

1 - October 12, 2021 agenda

2 - Budget Presentation

3 - CDOT GHG rule comments

GUNNISON COUNTY BOARD OF COMMISSIONERS
MEETING NOTICE

DATE: Tuesday, October 12, 2021
PLACE: Board of County Commissioners' Meeting Room at the Gunnison County Courthouse
200 E. Virginia Avenue, Gunnison, CO 81230
(Remote Option, below)

GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS WORK SESSION:

- 8:30 am • 2022 Gunnison County Budget; Staff-Proposed Budget Presentation
- 8:50 am • Discussion; Colorado Department of Transportation (CDOT) Comment Letter
- 9:00 am • Discussion; Mobile Home Park Legislation
- Adjourn

Please Note: Packet materials for the above discussions will be available on the Gunnison County website at <http://www.gunnisoncounty.org/meetings> prior to the meeting.

ZOOM MEETING DETAILS:

Join Zoom Meeting
<https://us02web.zoom.us/j/88336680665?pwd=MVhiUzIBZnRrNjdma0JoUllXUzRaUT09>

Meeting ID: 883 3668 0665

Passcode: 149941

One tap mobile

+16699006833,,88336680665#,,,,*149941# US (San Jose)

+12532158782,,88336680665#,,,,*149941# US (Tacoma)

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: 2022 Gunnison County Budget; Staff-Proposed Budget Presentation

Action Requested: Discussion

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Per State law and best practice, the draft 2022 Budget is presented for discussion.

Fiscal Impact: \$94 mil expenditures & \$79 mil revenues w/ usage of \$15 mil in fund balance

Submitted by: Juan Guerra

Submitter's Email Address: jguerra@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date: 10/7/2021

County Attorney Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/8/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 10

Agenda Date: 10/12/2021



2022 Draft Budget - #1



January 1 - December 31

GUNNISON COUNTY, COLORADO

2022 DRAFT BUDGET JANUARY 1 - DECEMBER 31

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MEMORANDUM

DATE: October 12, 2021

TO: Members of the Gunnison County Board of County Commissioners

FROM: Juan G Guerra, Chief Financial Officer

SUBJECT: 2022 Draft Budget #1

The 2022 Draft Budget #1 has been developed following our adopted financial policies and was once again informed by the results expected as outlined in your Strategic Business Plan. This draft budget is balanced. A balanced budget is defined as: expenditures equals revenues plus available resources (available fund balance).

This draft budget includes total appropriations of \$94,762,940 (an increase of 28% or \$26.3 million), total revenues of \$79,754,270 (an increase of 23% or \$18.1 million), and purposely used available fund balance of \$15,008,670 to balance the budget. This budget does not include the GVH (Hospital), we should receive their budget information towards the end of October.

There are several reasons for the increase in appropriations, revenues, and the use of fund balance, they are as follows:

Appropriations:

- Cost of living adjustment to all employees of 5.25%, or roughly \$600,000 in order to try and keep up with inflation and housing costs
- New payroll expenses, mainly due to grant related operations of \$1.2 million, increasing FTE's from 200.67 to 212.36, and the adjustment of the organizational structure.
- Capital expenditures for projects increased by \$13.6 million (\$8.7 million fund balance) for the Library building, and housing at fairgrounds area
- Sales tax expenses \$2.5 million (\$1.5 million fund balance) due to debt service transfer of \$700,000 and contribution to GVH of \$200,000
- Airport increased \$8.6 million mainly due to CARES ACT grant of \$1.7 million and the terminal construction project
- Health Insurance fund required a more thorough analysis, even with a very good insurance year in 2021 the loss on the fund is projected to be \$548,510. For long-term viability and to strengthen this fund, the General Fund had to start funding the administrative portion of the activity, and a 3-year employee rate increase of 10% per year had to begin to take effect. We are currently in the process of looking at other ways to save money on this activity.

Revenues:

- Projected sales tax grew \$500,000 from the 2021 budget, 0% growth is projected due to lack of good trend data for current growth
- Projected Local Marketing District tax grew \$800,000 from the 2021 budget, a 10% reduction is projected due to lack of good trend data for current growth, current growth rate of 70% is not expected to be maintained due to the major growth rate and lack of history at that rate
- General Fund increased by \$1.7 million mainly due to growth in property taxes of \$1.2 million and Juvenile Services grants of over \$400,000
 - Mil Levy and revenues are as follows:

Fund	2021 Mill Levy	2022 Property Tax Revenue	2020 Mill Levy	2021 Property Tax Revenue	2022 vs 2021 \$ Diff/Change
General	12.991	\$ 10,793,467	14.521	\$ 10,344,843	\$ 448,624
Public Welfare	0.450	\$ 373,936	0.503	\$ 358,349	\$ 15,587
Public Hospital	1.077	\$ 895,033	1.202	\$ 856,461	\$ 38,572
TOTALS	14.518	\$ 12,062,436	16.226	\$ 11,559,653	\$ 502,783

- RTA is projecting an increase of \$1.8 million in their tax revenue
- Intergovernmental revenues increased by \$11.4 million, or 33%, mainly due to federal funding for the airport terminal projects

Use of Fund Balance:

- Airport terminal project is using \$1.8 million of prior year funding for a total of \$18 million in 2022
- Road & Bridge operations are using \$1.1 million of prior year funding (new funding source needed!)
- Sales Tax is using \$1.5 million of prior year funding to fund Capital Improvement Projects (CIP)
- Capital Expenditure is using \$8.7 million of prior year funding for the Library building, and housing at fairgrounds area
- Local Marketing District is using \$1.8 million of prior year funding, mainly due to TAPP funding

Capital purchases are proposed to be \$3.2 million. The General Fund is requesting \$83,320, Public Works is requesting \$890,000, Airport is requesting \$80,000, and the RTA is requesting \$2,150,000 in capital purchases.

Financing/refinancing in the form of capital leases for fixed assets are expected to be \$1,092,360.

Water, Sewer, and Solid Waste user fees should be evaluated, adjustments are needed for each.

The Draft Budget #2 and Draft 5-Year CIP will be presented to the BOCC on November 23 (year 1 of CIP is fully funded for the first time). On December 14 we hope to have the Budget and CIP adopted.



SUMMARY - ALL FUNDS

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ 20,915,855	\$ 19,111,661	\$ 22,985,670	\$ 23,369,810
Licenses and Permits	655,016	553,895	967,380	619,630
Intergovernmental	18,283,669	23,704,803	27,309,920	35,168,500
Charges for Services	4,992,489	3,815,330	4,169,580	4,187,140
Contributions and Other Grants	507,004	477,296	884,870	267,460
Fines & Forfeitures	163,477	193,740	129,580	155,980
Investment Income	751,997	521,155	73,190	158,650
Interfund Revenues	7,438,834	6,442,109	6,347,770	8,422,990
Transfers In	2,706,541	4,683,521	3,793,830	4,641,180
Other Financing Sources/Misc.	33,207,231	2,100,885	2,588,160	2,762,930
Total Revenues	\$ 89,622,113	\$ 61,604,395	\$ 69,249,950	\$ 79,754,270
<u>EXPENDITURES</u>				
Personnel	\$ 15,707,368	\$ 17,781,163	\$ 17,072,680	\$ 19,388,050
Supplies	3,880,299	4,075,430	4,731,810	4,416,040
Purchased Services	13,131,320	14,316,154	16,874,280	15,669,030
Community Prgms/Contrib.	4,255,182	3,791,410	4,948,160	3,980,880
Financing Costs	26,085,766	3,136,700	2,898,940	3,367,560
Transfers Out	2,706,540	4,712,665	3,815,780	4,841,180
Capital Outlay	6,262,699	14,292,471	12,989,630	36,943,360
Miscellaneous	6,972,348	6,355,265	4,899,950	6,156,840
Total Expenditures	\$ 79,001,522	\$ 68,461,258	\$ 68,231,230	\$ 94,762,940
Excess Revenues/(Expenditures)	\$ 10,620,591	\$ (6,856,863)	\$ 1,018,720	\$ (15,008,670)
<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	26,184,265	36,804,856	36,804,856	37,823,576
Net Fund Balance	\$ 36,804,856	\$ 29,947,993	\$ 37,823,576	\$ 22,814,906

Note: does not include GVH (Hospital)

GUNNISON COUNTY
SUMMARY - 2022 BUDGET BY TYPE OF FUND
GOVERNMENTAL FUNDS

DRAFT # 1 - Summary of Fund Resources - OCT 2021

	General	Special Revenue Funds (Restricted Revenues)											
	General	Road & Bridge	Health & Human Svcs	Sales Tax	Capital Expenditure	Public Health	Conservation Trust	Mosquito Control	Land Preservation	Sage Grouse	Risk Management	Housing Authority	Local Marketing Dist
REVENUES													
Taxes	\$ 11,279,170	\$ 270,000	\$ 375,040	\$ 3,120,800	\$ -	\$ -	\$ -	\$ 71,000	\$ 609,800	\$ -	\$ -	\$ -	\$ 2,520,000
Licenses and Permits	593,630	26,000	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	1,663,130	4,823,800	4,729,260	-	2,806,870	2,041,410	60,000	17,700	-	-	-	-	-
Charges for Services	945,560	6,200	200	-	-	112,000	-	-	76,710	-	5,000	-	-
Contributions and Other Grants	183,810	-	1,000	-	-	82,650	-	-	-	-	-	-	-
Fines & Forfeitures	117,000	-	-	14,000	-	-	-	-	-	-	-	-	12,000
Investment Income	77,300	4,000	8,000	5,000	4,000	-	500	150	1,500	1,000	600	500	15,000
Interfund Revenues	967,000	-	-	-	1,934,970	-	-	-	-	-	90,000	-	-
Transfers In	1,016,250	81,630	-	-	956,500	209,420	-	16,180	-	-	-	-	-
Other Financing Sources/Misc.	206,940	35,950	-	-	-	55,000	-	-	-	-	10,000	105,840	-
Total Revenues	\$ 17,049,790	\$ 5,247,580	\$ 5,113,500	\$ 3,139,800	\$ 5,702,340	\$ 2,500,480	\$ 60,500	\$ 105,030	\$ 611,300	\$ 77,710	\$ 100,600	\$ 111,340	\$ 2,547,000
EXPENDITURES													
Personnel	\$ 10,174,860	\$ 2,689,690	\$ 1,815,120	\$ -	\$ -	\$ 1,663,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	644,310	1,263,870	61,130	-	-	157,530	-	-	-	-	-	15,850	-
Purchased Services	4,483,110	2,044,990	381,230	57,860	331,870	620,000	60,500	103,250	7,500	12,000	600	85,770	3,594,830
Community Prgms/Contrib.	257,210	-	2,894,870	220,000	-	-	-	-	603,800	-	-	-	-
Financing Costs	25,260	930	-	386,290	-	-	-	-	-	-	-	-	-
Transfers Out	421,400	320,000	123,000	3,185,120	-	62,230	-	1,780	-	31,800	-	9,720	41,590
Capital Outlay	335,490	-	-	810,000	14,056,500	-	-	-	-	-	-	-	-
Miscellaneous	626,350	46,600	250	-	-	-	-	-	-	-	100,000	-	25,500
Total Expenditures	\$ 16,967,990	\$ 6,366,080	\$ 5,275,600	\$ 4,659,270	\$ 14,388,370	\$ 2,502,920	\$ 60,500	\$ 105,030	\$ 611,300	\$ 43,800	\$ 100,600	\$ 111,340	\$ 3,661,920
Excess Revenues/ (Expenditures)	\$ 81,800	\$ (1,118,500)	\$ (162,100)	\$ (1,519,470)	\$ (8,686,030)	\$ (2,440)	\$ -	\$ -	\$ -	\$ 33,910	\$ -	\$ -	\$ (1,114,920)
Available Fund Balance													
Per Audit Report - Dec 31, 2020	5,425,866	1,868,504	357,257	2,841,387	8,999,347	87,208	111,984	14,037	740,521	183,006	212,924	643,845	1,708,175
Net Fund Balance	\$ 5,507,666	\$ 750,004	\$ 195,157	\$ 1,321,917	\$ 313,317	\$ 84,768	\$ 111,984	\$ 14,037	\$ 740,521	\$ 216,916	\$ 212,924	\$ 643,845	\$ 593,255

GUNNISON COUNTY
SUMMARY - 2022 BUDGET BY TYPE OF FUND
PROPRIETARY & OTHER FUNDS
DRAFT # 1 - Summary of Fund Resources - OCT 2021

	Business-Type Funds					Internal Service Funds			Debt	Fiduciary	Component Unit
	Airport	Sewer	Water	Solid Waste	Mt View	ISF I Fleet	ISF II Technology	ISF III Self Insurance	Debt Service	Public Trust	RTA
REVENUES											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,124,000
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	17,103,850	-	11,860	-	138,000	-	-	-	-	-	1,772,620
Charges for Services	746,160	763,010	352,800	1,112,000	-	3,000	1,500	-	-	63,000	-
Contributions and Other Grants	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	2,480	-	500	-	-	-	-	-	-	10,000
Investment Income	3,000	2,000	500	6,000	100	2,000	1,000	1,500	-	-	25,000
Interfund Revenues	-	-	-	-	-	2,256,000	665,790	2,509,230	-	-	-
Transfers In	-	-	33,950	-	-	131,220	22,000	140,960	2,000,230	32,840	-
Other Financing Sources/Misc.	866,010	-	8,030	240,230	96,400	992,130	-	120,000	-	-	26,400
Total Revenues	\$ 18,719,020	\$ 767,490	\$ 407,140	\$ 1,358,730	\$ 234,500	\$ 3,384,350	\$ 690,290	\$ 2,771,690	\$ 2,000,230	\$ 95,840	\$ 6,958,020
EXPENDITURES											
Personnel	\$ 972,400	\$ 69,480	\$ 114,610	\$ 581,490	\$ 13,180	\$ 736,270	\$ 501,430	\$ -	\$ -	\$ 56,360	\$ -
Supplies	145,350	9,200	20,510	79,080	3,000	967,770	84,720	674,320	-	200	289,200
Purchased Services	1,012,500	587,110	131,600	367,980	158,650	262,620	197,580	-	-	6,280	1,161,200
Community Prgms/Contrib.	2,500	-	2,500	-	-	-	-	-	-	-	-
Financing Costs	177,510	96,250	50,980	273,460	56,030	300,520	-	-	2,000,230	-	100
Transfers Out	55,620	50,600	15,250	73,110	-	93,940	85,660	58,660	-	-	211,700
Capital Outlay	18,204,570	351,800	30,000	170,000	-	835,000	-	-	-	-	2,150,000
Miscellaneous	-	-	29,720	35,000	3,640	-	-	2,296,400	-	33,000	2,960,380
Total Expenditures	\$ 20,570,450	\$ 1,164,440	\$ 395,170	\$ 1,580,120	\$ 234,500	\$ 3,196,120	\$ 869,390	\$ 3,029,380	\$ 2,000,230	\$ 95,840	\$ 6,772,580
Excess Revenues/ (Expenditures)	\$ (1,851,430)	\$ (396,950)	\$ 11,970	\$ (221,390)	\$ -	\$ 188,230	\$ (179,100)	\$ (257,690)	\$ -	\$ -	\$ 185,440
Available Fund Balance											
Per Audit Report - Dec 31, 2020	1,992,515	1,439,559	654,295	496,868	(7,513)	1,836,686	900,750	1,508,889	2,759	760,230	5,044,477
Net Fund Balance	\$ 141,085	\$ 1,042,609	\$ 666,265	\$ 275,478	\$ (7,513)	\$ 2,024,916	\$ 721,650	\$ 1,251,199	\$ 2,759	\$ 760,230	\$ 5,229,917

Note: does not include GVH (Hospital)



GENERAL FUND
Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ 10,187,295	\$ 9,998,900	\$ 10,771,000	\$ 11,279,170
Licenses and Permits	626,281	542,895	924,380	593,630
Intergovernmental	3,460,613	1,557,667	1,639,510	1,663,130
Charges for Services	922,359	652,024	913,630	945,560
Contributions and Other Grants	250,462	237,086	273,680	183,810
Fines & Forfeitures	90,519	140,353	91,000	117,000
Investment Income	309,782	203,040	11,100	77,300
Interfund Revenues	1,036,829	904,000	966,000	967,000
Transfers In	850,968	1,146,378	1,114,910	1,016,250
Other Financing Sources/Misc.	235,059	401,365	207,250	206,940
Total Revenues	\$ 17,970,167	\$ 15,783,708	\$ 16,912,460	\$ 17,049,790
<u>EXPENDITURES</u>				
Personnel	\$ 8,645,289	\$ 9,393,800	\$ 9,292,190	\$ 10,174,860
Supplies	819,853	613,713	610,890	644,310
Purchased Services	4,079,839	4,346,123	4,454,210	4,483,110
Community Prgms/Contrib.	155,314	271,095	400,850	257,210
Financing Costs	48,463	20,706	25,200	25,260
Transfers Out	301,322	652,100	739,230	421,400
Capital Outlay	147,236	504,892	262,260	335,490
Miscellaneous	1,346,636	1,596,142	315,250	626,350
Total Expenditures	\$ 15,543,952	\$ 17,398,571	\$ 16,100,080	\$ 16,967,990
Excess Revenues/(Expenditures)	\$ 2,426,215	\$ (1,614,863)	\$ 812,380	\$ 81,800

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020*	2,187,271	4,613,486	4,613,486	5,425,866
Net Fund Balance	\$ 4,613,486	\$ 2,998,623	\$ 5,425,866	\$ 5,507,666
Ending Fund Balance % of Total Expenditures				32.46%

**Not including 25% contingency funds set aside for emergencies*



ROAD & BRIDGE FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ 235,343	\$ 200,000	\$ 280,000	\$ 270,000
Licenses and Permits	28,735	11,000	43,000	26,000
Intergovernmental	4,532,756	4,593,516	4,574,400	4,823,800
Charges for Services	34,255	6,720	84,010	6,200
Contributions and Other Grants	4,271	-	-	-
Fines & Forfeitures	24	10	-	-
Investment Income	60,077	35,000	4,000	4,000
Interfund Revenues	130	100	-	-
Transfers In	83,676	157,158	81,590	81,630
Other Financing Sources/Misc.	43,569	36,347	38,480	35,950
Total Revenues	\$ 5,022,836	\$ 5,039,851	\$ 5,105,480	\$ 5,247,580
<u>EXPENDITURES</u>				
Personnel	\$ 2,082,072	\$ 2,471,417	\$ 2,269,840	\$ 2,689,690
Supplies	808,159	1,089,600	1,569,500	1,263,870
Purchased Services	1,919,334	1,908,673	1,650,530	2,044,990
Community Prgms/Contrib.	-	-	-	-
Financing Costs	128	928	930	930
Transfers Out	208,304	332,185	333,720	320,000
Capital Outlay	433,014	20,000	-	-
Miscellaneous	200	46,600	46,600	46,600
Total Expenditures	\$ 5,451,211	\$ 5,869,403	\$ 5,871,120	\$ 6,366,080
Excess Revenues/(Expenditures)	\$ (428,375)	\$ (829,552)	\$ (765,640)	\$ (1,118,500)

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	3,062,519	2,634,144	2,634,144	1,868,504
Net Fund Balance	\$ 2,634,144	\$ 1,804,592	\$ 1,868,504	\$ 750,004
Ending Fund Balance % of Total Expenditures				11.78%



HEALTH & HUMAN SERVICES FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ 335,959	\$ 333,100	\$ 358,900	\$ 375,040
Licenses and Permits	-	-	-	-
Intergovernmental	5,108,994	4,481,844	5,431,800	4,729,260
Charges for Services	9,657	11,900	320	200
Contributions and Other Grants	1,822	1,250	1,000	1,000
Fines & Forfeitures	-	-	-	-
Investment Income	6,979	8,000	2,000	8,000
Interfund Revenues	-	-	-	-
Transfers In	-	-	-	-
Other Financing Sources/Misc.	2,784	-	-	-
Total Revenues	\$ 5,466,195	\$ 4,836,094	\$ 5,794,020	\$ 5,113,500
<u>EXPENDITURES</u>				
Personnel	\$ 1,489,632	\$ 1,681,676	\$ 1,588,930	\$ 1,815,120
Supplies	25,608	40,331	32,260	61,130
Purchased Services	415,720	415,490	354,170	381,230
Community Prgms/Contrib.	3,308,405	2,644,915	3,671,910	2,894,870
Financing Costs	-	-	-	-
Transfers Out	139,558	136,000	127,150	123,000
Capital Outlay	-	-	-	-
Miscellaneous	3,014	(51,653)	(52,070)	250
Total Expenditures	\$ 5,381,937	\$ 4,866,759	\$ 5,722,350	\$ 5,275,600
Excess Revenues/(Expenditures)	\$ 84,258	\$ (30,665)	\$ 71,670	\$ (162,100)

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	201,329	285,587	285,587	357,257
Net Fund Balance	\$ 285,587	\$ 254,922	\$ 357,257	\$ 195,157
Ending Fund Balance % of Total Expenditures				3.70%



SALES TAX FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ 2,879,460	\$ 2,648,392	\$ 3,120,760	\$ 3,120,800
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	13,663	19,097	14,000	14,000
Investment Income	26,133	25,000	4,000	5,000
Interfund Revenues	-	-	-	-
Transfers In	-	-	-	-
Other Financing Sources/Misc.	-	-	-	-
Total Revenues	\$ 2,919,256	\$ 2,692,489	\$ 3,138,760	\$ 3,139,800
<u>EXPENDITURES</u>				
Personnel	-	-	-	-
Supplies	-	-	-	-
Purchased Services	53,106	52,546	44,900	57,860
Community Prgms/Contrib.	3,081	20,000	20,000	220,000
Financing Costs	368,325	384,268	386,300	386,290
Transfers Out	1,465,575	1,634,668	1,993,740	3,185,120
Capital Outlay	47,992	100,000	40,000	810,000
Miscellaneous	-	-	-	-
Total Expenditures	\$ 1,938,079	\$ 2,191,482	\$ 2,484,940	\$ 4,659,270
Excess Revenues/(Expenditures)	\$ 981,177	\$ 501,007	\$ 653,820	\$ (1,519,470)

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	1,206,390	2,187,567	2,187,567	2,841,387
Net Fund Balance	\$ 2,187,567	\$ 2,688,574	\$ 2,841,387	\$ 1,321,917
Ending Fund Balance % of Total Expenditures				28.37%



CAPITAL EXPENDITURE FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	299,402	1,148,938	2,629,610	2,806,870
Charges for Services	-	-	-	-
Contributions and Other Grants	204,658	96,444	460,340	-
Fines & Forfeitures	-	-	-	-
Investment Income	27,673	18,200	4,000	4,000
Interfund Revenues	1,000,000	-	25,000	1,934,970
Transfers In	26,540	-	-	956,500
Other Financing Sources/Misc.	31,196,920	-	-	-
Total Revenues	\$ 32,755,193	\$ 1,263,582	\$ 3,118,950	\$ 5,702,340
.				
<u>EXPENDITURES</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	6,691	18,697	18,700	-
Purchased Services	192,078	803,722	914,040	331,870
Community Prgms/Contrib.	-	-	-	-
Financing Costs	23,893,390	-	-	-
Transfers Out	-	-	-	-
Capital Outlay	2,462,881	791,112	2,444,140	14,056,500
Miscellaneous	-	-	-	-
Total Expenditures	\$ 26,555,040	\$ 1,613,531	\$ 3,376,880	\$ 14,388,370
Excess Revenues/(Expenditures)	\$ 6,200,153	\$ (349,949)	\$ (257,930)	\$ (8,686,030)

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	3,057,124	9,257,277	9,257,277	8,999,347
Net Fund Balance	\$ 9,257,277	\$ 8,907,328	\$ 8,999,347	\$ 313,317
Ending Fund Balance % of Total Expenditures				2.18%



PUBLIC HEALTH FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	1,108,617	1,613,435	1,506,320	2,041,410
Charges for Services	99,679	143,034	57,000	112,000
Contributions and Other Grants	45,791	142,516	149,850	82,650
Fines & Forfeitures	-	5,000	-	-
Investment Income	1,859	800	800	-
Interfund Revenues	-	-	-	-
Transfers In	163,419	231,947	231,950	209,420
Other Financing Sources/Misc.	47,285	70,000	60,000	55,000
Total Revenues	\$ 1,466,650	\$ 2,206,732	\$ 2,005,920	\$ 2,500,480
<u>EXPENDITURES</u>				
Personnel	\$ 720,344	\$ 1,388,889	\$ 1,181,260	\$ 1,663,160
Supplies	352,856	189,139	181,550	157,530
Purchased Services	261,821	475,697	434,000	620,000
Community Prgms/Contrib.	42,000	400	400	-
Financing Costs	-	-	-	-
Transfers Out	60,228	71,659	71,660	62,230
Capital Outlay	25,235	71,000	72,410	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 1,462,484	\$ 2,196,784	\$ 1,941,280	\$ 2,502,920
Excess Revenues/(Expenditures)	\$ 4,166	\$ 9,948	\$ 64,640	\$ (2,440)

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	18,402	22,568	22,568	87,208
Net Fund Balance	\$ 22,568	\$ 32,516	\$ 87,208	\$ 84,768
Ending Fund Balance % of Total Expenditures				3.39%



CONSERVATION TRUST FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	62,618	60,000	65,000	60,000
Charges for Services	-	-	-	-
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	1,297	2,000	500	500
Interfund Revenues	-	-	-	-
Transfers In	-	-	-	-
Other Financing Sources/Misc.	-	-	-	-
Total Revenues	\$ 63,915	\$ 62,000	\$ 65,500	\$ 60,500
<u>EXPENDITURES</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	7,150	-	-	-
Purchased Services	5,085	800	14,610	60,500
Community Prgms/Contrib.	-	-	-	-
Financing Costs	-	-	-	-
Transfers Out	10,891	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 23,126	\$ 800	\$ 14,610	\$ 60,500
Excess Revenues/(Expenditures)	\$ 40,789	\$ 61,200	\$ 50,890	\$ -

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	20,305	61,094	61,094	111,984
Net Fund Balance	\$ 61,094	\$ 122,294	\$ 111,984	\$ 111,984
Ending Fund Balance % of Total Expenditures				185.10%



MOSQUITO CONTROL FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ 67,425	\$ 68,077	\$ 68,890	\$ 71,000
Licenses and Permits	-	-	-	-
Intergovernmental	16,863	17,203	17,210	17,700
Charges for Services	-	-	-	-
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	804	729	150	150
Interfund Revenues	-	-	-	-
Transfers In	16,863	17,203	17,210	16,180
Other Financing Sources/Misc.	-	-	-	-
Total Revenues	\$ 101,955	\$ 103,212	\$ 103,460	\$ 105,030
<u>EXPENDITURES</u>				
Personnel	-	-	-	-
Supplies	-	-	-	-
Purchased Services	99,533	101,336	101,580	103,250
Community Prgms/Contrib.	-	-	-	-
Financing Costs	-	-	-	-
Transfers Out	1,776	1,879	1,880	1,780
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 101,309	\$ 103,215	\$ 103,460	\$ 105,030
Excess Revenues/(Expenditures)	\$ 646	\$ (3)	\$ -	\$ -

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	13,391	14,037	14,037	14,037
Net Fund Balance	\$ 14,037	\$ 14,034	\$ 14,037	\$ 14,037
Ending Fund Balance % of Total Expenditures				13.36%



LAND PRESERVATION FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ 557,532	\$ 526,332	\$ 609,840	\$ 609,800
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	18,058	10,000	1,500	1,500
Interfund Revenues	-	-	-	-
Transfers In	-	-	-	-
Other Financing Sources/Misc.	-	-	-	-
Total Revenues	\$ 575,590	\$ 536,332	\$ 611,340	\$ 611,300
<u>EXPENDITURES</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Purchased Services	7,407	7,263	7,260	7,500
Community Prgms/Contrib.	741,382	850,000	850,000	603,800
Financing Costs	-	-	-	-
Transfers Out	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 748,789	\$ 857,263	\$ 857,260	\$ 611,300
Excess Revenues/(Expenditures)	\$ (173,199)	\$ (320,931)	\$ (245,920)	\$ -

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	1,159,640	986,441	986,441	740,521
Net Fund Balance	\$ 986,441	\$ 665,510	\$ 740,521	\$ 740,521
Ending Fund Balance % of Total Expenditures				121.14%



SAGE GROUSE FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	69,876	73,057	73,060	76,710
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	2,610	2,000	500	1,000
Interfund Revenues	-	-	-	-
Transfers In	-	-	-	-
Other Financing Sources/Misc.	-	-	-	-
Total Revenues	\$ 72,486	\$ 75,057	\$ 73,560	\$ 77,710
<u>EXPENDITURES</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	-	200	200	-
Purchased Services	1,721	2,000	12,910	12,000
Community Prgms/Contrib.	-	-	-	-
Financing Costs	-	-	-	-
Transfers Out	29,742	36,000	36,000	31,800
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 31,463	\$ 38,200	\$ 49,110	\$ 43,800
Excess Revenues/(Expenditures)	\$ 41,023	\$ 36,857	\$ 24,450	\$ 33,910

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	117,533	158,556	158,556	183,006
Net Fund Balance	\$ 158,556	\$ 195,413	\$ 183,006	\$ 216,916
Ending Fund Balance % of Total Expenditures				495.24%



RISK MANAGEMENT FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	4,730	4,000	200	600
Interfund Revenues	97,005	73,555	96,800	90,000
Transfers In	-	-	-	-
Other Financing Sources/Misc.	21,890	10,000	-	10,000
Total Revenues	\$ 123,625	\$ 87,555	\$ 97,000	\$ 100,600
<u>EXPENDITURES</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Purchased Services	336	800	450	600
Community Prgms/Contrib.	-	-	-	-
Financing Costs	-	-	-	-
Transfers Out	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	108,705	150,000	96,550	100,000
Total Expenditures	\$ 109,041	\$ 150,800	\$ 97,000	\$ 100,600
Excess Revenues/(Expenditures)	\$ 14,584	\$ (63,245)	\$ -	\$ -

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	198,340	212,924	212,924	212,924
Net Fund Balance	\$ 212,924	\$ 149,679	\$ 212,924	\$ 212,924
Ending Fund Balance % of Total Expenditures				211.65%



HOUSING AUTHORITY FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,906	5,000	5,000	5,000
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	90	-	-	-
Investment Income	3,761	700	710	500
Interfund Revenues	-	-	-	-
Transfers In	-	-	-	-
Other Financing Sources/Misc.	370,190	49,355	606,320	105,840
Total Revenues	\$ 378,947	\$ 55,055	\$ 612,030	\$ 111,340
<u>EXPENDITURES</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	40	60	1,100	15,850
Purchased Services	88,489	43,504	86,590	85,770
Community Prgms/Contrib.	-	-	-	-
Financing Costs	2,527	2,527	1,410	-
Transfers Out	5,724	9,820	9,820	9,720
Capital Outlay	205,107	150,000	-	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 301,887	\$ 205,911	\$ 98,920	\$ 111,340
Excess Revenues/(Expenditures)	\$ 77,060	\$ (150,856)	\$ 513,110	\$ -

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	53,675	130,735	130,735	643,845
Net Fund Balance	\$ 130,735	\$ (20,121)	\$ 643,845	\$ 643,845
Ending Fund Balance % of Total Expenditures				578.27%



LOCAL MARKETING DISTRICT FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ 2,403,889	\$ 2,042,599	\$ 2,800,000	\$ 2,520,000
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	42,487	15,000	10,000	12,000
Investment Income	16,629	18,000	1,500	15,000
Interfund Revenues	-	-	-	-
Transfers In	-	-	-	-
Other Financing Sources/Misc.	-	-	-	-
Total Revenues	\$ 2,463,005	\$ 2,075,599	\$ 2,811,500	\$ 2,547,000
<u>EXPENDITURES</u>				
Personnel	-	-	-	-
Supplies	-	-	-	-
Purchased Services	2,266,320	2,493,486	2,495,220	3,594,830
Community Prgms/Contrib.	-	-	-	-
Financing Costs	-	-	-	-
Transfers Out	37,704	42,733	42,740	41,590
Capital Outlay	-	-	-	-
Miscellaneous	28,200	25,500	25,500	25,500
Total Expenditures	\$ 2,332,224	\$ 2,561,719	\$ 2,563,460	\$ 3,661,920
Excess Revenues/(Expenditures)	\$ 130,781	\$ (486,120)	\$ 248,040	\$ (1,114,920)

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	1,329,354	1,460,135	1,460,135	1,708,175
Net Fund Balance	\$ 1,460,135	\$ 974,015	\$ 1,708,175	\$ 593,255
Ending Fund Balance % of Total Expenditures				16.20%



DEBT SERVICE FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	138,855	-	-	-
Charges for Services	-	-	-	-
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	514	1,250	130	-
Interfund Revenues	-	-	-	-
Transfers In	1,323,160	1,579,244	2,002,560	2,000,230
Other Financing Sources/Misc.	-	-	-	-
Total Revenues	\$ 1,462,529	\$ 1,580,494	\$ 2,002,690	\$ 2,000,230
<u>EXPENDITURES</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Purchased Services	1,500	-	-	-
Community Prgms/Contrib.	-	-	-	-
Financing Costs	1,579,544	2,184,142	2,002,690	2,000,230
Transfers Out	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 1,581,044	\$ 2,184,142	\$ 2,002,690	\$ 2,000,230
Excess Revenues/(Expenditures)	\$ (118,515)	\$ (603,648)	\$ -	\$ -

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	121,274	2,759	2,759	2,759
Net Fund Balance	\$ 2,759	\$ (600,889)	\$ 2,759	\$ 2,759
Ending Fund Balance % of Total Expenditures				0.14%



AIRPORT OPERATIONS FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	1,142,560	1,617,131	1,818,550	17,103,850
Charges for Services	509,662	580,534	596,090	746,160
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	3,512	2,200	2,000	-
Investment Income	36,928	21,000	2,800	3,000
Interfund Revenues	-	-	-	-
Transfers In	-	-	-	-
Other Financing Sources/Misc.	540,955	1,227,351	1,285,230	866,010
Total Revenues	\$ 2,233,617	\$ 3,448,216	\$ 3,704,670	\$ 18,719,020
<u>EXPENDITURES</u>				
Personnel	\$ 832,103	\$ 851,402	\$ 851,620	\$ 972,400
Supplies	81,574	137,995	137,850	145,350
Purchased Services	322,869	387,775	425,910	1,012,500
Community Prgms/Contrib.	2,500	2,500	2,500	2,500
Financing Costs	4,081	162,837	162,740	177,510
Transfers Out	78,956	1,403,779	66,930	55,620
Capital Outlay	28,420	883,800	860,550	18,204,570
Miscellaneous	-	-	-	-
Total Expenditures	\$ 1,350,503	\$ 3,830,088	\$ 2,508,100	\$ 20,570,450
Excess Revenues/(Expenditures)	\$ 883,114	\$ (381,872)	\$ 1,196,570	\$ (1,851,430)

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	1,109,091	1,992,205	1,992,205	3,188,775
Net Fund Balance	\$ 1,992,205	\$ 1,610,333	\$ 3,188,775	\$ 1,337,345
Ending Fund Balance % of Total Expenditures				6.50%



AIRPORT CONSTRUCTION FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	987,601	7,627,651	7,419,020	-
Charges for Services	106,768	125,000	125,000	-
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	8,655	1,500	1,500	-
Interfund Revenues	-	-	-	-
Transfers In	7,784	1,336,851	-	-
Other Financing Sources/Misc.	-	-	-	-
Total Revenues	\$ 1,110,808	\$ 9,091,002	\$ 7,545,520	\$ -
<u>EXPENDITURES</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	914	-	-	-
Purchased Services	1,156,904	631,212	3,080,740	-
Community Prgms/Contrib.	-	-	-	-
Financing Costs	-	-	-	-
Transfers Out	-	-	-	-
Capital Outlay	-	8,259,112	5,661,040	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 1,157,818	\$ 8,890,324	\$ 8,741,780	\$ -
Excess Revenues/(Expenditures)	\$ (47,010)	\$ 200,678	\$ (1,196,260)	\$ -

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	47,010	-	-	(1,196,260)
Net Fund Balance	\$ -	\$ 200,678	\$ (1,196,260)	\$ (1,196,260)
Ending Fund Balance % of Total Expenditures				#DIV/0!



SEWER FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	766,152	763,471	771,840	763,010
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	1,401	2,480	2,080	2,480
Investment Income	30,404	17,575	2,100	2,000
Interfund Revenues	-	-	-	-
Transfers In	-	-	-	-
Other Financing Sources/Misc.	1,176	-	-	-
Total Revenues	\$ 799,133	\$ 783,526	\$ 776,020	\$ 767,490
<u>EXPENDITURES</u>				
Personnel	\$ 51,931	\$ 65,228	\$ 55,280	\$ 69,480
Supplies	4,579	9,155	9,200	9,200
Purchased Services	443,826	586,309	574,050	587,110
Community Prgms/Contrib.	-	-	-	-
Financing Costs	88,200	96,261	96,260	96,250
Transfers Out	44,876	46,838	47,930	50,600
Capital Outlay	6,128	42,000	40,000	351,800
Miscellaneous	-	-	-	-
Total Expenditures	\$ 639,540	\$ 845,791	\$ 822,720	\$ 1,164,440
Excess Revenues/(Expenditures)	\$ 159,593	\$ (62,265)	\$ (46,700)	\$ (396,950)

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	1,326,666	1,486,259	1,486,259	1,439,559
Net Fund Balance	\$ 1,486,259	\$ 1,423,994	\$ 1,439,559	\$ 1,042,609
Ending Fund Balance % of Total Expenditures				89.54%



WATER FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	18,570	-	97,380	11,860
Charges for Services	391,194	357,070	353,420	352,800
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	13,654	1,600	500	500
Interfund Revenues	-	-	-	-
Transfers In	29,181	29,330	32,430	33,950
Other Financing Sources/Misc.	1,324	37,747	8,030	8,030
Total Revenues	\$ 453,923	\$ 425,747	\$ 491,760	\$ 407,140
<u>EXPENDITURES</u>				
Personnel	\$ 159,891	\$ 134,783	\$ 134,450	\$ 114,610
Supplies	15,675	20,055	20,510	20,510
Purchased Services	106,912	120,732	218,030	131,600
Community Prgms/Contrib.	2,500	2,500	2,500	2,500
Financing Costs	24,066	51,118	50,970	50,980
Transfers Out	14,520	16,596	16,550	15,250
Capital Outlay	-	31,000	30,000	30,000
Miscellaneous	-	29,723	29,720	29,720
Total Expenditures	\$ 323,564	\$ 406,507	\$ 502,730	\$ 395,170
Excess Revenues/(Expenditures)	\$ 130,359	\$ 19,240	\$ (10,970)	\$ 11,970

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	534,906	665,265	665,265	654,295
Net Fund Balance	\$ 665,265	\$ 684,505	\$ 654,295	\$ 666,265
Ending Fund Balance % of Total Expenditures				168.60%



SOLID WASTE FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	64,600	-
Charges for Services	1,069,645	1,039,020	1,132,000	1,112,000
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	629	1,000	500	500
Investment Income	34,641	37,000	6,000	6,000
Interfund Revenues	-	-	-	-
Transfers In	25,450	-	-	-
Other Financing Sources/Misc.	123,534	83,550	90,010	240,230
Total Revenues	\$ 1,253,899	\$ 1,160,570	\$ 1,293,110	\$ 1,358,730
<u>EXPENDITURES</u>				
Personnel	\$ 504,563	\$ 555,917	\$ 529,000	\$ 581,490
Supplies	48,860	76,850	79,080	79,080
Purchased Services	307,567	384,433	359,310	367,980
Community Prgms/Contrib.	-	-	-	-
Financing Costs	10,697	158,757	98,840	273,460
Transfers Out	73,392	78,312	78,320	73,110
Capital Outlay	39,437	13,765	10,000	170,000
Miscellaneous	46,408	5,000	5,000	35,000
Total Expenditures	\$ 1,030,924	\$ 1,273,034	\$ 1,159,550	\$ 1,580,120
Excess Revenues/(Expenditures)	\$ 222,975	\$ (112,464)	\$ 133,560	\$ (221,390)

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	140,333	363,308	363,308	496,868
Net Fund Balance	\$ 363,308	\$ 250,844	\$ 496,868	\$ 275,478
Ending Fund Balance % of Total Expenditures				17.43%



MOUNTAIN VIEW FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	134,657	140,000	132,000	138,000
Charges for Services	250	100	-	-
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	379	-	100	-
Investment Income	1,282	500	100	100
Interfund Revenues	-	-	-	-
Transfers In	-	-	-	-
Other Financing Sources/Misc.	110,447	89,550	92,000	96,400
Total Revenues	\$ 247,015	\$ 230,150	\$ 224,200	\$ 234,500
<u>EXPENDITURES</u>				
Personnel	\$ -	\$ -	\$ -	\$ 13,180
Supplies	550	3,000	3,000	3,000
Purchased Services	139,474	144,649	164,110	158,650
Community Prgms/Contrib.	-	-	-	-
Financing Costs	44,644	36,982	36,990	56,030
Transfers Out	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	17,028	10,250	15,700	3,640
Total Expenditures	\$ 201,696	\$ 194,881	\$ 219,800	\$ 234,500
Excess Revenues/(Expenditures)	\$ 45,319	\$ 35,269	\$ 4,400	\$ -

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	(57,232)	(11,913)	(11,913)	(7,513)
Net Fund Balance	\$ (11,913)	\$ 23,356	\$ (7,513)	\$ (7,513)
Ending Fund Balance % of Total Expenditures				-3.20%



ISF I - FLEET FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,723	3,900	3,710	3,000
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	23,055	20,000	2,000	2,000
Interfund Revenues	2,259,634	2,114,358	2,202,000	2,256,000
Transfers In	100,000	100,000	100,000	131,220
Other Financing Sources/Misc.	80,493	51,100	50,440	992,130
Total Revenues	\$ 2,468,905	\$ 2,289,358	\$ 2,358,150	\$ 3,384,350
<u>EXPENDITURES</u>				
Personnel	\$ 669,714	\$ 690,623	\$ 701,530	\$ 736,270
Supplies	672,375	953,250	934,270	967,770
Purchased Services	208,386	253,763	264,690	262,620
Community Prgms/Contrib.	-	-	-	-
Financing Costs	21,391	38,124	36,560	300,520
Transfers Out	95,760	103,520	103,520	93,940
Capital Outlay	518,547	835,000	835,000	835,000
Miscellaneous	-	-	-	-
Total Expenditures	\$ 2,186,173	\$ 2,874,280	\$ 2,875,570	\$ 3,196,120
Excess Revenues/(Expenditures)	\$ 282,732	\$ (584,922)	\$ (517,420)	\$ 188,230

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	2,071,374	2,354,106	2,354,106	1,836,686
Net Fund Balance	\$ 2,354,106	\$ 1,769,184	\$ 1,836,686	\$ 2,024,916
Ending Fund Balance % of Total Expenditures				63.36%



ISF II - TECHNOLOGY FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	238	1,500	1,500	1,500
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	15,867	13,261	600	1,000
Interfund Revenues	780,943	790,046	765,070	665,790
Transfers In	44,500	44,500	44,500	22,000
Other Financing Sources/Misc.	2,762	-	-	-
Total Revenues	\$ 844,310	\$ 849,307	\$ 811,670	\$ 690,290
<u>EXPENDITURES</u>				
Personnel	\$ 482,928	\$ 475,039	\$ 397,250	\$ 501,430
Supplies	95,169	90,437	76,580	84,720
Purchased Services	189,169	182,099	180,660	197,580
Community Prgms/Contrib.	-	-	-	-
Financing Costs	-	-	-	-
Transfers Out	77,388	86,194	86,200	85,660
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 844,654	\$ 833,769	\$ 740,690	\$ 869,390
Excess Revenues/(Expenditures)	\$ (344)	\$ 15,538	\$ 70,980	\$ (179,100)

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	830,114	829,770	829,770	900,750
Net Fund Balance	\$ 829,770	\$ 845,308	\$ 900,750	\$ 721,650
Ending Fund Balance % of Total Expenditures				83.01%



ISF III - HEALTH INSURANCE FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	44,417	40,000	1,500	1,500
Interfund Revenues	2,264,293	2,560,050	2,292,900	2,509,230
Transfers In	-	-	127,340	140,960
Other Financing Sources/Misc.	408,203	18,120	124,000	120,000
Total Revenues	\$ 2,716,913	\$ 2,618,170	\$ 2,545,740	\$ 2,771,690
<u>EXPENDITURES</u>				
Personnel	\$ 15,259	\$ 17,505	\$ 16,450	\$ -
Supplies	797,815	659,548	789,720	674,320
Purchased Services	-	-	-	-
Community Prgms/Contrib.	-	-	-	-
Financing Costs	-	-	-	-
Transfers Out	49,824	49,032	49,040	58,660
Capital Outlay	-	-	-	-
Miscellaneous	2,383,307	2,284,400	2,111,700	2,296,400
Total Expenditures	\$ 3,246,205	\$ 3,010,485	\$ 2,966,910	\$ 3,029,380
Excess Revenues/(Expenditures)	\$ (529,292)	\$ (392,315)	\$ (421,170)	\$ (257,690)

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	2,459,351	1,930,059	1,930,059	1,508,889
Net Fund Balance	\$ 1,930,059	\$ 1,537,744	\$ 1,508,889	\$ 1,251,199
Ending Fund Balance % of Total Expenditures				41.30%



REGIONAL TRANSPORTATION AUTHORITY FUND

Summary of Fund Resources

	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ 4,248,952	\$ 3,294,261	\$ 4,976,280	\$ 5,124,000
Licenses and Permits	-	-	-	-
Intergovernmental	1,271,563	847,418	1,914,520	1,772,620
Charges for Services	-	-	-	-
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	10,773	8,600	9,900	10,000
Investment Income	62,188	40,000	25,000	25,000
Interfund Revenues	-	-	-	-
Transfers In	-	-	-	-
Other Financing Sources/Misc.	20,633	26,400	26,400	26,400
Total Revenues	\$ 5,614,109	\$ 4,216,679	\$ 6,952,100	\$ 6,958,020
<u>EXPENDITURES</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	142,130	173,200	267,200	289,200
Purchased Services	859,895	967,482	1,030,050	1,161,200
Community Prgms/Contrib.	-	-	-	-
Financing Costs	310	50	50	100
Transfers Out	11,000	11,350	11,350	211,700
Capital Outlay	2,348,702	2,590,790	2,734,230	2,150,000
Miscellaneous	2,069,578	2,226,303	2,273,000	2,960,380
Total Expenditures	\$ 5,431,615	\$ 5,969,175	\$ 6,315,880	\$ 6,772,580
Excess Revenues/(Expenditures)	\$ 182,494	\$ (1,752,496)	\$ 636,220	\$ 185,440

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	4,225,763	4,408,257	4,408,257	5,044,477
Net Fund Balance	\$ 4,408,257	\$ 2,655,761	\$ 5,044,477	\$ 5,229,917
Ending Fund Balance % of Total Expenditures				77.22%



PUBLIC TRUSTEE FUND

Summary of Fund Resources

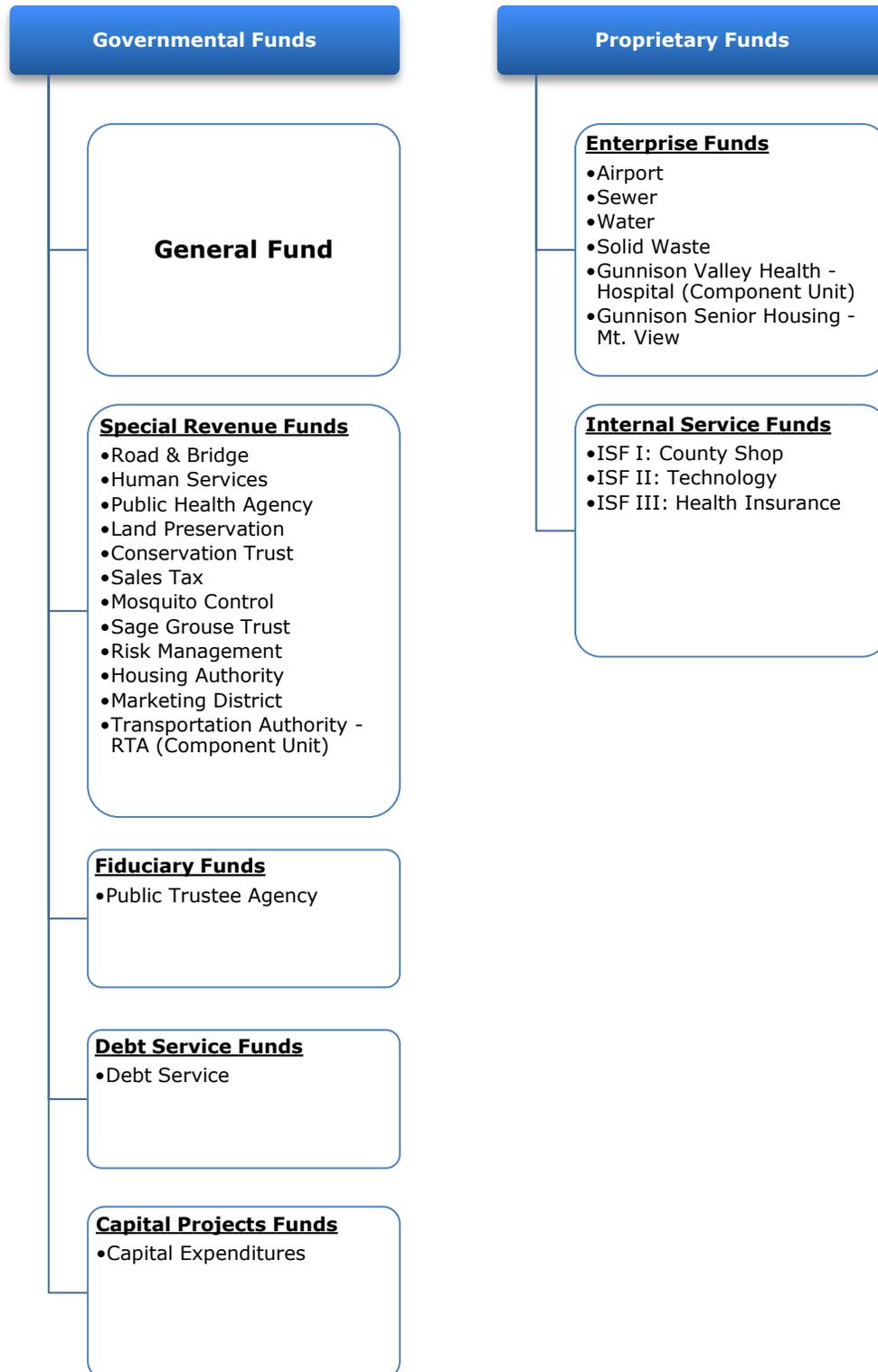
	2020 Actual	Revised 2021 Budget	2021 Projected	DRAFT #1 2022 Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,002,125	53,000	53,000	63,000
Contributions and Other Grants	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Interfund Revenues	-	-	-	-
Transfers In	35,000	40,910	41,340	32,840
Other Financing Sources/Misc.	7	-	-	-
Total Revenues	\$ 1,037,132	\$ 93,910	\$ 94,340	\$ 95,840
<u>EXPENDITURES</u>				
Personnel	\$ 53,642	\$ 54,884	\$ 54,880	\$ 56,360
Supplies	301	200	200	200
Purchased Services	4,029	6,260	6,260	6,280
Community Prgms/Contrib.	-	-	-	-
Financing Costs	-	-	-	-
Transfers Out	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	969,272	33,000	33,000	33,000
Total Expenditures	\$ 1,027,244	\$ 94,344	\$ 94,340	\$ 95,840
Excess Revenues/(Expenditures)	\$ 9,888	\$ (434)	\$ -	\$ -

<u>Available Fund Balance</u>				
Per Audit Report - Dec 31, 2020	750,342	760,230	760,230	760,230
Net Fund Balance	\$ 760,230	\$ 759,796	\$ 760,230	\$ 760,230
Ending Fund Balance % of Total Expenditures				793.23%

GUNNISON COUNTY, COLORADO
2022 BUDGET
List of Capital Assets Budgeted

Org	Org	Object	Description	Amount
Coroner				
Coroner	01125000	58420	Radios (4) - 2 Portable, 2 Vehicle	\$ 15,000
Coroner	01125000	58420	Cadaver Refrigerator	\$ 12,000
Clerk & Recorder				
Elections	01113000	58420	Plat Cabinet Storage	8500
Emergency Management				
Emergency Operations Center	01122000	58420	Aux Com equipment	\$ 6,730
Emergency Operations Center	01122000	58420	Radios (2) - 2 Portable	\$ 7,090
Sheriff				
Operational Support	01109000	58420	Finer Print Machine (State recogni	\$ 17,000
Detention Services	01107000	58420	Finer Print Machine (State recogni	\$ 17,000
Public Works				
Dos Rios Div - Sewer	50369010	58420	General	\$ 5,000
Dos Rios Div - Sewer	50369010	58530	General	\$ 35,000
Water-Dos Rios Div Distribtn	51368010	58530	General	\$ 20,000
Water-Dos Rios Div: Trtmt	51368011	58530	General	\$ 10,000
Landfill	52541000	58420	General	\$ 10,000
Fleet Management	80341000	58430	General	\$ 500,000
Fleet Management	80341000	58440	Vehicle (2)	\$ 75,000
Fleet Management	80341000	58441	Sheriff Vehicles - 2 Pickups, 1 SU	\$ 225,000
Fleet Management	80341000	58450	Tools & Equipment replace	\$ 10,000
Airport				
Runway & Grounds	10612010	58420	Trucks (2)	\$ 80,000
RTA				
Capital Expenditures	92210010	58210	General Building Upgrades	\$ 80,000
Capital Expenditures	92210010	58620	Bus Storage Facility (Whestone Ir	\$ 2,000,000
Senior Resources	92530000	58440	Transport Van (For Seniors at GV	\$ 70,000

Budgetary Fund Structure



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.
- Basis of Budgeting - Modified Accrual

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.
- Basis of Budgeting - Modified Accrual

Human Services

- 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.
- Basis of Budgeting - Cash

Public Health Agency

- 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).
- Basis of Budgeting - Modified Accrual

Conservation Trust

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

Sales Tax

- This fund is used to account for the collection of County sales tax restricted for capital expenditures.
- Basis of Budgeting - Modified Accrual

Land Preservation

- 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.
- Basis of Budgeting - Modified Accrual

Mosquito Control

- This fund is used to account for the assessments of revenue and the spraying of mosquitoes within the boundaries of the assessment area.
- Basis of Budgeting - Modified Accrual

Sage Grouse Trust

- 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.
- Basis of Budgeting - Modified Accrual

Risk Management

- 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.
- Basis of Budgeting - Modified Accrual



Financial Structure

Housing Authority

- This fund is used to account for the activities of the Gunnison County Housing Authority, a component unit of the County.
- Basis of Budgeting - Modified Accrual

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.
- Basis of Budgeting - Modified Accrual

Gunnison Valley Regional 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.
- Basis of Budgeting - Modified Accrual

Public Trustee Agency

- This fund collects fees pertaining to deeds of trust transactions and distributes fees collected to mortgage companies, individuals, the County, and other entities as appropriate.
- Basis of Budgeting - Modified Accrual

Debt Service

- This fund accounts for the accumulation of resources and payment of general long-term debt principal and interest.
- Basis of Budgeting - Modified Accrual

Airport Construction

- 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.
- Basis of Budgeting - Modified Accrual



Financial Structure

Capital Expenditures

- This fund is used to account for any capital projects.
- Basis of Budgeting - Modified Accrual

Airport Operations

- This fund is used to account for the operations of the Gunnison-Crested Butte Regional Airport.
- Basis of Budgeting - Accrual

Sewer

- This fund is used to account for the operations of sewer facilities operated by the County in unincorporated areas of the County.
- Basis of Budgeting - Accrual

Water

- This fund is used to account for the operations of the Dos Rios Water System.
- Basis of Budgeting - Accrual

Solid Waste

- This fund is used to account for the operations of the County Landfill and Recycling Center.
- Basis of Budgeting - Accrual

Gunnison Valley Health - Public Hospital

- 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.
- Basis of Budgeting - Accrual



Financial Structure

Senior Housing

- This fund is used to account for the activities of the Mountain View Apartments, a senior housing project administered through a contract with the Gunnison Valley Regional Housing Authority.
- Basis of Budgeting - Accrual

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..
- Basis of Budgeting - Accrual

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.
- Basis of Budgeting - Accrual

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.
- Basis of Budgeting - Accrual

BASIS OF BUDGETING/ACCOUNTING METHODS KEY

Cash Basis

- Only used for the Human Services Fund to agree with State of Colorado records
- Revenues and expenditures are recorded when cash is received or paid.

Accrual Basis

- Used for Proprietary Funds
- Revenues are recorded when *earned*
- Expenses are recorded when incurred

Modified Accrual Basis

- Used for Governmental Funds
- Revenues are recorded when they become both *measurable and available*
- Expenses are recorded when incurred.



Chart of Account Structure – Revenues and Expenditures

Revenues	Expenditures
<ul style="list-style-type: none"> • Taxes <ul style="list-style-type: none"> • Property Tax • Sales Tax • Marketing Tax • Severance Tax • Licenses & Permits • Intergovernment <ul style="list-style-type: none"> • Federal Revenues • Federal Grants • State Revenues • State Grants • Local Government Revenues • Local Government Grants • Charges for Services <ul style="list-style-type: none"> • Sale of Documents • Fees • Reimbursements • Contributions/Other Grants • Fines & Forfeitures <ul style="list-style-type: none"> • Late Fees • Interest Charges • Fines • Investment Income • Interfund Revenues <ul style="list-style-type: none"> • Computer Service Fees • Telephone Service Fees • Mapping Service Fees • Equipment Rent • Material Sales • Insurance Contributions • Treasurer's Fees • Transfers In • Other Financing Sources/Misc. 	<ul style="list-style-type: none"> • Personnel <ul style="list-style-type: none"> • Salaries & Wages • Benefits • Supplies <ul style="list-style-type: none"> • Office Supplies • Cleaning Supplies • Gas & Oil • Materials • Tools & Parts • Other Supplies • Purchased Services <ul style="list-style-type: none"> • Utilities • Telephone • Other Property Services • Cleaning Services • Repair & Maintenance • Travel • Professional Services • Meetings • Rental • Fees • Subscriptions • Other Purchased Services • Community Programs <ul style="list-style-type: none"> • Contributions • Sponsorships • Financing Costs <ul style="list-style-type: none"> • Principal Payments • Interest Payments • Bank Fees • Transfers Out • Capital Outlay • Miscellaneous (Extraordinary/Special) *

* Miscellaneous – These are classifications by object for revenues or expenditures that do not readily fit into one of the other revenue or expense categories. If you would like specific information about these, please feel free to contact Finance for more detail.

Gunnison County tracks financial information in nearly 15,000 accounts. Providing that information in this budget document would be too voluminous, but fine level detail is readily available upon request.

Comments on CDOT Proposed Rulemaking Governing Statewide Transportation Planning Process and Transportation Regions; 2 CCR 601-22

The Gunnison County Board of County Commissioners is pleased to submit the following comments regarding CDOT's proposed rulemaking. The aspiration of the proposed rules to tie funding of projects to measurable reductions in greenhouse gases (GHG's) is applauded. Transportation is a major source of GHG emissions which has causes and influencing factors that extend beyond the political boundaries of local government. A state-wide approach that is integrated into local transportation and land-use strategies to planning and projects that will reduce transportation related emissions is vital.

Rural areas of Colorado contribute a disproportionate portion of emissions on a per-capita basis. The reasons for this are clear, rural residents have less access to mass transit and, on average, rural commutes are longer than those in metro regions. Long commutes are a function of sprawl which rural communities have enabled and allowed in the past. In mountain communities' long commutes are also caused by the housing affordability crisis. Service workers are forced to commute long -distances to work in communities they cannot afford. In Gunnison County the bus service that connects the north and south ends of the valley offers an alternative to driving for commuters but even at full capacity only scratches the surface of the commuter demand and traffic on ~~highway-H~~ Highway 135. Walking and biking, from residential neighborhoods proximate to city services and jobs is made dangerous by high speed traffic on highways immediately outside of Town and City boundaries.

As has been outlined in the State of Colorado's GHG mitigation roadmap, ~~;~~ land-use policies that encourage dense development near services, and rules that allow mixed development patterns so services, jobs, and housing can co-exist are our best tools to reduce the reliance on cars over time. Affordable housing policies that provide access to attainable housing for workers near their jobs also have a significant impact on transportation. As County and municipal planners adapt land use regimes to encourage denser and mixed-use development near population centers changes are also needed in how highways are planned in the immediate boundaries around rural towns. CDOT and local planners must coordinate to ensure that transportation allows for and encourages dense development patterns in transitional areas.

In rural areas CDOT has prioritized speed and highway capacity over multi-modal transportation safety, and support of dense development patterns. High speeds require CDOT to create policies that reduce the amount of accesses to a highway to maintain safety, new developments consolidate access via collector streets that funnel traffic to the highway at single points. However, limiting access points to a highway promotes sprawling development patterns with frontage roads and large setbacks utilizing valuable land space. Such designs also make multi-modal connections difficult. Slower speeds in areas that planners have identified for dense development patterns allows for accesses to highways to be closer together, which can reduce the need for redundant roads within a development and allow for more space to be devoted to buildings than roads. Slow speeds also allow for multi-modal routes to cross highways at crosswalks rather than having to build expensive pedestrian overpasses or underpasses. Planners need to bolster these efforts by promoting grid-like connections of roads between developments which offer alternative routes to highways and connections that serve multi-modal traffic. Finally, dense development patterns will create intersections with highways that require additional traffic calming developments and traffic controls. Funding intersections near population centers that calm traffic and account for multi-modal travel will enable denser development patterns in

transitional areas. Gunnison County envisions changes to our land-use regime to promote these goals and believes that coordination of long-range planning with CDOT for highway planning will help both CDOT and the County achieve our GHG reduction goals in a way that also meets the needs of our growing community.

Section 8 of the proposed rules describes and quantifies the GHG baseline estimates as well as reduction targets and describes the process for determining if plans comply with targeted goals by forecasting GHG reductions directly related to long-range plans and regionally significant projects. Gunnison County has also developed GHG baseline data and forecasting methodology to estimate future emissions based on policy outcomes. VMT growth in Gunnison County is outpacing population growth which indicates that current influencing factors are pushing people to drive more. The data indicates that our current population is moving away from jobs and services and new growth is concentrated in the same manner. To change this trajectory Gunnison County is focused on building affordable housing near jobs, and updating our land use regulations to encourage dense development near population centers. Gunnison County encourages CDOT to develop long-range plans that coordinate with County planning efforts to encourage rural land use growth near population centers. We can measure the impact of diverting a portion of population growth in the future toward population centers and away from sprawling areas of the County. We can also estimate the GHG and transportation impacts of affordable housing projects. Much of this work is not included in high-cost regionally significant projects but in low or now cost policy decisions about traffic speeds and highway access. However, ~~some~~ traffic calming and intersection improvements will have a direct effect on affordable housing projects. Affordable housing projects are already difficult to fund and meet long-term affordability goals. Prioritizing funding that enables and enhances affordable housing projects will reduce costs and enable communities to house more people near jobs, resulting in reduced commuter traffic. Examples include: traffic calming and lower speed limits adjacent to dense development so development can utilize all of the land and move buildings closer to highways; funding intersections from affordable housing projects onto highways will also benefit such projects and contribute to reduced emissions.

Transit systems in rural areas also operate differently than similar systems in urban areas. Gunnison County's bus service operates at highway speeds over long-distance routes in extreme weather at very high duty cycles. Gunnison County found that utilizing CNG buses was the best choice for low carbon mass transit especially when combined with renewable natural gas (RNG). The transition to electric transportation must include options for alternatives to bridge technology gaps. CNG heavy vehicles can meet extreme service duty cycles with products that are available now. Gunnison County has commissioned studies measuring the relative life-cycle GHG impact of diesel, electric, CNG, and CNG with RNG vehicles which concluded that CNG vehicles would result in emissions reduction over diesel and electric and that RNG significantly lowered emissions over all. The Colorado Energy Office has published similar studies. Because vehicles are a relatively short and predictable life-cycle investment it makes sense to invest in the lowest emission option now and continually re-evaluate to switch to new electric or possibly hydrogen technology when those options are proven to provide lower life-cycle emissions. CDOT could immediately deploy CNG buses in its Bustang service out of Gunnison County. Fueling options are available as are the buses. Baggage storage areas that are lost to CNG tanks can easily be replaced by converting a couple of seats at the front of the bus to a bag rack. The forecasts of electrification of passenger vehicles included in the draft rules are encouraging. Gunnison County is

working to increase electric charging access in partnership with the local REA electric utility and at our own facilities to encourage the transition to electric vehicles.

Just as the proposed rule focuses funding toward MPO plans and regionally significant projects that will have the highest impact on reducing GHG's, rural communities and relatively small projects that align efforts to reduce emissions should also be prioritized for funding. The State should consider disaggregating the remainder of the State that is outside of an MPO. It seems that rural projects will be at a disadvantage for funding because we may not be perceived as having "regionally significant" projects. However, it will take rural and urban communities working toward these common goals of GHG reductions to achieve the State's goals. Rural communities' tools to reduce emissions are less direct and constitute a more distributed effort than what is possible in dense urban environments. However, the combined impact of rural Colorado on transportation related emissions is significant. The proposed rules can be improved by allowing for and promoting collaborative planning with communities and a review of policies that may conflict with community goals to increase density and encourage multi-modal transportation.