543)	(978,497)	(229,243)
AVAILABLE RESOURCES				
Beginning	<u>2,008,528</u>	<u>1,850,540</u>	<u>1,975,258</u>	<u>996,761</u>
Ending	<u>1,975,258</u>	<u>1,301,997</u>	<u>996,761</u>	<u>767,518</u>
Ending Available Resources % of Total Expenditures				30.60%
ENDING AVAILABLE RESOURCES ANALYSIS				
*Net Liquid Resources	975,504	701,997	283,761	167,518
Inventory and Prepaid Expenses	<u>999,754</u>	<u>600,000</u>	<u>713,000</u>	<u>600,000</u>
TOTAL ENDING AVAIL. RESOURCES	<u>1,975,258</u>	<u>1,301,997</u>	<u>996,761</u>	<u>767,518</u>

GUNNISON COUNTY, COLORADO
INTERNAL SERVICE FUND II - TECHNOLOGY FUND

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Data Processing	329,778	383,054	447,306	456,463
Mapping	195,346	195,793	191,186	207,822
Telephone System	51,764	61,788	61,788	73,632
Photocopy/Postage	90,433	82,096	80,596	85,696
Transfer from General Fund	15,465	0	0	0
Transfer from Sales Tax	53,700	329,600	188,315	369,063
Transfer from ISF-I	0	0	0	0
TOTAL REVENUES	<u>736,486</u>	<u>1,052,331</u>	<u>969,191</u>	<u>1,192,676</u>
EXPENDITURES				
Data Processing	476,954	712,896	532,802	884,314
Mapping	174,669	195,793	184,366	207,822
Telephone System	47,581	88,857	41,685	124,844
Photocopy/Postage	82,609	74,141	71,995	78,353
TOTAL EXPENDITURES	<u>781,814</u>	<u>1,071,687</u>	<u>830,848</u>	<u>1,295,333</u>
EXCESS REVENUES (EXPENDITURES)	(45,328)	(19,356)	138,343	(102,657)
AVAILABLE RESOURCES				
Beginning	<u>237,268</u>	<u>164,342</u>	<u>191,940</u>	<u>330,283</u>
Ending	<u>191,940</u>	<u>144,986</u>	<u>330,283</u>	<u>227,626</u>
Ending Available Resources % of Total Expenditures				17.57%
ENDING AVAILABLE RESOURCES ANALYSIS				
Mapping	63,498	51,246	70,318	70,318
Information Technology	128,442	93,740	259,965	157,308
TOTAL ENDING AVAIL. RESOURCES	<u>191,940</u>	<u>144,986</u>	<u>330,283</u>	<u>227,626</u>

GUNNISON COUNTY, COLORADO
INTERNAL SERVICE FUND III - INSURANCE/UNEMPLOYMENT

BUDGET SUMMARY
2008 - 2010

	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 PROJECTED</u>	<u>2010 BUDGET</u>
REVENUES				
Unemployment Contributions	13,497	13,793	13,793	14,221
Employee Assistance Contributions	4,493	4,800	4,800	4,550
Health Insurance Contributions	1,432,786	1,596,816	1,497,952	1,650,259
COBRA Contributions	20,777	10,500	11,863	19,750
Earnings on investments	43,467	31,590	23,680	17,281
Refund of Expenditures	877,384	72,350	15,000	15,000
Other Revenue	0	0	0	0
TOTAL REVENUES	<u>2,392,404</u>	<u>1,729,849</u>	<u>1,567,089</u>	<u>1,721,061</u>
EXPENDITURES				
Salaries	14,419	14,731	15,191	15,329
Administration	813	1,165	1,409	4,485
Unemployment Benefits	10,738	9,800	12,930	17,240
Admin Fees	46,802	46,359	46,889	48,061
Investment Commissions/Fees	588	350	425	425
Stop Loss Premiums	265,979	394,160	311,868	350,421
Life Insurance Premiums	23,055	25,745	26,535	27,331
Health Insurance Claims	2,111,805	1,435,988	1,142,014	1,305,403
Employee Assistance Premiums	4,487	4,800	4,844	4,550
TOTAL EXPENDITURES	<u>2,478,686</u>	<u>1,933,098</u>	<u>1,562,105</u>	<u>1,773,245</u>
EXCESS REVENUES (EXPENDITURES)	(86,282)	(203,249)	4,983	(52,184)
AVAILABLE RESOURCES				
Beginning	<u>1,283,708</u>	<u>1,173,144</u>	<u>1,197,426</u>	<u>1,202,409</u>
Ending	<u>1,197,426</u>	<u>969,895</u>	<u>1,202,409</u>	<u>1,150,225</u>
Ending Available Resources % of Total Expenditures				64.87%
ENDING AVAILABLE RESOURCES ANALYSIS				
Unemployment	83,821	141,381	87,490	101,752
Health Insurance	1,113,605	1,241,556	1,114,919	1,048,473
Employee Assistance Program	0	0	0	0
TOTAL ENDING AVAIL. RESOURCES	<u>1,197,426</u>	<u>969,895</u>	<u>1,202,409</u>	<u>1,150,225</u>