

1 - Agenda

2a - Housing Budget

2b - Housing Revenues

3a - LMD Budget

3b - LMD Revenues

4a - County Budget

4b - County Revenues

4c - County Mill Levy

4d - County Temp Tax Credit

GUNNISON COUNTY BOARD OF COMMISSIONERS
SPECIAL MEETING AGENDA – REVISION #1

DATE: Thursday, December 12, 2024

Page 1 of 1

PLACE: Board of County Commissioners' Meeting Room at the Gunnison County Courthouse
(REMOTE OPTION BELOW)

GUNNISON COUNTY HOUSING AUTHORITY SPECIAL MEETING:

- 9:00 am
- Call to Order
 - 2025 Gunnison County Housing Authority Budget Adoption:
 1. Resolution; Adopting a Budget for the Gunnison County Housing Authority for the Fiscal Year Beginning January 1, 2025 and Ending December 31, 2025
 2. Resolution; Appropriating Revenues for the Gunnison County Housing Authority for the Fiscal Year Beginning January 1, 2025 and Ending December 31, 2025
 - Adjourn

GUNNISON RIVER VALLEY LOCAL MARKETING DISTRICT SPECIAL MEETING:

- 9:01 am
- Call to Order
 - 2025 Gunnison River Valley Local Marketing District Budget Adoption:
 1. Resolution; Adopting a Budget for the Gunnison River Valley Local Marketing District for the Fiscal Year Beginning January 1, 2025 and Ending December 31, 2025
 2. Resolution; Appropriating Revenues for the Gunnison River Valley Local Marketing District for the Fiscal Year Beginning January 1, 2025 and Ending December 31, 2025
 - Adjourn

GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS SPECIAL MEETING:

- 9:02 am
- Call to Order
 - 2025 Gunnison County Budget Adoption:
 1. Resolution; Adopting a Budget for the County of Gunnison, Colorado for the Fiscal Year Beginning January 1, 2025 and Ending December 31, 2025
 2. Resolution; Appropriating Revenues of the County of Gunnison, Colorado for the Fiscal Year Beginning January 1, 2025 and Ending December 31, 2025
 3. **ADDED:** Resolution; Setting the Mill Levy for the County of Gunnison, Colorado for the Fiscal Year Beginning January 1, 2025 and Ending December 31, 2025
 4. **ADDED:** Resolution; Setting the Temporary Tax Credit Mill Levy for the County of Gunnison, Colorado for the Fiscal Year Beginning January 1, 2025 and Ending December 31, 2025
 - 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://gunnisoncounty-org.zoom.us/j/89798905619>

One tap mobile

+12532158782,,82753657556#,,,,*471302# US (Tacoma)

+13462487799,,82753657556#,,,,*471302# US (Houston)

*NOTE: This agenda is subject to change, including the addition of items up to 24 hours in advance or the deletion of items at any time. All times are approximate. The County Manager and Deputy County Manager's reports may include administrative items not listed. Regular Meetings, Public Hearings, and Special Meetings are recorded and **ACTION MAY BE TAKEN ON ANY ITEM.** Work Sessions are not recorded and formal action cannot be taken. For further information, contact the County Administration office at 641-0248. If special accommodations are necessary per ADA, contact 641-0248 or TTY 641-3061 prior to the meeting.*

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: 2025 Budget and Appropriation Resolutions

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

2025 Budget and Appropriations of Revenues for Gunnison County, Housing Authority and LMD

Fiscal Impact:

Submitted by: Ana Canada

Submitter's Email Address: acanada@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date: 12/10/2024

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. SO 12/10/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 12/10/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 12/11/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 5 minutes

Agenda Date: 12/12/2024

**GUNNISON COUNTY HOUSING AUTHORITY
RESOLUTION NO. 2024-__**

**A RESOLUTION ADOPTING A BUDGET FOR THE
GUNNISON COUNTY HOUSING AUTHORITY
FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025**

WHEREAS, the Board of the Gunnison County Housing Authority did on the 10th day of December, 2024, consider a proposed budget covering the fiscal operations of the County of Gunnison for fiscal year 2025; and

WHEREAS, public notice of such budget hearing was published as required by law on November 7th, 2024; and

WHEREAS, the Board of the Gunnison County Housing Authority, after considering the proposed budget at said public hearing and after considering public comment, did take into consideration the public comment in developing the final budget; and

WHEREAS, all expenditures budgeted by the Board of the Gunnison County Housing Authority have been matched by projected income so that the total means of financing the budget is at least equal to or greater than the amount of the proposed expenditures;

NOW, THEREFORE, BE IT RESOLVED by the Board of the Gunnison County Housing Authority, that the budget of the fiscal year beginning January 1, 2025, and ending December 31, 2025, which was considered at the public hearing on December 10, 2024, and finally accepted by the Board on the 12th day of December, 2024, be and the same (and attached hereto) hereby is approved and adopted as the budget for the Gunnison County Housing Authority for the fiscal year 2025 beginning January 1, 2025, and ending December 31, 2025.

INTRODUCED by Commissioner _____, seconded by Commissioner _____, and adopted this 12th day of December, 2024.

GUNNISON COUNTY HOUSING AUTHORITY

Jonathan Houck, Chairperson

Elizabeth K. Smith, Vice Chairperson

Laura Puckett Daniels, Commissioner

Attest:

Deputy County Clerk



GUNNISON COUNTY HOUSING AUTHORITY FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	4,146,721	4,146,721	13,500,000
Charges for Services	428,090	428,090	924,190
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	700	700	700
Interfund Transfers & Other	8,956,100	8,956,100	117,745,500
Financing Proceeds	-	-	-
Total Revenues	\$ 13,531,611	\$ 13,531,611	\$ 132,170,390
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ 108,040
Operations	189,518	29,556	350,060
Capital	14,964,441	17,187,626	81,080,761
Total Expenditures	\$ 15,153,959	\$ 17,217,182	\$ 81,538,861
Excess Revenues/(Expenditures)	\$ (1,622,348)	\$ (3,685,571)	\$ 50,631,529
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	1,973,933	1,973,933	(1,711,638)
Net Fund Balance	351,585	(1,711,638)	48,919,891
Ending Fund Balance % of Total Expenditures			60.00%

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: 2025 Budget and Appropriation Resolutions

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

2025 Budget and Appropriations of Revenues for Gunnison County, Housing Authority and LMD

Fiscal Impact:

Submitted by: Ana Canada

Submitter's Email Address: acanada@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date: 12/10/2024

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. SO 12/10/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 12/10/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 12/11/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 5 minutes

Agenda Date: 12/12/2024

**GUNNISON COUNTY HOUSING AUTHORITY
RESOLUTION NO. 2024-__**

**A RESOLUTION APPROPRIATING REVENUES FOR THE
GUNNISON COUNTY HOUSING AUTHORITY
FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025**

WHEREAS, the Board of the Gunnison County Housing Authority has adopted a budget for the fiscal year beginning January 1, 2025, and ending December 31, 2025, in accordance with the statutes of the State of Colorado,

NOW, THEREFORE, BE IT RESOLVED by the Board of the Gunnison County Housing Authority, that the following sums of money or as much thereof as may be authorized by law and as may be needed or deemed necessary to defray all expenses and liabilities of the Gunnison County Housing Authority, be and the same hereby are appropriated for the lawful purposed and objectives of the Gunnison County Housing Authority during the 2025 fiscal year:

Gunnison County Housing Authority	<u>\$132,170,390</u>
Total Appropriations	<u>\$132,170,390</u>

INTRODUCED by Commissioner _____, seconded by Commissioner _____, and adopted this 12th day of December, 2024.

GUNNISON COUNTY HOUSING AUTHORITY

Jonathan Houck, Chairperson

Elizabeth K. Smith, Vice Chairperson

Laura Puckett Daniels, Commissioner

Attest:

Deputy County Clerk



GUNNISON COUNTY HOUSING AUTHORITY FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	4,146,721	4,146,721	13,500,000
Charges for Services	428,090	428,090	924,190
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	700	700	700
Interfund Transfers & Other	8,956,100	8,956,100	117,745,500
Financing Proceeds	-	-	-
Total Revenues	\$ 13,531,611	\$ 13,531,611	\$ 132,170,390
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ 108,040
Operations	189,518	29,556	350,060
Capital	14,964,441	17,187,626	81,080,761
Total Expenditures	\$ 15,153,959	\$ 17,217,182	\$ 81,538,861
Excess Revenues/(Expenditures)	\$ (1,622,348)	\$ (3,685,571)	\$ 50,631,529
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	1,973,933	1,973,933	(1,711,638)
Net Fund Balance	351,585	(1,711,638)	48,919,891
Ending Fund Balance % of Total Expenditures			60.00%

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: 2025 Budget and Appropriation Resolutions

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

2025 Budget and Appropriations of Revenues for Gunnison County, Housing Authority and LMD

Fiscal Impact:

Submitted by: Ana Canada

Submitter's Email Address: acanada@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date: 12/10/2024

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. SO 12/10/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 12/10/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 12/11/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 5 minutes

Agenda Date: 12/12/2024

**GUNNISON RIVER VALLEY LOCAL MARKETING DISTRICT
RESOLUTION NO. 2024-__**

**A RESOLUTION ADOPTING A BUDGET FOR THE
GUNNISON RIVER VALLEY LOCAL MARKETING DISTRICT
FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025**

WHEREAS, the Board of the Gunnison County River Valley Local Marketing District did on the 10th day of December, 2024, consider a proposed budget covering the fiscal operations of the County of Gunnison for fiscal year 2025; and

WHEREAS, public notice of such budget hearing was published as required by law on October 24th and October 25th, 2024; and

WHEREAS, the Board of the Gunnison River Valley Local Marketing District after considering the proposed budget at said public hearing and after considering public comment, did take into consideration the public comment in developing the final budget; and

WHEREAS, all expenditures budgeted by the Board of the Gunnison River Valley Local Marketing District have been matched by projected income and existing resources so that the total means of financing the budget is at least equal to or greater than the amount of the proposed expenditures;

NOW, THEREFORE, BE IT RESOLVED by the Board of the Gunnison River Valley Local Marketing District, that the budget of the fiscal year beginning January 1, 2025, and ending December 31, 2025, which was considered at the public hearing on December 10th, 2024, and finally accepted by the Board on the 12th day of December, 2024, be and the same (and attached hereto) hereby is approved and adopted as the budget for the Gunnison River Valley Local Marketing District for the fiscal year 2025 beginning January 1, 2025, and ending December 31, 2025.

INTRODUCED by Commissioner _____, seconded by Commissioner _____, and adopted this 12th day of December, 2024.

GUNNISON RIVER VALLEY LOCAL MARKETING DISTRICT

Jonathan Houck, Chairperson

Elizabeth K. Smith, Vice Chairperson

Laura Puckett Daniels, Commissioner

Attest:

Deputy County Clerk



LOCAL MARKETING DISTRICT FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 3,400,000	\$ 3,500,000	\$ 3,400,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	6,500
Investment Income	-	-	20,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 3,400,000	\$ 3,500,000	\$ 3,426,500
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	4,113,721	4,113,722	3,959,627
Capital	-	-	-
Total Expenditures	\$ 4,113,721	\$ 4,113,722	\$ 3,959,627
Excess Revenues/(Expenditures)	\$ (713,721)	\$ (613,722)	\$ (533,127)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	2,603,844	2,603,844	1,990,122
Net Fund Balance	1,890,123	1,990,122	1,456,995
Ending Fund Balance % of Total Expenditures			36.80%

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: 2025 Budget and Appropriation Resolutions

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

2025 Budget and Appropriations of Revenues for Gunnison County, Housing Authority and LMD

Fiscal Impact:

Submitted by: Ana Canada

Submitter's Email Address: acanada@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date: 12/10/2024

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. SO 12/10/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 12/10/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 12/11/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 5 minutes

Agenda Date: 12/12/2024

**GUNNISON RIVER VALLEY LOCAL MARKETING DISTRICT
RESOLUTION NO. 2024-__**

**A RESOLUTION APPROPRIATING REVENUES FOR THE
GUNNISON RIVER VALLEY LOCAL MARKETING DISTRICT
FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025**

WHEREAS, the Board of the Gunnison River Valley Local Marketing District has adopted a budget for the fiscal year beginning January 1, 2025, and ending December 31, 2025, in accordance with the statutes of the State of Colorado,

NOW, THEREFORE, BE IT RESOLVED by the Board of the Gunnison River Valley Local Marketing District, that the following sums of money or as much thereof as may be authorized by law and as may be needed or deemed necessary to defray all expenses and liabilities of the Gunnison River Valley Local Marketing District, be and the same hereby are appropriated for the lawful purposes and objectives of the Gunnison River Valley Local Marketing District during the 2025 fiscal year:

Gunnison River Valley Local Marketing District	<u>\$3,426,500</u>
Total Appropriations	<u>\$3,426,500</u>

INTRODUCED by Commissioner _____, seconded by Commissioner _____, and adopted this 12th day of December, 2024.

GUNNISON RIVER VALLEY LOCAL MARKETING DISTRICT

Jonathan Houck, Chairperson

Elizabeth K. Smith, Vice Chairperson

Laura Puckett Daniels, Commissioner

Attest:

Deputy County Clerk



LOCAL MARKETING DISTRICT FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 3,400,000	\$ 3,500,000	\$ 3,400,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	6,500
Investment Income	-	-	20,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 3,400,000	\$ 3,500,000	\$ 3,426,500
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	4,113,721	4,113,722	3,959,627
Capital	-	-	-
Total Expenditures	\$ 4,113,721	\$ 4,113,722	\$ 3,959,627
Excess Revenues/(Expenditures)	\$ (713,721)	\$ (613,722)	\$ (533,127)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	2,603,844	2,603,844	1,990,122
Net Fund Balance	1,890,123	1,990,122	1,456,995
Ending Fund Balance % of Total Expenditures			36.80%

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: 2025 Budget and Appropriation Resolutions

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

2025 Budget and Appropriations of Revenues for Gunnison County, Housing Authority and LMD

Fiscal Impact:

Submitted by: Ana Canada

Submitter's Email Address: acanada@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date: 12/10/2024

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. SO 12/10/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 12/10/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 12/11/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 5 minutes

Agenda Date: 12/12/2024

**BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY
RESOLUTION NO. 2024-__**

**A RESOLUTION ADOPTING A BUDGET FOR THE COUNTY OF
GUNNISON, COLORADO, FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025**

WHEREAS, the Board of County Commissioners of Gunnison County, Colorado did on the 10th day of December, 2024 consider a proposed budget covering the fiscal operations of the County of Gunnison for fiscal year 2024; and

WHEREAS, public notice of such budget hearing was published as required by law on November 7th, 2024; and

WHEREAS, the Board of County Commissioners, after considering the proposed budget at said public hearing did take into consideration the public comment in developing the final budget; and

WHEREAS, all expenditures budgeted by the Board of County Commissioners have been matched by projected income and existing resources so that the total means of financing the budget is at least equal to or greater than the amount of the proposed expenditures;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Gunnison County, Colorado, that the budget of the fiscal year beginning January 1, 2025 and ending December 31, 2025, which was considered at the public hearing on December 10, 2024, and finally accepted by the Board on the 12th day of December, 2024, be and the same (and attached hereto) hereby is approved and adopted as the budget for the County of Gunnison, Colorado, for the fiscal year 2025 beginning January 1, 2025, and ending December 31, 2025.

INTRODUCED by Commissioner _____, seconded by Commissioner _____, and adopted this 12th day of December, 2024.

BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY, COLORADO

Jonathan Houck, Chairperson

Elizabeth K. Smith, Vice Chairperson

Laura Puckett Daniels, Commissioner

Attest:

Deputy County Clerk

**GUNNISON
COUNTY**

2025 Proposed Budget - Final



January 1 - December 31, 2025

Prepared by Gunnison County Finance Department

GUNNISON COUNTY, COLORADO

2025 PROPOSED BUDGET JANUARY 1 - DECEMBER 31

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MEMORANDUM

DATE: December 5, 2024

TO: Members of the Gunnison County Board of County Commissioners

FROM: Ana Canada, Interim Finance Director

SUBJECT: 2025 Proposed Budget - Final

The 2025 Proposed Budget highlights:

Assumptions:

- Personnel expenditures include cost of living adjustment to all employees of 3%.
- The 3% 457b County match will remain in 2025.
- A new employee incentive in 2025 is Concierge Nurse Navigators. This will help employees find the highest quality providers, understand their benefits, and understand their options when having a new diagnosis or needing a second opinion while reducing out-of-pocket costs.
- Health insurance benefit costs will increase by 6% compared to 2024. Employee share of health insurance, for employee only plans, went up to 12% compared to 2024.
- Sales tax revenues are expected to increase by 5% compared to 2024 actuals.
- The Housing Authority Fund includes operating results from all county housing projects except the Mtn View project. Sawtooth Phase II expected to be completed by Spring 2025 resulting in an increase in revenues.

Revenues:

- Sales taxes are meeting expectations in the 2024 Budget. Inflation and strong economic activity, coupled with improving sales tax collections combined continued to increase sales tax estimates. Sales tax collections are strong, with 83.73% of the budget collected year-to-date.
- Property taxes are to be levied at a roughly 5.5% increase in revenue. (bound by the Colorado statutory limit and increased slightly due to new construction).
- Severance tax revenue for 2024 stayed comparable to 2023. Estimating severance taxes remains a challenge. We have a budget of \$1M in 2025 in severance tax revenue, allocating \$750K in Road and Bridge and \$250K in the General Fund.

- Licenses and permits revenues are projected to increase by 12% compared to the budget in 2024 due to record building activity and increase in permit fees.
- Road and Bridge Fund neutral net change is centered upon severance and HUTF disbursements continuing as expected.

Expenditures:

- Some of the main projects in 2025 under Road and Bridge are the CR 10 bridge deck work, a large Washington Gulch Culvert, the Kebler 1mm slide, and Brush creek roundabout work.
- The landfill fund has budgeted \$1.6M for the relocation of the landfill shop building in 2025.
- In 2025, the Housing Authority will be issuing bonds for Whetstone community housing. Also, Sawtooth apartments in Gunnison will be completed by Spring of 2025.



**GUNNISON COUNTY
SUMMARY - ALL FUNDS
SUMMARY OF FUND RESOURCES**

	2024	2024	2025	2025		2025
	Revised Budget	Projected	Proposed Budget	Authority	RTA	Proposed Budget w/o Housing Authority and w/o RTA
REVENUES						
Taxes	\$ 28,297,616	\$ 29,372,911	\$ 30,249,484	\$ -	\$ 6,326,000	\$ 23,923,484
Licenses & Permits	1,272,395	1,422,095	1,461,720	-	-	1,461,720
Intergovernmental & Grants	28,305,187	27,824,783	38,329,907	13,500,000	2,883,108	21,946,799
Charges for Services	7,602,013	7,762,745	8,400,327	924,190	97,000	7,379,137
Contributions	390,863	350,961	358,418	-	-	358,418
Fines & Forfeitures	165,975	110,275	155,775	-	2,000	153,775
Investment Income	551,275	672,775	727,695	700	80,000	646,995
Interfund Transfers & Other	22,518,619	22,756,145	133,431,247	117,745,500	-	15,685,747
Financing Proceeds	1,000,000	1,000,000	1,500,000	-	-	1,500,000
Total Revenues	\$ 90,103,943	\$ 91,272,690	\$ 214,614,573	\$ 132,170,390	\$ 9,388,108	\$ 73,056,075
EXPENDITURES						
Personnel	\$ 23,706,484	\$ 23,258,277	\$ 25,897,410	\$ 108,040	\$ -	\$ 25,789,370
Operations	44,869,970	45,279,774	45,771,638	350,060	6,302,382	39,119,196
Capital	25,064,120	27,116,701	96,674,126	81,080,761	3,675,500	11,917,865
Total Expenditures	\$ 93,640,574	\$ 95,654,752	\$ 168,343,174	\$ 81,538,861	\$ 9,977,882	\$ 76,826,431
Excess Revenues/(Expenditures)	\$ (3,536,631)	\$ (4,382,062)	\$ 46,271,399	\$ 50,631,529	\$ (589,774)	\$ (3,770,356)

Note: does not include GVH (Hospital)



GUNNISON COUNTY
SUMMARY - 2025 BUDGET BY TYPE OF FUND
GOVERNMENTAL FUNDS

	Special Revenue Funds (Restricted Revenues)												
	General Fund	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	\$ 14,598,444	\$ 300,000	\$ 440,870	\$ 4,460,000	\$ -	\$ -	\$ -	\$ 74,170	\$ 650,000	\$ -	\$ -	\$ -	\$ 3,400,000
Licenses & Permits	1,435,720	26,000	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental & Grants	3,393,390	6,189,017	5,731,864	-	320,000	1,946,270	79,000	18,860	-	-	13,500,000	-	-
Charges for Services	1,295,788	48,000	1,000	-	-	126,500	-	-	-	76,710	924,190	-	-
Contributions	254,704	-	21,000	-	-	82,714	-	-	-	-	-	-	-
Fines & Forfeitures	137,000	-	-	7,000	-	-	-	-	-	-	-	-	6,500
Investment Income	410,000	10,000	8,000	60,000	-	-	3,000	320	50,000	-	700	20,000	-
Interfund Transfers & Other	3,847,561	660,550	100	-	1,290,000	261,493	-	18,860	-	-	117,745,500	-	-
Financing Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 25,372,607	\$ 7,233,567	\$ 6,202,834	\$ 4,527,000	\$ 1,610,000	\$ 2,416,977	\$ 82,000	\$ 112,210	\$ 700,000	\$ 76,710	\$ 100,000	\$ 132,170,390	\$ 3,426,500
EXPENDITURES													
Personnel	\$ 15,204,192	\$ 2,652,109	\$ 2,284,826	\$ -	\$ -	\$ 1,737,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,040	\$ -
Operations	9,680,568	3,298,563	3,996,318	4,496,033	-	802,429	82,000	113,160	1,386,222	127,000	100,600	350,060	3,959,627
Capital	1,100,000	965,000	-	-	1,550,000	-	-	-	-	-	-	81,080,761	-
Total Expenditures	\$ 25,984,760	\$ 6,915,672	\$ 6,281,144	\$ 4,496,033	\$ 1,550,000	\$ 2,539,619	\$ 82,000	\$ 113,160	\$ 1,386,222	\$ 127,000	\$ 100,600	\$ 81,538,861	\$ 3,959,627
Excess Revenues/ (Expenditures)	\$ (612,153)	\$ 317,895	\$ (78,310)	\$ 30,967	\$ 60,000	\$ (122,642)	\$ -	\$ (950)	\$ (686,222)	\$ (50,290)	\$ (600)	\$ 50,631,529	\$ (533,127)
Projected Beginning Fund Balance 2025	19,939,772	3,416,633	351,672	5,384,011	159,076	54,290	(1,426)	25,194	686,222	277,934	54,959	(1,711,627)	1,990,122
Projected Ending Fund Balance 2025	\$ 19,327,619	\$ 3,734,528	\$ 273,362	\$ 5,414,978	\$ 219,076	\$ (68,352)	\$ (1,426)	\$ 24,244	\$ -	\$ 227,644	\$ 54,359	\$ 48,919,902	\$ 1,456,995



GUNNISON COUNTY
SUMMARY - 2025 BUDGET BY TYPE OF FUND
PROPRIETARY & OTHER FUNDS

	Business-Type Funds				Internal Service Funds			Debt	Fiduciary	Affiliated Unit
	Airport	Sewer	Water	Solid Waste	Mt View	ISF I Fleet	ISF II Technology			
REVENUES										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,326,000
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental & Grants	3,997,398	-	88,000	45,000	138,000	-	-	-	-	2,883,108
Charges for Services	2,392,068	1,233,381	463,990	1,564,350	113,600	750	-	-	63,000	97,000
Contributions	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	2,775	-	500	-	-	-	-	-	2,000
Investment Income	10,000	75	-	45,600	-	20,000	-	-	-	80,000
Interfund Transfers & Other	5,793	500,500	225,000	121,510	-	2,767,500	865,408	2,579,000	51,698	-
Financing Proceeds	-	-	-	-	-	1,500,000	-	-	-	-
Total Revenues	\$ 6,405,259	\$ 1,736,731	\$ 776,990	\$ 1,776,960	\$ 251,600	\$ 4,288,250	\$ 865,408	\$ 2,579,000	\$ 114,698	\$ 9,388,108
EXPENDITURES										
Personnel	\$ 1,241,232	\$ 91,104	\$ 138,671	\$ 804,988	\$ 13,448	\$ 848,467	\$ 699,354	\$ -	\$ 73,789	\$ -
Operations	1,000,418	1,269,383	244,346	847,133	205,868	1,851,592	675,200	2,551,112	40,850	6,302,382
Capital	3,998,000	179,000	246,000	1,600,000	-	2,279,865	-	-	-	3,675,500
Total Expenditures	\$ 6,239,650	\$ 1,539,487	\$ 629,017	\$ 3,252,121	\$ 219,316	\$ 4,979,924	\$ 1,374,554	\$ 2,551,112	\$ 114,639	\$ 9,977,882
Excess Revenues/(Expenditures)	\$ 165,609	\$ 197,244	\$ 147,973	\$ (1,475,161)	\$ 32,284	\$ (691,674)	\$ (509,146)	\$ 27,888	\$ 59	\$ (589,774)
Projected Beginning Fund Balance 2025	8,520,024	1,494,760	947,272	3,104,488	134,035	1,446,909	(120,489)	2,521,252	(17,928)	5,246,103
Projected Ending Fund Balance 2025	\$ 8,685,633	\$ 1,692,004	\$ 1,095,245	\$ 1,629,327	\$ 166,319	\$ 755,235	\$ (629,635)	\$ 2,549,140	\$ (17,869)	\$ 4,656,329



GENERAL FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 13,168,746	\$ 14,022,041	\$ 14,598,444
Licenses & Permits	1,246,395	1,396,095	1,435,720
Intergovernmental & Grants	5,147,008	4,190,862	3,393,390
Charges for Services	1,263,868	1,232,727	1,295,788
Contributions	256,316	262,472	254,704
Fines & Forfeitures	137,000	100,000	137,000
Investment Income	400,000	400,000	410,000
Interfund Transfers & Other	3,399,391	3,401,039	3,847,561
Financing Proceeds	-	-	-
Total Revenues	\$ 25,018,724	\$ 25,005,236	\$ 25,372,607
<u>EXPENDITURES</u>			
Personnel	\$ 13,833,587	\$ 13,597,889	\$ 15,204,192
Operations	8,594,024	9,132,509	9,680,568
Capital	1,507,192	900,412	1,100,000
Total Expenditures	\$ 23,934,802	\$ 23,630,810	\$ 25,984,760
Excess Revenues/(Expenditures)	\$ 1,083,922	\$ 1,374,426	\$ (612,153)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023*</i>	18,565,346	18,565,346	19,939,772
Net Fund Balance	19,649,268	19,939,772	19,327,619
Ending Fund Balance % of Total Expenditures			74.38%
<i>*Not including 25% contingency funds set aside for emergencies</i>			



**GUNNISON COUNTY
SUMMARY - 2025 BUDGET BY DEPARTMENT
GENERAL FUND**

	Administration	Assessor	Clerk & Recorder	Commissioners Office	Community Development	Coroners Office	County Attorney	Emergency Management	Extension	Facilities & Grounds	General Fund Total
REVENUES											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	6,000	-	5,000	-	923,400	-	-	-	-	-	934,400
Intergovernmental & Grants	117,955	-	-	-	266,000	5,000	-	189,000	-	-	577,955
Charges for Services	-	6,000	783,100	-	75,100	-	-	-	-	273,728	1,137,928
Contributions	25,361	-	-	-	-	-	-	-	-	-	25,361
Fines & Forfeitures	-	-	22,000	-	-	-	-	-	-	-	22,000
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers & Other	125,000	250	18,000	-	-	-	92,740	-	-	827,191	1,153,181
Financing Proceeds	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 274,316	\$ 6,250	\$ 828,100	\$ -	\$ 1,264,500	\$ 5,000	\$ 92,740	\$ 189,000	\$ -	\$ 1,100,919	\$ 2,557,265
EXPENDITURES											
Personnel	\$ 2,208,425	\$ 1,318,157	\$ 843,712	\$ 381,297	\$ 1,282,170	\$ 305,591	\$ 814,546	\$ 312,876	\$ 106,748	\$ 838,062	\$ 6,102,535
Operations	906,318	240,797	286,105	887,520	677,945	118,220	246,453	237,695	178,053	942,227	3,503,330
Capital Outlay	-	-	-	-	-	-	-	-	-	11,000	11,000
Total Expenditures	\$ 3,114,743	\$ 1,558,954	\$ 1,129,817	\$ 1,268,817	\$ 1,960,115	\$ 423,811	\$ 1,060,999	\$ 550,571	\$ 284,801	\$ 1,791,289	\$ 10,043,967
Excess Revenues/ (Expenditures)	\$ (2,840,427)	\$ (1,552,704)	\$ (301,717)	\$ (1,268,817)	\$ (695,615)	\$ (418,811)	\$ (968,259)	\$ (361,571)	\$ (284,801)	\$ (690,370)	\$ (7,487,702)
REVENUES											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	684,840	1,344,869	1,320	-	-	-	-	500,000	3,393,390
Intergovernmental & Grants	-	-	9,760	4,700	77,318	264,908	-	43,500	-	400,000	1,295,788
Charges for Services	-	-	75,261	154,082	2,400	54,000	7,000	-	-	80,000	254,704
Contributions	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	115,000	-	-	-	-	137,000
Investment Income	-	-	-	-	-	-	-	-	-	410,000	410,000
Interfund Transfers & Other	-	-	9,000	-	178,000	6,500	1,623,000	-	-	967,880	3,847,561
Financing Proceeds	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ 778,861	\$ 778,861	\$ 1,503,651	\$ 259,038	\$ 440,408	\$ 1,630,000	\$ 43,500	\$ 16,956,324	\$ 25,372,607	\$ 28,151,421
EXPENDITURES											
Personnel	\$ 44,190	\$ 623,293	\$ 201,091	\$ 1,004,840	\$ 181,048	\$ 4,568,817	\$ 359,287	\$ -	\$ -	\$ 11,133	\$ 6,792,591
Operations	21,448	2,550	201,091	553,374	55,834	1,724,107	80,871	55,000	-	2,264,960	3,658,635
Capital Outlay	-	-	-	100,000	800,000	189,000	-	-	-	-	1,100,000
Total Expenditures	\$ 65,638	\$ 2,550	\$ 201,091	\$ 1,658,214	\$ 1,036,882	\$ 6,481,924	\$ 440,158	\$ 55,000	\$ -	\$ 2,276,093	\$ 12,324,229
Excess Revenues/ (Expenditures)	\$ (65,638)	\$ (2,550)	\$ (45,523)	\$ (154,563)	\$ (777,844)	\$ (6,041,516)	\$ 1,189,842	\$ (11,500)	\$ -	\$ 14,680,231	\$ 15,827,192



ROAD & BRIDGE FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 300,000	\$ 300,000	\$ 300,000
Licenses & Permits	26,000	26,000	26,000
Intergovernmental & Grants	5,993,970	6,354,281	6,189,017
Charges for Services	48,000	48,000	48,000
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	10,000	37,000	10,000
Interfund Transfers & Other	460,550	460,550	660,550
Financing Proceeds	-	-	-
Total Revenues	\$ 6,838,520	\$ 7,225,831	\$ 7,233,567
<u>EXPENDITURES</u>			
Personnel	\$ 2,495,254	\$ 2,495,253	\$ 2,652,109
Operations	3,854,805	3,879,106	3,298,563
Capital	825,000	500,500	965,000
Total Expenditures	\$ 7,175,059	\$ 6,874,859	\$ 6,915,672
Excess Revenues/(Expenditures)	\$ (336,539)	\$ 350,972	\$ 317,895
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	3,065,658	3,065,658	3,416,630
Net Fund Balance	2,729,119	3,416,630	3,734,525
Ending Fund Balance % of Total Expenditures			54.00%



HUMAN SERVICES FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 440,870	\$ 440,870	\$ 440,870
Licenses & Permits	-	-	-
Intergovernmental & Grants	5,443,167	5,631,599	5,731,864
Charges for Services	1,000	1,000	1,000
Contributions	21,000	1,000	21,000
Fines & Forfeitures	-	-	-
Investment Income	8,000	12,000	8,000
Interfund Transfers & Other	3,100	3,100	100
Financing Proceeds	-	-	-
Total Revenues	\$ 5,917,137	\$ 6,089,569	\$ 6,202,834
<u>EXPENDITURES</u>			
Personnel	\$ 2,108,475	\$ 2,068,460	\$ 2,284,826
Operations	4,043,374	4,139,534	3,996,318
Capital	-	-	-
Total Expenditures	\$ 6,151,849	\$ 6,207,994	\$ 6,281,144
Excess Revenues/(Expenditures)	\$ (234,712)	\$ (118,425)	\$ (78,310)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	470,089	470,089	351,664
Net Fund Balance	235,377	351,664	273,354
Ending Fund Balance % of Total Expenditures			4.35%



PUBLIC HEALTH AGENCY FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	2,040,369	1,967,367	1,946,270
Charges for Services	117,000	110,075	126,500
Contributions	113,547	87,489	82,714
Fines & Forfeitures	-	-	-
Investment Income	-	5,500	-
Interfund Transfers & Other	35,000	234,468	261,493
Financing Proceeds	-	-	-
Total Revenues	\$ 2,305,916	\$ 2,404,899	\$ 2,416,977
<u>EXPENDITURES</u>			
Personnel	\$ 1,710,175	\$ 1,537,683	\$ 1,737,190
Operations	963,381	881,143	802,429
Capital	-	-	-
Total Expenditures	\$ 2,673,556	\$ 2,418,826	\$ 2,539,619
Excess Revenues/(Expenditures)	\$ (367,641)	\$ (13,927)	\$ (122,642)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	68,218	68,218	54,291
Net Fund Balance	(299,423)	54,291	(68,351)
Ending Fund Balance % of Total Expenditures			-2.69%



CONSERVATION TRUST FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	60,000	60,000	79,000
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	3,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 60,000	\$ 60,000	\$ 82,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	60,000	60,000	82,000
Capital	-	-	-
Total Expenditures	\$ 60,000	\$ 60,000	\$ 82,000
Excess Revenues/(Expenditures)	\$ -	\$ -	\$ -
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	(1,426)	(1,426)	(1,426)
Net Fund Balance	(1,426)	(1,426)	(1,426)
Ending Fund Balance % of Total Expenditures			-1.74%



SALES TAX FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 4,230,000	\$ 4,230,000	\$ 4,460,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	7,000	7,000	7,000
Investment Income	-	-	60,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 4,237,000	\$ 4,237,000	\$ 4,527,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	4,526,182	4,526,183	4,496,033
Capital	-	-	-
Total Expenditures	\$ 4,526,182	\$ 4,526,183	\$ 4,496,033
Excess Revenues/(Expenditures)	\$ (289,182)	\$ (289,183)	\$ 30,967
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	5,673,197	5,673,197	5,384,014
Net Fund Balance	5,384,015	5,384,014	5,414,981
Ending Fund Balance % of Total Expenditures			120.44%



LAND PRESERVATION FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 650,000	\$ 650,000	\$ 650,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	1,500	1,500	50,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 651,500	\$ 651,500	\$ 700,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	1,508,758	1,508,758	1,386,222
Capital	-	-	-
Total Expenditures	\$ 1,508,758	\$ 1,508,758	\$ 1,386,222
Excess Revenues/(Expenditures)	\$ (857,258)	\$ (857,258)	\$ (686,222)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	1,543,480	1,543,480	686,222
Net Fund Balance	686,222	686,222	-
Ending Fund Balance % of Total Expenditures			0.00%



MOSQUITO CONTROL FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 76,000	\$ 76,000	\$ 74,170
Licenses & Permits	-	-	-
Intergovernmental & Grants	18,000	18,000	18,860
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	1,000	1,000	320
Interfund Transfers & Other	22,100	22,100	18,860
Financing Proceeds	-	-	-
Total Revenues	\$ 117,100	\$ 117,100	\$ 112,210
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	110,347	110,348	113,160
Capital	-	-	-
Total Expenditures	\$ 110,347	\$ 110,348	\$ 113,160
Excess Revenues/(Expenditures)	\$ 6,753	\$ 6,752	\$ (950)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	18,442	18,442	25,194
Net Fund Balance	25,195	25,194	24,244
Ending Fund Balance % of Total Expenditures			21.42%



SAGE GROUSE TRUST FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	76,710	76,710	76,710
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 76,710	\$ 76,710	\$ 76,710
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	75,873	75,873	127,000
Capital	-	-	-
Total Expenditures	\$ 75,873	\$ 75,873	\$ 127,000
Excess Revenues/(Expenditures)	\$ 837	\$ 837	\$ (50,290)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	277,097	277,097	277,934
Net Fund Balance	277,934	277,934	227,644
Ending Fund Balance % of Total Expenditures			179.25%



RISK MANAGEMENT FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	100,000	100,000	100,000
Financing Proceeds	-	-	-
Total Revenues	\$ 100,000	\$ 100,000	\$ 100,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	100,600	100,600	100,600
Capital	-	-	-
Total Expenditures	\$ 100,600	\$ 100,600	\$ 100,600
Excess Revenues/(Expenditures)	\$ (600)	\$ (600)	\$ (600)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	55,558	55,558	54,958
Net Fund Balance	54,958	54,958	54,358
Ending Fund Balance % of Total Expenditures			54.03%



GUNNISON COUNTY HOUSING AUTHORITY FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	4,146,721	4,146,721	13,500,000
Charges for Services	428,090	428,090	924,190
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	700	700	700
Interfund Transfers & Other	8,956,100	8,956,100	117,745,500
Financing Proceeds	-	-	-
Total Revenues	\$ 13,531,611	\$ 13,531,611	\$ 132,170,390
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ 108,040
Operations	189,518	29,556	350,060
Capital	14,964,441	17,187,626	81,080,761
Total Expenditures	\$ 15,153,959	\$ 17,217,182	\$ 81,538,861
Excess Revenues/(Expenditures)	\$ (1,622,348)	\$ (3,685,571)	\$ 50,631,529
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	1,973,933	1,973,933	(1,711,638)
Net Fund Balance	351,585	(1,711,638)	48,919,891
Ending Fund Balance % of Total Expenditures			60.00%



LOCAL MARKETING DISTRICT FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 3,400,000	\$ 3,500,000	\$ 3,400,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	6,500
Investment Income	-	-	20,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 3,400,000	\$ 3,500,000	\$ 3,426,500
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	4,113,721	4,113,722	3,959,627
Capital	-	-	-
Total Expenditures	\$ 4,113,721	\$ 4,113,722	\$ 3,959,627
Excess Revenues/(Expenditures)	\$ (713,721)	\$ (613,722)	\$ (533,127)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	2,603,844	2,603,844	1,990,122
Net Fund Balance	1,890,123	1,990,122	1,456,995
Ending Fund Balance % of Total Expenditures			36.80%



TRANSPORTATION AUTHORITY (RTA) FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 6,032,000	\$ 6,154,000	\$ 6,326,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	359,512	359,512	2,883,108
Charges for Services	97,000	105,000	97,000
Contributions	-	-	-
Fines & Forfeitures	18,700	-	2,000
Investment Income	60,000	140,000	80,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 6,567,212	\$ 6,758,512	\$ 9,388,108
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	6,019,482	5,991,072	6,302,382
Capital	245,000	1,205,676	3,675,500
Total Expenditures	\$ 6,264,482	\$ 7,196,748	\$ 9,977,882
Excess Revenues/(Expenditures)	\$ 302,730	\$ (438,236)	\$ (589,774)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	5,684,342	5,684,342	5,246,106
Net Fund Balance	5,987,072	5,246,106	4,656,332
Ending Fund Balance % of Total Expenditures			46.67%



PUBLIC TRUST FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	63,000	63,000	63,000
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	32,840	32,840	51,698
Financing Proceeds	-	-	-
Total Revenues	\$ 95,840	\$ 95,840	\$ 114,698
<u>EXPENDITURES</u>			
Personnel	\$ 63,300	\$ 63,300	\$ 73,789
Operations	40,110	40,110	40,850
Capital	-	-	-
Total Expenditures	\$ 103,410	\$ 103,410	\$ 114,639
Excess Revenues/(Expenditures)	\$ (7,570)	\$ (7,570)	\$ 59
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	(9,958)	(9,958)	(17,528)
Net Fund Balance	(17,528)	(17,528)	(17,469)
Ending Fund Balance % of Total Expenditures			-15.24%



DEBT SERVICE FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	10,000
Interfund Transfers & Other	2,388,774	2,388,774	2,390,774
Financing Proceeds	-	-	-
Total Revenues	\$ 2,388,774	\$ 2,388,774	\$ 2,400,774
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	2,388,774	2,388,774	2,390,774
Capital	-	-	-
Total Expenditures	\$ 2,388,774	\$ 2,388,774	\$ 2,390,774
Excess Revenues/(Expenditures)	\$ -	\$ -	\$ 10,000
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	606,008	606,008	606,008
Net Fund Balance	606,008	606,008	616,008
Ending Fund Balance % of Total Expenditures			25.77%



AIRPORT FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	4,125,000	4,125,000	3,997,398
Charges for Services	2,219,995	2,219,993	2,392,068
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	10,000	10,000	10,000
Interfund Transfers & Other	5,793	5,792	5,793
Financing Proceeds	-	-	-
Total Revenues	\$ 6,360,788	\$ 6,360,785	\$ 6,405,259
<u>EXPENDITURES</u>			
Personnel	\$ 1,108,386	\$ 1,108,386	\$ 1,241,232
Operations	983,902	1,033,003	1,000,418
Capital	3,998,000	3,998,000	3,998,000
Total Expenditures	\$ 6,090,288	\$ 6,139,389	\$ 6,239,650
Excess Revenues/(Expenditures)	\$ 270,499	\$ 221,396	\$ 165,609
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	8,298,628	8,298,628	8,520,024
Net Fund Balance	8,569,127	8,520,024	8,685,633
Ending Fund Balance % of Total Expenditures			139.20%



CAPITAL EXPENDITURES FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	542,941	542,941	320,000
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	542,941	542,941	1,290,000
Financing Proceeds	-	-	-
Total Revenues	\$ 1,085,882	\$ 1,085,882	\$ 1,610,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	-	-	-
Capital	1,085,882	1,085,882	1,550,000
Total Expenditures	\$ 1,085,882	\$ 1,085,882	\$ 1,550,000
Excess Revenues/(Expenditures)	\$ -	\$ -	\$ 60,000
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	159,084	159,084	159,084
Net Fund Balance	159,084	159,084	219,084
Ending Fund Balance % of Total Expenditures			14.13%



SEWER FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	1,192,000	1,192,000	1,233,381
Contributions	-	-	-
Fines & Forfeitures	2,775	2,775	2,775
Investment Income	75	75	75
Interfund Transfers & Other	500,500	500,500	500,500
Financing Proceeds	-	-	-
Total Revenues	\$ 1,695,350	\$ 1,695,350	\$ 1,736,731
<u>EXPENDITURES</u>			
Personnel	\$ 93,328	\$ 93,327	\$ 91,104
Operations	1,038,482	992,708	1,269,383
Capital	91,000	91,000	179,000
Total Expenditures	\$ 1,222,810	\$ 1,177,035	\$ 1,539,487
Excess Revenues/(Expenditures)	\$ 472,540	\$ 518,315	\$ 197,244
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	976,445	976,445	1,494,760
Net Fund Balance	1,448,985	1,494,760	1,692,004
Ending Fund Balance % of Total Expenditures			109.91%



WATER FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	245,500	245,500	88,000
Charges for Services	451,000	451,000	463,990
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	62,000	62,000	225,000
Financing Proceeds	-	-	-
Total Revenues	\$ 758,500	\$ 758,500	\$ 776,990
<u>EXPENDITURES</u>			
Personnel	\$ 135,474	\$ 135,474	\$ 138,671
Operations	238,158	255,663	244,346
Capital	346,000	346,000	246,000
Total Expenditures	\$ 719,632	\$ 737,137	\$ 629,017
Excess Revenues/(Expenditures)	\$ 38,868	\$ 21,363	\$ 147,973
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	925,909	925,909	947,272
Net Fund Balance	964,777	947,272	1,095,245
Ending Fund Balance % of Total Expenditures			174.12%



SOLID WASTE FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	45,000	45,000	45,000
Charges for Services	1,530,000	1,740,000	1,564,350
Contributions	-	-	-
Fines & Forfeitures	500	500	500
Investment Income	40,000	45,000	45,600
Interfund Transfers & Other	121,500	107,304	121,510
Financing Proceeds	-	-	-
Total Revenues	\$ 1,737,000	\$ 1,937,804	\$ 1,776,960
<u>EXPENDITURES</u>			
Personnel	\$ 691,861	\$ 691,861	\$ 804,988
Operations	889,751	889,283	847,133
Capital	250,000	50,000	1,600,000
Total Expenditures	\$ 1,831,612	\$ 1,631,144	\$ 3,252,121
Excess Revenues/(Expenditures)	\$ (94,612)	\$ 306,660	\$ (1,475,161)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	2,797,828	2,797,828	3,104,488
Net Fund Balance	2,703,216	3,104,488	1,629,327
Ending Fund Balance % of Total Expenditures			50.10%



SENIOR HOUSING (MOUNTAIN VIEW) FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	138,000	138,000	138,000
Charges for Services	113,600	94,400	113,600
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 251,600	\$ 232,400	\$ 251,600
<u>EXPENDITURES</u>			
Personnel	\$ 8,848	\$ 8,848	\$ 13,448
Operations	204,332	204,332	205,868
Capital	-	-	-
Total Expenditures	\$ 213,180	\$ 213,180	\$ 219,316
Excess Revenues/(Expenditures)	\$ 38,420	\$ 19,220	\$ 32,284
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	114,815	114,815	134,035
Net Fund Balance	153,235	134,035	166,319
Ending Fund Balance % of Total Expenditures			75.84%



ISF I - FLEET FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	750	750	750
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	20,000	20,000	20,000
Interfund Transfers & Other	2,623,500	2,674,109	2,767,500
Financing Proceeds	1,000,000	1,000,000	1,500,000
Total Revenues	\$ 3,644,250	\$ 3,694,859	\$ 4,288,250
<u>EXPENDITURES</u>			
Personnel	\$ 806,494	\$ 806,494	\$ 848,467
Operations	1,751,021	1,752,322	1,851,592
Capital	1,751,605	1,751,605	2,279,865
Total Expenditures	\$ 4,309,120	\$ 4,310,421	\$ 4,979,924
Excess Revenues/(Expenditures)	\$ (664,870)	\$ (615,562)	\$ (691,674)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	2,062,471	2,062,471	1,446,909
Net Fund Balance	1,397,601	1,446,909	755,235
Ending Fund Balance % of Total Expenditures			15.17%



ISF II - TECHNOLOGY FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	685,530	685,528	865,408
Financing Proceeds	-	-	-
Total Revenues	\$ 685,530	\$ 685,528	\$ 865,408
<u>EXPENDITURES</u>			
Personnel	\$ 651,302	\$ 651,302	\$ 699,354
Operations	624,264	624,063	675,200
Capital	-	-	-
Total Expenditures	\$ 1,275,566	\$ 1,275,365	\$ 1,374,554
Excess Revenues/(Expenditures)	\$ (590,036)	\$ (589,837)	\$ (509,146)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	469,348	469,348	(120,489)
Net Fund Balance	(120,688)	(120,489)	(629,635)
Ending Fund Balance % of Total Expenditures			-45.81%



ISF III - HEALTH INSURANCE FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	2,579,000	2,579,000	2,579,000
Financing Proceeds	-	-	-
Total Revenues	\$ 2,579,000	\$ 2,579,000	\$ 2,579,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	2,551,111	2,551,112	2,551,112
Capital	-	-	-
Total Expenditures	\$ 2,551,111	\$ 2,551,112	\$ 2,551,112
Excess Revenues/(Expenditures)	\$ 27,889	\$ 27,888	\$ 27,888
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	2,493,364	2,493,364	2,521,252
Net Fund Balance	2,521,253	2,521,252	2,549,140
Ending Fund Balance % of Total Expenditures			99.92%

CAPITAL EXPENDITURES SUMMARY
2025 Capital Expenditures

ID	Project	Priority	Prior Years Cost	2025 Capital Budget	
				County	Grant/Other
M	Capital Expenditure Fund 43		\$ 300,000	\$ 560,000	\$ 990,000
FCX	Facilities Cap Ex Fund 01 Org 01386000		35,000	192,000	-
FGX	Fairgrounds Cap Ex Fund 01 Org 01100000		30,000	8,000	-
JS	Juvenile Services Cap Ex		-	-	100,000
RI	Public Works Road Improvement 02		350,000	955,000	560,000
T	Public Works Trails 02		205,000	160,000	640,000
AX	Airport 10		-	166,190	3,826,810
WW	Wastewater 50		-	179,000	-
W	Water 51		-	246,000	-
SW	Solid Waste 52		-	1,600,000	-
HA	Housing Authority 70		-	71,080,761	10,000,000
FT	Fleet 80		-	879,865	1,400,000
IT	IT 82		-	-	-
GVRTA	RTA CapEx (Memo Only)		-	3,675,500	-
Totals			\$ 920,000	\$ 79,702,316	\$ 17,516,810
					\$ 97,219,126

Requested 2025 CapEx

	County	Grant/Other
Df	\$ -	\$ -
De	-	-
Ne	73,580,816	16,276,810
Ur	2,446,000	240,000
On	-	-
	\$ 76,026,816	\$ 16,516,810

Required
Df: Deferrable
De: Desirable
Ne: Necessary
Ur: Urgent
On: Ongoing currently

Funding Needed:	County	Grant/Other
Funding Source:		
Severance	\$ -	-
Impact Fee	1,600,000	-
Public Works HUTF	-	-
Sales Tax	1,875,000	-
LMD Funds	-	-
External Financing	-	-
GF Financing	-	-
Enterprise Fund	6,954,555	-
	\$ 10,429,555	
Grants	\$ -	16,116,810
ARPA	-	-
Trade-Ins (Fleet)	-	-
M. Lease (Fleet)	-	1,400,000
		\$ 17,516,810

FACILITIES CAP EX (01)
2025 Capital Expenditures

ID	Project	Priority	Prior Years Cost	Approved for 24 Not Spent	2025 Capital Budget	
					County	Grant/Other
25MFS1	Facilities Maintenance Shop Equipment	Ne			3,000	
24MZB1	Zugelder Building - (old library) Overhaul for Occupation	Ne	35,000	50,000	-	
25MSO1	Public Safety Center Construction of 1/2 impound lot for vehicles and evidence without building	Ne			50,000	
25MSO2	New Tek 84 Intercept	Ne			139,000	
	Totals		\$ 35,000	\$ 50,000	\$ 192,000	\$ -
						\$192,000

Required

Df: Deferrable
De: Desirable
Ne: Necessary
Ur: Urgent
On: Ongoing currently

	County	Grant/Other
\$	-	\$ -
	-	-
	192,000	-
	-	-
	-	-
\$	192,000	\$ -

Funding Source:	County	Grant/Other
Severance	-	-
Impact Fee	-	-
Public Works HUTF	-	-
Sales Tax	192,000	-
Enterprise Fund	-	-
	\$ 192,000	\$ -
Grants		\$ -
ARPA		-
Trade-Ins (Fleet)		-
Master Lease		-
		\$ -

FAIRGROUNDS CAP EX (01)
2025 Capital Expenditures

ID	Project	Priority	Prior Years Cost	Approved for 24 Not Spent	2025 Capital Budget	
					County	Grant/Other
	Fairgrounds Multipurpose Building					
24MFGM1	Parking lot – replacement NEW DESIGN	Ne	30,000	-	-	
24MFGM2	Roof - sloped metal structural SS	Ne		-	-	
25MFGM1	Portable swamp cooler	Ne			8,000	
	Fairgrounds Other Buildings					
24MFGO1	Shop/Garage	Ne		242,611	-	
	Totals		\$ 30,000	\$ 242,611	\$ 8,000	\$ -
						\$ 8,000

Requested 2025 CapEx

	County	Grant/Other
Df	\$ -	\$ -
De	-	-
Ne	8,000	-
Ur	-	-
On	-	-
	\$ 8,000	\$ -

Required
Df: Deferrable
De: Desirable
Ne: Necessary
Ur: Urgent
On: Ongoing currently

Funding Needed:	County	Grant/Other
Funding Source:	\$ 8,000	\$ -
Severance	\$ -	-
Impact Fee	-	-
Public Works HUTF	-	-
Sales Tax	8,000	-
Enterprise Fund	-	-
	\$ 8,000	\$ -
Grants	\$ -	-
ARPA	-	-
Trade-Ins (Fleet)	-	-
Master Lease	-	-
	\$ -	\$ -

PUBLIC WORKS ROAD IMPROVEMENT (02)
2025 Capital Expenditures

ID	Project	Priority	Prior Years Cost	2025 Capital Budget	
				County	Grant/Other
25R13	Brush Creek Intersection	Ur	350,000	310,000	240,000
25R12	Kebler Soil Nailing	Ur		300,000	
25R14	Washington Gulch Culvert	Ne	-	65,000	
25R11	CR 10 Bridge Deck Replacement	Ne	-	200,000	-
25R15	Almont Signage	Ne		40,000	160,000
25R16	CO135 Rumble Strips	Ne		40,000	160,000
	Totals		\$ 350,000	\$ 955,000	\$ 560,000
					\$ 1,515,000

Requested 2025 CapEx

	County	Grant/Other
Df \$	-	\$ -
De	-	-
Ne	345,000	320,000
Ur	610,000	240,000
On	-	-
\$	955,000	\$ 560,000

Required

- Df: Deferrable
- De: Desirable
- Ne: Necessary
- Ur: Urgent
- On: Ongoing currently

Funding Needed:	\$	955,000	\$	560,000
Funding Source:				
Severance				
Impact Fee				
Public Works HUTF		-		
Sales Tax		955,000		
Enterprise Fund		-		
	\$	955,000		
Grants	\$		560,000	
ARPA			-	
Trade-Ins (Fleet)			-	
Master Lease			-	
	\$		560,000	

PUBLIC WORKS TRAILS (01)
2025 Capital Expenditures

ID	Project	Priority	Prior Years Cost	Approved for 24 Not Spent	2025 Capital Budget	
					County	Grant/Other
	CB to CB South Trail Design**		205,000		-	-
24T1	Whitewater Park Improvements Feature 2	Ne		560,000	-	-
24T2	Shady Island ReSurface	Ne		75,000	-	-
25T1	Whitewater Park improvements	Ne			160,000	640,000
	Totals		\$ 205,000		\$ 160,000	\$ 640,000
					\$	\$ 800,000

** \$75,000 is budgeted for a design workshop in operating section of Trails budget

Required

- Df: Deferrable
- De: Desirable
- Ne: Necessary
- Ur: Urgent
- On: Ongoing currently

Requested 2025 CapEx		
	<u>County</u>	<u>Grant/Other</u>
\$	-	\$ -
	-	-
	160,000	640,000
	-	-
	-	-
\$	160,000	\$ 640,000

Funding Needed:	\$	160,000	\$	640,000
Funding Source:				
Severance	\$	-		
Impact Fee		-		
Public Works HUTF		-		
Sales Tax		160,000		
Enterprise Fund		-		
	\$	160,000		
Grants			\$	640,000
ARPA				-
Trade-Ins (Fleet)				-
Master Lease				-
	\$		\$	640,000

**AIRPORT (10)
2025 Capital Expenditures**

ID	Project	Priority	Prior Years Cost	2025 Capital Budget	
				County	Grant/Other
25GA1	Terminal Equipment	Ne		5,000	
25GA3	Runway Maintenance	Ne			1,000,000
25GA2	Taxiway Connector Project	Ne		161,190	2,826,810
Totals				\$ 166,190	\$ 3,826,810
				\$	\$ 3,993,000

Requested 2025 CapEx

	County	Grant/Other
Df: Deferrable	-	\$ -
De: Desirable	-	-
Ne: Necessary	166,190	2,826,810
Ur: Urgent	-	-
On: Ongoing currently	-	-
	\$ 166,190	\$ 2,826,810

Funding Needed:	\$	166,190	\$	2,826,810
Funding Source:				
Severance	\$	-		
Impact Fee		-		
Public Works HUTF		-		
Sales Tax		-		
Enterprise Fund		166,190		
	\$	166,190		
Grants	\$		3,826,810	
ARPA			-	
Trade-Ins (Fleet)			-	
Master Lease			-	
	\$		3,826,810	

**WASTEWATER(50)
2025 Capital Expenditures**

ID	Project	Priority	Prior Years Cost	2025 Capital Budget	
				County	Grant/Other
25WWDR1	Dos Rios Div Manhole Rehab	Ne		\$ 20,000	
25WWDR2	Manhole Rehab Pipe Rehab	Ne		50,000	
25WWNG1	North Gunnison Div Manhole Rehab	Ne		70,000	
25WWAH1	Antelope Hills Div Lift Station Pump Replacement	Ne		30,000	
25WWT1	Tomichi Division Generator Transfer Switch	Ne		9,000	
	Totals			\$ 179,000	\$ -
				\$ 179,000	\$ 179,000

Required

Df: Deferrable
De: Desirable
Ne: Necessary
Ur: Urgent
On: Ongoing currently

Requested 2025 CapEx

	County	Grant/Other
Df	-	\$ -
De	-	-
Ne	179,000	-
Ur	-	-
On	-	-
	\$ 179,000	\$ -

Funding Needed:	\$	179,000	\$
Funding Source:			
Severance	\$	-	
Impact Fee		-	
Public Works HUTF		-	
Sales Tax		-	
Enterprise Fund		179,000	
	\$	179,000	
Grants		\$	-
ARPA			-
Trade-Ins (Fleet)			-
Master Lease			-
	\$	-	

**WATER(51)
2025 Capital Expenditures**

ID	Project	Priority	Prior Years Cost	2025 Capital Budget	
				County	Grant/Other
25WDRD1	Dos Rios Div DIST. Water Meter Replacement	Ur		\$ 209,000	
25WDRD1	Dos Rios Div TREAT. Intake Pumps Rebuild	Ur		12,000	
25WDRT1	High Service Pumps Rebuild	Ur		15,000	
25WAH1	Antelope Hills Div Water System Modeling	Ne		10,000	
	Totals			\$ 246,000	\$ -
				\$ 246,000	\$ 246,000

Required

Df: Deferrable
De: Desirable
Ne: Necessary
Ur: Urgent
On: Ongoing currently

Requested 2025 CapEx		
	County	Grant/Other
Df	\$ -	\$ -
De	-	-
Ne	10,000	-
Ur	236,000	-
On	-	-
	\$ 246,000	\$ -

Funding Needed:	\$	246,000	\$	-
Funding Source:				
Severance	\$	-		
Impact Fee		-		
Public Works HUTF		-		
Sales Tax		-		
Enterprise Fund		246,000		
	\$	246,000		
Grants		\$		-
ARPA				-
Trade-Ins (Fleet)				-
Master Lease				-
	\$			-

**SOLID WASTE(52)
2025 Capital Expenditures**

ID	Project	Priority	Prior Years Cost	2025 Capital Budget	
				County	Grant/Other
25SW1	Landfill Shop Relocation (must precede SW-25-1)	Ur*	-	\$ 1,600,000	-
Totals			\$ -	\$ 1,600,000	\$ -
				\$ -	\$ 1,600,000

*release from Const. Fund

Required

Df: Deferrable
De: Desirable
Ne: Necessary
Ur: Urgent
On: Ongoing currently

Requested 2025 CapEx

	County	Grant/Other
Df	\$ -	\$ -
De	\$ -	\$ -
Ne	\$ -	\$ -
Ur	\$ 1,600,000	\$ -
On	\$ -	\$ -
	\$ 1,600,000	\$ -

Funding Needed:	\$ 1,600,000	\$ -
Funding Source:		
Severance		
Impact Fee		
Public Works HUTF		
Sales Tax		
Enterprise Fund	1,600,000	
	<u>\$ 1,600,000</u>	
Grants		\$ -
ARPA		\$ -
Trade-Ins (Fleet)		\$ -
Master Lease		\$ -
		<u>\$ -</u>

FLEET (80)
2025 Capital Expenditures

ID	Project	Priority	Prior Years Cost	2025 Capital Budget	
				County	Master Lease/Trade-in
F-M	Fleet Facilities 80 (Bldg Improv)	Ne		5,000	
F-M	Fleet Facilities 80 (Equipment)	Ne		15,000	
F-M	Fleet Facilities 80 (Heavy Equipment)	Ne		1,151,000	
F-M	Fleet Facilities 80 (Vehicles)	Ne		1,063,365	
F-M	Fleet Facilities 80 (Trailers & Equip attachments)	Ne		35,500	
F-M	Fleet Facilities 80 (Shop Equipment)	Ne		10,000	
	Totals		\$ -	\$ 2,279,865	\$ -

Requested 2025 CapEx

	<u>County</u>	<u>Trade/Master Lease</u>
Df: Deferrable	\$ -	\$ -
De: Desirable	-	-
Ne: Necessary	879,865	1,400,000
Ur: Urgent	-	-
On: Ongoing currently	-	-
	\$ 879,865	\$ 1,400,000

Funding Needed:	\$ 879,865	\$ 1,400,000
Funding Source:		
Severance	\$ -	
Impact Fee	-	
Public Works HUTF	-	
Sales Tax	-	
Enterprise Fund	879,865	
	\$ 879,865	
Grants	\$ -	
ARPA	-	
Trade-Ins (Fleet)	-	
Master Lease		1,400,000
	\$ -	\$ 1,400,000

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: 2025 Budget and Appropriation Resolutions

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

2025 Budget and Appropriations of Revenues for Gunnison County, Housing Authority and LMD

Fiscal Impact:

Submitted by: Ana Canada

Submitter's Email Address: acanada@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date: 12/10/2024

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. SO 12/10/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 12/10/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 12/11/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 5 minutes

Agenda Date: 12/12/2024

**BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY
RESOLUTION NO. 2024-__**

**A RESOLUTION APPROPRIATING REVENUES OF THE COUNTY OF
GUNNISON, COLORADO, FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025**

WHEREAS, the Board of County Commissioners of Gunnison County, Colorado, has adopted a budget for the fiscal year beginning January 1, 2025, and ending December 31, 2025, in accordance with the statutes of the State of Colorado:

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Gunnison County, Colorado, that the following sums of money or as much thereof as may be authorized by law and as may be needed or deemed necessary to defray all expenses and liabilities of the County, be and the same hereby are appropriated for the lawful purposes and objects of the County of Gunnison during the 2025 fiscal year:

General Fund	\$25,372,607
Road & Bridge Fund	7,233,567
Human Services Fund	6,202,834
Conservation Trust Fund	82,000
Sales Tax Fund	4,527,000
Land Preservation Fund	700,000
Mosquito Control District Fund	112,210
Sage Grouse Trust Fund	76,710
Risk Management Fund	100,000
Public Health Agency Fund	2,416,977
Public Trustee Agency Fund	114,698
Capital Expenditures Fund	1,610,000
Debt Service Fund	2,400,774
Airport Operations Fund	6,405,259

Gunnison County Sewer District Fund	1,736,731
Gunnison County Water District Fund	776,990
Solid Waste Fund	1,776,960
Internal Service I Fund	4,288,250
Internal Service II Fund	865,408
Internal Service III Fund	2,579,000
Gunnison Valley Transportation Authority	9,388,108
Gunnison Valley Health Fund	104,343,283
TOTAL APPROPRIATIONS	<u>\$183,109,636</u>

INTRODUCED by Commissioner _____, seconded by Commissioner _____, and adopted this 12th day of December, 2024.

BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY, COLORADO

Jonathan Houck, Chairperson

Elizabeth K. Smith, Vice Chairperson

Laura Puckett Daniels, Commissioner

Attest:

Deputy County Clerk

**GUNNISON
COUNTY**

2025 Proposed Budget - Final



January 1 - December 31, 2025

Prepared by Gunnison County Finance Department

GUNNISON COUNTY, COLORADO

2025 PROPOSED BUDGET JANUARY 1 - DECEMBER 31

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MEMORANDUM

DATE: December 5, 2024

TO: Members of the Gunnison County Board of County Commissioners

FROM: Ana Canada, Interim Finance Director

SUBJECT: 2025 Proposed Budget - Final

The 2025 Proposed Budget highlights:

Assumptions:

- Personnel expenditures include cost of living adjustment to all employees of 3%.
- The 3% 457b County match will remain in 2025.
- A new employee incentive in 2025 is Concierge Nurse Navigators. This will help employees find the highest quality providers, understand their benefits, and understand their options when having a new diagnosis or needing a second opinion while reducing out-of-pocket costs.
- Health insurance benefit costs will increase by 6% compared to 2024. Employee share of health insurance, for employee only plans, went up to 12% compared to 2024.
- Sales tax revenues are expected to increase by 5% compared to 2024 actuals.
- The Housing Authority Fund includes operating results from all county housing projects except the Mtn View project. Sawtooth Phase II expected to be completed by Spring 2025 resulting in an increase in revenues.

Revenues:

- Sales taxes are meeting expectations in the 2024 Budget. Inflation and strong economic activity, coupled with improving sales tax collections combined continued to increase sales tax estimates. Sales tax collections are strong, with 83.73% of the budget collected year-to-date.
- Property taxes are to be levied at a roughly 5.5% increase in revenue. (bound by the Colorado statutory limit and increased slightly due to new construction).
- Severance tax revenue for 2024 stayed comparable to 2023. Estimating severance taxes remains a challenge. We have a budget of \$1M in 2025 in severance tax revenue, allocating \$750K in Road and Bridge and \$250K in the General Fund.

- Licenses and permits revenues are projected to increase by 12% compared to the budget in 2024 due to record building activity and increase in permit fees.
- Road and Bridge Fund neutral net change is centered upon severance and HUTF disbursements continuing as expected.

Expenditures:

- Some of the main projects in 2025 under Road and Bridge are the CR 10 bridge deck work, a large Washington Gulch Culvert, the Kebler 1mm slide, and Brush creek roundabout work.
- The landfill fund has budgeted \$1.6M for the relocation of the landfill shop building in 2025.
- In 2025, the Housing Authority will be issuing bonds for Whetstone community housing. Also, Sawtooth apartments in Gunnison will be completed by Spring of 2025.



**GUNNISON COUNTY
SUMMARY - ALL FUNDS
SUMMARY OF FUND RESOURCES**

	2024	2024	2025	2025		
	Revised Budget	Projected	Proposed Budget	Authority	RTA	Proposed Budget w/o Housing Authority and w/o RTA
REVENUES						
Taxes	\$ 28,297,616	\$ 29,372,911	\$ 30,249,484	\$ -	\$ 6,326,000	\$ 23,923,484
Licenses & Permits	1,272,395	1,422,095	1,461,720	-	-	1,461,720
Intergovernmental & Grants	28,305,187	27,824,783	38,329,907	13,500,000	2,883,108	21,946,799
Charges for Services	7,602,013	7,762,745	8,400,327	924,190	97,000	7,379,137
Contributions	390,863	350,961	358,418	-	-	358,418
Fines & Forfeitures	165,975	110,275	155,775	-	2,000	153,775
Investment Income	551,275	672,775	727,695	700	80,000	646,995
Interfund Transfers & Other	22,518,619	22,756,145	133,431,247	117,745,500	-	15,685,747
Financing Proceeds	1,000,000	1,000,000	1,500,000	-	-	1,500,000
Total Revenues	\$ 90,103,943	\$ 91,272,690	\$ 214,614,573	\$ 132,170,390	\$ 9,388,108	\$ 73,056,075
EXPENDITURES						
Personnel	\$ 23,706,484	\$ 23,258,277	\$ 25,897,410	\$ 108,040	\$ -	\$ 25,789,370
Operations	44,869,970	45,279,774	45,771,638	350,060	6,302,382	39,119,196
Capital	25,064,120	27,116,701	96,674,126	81,080,761	3,675,500	11,917,865
Total Expenditures	\$ 93,640,574	\$ 95,654,752	\$ 168,343,174	\$ 81,538,861	\$ 9,977,882	\$ 76,826,431
Excess Revenues/(Expenditures)	\$ (3,536,631)	\$ (4,382,062)	\$ 46,271,399	\$ 50,631,529	\$ (589,774)	\$ (3,770,356)

Note: does not include GVH (Hospital)



GUNNISON COUNTY
SUMMARY - 2025 BUDGET BY TYPE OF FUND
GOVERNMENTAL FUNDS

	Special Revenue Funds (Restricted Revenues)												
	General Fund	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	\$ 14,598,444	\$ 300,000	\$ 440,870	\$ 4,460,000	\$ -	\$ -	\$ -	\$ 74,170	\$ 650,000	\$ -	\$ -	\$ -	\$ 3,400,000
Licenses & Permits	1,435,720	26,000	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental & Grants	3,393,390	6,189,017	5,731,864	-	320,000	1,946,270	79,000	18,860	-	-	-	13,500,000	-
Charges for Services	1,295,788	48,000	1,000	-	-	126,500	-	-	-	76,710	-	924,190	-
Contributions	254,704	-	21,000	-	-	82,714	-	-	-	-	-	-	-
Fines & Forfeitures	137,000	-	-	7,000	-	-	-	-	-	-	-	-	6,500
Investment Income	410,000	10,000	8,000	60,000	-	-	3,000	320	50,000	-	-	700	20,000
Interfund Transfers & Other	3,847,561	660,550	100	-	1,290,000	261,493	-	18,860	-	-	100,000	117,745,500	-
Financing Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 25,372,607	\$ 7,233,567	\$ 6,202,834	\$ 4,527,000	\$ 1,610,000	\$ 2,416,977	\$ 82,000	\$ 112,210	\$ 700,000	\$ 76,710	\$ 100,000	\$ 132,170,390	\$ 3,426,500
EXPENDITURES													
Personnel	\$ 15,204,192	\$ 2,652,109	\$ 2,284,826	\$ -	\$ -	\$ 1,737,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,040	\$ -
Operations	9,680,568	3,298,563	3,996,318	4,496,033	-	802,429	82,000	113,160	1,386,222	127,000	100,600	350,060	3,959,627
Capital	1,100,000	965,000	-	-	1,550,000	-	-	-	-	-	-	81,080,761	-
Total Expenditures	\$ 25,984,760	\$ 6,915,672	\$ 6,281,144	\$ 4,496,033	\$ 1,550,000	\$ 2,539,619	\$ 82,000	\$ 113,160	\$ 1,386,222	\$ 127,000	\$ 100,600	\$ 81,538,861	\$ 3,959,627
Excess Revenues/ (Expenditures)	\$ (612,153)	\$ 317,895	\$ (78,310)	\$ 30,967	\$ 60,000	\$ (122,642)	\$ -	\$ (950)	\$ (686,222)	\$ (50,290)	\$ (600)	\$ 50,631,529	\$ (533,127)
Projected Beginning Fund Balance 2025	19,939,772	3,416,633	351,672	5,384,011	159,076	54,290	(1,426)	25,194	686,222	277,934	54,959	(1,711,627)	1,990,122
Projected Ending Fund Balance 2025	\$ 19,327,619	\$ 3,734,528	\$ 273,362	\$ 5,414,978	\$ 219,076	\$ (68,352)	\$ (1,426)	\$ 24,244	\$ -	\$ 227,644	\$ 54,359	\$ 48,919,902	\$ 1,456,995



GUNNISON COUNTY
SUMMARY - 2025 BUDGET BY TYPE OF FUND
PROPRIETARY & OTHER FUNDS

	Business-Type Funds					Internal Service Funds			Debt	Fiduciary	Affiliated Unit
	Airport	Sewer	Water	Solid Waste	Mt View	ISF I Fleet	ISF II Technology	ISF III Self Insurance			
REVENUES											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,326,000
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental & Grants	3,997,398	-	88,000	45,000	138,000	-	-	-	-	-	2,883,108
Charges for Services	2,392,068	1,233,381	463,990	1,564,350	113,600	750	-	-	-	63,000	97,000
Contributions	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	2,775	-	500	-	-	-	-	-	-	2,000
Investment Income	10,000	75	-	45,600	-	20,000	-	-	10,000	-	80,000
Interfund Transfers & Other	5,793	500,500	225,000	121,510	-	2,767,500	865,408	2,579,000	2,390,774	51,698	-
Financing Proceeds	-	-	-	-	-	1,500,000	-	-	-	-	-
Total Revenues	\$ 6,405,259	\$ 1,736,731	\$ 776,990	\$ 1,776,960	\$ 251,600	\$ 4,288,250	\$ 865,408	\$ 2,579,000	\$ 2,400,774	\$ 114,698	\$ 9,388,108
EXPENDITURES											
Personnel	\$ 1,241,232	\$ 91,104	\$ 138,671	\$ 804,988	\$ 13,448	\$ 848,467	\$ 699,354	\$ -	\$ -	\$ 73,789	\$ -
Operations	1,000,418	1,269,383	244,346	847,133	205,868	1,851,592	675,200	2,551,112	2,390,774	40,850	6,302,382
Capital	3,998,000	179,000	246,000	1,600,000	-	2,279,865	-	-	-	-	3,675,500
Total Expenditures	\$ 6,239,650	\$ 1,539,487	\$ 629,017	\$ 3,252,121	\$ 219,316	\$ 4,979,924	\$ 1,374,554	\$ 2,551,112	\$ 2,390,774	\$ 114,639	\$ 9,977,882
Excess Revenues/(Expenditures)	\$ 165,609	\$ 197,244	\$ 147,973	\$ (1,475,161)	\$ 32,284	\$ (691,674)	\$ (509,146)	\$ 27,888	\$ 10,000	\$ 59	\$ (589,774)
Projected Beginning Fund Balance 2025	8,520,024	1,494,760	947,272	3,104,488	134,035	1,446,909	(120,489)	2,521,252	606,008	(17,928)	5,246,103
Projected Ending Fund Balance 2025	\$ 8,685,633	\$ 1,692,004	\$ 1,095,245	\$ 1,629,327	\$ 166,319	\$ 755,235	\$ (629,635)	\$ 2,549,140	\$ 616,008	\$ (17,869)	\$ 4,656,329



GENERAL FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 13,168,746	\$ 14,022,041	\$ 14,598,444
Licenses & Permits	1,246,395	1,396,095	1,435,720
Intergovernmental & Grants	5,147,008	4,190,862	3,393,390
Charges for Services	1,263,868	1,232,727	1,295,788
Contributions	256,316	262,472	254,704
Fines & Forfeitures	137,000	100,000	137,000
Investment Income	400,000	400,000	410,000
Interfund Transfers & Other	3,399,391	3,401,039	3,847,561
Financing Proceeds	-	-	-
Total Revenues	\$ 25,018,724	\$ 25,005,236	\$ 25,372,607
<u>EXPENDITURES</u>			
Personnel	\$ 13,833,587	\$ 13,597,889	\$ 15,204,192
Operations	8,594,024	9,132,509	9,680,568
Capital	1,507,192	900,412	1,100,000
Total Expenditures	\$ 23,934,802	\$ 23,630,810	\$ 25,984,760
Excess Revenues/(Expenditures)	\$ 1,083,922	\$ 1,374,426	\$ (612,153)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023*</i>	18,565,346	18,565,346	19,939,772
Net Fund Balance	19,649,268	19,939,772	19,327,619
Ending Fund Balance % of Total Expenditures			74.38%
<i>*Not including 25% contingency funds set aside for emergencies</i>			



**GUNNISON COUNTY
SUMMARY - 2025 BUDGET BY DEPARTMENT
GENERAL FUND**

	Administration	Assessor	Clerk & Recorder	Commissioners Office	Community Development	Coroners Office	County Attorney	Emergency Management	Extension	Facilities & Grounds	General Fund Total
REVENUES											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	6,000	-	5,000	-	923,400	-	-	-	-	-	934,400
Intergovernmental & Grants	117,955	-	-	-	266,000	5,000	-	189,000	-	-	477,955
Charges for Services	-	6,000	783,100	-	75,100	-	-	-	-	273,728	1,137,928
Contributions	25,361	-	-	-	-	-	-	-	-	-	25,361
Fines & Forfeitures	-	-	22,000	-	-	-	-	-	-	-	22,000
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers & Other	125,000	250	18,000	-	-	-	92,740	-	-	827,191	1,153,181
Financing Proceeds	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 274,316	\$ 6,250	\$ 828,100	\$ -	\$ 1,264,500	\$ 5,000	\$ 92,740	\$ 189,000	\$ -	\$ 1,100,919	\$ 2,534,265
EXPENDITURES											
Personnel	\$ 2,208,425	\$ 1,318,157	\$ 843,712	\$ 381,297	\$ 1,282,170	\$ 305,591	\$ 814,546	\$ 312,876	\$ 106,748	\$ 838,062	\$ 6,102,535
Operations	906,318	240,797	286,105	887,520	677,945	118,220	246,453	237,695	178,053	942,227	3,502,338
Capital Outlay	-	-	-	-	-	-	-	-	-	11,000	11,000
Total Expenditures	\$ 3,114,743	\$ 1,558,954	\$ 1,129,817	\$ 1,268,817	\$ 1,960,115	\$ 423,811	\$ 1,060,999	\$ 550,571	\$ 284,801	\$ 1,791,289	\$ 6,612,289
Excess Revenues/ (Expenditures)	\$ (2,840,427)	\$ (1,552,704)	\$ (301,717)	\$ (1,268,817)	\$ (695,615)	\$ (418,811)	\$ (968,259)	\$ (361,571)	\$ (284,801)	\$ (690,370)	\$ (1,077,024)
REVENUES											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	684,840	1,344,869	1,320	-	-	-	-	500,000	3,393,390
Intergovernmental & Grants	-	-	9,760	4,700	77,318	264,908	-	43,500	-	400,000	1,295,788
Charges for Services	-	-	75,261	154,082	2,400	54,000	7,000	-	-	80,000	254,704
Contributions	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	115,000	-	-	-	-	137,000
Investment Income	-	-	-	-	-	-	-	-	-	410,000	410,000
Interfund Transfers & Other	-	-	9,000	-	178,000	6,500	1,623,000	-	-	967,880	3,847,561
Financing Proceeds	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ 778,861	\$ 778,861	\$ 1,503,651	\$ 259,038	\$ 440,408	\$ 1,630,000	\$ 43,500	\$ 16,956,324	\$ 25,372,607	\$ 28,150,817
EXPENDITURES											
Personnel	\$ 44,190	\$ 623,293	\$ 201,091	\$ 1,004,840	\$ 181,048	\$ 4,568,817	\$ 359,287	\$ -	\$ -	\$ 11,133	\$ 6,692,561
Operations	21,448	2,550	201,091	553,374	55,834	1,724,107	80,871	55,000	-	2,264,960	3,653,635
Capital Outlay	-	-	-	100,000	800,000	189,000	-	-	-	-	1,100,000
Total Expenditures	\$ 65,638	\$ 2,550	\$ 201,091	\$ 1,658,214	\$ 1,036,882	\$ 6,481,924	\$ 440,158	\$ 55,000	\$ -	\$ 2,276,093	\$ 25,984,760
Excess Revenues/ (Expenditures)	\$ (65,638)	\$ (2,550)	\$ (45,523)	\$ (154,563)	\$ (777,844)	\$ (6,041,516)	\$ 1,189,842	\$ (11,500)	\$ -	\$ 14,680,231	\$ (2,833,943)



ROAD & BRIDGE FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 300,000	\$ 300,000	\$ 300,000
Licenses & Permits	26,000	26,000	26,000
Intergovernmental & Grants	5,993,970	6,354,281	6,189,017
Charges for Services	48,000	48,000	48,000
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	10,000	37,000	10,000
Interfund Transfers & Other	460,550	460,550	660,550
Financing Proceeds	-	-	-
Total Revenues	\$ 6,838,520	\$ 7,225,831	\$ 7,233,567
<u>EXPENDITURES</u>			
Personnel	\$ 2,495,254	\$ 2,495,253	\$ 2,652,109
Operations	3,854,805	3,879,106	3,298,563
Capital	825,000	500,500	965,000
Total Expenditures	\$ 7,175,059	\$ 6,874,859	\$ 6,915,672
Excess Revenues/(Expenditures)	\$ (336,539)	\$ 350,972	\$ 317,895
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	3,065,658	3,065,658	3,416,630
Net Fund Balance	2,729,119	3,416,630	3,734,525
Ending Fund Balance % of Total Expenditures			54.00%



HUMAN SERVICES FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 440,870	\$ 440,870	\$ 440,870
Licenses & Permits	-	-	-
Intergovernmental & Grants	5,443,167	5,631,599	5,731,864
Charges for Services	1,000	1,000	1,000
Contributions	21,000	1,000	21,000
Fines & Forfeitures	-	-	-
Investment Income	8,000	12,000	8,000
Interfund Transfers & Other	3,100	3,100	100
Financing Proceeds	-	-	-
Total Revenues	\$ 5,917,137	\$ 6,089,569	\$ 6,202,834
<u>EXPENDITURES</u>			
Personnel	\$ 2,108,475	\$ 2,068,460	\$ 2,284,826
Operations	4,043,374	4,139,534	3,996,318
Capital	-	-	-
Total Expenditures	\$ 6,151,849	\$ 6,207,994	\$ 6,281,144
Excess Revenues/(Expenditures)	\$ (234,712)	\$ (118,425)	\$ (78,310)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	470,089	470,089	351,664
Net Fund Balance	235,377	351,664	273,354
Ending Fund Balance % of Total Expenditures			4.35%



PUBLIC HEALTH AGENCY FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	2,040,369	1,967,367	1,946,270
Charges for Services	117,000	110,075	126,500
Contributions	113,547	87,489	82,714
Fines & Forfeitures	-	-	-
Investment Income	-	5,500	-
Interfund Transfers & Other	35,000	234,468	261,493
Financing Proceeds	-	-	-
Total Revenues	\$ 2,305,916	\$ 2,404,899	\$ 2,416,977
<u>EXPENDITURES</u>			
Personnel	\$ 1,710,175	\$ 1,537,683	\$ 1,737,190
Operations	963,381	881,143	802,429
Capital	-	-	-
Total Expenditures	\$ 2,673,556	\$ 2,418,826	\$ 2,539,619
Excess Revenues/(Expenditures)	\$ (367,641)	\$ (13,927)	\$ (122,642)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	68,218	68,218	54,291
Net Fund Balance	(299,423)	54,291	(68,351)
Ending Fund Balance % of Total Expenditures			-2.69%



CONSERVATION TRUST FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	60,000	60,000	79,000
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	3,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 60,000	\$ 60,000	\$ 82,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	60,000	60,000	82,000
Capital	-	-	-
Total Expenditures	\$ 60,000	\$ 60,000	\$ 82,000
Excess Revenues/(Expenditures)	\$ -	\$ -	\$ -
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	(1,426)	(1,426)	(1,426)
Net Fund Balance	(1,426)	(1,426)	(1,426)
Ending Fund Balance % of Total Expenditures			-1.74%



SALES TAX FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 4,230,000	\$ 4,230,000	\$ 4,460,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	7,000	7,000	7,000
Investment Income	-	-	60,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 4,237,000	\$ 4,237,000	\$ 4,527,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	4,526,182	4,526,183	4,496,033
Capital	-	-	-
Total Expenditures	\$ 4,526,182	\$ 4,526,183	\$ 4,496,033
Excess Revenues/(Expenditures)	\$ (289,182)	\$ (289,183)	\$ 30,967
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	5,673,197	5,673,197	5,384,014
Net Fund Balance	5,384,015	5,384,014	5,414,981
Ending Fund Balance % of Total Expenditures			120.44%



LAND PRESERVATION FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 650,000	\$ 650,000	\$ 650,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	1,500	1,500	50,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 651,500	\$ 651,500	\$ 700,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	1,508,758	1,508,758	1,386,222
Capital	-	-	-
Total Expenditures	\$ 1,508,758	\$ 1,508,758	\$ 1,386,222
Excess Revenues/(Expenditures)	\$ (857,258)	\$ (857,258)	\$ (686,222)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	1,543,480	1,543,480	686,222
Net Fund Balance	686,222	686,222	-
Ending Fund Balance % of Total Expenditures			0.00%



MOSQUITO CONTROL FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 76,000	\$ 76,000	\$ 74,170
Licenses & Permits	-	-	-
Intergovernmental & Grants	18,000	18,000	18,860
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	1,000	1,000	320
Interfund Transfers & Other	22,100	22,100	18,860
Financing Proceeds	-	-	-
Total Revenues	\$ 117,100	\$ 117,100	\$ 112,210
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	110,347	110,348	113,160
Capital	-	-	-
Total Expenditures	\$ 110,347	\$ 110,348	\$ 113,160
Excess Revenues/(Expenditures)	\$ 6,753	\$ 6,752	\$ (950)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	18,442	18,442	25,194
Net Fund Balance	25,195	25,194	24,244
Ending Fund Balance % of Total Expenditures			21.42%



SAGE GROUSE TRUST FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	76,710	76,710	76,710
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 76,710	\$ 76,710	\$ 76,710
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	75,873	75,873	127,000
Capital	-	-	-
Total Expenditures	\$ 75,873	\$ 75,873	\$ 127,000
Excess Revenues/(Expenditures)	\$ 837	\$ 837	\$ (50,290)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	277,097	277,097	277,934
Net Fund Balance	277,934	277,934	227,644
Ending Fund Balance % of Total Expenditures			179.25%



RISK MANAGEMENT FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	100,000	100,000	100,000
Financing Proceeds	-	-	-
Total Revenues	\$ 100,000	\$ 100,000	\$ 100,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	100,600	100,600	100,600
Capital	-	-	-
Total Expenditures	\$ 100,600	\$ 100,600	\$ 100,600
Excess Revenues/(Expenditures)	\$ (600)	\$ (600)	\$ (600)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	55,558	55,558	54,958
Net Fund Balance	54,958	54,958	54,358
Ending Fund Balance % of Total Expenditures			54.03%



GUNNISON COUNTY HOUSING AUTHORITY FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	4,146,721	4,146,721	13,500,000
Charges for Services	428,090	428,090	924,190
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	700	700	700
Interfund Transfers & Other	8,956,100	8,956,100	117,745,500
Financing Proceeds	-	-	-
Total Revenues	\$ 13,531,611	\$ 13,531,611	\$ 132,170,390
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ 108,040
Operations	189,518	29,556	350,060
Capital	14,964,441	17,187,626	81,080,761
Total Expenditures	\$ 15,153,959	\$ 17,217,182	\$ 81,538,861
Excess Revenues/(Expenditures)	\$ (1,622,348)	\$ (3,685,571)	\$ 50,631,529
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	1,973,933	1,973,933	(1,711,638)
Net Fund Balance	351,585	(1,711,638)	48,919,891
Ending Fund Balance % of Total Expenditures			60.00%



LOCAL MARKETING DISTRICT FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 3,400,000	\$ 3,500,000	\$ 3,400,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	6,500
Investment Income	-	-	20,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 3,400,000	\$ 3,500,000	\$ 3,426,500
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	4,113,721	4,113,722	3,959,627
Capital	-	-	-
Total Expenditures	\$ 4,113,721	\$ 4,113,722	\$ 3,959,627
Excess Revenues/(Expenditures)	\$ (713,721)	\$ (613,722)	\$ (533,127)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	2,603,844	2,603,844	1,990,122
Net Fund Balance	1,890,123	1,990,122	1,456,995
Ending Fund Balance % of Total Expenditures			36.80%



TRANSPORTATION AUTHORITY (RTA) FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ 6,032,000	\$ 6,154,000	\$ 6,326,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	359,512	359,512	2,883,108
Charges for Services	97,000	105,000	97,000
Contributions	-	-	-
Fines & Forfeitures	18,700	-	2,000
Investment Income	60,000	140,000	80,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 6,567,212	\$ 6,758,512	\$ 9,388,108
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	6,019,482	5,991,072	6,302,382
Capital	245,000	1,205,676	3,675,500
Total Expenditures	\$ 6,264,482	\$ 7,196,748	\$ 9,977,882
Excess Revenues/(Expenditures)	\$ 302,730	\$ (438,236)	\$ (589,774)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	5,684,342	5,684,342	5,246,106
Net Fund Balance	5,987,072	5,246,106	4,656,332
Ending Fund Balance % of Total Expenditures			46.67%



PUBLIC TRUST FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	63,000	63,000	63,000
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	32,840	32,840	51,698
Financing Proceeds	-	-	-
Total Revenues	\$ 95,840	\$ 95,840	\$ 114,698
<u>EXPENDITURES</u>			
Personnel	\$ 63,300	\$ 63,300	\$ 73,789
Operations	40,110	40,110	40,850
Capital	-	-	-
Total Expenditures	\$ 103,410	\$ 103,410	\$ 114,639
Excess Revenues/(Expenditures)	\$ (7,570)	\$ (7,570)	\$ 59
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	(9,958)	(9,958)	(17,528)
Net Fund Balance	(17,528)	(17,528)	(17,469)
Ending Fund Balance % of Total Expenditures			-15.24%



DEBT SERVICE FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	10,000
Interfund Transfers & Other	2,388,774	2,388,774	2,390,774
Financing Proceeds	-	-	-
Total Revenues	\$ 2,388,774	\$ 2,388,774	\$ 2,400,774
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	2,388,774	2,388,774	2,390,774
Capital	-	-	-
Total Expenditures	\$ 2,388,774	\$ 2,388,774	\$ 2,390,774
Excess Revenues/(Expenditures)	\$ -	\$ -	\$ 10,000
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	606,008	606,008	606,008
Net Fund Balance	606,008	606,008	616,008
Ending Fund Balance % of Total Expenditures			25.77%



AIRPORT FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	4,125,000	4,125,000	3,997,398
Charges for Services	2,219,995	2,219,993	2,392,068
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	10,000	10,000	10,000
Interfund Transfers & Other	5,793	5,792	5,793
Financing Proceeds	-	-	-
Total Revenues	\$ 6,360,788	\$ 6,360,785	\$ 6,405,259
<u>EXPENDITURES</u>			
Personnel	\$ 1,108,386	\$ 1,108,386	\$ 1,241,232
Operations	983,902	1,033,003	1,000,418
Capital	3,998,000	3,998,000	3,998,000
Total Expenditures	\$ 6,090,288	\$ 6,139,389	\$ 6,239,650
Excess Revenues/(Expenditures)	\$ 270,499	\$ 221,396	\$ 165,609
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	8,298,628	8,298,628	8,520,024
Net Fund Balance	8,569,127	8,520,024	8,685,633
Ending Fund Balance % of Total Expenditures			139.20%



CAPITAL EXPENDITURES FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	542,941	542,941	320,000
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	542,941	542,941	1,290,000
Financing Proceeds	-	-	-
Total Revenues	\$ 1,085,882	\$ 1,085,882	\$ 1,610,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	-	-	-
Capital	1,085,882	1,085,882	1,550,000
Total Expenditures	\$ 1,085,882	\$ 1,085,882	\$ 1,550,000
Excess Revenues/(Expenditures)	\$ -	\$ -	\$ 60,000
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	159,084	159,084	159,084
Net Fund Balance	159,084	159,084	219,084
Ending Fund Balance % of Total Expenditures			14.13%



SEWER FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	1,192,000	1,192,000	1,233,381
Contributions	-	-	-
Fines & Forfeitures	2,775	2,775	2,775
Investment Income	75	75	75
Interfund Transfers & Other	500,500	500,500	500,500
Financing Proceeds	-	-	-
Total Revenues	\$ 1,695,350	\$ 1,695,350	\$ 1,736,731
<u>EXPENDITURES</u>			
Personnel	\$ 93,328	\$ 93,327	\$ 91,104
Operations	1,038,482	992,708	1,269,383
Capital	91,000	91,000	179,000
Total Expenditures	\$ 1,222,810	\$ 1,177,035	\$ 1,539,487
Excess Revenues/(Expenditures)	\$ 472,540	\$ 518,315	\$ 197,244
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	976,445	976,445	1,494,760
Net Fund Balance	1,448,985	1,494,760	1,692,004
Ending Fund Balance % of Total Expenditures			109.91%



WATER FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	245,500	245,500	88,000
Charges for Services	451,000	451,000	463,990
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	62,000	62,000	225,000
Financing Proceeds	-	-	-
Total Revenues	\$ 758,500	\$ 758,500	\$ 776,990
<u>EXPENDITURES</u>			
Personnel	\$ 135,474	\$ 135,474	\$ 138,671
Operations	238,158	255,663	244,346
Capital	346,000	346,000	246,000
Total Expenditures	\$ 719,632	\$ 737,137	\$ 629,017
Excess Revenues/(Expenditures)	\$ 38,868	\$ 21,363	\$ 147,973
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	925,909	925,909	947,272
Net Fund Balance	964,777	947,272	1,095,245
Ending Fund Balance % of Total Expenditures			174.12%



SOLID WASTE FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	45,000	45,000	45,000
Charges for Services	1,530,000	1,740,000	1,564,350
Contributions	-	-	-
Fines & Forfeitures	500	500	500
Investment Income	40,000	45,000	45,600
Interfund Transfers & Other	121,500	107,304	121,510
Financing Proceeds	-	-	-
Total Revenues	\$ 1,737,000	\$ 1,937,804	\$ 1,776,960
<u>EXPENDITURES</u>			
Personnel	\$ 691,861	\$ 691,861	\$ 804,988
Operations	889,751	889,283	847,133
Capital	250,000	50,000	1,600,000
Total Expenditures	\$ 1,831,612	\$ 1,631,144	\$ 3,252,121
Excess Revenues/(Expenditures)	\$ (94,612)	\$ 306,660	\$ (1,475,161)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	2,797,828	2,797,828	3,104,488
Net Fund Balance	2,703,216	3,104,488	1,629,327
Ending Fund Balance % of Total Expenditures			50.10%



SENIOR HOUSING (MOUNTAIN VIEW) FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	138,000	138,000	138,000
Charges for Services	113,600	94,400	113,600
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 251,600	\$ 232,400	\$ 251,600
<u>EXPENDITURES</u>			
Personnel	\$ 8,848	\$ 8,848	\$ 13,448
Operations	204,332	204,332	205,868
Capital	-	-	-
Total Expenditures	\$ 213,180	\$ 213,180	\$ 219,316
Excess Revenues/(Expenditures)	\$ 38,420	\$ 19,220	\$ 32,284
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	114,815	114,815	134,035
Net Fund Balance	153,235	134,035	166,319
Ending Fund Balance % of Total Expenditures			75.84%



ISF I - FLEET FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	750	750	750
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	20,000	20,000	20,000
Interfund Transfers & Other	2,623,500	2,674,109	2,767,500
Financing Proceeds	1,000,000	1,000,000	1,500,000
Total Revenues	\$ 3,644,250	\$ 3,694,859	\$ 4,288,250
<u>EXPENDITURES</u>			
Personnel	\$ 806,494	\$ 806,494	\$ 848,467
Operations	1,751,021	1,752,322	1,851,592
Capital	1,751,605	1,751,605	2,279,865
Total Expenditures	\$ 4,309,120	\$ 4,310,421	\$ 4,979,924
Excess Revenues/(Expenditures)	\$ (664,870)	\$ (615,562)	\$ (691,674)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	2,062,471	2,062,471	1,446,909
Net Fund Balance	1,397,601	1,446,909	755,235
Ending Fund Balance % of Total Expenditures			15.17%



ISF II - TECHNOLOGY FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	685,530	685,528	865,408
Financing Proceeds	-	-	-
Total Revenues	\$ 685,530	\$ 685,528	\$ 865,408
<u>EXPENDITURES</u>			
Personnel	\$ 651,302	\$ 651,302	\$ 699,354
Operations	624,264	624,063	675,200
Capital	-	-	-
Total Expenditures	\$ 1,275,566	\$ 1,275,365	\$ 1,374,554
Excess Revenues/(Expenditures)	\$ (590,036)	\$ (589,837)	\$ (509,146)
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	469,348	469,348	(120,489)
Net Fund Balance	(120,688)	(120,489)	(629,635)
Ending Fund Balance % of Total Expenditures			-45.81%



ISF III - HEALTH INSURANCE FUND
Summary of Fund Resources

	2024 Budget	2024 Projected	2025 Proposed Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	2,579,000	2,579,000	2,579,000
Financing Proceeds	-	-	-
Total Revenues	\$ 2,579,000	\$ 2,579,000	\$ 2,579,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	2,551,111	2,551,112	2,551,112
Capital	-	-	-
Total Expenditures	\$ 2,551,111	\$ 2,551,112	\$ 2,551,112
Excess Revenues/(Expenditures)	\$ 27,889	\$ 27,888	\$ 27,888
<u>Available Fund Balance</u>			
<i>Per Audit Report - Dec 31, 2023</i>	2,493,364	2,493,364	2,521,252
Net Fund Balance	2,521,253	2,521,252	2,549,140
Ending Fund Balance % of Total Expenditures			99.92%

CAPITAL EXPENDITURES SUMMARY
2025 Capital Expenditures

ID	Project	Priority	2025 Capital Budget	
			County	Grant/Other
M	Capital Expenditure Fund 43		\$ 560,000	\$ 990,000
FCX	Facilities Cap Ex Fund 01 Org 01386000		192,000	-
FGX	Fairgrounds Cap Ex Fund 01 Org 01100000		8,000	-
JS	Juvenile Services Cap Ex		-	100,000
RI	Public Works Road Improvement 02		955,000	560,000
T	Public Works Trails 02		160,000	640,000
AX	Airport 10		166,190	3,826,810
WW	Wastewater 50		179,000	-
W	Water 51		246,000	-
SW	Solid Waste 52		1,600,000	-
HA	Housing Authority 70		71,080,761	10,000,000
FT	Fleet 80		879,865	1,400,000
IT	IT 82		-	-
GVRTA	RTA CapEx (Memo Only)		3,675,500	-
Totals			\$ 79,702,316	\$ 17,516,810

Requested 2025 CapEx

County	Grant/Other
Df	\$ -
De	\$ -
Ne	73,580,816
Ur	2,446,000
On	-
	\$ 76,026,816
	\$ 16,516,810

Required
Df: Deferrable
De: Desirable
Ne: Necessary
Ur: Urgent
On: Ongoing currently

Funding Source:	County	Grant/Other
Severance	\$ -	-
Impact Fee	1,600,000	-
Public Works HUTF	-	-
Sales Tax	1,875,000	-
LMD Funds	-	-
External Financing	-	-
GF Financing	-	-
Enterprise Fund	6,954,555	-
	\$ 10,429,555	
Grants	\$ -	16,116,810
ARPA	-	-
Trade-Ins (Fleet)	-	-
M. Lease (Fleet)	-	1,400,000
		\$ 17,516,810

FACILITIES CAP EX (01)
2025 Capital Expenditures

ID	Project	Priority	Prior Years Cost	Approved for 24 Not Spent	2025 Capital Budget	
					County	Grant/Other
25MFS1	Facilities Maintenance Shop Equipment	Ne			3,000	
24MZB1	Zugelder Building - (old library) Overhaul for Occupation	Ne	35,000	50,000	-	
25MSO1	Public Safety Center Construction of 1/2 impound lot for vehicles and evidence without building	Ne			50,000	
25MSO2	New Tek 84 Intercept	Ne			139,000	
	Totals		\$ 35,000	\$ 50,000	\$ 192,000	\$ -
						\$192,000

Required

Df: Deferrable
De: Desirable
Ne: Necessary
Ur: Urgent
On: Ongoing currently

	County	Grant/Other
\$	-	\$ -
		-
	192,000	-
	-	-
	-	-
\$	192,000	\$ -

Funding Source:	County	Grant/Other
Severance	-	-
Impact Fee	-	-
Public Works HUTF	-	-
Sales Tax	192,000	-
Enterprise Fund	-	-
	\$ 192,000	\$ -
Grants		\$ -
ARPA		-
Trade-Ins (Fleet)		-
Master Lease		-
		\$ -

FAIRGROUNDS CAP EX (01)
2025 Capital Expenditures

ID	Project	Priority	Prior Years Cost	Approved for 24 Not Spent	2025 Capital Budget	
					County	Grant/Other
	Fairgrounds Multipurpose Building					
24MFGM1	Parking lot – replacement NEW DESIGN	Ne	30,000	-	-	
24MFGM2	Roof - sloped metal structural SS	Ne		-	-	
25MFGM1	Portable swamp cooler	Ne			8,000	
	Fairgrounds Other Buildings					
24MFGO1	Shop/Garage	Ne		242,611	-	
	Totals		\$ 30,000	\$ 242,611	\$ 8,000	\$ -
						\$8,000

Requested 2025 CapEx

	County	Grant/Other
Df	\$ -	\$ -
De	-	-
Ne	8,000	-
Ur	-	-
On	-	-
	\$ 8,000	\$ -

Required
Df: Deferrable
De: Desirable
Ne: Necessary
Ur: Urgent
On: Ongoing currently

Funding Needed:	County	Grant/Other
Funding Source:	\$ 8,000	\$ -
Severance	\$ -	-
Impact Fee	-	-
Public Works HUTF	-	-
Sales Tax	8,000	-
Enterprise Fund	-	-
	\$ 8,000	\$ -
Grants	\$ -	-
ARPA	-	-
Trade-Ins (Fleet)	-	-
Master Lease	-	-
	\$ -	\$ -

PUBLIC WORKS ROAD IMPROVEMENT (02)
2025 Capital Expenditures

ID	Project	Priority	Prior Years Cost	2025 Capital Budget	
				County	Grant/Other
25R13	Brush Creek Intersection	Ur	350,000	310,000	240,000
25R12	Kebler Soil Nailing	Ur		300,000	
25R14	Washington Gulch Culvert	Ne	-	65,000	
25R11	CR 10 Bridge Deck Replacement	Ne	-	200,000	-
25R15	Almont Signage	Ne		40,000	160,000
25R16	CO135 Rumble Strips	Ne		40,000	160,000
	Totals		\$ 350,000	\$ 955,000	\$ 560,000
					\$ 1,515,000

Requested 2025 CapEx

	County	Grant/Other
Df \$	-	\$ -
De	-	-
Ne	345,000	320,000
Ur	610,000	240,000
On	-	-
\$	955,000	\$ 560,000

Required

- Df: Deferrable
- De: Desirable
- Ne: Necessary
- Ur: Urgent
- On: Ongoing currently

Funding Needed:	\$	955,000	\$	560,000
Funding Source:				
Severance				
Impact Fee				
Public Works HUTF		-		
Sales Tax		955,000		
Enterprise Fund		-		
	\$	955,000		
Grants	\$		560,000	
ARPA			-	
Trade-Ins (Fleet)			-	
Master Lease			-	
	\$		560,000	

PUBLIC WORKS TRAILS (01)
2025 Capital Expenditures

ID	Project	Priority	Prior Years Cost	Approved for 24 Not Spent	2025 Capital Budget	
					County	Grant/Other
	CB to CB South Trail Design**		205,000		-	-
24T1	Whitewater Park Improvements Feature 2	Ne		560,000	-	-
24T2	Shady Island ReSurface	Ne		75,000	-	-
25T1	Whitewater Park improvements	Ne			160,000	640,000
	Totals		\$ 205,000		\$ 160,000	\$ 640,000
					\$	\$ 800,000

** \$75,000 is budgeted for a design workshop in operating section of Trails budget

Required

- Df: Deferrable
- De: Desirable
- Ne: Necessary
- Ur: Urgent
- On: Ongoing currently

Requested 2025 CapEx		
	<u>County</u>	<u>Grant/Other</u>
\$	-	\$ -
	-	-
	160,000	640,000
	-	-
	-	-
\$	160,000	\$ 640,000

Funding Needed:	\$	160,000	\$	640,000
Funding Source:				
Severance	\$	-		
Impact Fee		-		
Public Works HUTF		-		
Sales Tax		160,000		
Enterprise Fund		-		
	\$	160,000		
Grants			\$	640,000
ARPA				-
Trade-Ins (Fleet)				-
Master Lease				-
	\$		\$	640,000

**AIRPORT (10)
2025 Capital Expenditures**

ID	Project	Priority	Prior Years Cost	2025 Capital Budget	
				County	Grant/Other
25GA1	Terminal Equipment	Ne		5,000	
25GA3	Runway Maintenance	Ne			1,000,000
25GA2	Taxiway Connector Project	Ne		161,190	2,826,810
Totals				\$ 166,190	\$ 3,826,810
				\$	\$ 3,993,000

Requested 2025 CapEx

	County	Grant/Other
Df: Deferrable	-	\$ -
De: Desirable	-	-
Ne: Necessary	166,190	2,826,810
Ur: Urgent	-	-
On: Ongoing currently	-	-
	\$ 166,190	\$ 2,826,810

Funding Needed:	\$	166,190	\$	2,826,810
Funding Source:				
Severance	\$	-		
Impact Fee		-		
Public Works HUTF		-		
Sales Tax		-		
Enterprise Fund		166,190		
	\$	166,190		
Grants	\$		3,826,810	
ARPA			-	
Trade-Ins (Fleet)			-	
Master Lease			-	
	\$		3,826,810	

**WASTEWATER(50)
2025 Capital Expenditures**

ID	Project	Priority	Prior Years Cost	2025 Capital Budget	
				County	Grant/Other
25WWDR1	Dos Rios Div Manhole Rehab	Ne		\$ 20,000	
25WWDR2	Pipe Rehab	Ne		50,000	
25WWNG1	North Gunnison Div Manhole Rehab	Ne		70,000	
25WWAH1	Antelope Hills Div Lift Station Pump Replacement	Ne		30,000	
25WWT1	Tomichi Division Generator Transfer Switch	Ne		9,000	
	Totals			\$ 179,000	\$ -
				\$ 179,000	\$ 179,000

Required

- Df: Deferrable
- De: Desirable
- Ne: Necessary
- Ur: Urgent
- On: Ongoing currently

Requested 2025 CapEx

	County	Grant/Other
Df	\$ -	\$ -
De	\$ -	\$ -
Ne	179,000	\$ -
Ur	\$ -	\$ -
On	\$ -	\$ -
	\$ 179,000	\$ -

Funding Needed:	\$	179,000	\$
Funding Source:			
Severance	\$	-	
Impact Fee		-	
Public Works HUTF		-	
Sales Tax		-	
Enterprise Fund		179,000	
	\$	179,000	
Grants		\$	-
ARPA			-
Trade-Ins (Fleet)			-
Master Lease			-
	\$		-

**WATER(51)
2025 Capital Expenditures**

ID	Project	Priority	Prior Years Cost	2025 Capital Budget	
				County	Grant/Other
25WDRD1	Dos Rios Div DIST. Water Meter Replacement	Ur		\$ 209,000	
25WDRD1	Dos Rios Div TREAT. Intake Pumps Rebuild	Ur		12,000	
25WDRT1	High Service Pumps Rebuild	Ur		15,000	
25WAH1	Antelope Hills Div Water System Modeling	Ne		10,000	
	Totals			\$ 246,000	\$ -

Required

Df: Deferrable
De: Desirable
Ne: Necessary
Ur: Urgent
On: Ongoing currently

Requested 2025 CapEx		
	County	Grant/Other
Df	\$ -	\$ -
De	-	-
Ne	10,000	-
Ur	236,000	-
On	-	-
	\$ 246,000	\$ -

Funding Needed:	\$	246,000	\$
Funding Source:			
Severance	\$	-	
Impact Fee		-	
Public Works HUTF		-	
Sales Tax		-	
Enterprise Fund		246,000	
	\$	246,000	
Grants		\$	-
ARPA			-
Trade-Ins (Fleet)			-
Master Lease			-
	\$		-

**SOLID WASTE(52)
2025 Capital Expenditures**

ID	Project	Priority	Prior Years Cost	2025 Capital Budget	
				County	Grant/Other
25SW1	Landfill Shop Relocation (must precede SW-25-1)	Ur*	-	\$ 1,600,000	-
Totals			\$ -	\$ 1,600,000	\$ -
				\$ -	\$ 1,600,000

*release from Const. Fund

Required

Df: Deferrable
De: Desirable
Ne: Necessary
Ur: Urgent
On: Ongoing currently

Requested 2025 CapEx

	County	Grant/Other
Df	\$ -	\$ -
De	\$ -	\$ -
Ne	\$ -	\$ -
Ur	\$ 1,600,000	\$ -
On	\$ -	\$ -
	\$ 1,600,000	\$ -

Funding Needed:	\$ 1,600,000	\$ -
Funding Source:		
Severance		
Impact Fee		
Public Works HUTF		
Sales Tax		
Enterprise Fund	1,600,000	
	<u>\$ 1,600,000</u>	
Grants		\$ -
ARPA		\$ -
Trade-Ins (Fleet)		\$ -
Master Lease		\$ -
		<u>\$ -</u>

FLEET (80)
2025 Capital Expenditures

ID	Project	Priority	Prior Years Cost	2025 Capital Budget	
				County	Master Lease/Trade-in
F-M	Fleet Facilities 80 (Bldg Improv)	Ne		5,000	
F-M	Fleet Facilities 80 (Equipment)	Ne		15,000	
F-M	Fleet Facilities 80 (Heavy Equipment)	Ne		1,151,000	
F-M	Fleet Facilities 80 (Vehicles)	Ne		1,063,365	
F-M	Fleet Facilities 80 (Trailers & Equip attachments)	Ne		35,500	
F-M	Fleet Facilities 80 (Shop Equipment)	Ne		10,000	
Totals				\$ 2,279,865	\$ -

Requested 2025 CapEx

	<u>County</u>	<u>Trade/Master Lease</u>
Df: Deferrable	\$ -	\$ -
De: Desirable	-	-
Ne: Necessary	879,865	1,400,000
Ur: Urgent	-	-
On: Ongoing currently	-	-
	\$ 879,865	\$ 1,400,000

Funding Needed:	\$ 879,865	\$ 1,400,000
Funding Source:		
Severance	\$ -	
Impact Fee	-	
Public Works HUTF	-	
Sales Tax	-	
Enterprise Fund	879,865	
	\$ 879,865	
Grants	\$ -	
ARPA	-	
Trade-Ins (Fleet)	-	
Master Lease		1,400,000
	\$ -	\$ 1,400,000



Gunnison Valley Health System
Summary of Fund Resources

	2024 Original Budget	2024 Revised Budget	2024 Projected Ending	2025 Proposed Budget
Revenues				
Taxes	1,031,559	1,031,559	1,032,984	1,098,984
Licenses and Permits				
Intergovernmental	0	0	0	0
Charges for Services	84,245,557	84,245,557	77,557,530	97,573,068
Contributions and Other Grants	0	0	0	0
Fines & Forfeitures				
Investment Income	0	0	0	0
Interfund Revenues				
Transfers In	0	0	0	0
Other Financing Sources/Misc.	3,936,993	3,936,993	6,426,728	5,671,231
Total Revenues	89,214,109	89,214,109	85,017,242	104,343,283
Expenditures				
Personnel	53,438,578	53,705,616	51,621,376	60,550,421
Supplies	11,238,225	11,238,225	11,420,072	13,186,535
Purchased Services	11,572,733	11,572,733	11,372,537	15,637,182
Community Prgms/Contributions	0	0	0	0
Financing Costs	1,699,897	1,699,897	1,699,897	1,703,149
Transfers Out	0	0	0	0
Capital Outlay	7,793,826	7,793,826	4,965,330	3,280,000
Miscellaneous (Extraordinary/Special)	3,165,424	3,165,424	3,063,380	3,165,424
Total Expenditures	88,908,683	89,175,721	84,142,592	97,522,711
Excess Revenues (Expenditures)	305,426	38,388	874,650	6,820,572
Available Resources				
Beginning	56,712,294	57,017,720	43,618,406	44,493,056
Ending	57,017,720	57,056,108	44,493,056	51,313,628
Ending Available Resources % of Total Expenditures	64.13%	63.98%	52.88%	52.62%

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Resolutions; Mill Levy & Temporary Tax Credit

Action Requested:

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Resolutions setting the mill levy for Gunnison County and Temporary Tax Credit Mill Levy

Fiscal Impact:

Submitted by: Ana Canada

Submitter's Email Address: acanada@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

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: 12/11/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 12/12/2024

**BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY
RESOLUTION NO. 2024-__**

**A RESOLUTION SETTING THE MILL LEVY FOR THE COUNTY OF
GUNNISON, COLORADO, FOR THE FISCAL YEAR
BEGINNING JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025**

WHEREAS, the Board of County Commissioners of Gunnison County, Colorado has adopted a budget for the fiscal year beginning January 1, 2025, and ending December 31, 2025, in accordance with the statutes of the State of Colorado, which budget includes revenues from ad valorem taxes; and

WHEREAS, the Board of County Commissioners has also appropriated the necessary revenues for the said 2025 fiscal year as authorized by law in accordance with the statutes of the State of Colorado; and

WHEREAS, the Gunnison County Assessor has certified the 2024 total net assessed valuation of \$1,128,048,240;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Gunnison County, Colorado, that the following mill levies are hereby established and levied upon the total valuation for assessment of all taxable property within Gunnison County for the fiscal year 2024:

	General Operating	Tax Abatement	Total
General Fund	11.971	.010	11.981
Hospital Fund (GHCC)	0.992	.000	0.992
Human Services Fund	<u>0.414</u>	<u>.000</u>	<u>0.414</u>
	13.377	.010	13.387
 Total Mill Levy			<u>13.387</u>

INTRODUCED by Commissioner _____, seconded by Commissioner _____, and adopted this 12th day of December, 2024.

BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY, COLORADO

Jonathan Houck, Chairperson

Elizabeth K. Smith, Vice Chairperson

Laura Puckett Daniels, Commissioner

Attest:

Deputy County Clerk

Gunnison County
Mill Levy Calculation
12/11/2024

Total County Revenue Limit	\$ 15,079,063
Plus Abatements	<u>10,984</u>
	\$ 15,090,047

	<u>Mill Levy</u>	<u>Revenue</u>
FORM DLG 70		
1 Permanent Mill Levy (Line 1 General operating Expenses)	17.075	\$ 19,261,424
2 Temporary Tax Credit	(3.708)	(4,182,361)
Net Mill Levy	<u>13.367</u>	<u>15,079,063</u>
3 GO Bonds and interest	-	-
4 Contractual Obligation	-	-
5 Capital Expenditures	-	-
6 Refunds and Abatement	0.010	10,984
7 Other	-	-
Total	<u>13.377</u>	<u>\$ 15,090,047</u>

Allocation of Property Tax Revenues and Levies

FUND/Description	2024 Allocation	2025 Property Tax Revenue	Breakdown by Allocation							2025 vs 2024			
			AV	%	General / Operating		Capital Exp, Special, Abatement		Total	Total Levy	2024 Tax Revenue	\$ Difference	% Change
					Levy	Revenue	Levy	Revenue					
General	89.48%	\$ 13,502,574	1,128,048,240	89.48%	11.961	\$ 13,492,745	0.010	\$ 10,984	\$ 13,503,730	11.971	\$ 12,670,934	\$ 831,640	6.56%
Public Welfare	3.10%	467,791	1,128,048,240	3.10%	0.414	467,451	-	-	467,451	0.414	438,980	28,811	6.56%
Public Hospital	7.42%	1,119,681	1,128,048,240	7.42%	0.992	1,118,866	-	-	1,118,866	0.992	1,050,719	68,962	6.56%
TOTALS	<u>100.00%</u>	<u>\$ 15,090,047</u>		<u>100.00%</u>	<u>13.367</u>	<u>\$ 15,079,063</u>	<u>0.010</u>	<u>\$ 10,984</u>	<u>\$ 15,090,047</u>	13.377	<u>\$ 14,160,633</u>	<u>\$ 929,414</u>	<u>6.56%</u>

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Resolutions; Mill Levy & Temporary Tax Credit

Action Requested:

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Resolutions setting the mill levy for Gunnison County and Temporary Tax Credit Mill Levy

Fiscal Impact:

Submitted by: Ana Canada

Submitter's Email Address: acanada@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

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: 12/11/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 12/12/2024

**BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY
RESOLUTION NO. 2024-__**

**A RESOLUTION SETTING THE TEMPORARY TAX CREDIT MILL
LEVY FOR THE COUNTY OF GUNNISON, COLORADO, FOR THE
FISCAL YEAR BEGINNING JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025**

WHEREAS, the Board of County Commissioners of Gunnison County, Colorado has adopted a budget for the fiscal year beginning January 1, 2025, and ending December 31, 2025, in accordance with the statutes of the State of Colorado, which budget includes revenues from ad valorem taxes; and

WHEREAS, the Board has determined that the permanent mill levy of 17.075 mills will raise excess revenues; and

WHEREAS, the revenue limit created by the Constitution and the laws of the State of Colorado will be reached by a mill levy of 13.367, plus a refund/abatement mill levy of 0.010 for a total mill levy of 13.377; and

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Gunnison County, Colorado, that this Board refund the excess revenue raised through a temporary tax credit of 3.708 mills to be applied to each tax schedule issued by the County Assessor and Treasurer.

INTRODUCED by Commissioner _____, seconded by Commissioner _____, and adopted this 12th day of December, 2024.

BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY, COLORADO

Jonathan Houck, Chairperson

Elizabeth K. Smith, Vice Chairperson

Laura Puckett Daniels, Commissioner

Attest:

Deputy County Clerk

Gunnison County
Mill Levy Calculation
12/11/2024

Total County Revenue Limit	\$ 15,079,063
Plus Abatements	<u>10,984</u>
	\$ 15,090,047

	<u>Mill Levy</u>	<u>Revenue</u>
FORM DLG 70		
1 Permanent Mill Levy (Line 1 General operating Expenses)	17.075	\$ 19,261,424
2 Temporary Tax Credit	(3.708)	(4,182,361)
Net Mill Levy	<u>13.367</u>	<u>15,079,063</u>
3 GO Bonds and interest	-	-
4 Contractual Obligation	-	-
5 Capital Expenditures	-	-
6 Refunds and Abatement	0.010	10,984
7 Other	-	-
Total	<u>13.377</u>	<u>\$ 15,090,047</u>

Allocation of Property Tax Revenues and Levies

FUND/Description	2024 Allocation	2025 Property Tax Revenue	Breakdown by Allocation							2025 vs 2024			
			AV	%	General / Operating		Capital Exp, Special, Abatement		Total	Total Levy	2024 Tax Revenue	\$ Difference	% Change
					Levy	Revenue	Levy	Revenue					
General	89.48%	\$ 13,502,574	1,128,048,240	89.48%	11.961	\$ 13,492,745	0.010	\$ 10,984	\$ 13,503,730	11.971	\$ 12,670,934	\$ 831,640	6.56%
Public Welfare	3.10%	467,791	1,128,048,240	3.10%	0.414	467,451	-	-	467,451	0.414	438,980	28,811	6.56%
Public Hospital	7.42%	1,119,681	1,128,048,240	7.42%	0.992	1,118,866	-	-	1,118,866	0.992	1,050,719	68,962	6.56%
TOTALS	<u>100.00%</u>	<u>\$ 15,090,047</u>		<u>100.00%</u>	<u>13.367</u>	<u>\$ 15,079,063</u>	<u>0.010</u>	<u>\$ 10,984</u>	<u>\$ 15,090,047</u>	13.377	<u>\$ 14,160,633</u>	<u>\$ 929,414</u>	<u>6.56%</u>