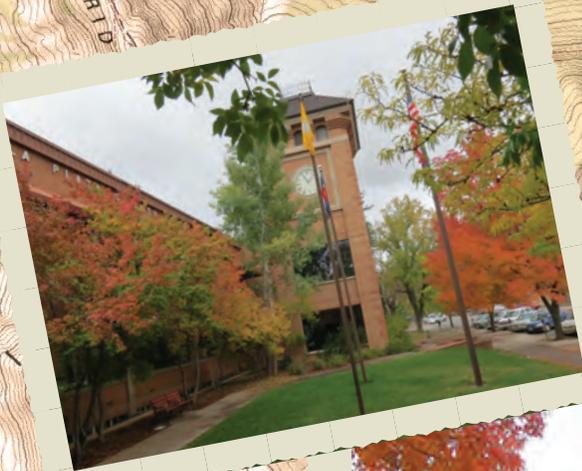


# La Plata County 2015 Adopted Budget



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## 2015 Budget Message

We are pleased to present the La Plata County's 2015 Budget. The 2015 Adopted Budget represents the County's overall financial plan for the fiscal year beginning January 1, 2015. This budget has been prepared in compliance with all applicable Colorado State Statutes, Generally Accepted Accounting Principles and the County's own budgetary and financial policies.

La Plata County's 2015 budget has been developed collaboratively working with many County staff members, department heads, and elected officials. We believe that you will find the budget to be one that is fiscally responsible that effectively balances our anticipated revenues with our projected operating expenditures.

In May of 2014, the Board of County Commissioners (BOCC) held a retreat which focused on establishing organizational goals for 2015. These goals/priorities were then shared by the County Manager with the rest of the County Leadership Team at the beginning of the budget development process. The intent is to have the goals identified by the BOCC drive/influence budget decisions and the allocation of resources for 2015. The goals as identified by the BOCC for 2015 are:

- Provide competitive salary and benefits for employees so that we can continue our efforts at being the "Employer of Choice" in the region.
- Create financial sustainability through activities that support creating long-term financial stability of our organization to include items which support: reducing our operational expenditures, improving business processes, and increasing the efficiency and effectiveness within our agency. This includes programs or projects supporting the Organizational Development Initiative and the improvement of customer service.
- Enhance long range planning through actions that support the updating of our existing Land Use Comprehensive Plan as well as the development of additional long range planning tools.
- Update of County regulations through improvements to the land use code, fire code, building code and procurement code.
- Promote public and environmental health through improved water quality/quantity, air quality, and wildfire prevention and mitigation.
- Cultivate intergovernmental coordination and collaboration.
- Development of capital and infrastructure projects which include roads, bridges and County facilities.
- Implementation of technology projects which streamline our business processes and increase organizational efficiency.
- Compliance with the Affordable Care Act and reconciling concerns as it relates to temporary/seasonal employees.

The 2015 budget was developed taking into consideration the priorities above and attempting to balance these priorities with anticipated revenues.

The 2015 budget includes all of the funds of the primary government as well as the District Attorney's

Office, a blended component unit. The budget includes funding for the full range of County services required by state statutes as well as many auxiliary services. This includes public safety consisting of the sheriff, jail, coroner, building inspection and district attorney; land use planning; property valuation, tax collection and distribution; vehicle licensing; construction and maintenance of roads and bridges; health and human services; and administrative services.

As you will see below, revenue forecasts show an increase in property tax revenue in 2015 while at the same time projecting modest increases in sales tax collection. After experiencing a 50% reduction in property tax revenues over the last 4 years, from 2010 to 2014, it appears that we have reached the bottom and are beginning to slowly recover financially from the great recession. It is anticipated that property tax revenues will also increase more significantly in 2016 since 2015 is a property tax reassessment year. The 2015 budget does involve utilizing reserved and unreserved fund balance to offset the difference in "one time" and "contingency", as well as Capital Improvement expenditures. In addition, the budget includes efforts to stabilize the Road and Bridge fund by directing an additional \$675,000 dollars in sales tax revenue that otherwise would be allocated to the General Fund. Road and Bridge have worked diligently in reducing their costs, but revenues remain insufficient to cover operations. The additional sales tax revenue barely maintains the Road and Bridge Fund Balance at a minimum necessary level. As a matter of fact, in 2014 an additional \$800,000 of sales tax revenue was allocated to the Road and Bridge fund as opposed to the \$675,000 that is planned for 2015. Make no mistake, however, the Road and Bridge Fund is woefully underfunded and continued work by our Long Term Finance Committee and others will be required to establish a sustainable revenue source.

The 2015 budget attempts to balance many competing needs and requests as we begin to see slight and fragile improvements in our revenues. Due to prudent financial management in the past, the County has successfully weathered the recent financial challenges. Despite the fact that we have managed a "soft landing" from the great recession, it has become very apparent that part of our revenue challenges are both structural and in some cases systemic. The work of our Long Term Finance Committee is more important than ever in identifying solutions to our revenue challenges.

It is important for us to underscore the underfunding of our Road and Bridge Fund. The unreserved fund balance in the General Fund is somewhat deceiving until it is compared to underfunding of our Road and Bridge fund. This structural imbalance must be addressed in order to ensure that our Road and Bridge funding is sufficient to meet the growing demands placed on our local transportation system.

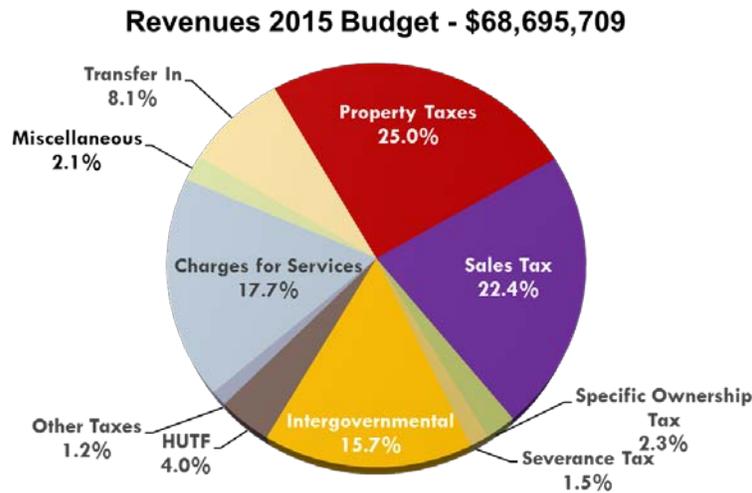
### **Revenues:**

Sales Tax is definitely in the process of rebounding while property taxes are projected to increase by 8.5% in 2015. Emerging economic signs are positive and there are reasons for optimism. While we are encouraged, we feel it is still prudent to project revenues conservatively for 2015. The County Assessor has provided preliminary property tax valuation numbers, and our property tax collections for 2015 are projected to increase by \$1.35 Million (or 8.5% from 2014) to \$17 million. This is due primarily to the increasing in price of natural gas.

Another large element of the County's revenue base is the County's 2% sales tax. Year to date, sales taxes are up about 6.35% from 2013 levels, which exceeds the level we had budgeted in 2014. In 2015 we have budgeted sales tax revenue at a 6% increase over 2014 budgeted, meaning net sales tax (total County 2% sales tax less 25.5% of which 18% is shared with the City of Durango, 4% shared with the Town of Bayfield, and 3.5% shared with the Town of Ignacio) collections in 2015 are projected to be approximately \$15.3 million for La Plata County.

A third major source of revenue is grants and other intergovernmental revenues. The State of Colorado, using funds provided by a variety of state and federal sources, provides funding for approximately 80% of the public assistance, child and adult protective services, and child support enforcement provided through La Plata County's Human Services Department. After a three-year program suspension, the State in 2013 announced reinstatement of the energy impact assistance grant program, which has been a significant source of funding for capital improvement projects in La Plata County over the last 15+ years.

We were fortunate in 2014 to have been awarded \$2.3 million in energy impact grants to assist with the remodel of the County Administration building as well as the construction of two equipment buildings for our Marvel and Ignacio Road and Bridge Facilities. The County has received funding through the gaming grant program for our District Attorney and Public Safety programs in the past, and gaming grants were again awarded in 2015. Other significant sources of intergovernmental revenues are shared revenues, such as severance taxes and federal mineral lease funding (\$1.45 million), lottery funds (\$330,000), and highway user tax funds (\$2.77 million).



Overall, the 2015 budget projects revenues at approximately \$68.7 million, which is an 11.5% increase of the \$61.6 million anticipated in the 2014 budget.

**Expenditures, Programs and Projects**

*Staffing:*

Staffing comprises the largest area of expenditures within the County’s budget. For 2015, the cost of personnel will compromise approximately 41% of the County’s budget and has increased \$1.9 million or 6.1% over 2014 budget. Approximately \$1.07 million of the increase is directly related to an extra pay period occurring in 2015. An extra pay period occurs about every 10 to 11 years in entities that pay on a bi-weekly cycle such as La Plata County. It is the result of a bi-weekly cycle has 14 days in a pay period and 26 pay periods in a year, 14 times 26 equals 364 days. Combine the extra day leftover year after year, pooled with the extra day every four years resulting from a leap year and every 10 to 11 years you end up with an extra pay period.

Over the last several years, we have recommended a number of measures designed to more effectively manage and in some cases reduce the County’s personnel budget. Based on the County’s continued financial challenges, Department Heads and Elected Officials were asked to minimize any additional staffing requests for 2015. While we acknowledge there is a need in some cases for additional resources in the organization, the priority for 2015 was to find a way to provide salary increases to our existing employees first and foremost. Therefore, we have attempted to minimize any additional staffing requests.

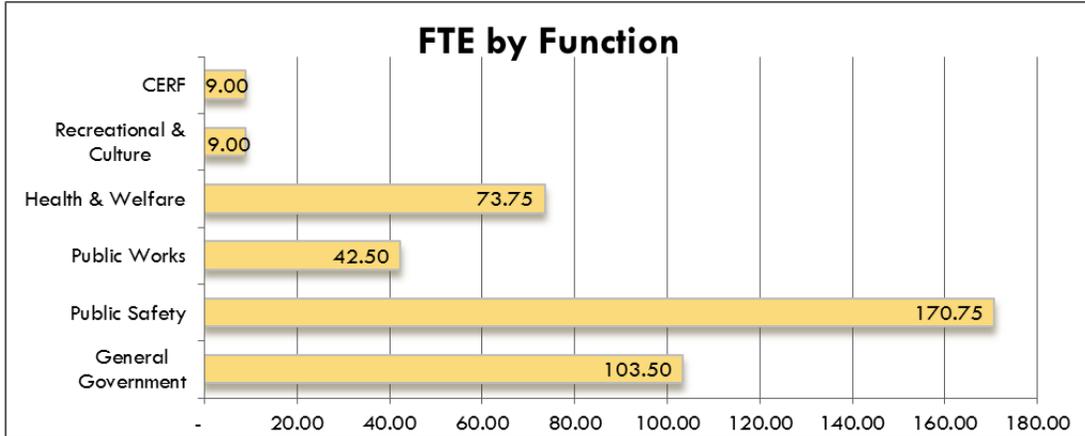
- Historic Staffing Levels: In early 2011, following an independent workload analysis, a “reduction in force” plan was instituted that eliminated 8 positions in the Planning, Building and Geographic Information Systems departments. Three full-time positions in those departments were also converted to three-quarter time. As part of the 2011 budget process, 5 positions were eliminated, and in 2010, 6 positions were eliminated. There were no staffing reductions in 2012, 2013, and 2014 nor are there any recommended in the 2015 Budget.
- Workload Analysis: In 2013, in partnership with the Sheriff’s Office, we hired the Novak Consulting Group to conduct an independent workload review of the Sheriff’s Public Safety Division (Patrol). As a result of the study, three new full time deputy positions were recommended by the analysis. In the 2015 Budget we are adding 2 out of the 3 Deputy positions to the Public Safety function. Additional workload analyses are expected to be conducted in 2015 and the results of these studies will be utilized to develop future staffing strategies.
- New Staffing: The following new positions for 2015 are:
  - Two full time Sheriff’s Deputies for the Patrol Division
  - One Custodian in General Services assigned to maintain the County Administration Building. This position would not start until June of 2015.
  - One Resource Advisor II in Human Services to assist with the State Medicaid Program expansion. This position is funded 80% by State/Federal partners. La Plata County would be responsible for the remaining 20%. We have also applied for a grant that would fund 100% of this position. For budget purposes, we have included this position in the budget in case the grant request is not approved.
- Vacancies: Currently all vacancies are being reviewed by the Budget Review Team prior to being filled. This practice will continue in 2015. By evaluating each vacancy, we will be able to ensure the continued need for each position and determine if there are different ways in which we can do business in order to aggressively manage our staffing levels.

Merit Plan /Compensation Adjustments: The County has historically looked to the Employer’s Cost Index (ECI) to help gauge how wages are moving in our sector. The ECI, which is published by the U.S. Department of Labor’s Bureau of Labor Statistics (BLS), is a principal economic indicator, and is a quarterly measure of the change in the cost of labor. It is the only measure of labor costs that treats wages and total compensation consistently and provides regular information by occupation, industry, and region. According to the BLS, State and Local Government wages and salaries increased 1.3 percent for the 12-month period ending June 2014. Benefit costs increased 3.2 percent in June 2014.

Another index that we also take into consideration is the Consumer Price Index (CPI) which is an indicator of how much the cost of goods and services are increasing or decreasing. According to the BLS, the CPI for the Denver/Boulder/Greeley area is 2.9% through June of 2014 versus the same time period in 2013.

- Salary Increases: The BOCC and County Administration both made it a priority to find a way to fund a merit salary increase for employees in 2015. County employees did not receive any merit or cost of living salary increases for 2014. The 2015 Budget contains merit salary increases based on the employees’ 2014 performance evaluation rating. Employees who are rated below expectations will not receive any salary increase in 2015. Employees rated “meets expectations” or “exceeds expectations” will receive 3% or 5% merit salary increase respectively.
- Medical, Dental & Vision Rates: Over the last several years the County has been making changes to the Employee Medical Plans in order to minimize annual premium increases for both employees and the County. From 2011 – 2014 the County has absorbed an additional \$1,200,000 of insurance premium increases that otherwise would have been passed on to the employees. The County’s medical renewal for 2015 represents a 1.4% decrease in costs to the County. We are retaining the two current PPO Plans (I and J) both of which are experiencing an increase in premiums. We are, however, introducing a new High Deductible Health Plan in

concert with a Health Savings Account (HSA). This new plan will provide employees with a lower premium cost option combined with an HSA that the County will contribute \$400 for single plan and \$800 for employee plus plan. As indicated above, the County over the last 4 years has stepped up to the plate significantly by funding the large majority of health insurance increases. Unfortunately, the County can no longer continue to cover the majority of the increases. We have established a three-year plan which is intended to encourage employees to become more educated consumers of health care while minimizing cost increases for health insurance thereby freeing up financial resources to be utilized on other priorities such as employee salary increases. Dental and Vision plans are proposed to remain the same with no premium increases.



*Operational Budgets:*

As a reflection on the fiscal challenges of our new economic reality, our elected officials and department heads have submitted proposed operating budgets that are flat in respect to the 2014 Budget. Every line item in each departments requested budget has been evaluated. Operating line items that have historically been underspent have been reduced to reflect the actual anticipated need or historic spending pattern.

As part of our Organizational Development Initiative, we have launched a LEAN initiative. The initiative is targeted at reviewing our business processes to find ways to increase our efficiencies, leverage technology and improve service. The LEAN initiative will assist with managing our staffing levels by increasing our internal capacity through increased efficiency therefore minimizing the need to add new positions in the future. We also developed a budget work plan that we implemented earlier this year which has provided direction in scrutinizing specific areas of our budget. We have implemented a new Fund Balance Reserve Policy, completed an overtime analysis, and implemented a mid-year expenditure reduction in Road and Bridge. We will continue to review other areas of our budget over the coming year to ensure we are making the best use of tax payer dollars.

*Infrastructure/Capital:*

One of the priorities established by the BOCC at the beginning of our 2015 budget process was to continue to invest in our roads and bridge infrastructure as well as County Facilities. Approximately \$4.2 million is to be spent on our road and bridge infrastructure while an additional \$5.625 million is being targeted towards facility projects.

The 2015 budget includes a number of significant projects. Most notably, the County will provide \$1,304,000 to the City of Durango to assist with the construction of Wilson Gulch Road. This project is

critical in providing additional commercial and retail opportunities within the City of Durango. In addition, we will provide \$180,000 to assist with funding improvements to the intersection of Highway 172 and 151 which is the main intersection within the Town of Ignacio. The County is also proposing to complete construction of a Park and Ride facility at the intersection of Highway 550 and County Road 302. The County will contribute approximately \$120,000 toward this project with the remaining funding provided through a CDOT Grant. Equipment Storage Buildings will also be constructed at both our Marvel and Ignacio Shops requiring a total investment of \$1,345,000. We have also received a grant in the amount of \$807,000 for this project, thus, reducing our total contribution to \$538,000. We also have money budgeted to complete several road maintenance and drainage improvement projects. A road safety project resulting in the realignment of County Roads 223 & 225 will also be completed at a cost of \$315,000. The County has also committed \$350,000 to construct a turn lane on County Road 210 into the Boat Ramp Area of Lake Nighthorse. This project was originally expected to occur in 2013; however, due to delays in opening Lake Nighthorse for recreation, we have postponed construction of the turn lane. It is in the County's best interest to wait until an agreement is in place allowing recreation to occur before the turn lane is constructed

Relative to facilities, significant investments will also be made in the completion of the County Administration Building remodel and the Courthouse remodel to provide facilities for the Federal and State Courts. The most significant facility initiative is our work with the United States District Court, United States Probation Department, United States Marshals, United States Attorney's Office and the General Services Administration to renovate and remodel a portion of the County Courthouse into a facility that would be leased by the GSA to provide facilities for federal court functions. We believe such a move will, in the long term, provide enhanced access to the federal judiciary for citizens of Southwest Colorado. The project will require the County to renovate the space initially and recover the cost of most of those improvements over the term of the lease with the federal government. Accordingly, we have set aside \$2,900,000 in the 2015 Capital Improvement Fund budget for the estimated remodel costs, with a portion of those costs to be reimbursed by the proposed tenants. We have also budgeted \$1.95 million to complete the remodel of the County Administration Building, formerly known as the Vectra Bank building, at 1101 East Second Avenue. This remodel is being done in order to accommodate the offices that will be displaced by the courts project which includes the Board of County Commissioners, the County Assessor and the Administration and Finance Department staff. The decision to enter a leasing arrangement for the federal courts will ultimately be decided upon by the Board in the 1st quarter of 2015.

The budget also includes \$450,000 to redevelop our new multi-agency shooting range for Law Enforcement. The City of Durango has also budgeted to contribute \$225,000 in their 2015 budget. The City's contribution is part of the \$450,000 in our budget. The project is intended to be completed in phases and will ultimately cost in excess of \$1,000,000.

#### *Capital Equipment Replacement Fund (CERF):*

At Board direction, staff implemented the centralized fleet management program effective January 1, 2005. Now in the tenth year of operation, we believe this program has allowed us to better manage vehicle allocations, usage, maintenance and replacement. We have proposed purchasing \$1.62 million in new vehicles and heavy equipment in 2015. This fund is extremely healthy, and after an initial analysis, we have determined that this fund is very likely over funded at this time. We have made some changes in 2014 to address this but additional analysis in 2015 is planned. We will continue to review the rental and maintenance charges for the various departments using vehicles to ensure we capture all the costs so the CERF remains strong and viable while at the same time ensuring it is not being over funded.

#### *Technology:*

Improving and upgrading our technological resources is yet another goal for the BOCC and Administration. We are particularly interested in technology projects that assist with streamlining our business practices, improve organizational efficiency and improve customer service. We are proposing for 2015 a significant investment in technological projects totaling almost \$890,000. As part of the

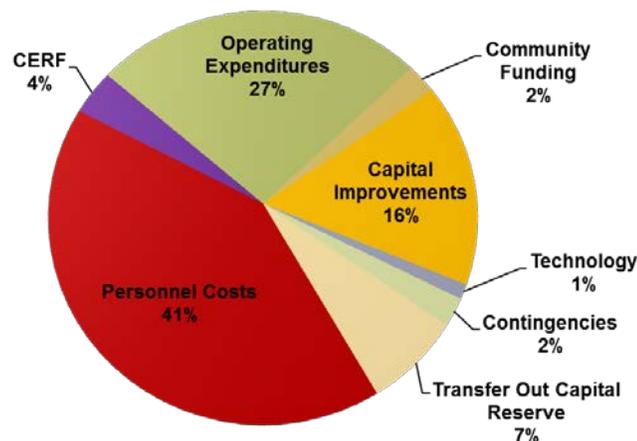
development of the 2015 budget, we have reviewed all technology initiatives as part of a separate budget module and with an eye toward the County's long-term technology objectives. Continued investment in our City View Software application is required in order to address system issues and complexities. In addition, the expansion of mobile devices for our Building Inspectors is planned. Implementation of a new Financial System for the County is a top priority and we have therefore allocated \$325,000 for the completion of this project. A number of back office hardware projects are planned to provide additional back up and security measures. We are also planning on implementing a number of improvements for our online customers. These will include a new web site, customer engagement software tools, the implementation of credit card payment systems, and a new GIS tool that keeps us on the leading edge. Lastly, we have recently implemented Laserfiche, IQM2, and a City View upgrade. All three of these implementations have presented their own unique challenges and we will continue to tweak these programs throughout 2015 as appropriate.

*Public Service Agency and Community Funding:*

La Plata County continues to provide funding to public service agencies. We believe that by funding these types of agencies and programs, we can improve the quality of life in the community and/or decrease the need for the County to directly provide some of these services. The public service agency budget takes into consideration consistency with statutory mandates of the county, cooperation between organizations to reduce duplication of services and increased efficiencies. 2015 includes funding for diverse programs like library services, housing programs and economic development services. Other examples of programs funded include San Juan Basin Health Department, the Mental Health/Acute Treatment Center, and Animal Protection/Sheltering. Requests for 2015 funding reach \$1.86 million which is a slight decrease from the \$1.89 million that was funded in 2014.

For the third year in a row we have entered into a partnership with United Way of Southwest Colorado to assist the County in review and funding recommendations for specific agencies that have applied for funding in 2015. Under this arrangement, certain agencies' applications are reviewed by United Way to determine their consistency with the County's established funding criteria. United Way will only provide recommendations; the recommendations will be reviewed by County staff and ultimately the final funding decisions will be made by the Board of County Commissioners. Agencies that are not reviewed as part of the United Way project are evaluated by County staff. In 2014, approximately \$250,000 worth of funding was provided to the agencies evaluated by United Way. Due to continuing revenue challenges we have requested that United Way provide recommendations for allocating \$250,000 worth of funding in 2015.

**Expenditures 2015 Budget - \$78,863,859**



## **Joint Sales Tax Fund:**

Pursuant to a 1990 intergovernmental agreement with the City of Durango, 11% of the County's 2% sales tax is set aside for "such projects as may, by annual agreement between the City of Durango and La Plata County, be designated as joint funded projects eligible for funding." Programs proposed to be funded with joint sales taxes in 2015 are the Durango Library and La Plata County Senior Center in Durango. In addition, an ongoing transfer of \$10,000 to the Durango landfill for post closure monitoring and maintenance is also included. The Durango City Council and La Plata County Board of County Commissioners met on September 9, 2014 and agreed to divide the Joint Sales Tax Revenues for 2015 as follows:

- o \$10,000 (approximately 0.05%) off the top for the post-closure landfill contribution
- o 82.2% of revenue to the Durango Public Library
- o 17.3% of revenue to the La Plata County/Durango Senior Center

By limiting expenditures to a percentage of the projected revenues we eliminated the continuous use of the fund balance for operations. The Durango City Council and La Plata County Board of County Commissioners agreed that if the amount allocated to the projects were not sufficient to defray the total amount necessary for the 2015 operations, additional amounts shall be budgeted at the discretion of the governing bodies of the City and County.

## **Debt:**

The county reports in its budget and financial statements the Palo Verde Public Improvement District #3 as a blended component unit. The Board of County Commissioners of La Plata County serves as the *ex officio* Board of Directors of the La Plata County Palo Verde Public Improvement District #3. This PID was created by eligible electors on November 5, 2013 general election for the purpose of constructing, installing, completing, and acquiring certain improvements in the District, and financing the costs of the project through the issuance of general obligation debt by the District in 2014. Total debt is expected to be \$272,500 with debt service payments of \$16,600 in 2015.

Otherwise, La Plata County has no outstanding debt.

## **GASB 54 – Fund Balance Reporting**

Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, requires the classification of the County's fund balance as "spendable" and "non-spendable" for future financial statements. "Spendable" amounts will further be categorized as restricted, committed, assigned, or unassigned on the financial statements. May 27, 2014 the BOCC adopted a new Fund Balance Reserve Policy. The policy requires fund balance to be classified in GASB 54 categories including: Non-Spendable, Restricted, Committed, Assigned, and Unassigned. The components of fund balance will provide the taxpayers, users of the financial statements, and oversight agencies an explanation of why financial resources have been set aside and the conditions under which such resources will be expended. The County's financial statements include schedules and data that outline the various components of fund balances so they may be reported in accordance with the new requirements.

## **Summary**

The budget services as La Plata County's financial plan for 2015. In total, the 2015 budget has \$58 million in proposed operating expenditures and \$20.8 million in proposed one-time expenditures which includes capital, transfers out, and contingencies. Total expenditures County-wide are proposed at \$78.8 million. When compared to 2014 Budget, operating expenditures increased \$1.1 million or 2% and the

one-time expenditures increased \$5.9 million or 28%. The increase in the one-time expenditures is directly related to the Transfers Out of the General Fund into the Capital Improvement Fund in the amount of \$5.5 million. The transfer is from the General Fund 'Restricted for Capital' fund balance and will be used to pay for the facilities capital projects reported in the Capital Improvement Fund including the Administration Building remodel of \$3.95 million, Courthouse remodel of \$2.9 million and the Gun Range Improvements in the amount of \$450,000. Most notably, the operational revenues are equal to or exceed operational expenditures, meaning the County is living within its means, while at the same time utilizing fund balance, as is appropriate, for one-time expenditures and contingencies.

The County has effectively and responsibly maneuvered through some of the most challenging financial times in its history. Over the last 4 years, we have seen our property tax revenues decrease by \$15,000,000 which equates to almost a 50% reduction. In 2015 property taxes revenues are anticipated to increase approximately 8.5% and we are optimistic that property tax revenues will continue to increase in 2016. At the same time, however, it is realistic to expect that our revenues will not return to their pre-recession heights anytime in the foreseeable future. Therefore, the work of the Long Term Finance Committee (LTFC) is more important than ever in assisting us with charting a future that is financially sustainable. Staff expects the LTFC to come forward with financial alternatives for the BOCC to consider during the 4<sup>th</sup> quarter of this year. We look forward to their recommendations.

We would like to express our gratitude to the staff of the Finance, Technology and Human Resources departments for their invaluable assistance in preparing this document, and also to the elected officials and department heads of the County for their fiscal restraint in developing their budget requests. La Plata County is in better financial shape than many other counties in the State. We have much to be thankful for and much to be hopeful about. We have overcome more ominous challenges in the past and are ready, willing and able to take on the uncertain financial future as well.

Respectfully submitted,



Joseph M. Kerby  
County Manager



Diane Sorensen  
Finance Director

## Basis of Budgeting and Accounting

La Plata County uses the *modified accrual basis* of accounting for all governmental (General, Special Revenue, Debt Service, and Capital Projects) and agency funds. Revenues are recognized when they become measurable and available as net current assets. Measurable means that the amount of the transaction can be determined and Available means collectible within the current period, or soon enough thereafter, to be used to pay liabilities of the current period. Non-current receivables are not recognized until they become current receivables.

Those revenues subject to accrual are property taxes, interest revenue, special assessments, and charges for services. Sales taxes collected and held by the State of Colorado at year-end on behalf of the County also are recognized as revenue. Fees, permits, fines, entitlements, and share revenues are not susceptible to accrual because generally they are not measurable until received. Grant revenues are recognized as they are earned.

For budgetary purposes, expenditures are generally recorded when the related fund liability is incurred, except 1) Principal and interest on general long-term debt is recognized when due; and 2) accumulated unpaid vacation not expected to be paid within the next year is not recognized until it is paid out. Expenditures for services that extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

La Plata County utilizes *accrual basis* of accounting for proprietary funds such as the Capital Equipment Replacement and the Employee Health Insurance Funds: revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Some legally separate entities are, in substance, part of the primary government's operations and are therefore included in the 2015 budget. The Sixth Judicial District Attorney, Durango Hills Road Improvement District, and the Palo Verde PID #3 are determined to be blended component units and as such are reported as part of the primary government in special revenue funds of the County. The District Attorney's Fund previously was reported as a discretely presented component unit of La Plata County. GASB No. 61 'The Financial Reporting Entity' amends the criteria for reporting component units. When there is a financial benefit or burden relations present between the primary government and the component unit or if management (below the level of the elected officials) has operational responsibility for the activities of the component unit then it should be reported as if they were part of the primary government. The District Attorney's office does not prepare independent financial statements. The County provides accounting and financial operations, payroll, human resources, procurement and independent auditor costs. Starting in 2015 the District Attorney's office will be reported as if they were part of the primary government

Additionally, because the La Plata County Treasurer also serves as the Public Trustee, and is required by separate statute to adopt a budget separately from the County's budget, the attached proposed 2015 budget includes information on the activities of the Public Trustee's Office.

## 2015 BUDGET CALENDAR

Date	Activity	Legal Reference
July 10 <sup>th</sup>	Kick Off Meeting with budget instructions, calendar, and worksheets distributed to Elected Officials, and Department Heads.	
July 14 <sup>th</sup> -25 <sup>th</sup>	Individual meetings with Elected Officials and Department Heads.	
July 23 <sup>rd</sup>	2015 Budget Public Input Meeting	
August 1 <sup>st</sup>	Capital outlay, technology, grant funding requests due to Finance, Personnel requests due to HR, and Fleet changes due to Fleet Manager.	
August 4 <sup>th</sup> – 18 <sup>th</sup>	BRT to review capital outlay, technology, grant funding and personnel requests.	
August 15 <sup>th</sup>	Elected Officials and Department Head shall submit to the Finance Department all operating budgets, revenue projections, and 2014 expected ending balances for expenditures and revenues.	
<b>August 25<sup>th</sup></b>	Assessors certify to all taxing entities and to the Division of Local Government the total new assessed and actual values (for real and personal property) used to compute the statutory and TABOR property tax revenue limits.	(C.R.S 39-5-121 (2)(b) and 39-5-128)
Sept. 2 <sup>st</sup> – 11 <sup>th</sup>	Individual meetings with Elected Officials and Department Heads.	
<b>October 14<sup>th</sup></b>	Budget officer must submit proposed budget to the governing body by October 15th. Governing body must publish “Notice of Budget” upon receiving proposed budget. <b>Regular business meeting.</b>	(C.R.S. 29-1-105) (C.R.S. 29-1-106)
October 14 <sup>th</sup>	Joint meeting with Board of County Commissioners and City Council- Joint Sales Tax meeting 4-6pm City Hall	
October 20 <sup>th</sup> – October 31 <sup>st</sup>	BOCC Budget meetings with Elected Officials and Department Heads.	
<b>November 12<sup>th</sup></b>	Public Hearing on the 2015 Budget	
<b>December 10<sup>th</sup></b>	Assessors’ changes in assessed valuation will be made only once by a single notification (re-certification) to the county commissioners or other body authorized by law to levy property tax, and to the DLG.	(C.R.S. 39-1-111(5))
<b>December 9<sup>th</sup></b>	By December 15 <sup>th</sup> BOCC to enact resolution adopting the 2015 Budget, resolution to appropriate funds to be spent by fund, and to set and certify County’s mill levy. <b>Regular business meeting.</b>	(C.R.S. 29-1-108)
<b>December 15<sup>th</sup></b>	Deadline for certification of mill levy to county commissioners. Local governments levying property tax must adopt their budgets before certifying the levy to the county.	(C.R.S 39-5-128(1)) (C.R.S. 29-1-108(2) and (3))
<b>December 19<sup>th</sup></b>	December 22 is the deadline for county commissioners to levy taxes and to certify the levies to the assessor. <b>Special Board Meeting.</b>	(C.R.S. 39-1-111(1))
<b>January 31<sup>st</sup></b>	A certified copy of the adopted budget must be filed with the Division.	(C.R.S 29-1-113(1))

## LIST OF COUNTY OFFICIALS

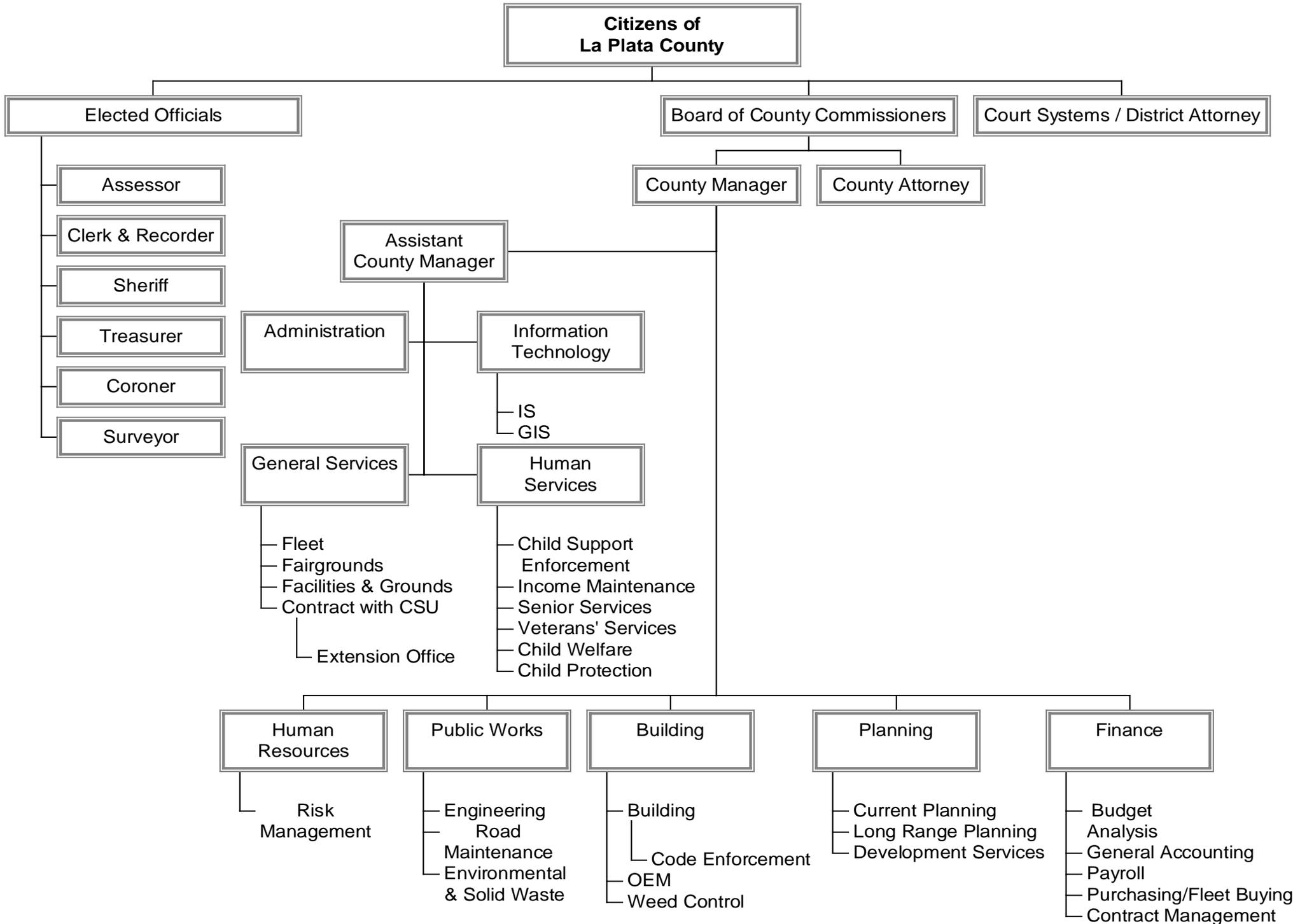
### ELECTED OFFICIALS

<u>Title</u>	<u>Name</u>
Commissioner, Chair	Julie Westendorff
Commissioner	Gwen Lachelt
Commissioner	Robert A. Lieb, Jr.
Assessor	Craig Larson
Clerk & Recorder	Tiffany Lee Parker
Coroner	Jann Smith
Sheriff	Sidney "Duke" Schirard
Surveyor	Larry Connolly
Treasurer & Public Trustee	Ed Murray

### APPOINTED OFFICIALS

<u>Title</u>	<u>Name</u>
County Attorney	Sheryl Rogers
County Manager	Joe Kerby
Assistant County Manager	Joanne Spina
Director of Building & Emergency Management	Butch Knowlton
Director of Finance	Diane Sorensen
Director of General Services	Mark McKibben
Director of Human Resources	Kelli Ganevsky
Director of Human Services	Lezlie Mayer
Director of Information Technology	Alan Andrews
Director of Planning Services	Damian Peduto
Director of Public Works	Jim Davis

# La Plata County Organizational Chart



# SUMMARY BUDGET BY FUND

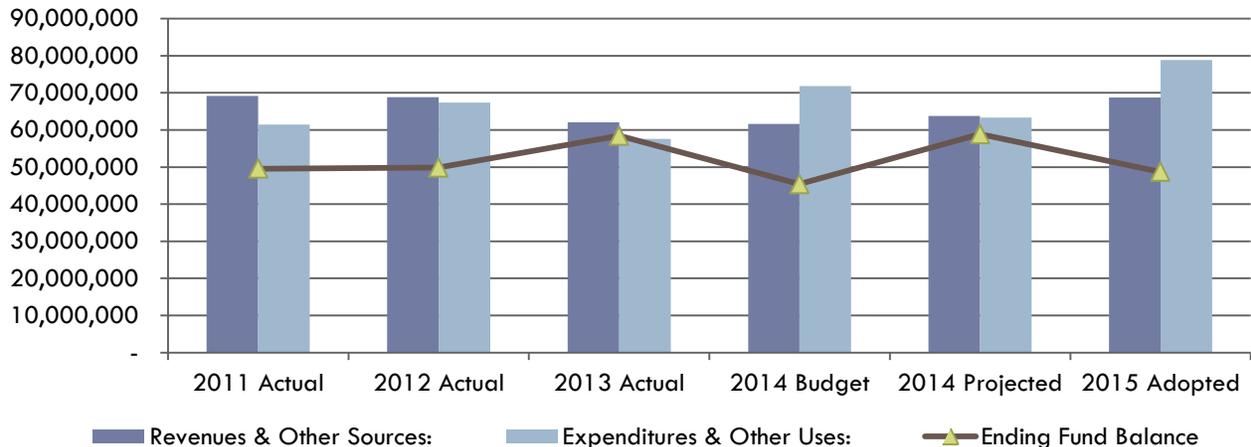
La Plata County Funds	2015 Projected Beginning Fund Balances	Revenues	Intra-County & Transfers In	Revenues & Transfers In	Operating Expenditures	One Time, Contingency or Transfers Out	Expends & One Time, Contingency, Transfers Out	2015 Budgeted Ending Fund Balance	Fund Balance as a % of Expenditures	Adopted Fund Balance Change
<b>MAJOR GOVERNMENTAL FUNDS:</b>										
General Fund	58,012,352	33,240,627	403,853	33,644,480	33,909,359	7,504,569	41,413,928	50,242,904	121.3%	(7,769,448)
Road & Bridge Fund	5,694,538	9,345,907	-	9,345,907	9,873,314	2,650,300	12,523,614	2,516,831	20.1%	(3,177,707)
Social Services Fund	2,853,213	5,854,117	-	5,854,117	6,235,883	33,447	6,269,330	2,438,000	38.9%	(415,213)
Capital Improvement Fund	6,521,337	2,918,182	5,577,637	8,495,819	-	6,797,163	6,797,163	8,219,993	120.9%	1,698,656
<b>NON-MAJOR SPECIAL REVENUE FUNDS:</b>										
Joint Sales Tax Fund	437,173	2,272,674	-	2,272,674	1,868,438	403,853	2,272,291	437,556	19.3%	383
Durango Hills Road Improvement District	154,516	82,756	-	82,756	72,350	35,000	107,350	129,922	121.0%	(24,594)
Palo Verde PID #3	47	22,419	-	22,419	22,273	-	22,273	193	0.9%	-
District Attorney	229,275	824,476	1,562,230	2,386,706	2,341,706	45,000	2,386,706	229,275	9.6%	-
<b>PROPRIETY - INTERNAL SERVICE FUNDS:</b>										
Capital Equipment Replacement Fund	13,859,594	239,000	2,096,167	2,335,167	1,110,508	1,706,032	2,816,540	13,378,221	475.0%	(481,373) *
Employee Medical Self Insurance Fund	2,145,373	1,000	4,254,664	4,255,664	4,254,664	-	4,254,664	2,146,373	50.4%	1,000
<b>TOTAL LA PLATA COUNTY</b>	<b>89,907,417</b>	<b>54,801,158</b>	<b>13,894,551</b>	<b>68,695,709</b>	<b>59,688,495</b>	<b>19,175,364</b>	<b>78,863,859</b>	<b>79,739,267</b>	<b>101.1%</b>	<b>(10,168,296)</b>

\*GAAP adjustments are not included in this report, expected to be approximately \$598,022

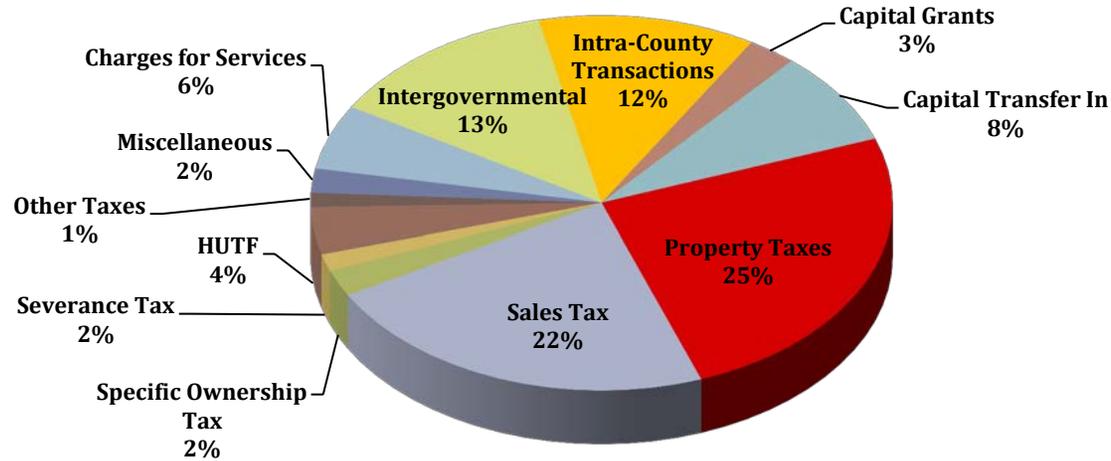
# COUNTY WIDE SUMMARY

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<b>Beginning Fund Balance</b>	<b>\$41,859,894</b>	<b>\$48,364,484</b>	<b>\$53,978,960</b>	<b>\$55,567,711</b>	<b>\$58,422,340</b>	<b>\$58,850,873</b>
Revenues & Other Sources:						
Property Taxes	19,853,848	20,416,055	19,396,514	15,820,280	15,889,480	17,172,880
Sales Tax	14,363,979	15,596,359	14,080,460	14,509,285	14,881,559	15,379,843
Specific Ownership Tax	1,478,988	1,472,748	1,581,076	1,498,000	1,566,100	1,577,000
Severance Tax	1,066,623	1,070,363	830,665	830,000	1,248,806	1,000,000
Other Taxes	813,787	816,057	852,336	848,515	1,024,755	833,800
Charges for Services	3,339,565	3,426,102	3,293,902	2,884,222	2,937,431	2,818,156
Intergovernmental	11,598,959	11,821,995	11,755,225	14,696,866	15,807,203	13,924,858
License, Permits, Fees & Fines	737,673	853,383	978,782	947,600	993,550	1,032,500
Miscellaneous	2,144,028	1,405,422	1,054,363	1,694,323	1,559,257	1,062,121
Intra-governmental	7,205,964	7,158,630	7,858,538	7,428,365	7,428,365	7,913,061
Transfers In	6,571,536	4,822,192	345,942	460,561	410,323	5,981,490
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>69,174,948</b>	<b>68,859,308</b>	<b>62,027,804</b>	<b>61,618,017</b>	<b>63,746,830</b>	<b>68,695,709</b>
Expenditures & Other Uses:						
Personnel Costs:						
Salary & Wages	21,355,125	20,183,791	20,812,432	21,222,456	21,113,146	22,903,866
Temporary Employees	345,650	610,824	521,307	521,583	353,899	386,320
Overtime	560,586	717,455	536,576	593,200	524,831	526,191
Medical Benefits	6,065,981	7,587,955	7,796,487	8,382,879	8,361,379	8,931,463
Other Benefits & Costs	2,934,546	2,985,418	3,086,018	3,606,901	3,578,867	3,853,805
Operating	22,220,141	22,659,768	20,392,812	20,933,684	19,397,287	21,042,850
Capital Outlay	2,784,177	6,558,956	4,039,322	14,235,390	9,363,565	12,668,755
Contingency & Other Uses	-	-	-	1,529,000	95,000	1,699,687
One Time Expenditures	6,311	5,388	53,527	360,179	120,000	869,432
Transfers Out	5,201,988	6,050,555	345,942	425,633	410,323	5,981,490
<b>TOTAL EXPENDITURES &amp; OTHER SOURCES</b>	<b>61,474,505</b>	<b>67,360,111</b>	<b>57,584,423</b>	<b>71,810,906</b>	<b>63,318,297</b>	<b>78,863,859</b>
<b>Ending Fund Balance</b>	<b>\$49,560,337</b>	<b>\$49,863,681</b>	<b>\$58,422,340</b>	<b>\$45,374,823</b>	<b>\$58,850,873</b>	<b>\$48,682,723</b>

## Changes in Ending Fund Balance



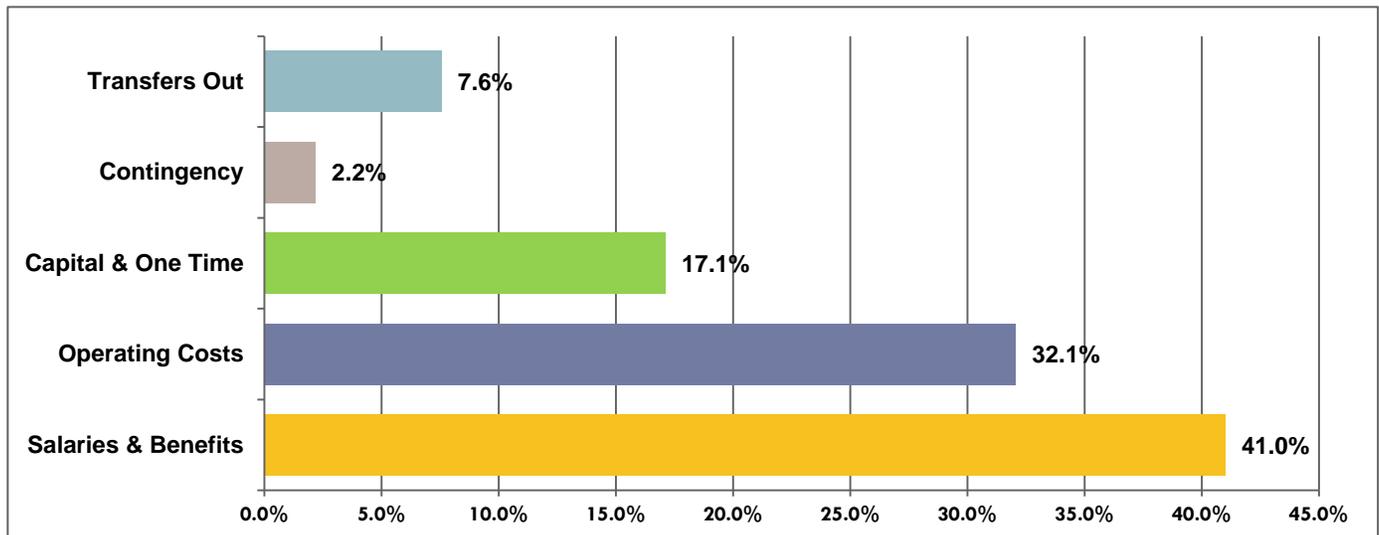
# REVENUES BY SOURCE



Revenues by Source	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Adopted	2015 O/(U) 2014 Budget	% Inc./ (Dec) 2014 Budget
<b>General Revenues:</b>								
Property Taxes	\$ 19,853,848	\$ 20,416,055	\$ 19,396,514	\$ 15,820,280	\$ 15,889,480	\$ 17,172,880	\$ 1,352,600	8.5%
Sales Tax	14,363,979	15,596,359	14,080,460	14,509,285	14,881,559	15,379,843	870,558	6.0%
Specific Ownership Tax	1,478,988	1,472,748	1,581,076	1,498,000	1,566,100	1,577,000	79,000	5.3%
Severance Tax	1,066,623	1,070,363	830,665	830,000	1,248,806	1,000,000	170,000	20.5%
HUTF	2,806,490	2,848,958	2,853,916	2,809,920	2,834,210	2,778,913	(31,007)	-1.1%
Other Taxes	813,787	816,057	852,336	848,515	1,024,755	833,800	(14,715)	-1.7%
Miscellaneous	2,342,849	1,725,906	1,291,733	1,960,241	1,749,044	1,431,449	(528,792)	-27.0%
<b>Subtotal</b>	<b>42,726,563</b>	<b>43,946,447</b>	<b>40,886,701</b>	<b>38,276,241</b>	<b>39,193,955</b>	<b>40,173,885</b>	<b>1,897,644</b>	<b>5.0%</b>
<b>Program Revenues:</b>								
Charges for Services	4,077,238	4,279,485	4,272,684	3,831,822	3,930,981	3,850,656	18,834	0.5%
Intergovernmental	7,876,887	8,348,707	7,947,275	7,933,901	8,596,079	8,920,197	986,296	12.4%
<b>Subtotal</b>	<b>11,954,125</b>	<b>12,628,191</b>	<b>12,219,958</b>	<b>11,765,723</b>	<b>12,527,060</b>	<b>12,770,853</b>	<b>1,005,130</b>	<b>8.5%</b>
<b>Total General &amp; Program Revenues</b>	<b>54,680,688</b>	<b>56,574,639</b>	<b>53,106,659</b>	<b>50,041,964</b>	<b>51,721,015</b>	<b>52,944,738</b>	<b>2,902,774</b>	<b>5.8%</b>
Intra-County Transactions	13,777,500	11,980,823	8,204,480	7,888,926	7,838,688	8,316,914	427,988	5.4%
<b>TOTAL OPERATING REVENUES</b>	<b>68,458,188</b>	<b>68,555,462</b>	<b>61,311,140</b>	<b>57,930,890</b>	<b>59,559,703</b>	<b>61,261,652</b>	<b>3,330,762</b>	<b>5.7%</b>
<b>One Time Revenues:</b>								
Capital Grants	716,761	303,846	716,664	3,687,127	4,187,127	1,856,420	(1,830,707)	-49.7%
Capital Transfer In	-	-	-	-	-	5,577,637	5,577,637	100.0%
<b>Subtotal</b>	<b>716,761</b>	<b>303,846</b>	<b>716,664</b>	<b>3,687,127</b>	<b>4,187,127</b>	<b>7,434,057</b>	<b>3,746,930</b>	<b>101.6%</b>
<b>Total Operating &amp; One Time Revenues</b>	<b>\$ 69,174,948</b>	<b>\$ 68,859,308</b>	<b>\$ 62,027,804</b>	<b>\$ 61,618,017</b>	<b>\$ 63,746,830</b>	<b>\$ 68,695,709</b>	<b>\$ 7,077,692</b>	<b>11.5%</b>

## COUNTY WIDE SUMMARY OF EXPENDITURES

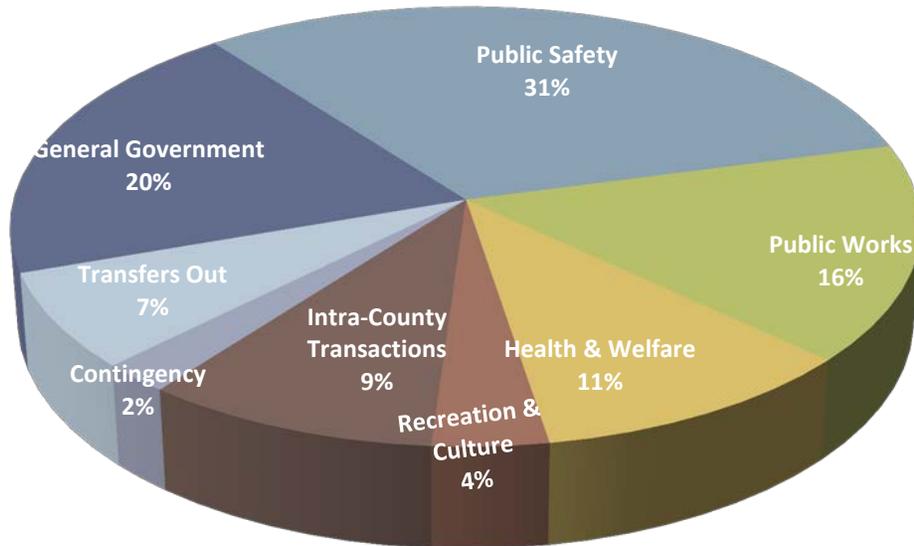
Summary of Expenditures	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
Personnel Wages	\$21,355,125	\$20,183,791	\$20,812,432	\$21,222,456	\$21,113,146	\$22,903,866
Temporary Salaries	345,650	610,824	521,307	521,583	353,899	386,320
Overtime	560,586	717,455	536,576	593,200	524,831	526,191
Other Compensation Items	18,810	28,086	21,488	-	-	-
Personnel Medical Benefits	2,899,679	4,105,409	4,549,323	4,539,399	4,517,899	4,676,799
Other Benefits & Costs	2,915,736	2,957,332	3,064,529	3,606,901	3,578,867	3,853,805
<b>Personnel</b>	<b>28,095,586</b>	<b>28,602,898</b>	<b>29,505,655</b>	<b>30,483,539</b>	<b>30,088,642</b>	<b>32,346,981</b>
Operating Expenditures	21,813,165	22,610,089	20,149,940	23,165,369	20,866,499	22,449,791
CERF Charges	3,573,279	3,532,224	3,491,028	2,860,222	2,828,846	2,847,723
<b>Operating</b>	<b>25,386,444</b>	<b>26,142,313</b>	<b>23,640,968</b>	<b>26,025,591</b>	<b>23,695,345</b>	<b>25,297,514</b>
Transfers Out Operations	5,201,988	6,050,555	345,942	400,633	385,323	403,853
Contingencies	-	-	-	1,529,000	95,000	1,729,687
<b>Personnel, Operating &amp; Other Uses</b>	<b>58,684,018</b>	<b>60,795,767</b>	<b>53,492,565</b>	<b>58,438,763</b>	<b>54,264,310</b>	<b>59,778,035</b>
Capital & One Time Expenditures	2,790,487	6,564,344	4,091,858	13,372,142	9,053,987	13,508,187
Transfers Out Capital	-	-	-	-	-	5,577,637
<b>Total Expenditures</b>	<b>\$61,474,505</b>	<b>\$67,360,111</b>	<b>\$57,584,423</b>	<b>\$71,810,906</b>	<b>\$63,318,297</b>	<b>\$78,863,859</b>



# FUNCTION SUMMARY

Functions are group-related activities aimed at accomplishing a major service or regulatory responsibility, the Colorado Financial Management Manual.

## Expenditures by Functions



FUNCTION SUMMARY	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted	Inc/(Dec) from 2014 Budget
General Government	13,210,821	14,872,914	11,632,255	17,166,574	15,272,571	15,634,935	-8.9%
Public Safety	17,256,051	17,948,974	18,727,343	21,783,548	19,109,909	24,722,471	13.5%
Public Works	9,107,627	10,818,807	11,065,442	13,809,993	11,785,252	12,617,696	-8.6%
Health & Welfare	7,510,736	7,494,379	7,731,152	7,603,647	7,562,329	8,285,636	9.0%
Recreation & Culture	4,222,377	4,413,393	2,642,254	2,846,812	2,812,322	2,901,980	1.9%
Intra-County Transactions	5,195,791	6,118,076	5,760,977	7,071,333	6,680,914	7,393,817	4.6%
Contingency	-	-	-	1,529,000	95,000	1,729,687	13.1%
Transfers Out	4,971,103	5,693,569	25,000	-	-	5,577,637	100.0%
<b>TOTAL</b>	<b>61,474,505</b>	<b>67,360,111</b>	<b>57,584,423</b>	<b>71,810,906</b>	<b>63,318,297</b>	<b>78,863,859</b>	<b>9.8%</b>

**General Government** function includes Administration, Assessor, Attorney, Clerk & Recorder, Commissioners, Elections, Facilities & Grounds, Finance, GIS, Human Resources, IT, Old Main Post Office (OMPO), Planning, Procurement, Public Trustee, Risk Management, Surveyor, Treasurer, and contributions to outside entities that provide general government services.

**Public Safety** function includes Alternatives to Incarceration, Coroner, Criminal Investigations, District Attorney, Detentions, Emergency Management, Patrol, Sheriff, Special Investigations, Special Services, and contributions to outside entities that provide public safety services.

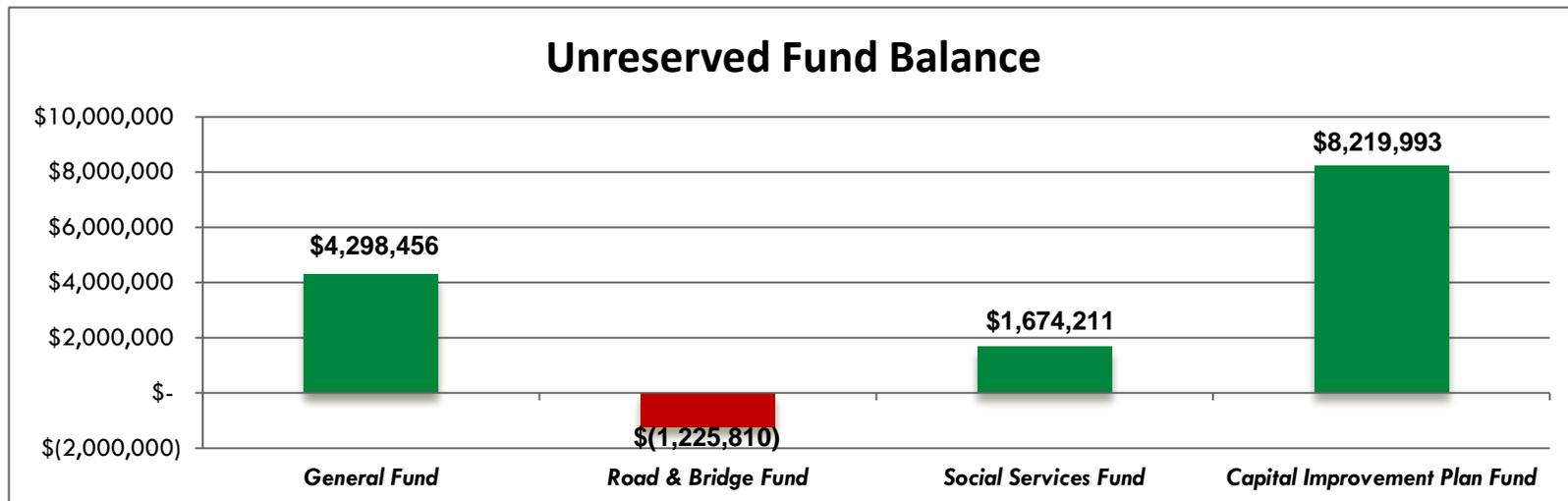
**Public Works** function includes Durango Hills Road Improvement District, Landfills, Palo Verde #3 District, Road & Bridge, Weed Control, and contributions to outside entities that provide public works services.

**Recreation & Culture** function includes Conservation Trust, Extension Services, County Fair and Fairgrounds, and Libraries

**Health & Welfare** function includes Social Services, Senior Services, Veterans Services, and contributions to outside entities that provide health and welfare services.

# MAJOR FUNDS

2015 Budget	General Fund	Road & Bridge Fund	Social Services Fund	Capital Improvement Plan Fund	TOTAL ALL FUNDS
Expected Beginning Fund Balance	\$ 58,012,352	\$ 5,694,538	\$ 2,853,213	\$ 6,521,337	\$ 73,081,440
On Going Revenues	33,644,480	8,407,669	5,854,117	2,000,000	49,906,266
Operating Expenditures	33,909,359	7,829,314	6,235,883	-	47,974,556
Change in Fund Balance-Operations	(264,879)	578,355	(381,766)	2,000,000	1,931,710
One Time Revenues	-	938,238	-	6,495,819	7,434,057
One Time Expenditures	7,504,569	4,694,300	33,447	6,797,163	19,029,479
Change in Fund Balance-One Time Exp	(7,504,569)	(3,756,062)	(33,447)	(301,344)	(11,595,422)
<b>TOTAL CHANGE IN FUND BALANCE</b>	<b>(7,769,448)</b>	<b>(3,177,707)</b>	<b>(415,213)</b>	<b>1,698,656</b>	<b>(9,663,712)</b>
Expected Ending Fund Balance	50,242,904	2,516,831	2,438,000	8,219,993	63,417,728
Less Reserved Fund Balance*	45,944,448	3,742,641	763,789	-	50,450,878
<b>EXPECTED UNRESERVED FUND BALANCE</b>	<b>\$ 4,298,456</b>	<b>\$ (1,225,810)</b>	<b>\$ 1,674,211</b>	<b>\$ 8,219,993</b>	<b>\$ 12,966,850</b>



# REVENUE MANUAL

The Revenue Manual provides detail information for the major revenues collected by the County. Included are narrative material and ten year historical data. The factual and statistical detail will provide considerable information about the history of the revenue source.

The Revenue Manual provides information on the following sources of revenues:

- Property Tax
- Sales Tax
- Highway Users Tax Fund (HUTF)
- Specific Ownership Tax
- Severance Tax
- Treasurer Fees
- Federal Payment in Lieu of Taxes (PILT)
- Tribal Payment in Lieu of Taxes
- Building Permits

Because of the necessarily abbreviated nature of information presented in this manual, it is not intended for the use as a substitute for the comprehensive and authoritative information contained in the Colorado State Statutes.

# PROPERTY TAXES

<b>Allocation</b>	General Fund	87.2%
	Road & Bridge Fund	8.4%
	Social Services Fund	4.5%

Property taxes are the largest single source of operating revenue for La Plata County and account for approximately 28% of the total revenues budgeted for Budget year 2015.

The county assessor is responsible for discovering, listing, classifying, and valuing all property in the county in accordance with state laws. The assessor's goal is to establish accurate values of all property located within the county, which in turn ensures that the tax burden is distributed fairly and equitably among all

Real property is revalued every odd-numbered year. Personal Property is revalued every year. Property tax calculations consist of several components: property classification, actual value of the property, assessment rate, assessed value, and tax rate.

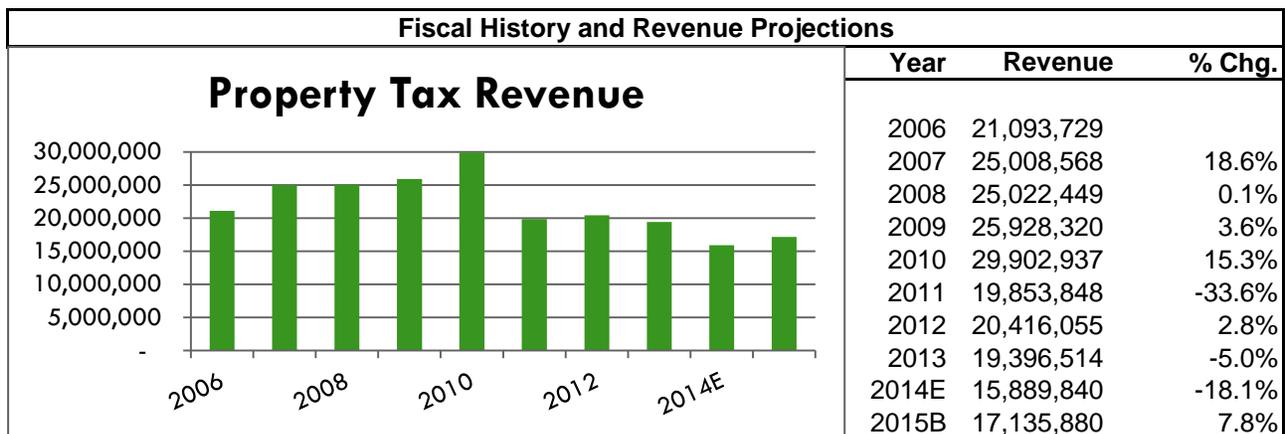
Assessment rates are as follows:

- Residential assessment rate is 7.96% of market value,
- Primary oil and gas production assessment rate is 87.5% of actual value, and
- All other types of property is 29% of actual value.

Multiplying the market/actual value by the appropriate assessment rate results in what is known as the property's "assessed value". Assessed values are multiplied by the mill levy, divided by 1000, to get the property tax revenue.

**Property Taxes paid to County on Median Home and Business.**

<b>Assumption:</b>	<b>Residential</b>	<b>Commercial</b>
Value of Property	\$ 350,000	\$ 1,010,000
Assessment Ratio	7.96%	29.00%
Assessed Value	27,860	292,900
La Plata County Mill Levy	8.500	8.500
<b>Current Yearly Property tax</b>	<b>\$ 237</b>	<b>\$ 2,490</b>



**2015 Forecast of \$17,196,707 is an 8.5% increase from 2014**

2015 is a re-assessment year and property values are expected to increase again for the 2016 Budget Year.

# SALES TAX REVENUE

## Distribution

General Fund	38.23%
Road & Bridge Fund	14.65%
Capital Improvement Fund	10.57%
Joint Sales Tax Fund	11.00%
Amounts allocated to the City and Towns within the County	25.55%

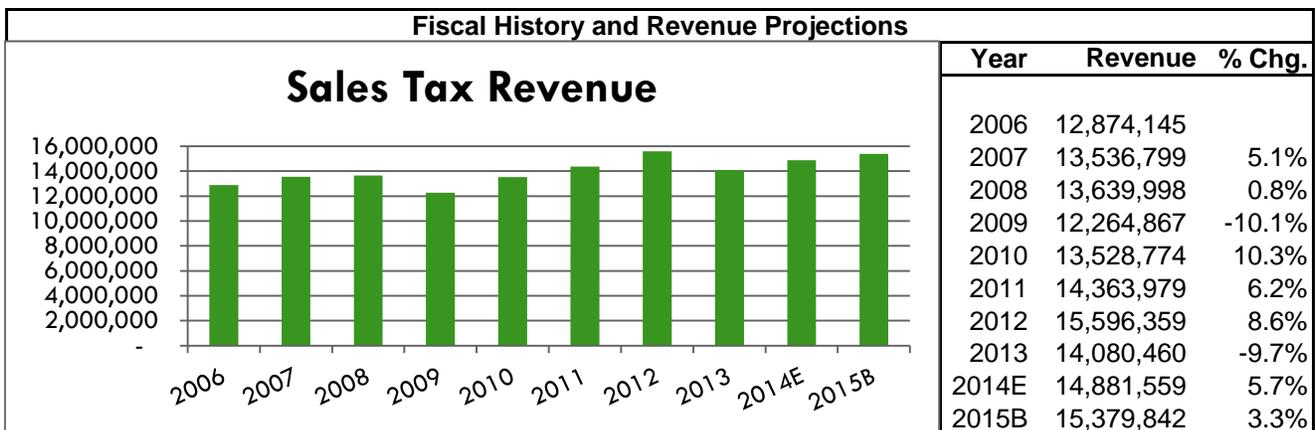
**Source** Residents and Visitors in La Plata County

Sales Tax one of the County's major revenue sources and accounts for approximately 23% of all revenues in 2015.

La Plata County's sales tax rate is 2%. The first 1% was approved by the La Plata County voters in 1975 with the resolution distributing the revenues as follows: La Plata County 56%, City of Durango 36%, Town of Bayfield 4% and Town of Ignacio 4%. An additional 1% sales tax was approved by the voters in 1982 with distribution as follows: 22% would be placed in a "Joint Sales Tax Fund" that the City of Durango and La Plata County would jointly manage for use on projects benefiting both entities. b) 70.9% for La Plata County c) 4% for Town of Bayfield and d) 3.1% for Town of Ignacio.

When these two resolutions are melded, the two cents of sales tax gets divided up as follows: 18% of the sales tax revenue goes to the City of Durango, 4% to Town of Bayfield and 3.55% to the Town of Ignacio, 11% to the Joint Sales Tax, the remaining 63.45% is retained by the County.

La Plata County as a statutory county receives its Sales from the State as Sales tax is collected and administered by the Colorado Department of Revenue. As a result there is a two-month lag time between the generation of revenues and when it is disbursed to the County.



**2015 Forecast \$15,379,843, this is an 3.3% increase from 2014**

# HIGHWAY USERS TAX

**Distribution** Road & Bridge Fund 100.0%

**Source** Residents and Visitor's in La Plata County

The Highway Users Tax Fund (HUTF) is state-collected, locally-shared revenue that is distributed via electronic funds transfer on a monthly basis to the County in accordance with the following formulas:

**Basic Fund** --- the first seven cents of gasoline taxes and the base amount of various motor vehicle registration, title and license fees. 9% of these revenues are distributed to municipalities. The basic fund monies may be spent on acquisition of rights-of-way for, and the construction, engineering, safety, reconstruction, improvement, repair, maintenance, and administration of streets, roads and highways.

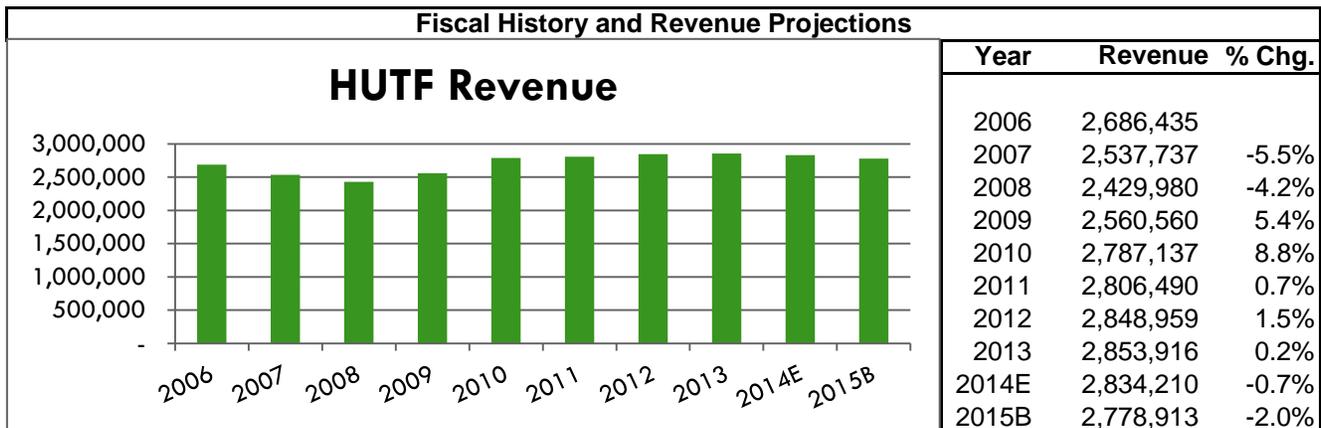
**Supplemental Fund** --- 18% of the next eleven cents of gasoline taxes are distributed to municipalities and may be spent only on road improvements including new construction, safety improvements, maintenance, and capacity improvements.

**1989 Increase Fund** --- 18% of the gasoline tax, registration fee and driver's license fee increases enacted in 1989 are shared with municipalities and can be used for the same purposes designated in (2) above.

**1995 Increase Fund** --18% from a three-year phased reduction of the amount previously withheld by the state for administrative purposes which can be used for the same purposes designated in (2) above.

La Plata County allocates a portion of its HUTF revenue to three metro districts within the county's borders pursuant to individual agreements. Durango West Metro #1 receives approximately .376%, Durango West Metro #2 receives approximately .596%, and El Rancho Florida receives approximately .648%.

Projections are provided by Colorado Counties, Inc. each year and include revenues from SB09-108 FASTER legislation.



**2015 Forecast \$2,778,913, this is a 2% decrease from 2014 Estimated**

# SPECIFIC OWNERSHIP TAXES

<b>Allocation</b>	General Fund	87.2%
	Road & Bridge Fund	8.4%
	Social Services Fund	4.5%

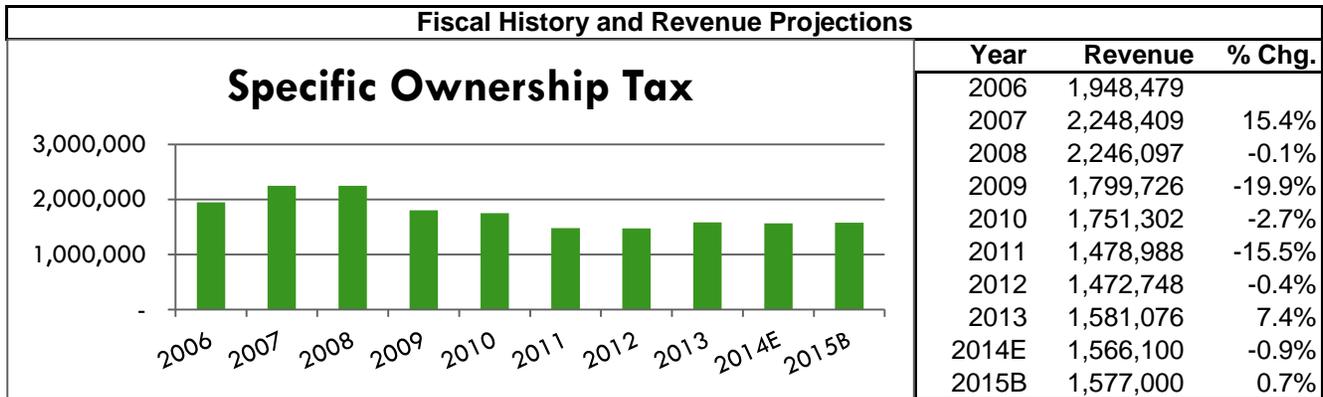
**Source** La Plata County Vehicle Owners

Specific Ownership Tax is a minor source of revenue for the county.

The Specific Ownership Tax is levied on all motor vehicle, trailer, or semitrailer that is operated on any highway in Colorado. The tax was enacted in 1937. It is levied on vehicles in lieu of a property tax in addition to sales taxes, that is paid annually when the vehicle is registered within a county. The specific ownership tax is calculated based on a percentage of the manufacturer's suggested retail price(MSRP). The tax rate is reduced as a vehicle ages. Taxable Value, vehicle classes and tax rate are established by the state. The tax is collected by the county motor vehicle department. Following is a table used to calculate the Specific Ownership tax.

Taxable Value is 85% of MSRP

Description	Rate
1st year of service	2.1% of Taxable Value
2nd year of service	1.5% of Taxable Value
3rd year of service	1.2% of Taxable Value
4th year of service	0.9% of Taxable Value
5th, 6th, 7th, 8th, 9th	0.45% of Taxable Value
10th and all later years	\$3.00



**2015 Forecast \$1,577,000, this is a .7% increase from 2014 Estimated**

# SEVERANCE TAX REVENUE

**Distribution** General Fund 100.0%

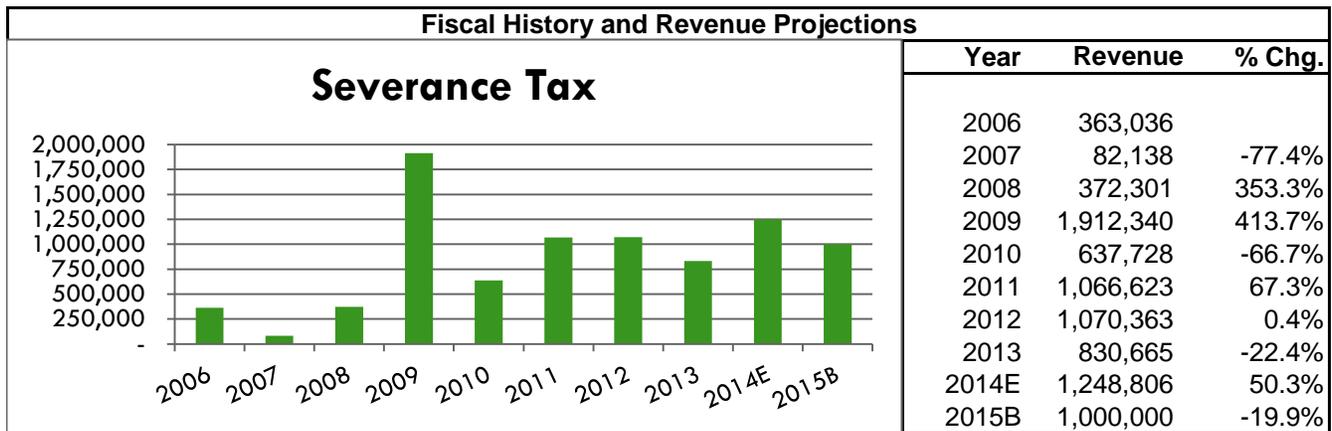
**Source** Tax on nonrenewable natural resources that are removed from the earth

Severance tax is a state assessed tax that is imposed upon nonrenewable natural resources that are removed from the earth, including gross oil and gas income. The tax is paid annually by an oil or gas producer or owner of a working or royalty interest in any oil or gas. Local property taxes may be deducted from the severance tax withheld by the filer.

Fifty percent of the State’s receipts from the severance tax on minerals and mineral fuels are credited to the Local Government Severance Tax Fund (C.R.S. 39-29-108(2)). Under C.R.S. 39-29-110(1)(b), the Department of Local Affairs is directed to allocate 70% of these funds to local governments through discretionary grants and loans under the Energy and Mineral Impact Assistance Program. The remaining 30% is distributed directly to municipalities and counties economically and socially impacted by mineral production based on certain measurable factors determined by the General Assembly. Local governments shall use direct distribution funds from the local government severance tax fund for capital expenses and provision of services (C.R.S. 39-29-110(1)(c)(V)).

Colorado Employee Residence Report CERR is sent to companies involved in the production of minerals and mineral fuels as directed by CRS 39-29-110 (1)(d)(I)(B). The forms are used to determine residence of certain mineral and energy industry workers. This information is then used as part of the basis for State Severance Tax and Federal Mineral Lease direct distribution payments to local governments.

Once reports are completed by the reporting parties and submitted to the Department of Local Affairs (DOLA), counties and municipalities will have the ability to review reports on-line.



**2015 Forecast \$1,000,000, this is a 19.9% decrease from 2014 Estimated**

# TREASURER FEES

**Distribution**    General Fund                    100%

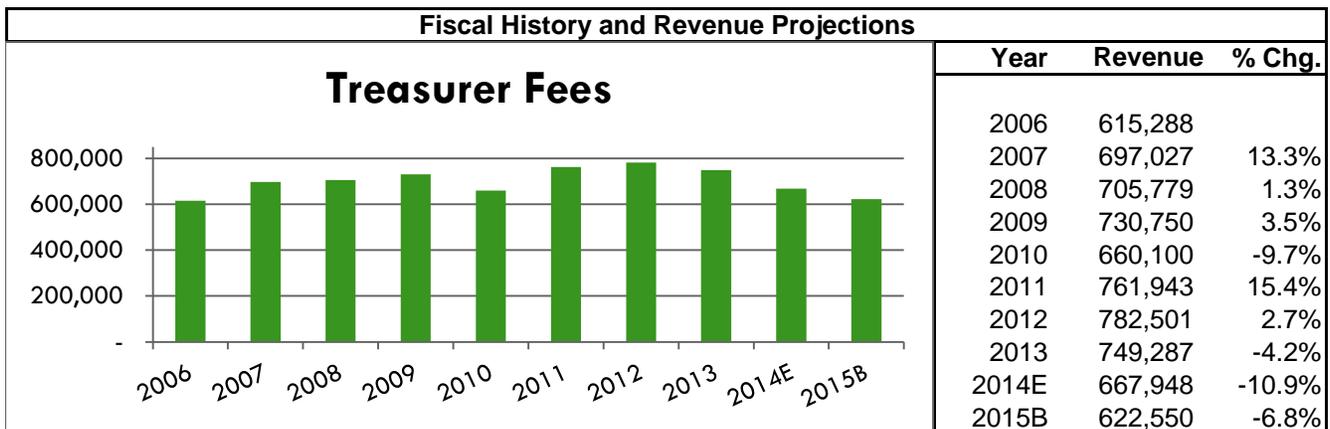
The fees and commissions of the Treasurer that are included with and collected as part of the property taxation functions are itemized in Colorado Revised Statute 30-1-102 County Compensation Fees. These include moneys paid to the Treasurer for collection of taxes, collection of funds other than taxes, issuance of Certificates of Purchase, Assignments of Certificates of Purchase, Endorsement of subsequent taxes on a Certificate of Purchase, Certificates of Redemption, issuance of a Certificate of Taxes Due, An Authentication of Mobile Home Tax, Mobile Home Moving Permits, preparation of a Distract Warrant and the penalty assessment for a returned check. La Plata County "classification for the purpose of fixing fees, is classified as fourth class" (CRS 30-1-102, County Compensation Fees) and the following fees are collected: 1% on school taxes, 2% on Town and City taxes, 3% for all other taxes, 1% for other than taxes.

The various taxing authorities (cities, towns, school districts, fire districts, library districts, etc.) who share in the tax dollars collected all pay the Treasurer to bill, collect, apportion and payout the moneys collected thru property taxation. These fees are collected with the taxes as the time payment is made.

Title Companies, Banks & Lenders will often purchase a Certificate of Taxes Due in order to verify the property tax status of a certain property for loan purposes. These can be purchased in the Treasurer's Office and by certain Title Companies online.

A Mobile Home Authentication is required in order to change title on and to obtain a moving permit for a manufactured home. The fee is paid by whomever is obtaining the Authentication and/or Moving Permit.

Private and Institutional Investors who participate in annual Property Tax Lien Sales pay for the Certificate of Purchase when they buy a tax lien, an assignment if they purchase a lien from another investor, and application for a Treasurer's Deed if the lien is not redeemed. The property owner or other allowed person will pay for a Redemption Certificate at the time they pay off the lien purchaser.



**2015 Forecast \$622,550, this is a 6.8% decrease from 2014 Estimated**

# PAYMENT IN LIEU OF TAXES

**Distribution** General Fund 100%

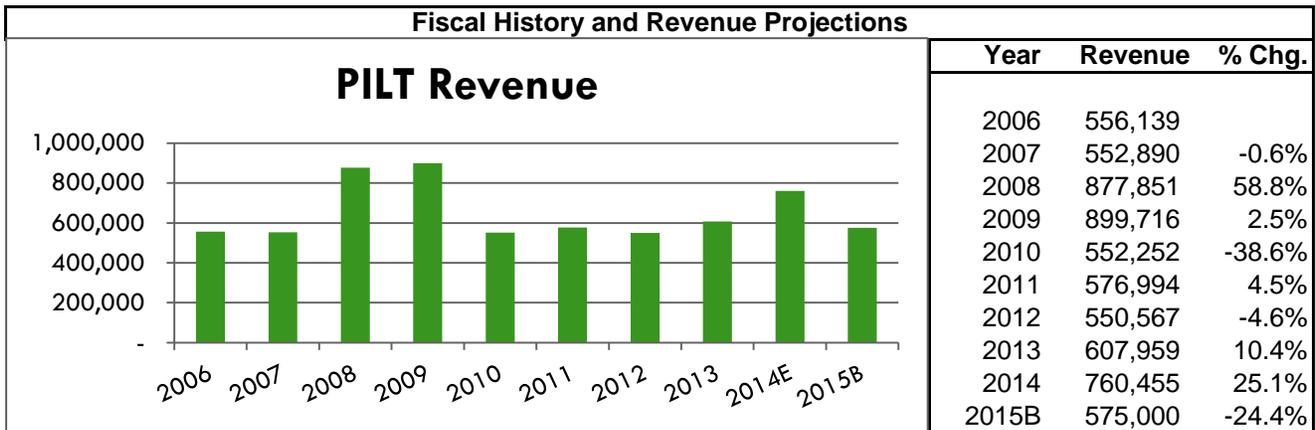
**Source** Federal Lands within the county

"Payments in Lieu of Taxes" (or PILT) are Federal payments to local governments that help offset losses in property taxes due to non-taxable Federal lands within their boundaries. The key law is Public Law 94-565, dated October 20, 1976. This law was rewritten and amended by Public Law 97-258 on September 13, 1982 and codified at Chapter 69, Title 31 of the United States Code. The Law recognizes that the inability of local governments to collect property taxes on Federally-owned land can create a financial impact.

The payments are made annually for tax-exempt Federal lands administered by the BLM, the National Park Service, the U.S. Fish and Wildlife Service (all agencies of the Interior Department), the U.S. Forest Service (part of the U.S. Department of Agriculture), and for Federal water projects and some military installations. PILT payments are one of the ways that the Federal government can fulfill its role of being a good neighbor to local communities.

The formula used to compute the payments is contained in the PILT Act and is based on population, receipt sharing payments, and the amount of Federal land within an affected county.

The Emergency Economic Stabilization Act of 2008 provided for mandatory spending of the full authorized level of PILT for five years, FY 2008-2012. The Emergency Economic Stabilization Act of 2008 was once again extended to 2014, maintaining the existing formula for calculating payments to counties. To date there has not been an extension of the Payments in Lieu of Taxes (PILT) program to fund payments in 2015.



**2015 Forecast \$550,000, this is a 27.7% decrease from 2014 Estimated**

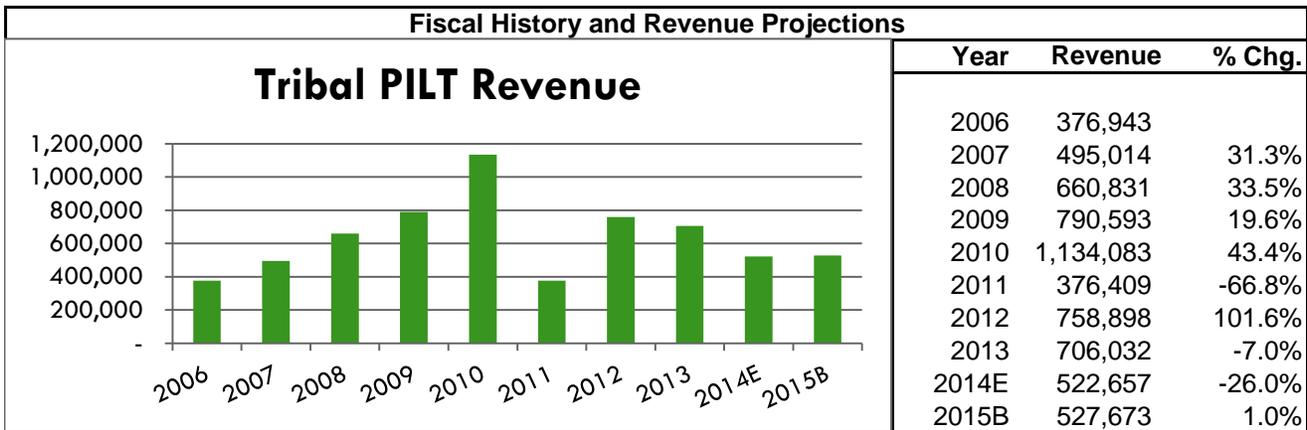
# TRIBAL PAYMENT IN LIEU OF TAXES

<b>Distribution</b>	General Fund	87.2%
	Road & Bridge Fund	8.4%
	Social Services Fund	4.5%

**Source** Tribal Lands within the county

Payment to La Plata County that help offset losses in property taxes due to non-taxable Tribal lands within the Southern Ute Tribal boundaries. The key law is CRS 24-61-102 Article Six. The Law states the Southern Ute Tribe agrees to make a voluntary payment during each year to the County. Unlike the Federal PILT payment all being allocated to the general fund, the Tribal PILT payment distribution is based on the allocation of the LPC property tax mill levy of 8.5 mills.

The tribe agrees to remit payment to the County of La Plata no later than June 15th of each year. Which shall be equal to the non-public school share of annual real property ad valorem taxes, plus the portion of annual real property ad valorem taxes that are attributable to public school bonded indebtedness, for non-trust real property owned or acquired by the Tribe within the reservation that otherwise would have been assessed and collected but for acquisition of ownership of such real property by the Tribe. The amount of the voluntary payment will be computed based on the total sum of taxes that would have been collected for each parcel or interest listed on the County Assessor's Annual compilation for all non-public school taxing districts.



**2015 Forecast \$527,673, this is a 1% increase from 2014 Estimated**

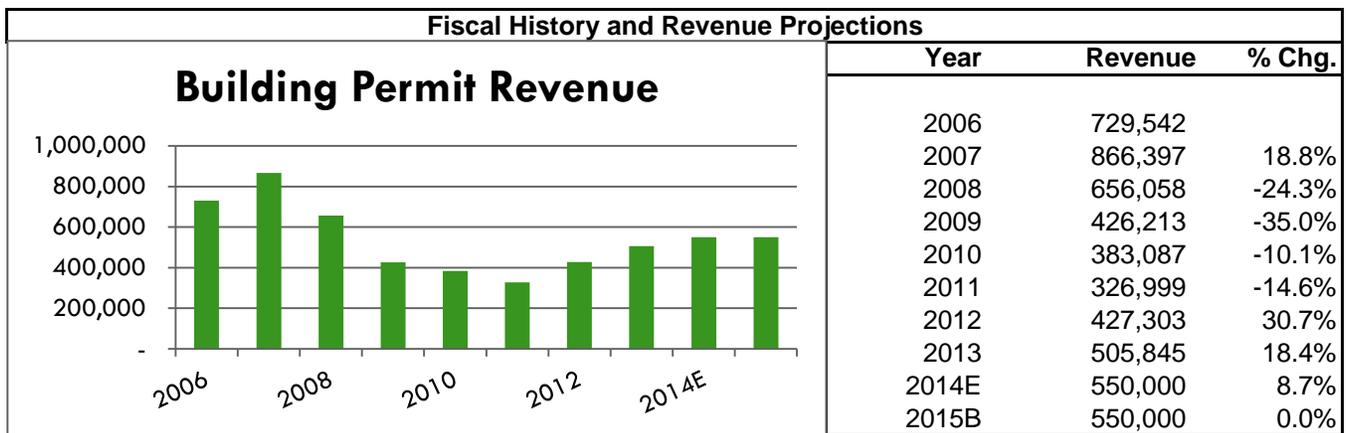
# BUILDING PERMITS

**Distribution** General Fund 100.0%

**Source** Contractors, Developers, La Plata County businesses and residents

Building permit fees are determined by Department personnel and are based on tables and fee structures contained in Section 108 of the International Building Code as amended in La Plata County Resolution 2008-05.

Fees are charged for all building, mechanical, and plumbing permits issued by the Department and for other services provided by Department personnel. Fees are collected and deposited to the La Plata County Treasurers Office.

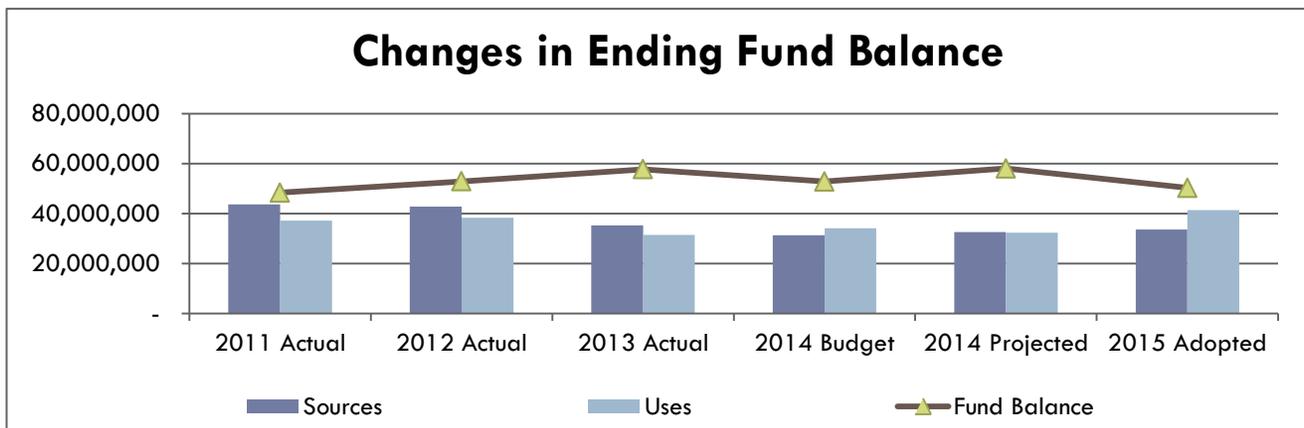


**2015 Forecast \$550,000, this is a 0% change from 2014 Estimated**

# GENERAL FUND SUMMARY

The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. It accounts for all financial resources except those required to be accounted for in another fund. The General Fund is one of the four Major Governmental Funds and is used for financing the general administration of the County and all Elected Official Offices, including the Board of County Commissioners, Assessor, Clerk, Coroner, Sheriff, Surveyor, and the Treasurer.

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<b>Beginning Fund Balance</b>	<b>\$41,859,894</b>	<b>\$48,364,484</b>	<b>\$53,978,960</b>	<b>\$55,567,711</b>	<b>\$57,719,090</b>	<b>\$58,012,352</b>
Revenues & Other Sources:						
Property Taxes	17,421,446	17,733,513	16,847,820	13,692,306	13,762,306	14,888,981
Sales Tax	10,537,206	11,587,494	7,230,069	6,795,536	7,167,810	7,662,468
Specific Ownership Tax	1,289,332	1,294,971	1,391,847	1,300,000	1,380,000	1,391,000
Severance Tax	1,066,623	1,070,363	830,665	830,000	1,248,806	1,000,000
Other Taxes	806,164	807,918	839,675	840,915	1,013,455	828,000
Charges for Services	3,339,565	3,426,102	3,293,902	2,884,222	2,937,431	2,818,156
Intergovernmental	3,012,905	3,468,319	3,140,796	3,158,464	3,234,360	3,280,926
License, Permits, Fees & Fines	443,039	560,064	650,297	652,100	698,050	713,000
Miscellaneous	1,662,959	836,874	664,169	694,731	718,501	658,096
Transfers In	4,071,536	2,052,192	320,942	460,561	410,323	403,853
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>43,650,776</b>	<b>42,837,812</b>	<b>35,210,181</b>	<b>31,308,834</b>	<b>32,571,042</b>	<b>33,644,480</b>
Expenditures & Other Uses:						
Personnel Costs:						
Salary & Wages	13,612,281	13,422,608	14,012,391	14,230,137	14,171,911	15,419,959
Temporary Employees	146,345	314,959	307,773	219,501	212,353	233,751
Overtime	487,421	592,430	415,181	485,700	417,331	404,691
Medical Benefits	2,268,201	2,491,367	2,778,119	3,018,114	3,019,957	3,106,083
Other Benefits & Costs	2,228,741	2,264,083	2,346,729	2,423,491	2,401,016	2,600,072
Operating	13,425,782	13,532,769	11,475,647	12,248,899	11,521,397	12,144,803
Capital Outlay	-	10,744	55,684	318,815	318,815	207,500
Contingency & Other Uses	-	-	-	754,000	95,000	850,000
One Time Expenditures	6,311	5,388	53,527	360,179	120,000	869,432
Transfers Out	4,971,103	5,693,569	25,000	-	-	5,577,637
<b>TOTAL EXPENDITURES &amp; OTHER SOURCES</b>	<b>37,146,186</b>	<b>38,327,918</b>	<b>31,470,051</b>	<b>34,058,836</b>	<b>32,277,780</b>	<b>41,413,928</b>
<b>Ending Fund Balance</b>	<b>\$48,364,484</b>	<b>\$52,874,378</b>	<b>\$57,719,090</b>	<b>\$52,817,709</b>	<b>\$58,012,352</b>	<b>\$50,242,904</b>



## General Fund Revenues

Revenue Sources	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Taxes:</b>					
10.31101 Prop Tax	\$ 17,724,414	\$ 16,745,349	\$ 13,652,306	\$ 13,652,306	\$ 14,853,981
10.31200 Specific Ownership Tax	1,294,971	1,391,847	1,300,000	1,380,000	1,391,000
10.31300 Sales taxes*	16,253,534	12,062,251	11,774,881	12,000,000	12,940,574
10.31301 Sales taxes allocated to cities	(4,666,040)	(4,832,182)	(4,979,345)	(4,832,190)	(5,278,106)
10.31410 Lodger's Tax	226,754	204,853	235,915	230,000	230,000
10.31900 Property Tax Penalties & Interest	34,951	27,471	30,000	25,000	25,000
10.32101 Cable Franchise Revenue	109,943	111,441	133,600	112,000	112,000
10.33560 Tobacco Taxes(GG)	30,597	26,863	30,000	23,000	23,000
10.311XX Prior Taxes, Exemptions and Abatement	(25,851)	75,000	10,000	85,000	10,000
<b>Total Tax Revenue</b>	<b>30,983,273</b>	<b>25,812,893</b>	<b>22,187,357</b>	<b>22,675,116</b>	<b>24,307,449</b>
<i>% Inc/dec budget to budget or actual to actual</i>	4.75%	-16.69%	-24.31%	-12.16%	9.56%
<b>Intergovernmental:</b>					
Federal Revenue:					
10.33140 Sr Services-Area Agency on Aging (AS)	133,802	166,375	137,070	143,007	121,388
10.33141 Sr Services--NSIP (USDA) (AS)	25,474	25,126	19,000	29,000	29,000
10.33143 Sr Services--SMP/SHIP (AS)	22,729	15,200	14,500	11,980	11,980
10.33199 Misc Federal Grants (PS)	-	-	-	-	-
10.33300 Fed. Payment in Lieu of Taxes(GG)	550,567	607,959	575,000	760,455	575,000
10.33303 Forest Service Joint Project Reimburse	51,652	64,433	-	-	-
10.33422.34 Forest Restoration Grant Program	-	-	-	-	45,000
10.33315 Climate Showcase Grant	209,485	147,553	-	-	-
10.33468 CDPHE Air Quality Monitoring (PS)	6,590	3,173	-	-	-
10.33479 HIDTA Grant(PS)	310,074	351,398	377,308	377,308	384,608
10.33596 Bulletproof Vest Grant(PS)	-	6,586	6,898	6,898	6,500
State Revenue:					
10.33117 Jail Behavioral Health Grant (PS)	82,778	102,437	150,000	150,000	290,000
10.33444 Community Development Blk Grant(CP)	478,933	312,359	500,000	500,000	464,000
10.33451 Limited Gaming Impact - Detentions (PS)	-	-	185,018	185,018	105,494
10.33464 Sr. Services - CSBG Funds(AS)	5,000	-	4,000	4,500	4,500
10.33466 Veteran's Service(AS)	3,200	1,800	2,400	2,400	2,400
10.33471 Search & Rescue Tier I(PS)	-	-	7,500	7,500	-
10.33473 Search and Rescue Tier III(PS)	7,447	-	15,000	15,000	-
10.33476 Office of Emergency Management(PS)	63,300	88,137	87,229	87,229	87,000
10.33480 US Marshall Roundup Reimbursement	-	-	-	13,425	10,000
10.33481 State Criminal Alien Assist (PS)	14,949	11,120	17,000	10,000	10,000
10.33499 Misc. State Grants	-	-	-	-	-
10.33501 Severance Tax(GG)	1,070,363	830,665	830,000	1,248,806	1,000,000
10.33502 Limited Gaming Impact - Public Safety (	251,000	320,000	150,000	150,000	174,303
10.33503 Mineral Leasing	453,803	342,872	340,000	457,811	450,000
10.33504 State Lottery funds*(GG)	301,481	327,842	300,000	331,120	331,120
10.33601 DOW Impact Assistance Funds(GG)	3,365	3,150	3,000	3,000	3,000
10.33602 Allocation of DOW Impact Assistance	(2,423)	(2,142)	(2,100)	(2,100)	(2,100)
10.33712 Sr Svcs General State Funds AAA (AS)	86,221	144,102	155,641	194,768	234,233
10.33449 Energy Impact Grant (CP)	249,030	-	-	-	-
10.33440 Energy Impact Grant (GG)	41,871	67,046	37,500	42,077	-
Local Government Revenue:					
10.33701 Wildlife Services Reimbursement(GG)	2,292	1,734	1,500	1,720	1,500
10.33793 9-R School Resource Officer Contributio	-	25,000	50,000	50,000	50,000
10.33799 Miscellaneous Grants (GG)	4,688	-	-	-	-
10.33910 Tribal Payment in Lieu of Tax(GG)	661,580	615,494	600,000	455,634	460,000
10.36510 City of Durango Cost Share Fiber Locate	-	-	-	7,065	7,000
<b>Total Intergovernmental</b>	<b>5,089,249</b>	<b>4,579,420</b>	<b>4,563,464</b>	<b>5,243,621</b>	<b>4,855,926</b>
<i>% Inc/dec budget to budget or actual to actual</i>	9.29%	-10.02%	8.91%	14.50%	6.41% (35,239)
<b>Licenses &amp; Permits:</b>					
10.32110 Liquor Licenses	7,468	6,443	6,000	6,000	6,000
10.32115 Medical and Retail Marijuana Licenses	3,000	12,000	24,000	16,550	32,000
10.32210 Building Permits	427,303	505,845	475,000	550,000	550,000
<b>Total Licenses &amp; Permits Collections</b>	<b>437,770</b>	<b>524,287</b>	<b>505,000</b>	<b>572,550</b>	<b>588,000</b>
<i>% Inc/dec budget to budget or actual to actual</i>	30.34%	19.76%	3.06%	9.21%	16.44%

## General Fund Revenues

Revenue Sources	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Fines and Forfeitures:</b>					
10.34540 Animal Control/Shelter Fees (fines)	966	1,883	1,500	1,500	1,500
10.35102 Traffic Fines (fines & forfeit)	11,136	11,936	12,000	12,000	11,500
10.35103 Other Fines and Forfeitures	250	750	-	-	-
<b>Total Fines and Forfeitures</b>	<b>12,351</b>	<b>14,569</b>	<b>13,500</b>	<b>13,500</b>	<b>13,000</b>
<i>% Inc/dec budget to budget or actual to actual</i>	107.07%	17.95%	1250.00%	-7.33%	-3.70%
<b>Charges for Services:</b>					
10.34102 GIS Services Reimbursement (GG)	2,908	2,171	3,000	3,000	2,000
10.34103 Election Charges (GG)	51,977	78,085	50,000	25,000	25,000
10.34104 Assessor's Fees(GG)	293	952	800	500	600
10.34105 Assessor Declaration Penalty Fees(GG)	35,891	27,399	20,000	95,178	20,000
10.34106 Public Trustee's Fees (GG)	89,456	79,712	76,000	50,000	50,000
10.34107 Treasurer's Tax Collection Fees (GG)	666,262	637,267	500,000	560,000	550,000
10.34108 Treasurer's Fees - Other (GG)	79,734	80,079	50,000	75,000	50,000
10.34109 Treasurer Advertising (GG)	35,566	31,685	22,000	32,848	22,000
10.34111 Treasurer Postage Collection (GG)	939	255	500	100	550
10.34121 Clerk's Fees(GG)	1,154,744	1,158,670	1,000,000	1,000,000	1,000,000
10.34122 Clerk's HB 1119 Fees (GG)	16,850	16,686	16,000	16,000	14,000
10.34131 Planning Fees(AS)	31,756	30,058	35,000	35,000	40,000
10.34132 Oil & Gas Fees (AS)	61,450	31,800	50,000	50,000	55,000
10.34134 Surveyor Fees (AS)	10,135	9,580	6,000	12,000	8,500
10.34135 Senior Meal Collections - Durango (AS)	81,436	79,254	80,000	79,000	80,000
10.34138 Senior Center Activities (AS)	11,050	8,738	8,500	13,000	14,000
10.34139 Senior Center Rentals (AS)	3,207	4,060	5,500	4,000	4,000
10.34141 Maps and Code Book Sales (PS)	50	56	250	250	6,000
10.34157. Indirect Cost Allocation (GG)	115,507	128,445	136,200	136,200	-
10.34157.2' Indirect Cost Allocation (GG)	-	-	-	-	9,988
10.34157.2' Indirect Cost Allocation (GG)	-	-	-	-	7,135
10.34157.2' Indirect Cost Allocation (GG)	-	-	-	-	7,848
10.34157.2' Indirect Cost Allocation (GG)	-	-	-	-	26,041
10.34157.2' Indirect Cost Allocation (GG)	-	-	-	-	11,415
10.34157.2' Indirect Cost Allocation (GG)	-	-	-	-	53,866
10.34157.2' Indirect Cost Allocation (GG)	-	-	-	-	30,500
10.34157.2' Indirect Cost Allocation (GG)	-	-	-	-	31,570
10.34162 Senior Meal Collections - Bayfield(AS)	14,866	12,792	13,500	13,500	14,000
10.34165 Sr Services - Transportation (AS)	19,692	16,902	16,000	16,000	16,000
10.34166 Sr Services - United Way (AS)	16,673	14,918	14,900	12,071	12,071
10.34167 Sr Svcs--Home Chore (AS)	9,018	10,478	8,000	9,000	9,000
10.34212 Reimbursement Security Svcs (PS)	44,882	33,378	32,500	32,500	25,000
10.34213 Civil Process Fees	70,814	52,802	70,000	70,000	35,000
10.34214 Permits & Fees (Fingerprint, weapons)	32,689	37,993	34,325	34,325	28,000
10.34215 Sheriff's Collection Fees (SO fees)(PS)	7,280	8,600	7,000	7,000	8,500
10.34216 Law Enforcement Assist. Fund (SO fees)	5,977	5,884	5,800	5,800	5,500
10.34227 Useful Public Service Allocation	-	(24,042)	(50,000)	(50,000)	(50,000)
10.34228 Booking Fees (Oth. Jail) (PS)	38,914	41,554	38,000	41,628	42,000
10.34229 Useful Public Service Reimburse (PS)	46,398	41,460	50,000	50,000	50,000
10.34231 Jail Room & Board (PS)	297,481	368,142	300,000	295,000	300,000
10.34233 Jail Bond Fees (Oth. Jail) (PS)	10,570	9,054	7,000	8,600	8,500
10.34234 Drug Offenders Fee (Oth. Jail) (PS)	7,464	12,779	-	-	-
10.34235 ATI - Work Release (PS)	15,135	15,457	16,000	15,000	15,000
10.34237 Prisoner Transport (PS)	30,170	27,090	20,000	20,000	32,000
10.34238 Inmate Medical Co-Payments(PS)	21,830	22,036	23,000	22,242	22,242
10.34239 Inmate Phone Reimbursement(PS)	79,074	57,673	60,000	39,895	40,000
10.34250 ATI - Pre-trial Services (PS)	21,667	16,705	30,000	20,000	30,000
10.34251 ATI - Day Reporting (PS)	97,219	56,549	-	3,347	329
10.34252 ATI Offender EHM Fees (PS)	62,838	50,746	100,000	56,000	55,000
10.34434 Hazardous Waste Program Fees (GG)	26,237	-	28,447	28,447	-
<b>Total Charges for Services</b>	<b>3,426,102</b>	<b>3,293,902</b>	<b>2,884,222</b>	<b>2,937,431</b>	<b>2,818,156</b>
<i>% Inc/dec budget to budget or actual to actual</i>	2.59%	-3.86%	2.45%	-10.82%	-2.29%

## General Fund Revenues

Revenue Sources	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Investment Earnings:</b>					
10.36110 Investment Earnings	346,865	42,138	350,000	350,000	300,000
<b>Total Investment Earnings</b>	<b>346,865</b>	<b>42,138</b>	<b>350,000</b>	<b>350,000</b>	<b>300,000</b>
<i>% Inc/dec budget to budget or actual to actual</i>	-17.01%	-87.85%	-12.50%	730.60%	-14.29%
<b>Miscellaneous Revenues:</b>					
10.33717 Contributions - Wellness Program	-	10,000	-	-	-
10.34136 Senior Services - Misc Grants (AS)	2,000	1,800	24,000	1,965	1,965
10.34150 Reimbursed Outlay (GG)	-	-	500	500	-
10.34152 Photocopies (GG)	525	997	1,000	1,000	-
10.34197 Miscellaneous Receipts(Oth Misc)(GG)	59,527	29,947	1,000	1,000	-
10.34201 Vending Machines (GG)	940	846	1,000	1,000	1,000
10.34241 Vehicle Inspections (GG)	39,830	42,190	39,000	39,000	40,000
10.34754 FG-Stall/Grounds Rent (AS)	4,769	3,431	4,500	3,000	4,000
10.34755 FG-Exhibit Hall Rent (AS)	38,899	37,773	3,600	36,000	36,000
10.34756 FG-Extension Building Rent (AS)	10,128	9,858	10,000	11,000	11,000
10.34757 FG-Arena Rent (AS)	1,403	1,606	2,500	3,000	3,000
10.34758 FG-Pavilion Rent (AS)	1,656	973	2,500	1,500	1,500
10.34760 FG-Other Rent (AS)	14,979	15,388	10,000	8,000	8,000
10.34810 Jail commissary receipts* (PS)	50,997	31,025	52,000	35,000	35,000
10.35210 Law Enforcement Forfeitures (PS)	4,400	201,732	5,000	5,000	5,000
10.35211.3(c) Law Enforcement Restitution(PS)	-	-	-	745	2,500
10.36224.3(c) DEA Rent (PS)	-	-	-	6,000	6,000
10.36310 Building Rent (GG)	36,725	38,297	28,131	28,131	28,131
10.36315 OMPO Rent (Bldg. Rent) (GG)	300	-	-	-	-
10.36316 OMPO Rent Allocation Revenue (Bldg. R	88,000	88,000	88,000	88,000	88,000
10.36317 OMPO Utility Allocation Revenue (Bldg.	30,000	30,000	32,000	32,000	32,000
10.36506 Developer Cost Reimbursements (AS)	311	-	-	-	-
10.36610 Insurance Refunds(GG)	51,872	48,259	10,000	36,660	35,000
10.36620 CCOERA Refunds (GG)	49,217	29,908	30,000	30,000	20,000
10.39210 Sales of Assets (GG)	3,533	-	-	-	-
<b>Total Miscellaneous Revenue</b>	<b>490,009</b>	<b>622,031</b>	<b>344,731</b>	<b>368,501</b>	<b>358,096</b>
<i>% Inc/dec budget to budget or actual to actual</i>	-60.64%	26.94%	0.70%	-40.76%	3.88%
<b>Transfers from Other Funds:</b>					
10.39113 Transfers in from Durango Hills Road Im	-	-	25,000	25,000	-
10.39122 Transfer in from Joint Sales Tax (GG)	356,986	310,942	435,561	375,323	393,853
10.39116 Transfer in From JST Durango Library	1,695,206	-	-	-	-
10.39123 Transfer In - Landfill Closure (GG)	-	10,000	-	10,000	10,000
<b>Total Transfers from Other Funds</b>	<b>2,052,192</b>	<b>320,942</b>	<b>460,561</b>	<b>410,323</b>	<b>403,853</b>
<i>% Inc/dec budget to budget or actual to actual</i>	-49.60%	-84.36%	30.58%	27.85%	-12.31%
<b>TOTAL REVENUES</b>	<b>\$ 42,837,812</b>	<b>\$ 35,210,181</b>	<b>\$ 31,308,834</b>	<b>\$ 32,571,042</b>	<b>\$ 33,644,480</b>
<i>% Inc/dec budget to budget or actual to actual</i>	-1.86%	-17.81%	-17.40%	-7.50%	7.46%

## General Fund Expenditures

DEPARTMENT'S OPERATING:	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
Administration	\$ 689,719	\$ 532,514	\$ 698,388	\$ 839,844	\$ 830,644	\$ 891,673
Assessor	1,140,233	1,160,764	1,206,970	1,259,054	1,244,254	1,291,332
Attorney	850,316	799,284	861,748	990,800	906,116	928,570
Building	579,028	533,628	566,859	570,953	557,733	639,504
Clerk	1,150,272	1,165,888	1,068,287	1,123,857	1,117,157	1,158,920
Commissioners	431,535	451,018	453,403	495,741	489,057	376,701
Coroner	156,369	172,792	175,280	197,302	197,302	220,679
Elections	178,418	365,915	230,166	277,580	260,970	204,483
Emergency Management	228,367	239,220	391,834	257,485	194,585	296,097
Extension Service	75,918	84,511	85,387	81,161	81,161	79,701
Fair Grounds	758,653	688,857	673,428	755,531	721,041	784,897
Finance	399,365	443,155	452,970	573,253	493,827	576,241
GIS	495,548	454,350	401,110	486,895	479,268	509,074
Facilities & Grounds	778,812	863,732	881,039	1,066,458	971,801	1,107,585
Human Resources	461,459	495,097	537,080	601,746	559,451	649,943
IT	1,334,852	1,171,384	1,279,702	1,233,539	1,267,303	1,375,879
OMPO	61,065	51,183	54,210	62,974	54,475	57,500
Planning	1,198,143	1,032,412	921,453	1,025,519	1,002,219	1,079,884
Procurement	268,947	248,995	175,914	173,111	169,874	200,906
Public Trustee	20,529	19,183	19,537	23,332	23,332	22,567
Risk Management	839,460	870,577	970,210	893,913	887,913	563,707
Senior Services	793,107	779,856	830,940	850,636	894,261	906,658
SO Alternate to Incarcerations	641,085	657,792	631,192	618,005	549,776	587,569
SO Criminal Investigations	927,002	1,013,321	1,079,086	1,070,932	1,062,899	1,163,837
SO Detentions	5,075,716	5,278,463	5,363,255	5,476,368	5,295,818	6,025,438
SO Patrol	3,629,812	3,738,325	3,875,423	3,822,131	3,815,787	4,185,446
SO Special Investigations	627,745	695,533	815,579	927,333	883,366	962,369
SO Special Services	1,742,292	1,761,542	1,898,770	1,971,371	1,877,529	2,103,847
Surveyor	15,177	15,909	17,534	19,097	19,097	19,174
Treasurer	576,786	444,632	465,868	473,756	473,281	503,066
Veteran's Service Office	71,057	71,857	74,854	81,774	78,684	92,907
Weed Control	186,212	183,184	187,458	141,088	140,191	170,813
Landfill	142,763	202,627	110,385	298,000	261,000	283,400
Pass Thrus	672,689	937,448	459,912	500,000	500,000	464,000
Public Service Agencies	3,609,084	3,568,782	1,987,442	1,889,874	1,887,364	1,862,762
Transfers to District Attorney	1,294,000	1,424,489	1,433,164	1,495,429	1,495,429	1,562,230
<b>Total Operating Expenditures</b>	<b>32,168,773</b>	<b>32,618,216</b>	<b>31,335,840</b>	<b>32,625,842</b>	<b>31,743,965</b>	<b>33,909,359</b>
% Inc/dec budget to budget or actual to	-9.63%	1.40%	-3.93%	-7.46%	1.30%	3.93%
<b>OTHER USES:</b>						
Capital Outlay	-	10,744	55,684	318,815	318,815	207,500
Contingency & Other Uses	-	-	-	754,000	95,000	850,000
One Time	6,311	5,388	53,527	360,179	120,000	869,432
Transfer Out	4,971,103	5,693,569	25,000	-	-	5,577,637
<b>Total Other Uses</b>	<b>4,977,414</b>	<b>5,709,702</b>	<b>134,211</b>	<b>1,432,994</b>	<b>533,815</b>	<b>7,504,569</b>
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>\$ 37,146,186</b>	<b>\$ 38,327,918</b>	<b>\$ 31,470,051</b>	<b>\$ 34,058,836</b>	<b>\$ 32,277,780</b>	<b>\$ 41,413,928</b>
		3.18%	-17.89%	-4.25%	2.57%	21.60%

## ADMINISTRATIVE SERVICES

### Mission Statement

The mission of the Administration Department is to provide managerial, technical, public information and support services to citizens, the Board of County Commissioners, County departments and offices, and visitors in an efficient, effective, courteous and respectful manner.

### Services Provided

Work closely with Department Heads and Elected Officials to oversee day-to-day operations of the County. Provide organizational leadership and promote organizational development. Ensure organizational accountability and performance. Lead internal and external communications and public information efforts. Conduct research and analysis, prepare reports, and provide counsel and advice to the Board to assist in sound decision-making. Administer the Board's business agenda process. Provide assistance and information to the public. Undertake special projects upon the direction of the Board.

### 2015 Overview

General Support Required \$881,685	FTEs 7.00	Annual cost per capita \$15.24
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Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.33440 Energy Impact Grant (GG)	44,005	41,871	67,046	37,500	42,077	-
10.34157.21 Indirect Cost Allocation (GG)	-	-	-	-	-	9,988
<b>Total Program Revenues</b>	<b>44,005</b>	<b>41,871</b>	<b>67,046</b>	<b>37,500</b>	<b>42,077</b>	<b>9,988</b>
% Inc/dec budget to budget or actual to actual	0.00%	-4.85%	60.13%	-37.50%	-37.24%	-73.36%

<b>Personnel Expenditures:</b>						
<i>FTEs</i>	5.00	5.00	5.00	5.00	5.00	7.00
2100.1110 Regular Salaries	357,081	329,217	404,193	401,415	401,415	527,160
2100.1120 Temporary Salaries	1,765	1,689	1,354	2,000	2,000	2,000
2100.1130 Overtime - Regular	205	988	960	1,000	1,000	1,000
2100.1150 Other Compensation Items	-	2,028	1,106	-	-	-
2100.1210 Health Insurance	51,237	46,753	58,447	59,440	59,440	81,328
2100.1220 FICA Taxes	24,551	24,338	27,680	30,938	30,938	40,328
2100.1230 Retirement	23,004	20,886	24,600	24,464	24,464	32,407
2100.1260 Worker's Compensation	-	-	-	-	-	1,632
2100.1275 Cell Phone Allowance	1,154	1,259	1,729	1,730	1,730	1,730
<b>Personnel Expenditures Total</b>	<b>458,997</b>	<b>427,157</b>	<b>520,069</b>	<b>520,987</b>	<b>520,987</b>	<b>687,585</b>
% Inc/dec budget to budget or actual to actual	1.25%	-6.94%	21.75%	-1.32%	0.18%	31.98%

<b>Operating Expenditures:</b>						
2100.1318 Special Project - Facilities Planning	51,121	55,893	93,082	150,000	150,000	50,000
2100.1319 Special Project - CEAP Climate	-	-	-	-	-	5,000
2100.1320 Other Professional Services	4,013	635	4,647	7,000	5,000	11,000
2100.1326 Consultants	129,194	3,728	13,419	65,000	65,000	65,000
2100.1341 Software & Maintenance	12,372	10,310	17,154	35,000	35,000	27,000
2100.1531 Telephone	1,522	1,126	1,602	1,400	1,400	1,350
2100.1540 Advertising	3,952	4,388	5,529	6,000	6,000	6,000
2100.1550 Printing, Forms, etc.	1,351	-	-	4,000	2,000	2,000
2100.1551 Photocopy	3,872	2,847	3,049	3,600	3,200	3,200
2100.1560 Postage	2,602	972	919	4,500	3,500	2,500
2100.1571 Dues and Subscriptions	2,373	5,017	3,669	5,000	3,700	4,000
2100.1580 Meetings	4,461	2,759	9,640	10,000	8,000	10,000
2100.1612 Operating Supplies	4,499	7,868	6,925	7,500	7,000	7,500
2100.1626 CERF fuel charges	2,124	1,951	2,233	2,639	2,639	2,100
2100.1694 Computer Equipment & Software	-	-	1,125	-	-	-
2100.1839 Recreation Scholarships	-	-	10,800	10,800	10,800	-
2100.1930 CERF maint & repair charges	2,227	3,780	1,464	1,348	1,348	1,951
2100.1931 CERF rental charges	5,040	4,083	3,060	5,070	5,070	5,487
<b>Operating Expenditures</b>	<b>230,722</b>	<b>105,357</b>	<b>178,319</b>	<b>318,857</b>	<b>309,657</b>	<b>204,088</b>
% Inc/dec budget to budget or actual to actual	-34.56%	-54.34%	69.25%	-6.11%	73.65%	-35.99%

<b>Total Administrative Expenditures</b>	<b>689,719</b>	<b>532,514</b>	<b>698,388</b>	<b>839,844</b>	<b>830,644</b>	<b>891,673</b>
% Inc/dec budget to budget or actual to actual	-14.42%	-22.79%	31.15%	-3.20%	18.94%	6.17%

## COUNTY ASSESSOR

### Mission Statement

The County Assessor is responsible for valuing all real and personal property, including mobile homes, residential and commercial properties, oil and gas and agricultural land for property tax purposes.

### Services Provided

The Assessor determines the equitable value of property to ensure that each taxpayer pays only his or her fair share of the taxes. The Assessor strives to ensure property ownership and land configurations are current, correct and that the proper person receives Notices of Value and the property tax bill. The job includes interaction with numerous County offices and three cities to ensure all property is assessed according to the principles of, discovery, listing and valuation. The valuations are then extended to forty six taxing entities for their use in property taxation.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$1,270,732	17.00	\$21.97

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.34104 Assessor's Fees(GG)	1,203	293	952	800	500	600
10.34105 Assessor Declaration Penalty Fees(GG)	13,683	35,891	27,399	20,000	95,178	20,000
<b>Program Revenues</b>	<b>14,886</b>	<b>36,183</b>	<b>28,351</b>	<b>20,800</b>	<b>95,678</b>	<b>20,600</b>
% Inc/dec budget to budget or actual to actual	41.25%	143.07%	-21.65%	101.94%	237.48%	-0.96%
<b>Personnel Expenditures:</b>						
<i>FTEs</i>	18.75	19.00	17.00	17.00	17.00	17.00
1300.1110 Regular Salaries	753,162	768,718	781,170	790,014	790,014	805,417
1300.1120 Temporary Salaries	-	2,363	-	-	-	-
1300.1130 Overtime - Regular	-	111	585	500	500	1,000
1300.1210 Health Insurance	161,958	172,453	188,140	208,013	208,013	204,344
1300.1220 FICA Taxes	52,705	53,636	54,457	60,474	60,474	61,614
1300.1230 Retirement	48,247	50,248	52,466	52,964	52,964	51,679
1300.1260 Worker's Compensation	-	-	-	-	-	8,978
<b>Personnel Expenditures Total</b>	<b>1,016,071</b>	<b>1,047,529</b>	<b>1,076,818</b>	<b>1,111,965</b>	<b>1,111,965</b>	<b>1,133,032</b>
% Inc/dec budget to budget or actual to actual	-4.22%	3.10%	2.80%	1.51%	3.26%	1.89%
<b>Operating Expenditures:</b>						
1300.1320 Other Professional Services	1,330	-	-	2,000	2,200	2,500
1300.1341 Software Maintenance	60,171	64,564	65,860	71,000	71,000	78,000
1300.1531 Telephone	847	790	1,594	2,000	2,000	2,300
1300.1560 Postage	15,323	7,788	15,449	10,500	9,000	16,500
1300.1571 Dues and Subscriptions	3,335	9,164	7,210	10,000	9,000	9,500
1300.1581 Training	10,759	9,421	10,334	11,500	11,000	11,000
1300.1612 Operating Supplies	18,342	9,499	20,960	15,000	10,000	20,000
1300.1626 CERF fuel charges	3,255	4,356	3,007	4,901	4,901	3,900
1300.1694 Computer Equipment & Software	-	-	350	12,000	5,000	-
1300.1913 Abatements (Interest)	709	162	99	3,000	3,000	1,500
1300.1930 CERF maint & repair charges	1,274	2,595	1,156	3,134	3,134	3,183
1300.1931 CERF rental charges	8,817	4,896	4,134	2,054	2,054	9,917
<b>Operating Expenditures</b>	<b>124,162</b>	<b>113,235</b>	<b>130,152</b>	<b>147,089</b>	<b>132,289</b>	<b>158,300</b>
% Inc/dec budget to budget or actual to actual	1.24%	-8.80%	14.94%	-0.08%	1.64%	7.62%
<b>Total Assessor Expenditures</b>	<b>1,140,233</b>	<b>1,160,764</b>	<b>1,206,970</b>	<b>1,259,054</b>	<b>1,244,254</b>	<b>1,291,332</b>
% Inc/dec budget to budget or actual to actual	-3.65%	1.80%	3.98%	1.32%	3.09%	2.56%

## COUNTY ATTORNEY

### Mission Statement

The Mission of the La Plata County Attorney's office is to represent La Plata County government in Court and administrative proceedings and provide comprehensive legal support to the offices and departments of the La Plata County government.

### Services Provided

State law requires the Office of the County Attorney to primarily represent the interests of the Board of County Commissioners. The County Attorney's Office also provides legal services to La Plata County's elected or appointed officials, various administrative departments, and appointed advisory boards and commissions. State law also requires the County Attorney's office to represent the People through the County's Human Services Department in child protection, child support, adult protection and welfare fraud proceedings.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$1,016,435	6.00	\$17.57

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.34157.21 Indirect Cost Allocation (GG)	-	-	-	-	-	7,135
<b>Program Revenues</b>	-	-	-	-	-	<b>7,135</b>
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

<b>Personnel Expenditures:</b>						
FTEs	5.80	6.00	6.00	6.00	6.00	6.00
2101.1110 Regular Salaries	485,843	513,411	526,156	529,838	529,838	573,621
2101.1120 Temporary Salaries	-	-	-	8,000	8,000	-
2101.1150 Other Compensation Items	-	-	-	-	-	-
2101.1210 Health Insurance	52,630	61,796	67,654	72,041	72,041	75,062
2101.1220 FICA Taxes	33,160	33,656	35,441	41,145	41,145	43,882
2101.1230 Retirement	25,980	26,221	26,653	26,492	26,492	28,681
2101.1236 Worker's Compensation	-	-	-	-	-	1,793
2101.1275 Cell Phone Allowance	1,239	974	767	1,534	1,534	2,911
<b>Personnel Expenditures Total</b>	<b>598,851</b>	<b>636,057</b>	<b>656,671</b>	<b>679,050</b>	<b>679,050</b>	<b>725,950</b>
% Inc/dec budget to budget or actual to actual	1.23%	6.21%	3.24%	-0.90%	3.41%	6.91%

<b>Operating Expenditures:</b>						
2101.1326 Consultants	5,560	7,556	27,833	70,000	50,000	25,000
2101.1332 Litigation	-	186	-	-	-	-
2101.1333 Outside Counsel	151,617	58,860	73,337	135,000	67,000	69,000
2101.1341 Software Maintenance	9,204	13,085	11,322	13,400	11,000	12,100
2101.1441 Building Rent	42,307	43,627	41,574	46,500	54,416	47,220
2101.1531 Telephone	4,387	4,881	4,931	4,900	4,775	4,900
2101.1560 Postage	183	343	251	750	500	200
2101.1571 Dues and Subscriptions	23,615	20,125	25,587	19,500	22,200	19,500
2101.1580 Travel & Meetings	7,885	8,818	9,542	12,500	11,700	12,500
2101.1612 Operating Supplies	5,002	3,986	4,624	7,000	4,100	4,000
2101.1620 Utilities	1,705	1,760	1,680	-	-	-
2101.1622 Electric	-	-	-	2,200	1,375	2,200
2101.1694 Computer Equipment & Software	-	-	4,394	-	-	-
2101.1696 Furniture	-	-	-	-	-	6,000
<b>Operating Expenditures</b>	<b>251,465</b>	<b>163,227</b>	<b>205,077</b>	<b>311,750</b>	<b>227,066</b>	<b>202,620</b>
% Inc/dec budget to budget or actual to actual	-84.70%	-35.09%	25.64%	-3.72%	10.72%	-35.01%

<b>County Attorney Total Operating Expenditures</b>	<b>850,316</b>	<b>799,284</b>	<b>861,748</b>	<b>990,800</b>	<b>906,116</b>	<b>928,570</b>
% Inc/dec budget to budget or actual to actual	-61.96%	-6.00%	7.81%	-1.81%	5.15%	-6.28%

<b>Other Uses:</b>						
2101.1313 Global Right of Way Agreement	-	-	-	95,000	95,000	95,000
<b>Other Uses:</b>	-	-	-	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>

<b>Total County Attorney Expenditures</b>	<b>850,316</b>	<b>799,284</b>	<b>861,748</b>	<b>1,085,800</b>	<b>1,001,116</b>	<b>1,023,570</b>
% Inc/dec budget to budget or actual to actual	-16.64%	-6.00%	7.81%	7.61%	16.17%	-5.73%

## BOARD OF COUNTY COMMISSIONERS

### Mission Statement

It is the mission of the Board of County Commissioners to foster a safe, healthy, viable and self-sustaining community through wise stewardship of public and natural resources, efficient and effective delivery of mandated and discretionary services, local and regional collaboration, open, transparent government and active citizen engagement.

### Services Provided

Performs legislative, budgetary and policy making functions. Administers land use regulations. Advocates for citizens at all levels of government. Establishes vision and sets strategic direction for county government activities, programs, infrastructure. Ensure stewardship of county resources.

### 2015 Overview

General Support Required \$338,701	FTEs 3.00	Cost per capita \$5.85
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Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>							
10.32110	Liquor Licenses	8,875	7,468	6,443	6,000	9,450	6,000
10.32115	Medical and Retail Marijuana Licenses	-	3,000	12,000	24,000	16,550	32,000
<b>Program Revenues Total</b>		<b>8,875</b>	<b>10,468</b>	<b>18,443</b>	<b>30,000</b>	<b>26,000</b>	<b>38,000</b>
% Inc/dec budget to budget or actual to actual		36.96%	17.94%	76.19%	0.00%	40.98%	26.67%

### Personnel Expenditures:

FTEs		5.00	5.00	5.00	5.00	5.00	3.00
1000.1110	Regular Salaries	299,889	301,580	304,585	302,260	302,260	217,500
1000.1130	Overtime - Regular	3,529	1,330	1,213	2,000	700	-
1000.1150	Other Compensation Items	960	-	-	-	-	-
1000.1210	Health Insurance	40,281	43,300	34,875	37,392	37,392	17,104
1000.1220	FICA Taxes	21,223	21,638	22,789	23,276	23,276	16,639
1000.1230	Retirement	15,691	15,804	15,246	15,113	15,113	10,875
1000.1260	Worker's Compensation	-	-	-	-	-	267
<b>Personnel Expenditures Total</b>		<b>381,573</b>	<b>383,652</b>	<b>378,707</b>	<b>380,041</b>	<b>378,741</b>	<b>262,385</b>
% Inc/dec budget to budget or actual to actual		0.00%	0.54%	-1.29%	-3.22%	0.01%	-30.96%

### Operating Expenditures:

1000.1331	Contract Employment	-	1,697	1,997	5,000	2,000	5,000
1000.1531	Telephone	2,717	3,281	3,290	4,000	3,300	4,000
1000.1571	Dues and Subscriptions	2,050	9,288	7,711	8,366	9,000	6,000
1000.1572	Dues - Colorado Counties Inc	22,037	22,037	22,037	23,518	27,000	25,000
1000.1573	Dues - SW Council of Governments	4,683	4,683	9,366	38,800	38,800	38,800
1000.1574	Dues - Region 9 EDD	-	7,074	8,316	8,316	8,316	8,316
1000.1580	Meetings	17,332	17,500	20,700	25,000	20,000	25,000
1000.1612	Operating Supplies	392	376	602	700	700	700
1000.1915	Special Events	752	1,429	678	2,000	1,200	1,500
<b>Operating Expenditures Total</b>		<b>49,962</b>	<b>67,365</b>	<b>74,696</b>	<b>115,700</b>	<b>110,316</b>	<b>114,316</b>
% Inc/dec budget to budget or actual to actual		-13.55%	34.83%	10.88%	36.05%	47.69%	-1.20%

<b>Total BOCC Expenditures</b>		<b>431,535</b>	<b>451,018</b>	<b>453,403</b>	<b>495,741</b>	<b>489,057</b>	<b>376,701</b>
% Inc/dec budget to budget or actual to actual		-1.78%	4.51%	0.53%	3.77%	7.86%	-24.01%

## BUILDING INSPECTION

### Mission Statement

The La Plata County Building Department's functions and obligations is to assure new construction, remodels of structures in La Plata County comply with building codes and development standards adopted by La Plata County.

### Services Provided

The Department provides information, permitting, inspections and enforcement services to County residents, property and home owners, contractors and other interested parties so they can be assured of safe and healthy building through the adopted codes and standards.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$83,504	6.60	\$1.44

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.32210 Building Permits	326,999	427,303	505,845	475,000	550,000	550,000
10.33468 CDPHE Air Quality Monitoring (PS)	6,275	6,590	3,173	-	-	-
10.34141 Maps and Code Book Sales (PS)	171	50	56	250	250	6,000
<b>Program Revenues</b>	<b>333,445</b>	<b>433,943</b>	<b>509,074</b>	<b>475,250</b>	<b>550,250</b>	<b>556,000</b>
% Inc/dec budget to budget or actual to actual	-15.48%	30.14%	17.31%	1.77%	8.09%	16.99%
<b>Personnel Expenditures:</b>						
<i>FTEs</i>	6.60	6.60	6.60	6.60	6.60	6.60
3300.1110 Regular Salaries	402,568	360,588	380,186	377,284	377,284	404,957
3300.1120 Temporary Salaries	-	99	50	-	-	-
3300.1150 Other Compensation Items	1,085	1,918	1,307	-	-	-
3300.1210 Health Insurance	57,488	60,017	64,097	66,712	66,712	74,894
3300.1220 FICA Taxes	29,697	26,328	27,824	28,862	28,862	30,980
3300.1230 Retirement	24,446	22,068	24,076	24,196	24,196	25,500
3300.1260 Worker's Compensation	-	-	-	-	-	6,103
<b>Personnel Expenditures Total</b>	<b>515,284</b>	<b>471,018</b>	<b>497,539</b>	<b>497,054</b>	<b>497,054</b>	<b>542,434</b>
% Inc/dec budget to budget or actual to actual	-13.37%	-8.59%	5.63%	-0.21%	-0.10%	9.13%
<b>Operating Expenditures:</b>						
3300.1320 Other Professional Services	-	-	-	1,200	-	-
3300.1341 Software Maintenance	7,553	7,855	13,794	8,000	8,000	16,000
3300.1343 Contracted Repair/Maint.	3,521	3,104	1,050	2,700	2,300	2,700
3300.1531 Telephone	16	28	28	950	150	2,450
3300.1540 Advertising	-	-	15	-	-	-
3300.1551 Photocopy	-	-	3,562	5,000	4,500	5,000
3300.1560 Postage	200	213	252	800	400	700
3300.1571 Dues and Subscriptions	611	615	645	1,200	700	1,000
3300.1580 Meetings	-	144	-	1,000	800	1,000
3300.1581 Training	1,312	5,894	5,560	6,000	1,000	6,000
3300.1612 Operating Supplies	4,100	10,764	5,943	6,000	6,000	6,000
3300.1626 CERF fuel charges	9,404	10,236	9,541	13,949	9,800	11,100
3300.1640 Books and periodicals	7,589	4,254	429	6,000	6,000	10,000
3300.1696 Furniture	122	500	-	500	500	500
3300.1930 CERF maint & repair charges	7,926	3,836	7,620	5,571	5,500	8,940
3300.1931 CERF rental charges	21,390	15,168	20,880	15,029	15,029	25,680
<b>Operating Expenditures</b>	<b>63,744</b>	<b>62,610</b>	<b>69,319</b>	<b>73,899</b>	<b>60,679</b>	<b>97,070</b>
% Inc/dec budget to budget or actual to actual	-1.81%	-1.78%	10.72%	-21.03%	-12.46%	31.35%
<b>Total Building Inspection Operating Expenditures</b>	<b>579,028</b>	<b>533,628</b>	<b>566,859</b>	<b>570,953</b>	<b>557,733</b>	<b>639,504</b>
% Inc/dec budget to budget or actual to actual	-12.23%	-7.84%	6.23%	-3.51%	-1.61%	12.01%
<b>Capital Outlay</b>						
3300.1695 Operating Equipment	-	-	8,675	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>8,675</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Building Inspection Expenditures</b>	<b>579,028</b>	<b>533,628</b>	<b>575,534</b>	<b>570,953</b>	<b>557,733</b>	<b>639,504</b>
% Inc/dec budget to budget or actual to actual	0.00%	-7.84%	7.85%	-3.51%	-3.09%	12.01%

## COUNTY CLERK & RECORDER

### Mission Statement

The mission is to provide vehicle registrations and recording services to La Plata County citizens, businesses and interested parties in an efficient, accurate and friendly manner.

### Services Provided

This cost center is to support the Recording and Motor Vehicle Departments. The Recording Department is responsible for recording, imaging, indexing, retrieving, and coping public documents and issuing Marriage and Civil Union Licenses. The Motor Vehicle Department is responsible for registering and titling vehicles in La Plata County.

### 2015 Overview

General Support Required \$104,920	FTEs 15.00	Annual cost per capita \$1.81
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Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.34121 Clerk's Fees(GG)	1,098,982	1,154,744	1,158,670	1,000,000	1,000,000	1,000,000
10.34241 Vehicle Inspections (GG)	38,952	39,830	42,190	39,000	39,000	40,000
10.34122 Clerk's HB 1119 Fees (GG)	15,108	16,850	16,686	16,000	16,000	14,000
<b>Program Revenues</b>	<b>1,153,042</b>	<b>1,211,424</b>	<b>1,217,546</b>	<b>1,055,000</b>	<b>1,055,000</b>	<b>1,054,000</b>
% Inc/dec budget to budget or actual to actual	6.13%	5.06%	0.51%	11.05%	-13.35%	-0.09%

<b>Personnel Expenditures:</b>						
<i>FTEs</i>	14.00	14.00	15.00	15.00	15.00	15.00
1100.1110 Regular Salaries	592,450	602,819	608,773	631,352	631,352	669,519
1100.1120 Temporary Salaries	-	-	-	-	-	6,300
1100.1130 Overtime - Regular	2,681	4,990	4,543	3,000	3,000	3,000
1100.1150 Other Compensation Items	388	461	-	-	-	-
1100.1210 Health Insurance	99,908	114,715	124,879	151,663	151,663	132,467
1100.1220 FICA Taxes	43,397	43,870	44,343	48,528	48,528	51,218
1100.1230 Retirement	39,478	39,143	38,873	39,219	39,219	41,461
1100.1260 Worker's Compensation	-	-	-	-	-	1,770
<b>Personnel Expenditures Total</b>	<b>778,302</b>	<b>805,999</b>	<b>821,411</b>	<b>873,762</b>	<b>873,762</b>	<b>905,735</b>
% Inc/dec budget to budget or actual to actual	2.03%	3.56%	1.91%	5.75%	6.37%	3.66%

<b>Operating Expenditures:</b>						
1100.1320 Other Professional Services	-	11,945	-	-	-	-
1100.1341 Software Maintenance	25,699	33,223	15,500	16,100	16,100	16,900
1100.1343 Contracted Repair/Maint.	784	5,487	-	1,000	1,000	-
1100.1345 Scanning and Imaging	86,958	63,205	21,801	15,000	15,000	15,000
1100.1420 Cleaning	6,900	7,408	7,075	1,000	1,000	1,000
1100.1441 Building Rent/Bayfield & Bodo	147,003	146,855	140,354	150,000	152,000	160,000
1100.1531 Telephone	7,770	5,837	4,825	7,000	2,500	3,600
1100.1550 Printing, Forms, etc.	-	145	-	-	-	-
1100.1551 Photocopy	-	1,323	2,111	6,000	3,800	3,800
1100.1560 Postage	17,407	12,524	18,236	18,000	18,000	20,000
1100.1571 Dues and Subscriptions	2,377	1,266	1,934	2,000	2,000	2,500
1100.1581 Training	3,421	2,597	3,423	3,000	3,000	4,000
1100.1612 Operating Supplies	10,278	12,938	8,384	10,000	10,000	9,000
1100.1620 Utilities	11,128	10,879	9,534	12,000	10,000	10,000
1100.1626 CERF fuel charges	1,643	1,428	995	2,074	2,074	1,200
1100.1694 Computer Equip. & Software	46,943	35,000	-	-	-	-
1100.1695 Operating Equipment	-	793	6,129	4,000	4,000	-
1100.1696 Office Furniture	-	-	-	-	-	3,000
1100.1930 CERF maint & repair charges	1,585	112	1,368	137	137	620
1100.1931 CERF rental charges	1,044	6,924	5,208	2,784	2,784	2,565
<b>Operating Expenditures</b>	<b>371,970</b>	<b>359,889</b>	<b>246,876</b>	<b>250,095</b>	<b>243,395</b>	<b>253,185</b>
% Inc/dec budget to budget or actual to actual	10.22%	-3.25%	-31.40%	-10.06%	-1.41%	1.24%

<b>Total Clerk and Recorder Expenditures</b>	<b>1,150,272</b>	<b>1,165,888</b>	<b>1,068,287</b>	<b>1,123,857</b>	<b>1,117,157</b>	<b>1,158,920</b>
% Inc/dec budget to budget or actual to actual	4.55%	1.36%	-8.37%	1.77%	4.57%	3.12%

## Conservation Trust

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.33504 State Lottery funds*(GG)	265,848	301,481	327,842	300,000	331,120	331,120
<b>Program Revenues</b>	<b>265,848</b>	<b>301,481</b>	<b>327,842</b>	<b>300,000</b>	<b>331,120</b>	<b>331,120</b>
% Inc/dec budget to budget or actual to actual	3.75%	13.40%	8.74%	0.00%	1.00%	10.37%
<b>Capital</b>						
Multi-Event Center (Gen Govt)	-	-	-	-	-	150,000
<b>TOTAL CONSERVATION TRUST EXPENDITUR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

## COUNTY CORONER

### Mission Statement

The mission of the La Plata County Coroner's office is to investigate all deaths in the county as required by State statute by on-scene investigation, insuring that autopsies are performed when needed to determine cause and manner of death.

### Services Provided

Duties of the Office: To determine the cause and manner of death through investigation, to collect, process and record toxicology tests and to maintain complete records on all investigations.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$220,679	1.50	\$3.81

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Personnel Expenditures:</b>						
<i>FTEs</i>	1.50	1.50	1.50	1.50	1.50	1.50
3100.1110 Regular Salaries	67,954	71,250	65,600	65,894	65,894	67,409
3100.1120 Temporary Salaries	-	-	-	-	600	3,000
3100.1150 Other Compensation Items	-	-	-	-	-	-
3100.1210 Health Insurance	13,453	12,762	7,573	8,115	8,115	8,350
3100.1220 FICA	4,689	5,041	4,922	5,041	5,041	5,157
3100.1230 Retirement	3,840	3,936	3,657	3,671	3,671	3,812
3100.1260 Worker's Compensation	-	-	-	-	-	172
3100.1275 Cell Phone Allowance	594	702	702	1,200	1,200	1,200
<b>Personnel Expenditures Total</b>	<b>90,530</b>	<b>93,690</b>	<b>82,454</b>	<b>83,921</b>	<b>84,521</b>	<b>89,100</b>
% Inc/dec budget to budget or actual to actual	2.24%	3.49%	-11.99%	1.68%	2.51%	6.17%
<b>Operating Expenditures:</b>						
3100.1322 Other Medical Services	2,413	6,807	1,400	1,500	1,500	1,500
3100.1331 Contract Work	975	975	300	1,000	400	-
3100.1349 Equipment Repair	-	149	-	-	-	-
3100.1380 Toxicology	6,826	3,386	10,764	6,000	6,000	6,000
3100.1381 Autopsy Facility	2,590	8,290	7,280	8,000	8,000	8,000
3100.1382 Forensic Pathology	37,518	44,928	58,999	81,500	81,500	100,000
3100.1531 Telephone	482	318	3	25	25	10
3100.1560 Postage	70	78	205	245	245	250
3100.1571 Dues and Subscriptions	1,490	1,604	1,240	1,604	1,604	1,600
3100.1580 Meetings	-	-	-	-	-	-
3100.1581 Training	1,013	1,030	2,025	2,000	2,000	3,000
3100.1612 Operating Supplies	1,688	2,548	2,443	3,200	3,200	3,500
3100.1615 Film & Duplicating Supplies	-	-	-	-	-	-
3100.1626 CERF fuel charges	1,476	2,297	2,047	3,393	3,393	2,700
3100.1695 Operating Equipment	-	-	-	800	800	800
3100.1930 CERF maint & repair charges	1,523	234	540	1,469	1,469	129
3100.1931 CERF rental charges	7,776	6,456	5,580	2,645	2,645	4,090
3100.1932 CERF Administrative Fee	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>65,839</b>	<b>79,101</b>	<b>92,826</b>	<b>113,381</b>	<b>112,781</b>	<b>131,579</b>
% Inc/dec budget to budget or actual to actual	5.81%	20.14%	17.35%	3.97%	21.50%	16.05%
<b>Total County Coroner Expenditures</b>						
	<b>156,369</b>	<b>172,792</b>	<b>175,280</b>	<b>197,302</b>	<b>197,302</b>	<b>220,679</b>
% Inc/dec budget to budget or actual to actual	3.71%	10.50%	1.44%	2.99%	12.56%	11.85%

## CLERK - ELECTIONS

### Mission Statement

The mission is to conduct elections according to state statute, encourage voter participation and allow our citizens the right to exercise their civic responsibilities.

### Services Provided

This cost center is to support the Elections Department. The department is highly committed to accuracy, integrity and transparency of all election processes.

### 2015 Overview

General Support Required \$179,483	FTEs 1.00	Annual cost per capita \$3.10
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Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.34103 Election Charges (GG)	40,945	51,977	78,085	50,000	25,000	25,000
<b>Program Revenues Total</b>	<b>40,945</b>	<b>51,977</b>	<b>78,085</b>	<b>50,000</b>	<b>25,000</b>	<b>25,000</b>
% Inc/dec budget to budget or actual to actual	-22.33%	26.94%	50.23%	100.00%	-67.98%	-50.00%

### Personnel Expenditures:

FTEs	2.00	2.00	2.00	1.00	1.00	1.00
1101.1110 Regular Salaries	59,925	79,507	72,331	47,070	47,070	51,325
1101.1120 Temporary Salaries	7,266	17,330	785	-	-	-
1101.1130 Overtime - Regular	716	7,808	2,714	5,000	5,000	3,000
1101.1150 Other Compensation Items	-	-	-	-	-	-
1101.1210 Health Insurance	9,519	13,581	12,574	7,973	7,973	8,340
1101.1220 FICA Taxes	5,161	7,907	5,740	3,983	3,983	3,926
1101.1230 Retirement	2,996	4,463	3,996	2,354	2,354	2,566
1101.1260 Worker's Compensation	-	-	-	-	-	151
<b>Personnel Expenditures Total</b>	<b>85,584</b>	<b>130,597</b>	<b>98,139</b>	<b>66,380</b>	<b>66,380</b>	<b>69,308</b>
% Inc/dec budget to budget or actual to actual	-30.81%	52.60%	-24.85%	-41.65%	-32.36%	4.41%

### Operating Expenditures:

1101.1341 Software Maintenance	16,110	14,020	13,440	15,000	13,440	13,500
1101.1331 Election Judges Reimbursement	6,741	70,552	19,895	50,000	50,000	20,000
1101.1129 Contract Work	-	3,255	-	2,000	2,000	-
1101.1343 Contracted Repair/Maint.	2,146	1,844	-	2,000	2,000	-
1101.1531 Telephone	47	41	100	200	150	175
1101.1540 Advertising	123	4,070	788	5,000	5,000	1,500
1101.1550 Printing, Forms, etc.	554	69,907	42,572	60,000	60,000	42,000
1101.1560 Postage	29,799	61,588	48,827	65,000	50,000	50,000
1101.1581 Training	1,786	1,163	2,229	3,000	3,000	3,000
1101.1612 Operating Supplies	35,528	8,879	3,317	8,000	8,000	5,000
1101.1694 Computer Equip. & Software	-	-	859	1,000	1,000	-
<b>Operating Expenditures Total</b>	<b>92,834</b>	<b>235,318</b>	<b>132,027</b>	<b>211,200</b>	<b>194,590</b>	<b>135,175</b>
% Inc/dec budget to budget or actual to actual	-54.04%	153.48%	-43.89%	63.09%	47.39%	-36.00%

<b>Total Clerk Elections Expenditures</b>	<b>178,418</b>	<b>365,915</b>	<b>230,166</b>	<b>277,580</b>	<b>260,970</b>	<b>204,483</b>
% Inc/dec budget to budget or actual to actual	-45.21%	105.09%	-37.10%	14.11%	13.38%	-26.33%

## EMERGENCY MANAGEMENT

### Mission Statement

The Office of Emergency Management is responsible for the planning and development of emergency response plans which address emergencies and disasters that may occur in the County as required by the Colorado Disaster Emergency Act in CRS 24-33.5-7 (part 7).

### Services Provided

In addition to developing response plans and mitigation information Department personnel respond to and assist with all kinds of emergencies and disasters both manmade and natural that could or do effect the people, property and infrastructure within the County.

### 2015 Overview

General Support Required \$209,097	FTEs 1.40	Annual cost per capita \$3.61
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Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.33476 Office of Emergency Management(PS)	57,000	63,300	88,137	87,229	87,229	87,000
10.33422.34 Forest Restoration Grant Program	-	-	-	-	-	45,000
<b>Total Revenues:</b>	<b>57,000</b>	<b>63,300</b>	<b>88,137</b>	<b>87,229</b>	<b>87,229</b>	<b>87,000</b>
% Inc/dec budget to budget or actual to actual	5.56%	11.05%	39.24%	45.38%	-1.03%	-0.26%
<b>Personnel Expenditures:</b>						
<i>FTEs</i>	1.40	1.40	1.40	1.40	1.40	1.40
3401.1110 Regular Salaries	89,822	91,661	93,920	93,203	93,203	99,691
3401.1150 Other Compensation Items	-	437	453	-	-	-
3401.1210 Health Insurance	9,171	15,717	18,436	19,955	19,955	4,625
3401.1220 FICA Taxes	6,762	6,473	6,558	7,130	7,130	7,627
3401.1230 Retirement	5,581	5,696	5,836	5,792	5,792	6,788
3401.1260 Worker's Compensation	-	-	-	-	-	519
3401.1275 Cell Phone Allowance	443	767	767	797	797	797
<b>Personnel Expenditures Total</b>	<b>111,779</b>	<b>120,751</b>	<b>125,971</b>	<b>126,877</b>	<b>126,877</b>	<b>120,047</b>
% Inc/dec budget to budget or actual to actual	-1.47%	8.03%	4.32%	0.44%	0.72%	-5.38%
<b>Operating Expenditures:</b>						
3401.1320 Other Professional Services	1,195	-	-	-	-	-
3401.1343 Contracted Repair/Maint.	1,844	4,033	3,548	7,000	6,500	7,000
3401.1523 Fire Control Insurance Pool (EFF)	51,613	38,458	-	42,708	40,438	43,000
3401.1531 Telephone	3,515	4,380	4,076	3,500	3,500	3,650
3401.1540 Advertising	-	-	-	500	150	500
3401.1550 Printing, forms, etc.	3	-	-	4,000	3,200	4,000
3401.1571 Dues and Subscriptions	-	340	35	500	350	500
3401.1580 Meetings	33	-	-	1,200	400	1,200
3401.1581 Training	50	9	-	800	200	800
3401.1612 Operating Supplies	591	3,678	2,449	5,000	2,800	5,000
3401.1626 CERF fuel charges	-	-	-	-	-	-
3401.1668 OEM Grant Expenses	3,600	17,190	3,924	12,000	6,000	12,000
3401.1684 Emergency Response Equipment	-	240	314	2,000	2,000	2,000
3401.1800 Forest Fire Mitigation Grant	-	-	-	-	-	45,000
3401.1694 Computer Equipment & Software	-	1,389	111	1,000	850	1,000
3401.1696 Furniture	-	400	-	400	320	400
3401.1717 Repeat Fire FLM (July 2011)	-	-	3,068	-	-	-
3401.1790 General Fire Control Expenses*	54,145	48,351	248,340	50,000	1,000	50,000
3401.1930 CERF maint & repair charges	-	-	-	-	-	-
<b>Operating Expenditures Total</b>	<b>116,588</b>	<b>118,469</b>	<b>265,864</b>	<b>130,608</b>	<b>67,708</b>	<b>176,050</b>
% Inc/dec budget to budget or actual to actual	330.04%	1.61%	124.42%	-37.94%	-74.53%	34.79%
<b>Total Emergency Management Expenditures</b>	<b>228,367</b>	<b>239,220</b>	<b>391,834</b>	<b>257,485</b>	<b>194,585</b>	<b>296,097</b>
% Inc/dec budget to budget or actual to actual	62.47%	4.75%	63.80%	-23.54%	-50.34%	15.00%

## EXTENSION SERVICES

### Mission Statement

The Mission of Extension is to provide information and education, and encourage the application of research-based knowledge in response to local, state, and national issues affecting individuals, youth, families, agricultural enterprises, and communities of Colorado.

### Services Provided

4-H programs including: Youth development through traditional clubs and school programming; STEM (Science, Technology, Engineering and Math) education and outreach; and the La Plata County Fair. Horticulture and Agriculture programs including: Horticulture/Gardening/Farming/Natural Resource management education and answering of questions; Workshops related to food production, gardening, ornamental horticulture, and weed and animal management; Colorado Master Gardener program and volunteer management; and Coordination of local Food awareness events. Family and Consumer Science programs including: Food Preservation/Money Management/Healthy Living education and answering of questions; Classes and programs related to above mentioned topics; and Randon Awareness.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$79,701	0.00	\$1.38

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Operating Expenditures:</b>						
5100.1331 Contract Employment	41,596	51,474	55,338	51,913	51,913	52,500
5100.1531 Telephone	2,328	2,369	2,578	2,670	2,670	2,200
5100.1551 Photocopy	2,467	2,831	3,898	3,200	3,200	3,300
5100.1560 Postage, Box Rent, etc.	202	519	434	700	700	600
5100.1570 Memberships	1,420	848	578	800	800	800
5100.1581 Training	2,655	3,610	3,337	4,800	4,800	4,800
5100.1612 Operating Supplies	2,093	1,783	1,239	1,700	1,700	1,700
5100.1626 CERF fuel charges	4,646	4,553	3,872	6,032	6,032	3,900
5100.1659 Educational Supplies	2,669	1,684	1,169	1,800	1,800	1,800
5100.1694 Computer Equip. & Software	846	40	776	900	900	900
5100.1930 CERF maint & repair charges	1,579	2,254	684	1,747	1,747	1,516
5100.1931 CERF rental charges	13,416	12,546	11,484	4,899	4,899	5,685
<b>Operating Expenditures</b>	<b>75,918</b>	<b>84,511</b>	<b>85,387</b>	<b>81,161</b>	<b>81,161</b>	<b>79,701</b>
% Inc/dec budget to budget or actual to actual	17.64%	11.32%	1.04%	-4.24%	-4.95%	-1.80%
<b>Total Extension Services Expenditures</b>	<b>75,918</b>	<b>84,511</b>	<b>85,387</b>	<b>81,161</b>	<b>81,161</b>	<b>79,701</b>
% Inc/dec budget to budget or actual to actual	13.83%	11.32%	1.04%	-4.24%	-4.95%	-1.80%

## FACILITIES & GROUNDS

### Mission Statement

The mission of the General Services Department is to provide fleet, facility, and event management services to La Plata County residents, employees and visitors so they can live, work and recreate in a safe and healthy environment.

### Services Provided

Facilities maintenance and preventative maintenance services for all La Plata County facilities. Custodial service for La Plata County facilities. Snow removal services for La Plata County Facilities. Grounds keeping for La Plata County Facilities. Assisting in recycling, energy conservation, and sustainability as it relates to County operations. Assisting in development and oversight for County construction projects. Safety and security services related to access control, security & fire systems, and ADA compliance

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$1,800,020	12.00	\$31.12

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.34434 Hazardous Waste Program Fees (GG)	-	26,237	-	28,447	28,447	-
10.36310 Building Rent (GG)	28,131	36,725	38,297	28,131	28,131	28,131
10.34157.22 Indirect Cost Allocation (GG)	-	-	-	-	-	53,866
<b>Program Revenues</b>	<b>28,131</b>	<b>62,962</b>	<b>38,297</b>	<b>56,578</b>	<b>56,578</b>	<b>81,997</b>
% Inc/dec budget to budget or actual	-48.89%	123.82%	-39.17%	-13.79%	47.73%	44.93%

<b>Personnel Expenditures:</b>						
FTEs	10.00	10.00	11.00	11.00	11.00	12.00
2203.1110 Regular Salaries	384,985	436,184	433,978	437,297	437,297	496,693
2203.1130 Overtime	-	-	176	-	-	-
2203.1150 Other Compensation Items	371	1,397	752	-	-	-
2203.1210 Health Insurance	74,719	86,830	96,398	105,687	105,687	112,250
2203.1220 FICA Taxes	28,419	32,495	32,192	33,453	33,453	37,997
2203.1230 Retirement	24,440	26,656	24,737	25,061	25,061	28,164
2203.1260 Worker's Compensation	-	-	-	-	-	15,788
2203.1275 Cell Phone Allowance	1,624	2,090	1,932	2,262	3,000	3,000
<b>Personnel Expenditures Total</b>	<b>514,558</b>	<b>585,652</b>	<b>590,166</b>	<b>603,760</b>	<b>604,498</b>	<b>693,892</b>
% Inc/dec budget to budget or actual	0.96%	13.82%	0.77%	0.88%	2.43%	14.93%

<b>Operating Expenditures:</b>						
2203.1320 Other Contracted Services Prof.	1,992	293	1,617	-	-	-
2203.1343 Other contracted maintenance contracts	-	-	20,565	40,000	25,000	30,000
2203.1349 Repair-non MV	44	-	-	-	-	-
2203.1430 Building Repair & Maintenance	69,063	56,402	85,424	150,000	120,000	150,000
2203.1431 Repairs--800 MHz tower Grassy	20,763	50,596	-	-	-	5,000
2203.1531 Telephone	33	731	1,024	1,190	1,190	1,100
2203.1560 Postage	0	56	33	100	100	100
2203.1580 Meetings	88	-	-	-	-	-
2203.1581 Training	-	-	-	1,000	500	700
2203.1612 Operating Supplies	2,153	3,933	958	1,000	1,000	1,000
2203.1617 Janitorial Supplies	8,203	9,818	8,651	10,000	10,000	12,000
2203.1620 Utilities	139,394	141,449	156,236	-	-	-
2203.1621 Gas	-	-	-	15,495	14,200	25,000
2203.1622 Electric	-	-	-	129,800	116,000	140,000
2203.1411 Water and Sewer	-	-	-	9,350	9,500	13,000
2203.1421 Waste Disposal	-	-	-	3,850	3,900	4,500
2203.1432 Accessibility Renovations	-	-	-	10,000	10,000	5,000
2203.1626 CERF fuel charges	4,850	4,433	6,108	6,032	6,032	5,160
2203.1652 Uniforms	-	-	1,052	1,500	1,500	1,500
2203.1930 CERF maint & repair charges	13,469	6,337	5,004	5,902	5,902	16,003
2203.1931 CERF rental charges	4,200	4,032	4,200	2,479	2,479	3,630
2203.1685 Hazardous Waste Roundup	-	-	-	75,000	40,000	-
<b>Operating Expenditures</b>	<b>264,254</b>	<b>278,080</b>	<b>290,874</b>	<b>462,698</b>	<b>367,303</b>	<b>413,693</b>
% Inc/dec budget to budget or actual	7.35%	5.23%	4.60%	48.08%	26.28%	-10.59%

<b>Total Personnel &amp; Operations Expenditures</b>	<b>778,812</b>	<b>863,732</b>	<b>881,039</b>	<b>1,066,458</b>	<b>971,801</b>	<b>1,107,585</b>
% Inc/dec budget to budget or actual	3.04%	10.90%	2.00%	17.07%	10.30%	3.86%

## FACILITIES & GROUNDS

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Capital Outlay</b>						
2201.1695 Information Services Capital	-	-	1,139	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>1,139</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One Time Expenditures</b>						
2203.1683 Jail Site Remediation	6,311	5,388	53,527	360,179	120,000	574,432
2203.XXXX Gun Range Remediation	-	-	-	-	-	200,000
<b>Total One Time Expenditures</b>	<b>6,311</b>	<b>5,388</b>	<b>53,527</b>	<b>360,179</b>	<b>120,000</b>	<b>774,432</b>
<b>Total Facilities &amp; Grounds Expenditures</b>	<b>785,123</b>	<b>869,120</b>	<b>935,705</b>	<b>1,426,637</b>	<b>1,091,801</b>	<b>1,882,017</b>
% Inc/dec budget to budget or actual to actual	0.00%	10.70%	7.66%	17.04%	16.68%	31.92%

## FAIRGROUNDS

### Mission Statement

To provide the community with facilities for professional, community and recreational activities; to maintain and improve the Fairgrounds and buildings to enhance user success in events and programs; and to market the Fairgrounds effectively in an effort to maximize use of the facilities and service to the community and generate reasonable revenue.

### Services Provided

Located on 32 acres in the heart of Durango, is a center of community activity, and a multitude of users share the diverse Fairgrounds facilities. The facilities include a 10,000 square foot exhibit hall, six spacious meeting rooms, a rodeo arena complete with grandstands and livestock pens, a 33,000 square foot covered pavilion for livestock shows and exercising horses, two baseball fields, complete with lighting, and open space for outdoor and recreational activities. Year-round activities at the Fairgrounds include: Business and social functions (training classes, business meetings, receptions and community fundraisers); Consumer and hobby events, ; Auctions, trade shows, bazaars and carnivals; Equestrian activities, rodeos and livestock events, and The La Plata County Fair; and Recreational uses, including baseball, soccer, and aerobic classes.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$725,397	9.00	\$12.54

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.34755 FG-Exhibit Hall Rent (AS)	40,355	38,899	37,773	3,600	36,000	36,000
10.34756 FG-Extension Building Rent (AS)	9,788	10,128	9,858	10,000	11,000	11,000
10.34757 FG-Arena Rent (AS)	4,593	1,403	1,606	2,500	3,000	3,000
10.34758 FG-Pavilion Rent (AS)	2,313	1,656	973	2,500	1,500	1,500
10.34760 FG-Other Rent (AS)	12,969	14,979	15,388	10,000	8,000	8,000
<b>Program Revenues</b>	<b>70,017</b>	<b>67,064</b>	<b>65,598</b>	<b>28,600</b>	<b>59,500</b>	<b>59,500</b>
% Inc/dec budget to budget or actual to actual	4.30%	-4.22%	-2.19%	-50.69%	-9.30%	108.04%

### Personnel Expenditures:

FTEs	10.00	10.00	9.00	9.00	9.00	9.00
5000.1110 Regular Salaries	366,942	318,893	320,884	333,715	333,715	396,442
5000.1120 Temporary Salaries	782	357	-	1,000	1,000	-
5000.1130 Overtime - Regular	-	10	-	-	-	-
5000.1150 Other Compensation Items	-	-	527	-	-	-
5000.1210 Health Insurance	68,848	71,992	81,523	89,513	89,513	86,915
5000.1220 FICA Taxes	27,201	23,132	23,195	25,606	25,606	30,328
5000.1230 Retirement	19,582	17,604	18,350	19,180	19,180	22,862
5000.1260 Worker's Compensation	-	-	-	-	-	10,609
5000.1275 Cell Phone Allowance	770	470	390	910	910	910
<b>Personnel Expenditures Total</b>	<b>484,126</b>	<b>432,459</b>	<b>444,869</b>	<b>469,924</b>	<b>469,924</b>	<b>548,066</b>
% Inc/dec budget to budget or actual to actual	2.50%	-10.67%	2.87%	2.73%	5.63%	16.63%

### Operating Expenditures:

5000.1326 Consultants	-	-	-	6,000	-	-
5000.1341 Software Maintenance	1,890	1,896	1,896	1,986	1,896	1,896
5000.1343 Other Contracted Services	832	878	1,925	1,000	1,000	1,000
5000.1420 Trash & Cleaning	3,906	2,513	1,953	5,500	2,500	2,500
5000.1430 Repair & Maintenance	60,851	62,574	60,550	72,000	65,000	55,000
5000.1531 Telephone	3,595	2,147	1,743	3,800	1,200	1,200
5000.1560 Postage, Box Rent, etc.	313	104	91	200	200	200
5000.1570 Memberships/Registration Fee	-	-	109	200	200	200
5000.1581 Training	581	199	350	800	500	500
5000.1612 Operating Supplies	5,519	6,633	3,090	5,000	5,000	5,000
5000.1617 Janitorial Supplies	7,449	5,646	7,270	6,000	6,000	6,000
5000.1620 Utilities	107,941	99,261	-	-	-	-
5000.1621 Gas	-	-	7,928	14,462	14,462	16,000
5000.1622 Electric	-	-	60,000	66,000	45,000	49,500
5000.1411 Water and Sewer	-	-	10,000	24,200	28,000	35,000
5000.1421 Waste Disposal	-	-	5,000	14,300	16,000	16,000
5000.1626 CERF fuel charges	11,038	6,211	6,838	12,404	12,404	9,200
5000.1696 Furniture	-	2,344	-	-	-	-
5000.1915 Event Production Fund	2,500	-	2,500	2,500	2,500	2,500

## FAIRGROUNDS

Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
5000.1916	La Plata County Fair Board	14,884	14,140	14,140	14,140	14,140	5,010
5000.1930	CERF maint & repair charges	24,704	23,557	14,964	18,657	18,657	11,735
5000.1931	CERF rental charges	28,524	28,296	28,212	16,458	16,458	18,390
<b>Operating Expenditures</b>		<b>274,527</b>	<b>256,398</b>	<b>228,559</b>	<b>285,607</b>	<b>251,117</b>	<b>236,831</b>
% Inc/dec budget to budget or actual to actual		-11.31%	-6.60%	-10.86%	0.98%	9.87%	-17.08%
<b>Total Fairgrounds Expenditures</b>		<b>758,653</b>	<b>688,857</b>	<b>673,428</b>	<b>755,531</b>	<b>721,041</b>	<b>784,897</b>
% Inc/dec budget to budget or actual to actual		-2.97%	-9.20%	-2.24%	2.06%	7.07%	3.89%

## FINANCE DEPARTMENT

### Mission Statement

The purpose of the Finance Department is to promote sound fiscal management and to manage the County's finance and accounting processes to ensure the proper stewardship of taxpayer funds and the safeguarding of the County assets.

### Services Provided

Essential services include general accounting, payroll, auditing and general services such as grant administration, inventory management, budgetary development, and fixed asset management.

### 2015 Overview

General Support Required \$568,393	FTEs 5.00	Cost per capita \$9.83
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Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.34157.22C Indirect Cost Allocation (GG)	-	-	-	-	-	7,848
<b>Program Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,848</b>
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

### Personnel Expenditures:

FTEs	3.75	4.00	4.00	5.00	4.00	5.00
2200.1110 Regular Salaries	232,664	257,363	268,671	323,067	290,000	350,548
2200.1150 Other Compensation Items	-	1,232	743	-	-	-
2200.1210 Health Insurance	28,798	34,816	49,934	62,986	62,986	76,007
2200.1211 Employee Insurance Clearings	1,530	(10,905)	(4,742)	2,000	-	-
2200.1220 FICA Taxes	16,880	18,101	19,207	17,753	17,753	26,817
2200.1230 Retirement	16,883	18,660	15,796	18,498	18,660	19,549
2200.1260 Worker's Compensation	-	-	-	-	-	1,286
2200.1275 Cell Phone Allowance	484	528	-	780	-	-
<b>Personnel Expenditures</b>	<b>297,239</b>	<b>319,795</b>	<b>349,609</b>	<b>425,084</b>	<b>389,399</b>	<b>474,207</b>
% Inc/dec budget to budget or actual to actual	-1.35%	7.59%	9.32%	9.84%	11.38%	11.56%

### Operating Expenditures:

2200.1320 Other Professional Services	14,613	21,706	6,082	45,000	6,760	7,000
2200.1323 Auditing	39,255	39,500	40,500	41,250	41,250	42,000
2200.1341 Software Maintenance	38,643	36,119	41,534	41,500	36,119	28,875
2200.1531 Telephone	42	40	39	50	40	40
2200.1540 Advertising	416	1,087	2,673	4,100	3,000	4,100
2200.1550 Printing, Forms, etc.	-	-	-	-	-	-
2200.1560 Postage	2,966	2,281	2,146	3,000	2,281	2,400
2200.1571 Dues and Subscriptions	1,027	612	1,355	1,769	1,769	1,769
2200.1580 Meetings	-	-	-	-	-	-
2200.1581 Training	928	321	1,824	5,000	4,700	5,000
2200.1612 Operating Supplies	3,929	6,058	3,884	5,000	4,284	5,000
2200.1694 Computer Equipment & Software	307	-	3,325	-	3,325	3,350
2200.1695 Operating Equipment	-	-	-	1,500	900	1,500
2200.1696 Furniture	-	-	-	-	-	1,000
2200.1912 VISA Charges-Unreconciled	-	15,636	-	-	-	-
<b>Operating Expenditures</b>	<b>102,126</b>	<b>123,360</b>	<b>103,361</b>	<b>148,169</b>	<b>104,428</b>	<b>102,034</b>
% Inc/dec budget to budget or actual to actual	-19.11%	20.79%	-16.21%	-20.68%	1.03%	-31.14%

<b>Total Finance Expenditures</b>	<b>399,365</b>	<b>443,155</b>	<b>452,970</b>	<b>573,253</b>	<b>493,827</b>	<b>576,241</b>
% Inc/dec budget to budget or actual to actual	6.59%	-10.96%	-2.21%	-0.10%	-9.02%	0.52%

## GIS DIVISION

### Mission Statement

The purpose of the Geographic Information Systems Division is to provide geospatial mapping and land based data services to interested parties, businesses, agencies and La Plata County Staff so they can acquire maps, data and information needed to make informed decisions and meet their objectives. GIS (Geographic Information Systems) is often described as "computerized mapping" but, it is that and much more. GIS combines layers of information to provide a better understanding of a geographic area (spatial location). GIS, is an exciting, dynamic and rapidly advancing technology of computer software, hardware, data, and personnel used to manipulate, analyze and present information that is tied to a spatial location. GIS has become an essential part of La Plata County's daily functions. GIS is used in several of the county's departments including: The County Assessor's office, Planning Department, Office of Emergency Management, Road and Bridge, and Engineering.

### 2015 Overview

General Support Required \$507,074	FTEs 5.00	Annual cost per capita \$8.77
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Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.34102 GIS Services Reimbursement (GG)	5,184	2,908	2,171	3,000	2,100	2,000
<b>Program Revenues</b>	<b>5,184</b>	<b>2,908</b>	<b>2,171</b>	<b>3,000</b>	<b>2,100</b>	<b>2,000</b>
% Inc/dec budget to budget or actual to actual	3.50%	-43.91%	-25.34%	-14.29%	-3.26%	-33.33%

<b>Personnel Expenditures:</b>						
FTEs	5.00	5.00	5.00	5.00	5.00	5.00
2102.1110 Regular Salaries	365,306	328,082	289,938	331,115	331,115	351,641
2102.1210 Health Insurance	40,392	43,081	39,205	54,392	54,392	60,020
2102.1220 FICA Taxes	27,166	24,226	21,653	25,330	25,330	26,901
2102.1230 Retirement	25,606	24,230	21,200	22,758	22,758	23,394
2102.1260 Worker's Compensation	-	-	-	-	-	1,268
2102.1275 Cell Phone Allowance	759	897	897	900	900	900
<b>Personnel Expenditures Total</b>	<b>459,230</b>	<b>420,517</b>	<b>372,893</b>	<b>434,495</b>	<b>434,495</b>	<b>464,124</b>
% Inc/dec budget to budget or actual to actual	-15.09%	-8.43%	-11.32%	-0.87%	16.52%	6.82%

<b>Operating Expenditures:</b>						
2102.1320 Other Professional Services	-	2,010	-	10,000	4,000	4,000
2102.1341 Software Maintenance	21,700	21,700	21,833	21,900	22,094	22,100
2102.1349 Equipment Repair/Maintenance	-	2,679	2,679	4,500	2,679	3,000
2102.1531 Telephone	193	72	33	250	250	100
2102.1560 Postage	63	70	26	250	250	250
2102.1581 Training	1,059	1,924	1,884	5,000	5,000	5,000
2102.1612 Operating Supplies	4,052	3,155	1,761	5,500	5,500	5,500
2102.1694 Computer Equip. and Software	9,250	2,224	-	5,000	5,000	5,000
<b>Operating Expenditures</b>	<b>36,318</b>	<b>33,833</b>	<b>28,217</b>	<b>52,400</b>	<b>44,773</b>	<b>44,950</b>
% Inc/dec budget to budget or actual to actual	-2.35%	-6.84%	-16.60%	-31.14%	58.68%	-14.22%

<b>Total GIS Expenditures</b>	<b>495,548</b>	<b>454,350</b>	<b>401,110</b>	<b>486,895</b>	<b>479,268</b>	<b>509,074</b>
% Inc/dec budget to budget or actual to actual	-14.27%	-8.31%	-11.72%	-5.35%	19.49%	4.56%

## HUMAN RESOURCES DEPARTMENT

### Mission Statement

The La Plata County Department of Human Resources believes that employees are our most valuable resource. In support of this belief we are committed to applying and maintaining the best practices in all areas of human resource management. It is our goal to assist La Plata County in building an efficient and accountable organization by providing the highest level of service and responsiveness to all internal and external customers and; to recruit, maintain and develop a high quality, diverse and accountable workforce by continually looking for ways to improve the quality, effectiveness and efficiency of our services.

### Services Provided

Salary Administration, Performance Management, Benefits and Medical Fund Administration, Recruiting, Employee Training, Employee Relations, and Compliance.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$619,443	3.00	\$10.71

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.33717 Contributions - Wellness Program	-	-	10,000	-	-	-
10.34157.23 Indirect Cost Allocation (GG)	-	-	-	-	-	30,500
<b>Program Revenues</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>30,500</b>
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

<b>Personnel Expenditures:</b>						
<i>FTEs</i>	3.00	3.00	3.00	3.00	3.00	3.00
2301.1110 Regular Salaries	189,245	189,678	195,710	198,307	198,307	216,231
2301.1120 Temporary Salaries	5,847	9,397	13,798	18,000	18,000	21,000
2301.1150 Other Compensation Items	1,099	1,121	1,140	-	-	-
2301.1210 Health Insurance	37,472	40,741	40,124	42,980	42,980	45,689
2301.1220 FICA Taxes	12,814	13,523	14,448	16,547	16,547	16,542
2301.1230 Retirement	10,887	10,600	11,479	11,587	11,587	13,495
2301.1260 Worker's Compensation	-	-	-	-	-	861
2301.1275 Cell Phone Allowance	725	1,329	1,599	2,000	2,201	2,300
<b>Personnel Expenditures Total</b>	<b>258,089</b>	<b>266,389</b>	<b>278,298</b>	<b>289,421</b>	<b>289,622</b>	<b>316,118</b>
% Inc/dec budget to budget or actual to actual	-0.28%	3.22%	4.47%	2.56%	4.07%	9.22%

<b>Operating Expenditures:</b>						
2301.1286 Employee Child Care Assistance	42,351	42,304	44,149	48,900	46,000	45,000
2301.1289 Employee Health & Wellness	18,227	14,198	18,024	42,000	25,000	42,000
2301.1292 Relocation Costs	-	8,939	2,500	5,000	-	2,500
2301.1293 Employee Recognition	17,230	18,757	17,309	19,900	17,700	23,500
2301.1294 Recruiting Costs	15,692	28,100	9,861	21,500	18,000	21,500
2301.1295 Employee Development	16,298	16,202	23,075	27,500	21,000	27,500
2301.1299 Patient-Centered Outcomes Fee	-	-	-	1,800	1,576	1,800
2301.1320 Other Professional Services	20,577	17,730	15,953	17,000	17,000	48,325
2301.1326 Consultants	32,445	36,963	86,711	90,000	90,000	83,500
2301.1341 Software Maintenance	9,350	12,834	15,028	16,000	15,353	17,000
2301.1531 Telephone	314	39	51	150	25	75
2301.1551 Photocopy	2,239	3,497	4,107	4,000	4,000	4,000
2301.1560 Postage	81	294	563	625	600	625
2301.1571 Dues and Subscriptions	5,295	7,998	5,814	7,450	5,575	6,000
2301.1580 Meetings	-	-	54	-	-	-
2301.1581 Training	1,287	3,044	5,029	5,000	3,000	5,000
2301.1612 Operating Supplies	2,917	3,325	3,524	5,500	5,000	5,500
2301.1694 Computer Equip. & Software	19,067	14,485	7,032	-	-	-
<b>Operating Expenditures</b>	<b>203,370</b>	<b>228,708</b>	<b>258,782</b>	<b>312,325</b>	<b>269,829</b>	<b>333,825</b>
% Inc/dec budget to budget or actual to actual	-5.60%	12.46%	13.15%	-1.21%	4.27%	6.88%

<b>Tota Human Resources Expenditures</b>	<b>461,459</b>	<b>495,097</b>	<b>537,080</b>	<b>601,746</b>	<b>559,451</b>	<b>649,943</b>
% Inc/dec budget to budget or actual to actual	-2.70%	7.29%	8.48%	0.57%	4.17%	8.01%

## INFORMATION TECNOLOGY

### Mission Statement

The mission of the Information Technology Department is to provide implementation and support of hardware, software and web-based services to residents, agencies, businesses and La Plata County staff, so they can make informed decisions and conduct business in an efficient manner.

### Services Provided

The principle purpose of budget considerations were to identify needs to assist us in providing support, security and infrastructure to La Plata County staff through efficient and uninterrupted access to the technology tools they need.

### 2015 Overview

General Support Required \$1,342,838	FTEs 9.00	Annual cost per capita \$23.21
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Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.34157.22( Indirect Cost Allocation (GG)	-	-	-	-	-	26,041
10.36510 City of Durango Cost Share Fiber Locate	-	-	-	-	7,065	7,000
<b>Program Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,065</b>	<b>33,041</b>
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

<b>Personnel Expenditures:</b>						
FTEs	9.00	9.00	9.00	9.00	9.00	9.00
2201.1110 Regular Salaries	545,293	497,959	583,147	617,694	617,694	664,698
2201.1130 Overtime	941	669	1,234	-	-	-
2201.1150 Other Compensation Items	-	-	-	-	-	-
2201.1210 Health Insurance	79,454	73,802	92,179	105,009	105,009	104,040
2201.1220 FICA Taxes	39,363	35,877	42,145	47,254	47,254	50,849
2201.1230 Retirement	37,477	35,550	41,400	43,039	43,039	46,361
2201.1260 Worker's Compensation	-	-	-	-	-	3,039
2201.1275 Cell Phone Allowance	972	1,222	1,222	1,794	1,794	1,794
<b>Personnel Expenditures Total</b>	<b>703,500</b>	<b>645,080</b>	<b>761,328</b>	<b>814,790</b>	<b>814,790</b>	<b>870,781</b>
% Inc/dec budget to budget or actual to actual	-5.23%	-8.30%	18.02%	-0.15%	7.02%	6.87%

<b>Operating Expenditures:</b>						
2201.1320 Other Professional Services	155,799	164,990	29,076	-	20,000	62,130
2201.1341 Software Maintenance	704	-	153,965	216,165	216,165	217,000
2201.1349 Equipment Repair	7,183	11,179	5,314	21,000	22,572	21,000
2201.1531 Telephone	41,405	30,021	29,332	30,000	30,000	29,500
2201.1551 Photocopy	-	2,045	1,854	1,800	1,854	1,854
2201.1560 Postage	65	14	-	100	100	100
2201.1580 Meetings	-	38	231	500	500	500
2201.1581 Training	3,390	4,748	7,409	5,000	5,000	10,000
2201.1612 Operating Supplies	2,728	1,953	41,910	2,500	3,000	3,000
2201.1626 CERF fuel charges	377	361	429	716	716	450
2201.1694 Computer Equip. & Software	384,069	301,773	240,265	138,500	138,500	144,500
2201.1930 CERF maint & repair charges	648	931	276	330	330	86
2201.1931 CERF rental charges	4,644	2,871	1,704	776	776	978
2201.1932 CERF Administrative Fee	-	-	-	-	-	-
2201.2902 City/County wide area network	30,341	5,380	6,610	1,362	13,000	14,000
<b>Operating Expenditures</b>	<b>631,353</b>	<b>526,304</b>	<b>518,374</b>	<b>418,749</b>	<b>452,513</b>	<b>505,098</b>
% Inc/dec budget to budget or actual to actual	8.42%	-16.64%	-1.51%	-26.89%	-12.71%	20.62%

<b>Total Personnel &amp; Operating Expenditures</b>	<b>1,334,852</b>	<b>1,171,384</b>	<b>1,279,702</b>	<b>1,233,539</b>	<b>1,267,303</b>	<b>1,375,879</b>
% Inc/dec budget to budget or actual to actual	0.77%	-12.25%	9.25%	-11.18%	-0.97%	11.54%

<b>Capital Outlay:</b>						
2201.1695 Information Services Capital	-	-	25,000	261,815	261,815	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>261,815</b>	<b>261,815</b>	<b>-</b>
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	0.00%	0.0%	947.26%	-100.00%

<b>Total IT Expenditures</b>	<b>1,334,852</b>	<b>1,171,384</b>	<b>1,304,702</b>	<b>1,495,354</b>	<b>1,529,118</b>	<b>1,375,879</b>
% Inc/dec budget to budget or actual to actual	0.00%	-12.25%	11.38%	7.67%	17.20%	-7.99%

## LANDFILL CLOSURE

<b>2015 Overview</b>			
General Support Required	FTEs	Annual cost per capita	
\$273,400	0.00	\$4.90	

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.39123 Transfer In - Landfill Closure (GG)	201,922	-	10,000	-	10,000	10,000
<b>Program Revenues</b>	<b>201,922</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
% Inc/dec budget to budget or actual to actual	0.00%	-100.00%	0.00%	-100.00%	0.00%	

<b>Personnel Expenditures:</b>						
<i>FTEs</i>	0.00	0.50	0.00	0.00	0.00	0.00
4550.1110 Salaries-regular employees	-	22,957	-	-	-	-
4550.1120 Salaries-temporary employees	-	8,571	-	-	-	-
4550.1210 Group insurance	-	4,874	-	-	-	-
4550.1220 FICA Taxes	-	2,251	-	-	-	-
4550.1230 Retirement contributions	-	1,571	-	-	-	-
<b>Personnel Expenditures Total</b>	<b>-</b>	<b>40,223</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	-100.00%	0.00%	0.00%	0.00%

<b>Operating Expenditures:</b>						
4550.1320 Other Professional Services	4,731	4,971	8,790	20,000	20,000	10,000
4550.1412 Convenience center operating contract	30,462	31,882	33,211	43,000	43,000	68,400
4550.1469 Grading and maintenance	36,887	-	-	-	-	-
4550.1470 Grading and maintenance-Durango landfill	-	4,826	3,361	50,000	35,000	35,000
4550.1471 Grading and maintenance-other landfills	-	46,270	34,439	125,000	125,000	125,000
4550.1475 Monitoring and groundwater testing-Durango	-	5,909	3,976	15,000	10,000	10,000
4550.1476 Monitoring and groundwater testing-other la	70,683	22,984	26,609	45,000	28,000	35,000
4550.1685 Hazardous Waste Roundup	-	45,561	-	-	-	-
<b>Operating Expenditures</b>	<b>142,763</b>	<b>162,404</b>	<b>110,385</b>	<b>298,000</b>	<b>261,000</b>	<b>283,400</b>
% Inc/dec budget to budget or actual to actual	0.00%	13.76%	-32.03%	-39.06%	136.44%	-4.90%

<b>Landfill Closure Operating Expenditures</b>	<b>142,763</b>	<b>202,627</b>	<b>110,385</b>	<b>298,000</b>	<b>261,000</b>	<b>283,400</b>
% Inc/dec budget to budget or actual to actual	0.00%	41.93%	-45.52%	-39.06%	136.44%	-4.90%

<b>Capital Outlay</b>						
4550.1695 Capital Operating Equipment	-	-	12,195	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>12,195</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Landfill Closure Expenditures</b>	<b>142,763</b>	<b>202,627</b>	<b>122,580</b>	<b>298,000</b>	<b>261,000</b>	<b>283,400</b>
% Inc/dec budget to budget or actual to actual	0.00%	41.93%	-39.50%	-39.06%	112.92%	-4.90%

## OLD MAIN PROFESSIONAL BUILDING

### Mission Statement

The mission of the General Services Department is to provide fleet, facility, and event management services to La Plata County residents, employees and visitors so they can live, work and recreate in a safe and healthy environment.

### Services Provided

Facilities maintenance and preventative maintenance services for all La Plata County facilities. Custodial service for La Plata County facilities. Snow removal services for La Plata County Facilities. Grounds keeping for La Plata County Facilities. Assisting in recycling, energy conservation, and sustainability as it relates to County operations. Assisting in development and oversight for County construction projects. Safety and security services related to access control, security & fire systems, and ADA compliance.

### 2015 Overview

General Support Required  
-\$62,500

Annual cost per capita  
-\$1.08

Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>							
10.36315	OMPO Rent (Bldg. Rent) (GG)	18,385	300	-	-	-	-
10.36316	OMPO Rent Allocation Revenue (Bldg. R	88,000	88,000	88,000	88,000	88,000	88,000
10.36317	OMPO Utility Allocation Revenue (Bldg. R	32,479	30,000	30,000	32,000	32,000	32,000
<b>Program Revenues</b>		<b>138,864</b>	<b>118,300</b>	<b>118,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
% Inc/dec budget to budget or actual to actual		14.04%	-14.81%	-0.25%	0.00%	1.69%	0.00%

<b>Operating Expenditures:</b>							
2211.1320	Other Professional Services	-	-	-	500	500	500
2211.1430	Repair & Maintenance Services	18,173	11,878	12,530	19,000	10,000	10,000
2211.1531	Telephone	751	833	687	775	775	700
2211.1620	Utilities	42,142	38,471	-	-	-	-
2211.1612	Gas	-	-	4,994	3,099	3,600	3,700
2211.1622	Electric	-	-	33,000	36,300	34,000	37,000
2211.1411	Water and Sewer	-	-	1,500	1,650	3,000	3,000
2211.1421	Waste Disposal	-	-	1,500	1,650	2,600	2,600
<b>Operating Expenditures</b>		<b>61,065</b>	<b>51,183</b>	<b>54,210</b>	<b>62,974</b>	<b>54,475</b>	<b>57,500</b>
% Inc/dec budget to budget or actual to actual		5.92%	-16.18%	5.92%	17.69%	0.49%	-8.69%

<b>Total OMPO Expenditures</b>		<b>61,065</b>	<b>51,183</b>	<b>54,210</b>	<b>62,974</b>	<b>54,475</b>	<b>57,500</b>
% Inc/dec budget to budget or actual to actual		5.92%	-16.18%	5.92%	17.69%	0.49%	-8.69%

## PASS THRUS

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.33315 Climate Showcase Grant	96,908	209,485	147,553	-	-	-
10.33440 Energy Impact Grant (CP)	44,005	41,871	67,046	37,500	42,077	-
10.33444 Community Development Blk Grant(CP)	504,107	478,933	312,359	500,000	500,000	464,000
<b>Program Revenues</b>	<b>645,020</b>	<b>730,288</b>	<b>526,959</b>	<b>537,500</b>	<b>542,077</b>	<b>464,000</b>
% Inc/dec budget to budget or actual to actual	-11.29%	13.22%	-27.84%	22.16%	2.87%	-13.67%
<b>Program Expenditures:</b>						
6100.1841 CDBG Revolving Grants funds	504,107	478,933	312,359	500,000	500,000	464,000
6100.1896 Climate Showcase Grant Funds	96,908	209,485	147,553	-	-	-
6100.1886 New Energy Community	71,674	249,030	-	-	-	-
<b>Program Expenditures</b>	<b>672,689</b>	<b>937,448</b>	<b>459,912</b>	<b>500,000</b>	<b>500,000</b>	<b>464,000</b>
% Inc/dec budget to budget or actual to actual	-18.85%	39.36%	-50.94%	31.58%	8.72%	-7.20%
<b>Total Pass Thrus Expenditures</b>	<b>672,689</b>	<b>937,448</b>	<b>459,912</b>	<b>500,000</b>	<b>500,000</b>	<b>464,000</b>
% Inc/dec budget to budget or actual to actual	-4.99%	39.36%	-50.94%	31.58%	8.72%	-7.20%

## PLANNING

### Mission Statement

The La Plata County Planning Department's functions and obligations are to assure .new development complies with various adopted codes and to develop/oversee special projects which guide the County's growth in a safe, economically responsible manner.

### Services Provided

The Department provides information, permitting, inspections and enforcement services to County residents, property and homeowners, contractors, outside agencies including (Municipal, County, State, Federal and Private) and other interested parties so they can be assured of safe, fiscally responsible policies regarding development and growth (and associated activities and projects) within our County.

### 2015 Overview

General Support Required \$976,384	FTEs 11.00	Annual cost per capita \$16.88
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Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.34131 Planning Fees(AS)	35,230	31,756	30,058	35,000	35,000	40,000
10.34132 Oil & Gas Fees (AS)	54,750	61,450	31,800	50,000	50,000	55,000
10.34134 Surveyor Fees (AS)	6,540	10,135	9,580	6,000	12,000	8,500
10.36506 Developer Cost Reimbursements (AS)	-	311	-	-	-	-
<b>Program Revenues</b>	<b>96,520</b>	<b>103,653</b>	<b>71,438</b>	<b>91,000</b>	<b>97,000</b>	<b>103,500</b>
% Inc/dec budget to budget or actual to actual	-10.98%	7.39%	-31.08%	-4.21%	35.78%	13.74%

<b>Personnel Expenditures:</b>						
FTEs	11.25	11.25	11.75	10.75	10.75	11.00
5200.1110 Regular Salaries	742,439	508,725	615,319	671,048	671,048	726,194
5200.1120 Temporary Salaries	11,467	24,404	20,308	6,000	6,000	25,123
5200.1130 Overtime	4,630	3,754	5,090	2,500	2,500	2,200
5200.1150 Other Compensation Items	668	-	582	-	-	-
5200.1210 Health Insurance	91,429	71,081	112,634	129,987	129,987	115,491
5200.1220 FICA Taxes	55,450	39,368	46,008	51,985	51,985	55,554
5200.1230 Retirement	42,910	29,640	34,560	37,726	37,726	44,379
5200.1260 Worker's Compensation	-	-	-	-	-	3,980
5200.1275 Cell Phone Allowance	1,279	901	1,275	1,729	1,729	1,729
5200.1292 Relocation Cost Reimbursement	887	246	-	-	-	-
<b>Personnel Expenditures Total</b>	<b>951,159</b>	<b>678,119</b>	<b>835,774</b>	<b>900,975</b>	<b>900,975</b>	<b>974,650</b>
% Inc/dec budget to budget or actual to actual	-19.36%	-28.71%	23.25%	-8.35%	7.80%	8.18%

<b>Operating Expenditures:</b>						
5200.1315 Code Development Project	-	5,600	-	10,000	5,000	5,000
5200.1316 La Posta Area Planning	-	173,454	35,146	5,000	5,000	-
5200.1319 Community Comprehensive Plan	47,187	-	-	5,000	5,000	10,000
5200.1320 Other Professional Services	9,168	9,408	-	5,000	5,000	5,000
5200.1326 Consultants	143,134	21,411	15	35,000	10,000	25,000
5200.1327 Surveyor Plat Review Charges	5,740	8,510	10,960	11,000	10,000	8,500
5200.1331 Contract Work	-	100,234	-	10,000	10,000	-
5200.1341 Software Maintenance	7,553	7,855	13,794	8,000	15,000	16,000
5200.1343 Contracted Repair/Maint.	3,775	1,800	-	2,550	2,750	2,550
5200.1345 Scanning Services	7,064	6,375	-	-	-	-
5200.1531 Telephone	625	158	131	200	200	150
5200.1540 Advertising	2,576	2,862	3,594	3,500	3,500	3,400
5200.1551 Photocopy	-	-	4,671	4,800	4,800	5,000
5200.1560 Postage	4,078	2,073	2,299	2,500	2,200	2,500
5200.1570 Memberships/Registration Fee	1,980	1,328	1,651	3,200	3,200	3,000
5200.1580 Meetings	655	2,290	2,146	1,500	3,000	3,000
5200.1581 Training	3,750	1,881	3,642	4,000	4,000	4,000
5200.1612 Operating Supplies	5,384	5,466	5,110	5,500	5,500	5,500
5200.1626 CERF fuel charges	743	623	501	1,508	1,508	600
5200.1694 Computer Equip. & Software	424	585	28	2,500	2,500	2,500
5200.1695 Operating Equipment	-	-	-	-	-	2,500
5200.1696 Furniture	-	-	-	750	50	-
5200.1930 CERF maint & repair charges	424	195	360	2,570	2,570	261
5200.1931 CERF rental charges	2,724	2,184	1,632	466	466	773
<b>Operating Expenditures</b>	<b>246,983</b>	<b>354,293</b>	<b>85,679</b>	<b>124,544</b>	<b>101,244</b>	<b>105,234</b>
% Inc/dec budget to budget or actual to actual	5.16%	43.45%	-75.82%	-32.68%	18.17%	-15.50%

<b>Total Planning Expenditures</b>	<b>1,198,143</b>	<b>1,032,412</b>	<b>921,453</b>	<b>1,025,519</b>	<b>1,002,219</b>	<b>1,079,884</b>
% Inc/dec budget to budget or actual to actual	-15.29%	-13.83%	-10.75%	-12.20%	8.77%	5.30%

## PROCUREMENT

### Mission Statement

To safeguard public funds by acquiring goods and services for the best price; assure that responsible vendors are given a fair opportunity to compete for the County's business; manage public bid and contract administration; and dispose of surplus, obsolete or damaged equipment and supplies in a safe, clean environmentally responsible way.

### Services Provided

To bid, select and procure supplies and general services in a timely fashion; manage bidding and contracting for professional services and capital projects; provide contract management support to project managers; administer disposition of county property; manage new asset tracking; and develop recommended changes to the Procurement Code.

### 2015 Overview

General Support Required \$189,491	FTEs 2.50	Annual cost per capita \$3.28
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Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.34157.22 Indirect Cost Allocation (GG)	-	-	-	-	-	11,415
<b>Program Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,415</b>
% Inc/dec budget to budget or actual to actual	#DIV/0!	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Personnel Expenditures:</b>						
<i>FTEs</i>	3.75	3.75	2.75	2.50	2.50	2.50
2202.1110 Regular Salaries	182,763	166,594	120,528	119,925	119,925	127,709
2202.1120 Temporary Salaries	-	-	2,427	-	-	-
2202.1210 Health Insurance	35,261	33,381	18,274	16,482	16,482	33,545
2202.1220 FICA Taxes	12,934	11,478	9,080	9,174	9,174	9,770
2202.1230 Retirement	10,236	9,673	7,385	7,287	7,287	8,610
2202.1260 Worker's Compensation	-	-	-	-	-	3,562
<b>Personnel Expenditures Total</b>	<b>241,194</b>	<b>221,126</b>	<b>157,694</b>	<b>152,868</b>	<b>152,868</b>	<b>183,196</b>
% Inc/dec budget to budget or actual to actual	-0.61%	-8.32%	-28.69%	-9.94%	-3.06%	19.84%
<b>Operating Expenditures:</b>						
2202.1345 Scanning	4,003	4,295	3,546	1,000	1,000	-
2202.1430 Building Repair & Maintenance	1,067	1,330	1,075	500	500	500
2202.1531 Telephone	602	512	448	600	600	500
2202.1540 Advertising	3,046	2,267	2,507	3,300	2,400	3,000
2202.1551 Photocopy	2,594	2,454	2,079	2,750	2,200	2,200
2202.1560 Postage	667	688	591	900	700	700
2202.1561 Freight, Express, Shipping	120	-	89	250	250	250
2202.1571 Dues and Subscriptions	683	757	687	700	700	700
2202.1580 Meetings	109	70	-	200	200	200
2202.1581 Training	273	165	229	2,500	1,500	2,000
2202.1612 Operating Supplies	2,584	1,974	2,912	2,400	2,000	2,000
2202.1620 Utilities	4,711	3,404	3,625	-	-	-
2202.1411 Water and Sewer	-	-	-	660	725	760
2202.1421 Waste Disposal	-	-	-	248	248	250
2202.1621 Gas	-	-	-	1,343	1,480	1,555
2202.1622 Electric	-	-	-	1,760	1,550	1,650
2202.1626 CERF fuel charges	932	528	313	679	500	450
2202.1911 Inventory Loss/Breakage	1,463	6,128	-	-	-	-
2202.1918 Obsolete Inventory Items	522	-	-	-	-	-
2202.1930 CERF maint & repair charges	141	2,327	120	453	453	995
2202.1931 CERF rental charges	4,236	970	-	-	-	-
2202.1932 CERF Administrative Fee	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>27,752</b>	<b>27,869</b>	<b>18,220</b>	<b>20,243</b>	<b>17,006</b>	<b>17,710</b>
% Inc/dec budget to budget or actual to actual	-5.32%	0.42%	-34.62%	-15.41%	-6.66%	-12.51%
<b>Total Procurement Expenditures</b>	<b>268,947</b>	<b>248,995</b>	<b>175,914</b>	<b>173,111</b>	<b>169,874</b>	<b>200,906</b>
% Inc/dec budget to budget or actual to actual	-1.11%	-7.42%	-29.35%	-10.61%	-3.43%	16.06%

## PUBLIC SERVICE AGENCY

### Mission Statement

Support for public service agencies providing services to the citizens of La Plata County that are related to some activity that the County is statutorily mandated to perform and/or have an influence on the County's provision of services.

### 2015 Overview

General Support Required  
\$1,629,762

Annual cost per capita  
\$28.17

Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>							
10.31410	Lodger's Tax	198,218	226,754	204,853	235,915	230,000	230,000
10.33701	Wildlife Services Reimbursement(GG)	2,292	2,292	1,734	1,500	1,720	1,500
10.34540	Animal Control/Shelter Fees (fines)	640	966	1,883	1,500	1,500	1,500
<b>Program Revenues</b>		<b>201,150</b>	<b>230,011</b>	<b>208,470</b>	<b>238,915</b>	<b>233,220</b>	<b>233,000</b>
% Inc/dec budget to budget or actual to actual		9.22%	14.35%	-9.37%	17.69%	11.87%	-2.48%

<b>Program Expenditures:</b>							
6100.1782	Animal Cruelty Contingency-PS	-	-	-	-	-	5,000
6100.1801	Axis Detox Center-H&W	85,694	75,798	69,156	69,160	69,160	34,500
6100.1828	Axis Health System ATU (operational sup	141,444	147,145	149,562	162,264	162,264	162,264
6100.1848	DATO--Lodger's Tax Collection-GG	196,194	180,000	226,607	235,915	233,405	230,000
6100.1812	Four Corners Office of Resource Efficiency	55,800	27,900	27,900	27,900	27,900	27,900
6100.1823	Humane Society-Animal Control-PS	162,123	162,123	170,156	170,156	170,156	173,581
6100.1802	Humane Society-Shelter Operations-PS	84,580	84,580	88,580	88,580	88,580	93,423
6100.1825	La Plata Economic Development (LEAD)-	60,000	60,000	60,000	60,000	60,000	60,000
6100.1820	Library--FLM & Sunnyside-R&C	102,475	107,706	106,388	108,724	108,724	100,444
6100.1898	Living with Wildlife Advisory Board-PS	3,996	2,332	2,087	2,152	2,152	3,700
6100.1842	Regional Housing Alliance-HW	177,452	174,827	174,252	174,252	174,252	174,252
6100.1831	S.U.C.A.P. Road Runner & New Freedom	42,309	42,309	42,309	42,309	42,309	45,246
6100.1808	San Juan Basin Health-H&W	444,272	444,272	540,248	444,272	444,272	444,272
6100.1899	San Juan Mountains Assoc Firewise-GG	-	-	13,801	28,890	28,890	32,280
6100.1818	SW CO Small Business Development-GG	4,500	4,275	5,000	5,000	5,000	6,000
6100.1856	Wildlife Services Contract-PS	20,000	20,000	15,396	20,000	20,000	20,000
<b>Program Expenditures</b>		<b>1,580,839</b>	<b>1,533,268</b>	<b>1,691,442</b>	<b>1,639,574</b>	<b>1,637,064</b>	<b>1,612,862</b>
% Inc/dec budget to budget or actual to actual		0.89%	-3.01%	10.32%	-1.93%	-3.21%	-1.63%

<b>Donations</b>							
6100.1822	Adult Education Center-H&W	6,075	5,771	6,000	-	-	-
6100.1888	Adult Education Center (GED Program)-H	8,019	7,618	7,700	7,000	7,000	7,000
6100.1751	Adult Education Center (Ready for Release)	-	-	2,500	-	-	-
6100.1834	Alternative Horizons-H&W	1,600	1,520	1,600	1,500	1,500	1,500
6100.1829	American Red Cross-GG	2,250	2,138	6,000	5,200	5,200	-
6100.1828	Axis Health System (post crisis Trans. Sv	36,612	34,781	35,000	30,000	30,000	30,000
6100.1828	Axis Health System (working pool sliding s	58,694	55,774	56,000	43,300	43,300	43,300
6100.1803	Community Connections-H&W	39,200	39,200	35,000	30,000	30,000	30,000
6100.1803	Community Connections (Supported Living	-	-	6,000	12,000	12,000	12,000
6100.1752	Companeros: Four Corners Immigrant Re	-	-	-	-	-	2,000
6100.1844	Dgo Latino Education Coalition (Del Alma	900	450	1,000	6,000	6,000	-
6100.1879	Durango Discovery Museum-R&C	3,250	1,625	-	-	-	-
6100.1780	Durango Food Bank-H&W	-	10,000	10,000	10,000	10,000	10,000
6100.1880	Durango Nature Studies-GG	750	375	400	1,000	1,000	-
6100.1779	Durango Food Bank-H&W Commodities	-	-	-	-	-	3,600
6100.1827	Housing Solutions for the Southwest-hw	17,528	16,652	15,000	13,000	13,000	14,400
6100.1853	La Plata County Historical Society-GG	750	375	-	-	-	-
6100.1815	La Plata Family Centers Coalition-H&W	1,800	1,710	1,700	1,500	1,500	3,000
6100.1851	La Plata Open Space Conservancy-R&C	4,625	2,313	-	-	-	-
6100.1885	Look Local First Campaign-GG	9,000	-	-	-	-	-
6100.1855	Manna - Durango Soup Kitchen-H&W	8,550	8,123	8,000	8,000	8,000	8,000
6100.1867	Mercy Health Found.-- Health Service Clir	33,500	33,500	33,500	15,000	15,000	-
6100.1881	Pine River Learning Center-H&W	1,634	1,552	-	-	-	9,300
6100.1839	Recreation Scholarships-GG	12,450	10,800	-	-	-	12,000
6100.1826	Region 9 Economic Development District-	6,919	-	-	-	-	-
6100.1897	S.U.C.A.P. Ignacio Senior Services-H&W	32,911	31,265	31,000	28,000	28,000	28,000
6100.1781	San Juan Basin Area Agency on Aging-H	-	1,000	-	-	-	-
6100.1899	San Juan Mountains Association-GG	2,500	1,250	-	-	-	-
6100.1819	San Juan RC&D (sponsorship dues)-GG	180	90	-	-	-	-
6100.1778	Sexual Assault Services Org.	-	-	-	-	-	3,000
6100.1814	Southwest Center for Independence-H&W	1,750	1,663	2,200	1,900	1,900	1,900

## PUBLIC SERVICE AGENCY

Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
6100.1857	Southwest Conservation Corps-GG	2,000	1,000	-	-	-	-
6100.1836	SW Transportation Planning-GG	1,127	1,127	-	-	-	-
6100.1892	U.S. Pro Cycling Challenge Scholarship-G	-	25,000	-	-	-	-
6100.1837	Useful Public Service-GG	54,427	3,526	-	-	-	-
6100.1858	Violence Prevention Coalition-H&W	8,116	7,710	6,500	6,000	6,000	-
6100.1850a	VOA Community Homeless Shelter-H&W	16,200	16,200	15,000	15,000	15,000	15,000
6100.1810	Durango Library JST-R&C	1,638,728	1,695,206	-	-	-	-
6100.1804	VOA Southwest Safehouse (operational s	16,200	16,200	15,900	15,900	15,900	15,900
<b>Donations</b>		<b>2,028,245</b>	<b>2,035,514</b>	<b>296,000</b>	<b>250,300</b>	<b>250,300</b>	<b>249,900</b>
% Inc/dec budget to budget or actual to actual		-11.09%	0.36%	-85.46%	-88.08%	-15.44%	-0.16%
<b>Total Public Service Agency Expenditures</b>		<b>3,609,084</b>	<b>3,568,782</b>	<b>1,987,442</b>	<b>1,889,874</b>	<b>1,887,364</b>	<b>1,862,762</b>
% Inc/dec budget to budget or actual to actual		-6.22%	-1.12%	-44.31%	-49.90%	-5.04%	-1.43%

## PUBLIC TRUSTEE'S OFFICE

### Mission Statement

To administer the foreclosure process involving real estate deeds of trust naming the public trustee; and to inspect, verify, attest to and record release of deeds of trust.

### Services Provided

Initiate foreclosure process; notice all entitled parties; publish foreclosure specifics; obtain cure information on request; conduct foreclosure sales; process redemptions; issue Public Trustee Deeds and process releases of deeds of trust.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
-\$27,433	0.15	-\$0.47

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.34106 Public Trustee's Fees (GG)	97,006	89,456	79,712	76,000	50,000	50,000
<b>Program Revenues</b>	<b>97,006</b>	<b>89,456</b>	<b>79,712</b>	<b>76,000</b>	<b>50,000</b>	<b>50,000</b>
% Inc/dec budget to budget or actual to actual	-11.36%	-7.78%	-10.89%	-24.00%	-37.27%	-34.21%

<b>Personnel Expenditures:</b>						
FTEs	0.15	0.15	0.15	0.15	0.15	0.15
1201.1110 Regular Salaries	12,495	12,495	12,591	12,495	12,495	12,500
1201.1150 Other Compensation Items	-	-	-	-	-	-
1201.1210 Health Insurance	912	1,054	1,751	1,881	1,881	1,074
1201.1220 FICA Taxes	955	950	926	956	956	314
1201.1230 Retirement	1,000	1,000	1,007	1,000	1,000	199
<b>Personnel Expenditures Total</b>	<b>15,362</b>	<b>15,499</b>	<b>16,276</b>	<b>16,332</b>	<b>16,332</b>	<b>14,087</b>
% Inc/dec budget to budget or actual to actual	0.08%	0.89%	5.02%	4.60%	0.34%	-13.75%

<b>Operating Expenditures:</b>						
1201.1531 Telephone	31	21	21	50	50	30
1201.1560 Postage	2,362	1,446	2,192	3,000	3,000	3,000
1201.1571 Dues and Subscriptions	236	236	249	450	450	450
1201.1580 Meetings	752	1,162	455	1,500	1,500	2,000
1201.1612 Operating Supplies	1,787	819	344	2,000	2,000	3,000
<b>Operating Expenditures</b>	<b>5,167</b>	<b>3,684</b>	<b>3,260</b>	<b>7,000</b>	<b>7,000</b>	<b>8,480</b>
% Inc/dec budget to budget or actual to actual	12.26%	-28.70%	-11.50%	-10.83%	114.71%	21.14%

<b>Total Public Trustee Expenditures</b>	<b>20,529</b>	<b>19,183</b>	<b>19,537</b>	<b>23,332</b>	<b>23,332</b>	<b>22,567</b>
% Inc/dec budget to budget or actual to actual	2.89%	-6.56%	1.84%	-0.56%	19.43%	-3.28%

## RISK MANAGEMENT

### Mission Statement

The La Plata County Department of Human Resources believes that employees are our most valuable resource. In support of this belief we are committed to applying and maintaining the best practices in all areas of human resource management. It is our goal to assist La Plata County in building an efficient and accountable organization by providing the highest level of service and responsiveness to all internal and external customers and to recruit, maintain and develop a high quality, diverse and accountable workforce by continually looking for ways to improve the quality, effectiveness and efficiency of our services.

### Services Provided

Workers' Compensation, Property, Casualty and Liability , Workplace Safety Audits & Compliance, Facilities Safety Audits, Ergonomic Review & Recommendations, Hazardous Waste Compliance Audits, Workplace Environmental Investigations, and Ambulance License Review

### 2015 Overview

General Support Required \$497,137	FTEs 1.00	Annual cost per capita \$8.59
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Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.36610 Insurance Refunds(GG)	56,341	51,872	48,259	10,000	36,660	35,000
10.34157.24(Indirect Cost Allocation (GG)	-	-	-	-	-	31,570
<b>Program Revenues</b>	<b>56,341</b>	<b>51,872</b>	<b>48,259</b>	<b>10,000</b>	<b>36,660</b>	<b>66,570</b>
% Inc/dec budget to budget or actual to actual	150.60%	-7.93%	-6.96%	900.00%	-24.04%	565.70%
<b>Personnel Expenditures:</b>						
<i>FTEs</i>	1.00	1.00	1.00	1.00	1.00	1.00
2401.1110 Regular Salaries	70,645	72,107	73,883	73,319	73,319	78,423
2401.1210 Health Insurance	10,093	9,592	7,621	8,159	8,159	8,529
2401.1220 FICA Taxes	5,116	5,328	5,566	5,609	5,609	5,999
2401.1230 Retirement	4,239	4,853	5,172	5,132	5,132	5,490
2401.1260 Worker's Compensation	305,528	342,334	357,230	349,337	349,337	416
2401.1275 Cell Phone Allowance	690	897	897	947	947	947
<b>Personnel Expenditures Total</b>	<b>396,312</b>	<b>435,111</b>	<b>450,370</b>	<b>442,503</b>	<b>442,503</b>	<b>99,804</b>
% Inc/dec budget to budget or actual to actual	347.39%	9.79%	3.51%	-30.55%	-1.75%	-77.45%
<b>Operating Expenditures:</b>						
2401.1274 Safety Equipment Reimbursement	-	-	240	3,200	3,200	2,000
2401.1295 Safety Program & Training	35	-	-	6,000	-	6,000
2401.1660 Ergonomic/Safety Equipment	-	-	-	-	-	7,500
2401.1521 Casualty, Property, and Liability	417,520	410,647	473,312	410,845	410,845	416,074
2401.1522 Public Official Insurance	100	100	-	-	-	-
2401.1525 Insurance repairs	19,569	16,814	40,767	25,000	25,000	25,000
2401.1531 Telephone	178	6	8	25	25	15
2401.1571 Dues and Subscriptions	385	385	385	450	450	1,000
2401.1581 Training	665	3,023	570	1,200	1,200	1,200
2401.1612 Operating Supplies	1,614	1,276	539	1,500	1,500	1,200
2401.1626 CERF fuel charges	371	356	282	566	566	390
2401.1914 Compensation for Damages	-	-	41	1,000	1,000	1,000
2401.1930 CERF maint & repair charges	-	148	984	199	199	5
2401.1931 CERF rental charges	2,712	2,712	2,712	1,425	1,425	2,519
<b>Operating Expenditures</b>	<b>443,149</b>	<b>435,466</b>	<b>519,840</b>	<b>451,410</b>	<b>445,410</b>	<b>463,903</b>
% Inc/dec budget to budget or actual to actual	-45.00%	-1.73%	19.38%	-11.64%	-14.32%	2.77%
<b>Tota Risk Management Expenditures</b>	<b>839,460</b>	<b>870,577</b>	<b>970,210</b>	<b>893,913</b>	<b>887,913</b>	<b>563,707</b>
% Inc/dec budget to budget or actual to actual	-6.14%	3.71%	11.44%	-22.13%	-8.48%	-36.94%

## ALTERNATIVES TO INCARCERATION

### Mission Statement

Alternatives to Incarceration is a program that was originally designed to help with overcrowding in the jail and monitoring low offenders while they were out on bond. Since that day it has become so much more.

### Services Provided

We now handle all Sex Offender registration in the county, the sex offender web page and now our officer who handles Sex offenders has become a certified Electronic Forensic investigator. This means that we can do our own evidence processing of the offenders computers, phones and electronic devices. This officer also performs electronic forensic evidence processing for SIU, CIU, DA'S office, and any law enforcement agency in the area that needs immediate processing. CBI's electronic evidence processing is backlogged and takes over a year for evidence to be processed.

Our Pre-Trial services were originally designed to supervise low misdemeanor offenders and monitor them while out on bond. Now, however due to our success, the courts are having us monitor all offenders, from a class one Felony down to a 3rd degree misdemeanor if the crime was committed while drinking or on drugs.

Our Day Reporting will become strictly electronic monitoring with electronic equipment such as a GPS tracking, Elmo's (alcohol machine) and other sanctions placed on offenders by the courts and probation. We also handle all work release clients and make sure they are working and not out drinking or doing drugs.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$477,240	5.00	\$8.25

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.33480 US Marshall SO Roundups	-	-	-	-	13,425	10,000
10.34235 ATI - Work Release (PS)	13,765	15,135	15,457	16,000	15,000	15,000
10.34250 ATI - Pre-trial Services (PS)	24,720	21,667	16,705	30,000	20,000	30,000
10.34251 ATI - Day Reporting (PS)	83,572	97,219	56,549	-	3,347	329
10.34252 ATI Offender EHM Fees (PS)	40,886	62,838	50,746	100,000	56,000	55,000
<b>Program Revenues</b>	<b>162,943</b>	<b>196,859</b>	<b>139,456</b>	<b>146,000</b>	<b>107,772</b>	<b>110,329</b>
% Inc/dec budget to budget or actual to actual	5.35%	20.81%	-29.16%	-17.51%	-22.72%	-24.43%

### Personnel Expenditures:

Account # Account Description	Actual	Actual	Actual	Budget	Estimate	Adopted
<i>FTEs</i>						
	5.00	5.00	5.00	5.00	5.00	5.00
2104.1110 Regular Salaries	292,199	308,426	307,951	313,643	313,643	335,478
2104.1130 Overtime	10,364	9,779	15,903	24,000	21,000	24,000
2104.1150 Other Compensation Items	2,081	1,442	788	-	-	-
2104.1210 Health Insurance	49,122	48,854	50,393	53,958	53,958	61,067
2104.1220 FICA Taxes	21,777	22,817	23,493	25,830	25,830	25,664
2104.1230 Retirement	20,321	22,727	22,657	23,108	23,108	24,717
2104.1260 Worker's Compensation	-	-	-	-	-	13,723
2104.1275 Cell Phone Allowance	3,186	3,588	3,554	3,860	3,860	3,860
<b>Personnel Expenditures Total</b>	<b>399,049</b>	<b>417,631</b>	<b>424,739</b>	<b>444,399</b>	<b>441,399</b>	<b>488,509</b>
% Inc/dec budget to budget or actual to actual	-0.53%	4.66%	1.70%	0.60%	3.92%	9.93%

### Operating Expenditures:

2104.1321 Medical & Dental Services	94,379	88,606	89,528	7,429	150	250
2104.1341 Software Maintenance	-	10,479	5,253	9,248	8,000	9,500
2104.1350 Vehicle Maintenance & Repair	514	-	-	-	199	250
2104.1371 Electronic Home Monitoring	85,070	85,705	64,607	99,000	50,000	36,000
2104.1531 Telephone	3,905	2,116	1,891	4,100	2,000	2,000
2104.1550 Printing, Forms, etc.	1,847	-	-	500	200	500
2104.1551 Photocopy	442	1,764	1,931	3,100	1,500	3,500
2104.1560 Postage	26	-	-	200	100	200
2104.1581 Training	53	-	122	10,000	10,000	10,000
2104.1612 Operating Supplies	4,908	4,093	4,516	7,500	3,500	5,500
2104.1620 Utilities	741	919	648	-	149	500
2104.1621 Gas	-	-	-	1,240	200	1,000

## ALTERNATIVES TO INCARCERATION

Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
2104.1626	CERF fuel charges	6,077	6,021	4,822	9,425	9,425	6,000
2104.1652	Clothing & Uniforms	140	158	103	700	250	500
2104.1695	Operating Equipment	-	-	-	2,595	4,735	1,000
2104.1696	Office Equipment	237	100	441	1,000	400	1,000
2104.1930	CERF maint & repair charges	3,317	4,716	2,640	3,224	3,224	2,800
2104.1931	CERF rental charges	40,380	35,484	29,952	14,345	14,345	18,560
<b>Operating Expenditures</b>		<b>242,036</b>	<b>240,161</b>	<b>206,454</b>	<b>173,606</b>	<b>108,377</b>	<b>99,060</b>
% Inc/dec budget to budget or actual to actual		0.04%	-0.77%	-14.04%	-32.87%	-47.51%	-42.94%
<b>Total Alternative to Incarceration Expenditure</b>		<b>641,085</b>	<b>657,792</b>	<b>631,192</b>	<b>618,005</b>	<b>549,776</b>	<b>587,569</b>
% Inc/dec budget to budget or actual to actual		-0.32%	2.61%	-4.04%	-11.76%	-12.90%	-4.92%

## CRIMINAL INVESTIGATIONS

### Mission Statement

The Criminal Investigations Unit provides trained personnel to conduct criminal and administrative investigations. The mission of the CIU is to prevent criminal activity, investigate ongoing criminal activity, recover property and provide investigative support to other divisions of this Office and the District Attorney.

### Services Provided

Core services include crime scene investigations; evidence handling and processing; interviews and interrogations; writing, submitting and executing search and arrest warrants, conducts internal investigations and participates in various LE related meetings. The CIU routinely investigates all manner of criminal activity within La Plata County and supports both the Patrol Division, the SIU and other agencies when requested. The CIU provides services 24/7 by keeping personnel on-call during non-business hours.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$1,163,837	11.00	20.12

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.33199 Misc Federal Grants (PS)	5,180	-	-	-	-	-
<b>Program Revenues</b>	<b>5,180.40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Inc/dec budget to budget or actual to actual	-72.54%	-100.00%	0.00%	0.00%	0.00%	0.00%

<b>Personnel Expenditures:</b>						
FTEs	10.00	10.00	11.00	11.00	11.00	11.00
3005.1110 Regular Salaries	599,485	598,528	659,442	653,850	653,850	699,150
3005.1120 Temporary Salaries	-	-	3,181	-	-	-
3005.1130 Overtime - Regular	25,295	74,985	49,370	50,000	48,000	48,000
3005.1150 Other Compensation Items	1,595	3,218	1,065	-	-	-
3005.1210 Health Insurance	95,670	102,804	112,721	122,014	122,014	125,749
3005.1220 FICA Taxes	44,483	48,778	51,624	53,845	53,845	53,485
3005.1230 Retirement	42,006	40,838	45,425	44,640	44,640	47,478
3005.1260 Worker's Compensation	-	-	-	-	-	26,842
3005.1275 Cell Phone Allowance	3,952	6,900	7,456	7,319	7,319	7,319
<b>Personnel Expenditures Total</b>	<b>812,486</b>	<b>876,050</b>	<b>930,285</b>	<b>931,668</b>	<b>929,668</b>	<b>1,008,023</b>
% Inc/dec budget to budget or actual to actual	0.10%	7.82%	6.19%	4.69%	-0.07%	8.20%

<b>Operating Expenditures:</b>						
3005.1349 Repair - Other Mach & Equip	268	335	200	-	-	-
3005.1350 Vehicle Maintenance & Repair	-	89	500	500	-	-
3005.1531 Telephone	5,236	2,526	3,968	3,225	3,225	3,700
3005.1551 Photocopy	2,638	4,285	3,083	2,500	2,500	2,500
3005.1571 Dues and Subscriptions	1,129	1,617	1,841	1,500	1,841	1,841
3005.1580 Meetings	80	188	942	500	942	500
3005.1581 Training	11,675	6,914	12,857	14,000	14,000	14,000
3005.1592 Investigative Expense	2,357	7,041	8,781	5,000	5,000	5,000
3005.1612 Operating Supplies	14,385	14,064	18,651	15,826	14,000	14,000
3005.1620 Utilities	4,824	4,678	-	-	-	-
3005.1622 Electric	-	-	3,884	4,180	4,180	4,180
3005.1411 Water and sewer	-	-	1,200	1,320	1,320	1,320
3005.1626 CERF fuel charges	19,708	21,195	22,244	28,275	28,275	24,000
3005.1652 Clothing & Uniforms	1,252	706	1,267	485	495	485
3005.1656 Equipment and Supplies	-	-	367	-	-	-
3005.1661 Firearm Supplies	913	-	1,264	2,652	2,652	3,500
3005.1694 Computer Equipment & Software	-	15,717	3,616	8,000	3,500	4,000
3005.1930 CERF maint & repair charges	6,829	7,887	12,012	10,649	10,649	11,820
3005.1931 CERF rental charges	43,224	50,028	52,124	40,652	40,652	64,968
<b>Operating Expenditures</b>	<b>114,516</b>	<b>137,271</b>	<b>148,802</b>	<b>139,264</b>	<b>133,231</b>	<b>155,814</b>
% Inc/dec budget to budget or actual to actual	-15.42%	19.87%	8.40%	-4.67%	-10.46%	11.88%

<b>Total Criminal Investigations Expenditures</b>	<b>927,002</b>	<b>1,013,321</b>	<b>1,079,086</b>	<b>1,070,932</b>	<b>1,062,899</b>	<b>1,163,837</b>
% Inc/dec budget to budget or actual to actual	-2.12%	9.31%	6.49%	3.37%	-1.50%	8.68%

## DETENTIONS-SHERIFF'S OFFICE

### Mission Statement

The mission of the La Plata County Detentions Facility is to provide for the peace and security of the community by maintaining custody of inmates legally committed until release by due process of law.

### Services Provided

The La Plata County Detention Facility is managed by utilizing the principles of the direct supervision concept to ensure that inmates' critical needs are acquired through compliant behavior.

### 2015 Overview

General Support Required \$5,172,202	FTEs 59.00	Annual cost per capita \$89.41
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Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.33117 Jail Behavioral Health Grant (PS)	18,500	82,778	102,437	150,000	150,000	290,000
10.33451 Limited Gaming Impact - Detentions	-	-	-	185,018	185,018	105,494
10.33481 State Criminal Alien Assist (PS)	18,855	14,949	11,120	17,000	10,000	10,000
10.34228 Booking Fees (Oth. Jail) (PS)	43,476	38,914	41,554	38,000	41,628	42,000
10.34231 Jail Room & Board (PS)	415,155	297,481	368,142	300,000	295,000	300,000
10.34233 Jail Bond Fees (Oth. Jail) (PS)	11,018	10,570	9,054	7,000	8,600	8,500
10.34238 Inmate Medical Co-Payments(PS)	19,180	21,830	22,036	23,000	22,242	22,242
10.34239 Inmate Phone Reimbursement(PS)	64,978	79,074	57,673	60,000	39,895	40,000
10.34810 Jail commissary receipts* (PS)	64,713	50,997	31,025	52,000	35,000	35,000
<b>Program Revenues</b>	<b>655,874</b>	<b>596,592</b>	<b>643,041</b>	<b>832,018</b>	<b>787,383</b>	<b>853,236</b>
% Inc/dec budget to budget or actual to actual	24.82%	-9.04%	7.79%	55.52%	22.45%	2.55%

### Personnel Expenditures:

FTEs	59.00	59.00	59.00	59.00	59.00	59.00
3001.1110 Regular Salaries	2,732,258	2,774,916	2,868,134	2,874,467	2,849,308	3,128,801
3001.1120 Temporary Salaries	11,195	84,138	92,040	15,200	15,200	15,200
3001.1130 Overtime - Regular	244,306	247,418	142,109	160,000	93,249	100,000
3001.1150 Other Compensation Items	4,603	3,557	3,176	-	-	-
3001.1210 Health Insurance	505,464	564,114	646,374	692,762	694,605	716,193
3001.1220 FICA Taxes	215,525	223,778	221,780	233,300	211,307	239,353
3001.1230 Retirement	152,565	155,746	164,278	165,223	166,647	190,730
3001.1260 Worker's Compensation	-	-	-	-	-	126,731
3001.1275 Cell Phone Allowance	3,968	5,152	5,207	5,434	5,207	5,207
<b>Personnel Expenditures Total</b>	<b>3,869,883</b>	<b>4,058,818</b>	<b>4,143,098</b>	<b>4,146,386</b>	<b>4,035,523</b>	<b>4,522,215</b>
% Inc/dec budget to budget or actual to actual	3.34%	4.88%	2.08%	1.25%	-2.60%	9.06%

### Operating Expenditures:

3001.1320 Other Professional Services	50,830	56,915	73,628	74,000	79,334	82,151
3001.1321 Medical & Dental Services	67,921	57,582	61,062	60,000	59,589	60,000
3001.1341 Software Maintenance	-	-	-	10,000	12,415	11,000
3001.1343 Repair/Maintenance	63,829	57,829	88,014	68,000	85,418	96,000
3001.1347 Uniform Cleaning	1,582	1,006	867	1,500	1,200	1,200
3001.1531 Telephone	3,099	1,526	1,474	1,600	1,261	1,700
3001.1551 Photocopy	8,542	8,467	7,032	8,000	7,890	8,000
3001.1560 Postage	6	248	-	-	214	200
3001.1571 Dues and Subscriptions	658	423	591	1,000	968	1,000
3001.1580 Meetings	3,125	2,583	3,909	1,000	3,096	3,000
3001.1581 Training	27,044	24,256	32,270	31,500	27,273	28,000
3001.1612 Operating Supplies	52,630	40,620	32,075	45,000	30,000	30,000
3001.1616 Chem, Lab & Medical Supplies	88,899	77,643	90,419	71,000	63,000	71,000
3001.1617 Janitorial Supplies	23,949	43,824	50,014	46,000	50,396	50,000
3001.1620 Utilities	215,451	205,703	-	-	-	-
3001.1621 Gas	-	-	43,000	44,419	52,750	55,387
3001.1622 Electric	-	-	127,564	139,700	166,075	174,379
3001.1411 Water and Sewer	-	-	28,000	30,800	44,500	46,725
3001.1421 Waste Disposal	-	-	8,000	8,800	9,000	9,000
3001.1626 CERF fuel charges	5,108	5,677	4,633	7,540	2,777	4,800
3001.1630 Food	421,777	413,817	353,366	400,000	282,970	350,000
3001.1652 Clothing & Uniforms	12,690	18,617	9,572	18,000	15,000	18,000
3001.1661 Firearm Supplies	13,970	15,248	10,626	12,000	18,182	12,000
3001.1662 Prisoner Supplies	35,318	16,787	13,021	25,000	25,000	25,000

## DETENTIONS-SHERIFF'S OFFICE

Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
3001.1675	C.E.R.T. Equipment	16,098	6,868	5,631	8,000	8,333	8,000
3001.1679	Commissary Operating Supplies	34,507	43,991	37,832	41,000	54,118	41,000
3001.1686	Jail Behavioral Health Grant	16,426	88,882	90,855	150,000	135,000	290,000
3001.1694	Computer Equipment & Software	-	-	14,423	-	-	-
3001.1695	Operating Equipment	14,339	10,639	9,130	10,000	10,845	11,000
3001.1696	Furniture	2,871	4,669	2,225	5,000	4,000	4,000
3001.1930	CERF maint & repair charges	6,311	2,863	2,568	2,638	1,800	1,846
3001.1931	CERF rental charges	18,852	12,960	18,360	8,485	7,891	8,835
<b>Operating Expenditures</b>		<b>1,205,832</b>	<b>1,219,645</b>	<b>1,220,157</b>	<b>1,329,982</b>	<b>1,260,295</b>	<b>1,503,223</b>
% Inc/dec budget to budget or actual to actual		-1.86%	1.15%	0.04%	-0.17%	3.29%	13.03%
<b>Total Detentions Expenditures</b>		<b>5,075,716</b>	<b>5,278,463</b>	<b>5,363,255</b>	<b>5,476,368</b>	<b>5,295,818</b>	<b>6,025,438</b>
% Inc/dec budget to budget or actual to actual		2.05%	3.99%	1.61%	0.90%	-1.26%	10.03%

## PATROL - SHERIFF'S OFFICE

### Mission Statement

The Mission of the La Plata County Sheriff's Office Public Safety Division is to Protect life and property, and provide equal justice to all.

### Services Provided

The La Plata County Sheriff's Office Public Safety Division employs 29 certified Sheriff's deputies: one Lieutenant, five Sergeants, and twenty-three Deputies, and are directed by Captain Todd L. Hitti.

The Sheriff's Office divides La Plata County into four (4) districts that encompass 1800 plus square miles from San Juan County to the north, the New Mexico state line to the south, Montezuma County to the west and Archuleta County to the east. Public Safety deputies conduct the initial criminal investigations on a variety of calls, including crimes against persons, crimes against property and warrant arrests. They enforce DUI and traffic offense violations on county roads and when appropriate on the state highways. They are also available to assist the local fire, ambulance and law enforcement agencies in the county. A few of the entities under the Public Safety Division are Patrol, SCOR, and SWAT. Patrol for the County is maintained 24 hours a Day, 7 Days a week. SCOR(save our County Roads) employs two traffic deputies who patrol County Roads and Highways to maintain traffic safety.

In 2012, Deputies responded to over 22,500 calls for service.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$4,011,643	34.00	\$69.35

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.33502 Limited Gaming Impact - Public Safety (P	363,011	251,000	320,000	150,000	10,000	174,303
10.33596 Bulletproof Vest Grant(PS)	-	-	6,586	6,898	6,898	6,500
10.34212 Reimbursement Security Srvc (PS)	7,238	44,882	33,378	32,500	10,000	25,000
10.34215 Sheriff's Collection Fees (SO fees)(PS)	9,920	7,280	8,600	7,000	7,000	8,500
10.34216 Law Enforcement Assist. Fund (SO fees)(	5,308	5,977	5,884	5,800	5,800	5,500
10.35102 Traffic Fines (fines & forfeit)	5,325	11,136	11,936	12,000	12,000	11,500
<b>Program Revenues</b>	<b>390,801</b>	<b>320,274</b>	<b>386,383</b>	<b>214,198</b>	<b>51,698</b>	<b>231,303</b>
% Inc/dec budget to budget or actual to actual	63.42%	-18.05%	20.64%	-40.86%	-86.62%	7.99%

<b>Personnel Expenditures:</b>						
FTEs	31.00	31.00	32.00	32.00	32.00	34.00
3000.1110 Regular Salaries	1,743,512	1,771,549	1,842,322	1,835,494	1,835,494	2,070,981
3000.1120 Temporary Salaries	33	4,392	2,236	2,500	2,500	1,500
3000.1130 Overtime - Regular	106,518	124,949	98,316	110,000	120,000	90,000
3000.1131 Special Overtime	2,193	-	-	-	-	-
3000.1133 SWAT overtime	31,476	38,321	28,589	32,500	32,500	32,500
3000.1135 Extra Duty Salaries	5,028	35,352	25,344	35,000	35,000	25,000
3000.1150 Other Compensation Items	4,019	3,981	4,571	-	-	-
3000.1210 Health Insurance	306,397	358,309	391,039	414,318	414,318	436,101
3000.1220 FICA Taxes	135,058	139,386	140,863	154,185	154,185	158,430
3000.1230 Retirement	111,183	109,973	115,288	115,236	115,236	133,006
3000.1260 Worker's Compensation	-	-	-	-	-	88,996
3000.1275 Cell Phone Allowance	6,749	6,761	7,536	7,280	7,280	7,280
<b>Personnel Expenditures Total</b>	<b>2,452,165</b>	<b>2,592,973</b>	<b>2,656,105</b>	<b>2,706,513</b>	<b>2,716,513</b>	<b>3,043,794</b>
% Inc/dec budget to budget or actual to actual	0.70%	5.74%	2.43%	-0.87%	2.27%	12.46%

<b>Operating Expenditures:</b>						
3000.1320 Other Professional Services	753	1,765	1,320	1,500	-	1,000
3000.1321 Medical, Dental and Vet Services	437	-	-	500	-	500
3000.1341 Software Maintenance	64,567	64,567	66,554	68,195	68,151	69,990
3000.1347 Uniform Cleaning	1,384	1,424	2,610	2,500	2,200	2,500
3000.1349 Repair - Other Mach & Equip	826	4,281	2,668	2,000	2,000	2,000
3000.1350 Vehicle Maintenance & Repair	2,000	3,026	3,000	2,000	2,000	2,000
3000.1523 Fire Control Insurance Pool	-	-	42,708	-	-	-
3000.1531 Telephone	29,978	22,170	16,267	25,000	15,000	20,000
3000.1532 Dispatch Fees-Communications	396,929	398,357	419,297	415,000	415,000	415,000
3000.1550 Printing, Forms, etc.	1,136	298	816	1,000	-	-
3000.1560 Postage and box rent	52	14	-	-	-	-
3000.1571 Dues and Subscriptions	1,461	718	636	850	850	800
3000.1580 Meetings	227	-	1,018	1,500	1,500	1,500
3000.1581 Training	8,663	8,878	5,820	10,000	10,000	10,000
3000.1584 SWAT training	2,581	11,684	6,457	10,000	10,000	10,000
3000.1586 Crisis Intervention Training	15,573	15,427	20,000	20,000	20,000	20,000

## PATROL - SHERIFF'S OFFICE

Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
3000.1592	Investigative Expense	1,477	1,359	3,028	2,000	2,000	2,000
3000.1612	Operating Supplies	10,173	11,195	10,729	13,000	13,000	13,000
3000.1626	CERF fuel charges	129,747	138,774	139,595	177,190	177,190	150,000
3000.1652	Clothing & Uniforms	10,365	10,556	8,446	10,000	7,000	10,000
3000.1656	Equipment and Supplies	30,174	27,140	25,731	30,000	30,000	30,000
3000.1661	Firearm Supplies	24,845	15,365	24,875	15,500	15,500	15,500
3000.1664	Fire Control Expenses	-	-	17	-	-	-
3000.1697	SWAT equipment	14,480	11,990	14,862	16,000	16,000	16,000
3000.1930	CERF maint & repair charges	71,872	44,146	54,924	55,190	55,190	46,176
3000.1931	CERF rental charges	357,948	352,218	347,940	236,693	236,693	303,686
<b>Operating Expenditures</b>		<b>1,177,647</b>	<b>1,145,353</b>	<b>1,219,318</b>	<b>1,115,618</b>	<b>1,099,274</b>	<b>1,141,652</b>
% Inc/dec budget to budget or actual to actual		-4.83%	-2.74%	6.46%	-13.75%	-9.85%	2.33%
<b>Total Patrol Operating Expenditures</b>		<b>3,629,812</b>	<b>3,738,325</b>	<b>3,875,423</b>	<b>3,822,131</b>	<b>3,815,787</b>	<b>4,185,446</b>
% Inc/dec budget to budget or actual to actual		-1.16%	2.99%	3.67%	-5.01%	-1.54%	9.51%
<b>Patrol Capital Outlay</b>		-	-	-	-	-	<b>57,500</b>
% Inc/dec budget to budget or actual to actual		0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
<b>Total Patrol Expenditures</b>		<b>3,629,812</b>	<b>3,738,325</b>	<b>3,875,423</b>	<b>3,822,131</b>	<b>3,815,787</b>	<b>4,242,946</b>
% Inc/dec budget to budget or actual to actual		-1.16%	2.99%	3.67%	-5.01%	-1.54%	11.01%

## SPECIAL INVESTIGATIONS

### Mission Statement

The Special Investigations Unit provides trained personnel to conduct narcotics and vice related investigations. The SIU is the host for the Southwest Drug Task Force funded by HIDTA. The Task Force is comprised of La Plata Sheriff's Office, Durango Police, Ignacio Police and the Bayfield Marshal's Office. The SIU provides this agency and area agencies with narcotics investigators. The mission of the SIU is to prevent and combat drug related crimes in La Plata County.

### Services Provided

Core services of the SIU include collecting, evaluating and disseminating crime related intel, conducting narcotics and vice investigations, conducting surveillance, asset forfeitures and supporting other Divisions of this office and other area agencies when called upon. The SIU also provides training to area agencies, groups and schools as requested. The SIU provides services 24/7 by keeping personnel on-call during non-business hours.

### 2015 Overview

General Support Required \$564,261	FTEs 5.00	Annual cost per capita \$9.75
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Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.33479 HIDTA Grant(PS)	262,142	310,074	351,398	377,308	377,308	384,608
10.35211.30(Law Enforcement Restitution(PS)	-	-	-	-	-	2,500
10.36224.30(DEA Rent (PS)	-	-	-	-	-	6,000
10.35210 Law Enforcement Forfeitures (PS)	21,733	4,400	201,732	5,000	5,000	5,000
<b>Program Revenues</b>	<b>283,875</b>	<b>314,474</b>	<b>553,130</b>	<b>382,308</b>	<b>382,308</b>	<b>398,108</b>
% Inc/dec budget to budget or actual to actual	18.53%	10.78%	75.89%	-0.60%	-30.88%	4.13%

<b>Personnel Expenditures:</b>						
FTEs	5.00	5.00	5.00	5.00	5.00	5.00
3004.1110 Regular Salaries	298,784	305,970	313,870	312,770	312,770	334,543
3004.1120 Temporary Salaries	-	-	283	-	-	-
3004.1130 Overtime - Regular	19,478	14,471	14,733	25,000	25,000	44,991
3004.1210 Health Insurance	48,360	53,173	58,796	62,713	62,713	64,908
3004.1220 FICA Taxes	23,161	23,404	23,937	25,839	25,839	25,593
3004.1230 Retirement	21,471	22,461	23,740	23,627	23,627	25,272
3004.1260 Worker's Compensation	-	-	-	-	-	15,489
3004.1275 Cell Phone Allowance	2,498	3,601	3,673	3,740	3,740	3,740
<b>Personnel Expenditures Total</b>	<b>413,752</b>	<b>423,081</b>	<b>439,032</b>	<b>453,689</b>	<b>453,689</b>	<b>514,536</b>
% Inc/dec budget to budget or actual to actual	3.41%	2.25%	3.77%	-9.84%	3.34%	13.41%

<b>Operating Expenditures:</b>						
3004.1341 Software Maintenance	-	-	2,668	2,999	-	2,999
3004.1343 Contracted Repair/Maint.	-	-	-	750	-	500
3004.1350 Vehicle Maintenance & Repair	322	294	746	1,000	300	700
3004.1442 Equipment Rental	5,019	11,956	7,677	17,000	8,500	7,000
3004.1531 Telephone	6,257	2,654	2,815	5,445	3,000	4,200
3004.1551 Photocopy	1,836	3,578	2,707	2,000	3,000	3,000
3004.1560 Postage	1,815	424	710	1,300	750	1,000
3004.1580 Meetings	1,571	1,775	277	3,500	500	2,500
3004.1581 Training	9,890	10,381	6,700	11,000	4,000	10,000
3004.1592 Investigative Expense	1,055	1,107	281	500	100	350
3004.1612 Operating Supplies	4,723	9,565	10,109	9,000	7,000	5,000
3004.1620 Utilities	734	-	-	-	-	-
3004.1626 CERF fuel charges	12,975	13,249	12,149	18,850	18,850	12,000
3004.1656 Equipment and Supplies	1,088	932	-	9,200	3,000	7,500
3004.1661 Firearm Supplies	809	-	1,051	-	-	-
3004.1676 HIDTA Expenses	118,044	176,303	182,574	350,000	339,577	349,617
3004.1680 Expenditure of forfeiture funds	6,453	366	109,147	5,000	5,000	5,000
3004.1930 CERF maint & repair charges	10,262	9,508	6,636	10,075	10,075	5,389
3004.1931 CERF rental charges	31,140	30,360	30,300	26,025	26,025	31,078
<b>Operating Expenditures</b>	<b>213,994</b>	<b>272,452</b>	<b>376,547</b>	<b>473,644</b>	<b>429,677</b>	<b>447,833</b>
% Inc/dec budget to budget or actual to actual	-14.85%	27.32%	38.21%	21.93%	14.11%	-5.45%

<b>Total Special Investigations Expenditures</b>	<b>627,745</b>	<b>695,533</b>	<b>815,579</b>	<b>927,333</b>	<b>883,366</b>	<b>962,369</b>
% Inc/dec budget to budget or actual to actual	-3.63%	10.80%	17.26%	4.00%	8.31%	3.78%

## SPECIAL SERVICES - SHERIFF'S OFFICE

### Mission Statement

The Special Services Division of the La Plata County Sheriff's Office provides prisoner transport and extraditions, offers educational and role model programs to reduce drug use, runs the School Resource Officer program, provides security to the courts and courthouse, manages the Reserve Deputy Bureau, coordinates training, supplies public information and the Civil Paper Service and supplies special needs in various emergencies.

### Services Provided

The Special Services Division performs a wide variety of proprietary functions as well as support for the other three divisions at the Sheriff's Office. Functions include front office administration, civil process, prisoner transportation and extraditions, courthouse security, emergency management and search and rescue liaison, public information officer, training coordination, school resource, victim services, quartermaster, public fingerprinting, records and concealed weapon permit management. Special Services has a current fleet of 13 vehicles and occupies 8 different office spaces.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$1,958,847	22.25	\$33.86

Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>							
10.33471	Search & Rescue Tier I(PS)	(1,704)	-	-	7,500	-	-
10.33473	Search and Rescue Tier III(PS)	-	7,447	-	15,000	-	-
10.33597	Courthouse Security Grant	17,948	-	-	-	-	-
10.33793	9-R School Resource Officer Contribution	-	-	25,000	50,000	50,000	50,000
10.34213	Civil Process Fees	69,658	70,814	52,802	70,000	35,630	35,000
10.34214	Permits & Fees (Fingerprint, weapons)	28,744	32,689	37,993	34,325	27,396	28,000
10.34237	Prisoner Transport (PS)	25,131	30,170	27,090	20,000	31,046	32,000
<b>Program Revenues</b>		<b>139,777</b>	<b>141,120</b>	<b>142,885</b>	<b>196,825</b>	<b>144,072</b>	<b>145,000</b>
% Inc/dec budget to budget or actual to actual		11.10%	0.96%	1.25%	68.95%	0.83%	-26.33%

<b>Personnel Expenditures:</b>							
FTEs		20.50	20.25	22.25	22.25	22.25	22.25
3002.1110	Regular Salaries	1,060,745	1,074,805	1,194,177	1,206,881	1,206,881	1,311,502
3002.1120	Temporary Salaries	33,022	26,585	28,184	25,000	16,752	20,000
3002.1130	Overtime - Regular	30,061	27,442	24,212	35,000	29,682	30,000
3002.1150	Other Compensation Items	-	1,581	2,243	-	-	-
3002.1210	Health Insurance	184,646	214,291	244,921	262,303	262,303	272,212
3002.1220	FICA Taxes	80,792	80,091	88,449	96,916	96,916	100,330
3002.1230	Retirement	68,111	70,237	78,836	79,351	79,351	86,898
3002.1260	Worker's Compensation	-	-	-	-	-	51,049
3002.1275	Cell Phone Allowance	5,399	6,560	6,391	6,962	6,962	7,170
<b>Personnel Expenditures Total</b>		<b>1,462,776</b>	<b>1,501,592</b>	<b>1,667,412</b>	<b>1,712,413</b>	<b>1,698,847</b>	<b>1,879,161</b>
% Inc/dec budget to budget or actual to actual		3.52%	2.65%	11.04%	-1.25%	1.89%	9.74%

<b>Operating Expenditures:</b>							
3002.1293	Annual Awards Banquet	451	500	1,113	1,000	1,000	1,000
3002.1350	Vehicle Maintenance & Repair	500	-	1,000	-	-	-
3002.1360	Search & Rescue	9,801	16,644	6,318	16,000	2,918	10,000
3002.1361	Search and Rescue Tier III Grant Expendi	-	-	-	15,000	-	-
3002.1370	Prisoner Transportation	35,672	40,345	48,681	50,000	31,950	35,000
3002.1531	Telephone	5,295	3,478	3,724	4,000	2,576	3,200
3002.1551	Photocopy	332	3,639	5,265	2,915	3,222	3,500
3002.1560	Postage	2,467	3,381	2,841	3,528	4,306	4,500
3002.1571	Dues and Subscriptions	6,608	6,576	6,521	7,030	7,030	7,200
3002.1580	Meetings	397	378	836	1,000	276	1,000
3002.1581	Training	11,287	19,544	7,140	16,000	14,208	15,000
3002.1612	Operating Supplies	16,085	16,837	12,183	19,000	8,490	10,000
3002.1626	CERF fuel charges	27,453	29,568	28,363	38,743	22,442	30,120
3002.1652	Clothing & Uniforms	6,833	4,950	6,769	6,129	5,304	5,500
3002.1661	Firearm Supplies	-	1,387	2,490	5,000	4,412	4,500
3002.1666	School resource operating	3,269	841	79	3,000	3,000	3,000
3002.1670	Victim Services	530	937	1,820	1,000	1,000	1,030
3002.1671	Reserve Officers Program	2,456	1,984	478	3,500	3,000	3,000
3002.1672	Hazardous Materials	-	-	-	2,565	-	-
3002.1689	Courthouse Security Grant	18,089	1,677	-	875	875	875
3002.1930	CERF maint & repair charges	31,261	17,488	18,312	21,737	21,737	16,427
3002.1931	CERF rental charges	100,728	89,796	77,424	40,936	40,936	69,834
<b>Operating Expenditures</b>		<b>279,515</b>	<b>259,950</b>	<b>231,357</b>	<b>258,958</b>	<b>178,682</b>	<b>224,686</b>
% Inc/dec budget to budget or actual to actual		0.09%	-7.00%	-11.00%	-6.87%	-22.77%	-13.23%

<b>Total Special Services Expenditures</b>		<b>1,742,292</b>	<b>1,761,542</b>	<b>1,898,770</b>	<b>1,971,371</b>	<b>1,877,529</b>	<b>2,103,847</b>
% Inc/dec budget to budget or actual to actual		2.95%	1.10%	7.79%	-2.02%	-1.12%	6.72%

## SENIOR SERVICES - JOINT SALES TAX

### Mission Statement

The purpose of Senior Services is to provide nutrition, transportation, recreation and family support services to individuals 60 years of age and older so they can age with dignity and purpose to enhance their quality of life, health and independence.

### Services Provided

The primary services provided include on-site meals, Meals on Wheels, recreational activities, home chore and transportation assistance, guidance with Medicare, and referrals to other community resources.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
-\$59,526	7.78	-\$1.03

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.33140 Sr Services-Area Agency on Aging (AS)	170,509	90,035	113,593	90,821	98,675	83,758
10.33141 Sr Services--NSIP (USDA) (AS)	28,609	21,653	20,507	16,150	24,000	24,000
10.33143 Sr Services--SMP/SHIP (AS)	15,000	22,729	7,200	11,980	11,980	11,980
10.33464 Sr. Services - CSBG Funds(AS)	10,000	5,000	5,000	4,000	4,500	4,500
10.33712 Sr Svcs General State Funds AAA (AS)	91,270	86,221	107,159	103,126	134,390	161,620
10.34135 Senior Meal Collections - Durango (AS)	82,836	81,436	79,254	80,000	79,000	80,000
10.34136 Senior Services - Misc Grants (AS)	1,893	1,700	1,800	-	-	-
10.34138 Senior Center Activities (AS)	13,884	11,050	8,738	8,500	13,000	14,000
10.34139 Senior Center Rentals (AS)	3,368	3,207	4,060	5,500	4,000	4,000
10.34165 Sr Services - Transportation (AS)	20,668	19,692	16,902	16,000	16,000	16,000
10.34166 Sr Services - United Way (AS)	15,846	16,673	12,071	12,071	12,071	12,071
10.34167 Sr Svcs--Home Chore (AS)	5,614	9,018	11,000	8,000	9,000	9,000
10.39122 Transfer in from Joint Sales Tax (GG)	230,885	315,218	310,942	390,663	375,323	393,853
<b>Program Revenues</b>	<b>738,358</b>	<b>683,631</b>	<b>698,227</b>	<b>746,810</b>	<b>781,939</b>	<b>814,782</b>
% Inc/dec budget to budget or actual to actual	-75.22%	-7.41%	2.14%	-3.01%	11.99%	9.10%

### Personnel Expenditures:

FTEs	7.23	7.46	7.71	7.78	7.78	7.78
5500.1110 Regular Salaries	291,785	302,027	311,450	311,829	311,829	290,673
5500.1120 Temporary Salaries	54,113	70,246	76,425	91,801	91,801	108,557
5500.1130 Overtime	-	51	91	200	200	-
5500.1150 Other Compensation Items	168	755	-	-	-	-
5500.1210 Health Insurance	50,951	65,953	69,189	73,953	73,953	73,786
5500.1220 FICA Taxes	25,414	26,862	28,006	30,893	30,893	22,236
5500.1230 Retirement	16,847	17,759	18,224	18,057	18,057	16,338
5500.1260 Worker's Compensation	-	-	-	-	-	4,877
5500.1275 Cell Phone Allowance	436	667	667	667	667	667
5500.1293 Awards Programs and events	2,617	2,496	2,247	2,000	2,000	-
<b>Personnel Expenditures Total</b>	<b>442,331</b>	<b>486,816</b>	<b>506,300</b>	<b>529,400</b>	<b>529,400</b>	<b>517,134</b>
% Inc/dec budget to budget or actual to actual	2.89%	10.06%	4.00%	2.63%	4.56%	-2.32%

### Operating Expenditures:

5500.1320 Other Professional Services (Home Chore)	-	-	1,924	-	-	-
5500.1343 Contracted Services	13,241	-	-	-	-	-
5500.1350 Vehicle Maintenance & Repair	-	386	-	-	-	-
5500.1411 Water and Sewer	-	-	-	3,850	3,850	3,850
5500.1421 Waste Disposal	-	-	-	1,320	1,320	1,320
5500.1425 Senior Activities	1,511	1,584	54	1,700	1,000	1,500
5500.1430 Repair & Maintenance	7,920	5,613	11,876	10,000	10,000	10,000
5500.1531 Telephone	2,495	1,673	1,589	2,000	1,350	1,600
5500.1550 Printing, Forms, etc.	4,732	1,615	1,696	2,000	4,500	4,500
5500.1551 Photocopy	2,902	3,518	3,568	3,000	3,322	3,400
5500.1560 Postage	413	421	420	500	250	500
5500.1580 Meetings	1,368	670	8	-	-	-
5500.1581 Training	2,398	2,692	2,146	2,500	2,400	2,500
5500.1587 CO Trust Healthy Aging Initiative Grant	40,477	-	-	-	-	-
5500.1595 Senior Services -- Home Chore	3,698	2,764	3,035	4,550	2,500	4,000
5500.1597 Senior Services -- Durango Nutrition	85,693	95,769	103,985	90,000	128,000	140,800
5500.1612 Operating Supplies	4,342	4,946	7,063	6,000	2,400	5,000

## SENIOR SERVICES - JOINT SALES TAX

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
5500.1617 Janitorial Supplies	1,488	2,261	1,207	2,000	1,438	2,000
5500.1620 Utilities	23,376	22,712	-	-	-	-
5500.1620 Gas	-	-	4,500	4,649	4,649	5,000
5500.1622 Electric	-	-	16,863	17,050	17,050	17,050
5500.1626 CERF fuel charges	8,496	8,021	6,610	10,145	8,000	8,087
5500.1694 Computer equip. & software	1,300	3,839	2,188	2,500	2,500	2,500
5500.1695 Operating Equipment	647	248	488	500	350	500
5500.1696 Furniture	804	325	2,242	3,000	2,500	2,500
5500.1930 CERF maint & repair charges	3,208	5,139	5,556	9,392	7,608	2,208
5500.1931 CERF rental charges	25,548	21,876	19,524	13,073	11,952	19,307
<b>Operating Expenditures</b>	<b>236,058</b>	<b>186,070</b>	<b>196,543</b>	<b>189,729</b>	<b>216,939</b>	<b>238,122</b>
% Inc/dec budget to budget or actual to actual	-5.53%	-21.18%	5.63%	1.42%	10.38%	25.51%
<b>Senior Services - Joint Sales Tax Operating Expen</b>	<b>678,389</b>	<b>672,886</b>	<b>702,843</b>	<b>719,129</b>	<b>746,339</b>	<b>755,256</b>
% Inc/dec budget to budget or actual to actual	-0.21%	-0.81%	4.45%	2.31%	6.19%	5.02%
<b>Capital Outlay</b>						
5500.2402 Senior Services Capital	-	10,744	-	57,000	57,000	-
<b>Capital Outlay</b>	<b>-</b>	<b>10,744</b>	<b>-</b>	<b>57,000</b>	<b>57,000</b>	<b>-</b>
<b>Senior Services JST Total Expenditures</b>	<b>678,389</b>	<b>683,631</b>	<b>702,843</b>	<b>776,129</b>	<b>803,339</b>	<b>755,256</b>
% Inc/dec budget to budget or actual to actual	0.00%	0.77%	2.81%	9.12%	14.30%	-2.69%

## SENIOR SERVICES - NON JOINT SALES TAX

### Mission Statement

The purpose of Senior Services is to provide nutrition, transportation, recreation and family support services to individuals 60 years of age and older so they can age with dignity and purpose to enhance their quality of life, health and independence.

### Services Provided

The primary services provided include on-site meals, Meals on Wheels, recreational activities, home chore and transportation assistance, guidance with Medicare, and referrals to other community resources.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$20,194	0.22	\$0.35

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.33140 Sr Services-Area Agency on Aging (AS)	48,288	24,252	51,034	46,249	44,332	37,630
10.33141 Sr Services--NSIP (USDA) (AS)	4,291	3,821	4,526	2,850	5,000	5,000
10.33712 Sr Svcs General State Funds AAA (AS)	91,270	86,221	48,145	52,515	60,378	72,613
10.34136 Senior Services - Misc Grants (AS)	873	300	1,965	1,965	1,965	1,965
10.34162 Senior Meal Collections - Bayfield(AS)	19,108	14,866	12,792	13,500	13,500	14,000
<b>Program Revenues</b>	<b>163,830</b>	<b>129,460</b>	<b>118,462</b>	<b>117,080</b>	<b>125,175</b>	<b>131,208</b>
% Inc/dec budget to budget or actual to actual	-17.54%	-20.98%	-8.50%	637.51%	5.67%	12.07%

### Personnel Expenditures:

FTEs	0.27	0.29	0.29	0.22	0.22	0.22
5501.1110 Regular Salaries	11,470	10,900	11,301	11,215	11,215	12,065
5501.1120 Temporary Salaries	18,211	23,878	21,346	25,000	25,000	25,000
5501.1150 Other Compensation Items	-	40	-	-	-	-
5501.1210 Health Insurance	2,375	2,251	2,623	3,030	3,030	3,054
5501.1220 FICA Taxes	2,209	2,605	2,437	2,770	2,770	923
5501.1230 Retirement	668	687	712	707	707	761
5501.1230 Worker's Compensation	-	-	-	-	-	182
5501.1275 Cell Phone Allowance	23	35	35	35	35	24
<b>Personnel Expenditures Total</b>	<b>34,956</b>	<b>40,397</b>	<b>38,454</b>	<b>42,757</b>	<b>42,757</b>	<b>42,009</b>
% Inc/dec budget to budget or actual to actual	-12.59%	15.57%	-4.81%	-12.63%	11.19%	-1.75%

### Operating Expenditures:

5501.1593 Senior Meals - Bayfield	23,850	26,054	29,625	25,000	34,500	38,000
5501.1594 Senior Services - SUCAP	30,462	27,879	46,009	54,858	60,000	62,000
5501.1598 Senior Meals - Allison	788	800	800	1,000	1,000	1,000
5501.1612 Operating Supplies	1,705	1,450	2,742	3,000	3,000	3,000
5501.1626 CERF fuel charges	1,856	2,644	2,199	1,522	1,744	1,213
5501.1930 CERF maint & repair charges	695	402	816	1,409	1,490	1,469
5501.1931 CERF rental charges	9,127	7,344	7,452	1,961	3,430	2,711
<b>Operating Expenditures</b>	<b>79,762</b>	<b>66,573</b>	<b>89,643</b>	<b>88,750</b>	<b>105,164</b>	<b>109,393</b>
% Inc/dec budget to budget or actual to actual	55.14%	-16.54%	34.65%	14.88%	17.31%	23.26%

<b>Total Senior Services Non JST Expenditures</b>	<b>114,718</b>	<b>106,970</b>	<b>128,097</b>	<b>131,507</b>	<b>147,921</b>	<b>151,402</b>
% Inc/dec budget to budget or actual to actual	25.51%	-6.75%	19.75%	4.21%	15.48%	15.13%

## COUNTY SURVEYOR

### Mission Statement

The county surveyor is a county officer under Colorado Constitution Article IV, Section 8 and has the duties and powers pursuant to C.R.S. § 30-10-903 (1). The county surveyor is also responsible to index and file all plats deposited by surveyors with the County in accordance with Colorado law, and pursuant to C.R.S. § 30-50-101 (2) (a) (I).

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$19,174	1.00	\$0.33

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Personnel Expenditures:</b>						
<i>FTEs</i>	1.00	1.00	1.00	1.00	1.00	1.00
1400.1110 Regular Salaries	4,400	4,400	4,434	4,400	4,400	4,400
1400.1150 Other Compensation Items	-	-	-	-	-	-
1400.1210 Health Insurance	9,606	10,580	11,716	12,596	12,596	12,673
1400.1220 FICA Taxes	91	69	78	337	337	337
1400.1230 Retirement	220	220	266	264	264	264
<b>Personnel Expenditures Total</b>	<b>14,317</b>	<b>15,269</b>	<b>16,494</b>	<b>17,597</b>	<b>17,597</b>	<b>17,674</b>
% Inc/dec budget to budget or actual to actual	9.67%	6.65%	8.02%	5.23%	6.68%	0.44%
<b>Operating Expenditures:</b>						
1400.1320 Other Professional Services	860	640	1,040	1,500	1,500	1,500
<b>Operating Expenditures</b>	<b>860</b>	<b>640</b>	<b>1,040</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
% Inc/dec budget to budget or actual to actual	22.86%	-25.58%	62.50%	154.24%	44.23%	0.00%
<b>Total County Surveyor Expenditures</b>	<b>15,177</b>	<b>15,909</b>	<b>17,534</b>	<b>19,097</b>	<b>19,097</b>	<b>19,174</b>
% Inc/dec budget to budget or actual to actual	10.34%	4.82%	10.21%	10.31%	8.91%	0.41%

## TRANSFERS IN/OUT

Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Other Sources:</b>							
10.39113	Transfer in DHRID	-	-	-	25,000	25,000	-
10.39122	Transfer in JST Senior Services	-	-	-	-	-	393,853
10.39123	Transfer in JST Landfill	-	-	-	-	-	10,000
<b>Revenues</b>		-	-	-	<b>25,000</b>	<b>25,000</b>	<b>403,853</b>
% Inc/dec budget to budget or actual to actual		0.00%	0.00%	0.00%	100.00%	100.00%	1515.41%
<b>Other Uses</b>							
10.49113.	Transfer to DHRID	-	-	25,000	-	-	-
10.49111.	Transfer to Road & Bridge Fund	2,500,000	2,770,000	-	-	-	-
10.49114.	Transfer to District Attorney	1,294,000	1,424,489	1,433,164	1,495,429	1,495,429	1,562,230
10.49155.	Transfer to Finance Authority Fund	471,103	923,565	-	-	-	-
10.49161.	Transfers to Landfill	-	-	-	-	-	-
10.48000.	Transfer to JST for Durango Library	-	-	-	-	-	-
10.49140.	Transfer to Capital Improvement Fund	2,000,000	2,000,004	-	-	-	5,577,637
<b>Total Other Uses</b>		<b>6,265,103</b>	<b>7,118,058</b>	<b>1,458,164</b>	<b>1,495,429</b>	<b>1,495,429</b>	<b>7,139,867</b>
% Inc/dec budget to budget or actual to actual		-20.53%	13.61%	-79.51%	4.34%	2.56%	377.45%
<b>Contingency</b>							
10.19600	General Budget Contingency	-	-	-	659,000	-	850,000
<b>Total Contingency</b>		-	-	-	<b>659,000</b>	-	<b>850,000</b>
<b>Total Transfers Out and Contingency</b>		<b>6,265,103</b>	<b>7,118,058</b>	<b>1,458,164</b>	<b>2,154,429</b>	<b>1,495,429</b>	<b>7,989,867</b>
% Inc/dec budget to budget or actual to actual		-4.99%	13.61%	-79.51%	50.33%	2.56%	270.86%

## COUNTY TREASURER

### Mission Statement

To collect, invest, apportion and disburse property taxes; issue certificates of taxes due, take on account all sums collected and deposited by other county departments; to cancel, pay, and keep record of all warrants issued by the county; invest funds in legal, safe, liquid vehicles, and to serve citizens in a courteous manner.

### Services Provided

Issue tax certificates; collect and disburse property taxes; conduct tax sales on real estate; issue manufactured housing certificates authentication and moving permits; invest County funds pursuant to statutory guidelines and the County investment policy.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
-\$419,484	4.85	-\$7.25

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.34107 Treasurer's Tax Collection Fees (GG)	666,148	666,262	637,267	500,000	560,000	550,000
10.34108 Treasurer's Fees - Other (GG)	71,434	79,734	80,079	50,000	75,000	50,000
10.34109 Treasurer Advertising (GG)	24,004	35,566	31,685	22,000	32,848	22,000
10.34111 Treasurer Postage Collection (GG)	357	939	255	500	100	550
10.36110 Investment Earnings	417,944	346,865	42,138	350,000	350,000	300,000
<b>Program Revenues</b>	<b>1,179,887</b>	<b>1,129,366</b>	<b>791,425</b>	<b>922,500</b>	<b>1,017,948</b>	<b>922,550</b>
% Inc/dec budget to budget or actual to actual	-7.32%	-4.28%	-29.92%	-16.33%	28.62%	0.01%

### Personnel Expenditures:

FTEs	4.85	4.85	4.85	4.85	4.85	4.85
1200.1110 Regular Salaries	244,818	248,414	252,560	254,833	254,833	268,226
1200.1150 Other Compensation Items	1,238	1,263	1,298	-	-	-
1200.1210 Health Insurance	29,876	33,729	46,422	42,600	42,600	43,896
1200.1220 FICA Taxes	18,751	18,975	18,736	19,495	19,495	21,162
1200.1230 Retirement	17,939	18,194	19,026	19,503	19,503	21,388
1200.1260 Worker's Compensation	-	-	-	-	-	574
<b>Personnel Expenditures Total</b>	<b>312,623</b>	<b>320,576</b>	<b>338,043</b>	<b>336,431</b>	<b>336,431</b>	<b>355,246</b>
% Inc/dec budget to budget or actual to actual	4.55%	2.54%	5.45%	0.22%	-0.48%	5.59%

### Operating Expenditures:

1200.1320 Other Professional Services	38,132	49,851	47,586	48,000	48,000	48,000
1200.1341 Software Maintenance	37,381	7,170	22,630	26,500	26,500	26,500
1200.1349 Equipment Repair	-	-	-	475	-	475
1200.1531 Telephone	97	31	26	50	50	45
1200.1540 Advertising	31,816	36,451	33,629	28,500	28,500	34,000
1200.1550 Printing, Forms, etc.	9,271	6,296	4,013	7,000	7,000	9,000
1200.1551 Photocopy	-	2,806	2,042	3,000	3,000	3,000
1200.1560 Postage	14,005	9,444	15,934	17,000	17,000	17,500
1200.1571 Dues and Subscriptions	536	536	524	800	800	800
1200.1580 Meetings	608	1,207	509	1,500	1,500	2,500
1200.1612 Operating Supplies	1,381	1,434	932	2,500	2,500	3,000
1200.1694 Computer Equipment & Software	130,936	8,831	-	-	-	-
1200.1914 Compensation for Damages	-	-	-	2,000	2,000	3,000
<b>Operating Expenditures</b>	<b>264,163</b>	<b>124,056</b>	<b>127,825</b>	<b>137,325</b>	<b>136,850</b>	<b>147,820</b>
% Inc/dec budget to budget or actual to actual	53.73%	-53.04%	3.04%	-1.40%	7.06%	7.64%

<b>Total Treasurer Expenditures</b>	<b>576,786</b>	<b>444,632</b>	<b>465,868</b>	<b>473,756</b>	<b>473,281</b>	<b>503,066</b>
% Inc/dec budget to budget or actual to actual	22.50%	-22.91%	4.78%	-0.25%	1.59%	6.19%

## VETERANS SERVICES OFFICE

### Mission Statement

The purpose of the Veterans Service Office is to provide information, support, and guidance services to veterans and their families so they can receive the maximum benefits for which they are eligible.

### Services Provided

The primary services provided include assisting veterans and their dependents with benefit applications and appeal documents as well as assisting them to gain access to other resources.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$90,507	1.00	\$1.56

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.33466 Veteran's Service(AS)	2,400	3,200	1,800	2,400	2,400	2,400
<b>Program Revenues</b>	<b>2,400</b>	<b>3,200</b>	<b>1,800</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>
% Inc/dec budget to budget or actual to actual	100.00%	33.33%	-43.75%	100.00%	33.33%	0.00%

<b>Personnel Expenditures:</b>						
<i>FTEs</i>	1.00	1.00	1.00	1.00	1.00	1.00
5504.1110 Regular Salaries	42,245	43,126	44,199	43,846	43,846	47,809
5504.1120 Temporary Salaries	2,644	2,340	2,430	-	500	6,071
5504.1210 Health Insurance	12,659	13,934	15,422	16,549	16,549	16,635
5504.1220 FICA	2,921	2,951	2,996	3,354	3,354	3,657
5504.1230 Retirement	2,161	2,588	2,652	2,631	2,631	2,869
5504.1260 Worker's Compensation	-	-	-	-	-	141
5504.1275 Cell Phone Allowance	268	711	745	754	754	754
<b>Personnel Expenditures Total</b>	<b>62,897</b>	<b>65,651</b>	<b>68,443</b>	<b>67,134</b>	<b>67,634</b>	<b>77,936</b>
% Inc/dec budget to budget or actual to actual	3.29%	4.38%	4.25%	-4.26%	-1.18%	16.09%

<b>Operating Expenditures:</b>						
5504.1441 Building Rent	3,000	3,000	2,750	3,000	3,000	3,000
5504.1531 Telephone	690	348	335	400	350	350
5504.1560 Postage & box rent	1,081	718	838	1,000	800	1,000
5504.1580 Meetings	1,012	782	1,208	3,400	1,200	1,800
5504.1591 Mileage Reimbursement	-	-	-	-	-	2,481
5504.1612 Operating Supplies	2,377	1,358	1,079	5,340	4,700	4,840
5504.1696 Furniture	-	-	200	1,500	1,000	1,500
<b>Operating Expenditures</b>	<b>8,160</b>	<b>6,206</b>	<b>6,411</b>	<b>14,640</b>	<b>11,050</b>	<b>14,971</b>
% Inc/dec budget to budget or actual to actual	-1.81%	-23.94%	3.30%	18.54%	72.36%	2.26%

<b>Total Veterans Services Expenditures</b>	<b>71,057</b>	<b>71,857</b>	<b>74,854</b>	<b>81,774</b>	<b>78,684</b>	<b>92,907</b>
% Inc/dec budget to budget or actual to actual	2.68%	1.13%	4.17%	-0.84%	5.12%	13.61%

## WEED MANAGEMENT

### Mission Statement

The La Plata County Weed Department is responsible for the enforcement of the Colorado noxious Weed Act as defined in CRS Title 35, Article 5.5.

### Services Provided

The Department enforces provisions of the State Law and La Plata County Weed Management and Enforcement Plan which places emphasis on the control and abatement of noxious weeds listed in the State Law.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$170,813	1.50	\$2.95

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Program Revenues:</b>						
10.33303 Forest Service Joint Project Reimburse (A	57,947	51,652	64,433	-	-	-
<b>Program Revenues</b>	<b>57,947</b>	<b>51,652</b>	<b>64,433</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Inc/dec budget to budget or actual to actual	220.32%	-10.86%	24.74%	0.00%	0.00%	0.00%

<b>Personnel Expenditures:</b>						
FTEs	1.00	1.00	1.00	1.00	1.00	1.50
5102.1110 Regular Salaries	48,752	49,761	50,987	50,597	50,597	78,653
5102.1120 Temporary Salaries	23,074	20,210	25,686	25,000	25,000	-
5102.1123 Forest Service Weed Project	16,046	18,960	17,242	-	-	-
5102.1210 Health Insurance	10,052	11,036	12,186	12,938	12,938	29,735
5102.1220 FICA Taxes	6,193	6,228	6,554	5,783	5,783	6,807
5102.1230 Retirement	3,900	3,981	4,079	4,048	4,048	6,073
5102.1260 Worker's Compensation	-	-	-	-	-	2,550
<b>Personnel Expenditures Total</b>	<b>108,018</b>	<b>110,176</b>	<b>116,732</b>	<b>98,366</b>	<b>98,366</b>	<b>123,818</b>
% Inc/dec budget to budget or actual to actual	10.38%	2.00%	5.95%	-18.56%	-15.73%	25.87%

<b>Operating Expenditures:</b>						
5102.1320 Other Professional Services	50	260	-	500	-	500
5102.1349 Equipment Repair	-	-	-	500	-	500
5102.1455 Weed Control	30,868	32,889	34,714	36,000	34,000	36,000
5102.1454 Weed Management Enforcement	-	-	-	-	-	5,000
5102.1531 Telephone	63	8	9	25	25	20
5102.1560 Postage	329	243	182	300	200	350
5102.1571 Dues/Subscriptions	-	50	50	50	50	50
5102.1581 Training	165	425	170	500	350	500
5102.1612 Operating Supplies	1,081	482	46	500	500	400
5102.1626 CERF fuel charges	1,178	1,338	842	1,885	500	900
5102.1659 Education Materials	628	-	848	500	500	1,000
5102.1688 Forest Service Weed Project	38,394	32,692	29,593	-	-	-
5102.1930 CERF maint & repair charges	110	109	372	327	1,800	331
5102.1931 CERF rental charges	5,328	4,512	3,900	1,635	3,900	1,444
<b>Operating Expenditures</b>	<b>78,195</b>	<b>73,008</b>	<b>70,726</b>	<b>42,722</b>	<b>41,825</b>	<b>46,995</b>
% Inc/dec budget to budget or actual to actual	26.48%	-6.63%	-3.13%	-58.11%	-40.86%	10.00%

<b>Total Weed Management Expenditures</b>	<b>186,212</b>	<b>183,184</b>	<b>187,458</b>	<b>141,088</b>	<b>140,191</b>	<b>170,813</b>
% Inc/dec budget to budget or actual to actual	16.61%	-1.63%	2.33%	-36.67%	-25.21%	21.07%

## SPECIAL REVENUE FUNDS

Special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services or capital projects. Special revenue funds are designed to help determine and demonstrate resources that must be used for a specified purpose are, in fact, used for that purpose.

### **Road & Bridge Fund**

C.R.S. § 43-2-202 requires a Road & Bridge Fund be created and established in each county of the state. The fund is to account for all road and bridge construction, maintenance, and administration.

### **Social Services Fund**

C.R.S. § 26-1-123 requires a county social services fund be created and established in each county of the state. The fund shall consist of all moneys allotted, allocated, or apportioned to the county by the state for public assistance and welfare.

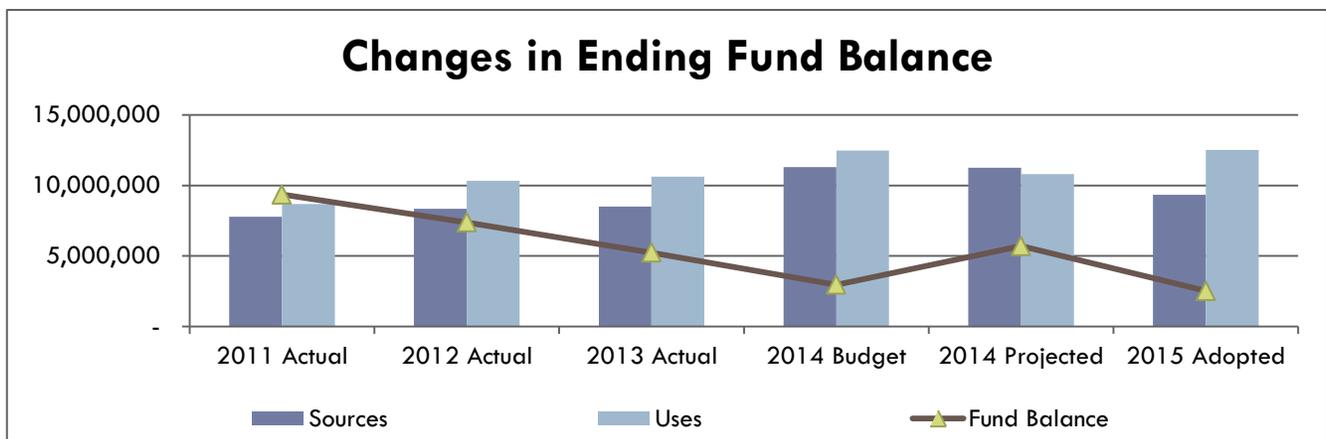
### **Joint Sales Tax Fund**

The Joint Sales Tax Fund is required by a 1990 intergovernmental agreement between the City of Durango and the La Plata County Board of County Commissioners. The fund specified revenue source is 11% of the two cent (2%) County sales tax. The revenues are to be used to fund City and County agreed upon projects.

# ROAD & BRIDGE FUND

The Road & Bridge Fund is required by State law and reports costs related to County roads and bridges construction and maintenance. Primary sources of revenues for this fund are property taxes, highway user taxes, sales taxes, and capital grants. By state law, a portion of the road and bridge property tax is allocated to cities and towns for use on their road and bridge activities. This fund is also one of the four Major Governmental Funds.

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 10,271,067</b>	<b>\$ 9,355,155</b>	<b>\$ 7,375,469</b>	<b>\$ 4,111,173</b>	<b>\$ 5,236,000</b>	<b>\$ 5,694,538</b>
Revenues & Other Sources:						
Property Taxes	1,468,938	1,699,164	1,614,308	1,311,916	1,311,116	1,425,256
Specific Ownership Tax	123,539	124,080	123,259	133,000	125,000	125,000
Sales Tax	-	-	2,770,000	3,570,000	3,570,000	3,445,000
License & Permits	227,518	222,601	241,454	214,000	214,000	230,000
HUTF	2,806,490	2,848,958	2,853,916	2,809,920	2,834,210	2,778,913
Intergovernmental	347,934	317,303	634,185	3,006,127	3,000,784	1,182,238
Miscellaneous	293,968	355,262	253,336	262,000	207,000	159,500
Transfers	2,500,000	2,770,000	-	-	-	-
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>7,768,387</b>	<b>8,337,367</b>	<b>8,490,459</b>	<b>11,306,963</b>	<b>11,262,110</b>	<b>9,345,907</b>
Expenditures & Other Uses:						
Personnel Costs:						
Salary & Wages	2,090,367	2,055,088	2,137,943	2,130,877	2,130,877	2,282,246
Temporary Employees	199,305	223,182	155,187	204,000	74,000	74,000
Overtime	72,042	123,764	120,125	105,000	105,000	120,000
Medical Benefits	331,436	348,525	393,352	428,004	428,004	427,738
Other Benefits & Costs	451,822	456,277	467,082	474,671	474,671	458,192
Operating	4,644,423	5,005,554	4,585,093	4,558,021	3,879,020	4,467,138
Projects	610,954	1,279,270	2,760,151	3,760,000	3,710,000	2,044,000
Capital	283,951	825,393	10,995	300,000	2,000	2,150,300
Contingency	-	-	-	500,000	-	500,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>8,684,299</b>	<b>10,317,053</b>	<b>10,629,928</b>	<b>12,460,573</b>	<b>10,803,572</b>	<b>12,523,614</b>
<b>Ending Fund Balance</b>	<b>\$ 9,355,155</b>	<b>\$ 7,375,469</b>	<b>\$ 5,236,000</b>	<b>\$ 2,957,563</b>	<b>\$ 5,694,538</b>	<b>\$ 2,516,831</b>



## Road and Bridge Fund

### Mission Statement

The purpose of the Road and Bridge is to provide maintenance, improvements, and services to the County roads and bridge infrastructure.

### 2015 Overview

General Support Required \$3,177,707	FTEs 41.00	Annual cost per capita \$54.93
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Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Revenues:</b>							
<b>Tax Collections</b>							
11.31101	Property Tax Current	1,665,310	1,698,291	1,604,494	1,308,116	1,308,116	1,423,256
11.31102	Prior Taxes	-	-	1,031	-	-	-
11.311XX	Prior Taxes, Exempt & Abatements	-	(2,476)	6,147	1,000	1,000	-
11.31111	Allocation of property tax to municipalities	(200,330)	-	-	-	-	-
11.31200	Specific Ownership Tax	123,539	124,080	123,259	133,000	125,000	125,000
11.31300	Sales Tax	-	-	2,770,000	3,570,000	3,570,000	3,445,000
11.31900	Property Tax Penalties & Interest	3,958	3,349	2,636	2,800	2,000	2,000
<b>Total Tax Collections</b>		<b>1,592,477</b>	<b>1,823,244</b>	<b>4,507,568</b>	<b>5,014,916</b>	<b>5,006,116</b>	<b>4,995,256</b>
<b>Licenses &amp; Permits</b>							
11.32221	Motor Vehicle License 1.50 Fee	74,702	76,628	76,187	75,000	75,000	75,000
11.32222	Motor Vehicle License 2.50 Fee	99,890	99,560	99,445	95,000	95,000	95,000
11.32271	Utility Permit Fees	11,862	4,663	25,618	10,000	10,000	15,000
11.32272	Road Permits	35,464	37,550	36,505	30,000	30,000	40,000
11.32273	Construction Permits	5,600	4,200	3,700	4,000	4,000	5,000
<b>Total Licenses &amp; Permits</b>		<b>227,518</b>	<b>222,601</b>	<b>241,454</b>	<b>214,000</b>	<b>214,000</b>	<b>230,000</b>
<b>Intergovernmental</b>							
11.33199	Miscellaneous Federal Grants	-	25,175	-	39,329	39,329	-
11.33131	Title II - Secure Rural Schools	-	-	-	-	-	35,058
11.33302	Forest Reserve Act	249,673	240,028	205,633	200,000	198,664	198,000
11.33303	Forest Service Joint Project Reimburse	61,580	-	-	-	-	-
11.33304	Allocation of Forest Reserve	(249,673)	(240,028)	(205,633)	(200,000)	(198,664)	(198,000)
11.33401	Bridge Funds & Enhancement Grant	39,840	-	493,256	2,251,000	2,251,000	-
11.33440	Energy Impact Grants	48,516	65,928	68,955	666,798	666,798	807,180
11.33441	FASTER Grant	-	-	-	-	-	96,000
11.33502	Limited Gaming Impact	70,988	162,767	-	-	-	-
11.33541	Highway User's Tax (HUTF)	2,900,784	2,932,952	2,962,408	2,927,000	2,926,089	2,869,000
11.33542	Allocation of HUTF	(94,294)	(83,994)	(108,492)	(117,080)	(91,879)	(90,087)
11.33714	SUIT Contributions CR 517 Grant	-	-	-	-	-	200,000
11.33799	Miscellaneous Grants	11,726	43	-	-	-	-
11.33910	Tribal Payment in Lieu of Tax	32,064	63,390	58,974	49,000	43,657	44,000
<b>Total Intergovernmental</b>		<b>3,071,204</b>	<b>3,166,261</b>	<b>3,475,102</b>	<b>5,816,047</b>	<b>5,834,994</b>	<b>3,961,151</b>
<b>Miscellaneous Revenues</b>							
11.33717	Airport contribution CR 309	83,220	-	13,000	-	-	-
11.34197	Miscellaneous Receipts	10,044	33,994	420	10,000	10,000	7,500
11.34198	Reimbursements and Refunds	2,240	2,835	(237)	2,000	2,000	2,000
11.36320	Oil & Gas Leases & Royalties	216,009	280,469	138,692	200,000	145,000	150,000
11.36502	Road Impact Improvement Agreements	65,675	37,964	99,376	50,000	50,000	-
11.36610	Insurance Refunds	-	-	12,046	-	-	-
11.36620	COERA Refunds	-	-	3,039	-	-	-
<b>Total Miscellaneous</b>		<b>377,188</b>	<b>355,262</b>	<b>266,336</b>	<b>262,000</b>	<b>207,000</b>	<b>159,500</b>
<b>Transfers in from other funds</b>							
11.49110	Transfers in from General Fund	2,500,000	2,770,000	-	-	-	-
<b>Total Transfers in</b>		<b>2,500,000</b>	<b>2,770,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>7,768,387</b>	<b>8,337,367</b>	<b>8,490,460</b>	<b>11,306,963</b>	<b>11,262,110</b>	<b>9,345,907</b>
% Inc/dec budget to budget or actual to actual		-13.17%	7.32%	1.84%	1.56%	32.64%	-17.34%

## Road and Bridge Fund

### Engineering Department

#### Mission Statement

The purpose of the Engineering department is to provide planning, design, and project management services for the residents and visitors in La Plata County so they can benefit from traveling on safe roads. The County maintains partnerships with the local municipalities and the Colorado Department of Transportation, addressing interagency connectivity and the development of a long-range, comprehensive transportation plan to direct both the short-term and long-term transportation planning decisions.

#### Services Provided

The Engineering Department conducts surveys, designs, and administers contracts for road and bridge construction projects and inspects work to ensure quality and compliance with the project plans and specifications. Additionally the Engineering Department also issues permits for work in the County right-of-way including driveway and utility permits as well as permits for over-weight and over-size trucks.

#### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$5,353,895	8.00	\$92.55

Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Personnel Expenditures:</b>							
<i>FTEs</i>		<i>9.00</i>	<i>8.00</i>	<i>8.00</i>	<i>8.00</i>	<i>8.00</i>	<i>8.00</i>
4200.1110	Regular Salaries	528,081	534,905	537,112	523,889	523,889	560,360
4200.1120	Temporary Salaries	-	-	2,485	4,000	4,000	4,000
4200.1130	Overtime - Regular	594	7,042	5,264	5,000	5,000	5,000
4200.1210	Health Insurance	52,791	59,812	62,464	70,639	70,639	62,232
4200.1220	FICA Taxes	38,896	40,288	40,385	40,766	40,766	42,868
4200.1230	Retirement	33,192	34,450	34,796	33,513	33,513	37,691
4200.1260	Worker's Compensation	-	-	-	-	-	5,630
4200.1275	Cell Phone Allowance	2,947	3,562	3,562	3,699	3,699	3,699
<b>Personnel Expenditures Total</b>		<b>656,500</b>	<b>680,060</b>	<b>686,067</b>	<b>681,506</b>	<b>681,506</b>	<b>721,480</b>
% Inc/dec budget to budget or actual to actual		-12.38%	3.59%	0.88%	-4.85%	-0.66%	5.87%

<b>Operating Expenditures:</b>							
4200.1325	Architect, Engineer, Landscape	97,730	42,982	88,932	75,000	40,000	75,000
4200.1326	Consultants	23,693	166,063	149,465	170,000	75,000	326,500
4200.1341	Software Maintenance	-	4,028	4,028	4,028	4,028	4,028
4200.1349	Equipment Repair	950	-	-	1,000	-	-
4200.1531	Telephone	278	44	85	100	85	75
4200.1551	Photocopy	712	1,726	3,332	3,600	3,400	3,600
4200.1560	Postage	232	232	340	500	300	350
4200.1571	Subscriptions	1,435	1,099	2,284	1,000	1,300	1,400
4200.1580	Meetings	200	48	-	200	50	100
4200.1581	Training	5,360	4,575	4,161	6,000	4,000	4,500
4200.1612	Operating Supplies	7,053	7,164	6,199	7,000	5,000	7,000
4200.1626	CERF Fuel Charges	7,821	8,328	6,837	12,441	12,441	9,000
4200.1694	Computer Equipment & Software	1,302	-	-	3,000	-	-
4200.1696	Furniture	-	429	565	500	500	500
4200.1914	Compensation for Damages	7,145	-	-	2,000	-	-
4200.1930	CERF Maint & Repair Charges	9,217	5,174	3,984	6,303	6,303	8,544
4200.1931	CERF Rental Charges	18,237	13,944	11,136	13,839	13,839	17,518
<b>Operating Expenditures</b>		<b>181,365</b>	<b>255,837</b>	<b>281,348</b>	<b>306,511</b>	<b>166,246</b>	<b>458,115</b>
% Inc/dec budget to budget or actual to actual		-18.99%	41.06%	9.97%	-22.78%	-40.91%	49.46%

## Road and Bridge Fund

### Engineering Department

Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Road &amp; Bridge Projects</b>							
<b>Right of Way</b>							
4200.2311	Right-of-way Acquisition	142,261	108,704	100	200,000	150,000	150,000
<b>Maintenance</b>							
4200.2344	Guardrail Projects	-	-	59,403	-	-	-
4200.2363	Asphalt Overlays (CR 210)	104,653	449,633	-	-	-	-
4200.2389	Trails/Alternate Modes of Transportation	-	-	12,000	-	-	-
<b>General Projects</b>							
4200.2369	CR 141 Shenandoah Curves Reconstruction	-	2,269	-	-	-	-
4200.2391	Gas Well Infill - Road Mitigation Project	12,284	-	-	-	-	200,000
4200.2396	CR 513/311 Intersection (Oxford)	179,407	167,156	193,386	3,500,000	3,500,000	-
4200.2410	CR 250 Full Depth Reclamation	6,436	435,058	-	-	-	-
4200.2411	Contribution to City for Wilson Gulch	135,951	52,935	-	-	-	1,304,000
4200.2420	Contribution Ignacio RAMP Project CR 172 & 151	-	-	-	-	-	180,000
4200.2415	CR 141 Full-depth Reclamation	-	-	1,384,906	-	-	-
4200.2416	CR 320 Inter. School	-	-	496,130	-	-	-
4200.2418	CR 105 Box Culvert	-	-	-	60,000	60,000	-
4200.2421	CR 141 Culvert Replacement	-	-	-	-	-	150,000
4200.2394	CR 207 Lightner Creek Bridge	29,469	63,516	614,226	-	-	-
4200.2413	CR 124A Lewis Creek Bridge	-	-	-	-	-	60,000
<b>Road &amp; Bridge Projects Expenditures</b>		<b>610,954</b>	<b>1,279,270</b>	<b>2,760,151</b>	<b>3,760,000</b>	<b>3,710,000</b>	<b>2,044,000</b>
% Inc/dec budget to budget or actual to actual		-60.48%	109.39%	115.76%	-52.42%	34.41%	-45.64%
<b>Capital Outlay</b>							
4200.2422	Marvel & Ignacio Equip Sheds	-	-	-	-	-	1,345,300
4200.2417	CR 223/225 Intersection Realign	-	-	-	-	-	315,000
4200.2412	CR 210 Overlay & Boat Ramp Turn Lane	-	821,390	14	300,000	2,000	350,000
4200.2414	CR 302-US 550 Park and Ride	-	4,003	-	-	-	120,000
4200.2392	County Road 309A at Airport	283,951	-	-	-	-	-
<b>Capital Outlay</b>		<b>283,951</b>	<b>825,393</b>	<b>14</b>	<b>300,000</b>	<b>2,000</b>	<b>2,130,300</b>
% Inc/dec budget to budget or actual to actual		-65.96%	190.68%	-100.00%	-28.57%	13954.81%	610.10%
<b>Engineering Department Total Expenditures</b>		<b>1,732,770</b>	<b>3,040,559</b>	<b>3,727,581</b>	<b>5,048,017</b>	<b>4,559,752</b>	<b>5,353,895</b>
% Inc/dec budget to budget or actual to actual		-48.33%	75.47%	22.60%	-46.50%	22.32%	6.06%

## Road and Bridge Fund

### Maintenance Department

#### Mission Statement

The purpose of the Road and Bridge Activity is to provide infrastructure maintenance and improvement services so residents and travelers can experience well maintained roads.

#### Services Provided

Essential services include snow removal, asphalt repair and improvements such as striping, chip and seal, pothole repair, and asphalt crack sealing. Gravel road maintenance and repair include gravel resurfacing, grading, and the application of dust palliative. Additional activities include road side drainage, and the maintenance and installation of traffic control devices.

#### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$7,169,719	33.00	\$123.94

Acct #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	<i>33.00</i>	<i>33.00</i>	<i>33.00</i>	<i>33.00</i>	<i>33.00</i>	<i>33.00</i>
4100.1110	Regular Salaries	1,562,287	1,520,184	1,600,831	1,606,988	1,606,988	1,721,886
4100.1120	Temporary Salaries	199,305	223,182	152,702	200,000	70,000	70,000
4100.1130	Overtime - Regular	71,449	116,722	114,862	100,000	100,000	115,000
4100.1150	Other Compensation Items	1,774	1,900	645	-	-	-
4100.1210	Health Insurance	278,644	288,713	330,888	357,365	357,365	365,506
4100.1220	FICA Taxes	132,060	135,149	135,031	145,885	145,885	131,724
4100.1230	Retirement	107,588	104,895	111,017	112,043	112,043	121,481
4100.1260	Worker's Compensation	132,572	133,016	138,493	135,453	135,453	111,599
4100.1275	Cell Phone Allowance	2,794	3,017	3,152	3,312	3,312	3,500
<b>Personnel Expenditures Total</b>		<b>2,488,472</b>	<b>2,526,776</b>	<b>2,587,621</b>	<b>2,661,046</b>	<b>2,531,046</b>	<b>2,640,696</b>
% Inc/dec budget to budget or actual to actual		-0.54%	1.54%	2.41%	-0.24%	-2.19%	-0.76%

<b>Operating Expenditures:</b>							
4100.1320	Other Professional Services	4,261	2,326	293	4,000	1,500	-
4100.1321	CDL Medical	3,645	2,970	3,645	3,800	2,500	3,293
4100.1341	Software Maintenance	3,390	3,992	3,555	4,000	3,630	4,000
4100.1343	Contracted Repair/Maint	7,198	3,601	5,109	5,500	5,608	5,776
4100.1349	Equipment Repair	95	-	-	-	-	-
4100.1350	Repair and Maintenance - Motor Vehicle	810	500	1,582	2,000	1,000	-
4100.1442	Machinery and Equipment Rental	97,837	47,818	13,358	70,000	34,000	37,000
4100.1451	Sign Parts & Supplies	22,177	29,482	27,521	30,000	29,500	30,000
4100.1452	Highway Stripe	79,113	143,437	126,202	135,989	131,989	134,000
4100.1456	Cutting Edges and Chains	90,379	80,868	65,772	84,000	70,000	72,000
4100.1457	Dust Control/De-Icing	590,348	668,597	558,841	675,000	610,000	682,516
4100.1459	Metal Culverts	8,300	93,829	51,368	40,000	39,786	40,000
4100.1460	Gravel/Sand/Chips	608,003	416,334	503,366	490,169	190,000	344,104
4100.1461	Hot Mix	323,494	351,563	211,590	351,450	350,000	351,450
4100.1463	Chip & Seal Asphalt Oil	71,597	183,763	176,274	123,049	77,000	136,270
4100.1466	Crack Sealing Materials	15,602	33,783	5,757	32,000	27,200	32,000
4100.1468	Fencing	232	-	-	1,000	200	-
4100.1531	Telephone	8,194	8,214	8,419	8,005	6,000	8,000
4100.1551	Photocopy	-	-	1,528	1,530	1,000	1,530
4100.1560	Postage	49	52	64	150	50	75
4100.1581	Training	3,958	3,831	5,052	5,000	4,900	5,000
4100.1612	Operating Supplies	15,274	10,416	17,191	20,000	18,000	20,000
4100.1618	Shop Supplies	3,601	2,261	-	-	-	-
4100.1620	Utilities	59,620	47,910	52,941	15,000	-	-
4100.1621	Gas	-	-	-	20,149	22,685	24,954
4100.1622	Electric	-	-	-	20,900	26,859	29,411
4100.1411	Water and Sewer	-	-	-	5,324	3,996	4,196
4100.1421	Waste Disposal	-	-	-	3,630	1,394	1,464
4100.1626	CERF Fuel Charges	441,353	485,299	454,325	586,055	586,055	429,200
4100.1652	Employee Uniforms & Cleaning	5,313	3,310	3,166	5,500	3,112	3,425
4100.1658	Consumable Tools	1,941	344	-	-	-	-
4100.1693	GPS Units	-	-	-	-	-	10,058
4100.1930	CERF Maint & Repair Charges	530,223	555,836	557,896	530,275	530,275	459,391
4100.1931	CERF Rental Charges	1,287,684	1,268,218	1,256,666	724,247	724,247	856,811

## Road and Bridge Fund

### Maintenance Department

Acct #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
4100.2333	Gravel Pit Permits/Reclamation	1,223	1,148	398	3,000	3,000	3,000
4100.2340	Bridge Maintenance	44,843	25	-	25,000	13,000	15,000
4100.2344	Guardrail Projects	99,964	88,501	-	40,000	10,000	70,000
4100.2350	Minor Safety Improvements	2,761	-	660	10,000	8,500	10,000
4100.2389	Bike-Pedestrian Coordination efforts	2,108	4,171	-	-	-	-
4100.2419	Geo-Hazard Mitigation	5,500	-	-	-	-	-
4100.4511	Road and Bridge Tax Allocation	-	182,870	180,558	175,788	175,788	185,099
4100.4519	Allocation of Title III Funds	22,970	24,450	10,649	-	-	-
<b>Operating Expenditures</b>		<b>4,463,058</b>	<b>4,749,717</b>	<b>4,303,745</b>	<b>4,251,510</b>	<b>3,712,774</b>	<b>4,009,023</b>
% Inc/dec budget to budget or actual to actual		9.07%	6.42%	-9.39%	-11.54%	-13.73%	-5.70%

<b>Maintenance Department Total Expenditures</b>	<b>6,951,530</b>	<b>7,276,493</b>	<b>6,891,366</b>	<b>6,912,556</b>	<b>6,243,820</b>	<b>6,649,719</b>
% Inc/dec budget to budget or actual to actual	5.42%	4.67%	-5.29%	-7.51%	-9.40%	-3.80%

<b>Capital Outlay</b>							
4100.7400	Capital Outlay	-	-	10,981	-	-	20,000
<b>Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>10,981</b>	<b>-</b>	<b>-</b>	<b>20,000</b>

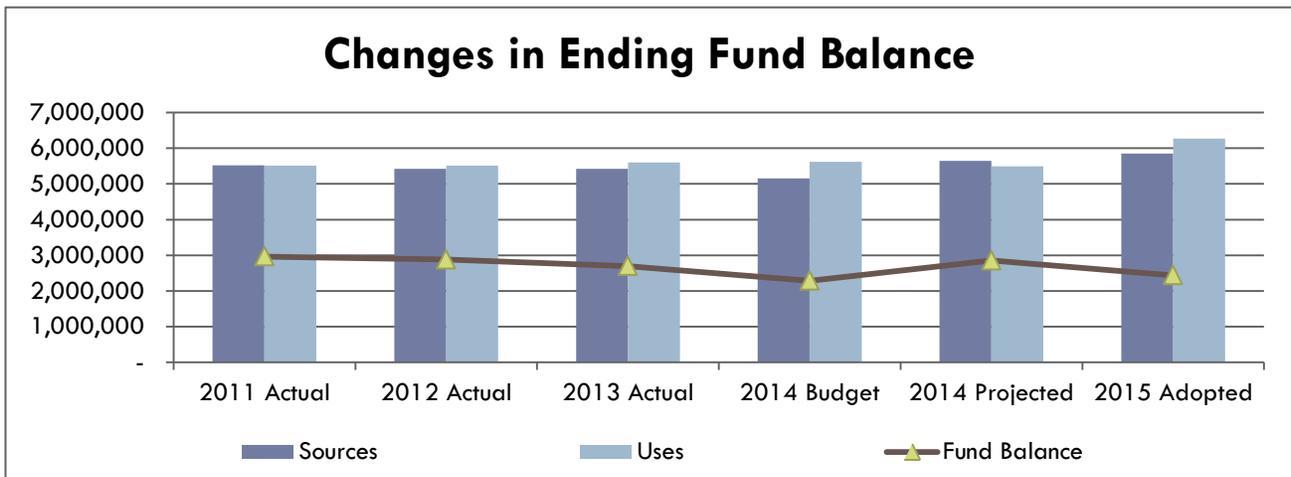
<b>Road &amp; Bridge Fund Contingency</b>							
11.1960	Contingency	-	-	-	500,000	-	500,000
<b>Total Road &amp; Bridge Fund Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>

<b>Total Road &amp; Bridge Expenditures</b>	<b>8,684,299</b>	<b>10,317,053</b>	<b>10,629,928</b>	<b>12,460,573</b>	<b>10,803,572</b>	<b>12,523,614</b>
% Inc/dec budget to budget or actual to actual	-12.70%	18.80%	3.03%	-26.37%	1.63%	0.51%

# SOCIAL SERVICES FUND

The Social Services Fund administers the County's Federal and State revenues that are restricted for the public welfare programs. This Fund is mandated by State Statute and is one of the four Major Governmental Funds. These programs include financial and food assistance, child protections, and adult protective services. The majority of the revenues is from federal and state grants.

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 2,951,511</b>	<b>\$ 2,966,169</b>	<b>\$ 2,881,164</b>	<b>\$ 2,750,200</b>	<b>\$ 2,699,440</b>	<b>\$ 2,853,213</b>
Revenues & Other Sources:						
Property Taxes	891,295	908,625	858,743	700,118	700,118	761,743
Specific Ownership Tax	66,117	53,697	65,970	65,000	61,100	61,000
Other Taxes	2,117	2,578	5,250	3,000	5,500	-
Intergovernmental	4,563,550	4,460,029	4,490,853	4,386,897	4,882,391	5,031,374
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>5,523,079</b>	<b>5,424,929</b>	<b>5,420,816</b>	<b>5,155,015</b>	<b>5,649,109</b>	<b>5,854,117</b>
Expenditures & Other Uses:						
Personnel Costs:						
Salary & Wages	3,888,592	2,904,441	2,847,072	3,039,280	2,988,196	3,257,367
Temporary Employees	-	72,684	58,348	98,082	67,546	78,569
Medical Benefits	-	943,057	1,026,159	719,161	695,818	754,662
Other Benefits & Costs	-	-	-	427,874	422,315	492,136
Operating	1,619,829	1,589,753	1,670,961	1,292,791	1,321,462	1,653,149
Contingency	-	-	-	40,000	-	33,447
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>5,508,421</b>	<b>5,509,934</b>	<b>5,602,540</b>	<b>5,617,188</b>	<b>5,495,336</b>	<b>6,269,330</b>
<b>Ending Fund Balance</b>	<b>\$ 2,966,169</b>	<b>\$ 2,881,164</b>	<b>\$ 2,699,440</b>	<b>\$ 2,288,027</b>	<b>\$ 2,853,213</b>	<b>\$ 2,438,000</b>



## Social Services Fund

### Mission Statement

The purpose of Adult Protective Services is to provide assessment, support, advocacy, and community referral services to at-risk adults so they can maintain a safe and independent living situation. The purpose of the Child Care program is to provide information, referrals, and eligibility services to children and families so they can access child care assistance. The purpose of Child Support Enforcement is to provide establishment and enforcement services to custodial and noncustodial parents so they can consistently receive and/or pay court-ordered support for their children. The purpose of Child Welfare is to provide safety assessment and in-home case management services to children at risk of abuse and neglect and their families so they can maintain a safe and permanent home. The purpose of Colorado Works is to provide information, referrals, eligibility and outreach services to children and families so they can meet the basic necessities of daily life while developing the ability to be self-sufficient. The purpose of Core Services is to provide skill-building, crisis intervention, behavioral health, and prevention services to children, families, and adults at risk of abuse, neglect and life disruption so they can experience support and maintain a safe and stable life. The purpose of Income Maintenance is to provide information, referrals, eligibility and outreach services to children, families and individuals so they can access food, shelter and medical care.

### Services Provided

Adult Protective Services include assessing the safety of elderly and at-risk adults, developing plans to enhance their safety if necessary, and initiating court action when no other alternatives are available. Child Care services include determining and monitoring eligibility, making referrals to licensed child care providers, developing contracts with approved providers, and paying providers for approved child care. Child Support Enforcement services include locating absent parents, establishing paternity, establishing child support orders, processing child support payments, and enforcing the collection of child support payments. Child Welfare services include assessing child safety, developing plans to mitigate safety concerns if they exist, initiating court action if necessary for child safety, placing children in safe and appropriate homes if they cannot remain in their own homes, and seeking safe and stable permanent homes for children. Colorado Works services include determining and monitoring eligibility, assessing children's and families' needs, and referring families to appropriate resources. Core Services include determining eligibility, providing a variety of supportive and therapeutic services, monitoring children's safety, and monitoring compliance with established treatment plans. Income Maintenance services include providing information, determining eligibility, and monitoring clients' ongoing eligibility and compliance with program requirements.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$415,213	64.75	\$7.18

Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Revenues:</b>							
<b>County Revenues</b>							
	Property Taxes	891,295	908,625	858,743	700,118	700,118	761,743
	Penalties, Interest, Delinquent Taxes	2,117	2,578	5,250	3,000	5,500	-
	Specific Ownership Tax	66,117	53,697	65,970	65,000	61,100	61,000
	Intergovernmental Revenue	16,828	33,927	31,564	31,000	31,000	23,673
	<b>Total County Revenues</b>	<b>976,357</b>	<b>998,827</b>	<b>961,527</b>	<b>799,118</b>	<b>797,718</b>	<b>846,416</b>
<b>Adult Protective Services</b>							
	Federal and state	191,582	193,304	194,380	115,013	201,356	146,638
	<b>Total Adult Protective Services</b>	<b>191,582</b>	<b>193,304</b>	<b>194,380</b>	<b>115,013</b>	<b>201,356</b>	<b>146,638</b>
<b>Child Care</b>							
	Federal and state	347,100	521,219	533,305	405,577	470,290	426,316
	Grants	-	-	-	-	32,934	42,241
	Other	41,389	-	-	81,554	-	59,292
	<b>Total Child Care</b>	<b>388,489</b>	<b>521,219</b>	<b>533,305</b>	<b>487,131</b>	<b>503,224</b>	<b>527,849</b>
<b>Child Support Enforcement</b>							
	Federal and state	386,961	372,809	390,190	400,444	387,030	417,606
	Incentives	50,000	39,443	12,614	25,000	25,229	20,000
	Grants	2,000	706	-	2,500	-	-
	Other	-	-	-	-	-	2,500
	<b>Total Child Support Enforcement</b>	<b>438,961</b>	<b>412,958</b>	<b>402,804</b>	<b>427,944</b>	<b>412,259</b>	<b>440,106</b>
<b>Child Welfare</b>							
	Federal and state	1,799,200	1,880,252	1,732,117	2,080,487	1,831,820	2,446,531
	Grants	43,000	143,511	171,906	170,814	100,379	118,750
	Other	10,000	-	3,194	10,001	3,027	2,400
	<b>Total Child Child Welfare</b>	<b>1,852,200</b>	<b>2,023,763</b>	<b>1,907,216</b>	<b>2,261,302</b>	<b>1,935,226</b>	<b>2,567,681</b>
<b>Core Services</b>							
	Federal and state	1,007,398	897,997	929,404	1,022,534	1,010,645	1,013,632
	<b>Total Core Services</b>	<b>1,007,398</b>	<b>897,997</b>	<b>929,404</b>	<b>1,022,534</b>	<b>1,010,645</b>	<b>1,013,632</b>

## Social Services Fund

<b>Colorado Works</b>						
Federal and state	804,152	930,858	873,520	822,734	936,118	866,421
Other	132,137	66,699	51,449	94,741	-	51,448
<b>Total Colorado Works</b>	<b>936,289</b>	<b>997,557</b>	<b>924,969</b>	<b>917,475</b>	<b>936,118</b>	<b>917,869</b>
<b>Income Maintenance</b>						
Federal and state	1,361,272	1,382,096	1,642,244	1,511,679	2,247,947	1,839,779
Other	28,130	12,355	10,002	25,000	16,797	-
<b>Total Income Maintenance</b>	<b>1,389,402</b>	<b>1,394,451</b>	<b>1,652,246</b>	<b>1,536,679</b>	<b>2,264,744</b>	<b>1,839,779</b>
<b>Other Revenues</b>						
Adjustments MOE/EBT	(1,657,599)	(2,015,148)	(2,085,036)	(2,412,181)	(2,412,181)	(2,445,853)
<b>Total Other Revenues</b>	<b>(1,657,599)</b>	<b>(2,015,148)</b>	<b>(2,085,036)</b>	<b>(2,412,181)</b>	<b>(2,412,181)</b>	<b>(2,445,853)</b>
<b>Total Revenues</b>	<b>5,523,079</b>	<b>5,424,929</b>	<b>5,420,816</b>	<b>5,155,015</b>	<b>5,649,109</b>	<b>5,854,117</b>
% Inc/dec budget to budget or actual to actual	-10.54%	-1.78%	-0.08%	-15.84%	4.21%	13.56%
<b>Operating Expenditures:</b>						
<b>Personnel Costs</b>						
<i>FTEs</i>	59.75	61.25	63.75	63.75	63.75	64.75
Salaries	-	-	-	-	-	3,257,367
Health Insurance	-	-	-	-	-	754,662
FICA Taxes	-	-	-	-	-	249,189
Retirement	-	-	-	-	-	210,954
Worker's Compensation	-	-	-	-	-	31,993
<b>Total Personnel Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,504,165</b>
<b>Adult Protective Services</b>						
Personnel:	224,656	-	-	-	-	-
Salaries	-	160,036	168,807	169,340	176,597	-
Medical Benefits	-	56,303	57,103	48,905	34,478	-
FICA Taxes	-	-	-	12,955	13,510	-
Retirement	-	-	-	10,703	9,833	-
Temp	-	-	-	-	-	-
Operating	13,910	15,291	13,504	11,948	7,634	9,809
CERF Fuel Charges	-	-	-	-	-	1,125
CERF M&R Charges	-	-	-	-	-	950
CERF Vehicle Rental	-	-	-	-	-	1,035
EBT and contract	-	10,000	3,562	19,997	9,643	12,428
<b>Total Adult Protective Services</b>	<b>238,566</b>	<b>241,630</b>	<b>242,976</b>	<b>273,848</b>	<b>251,695</b>	<b>25,347</b>
<b>Child Care</b>						
Personnel:	121,344	-	-	-	-	-
Salaries	-	104,463	99,369	90,807	92,370	-
Medical Benefits	-	33,128	32,451	19,647	19,399	-
FICA Taxes	-	-	-	6,947	7,066	-
Retirement	-	-	-	6,223	5,691	-
Operating	10,695	6,741	6,180	8,657	6,551	8,657
EBT and contract	380,728	461,563	473,173	556,802	460,600	522,241
<b>Total Child Care</b>	<b>512,767</b>	<b>605,896</b>	<b>611,173</b>	<b>689,083</b>	<b>591,677</b>	<b>530,898</b>
<b>Child Support Enforcement</b>						
Personnel:	544,009	-	-	-	-	-
Salaries	-	387,441	392,534	380,662	394,042	-
Medical Benefits	-	117,669	128,173	93,565	77,898	-
FICA Taxes	-	-	-	29,121	30,939	-
Retirement	-	-	-	25,397	25,000	-
Temp	-	5,792	6,035	11,888	10,385	13,135
Operating	39,162	29,196	35,931	33,616	33,214	39,500
EBT and contract	-	2,086	4,612	16,124	-	-
<b>Total Child Support Enforcement</b>	<b>583,171</b>	<b>542,184</b>	<b>567,285</b>	<b>590,373</b>	<b>571,478</b>	<b>52,635</b>

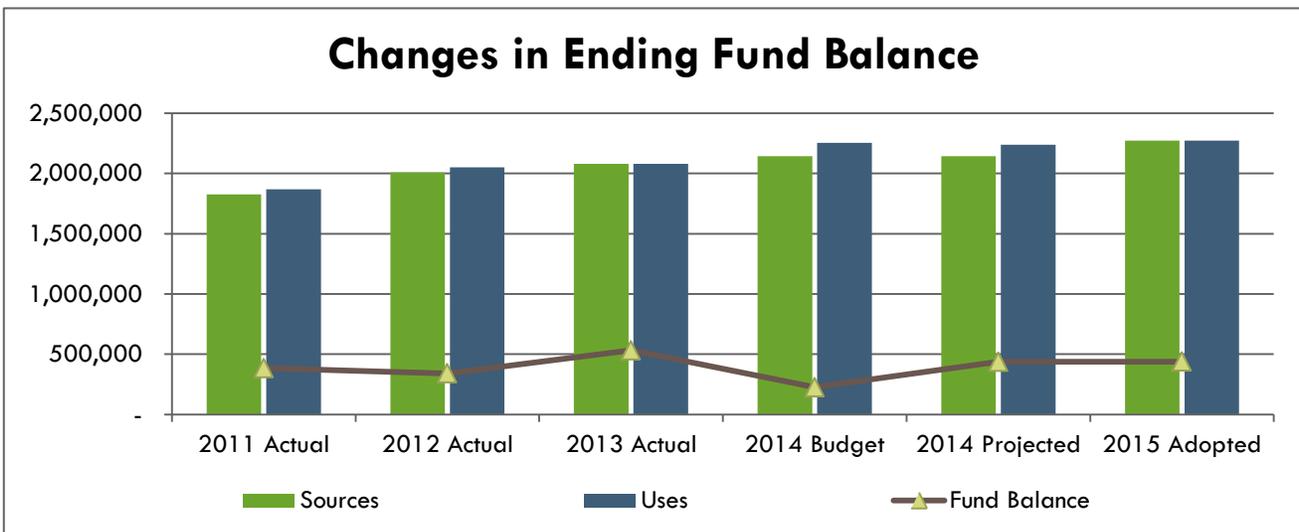
## Social Services Fund

<b>Social Services Fund</b>						
<b>Child Welfare</b>						
Personnel:	1,249,381	-	-	-	-	-
Salaries	-	1,191,616	1,159,390	1,120,191	1,222,728	-
Medical Benefits	-	261,969	306,024	255,275	182,049	-
FICA Taxes	-	-	-	85,695	94,116	-
Retirement	-	-	-	73,738	56,781	-
Temp	-	14,631	9,312	16,900	7,550	17,745
Operating	157,659	206,835	209,549	138,919	137,317	138,937
CERF Fuel Charges	-	-	-	-	-	3,375
CERF M&R Charges	-	-	-	-	-	2,751
CERF Vehicle Rental	-	-	-	-	-	7,095
EBT and contract	1,129,727	895,312	905,951	1,150,167	628,804	1,053,964
<b>Total Child Welfare</b>	<b>2,536,767</b>	<b>2,570,363</b>	<b>2,590,226</b>	<b>2,840,885</b>	<b>2,329,345</b>	<b>1,223,867</b>
<b>Core Services</b>						
Personnel:	598,770	-	-	-	-	-
Salaries	-	391,423	386,321	464,160	393,686	-
Medical Benefits	-	138,152	140,284	100,166	80,072	-
FICA Taxes	-	-	-	35,508	30,117	-
Retirement	-	-	-	31,511	36,526	-
Operating	32,381	37,794	31,381	26,500	23,270	26,500
EBT and contract	535,236	440,814	468,400	566,731	514,433	566,731
<b>Total Core Services</b>	<b>1,166,387</b>	<b>1,008,182</b>	<b>1,026,386</b>	<b>1,224,576</b>	<b>1,078,104</b>	<b>593,231</b>
<b>Colorado Works</b>						
Personnel:	328,201	-	-	-	-	-
Salaries	-	205,151	210,266	219,607	240,836	-
Medical Benefits	-	54,385	47,346	54,504	35,093	-
FICA Taxes	-	-	-	16,800	18,424	-
Operating	43,900	44,303	46,645	46,850	33,602	35,000
EBT and contract	636,254	770,876	716,462	728,371	755,502	752,523
<b>Total Colorado Works</b>	<b>1,008,355</b>	<b>1,074,715</b>	<b>1,020,720</b>	<b>1,080,243</b>	<b>1,083,457</b>	<b>787,523</b>
<b>Income Maintenance</b>						
Personnel	822,231	-	-	-	-	-
Salaries	-	464,312	430,385	594,513	467,937	-
Medical Benefits	-	281,452	314,778	147,099	266,829	-
FICA Taxes	-	-	-	45,480	39,592	-
Retirement	-	-	-	33,686	54,719	-
Temp	-	52,260	43,000	69,294	49,611	47,689
Operating	86,070	48,384	69,194	74,690	55,534	74,690
EBT and contract	783,152	736,376	956,206	928,646	1,470,385	1,026,691
<b>Total Income Maintenance</b>	<b>1,691,453</b>	<b>1,582,785</b>	<b>1,813,563</b>	<b>1,893,408</b>	<b>2,404,607</b>	<b>1,149,070</b>
<b>Other Uses</b>						
Adjustments MOE/EBT	(2,229,045)	(2,115,820)	(2,269,789)	(3,015,227)	(2,815,027)	(2,630,853)
<b>Total Other Uses</b>	<b>(2,229,045)</b>	<b>(2,115,820)</b>	<b>(2,269,789)</b>	<b>(3,015,227)</b>	<b>(2,815,027)</b>	<b>(2,630,853)</b>
<b>Total Operating Expenditures</b>	<b>5,508,421</b>	<b>5,509,934</b>	<b>5,602,540</b>	<b>5,577,188</b>	<b>5,495,336</b>	<b>6,235,883</b>
% Inc/dec budget to budget or actual to actual	-27.61%	0.03%	1.68%	-33.23%	-1.91%	11.81%
<b>Contingency</b>						
Contingency	-	-	-	40,000	-	33,447
<b>Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>33,447</b>
<b>Total Social Services Expenditures</b>	<b>5,508,421</b>	<b>5,509,934</b>	<b>5,602,540</b>	<b>5,617,188</b>	<b>5,495,336</b>	<b>6,269,330</b>
% Inc/dec budget to budget or actual to actual	-27.61%	0.03%	1.68%	-32.75%	-1.91%	11.61%

# JOINT SALES TAX FUND

The Joint Sales Tax Fund is required by a 1990 intergovernmental agreement between the City of Durango and the La Plata County Board of County Commissioners. This fund is required to report revenue equal to 11% of the two cent (2%) County sales tax imposed pursuant to the special election of May 11, 1982. The revenues are to be used to fund City and County agreed upon projects yearly. The fund is considered a non-Major Governmental Fund for La Plata County.

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<b>Beginning Fund Balance</b>	\$ 425,639	\$ 383,530	\$ 531,722	\$ 335,199	\$ 531,506	\$ 437,173
Revenues & Other Sources:						
Sales Taxes	1,826,773	2,008,862	2,080,387	2,143,749	2,143,749	2,272,374
Interest on Deposits (Misc.)	732	-	391	400	400	300
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>1,827,505</b>	<b>2,008,862</b>	<b>2,080,778</b>	<b>2,144,149</b>	<b>2,144,149</b>	<b>2,272,674</b>
Expenditures & Other Uses:						
Durango Library	1,638,729	1,695,206	1,760,052	1,853,160	1,853,160	1,868,438
Transfers Out for Durango Senior Services	220,885	315,218	310,942	390,633	375,323	393,853
Transfers Out for Durango Landfill	10,000	10,000	10,000	10,000	10,000	10,000
Transfers Other	-	31,768	-	-	-	-
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>1,869,614</b>	<b>2,052,192</b>	<b>2,080,994</b>	<b>2,253,793</b>	<b>2,238,483</b>	<b>2,272,291</b>
<b>Ending Fund Balance</b>	<b>\$ 383,530</b>	<b>\$ 340,200</b>	<b>\$ 531,506</b>	<b>\$ 225,555</b>	<b>\$ 437,173</b>	<b>\$ 437,556</b>

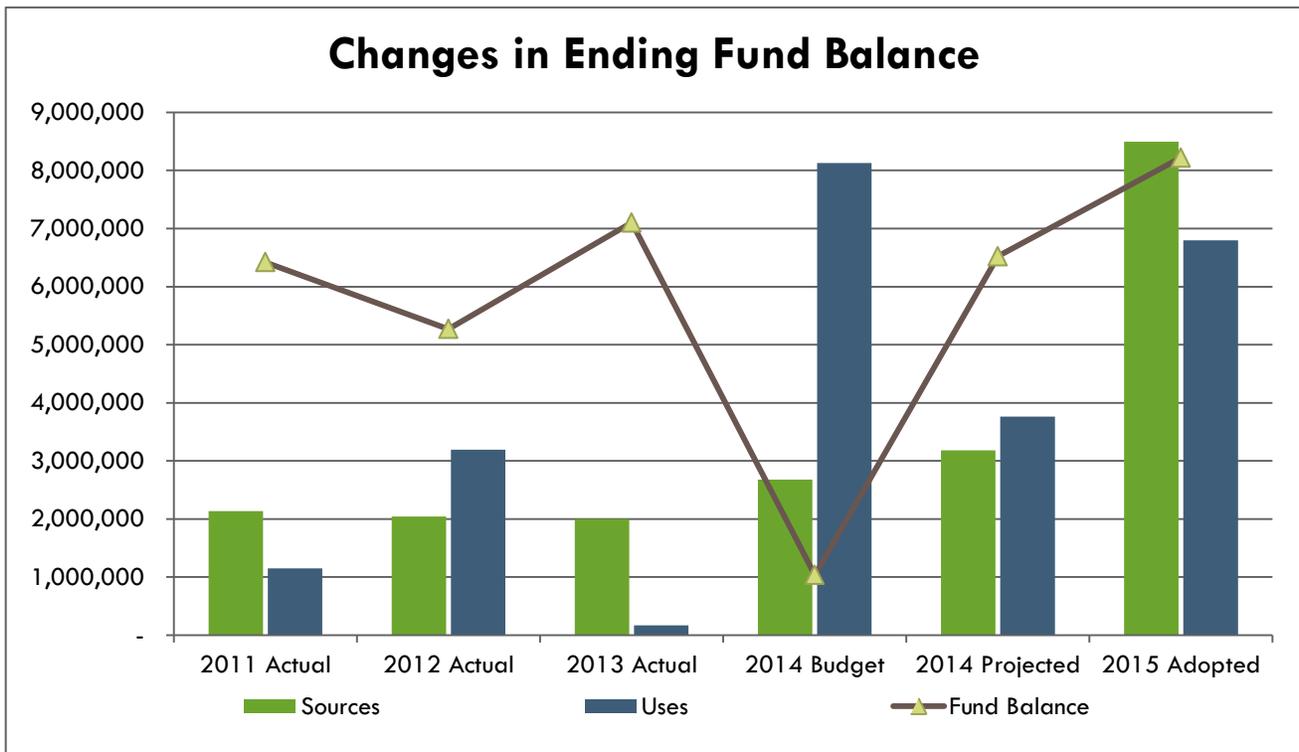


## Joint Sales Tax Fund

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Revenues:</b>						
16.31300 Sales Taxes	1,826,773	2,008,862	2,080,387	2,143,749	2,143,749	2,272,374
16.36110 Interest on Deposits (Misc)	732	-	391	400	400	300
<b>Revenues</b>	<b>1,827,505</b>	<b>2,008,862</b>	<b>2,080,778</b>	<b>2,144,149</b>	<b>2,144,149</b>	<b>2,272,674</b>
% Inc/dec budget to budget or actual to actual	-8.62%	9.92%	3.58%	9.14%	3.05%	5.99%
<b>Operating Expenditures:</b>						
16.48010 Durango Public Library	1,638,729	1,695,206	1,760,052	1,853,160	1,853,160	1,868,438
16.49110 Transfer to General Fund	-	31,768	-	-	-	-
16.49122 Transfer for Senior Services	220,885	315,218	310,942	390,633	375,323	393,853
16.49123 Transfer for Landfill	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Joint Sales Tax Expenditures</b>	<b>1,869,614</b>	<b>2,052,192</b>	<b>2,080,994</b>	<b>2,253,793</b>	<b>2,238,483</b>	<b>2,272,291</b>
% Inc/dec budget to budget or actual to actual	-10.00%	9.77%	1.40%	4.50%	7.57%	0.82%

## CAPITAL IMPROVEMENT PLAN

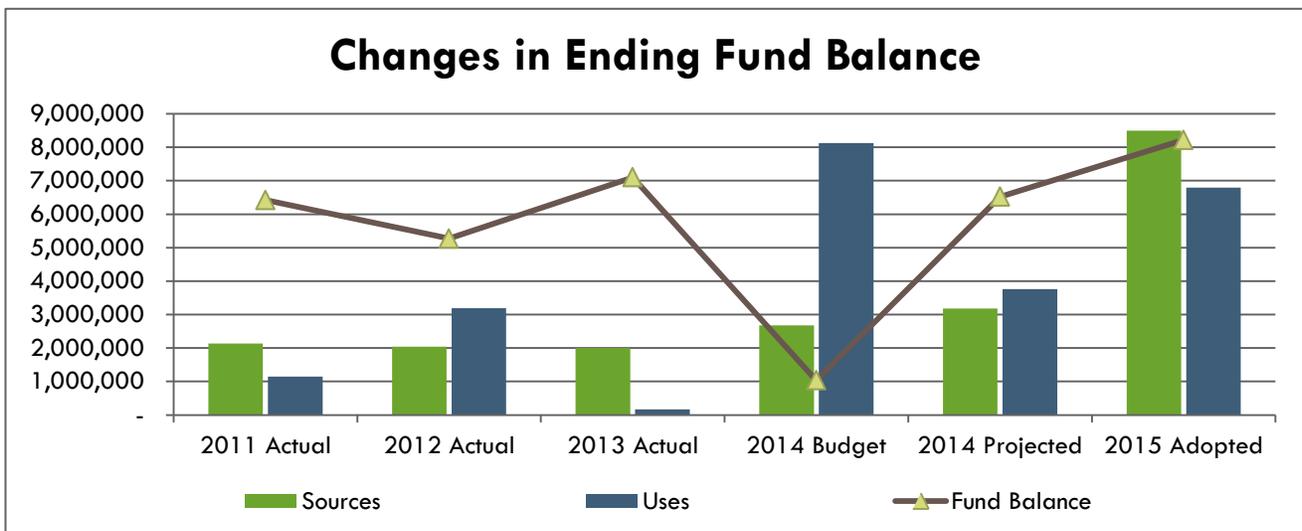
Capital Improvement Fund – Pursuant to a 1984 ballot measure that dedicates a portion of sales tax to capital improvement projects, the County established this fund in 1985. The expenditures are limited to continuing capital and major capital improvements determined by the Board of County Commissioners. This fund receives at least \$1,500,000 of sales tax revenue. Revenues deposited shall not thereafter be available to be pledged or expended for any general purpose of the County.



# Capital Improvement Fund

The Capital Improvement Fund was created by Resolution 1984-142 that pledged a portion of county sales tax revenue to provide for continuing capital improvements required by the County. This fund receives at least \$1,500,000 of sales tax revenue. Revenues deposited shall not thereafter be available to be pledged or expended for any general purpose of the County. This fund is also one of the four Major Governmental Funds.

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 5,434,327</b>	<b>\$ 6,419,874</b>	<b>\$ 5,271,376</b>	<b>\$ 6,484,105</b>	<b>\$ 7,101,745</b>	<b>\$ 6,521,337</b>
Revenues & Other Sources:						
Sales Taxes	2,000,000	2,000,003	2,000,004	2,000,000	2,000,000	2,000,000
Intergovernmental Revenues	136,956	43,300	-	680,000	1,180,000	918,182
Transfers In	-	-	-	-	-	5,577,637
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>2,136,956</b>	<b>2,043,303</b>	<b>2,000,004</b>	<b>2,680,000</b>	<b>3,180,000</b>	<b>8,495,819</b>
Capital and Other Uses:						
Capital Projects	-	-	992	716,960	20,000	325,000
Capital Outlay	1,151,409	3,191,801	168,643	7,211,471	3,740,408	6,272,163
Contingencies and Other	-	-	-	200,000	-	200,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>1,151,409</b>	<b>3,191,801</b>	<b>169,634</b>	<b>8,128,431</b>	<b>3,760,408</b>	<b>6,797,163</b>
<b>Ending Fund Balance</b>	<b>\$ 6,419,874</b>	<b>\$ 5,271,376</b>	<b>\$ 7,101,745</b>	<b>\$ 1,035,674</b>	<b>\$ 6,521,337</b>	<b>\$ 8,219,993</b>



### Capital Improvement Fund

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Revenues:</b>						
40.31300 Sales Tax	2,000,000	2,000,003	2,000,004	2,000,000	2,000,000	2,000,000
40.33446 Energy Impact Grant (Intergov)	136,956	43,300	-	-	-	-
40.33715 Joint Recreation Fund (intergov)	-	-	-	-	-	-
40.33792 City of Durango Project Cost Share Gun F	-	-	-	225,000	225,000	225,000
40.34000.1 Pictometry Contributions from Other Gove	-	-	-	-	-	93,182
40.33597 Courthouse Security Grant	-	-	-	55,000	55,000	-
40.33442 Energy Imp Assist Funds-Admin Building	-	-	-	-	900,000	600,000
40.36508 Federal Court Reimbursement	-	-	-	400,000	-	-
40.33910.0C Transfer In from Gen Fund	-	-	-	-	-	5,577,637
<b>Revenues</b>	<b>2,136,956</b>	<b>2,043,303</b>	<b>2,000,004</b>	<b>2,680,000</b>	<b>3,180,000</b>	<b>8,495,819</b>
% Inc/dec budget to budget or actual to actual	36.92%	-4.38%	-2.12%	195.48%	59.00%	217.01%
<b>Capital Projects</b>						
2203.2915 LPC Admin Building Furniture	-	-	992	-	-	325,000
2203.1433 Repairs and Maintenance	-	-	-	20,000	20,000	-
4200.2411 Contribution to City for Wilson Gulch	-	-	-	696,960	-	-
<b>Capital Projects</b>	<b>-</b>	<b>-</b>	<b>992</b>	<b>716,960</b>	<b>20,000</b>	<b>325,000</b>
<b>Capital Outlay:</b>						
2100.1314 Multi-Event Center (Gen Govt)	-	-	-	45,000	-	-
2201.1744 Credit Card Equipment	-	-	-	-	-	6,000
2201.2108 Information Technology Capital (Gen Govt)	-	7,930	7,330	-	-	882,663
2201.2109 Information systems -SWCCOG Fiber Sha	-	-	20,810	-	-	-
2203.2109 Fairgrounds Repairs	-	-	16,999	-	-	-
2203.2905 General Services Capital (Gen Govt)	1,151,409	3,003,689	32,513	1,118,500	1,118,500	-
2203.2909 Asbestos Remediation - LPC Admin Build	-	-	55,990	-	-	-
2203.2912 Courthouse Remodel-Federal Courts & Ju	-	-	-	2,000,000	50,000	2,900,000
2203.2913 LPC Admin Building Remodel & Relocatic	-	-	4,015	3,478,700	2,002,637	1,950,000
2203.2914 Federal County Remodel Doc License	-	-	333	-	-	-
3000.2201 Gun Range Improvements (PS)	-	18,649	4,382	450,000	450,000	450,000
3001.2202 SO Detentions Commercial Dishwasher	-	-	26,271	16,035	16,035	15,000
3002.2203 SO Special Services Capital (PS)	-	-	-	55,000	55,000	-
3300.2213 Emergency Management (PS)	-	-	-	-	-	-
4100.2330 Public Works Capital (PW)	-	23,563	-	-	-	-
5000.2504 Fairgrounds Capital (Aux Svcs)	-	134,761	-	48,236	48,236	-
2203.1740 Wheeled Diesel Generator	-	-	-	-	-	35,000
5000.1741 Sheep Pen Wiring	-	-	-	-	-	8,500
5000.1742 Telescopic Boom Lift	-	-	-	-	-	15,000
5000.1743 Fairgrounds Pavilion Sprinklers	-	-	-	-	-	10,000
5500.2402 Senior Services Capital (Non-JST)	-	3,209	-	-	-	-
<b>Capital Outlay</b>	<b>1,151,409</b>	<b>3,191,801</b>	<b>168,643</b>	<b>7,211,471</b>	<b>3,740,408</b>	<b>6,272,163</b>
% Inc/dec budget to budget or actual to actual	50.16%	177.21%	-94.72%	104.70%	2117.95%	-13.03%
<b>Contingency:</b>						
40.1960 Budget Contingency	-	-	-	200,000	-	200,000
<b>Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>
<b>Total CIP Expenditures</b>	<b>1,151,409</b>	<b>3,191,801</b>	<b>169,634</b>	<b>8,128,431</b>	<b>3,760,408</b>	<b>6,797,163</b>
% Inc/dec budget to budget or actual to actual	50.16%	177.21%	-94.69%	118.33%	2116.77%	-16.38%

## BLENDING COMPONENT UNITS

Component units are legally separate organizations for which the County is financially accountable or which are closely related to or financially integrated with the County. If blended, it is reported as if it were a fund of the County throughout the year. It is included at both the government wide and the fund financial reporting levels.

La Plata County has three such blended component units:

### **Sixth Judicial District Attorney**

The office of the District Attorney of the Sixth Judicial District provides prosecutorial and other public safety services to the citizens of La Plata County, Archuleta, and San Juan Counties.

### **Durango Hills Road Improvement District**

Durango Hills Road Improvement District (DHRID) was established in 1991 to account for the maintenance and snow removal costs on designated roads in the Durango Hills subdivision located west of County Road 240. It is primarily supported by property taxes paid by residents and some miscellaneous revenues voluntarily paid by a few users that access the radio towers at the end of the road.

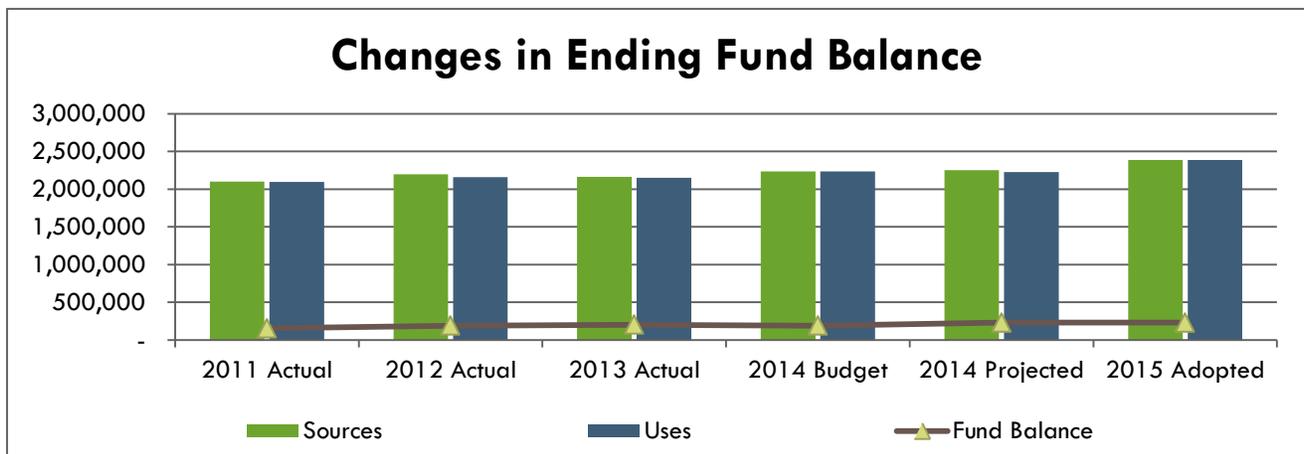
### **Palo Verde Public Improvement District #3**

The Palo Verde Public Improvement District #3 was established Nov. 5, 2013 to account for a water line extension project to connect service to the City of Durango water.

## DISTRICT ATTORNEY FUND

The office of the District Attorney of the Sixth Judicial District provides prosecutorial and other public safety services to the citizens of La Plata, Archuleta, and San Juan Counties. The District Attorney's Fund previously has been reported as a discretely presented component unit of La Plata County. GASB No. 61, The Financial Reporting Entity, amends the criteria for reporting component units. When there is a financial benefit or burden relations present between the primary government and the component unit or if management (below the level of the elected officials) have operational responsibility for the activities of the component unit, then it should be reported as if they were part of the primary government. The District Attorney's Office does not prepare independent financial statements. The County provides accounting and financial operations, payroll, human resources, procurement and independent auditor costs. Starting in 2015, the District Attorneys office will be reported as if they were part of the primary government.

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<b>Beginning Fund Balance</b>	\$ 152,366	\$ 154,462	\$ 189,563	\$ 189,562	\$ 202,899	\$ 229,275
Revenues & Other Sources:						
La Plata County Contribution	1,294,000	1,424,489	1,433,164	1,495,429	1,495,429	1,562,230
Archuleta County Contribution	333,597	343,658	331,430	347,260	347,260	350,312
San Juan County Contribution	14,119	14,790	18,316	18,658	18,658	19,016
Fees and Fines	67,115	70,719	87,031	81,500	81,500	89,500
Intergovernmental Revenues	383,408	325,638	285,729	289,540	309,540	363,897
Miscellaneous Revenues	7,484	16,604	9,231	1,750	1,750	1,750
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>2,099,723</b>	<b>2,195,898</b>	<b>2,164,900</b>	<b>2,234,137</b>	<b>2,254,137</b>	<b>2,386,706</b>
Expenditures & Other Uses:						
Personnel Costs:						
Personnel Wages	1,349,101	1,370,875	1,361,744	1,361,636	1,361,636	1,458,460
Personnel Medical Benefits	213,871	229,290	253,492	277,271	277,271	276,677
Other Benefits & Costs	181,276	190,909	193,364	198,089	198,089	213,784
Operating Expenditures	340,315	324,445	324,382	368,860	366,040	377,240
CERF Charges	13,064	20,430	18,582	21,286	17,730	15,545
Capital Outlay and Contingency	-	24,848	-	6,995	6,995	45,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>2,097,627</b>	<b>2,160,797</b>	<b>2,151,564</b>	<b>2,234,137</b>	<b>2,227,761</b>	<b>2,386,706</b>
<b>Ending Fund Balance</b>	<b>\$ 154,462</b>	<b>\$ 189,563</b>	<b>\$ 202,899</b>	<b>\$ 189,562</b>	<b>\$ 229,275</b>	<b>\$ 229,275</b>



## Sixth Judicial District Attorney

### Mission Statement

The District Attorney Fund accounts for the operating costs of the District Attorney's Office for the Sixth Judicial District which provides prosecutorial services to the citizens of La Plata, Archuleta, and San Juan Counties.

### 2015 Overview

General Support Required	FTEs	Annual cost per capita
\$1,562,230	25.00	\$27.00

Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Revenues:</b>							
14.33114	Federal Domestic Violence Grant (Intergov)	65,187	22,939	-	-	-	-
14.33306	Adult Diversion Grant	-	-	-	-	20,000	70,000
14.33474	VALE Grant (Intergov)	58,152	59,644	47,096	38,259	38,259	38,000
14.33475	Federal Victim Comp	91,000	61,000	47,997	61,000	61,000	61,000
14.33477	State Funding-D.A. Salary (Intergov)	107,760	118,981	130,636	110,000	110,000	110,000
14.33502	Limited Gaming Impact Grant (Intergov)	61,309	63,074	60,000	80,281	80,281	84,897
14.33710	Archuleta County Contribution (Intergov)	333,597	343,658	331,430	347,260	347,260	350,312
14.33711	San Juan County Contribution (Intergov)	14,119	14,790	18,316	18,658	18,658	19,016
14.34159	Discovery Fees (Misc)	33,942	48,479	36,997	42,500	42,500	50,000
14.34160	Mandated Costs Reimbursements (Misc)	33,174	21,376	49,724	37,000	37,000	37,500
14.34197	Other Miscellaneous Revenue (Misc)	1,256	7,431	8,331	-	-	-
14.35220	Forfeitures (Misc)	-	864	311	2,000	2,000	2,000
14.36110	Interest (Misc)	-	-	-	250	250	250
14.36620	CCOERA refunds (Misc)	6,228	9,173	901	1,500	1,500	1,500
14.39110	La Plata County Contribution (Intergov)	1,294,000	1,424,489	1,433,164	1,495,429	1,495,429	1,562,230
<b>Revenues</b>		<b>2,099,723</b>	<b>2,195,898</b>	<b>2,164,900</b>	<b>2,234,137</b>	<b>2,254,137</b>	<b>2,386,706</b>
% Inc/dec budget to budget or actual to actual		6.83%	4.58%	-1.41%	5.20%	4.12%	6.83%

### Personnel Expenditures:

FTEs	26.00	25.00	25.00	25.00	25.00	25.00
3200.1110 Regular Salaries	1,298,387	1,353,191	1,361,744	1,361,636	1,361,636	1,458,460
3200.1150 Other Compensation Items	-	1,756	1,092	-	-	-
3200.1210 Health Insurance	208,624	228,168	253,492	277,271	277,271	276,677
3200.1220 FICA Taxes	86,287	89,824	89,851	96,105	96,105	103,512
3200.1230 Retirement	81,270	89,778	94,868	94,530	94,530	103,311
3200.1260 Worker's Compensation	4,624	4,392	4,564	4,464	4,464	3,971
3200.1275 Cell Phone Allowance	2,490	2,990	2,990	2,990	2,990	2,990
3200.1293 Employee Recognition	211	-	-	-	-	-
3205.1110 Regular Salaries - DOJ ARRA Grant	50,714	17,684	-	-	-	-
3205.1210 Health Insurance - DOJ ARRA Grant	5,247	1,122	-	-	-	-
3205.1220 FICA Taxes - DOJ ARRA Grant	3,858	1,285	-	-	-	-
3205.1230 Retirement - DOJ ARRA Grant	2,536	884	-	-	-	-
<b>Personnel Expenditures Total</b>	<b>1,744,248</b>	<b>1,791,074</b>	<b>1,808,600</b>	<b>1,836,996</b>	<b>1,836,996</b>	<b>1,948,921</b>
% Inc/dec budget to budget or actual to actual	2.26%	2.68%	0.98%	1.45%	1.57%	6.09%

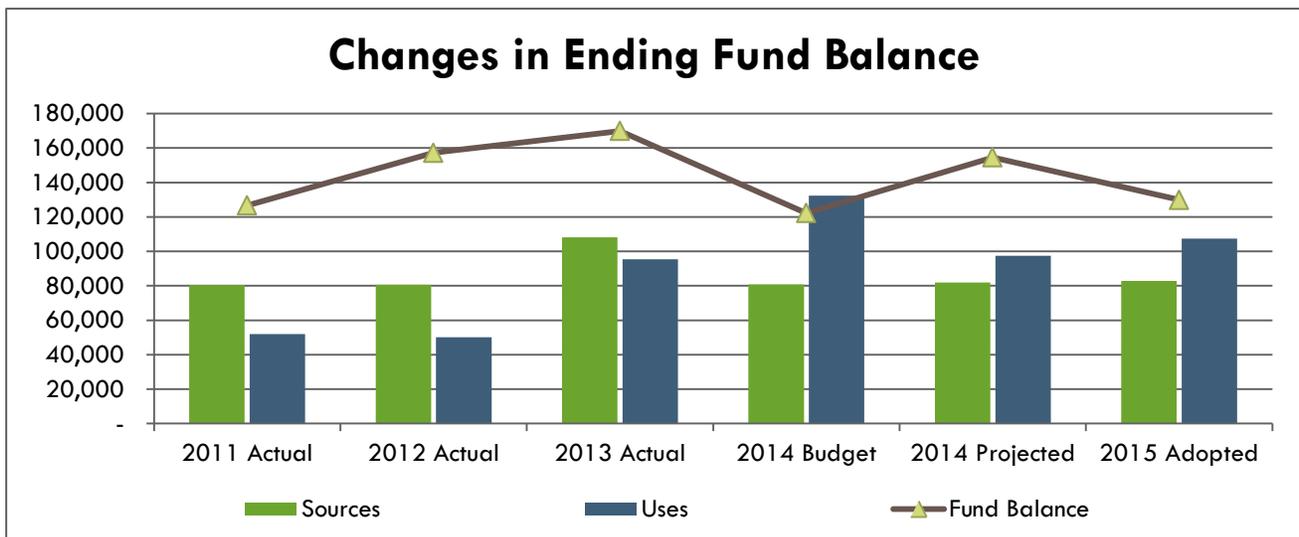
### Sixth Judicial District Attorney

<b>Operating Expenditures:</b>							
3200.1320	Other Professional Services	3,156	569	3,733	4,000	4,000	4,000
3200.1321	Mental Health Services	-	-	820	500	500	500
3200.1330	Legal Preparation	3,015	13,746	5,950	7,000	7,000	7,000
3200.1349	Contracted Repair/Maint.	2,711	113	-	-	-	-
3200.1441	Building & Office Rental	10,200	10,200	10,200	20,000	20,000	20,000
3200.1446	OMPO Rent Allocation	88,000	88,000	88,000	88,000	88,000	88,000
3200.1447	OMPO Utility Allocation	32,479	30,000	30,000	30,000	30,000	30,000
3200.1531	Telephone	8,906	5,324	5,684	8,320	6,000	5,700
3200.1532	Dispatch Fees	-	-	14,516	15,200	15,200	15,200
3200.1560	Postage, Box Rent, etc.	5,322	5,946	5,839	5,500	5,500	5,500
3200.1571	Dues & Subscriptions	21,380	20,874	21,196	22,500	22,500	22,500
3200.1580	Meetings	16,255	19,017	15,943	21,000	21,000	21,000
3200.1588	Mandated Expenses Reimbursed	32,486	29,095	50,965	37,500	37,500	37,500
3200.1591	Jury & Witness Fees	1,860	1,772	1,448	2,500	2,000	2,500
3200.1592	Investigative Expense	591	229	367	1,000	1,000	1,000
3200.1612	Operating Supplies	20,249	25,602	20,335	20,000	20,000	20,000
3200.1626	CERF Fuel Charges	7,486	7,866	7,045	10,556	7,000	7,500
3200.1673	Domestic Violence Prosecution Grant	650	-	-	-	-	-
3200.1680	Expenditure of forfeiture fund	-	3,175	-	2,000	2,000	5,000
3200.1694	Computers and Software	-	9,783	-	20,000	20,000	20,000
3200.1695	Operating Equipment	1,968	-	1,382	2,840	2,840	2,840
3200.1698	File Storage Software-Statewide	-	-	-	-	-	8,000
3200.1930	CERF maint. & repair charges	5,578	5,618	5,621	7,566	7,566	4,296
3200.1931	CERF Rental Charges	-	6,946	5,916	3,164	3,164	3,749
3206.1542	Federal Victim's Compensation	91,086	61,000	48,000	61,000	61,000	61,000
<b>Operating Expenditures</b>		<b>353,378</b>	<b>344,875</b>	<b>342,959</b>	<b>390,146</b>	<b>383,770</b>	<b>392,785</b>
% Inc/dec budget to budget or actual to actual		37.67%	-2.41%	-0.56%	4.60%	11.90%	0.68%
<b>Capital Outlay:</b>							
3200.2206	Capital Expenditures (Capital Outlay)	-	24,848	5	6,995	6,995	15,000
<b>Capital Outlay</b>		<b>-</b>	<b>24,848</b>	<b>5</b>	<b>6,995</b>	<b>6,995</b>	<b>15,000</b>
% Inc/dec budget to budget or actual to actual		0.00%	0.00%	-99.98%	0.00%	139800%	114.44%
<b>Contingency:</b>							
14.1960	Contingency	-	-	-	-	-	30,000
<b>Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>
% Inc/dec budget to budget or actual to actual		0.00%	0.00%	0.00%	-100.00%	0.00%	100.00%
<b>Total DA Expenditures</b>		<b>2,097,627</b>	<b>2,160,797</b>	<b>2,151,564</b>	<b>2,234,137</b>	<b>2,227,761</b>	<b>2,386,706</b>
% Inc/dec budget to budget or actual to actual		6.89%	3.01%	-0.43%	2.26%	3.54%	6.83%

# DURANGO HILLS ROAD IMPROVEMENT (LID)

This fund was established in 1991 to account for the maintenance and snow removal costs on designated roads in the Durango Hills subdivision located west of County Road 240. It is primarily supported by property taxes paid by residents and some miscellaneous revenue voluntarily paid by a few users that access the radio towers at the end of the road.

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<b>Beginning Fund Balance</b>	\$ 98,304	\$ 126,685	\$ 157,203	\$ 173,804	\$ 169,896	\$ 154,516
Revenues & Other Sources:						
Property Taxes	72,168	74,753	75,643	73,694	73,694	74,481
Other Taxes	5,506	5,561	7,411	4,600	5,800	5,800
Other Misc. Revenue	2,750	275	-	2,475	2,475	2,475
Transfers In	-	-	25,000	-	-	-
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>80,424</b>	<b>80,589</b>	<b>108,054</b>	<b>80,769</b>	<b>81,969</b>	<b>82,756</b>
Expenditures & Other Uses:						
Snow Removal	22,568	19,250	23,100	29,350	29,350	29,350
Grading & Maintenance	29,476	30,821	72,261	42,000	42,000	42,000
Misc. Expenditures	-	-	-	1,000	1,000	1,000
Transfers Out	-	-	-	25,000	25,000	-
Contingencies and Other	-	-	-	35,000	-	35,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>52,044</b>	<b>50,071</b>	<b>95,361</b>	<b>132,350</b>	<b>97,350</b>	<b>107,350</b>
<b>Ending Fund Balance</b>	\$ 126,685	\$ 157,203	\$ 169,896	\$ 122,223	\$ 154,516	\$ 129,922



## DURANGO HILLS ROAD IMPROVEMENT (LID)

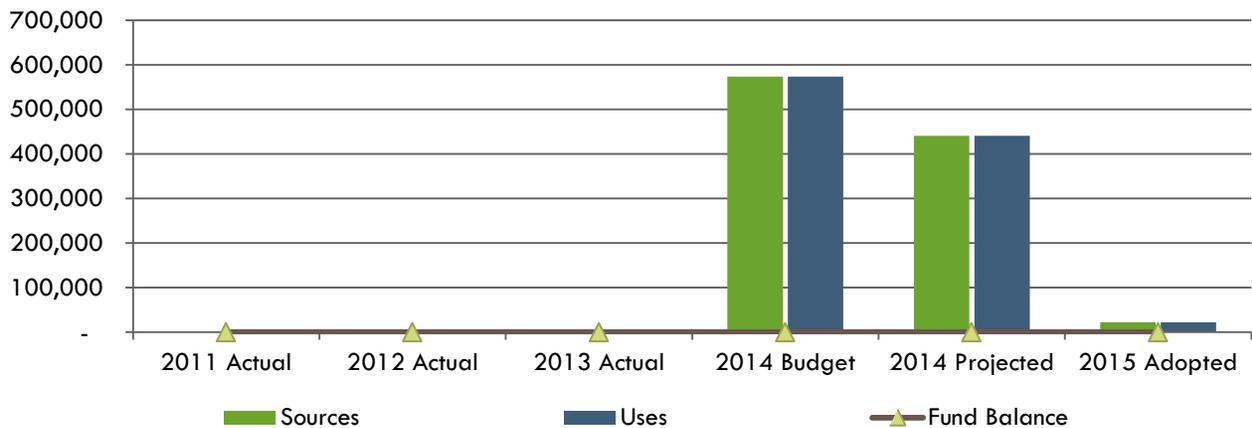
Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Revenues:</b>						
13.31101 Current Property Taxes	72,168	74,753	75,643	73,694	73,694	74,481
13.31200 Specific Ownership Taxes	5,333	5,457	5,761	4,500	5,700	5,700
13.31103 Property Tax Senior/Veteran Exempt	-	2	1,447	-	-	-
13.31900 Property Tax Penalties & Int	174	103	202	100	100	100
<b>Revenues</b>	<b>77,674</b>	<b>80,314</b>	<b>83,054</b>	<b>78,294</b>	<b>79,494</b>	<b>80,281</b>
% Inc/dec budget to budget or actual to actual	0.9%	3.4%	3.4%	-3.0%	-4.3%	2.5%
<b>Misc Revenues:</b>						
13.34197 Other Miscellaneous Revenues	2,750	275	-	2,475	2,475	2,475
<b>Misc Revenues</b>	<b>2,750</b>	<b>275</b>	<b>-</b>	<b>2,475</b>	<b>2,475</b>	<b>2,475</b>
% Inc/dec budget to budget or actual to actual	0.0%	-90.0%	-100.0%	-1.0%	0.0%	0.0%
<b>Transfers in:</b>						
13.39110 Transfers in from General Fund	-	-	25,000	-	-	-
<b>Transfers in</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue:</b>						
<b>Total Revenue</b>	<b>80,424</b>	<b>80,589</b>	<b>108,054</b>	<b>80,769</b>	<b>81,969</b>	<b>82,756</b>
% Inc/dec budget to budget or actual to actual	0.9%	0.2%	34.1%	-27.6%	-24.1%	2.5%
<b>Operating Expenditures:</b>						
4600.1324 Administrative Expense	-	-	-	1,000	1,000	1,000
4600.1422 Snow Removal Expense	22,568	19,250	23,100	29,350	29,350	29,350
4600.1469 Grading and Maintenance	29,476	30,821	72,261	42,000	42,000	42,000
13.49110 Transfers to General Fund	-	-	-	25,000	25,000	-
<b>Operating Expenditures</b>	<b>52,044</b>	<b>50,071</b>	<b>95,361</b>	<b>97,350</b>	<b>97,350</b>	<b>72,350</b>
% Inc/dec budget to budget or actual to actual	-28.2%	-3.8%	90.5%	2.1%	2.1%	-25.7%
<b>Contingency:</b>						
4600.1960 Contingency	-	-	-	35,000	-	35,000
<b>Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>35,000</b>
<b>Total Durango Hills Expenditures</b>						
<b>Total Durango Hills Expenditures</b>	<b>52,044</b>	<b>50,071</b>	<b>95,361</b>	<b>132,350</b>	<b>97,350</b>	<b>107,350</b>
% Inc/dec budget to budget or actual to actual	0.0%	-3.8%	90.5%	38.8%	2.1%	-18.9%

## PALO VERDE PID #3

This fund was established in 2014 to finance a water line extension project and service connections to the City of Durango water. The electors in the new district authorized \$560,000 of debt and the district taxes be increased annually as necessary to pay the district's debt. The electors also authorized \$5,000 annually to be used as operating expenses. The boundaries of the PID are within the County, but costs related to the project are born by the PID's citizens through a separate legal entity. For financial reporting purposes, it is part of the County and is included in the Palo Verde PID #3 Fund.

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47
Revenues & Other Sources:						
Property Taxes	-	-	-	42,246	42,246	22,419
Operating Grants & Contributions	-	-	-	50,000	126,131	-
Debt Proceeds	-	-	-	481,467	272,500	-
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	-	-	-	<b>573,713</b>	<b>440,877</b>	<b>22,419</b>
Expenditures & Other Uses:						
Administrative Cost	-	-	-	5,000	5,000	5,000
HOA reimburse for engineering Dec. 2013	-	-	-	5,000	4,985	-
Bond Counsel	-	-	-	10,000	10,000	-
Reimburse LP County Legal Fees	-	-	-	10,000	10,000	-
Treasurer Fee	-	-	-	6,582	1,267	673
Misc. Expenditures	-	-	-	15,332	-	-
Debt Principal	-	-	-	9,343	\$0	11,205
Debt Interest	-	-	-	5,989	\$0	5,395
Capital Outlay	-	-	-	506,467	409,578	-
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	-	-	-	<b>573,713</b>	<b>440,830</b>	<b>22,273</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 47</b>	<b>\$ 193</b>

### Changes in Ending Fund Balance



### PALO VERDE PID #3

Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Revenues:</b>							
58.31101	Current Property Taxes	-	-	-	42,246	42,246	22,419
58.31102	Delinquent Property Taxes	-	-	-	-	-	-
58.31103	Property Tax-Senior/Veteran Exemption	-	-	-	-	-	-
58.31200	Specific Ownership Taxes	-	-	-	-	-	-
58.33430	WSRA Grant	-	-	-	-	25,000	-
58.33603	Colorado Drinking Water Revolving Fund Loan	-	-	-	481,467	272,500	-
58.33713	SW Water Conservation District Grant	-	-	-	50,000	50,000	-
58.33641	Oak Contribution	-	-	-	-	51,131	-
<b>Revenues</b>		-	-	-	<b>573,713</b>	<b>440,877</b>	<b>22,419</b>
% Inc/dec budget to budget or actual to actual		0.0%	0.0%	0.0%	0.0%	0.0%	-96.1%
<b>Operating Expenditures:</b>							
4601.1324	Administrative Expense	-	-	-	5,000	5,000	5,000
4601.1325	HOA reimburse for engineering Dec. 2013	-	-	-	5,000	4,985	-
4601.1333	Bond Counsel	-	-	-	10,000	10,000	-
4601.1330	Reimburse LP County Legal Fees	-	-	-	10,000	10,000	-
4601.1997	Treasurer Fee	-	-	-	6,582	1,267	673
4601.1589	Misc. Expenditures	-	-	-	15,332	-	-
<b>Operating Expenditures</b>		-	-	-	<b>51,914</b>	<b>31,252</b>	<b>5,673</b>
% Inc/dec budget to budget or actual to actual		0.0%	0.0%	0.0%	0.0%	0.0%	-89.1%
<b>Capital Outlay:</b>							
4601.2315	Construction of Water Line	-	-	-	371,430	299,684	-
4601.2316	Plant investment fees	-	-	-	94,894	94,894	-
58.1960	Project Contingency	-	-	-	37,143	15,000	-
4601.2317	Arch Study	-	-	-	3,000	-	-
<b>Capital Outlay</b>		-	-	-	<b>506,467</b>	<b>409,578</b>	-
% Inc/dec budget to budget or actual to actual		0.0%	0.0%	0.0%	0.0%	0.0%	-100.0%
<b>Debt:</b>							
4601.3610	Principal Payment	-	-	-	9,343	-	11,205
4601.3620	Interest	-	-	-	5,989	-	5,395
<b>Debt</b>		-	-	-	<b>15,332</b>	-	<b>16,600</b>
% Inc/dec budget to budget or actual to actual		0.0%	0.0%	0.0%	0.0%	0.0%	8.3%
<b>Total Palo Verde PID Expenditures</b>		-	-	-	<b>573,713</b>	<b>440,830</b>	<b>22,273</b>
% Inc/dec budget to budget or actual to actual		0.0%	0.0%	0.0%	0.0%	0.0%	-96.1%

## INTERNAL SERVICE FUNDS

The County's Internal Service Funds are used to accumulate and account for the County's vehicle and equipment maintenance and replacement, and the self-insurance program. These funds are used to provide goods and services to the funds, departments or agencies of La Plata County on a cost reimbursement basis.

La Plata County has two internal service funds:

### **Capital Equipment Replacement Fund**

The Capital Equipment Replacement Fund (CERF) is utilized for the purchase, maintenance, and repair costs for all the County's vehicles and heavy equipment.

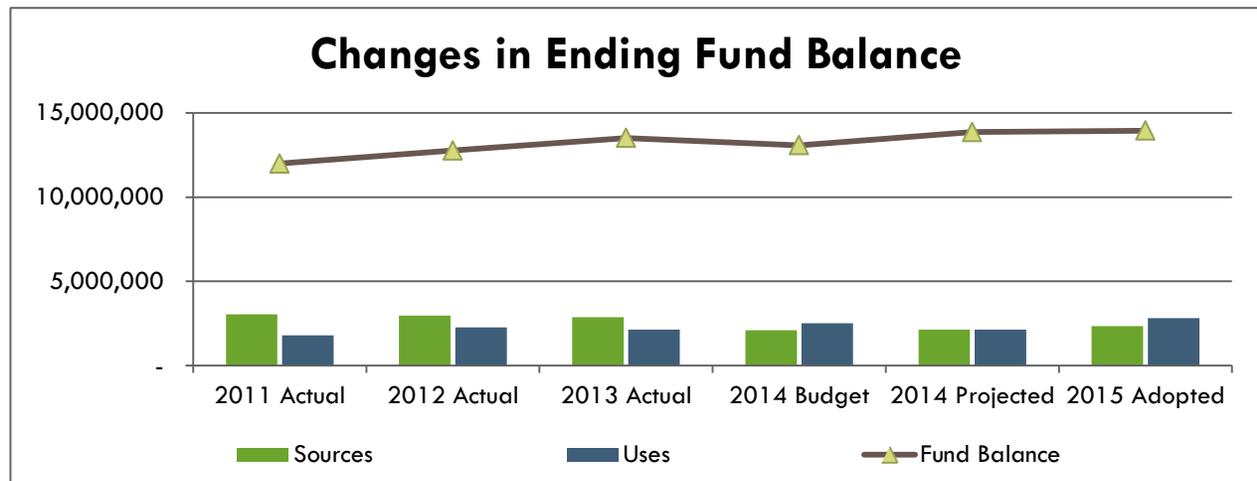
### **Employee Medical Self Insurance Fund**

The Employee Medical Self Insurance Fund is used to provide medical insurance to the funds, departments or agencies of La Plata County on a cost-reimbursement basis.

## CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)

The Capital Equipment Replacement Fund (CERF) is an internal service fund for the purchase, maintenance, and repair costs for all the County's vehicles and heavy equipment. The fund is used to provide goods and services to the funds, departments or agencies of La Plata County on a cost reimbursement basis.

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<b>Beginning Fund Balance</b>	<b>\$11,106,134</b>	<b>\$11,987,804</b>	<b>\$12,760,871</b>	<b>\$13,131,788</b>	<b>\$13,507,597</b>	<b>\$13,859,594</b>
Revenues & Other Sources:						
Internal Charges for Services	2,862,349	2,766,224	2,737,330	1,892,911	1,892,911	2,096,167
Sale of Fixed Assets	160,830	192,682	126,007	200,000	229,000	239,000
Miscellaneous	13,853	2,933	551	-	-	-
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>3,037,032</b>	<b>2,961,839</b>	<b>2,863,888</b>	<b>2,092,911</b>	<b>2,121,911</b>	<b>2,335,167</b>
Expenditures & Other Uses:						
Personnel Costs:						
Personnel Wages	414,783	430,779	453,282	460,526	460,526	485,834
Overtime	1,122	1,260	1,269	2,500	2,500	1,500
Medical Benefits	86,171	93,170	98,201	96,849	96,849	111,639
Other Benefits & Costs	72,706	74,150	78,843	82,776	82,776	89,621
Operating Expenditures	416,766	378,629	390,091	451,071	334,876	421,914
CERF Charges	69,191	62,911	72,643	-	-	-
Capital	737,863	1,226,899	1,042,857	1,414,682	1,155,769	1,624,792
Contingencies & One Time Expenditures	-	-	-	-	-	81,240
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>1,798,603</b>	<b>2,267,799</b>	<b>2,137,186</b>	<b>2,508,405</b>	<b>2,133,296</b>	<b>2,816,540</b>
Reconcile to GAAP Net Income	(356,759)	79,027	20,025	363,382	363,382	570,022
<b>Ending Fund Balance</b>	<b>\$11,987,804</b>	<b>\$12,760,871</b>	<b>\$13,507,597</b>	<b>\$13,079,676</b>	<b>\$13,859,594</b>	<b>\$13,948,243</b>



## CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)

Account #	Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Revenues:</b>							
64.34175	Maint. & Repair Charges	775,381	739,664	744,706	700,400	700,400	609,822
64.39250	Capital Replacement Charges	2,086,968	2,026,560	1,992,624	1,192,511	1,192,511	1,486,345
64.39210	Sale of Fixed Assets (Misc)	160,830	192,682	126,007	200,000	229,000	239,000
64.36610	Insurance Refunds (Misc)	248	-	-	-	-	-
64.34178	Vehicle Registration and Admin Fee (Misc)	302	629	551	-	-	-
64.34197	Miscellaneous Receipts	523	1,391	-	-	-	-
64.34198	Reimbursed Outlay (Misc)	12,780	913	-	-	-	-
<b>Revenues</b>		<b>3,037,032</b>	<b>2,961,839</b>	<b>2,863,888</b>	<b>2,092,911</b>	<b>2,121,911</b>	<b>2,335,167</b>
% Inc/dec budget to budget or actual to actual		2.33%	-2.48%	-3.31%	-29.97%	-25.91%	11.58%

<b>Personnel Expenditures:</b>							
<i>FTEs</i>							
		9.00	9.00	9.00	9.00	9.00	9.00
2212.1110	Regular Salaries	414,783	430,779	453,282	460,526	460,526	485,834
2212.1130	Overtime	1,122	1,260	1,269	2,500	2,500	1,500
2212.1210	Health Insurance	86,171	93,170	98,201	96,849	96,849	111,639
2212.1220	FICA Taxes	29,190	30,181	31,673	35,421	35,421	37,166
2212.1230	Retirement	26,319	27,440	29,959	30,486	30,486	32,704
2212.1260	Worker's Compensation	16,702	15,944	16,626	16,261	16,261	19,143
2212.1275	Cell Phone Allowance	495	585	585	608	608	608
<b>Personnel Expenditures Total</b>		<b>574,783</b>	<b>599,359</b>	<b>631,595</b>	<b>642,651</b>	<b>642,651</b>	<b>688,594</b>
% Inc/dec budget to budget or actual to actual		-0.37%	4.28%	5.38%	0.52%	1.75%	7.15%

<b>Operating Expenditures:</b>							
2212.1320	Other Professional Services	5,276	2,442	7,547	5,500	5,500	5,500
2212.1321	Medical and Dental	-	-	-	-	-	560
2212.1341	Software Maintenance	8,415	8,622	8,836	9,036	9,056	9,328
2212.1349	Equipment Repair	25,273	31,723	29,584	24,000	21,000	24,000
2212.1350	Insurance Deductible	-	500	-	-	-	-
2212.1411	Water and Sewer	-	-	-	1,100	1,929	2,025
2212.1421	Waste Disposal	-	-	-	2,860	1,223	1,300
2212.1531	Telephone	1,803	821	397	1,825	350	500
2212.1551	Photocopy	-	-	-	1,530	1,530	1,530
2212.1560	Postage	16	32	16	25	20	25
2212.1580	Meetings	-	-	901	1,000	-	1,000
2212.1581	Training	-	1,291	200	2,600	1,200	1,500
2212.1612	Operating Supplies	12,158	14,069	16,309	20,000	19,200	17,000
2212.1618	Shop Supplies	22,972	18,427	20,281	30,000	26,000	25,000
2212.1620	Utilities	23,757	26,701	23,866	-	-	-
2212.1621	Gas	-	-	-	3,616	5,060	5,566
2212.1622	Electric	-	-	-	17,600	15,428	17,000
2212.1626	CERF Fuel Charges	10,819	12,063	12,436	14,479	6,900	11,980
2212.1652	Employee Uniforms and Cleaning	7,239	5,387	5,605	6,200	5,500	6,000
2212.1653	Motor Vehicle Parts	19,858	19,937	30,684	35,000	23,300	30,000
2212.1654	Machinery & Equipment Parts	146,011	138,278	153,018	160,000	114,000	155,000
2212.1657	Tires & Tubes	118,430	100,315	96,452	107,600	72,000	100,000
2212.1672	Hazardous Materials Disposal	2,029	1,491	1,306	2,500	1,080	2,500
2212.1694	Computer equipment & software	1,050	1,496	1,765	1,600	1,600	1,600
2212.1911	Inventory Loss/Breakage	22,479	7,097	(6,674)	3,000	3,000	3,000
2212.1930	CERF Maint & Repair Charges	13,252	9,112	16,867	-	-	-
2212.1931	CERF Rental Fee	45,120	41,736	43,340	-	-	-
<b>Operating Expenditures</b>		<b>485,957</b>	<b>441,541</b>	<b>462,734</b>	<b>451,071</b>	<b>334,876</b>	<b>421,914</b>
% Inc/dec budget to budget or actual to actual		12.90%	-9.14%	4.80%	-9.92%	-27.63%	-6.46%

<b>Capital Outlay:</b>							
2212.2800	Capital Expenditures - Rental Equipment	737,863	1,219,547	1,042,857	1,410,382	1,155,769	1,624,792
2212.2801	CERF Equipment Purchases - Non-Rental	-	7,352	-	4,300	-	-
<b>Capital Outlay</b>		<b>737,863</b>	<b>1,226,899</b>	<b>1,042,857</b>	<b>1,414,682</b>	<b>1,155,769</b>	<b>1,624,792</b>
% Inc/dec budget to budget or actual to actual		-5.79%	66.28%	-15.00%	6.92%	10.83%	14.85%

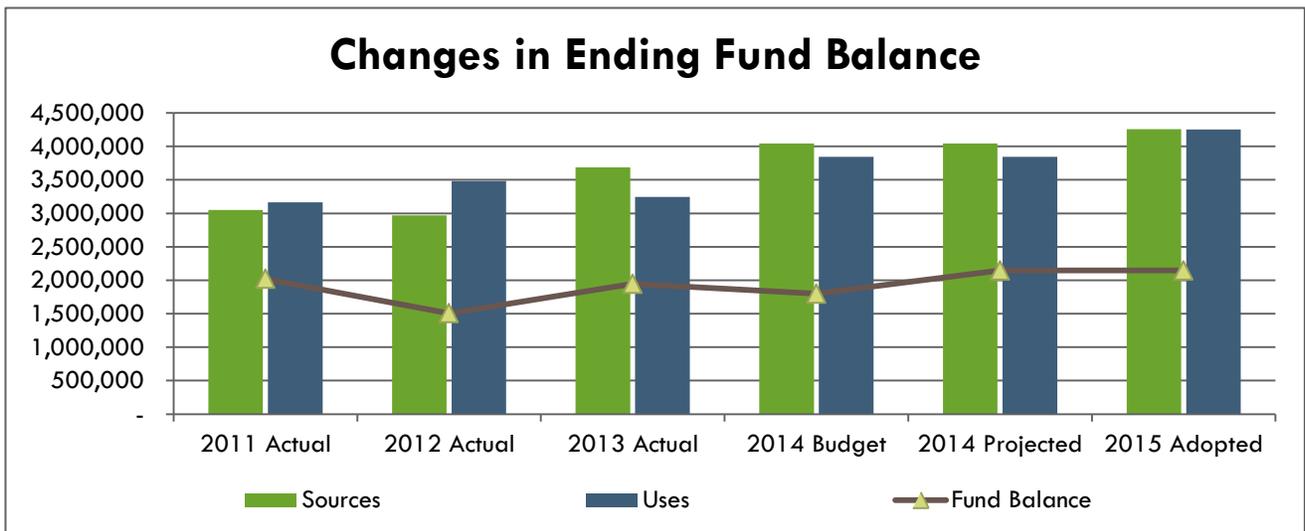
<b>Contingency:</b>							
64.1960	Contingency	-	-	-	-	-	81,240
<b>Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,240</b>
% Inc/dec budget to budget or actual to actual		0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

<b>Total CERF Expenditures</b>		<b>1,798,603</b>	<b>2,267,799</b>	<b>2,137,186</b>	<b>2,508,405</b>	<b>2,133,296</b>	<b>2,816,540</b>
% Inc/dec budget to budget or actual to actual		0.45%	26.09%	-5.76%	1.28%	-0.18%	12.28%

# EMPLOYEE MEDICAL SELF INSURANCE FUND

The Employee Medical Self Insurance Fund is an internal service fund used to account for the County's partially self-funded medical insurance. The fund is used to provide medical insurance to the funds, departments or agencies of La Plata County on a cost-reimbursement basis.

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 2,134,843</b>	<b>\$ 2,019,607</b>	<b>\$ 1,505,770</b>	<b>\$ 1,601,719</b>	<b>\$ 1,947,328</b>	<b>\$ 2,145,373</b>
Revenues & Other Sources:						
Internal Charges for Services	3,049,615	2,967,917	3,688,044	4,040,025	4,040,025	4,254,664
Miscellaneous	1,452	792	678	1,500	1,500	1,000
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>3,051,067</b>	<b>2,968,709</b>	<b>3,688,722</b>	<b>4,041,525</b>	<b>4,041,525</b>	<b>4,255,664</b>
Expenditures & Other Uses:						
Medical Costs	3,166,303	3,482,546	3,247,164	3,843,480	3,843,480	4,254,664
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>3,166,303</b>	<b>3,482,546</b>	<b>3,247,164</b>	<b>3,843,480</b>	<b>3,843,480</b>	<b>4,254,664</b>
<b>Ending Fund Balance</b>	<b>\$ 2,019,607</b>	<b>\$ 1,505,770</b>	<b>\$ 1,947,328</b>	<b>\$ 1,799,764</b>	<b>\$ 2,145,373</b>	<b>\$ 2,146,373</b>



## EMPLOYEE MEDICAL SELF INSURANCE FUND

Account # Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<b>Revenues:</b>						
70.36110 Interest on Deposits (Investment)	1,452	792	678	1,500	1,500	1,000
70.38100 Deposits - County	2,847,690	2,789,258	3,470,101	3,791,156	3,791,156	4,057,354
70.38103 Deposits - Other	62	207	-	-	-	-
70.38200 Dental Deposits-County	187,641	174,285	211,004	248,869	248,869	197,310
70.38203 Dental Deposits-Other	14,222	4,168	6,939	-	-	-
<b>Revenues</b>	<b>3,051,067</b>	<b>2,968,709</b>	<b>3,688,722</b>	<b>4,041,525</b>	<b>4,041,525</b>	<b>4,255,664</b>
% Inc/dec budget to budget or actual to actual	10.03%	-2.70%	24.25%	7.97%	9.56%	5.30%

<b>Operating Expenditures:</b>						
2210.1950 Medical and Dental Services	3,166,303	3,482,546	3,247,164	3,843,480	3,843,480	4,254,664
<b>Total Employee Medical Ins Expenditure:</b>	<b>3,166,303</b>	<b>3,482,546</b>	<b>3,247,164</b>	<b>3,843,480</b>	<b>3,843,480</b>	<b>4,254,664</b>
% Inc/dec budget to budget or actual to actual	6.41%	9.99%	-6.76%	5.39%	18.36%	10.70%

## CONTINGENCY, ONE TIME & CAPITAL

The County separates capital expenditures, one time expenditures, and contingency from operating expenditures because of their relative size to all other expenditures and the lack of consistency from year to year. The following pages provide a complete County wide list of the Contingency, One Time Expenditures and the Capital Projects and the funds where they are reported.

### **Contingency**

The County budgets a contingency line item by fund. This is to provide budget flexibility for unanticipated expenditures during the year.

### **One Time Expenditures**

The County may have expenditures that are considered one time. The cost may occur this year, but not again or not with any consistency.

### **Capital Projects**

The County reports capital projects in several different funds including the General Fund, Road & Bridge Fund, Capital Improvement Plan Fund, and the Capital Equipment Replacement Fund.

<b>CONTINGENCY</b>		
<b>Dept./Fund</b>		<b>Expenditure</b>
General Fund		850,000
Road & Bridge Fund		500,000
Social Services Fund		33,447
District Attorney Fund		30,000
Durango Hills Road Improvement Fund		35,000
Capital Improvement Plan Fund		200,000
Capital Equipment Replacement Fund		81,240
<b>TOTAL CONTINGENCIES</b>		<b>1,729,687</b>

<b>ONE TIME EXPENDITURES</b>		
<b>Dept./Fund</b>		<b>Expenditure</b>
Attorney	Global Right of Way Agreement	95,000
Facilities & Grounds	Jail Site Remediation	574,432
Facilities & Grounds	Gun Range Remediation	200,000
<b>GENERAL FUND ONE TIME EXPENDITURES</b>		<b>869,432</b>

## ALL CAPITAL PROJECTS

Dept./Fund	Project	Description	Expenditure	Revenue
Conservation Trust	Multi-Event Center	Master Plan	150,000	-
Patrol	Purchase New Vehicles	New vehicles for new Patrol employee.	57,500	-
<b>GENERAL FUND</b>			<b>207,500</b>	<b>-</b>
Road & Bridge	Replace and Improve Draining Structures with MOU Fees previously collected	In 2005 La Plata County started collecting infill MOU fees from the energy industry to mitigate the increased maintenance costs and public safety issues associated with the additional traffic. This will provide funds to for the replace or improvements to drainage structures and intersection projects within the impact area.	200,000	-
Road & Bridge	CR 302 – US 550 FASTER Grant –Park and Ride	Park and ride will be located at the south-east quadrant of the new intersection of State Highway 550 and County Road 302. CDOT awarded the County a \$96,000 FASTER grant with the cost estimated at \$120,000 for a paved park and ride facility and a local match of 20% or \$24,000 is required.	120,000	96,000
Road & Bridge	CR124A – Lewis Creek Bridge Maintenance Project	Bridge maintenance to the Lewis Creek Bridge over the La Plata River and the approaches, including replacement of the west timber abutment with a concrete abutment, road maintenance at the approaches, along with drainage improvements.	60,000	35,058
Road & Bridge	Contribution to the City's Wilson Gulch Road project	Construction of Wilson Gulch Road. This is a partnership with the City of Durango and CDOT to apply a RAMP Grant to fund the Adopted Wilson Gulch Road extension.	1,304,000	-
Road & Bridge	Contribution to Ignacio's Intersection RAMP Project Hwys 172 & 151.	Improvement of intersection of Hwys 172 & 151. This is a partnership with the City of Ignacio, Southern Ute Tribe and CDOT to apply a RAMP Grant to fund the Adopted intersection improvements. (10% of 1.8M cost)	180,000	-
Road & Bridge	CR 210 Overlay and Nighthorse Boat Ramp Turn Lane	Project will add a left turn lane at the entrance road to the Lake Nighthorse boat ramp. The County agreed to construct the boat ramp turn lane as funding assistance to the City of Durango with their overall expenses in developing and managing recreational amenities at Lake Nighthorse.	350,000	-
Road & Bridge	CR 141 - Culvert Replacement - Jack and Bore	Project will replace two culverts (1-18" and 1-36") under CR 141 that are too deep to be replaced economically by conventional cut and cover. The engineering dept. determined this to be the best alternative.	150,000	-
Road & Bridge	CR 223 - 225 Intersection Realignment	Realignment of intersection CR 223 & CR 225	315,000	-
Road & Bridge	Marvel & Ignacio Equipment Storage Sheds & Improvements	Construction of 3-sided, 4 bay steel equipment storage buildings and lot improvements at Ignacio shop. Includes installation of utility lines. \$593,000 is expected to be spent in 2014 and \$150,000 will be in-kind.	1,345,300	807,180
Road & Bridge	Right-of-way Acquisition	Miscellaneous acquisitions.	150,000	-
Road & Bridge	Highway Webcams Per IT requests	Webcams will be placed in strategic locations in the county to aid in road monitoring and snow removal. The cameras will save driving time and fuel for the county.	20,000	-
<b>ROAD &amp; BRIDGE FUND</b>			<b>4,194,300</b>	<b>938,238</b>
District Attorney	Purchase New Vehicles	New vehicle	15,000	-
<b>DISTRICT ATTORNEY</b>			<b>15,000</b>	<b>-</b>
Finance	Credit Card Equipment		6,000	-

## ALL CAPITAL PROJECTS

Dept./Fund	Project	Description	Expenditure	Revenue
General Services	Office Furnishing for Administration Building	Furnishings will replace or augment the existing office furnishings for the remodeled La Plata County Administration Building.	325,000	-
	La Plata County Administration	The building will undergo major renovation incorporating new office spaces, mechanical systems, board meeting space, a training room and offices for the assessor on the lower level. This facility will be the first building to obtain LEED Gold status.	1,950,000	600,000
	Courthouse Remodel	Providing quality facilities to dispense Federal and District 6 justice. This project will also move the La Plata County Attorney out of leased space.	2,900,000	-
	Diesel Generator	Generator will allow continued operations during emergencies.	35,000	-
	Sheep Pens Wiring	County to cost share, with Fair Board, ½ of the installation of electric drops to provide fans in sheep pens.	8,500	-
	Fairgrounds Pavilion	Installation of an arena sprinkling system	10,000	-
	Telescopic Boom Lift	Lift will provide access to all parking lot lights, interior ceiling at the Fairgrounds Exhibit Hall, Fleet Shop, Pavilion interior and roofs.	15,000	-
Sheriff Patrol	Multi-Agency Shooting Range	Sheriff's Office certifies over 100 deputies' firearm proficiency. Shooting range will be shared with all local, state and federal agencies, and local Police academy.	450,000	225,000
Detention	Dishwasher-Replacement	Commercial dishwasher is essential to the operation of the jail kitchen and is necessary to stay in compliance with state health codes.	15,000	-
<b>TECHNOLOGY REQUESTS:</b>				
IT - Admin	Web Site Redesign	New website would be more dynamic and easier to use for the public, and will support mobile devices. Old site is outdated and certain modules are no longer supported. New site will correct these issues	30,000	-
	Code Software		20,000	-
	Networking at Admin Building	This will include phones, network hardware, HVAC hardware and software and supporting equipment required by the renovation of the building. It is necessary before employees move into the building. It will improve network services and the work is performed by increasing the availability of mobility.	83,444	-
IT - Assessor	Pictometry	This is a product that will deliver high resolution aerial photos of the County for use by multiple departments. They include rooftop view, side views and topography of all the river corridors. Another feature will compare current sketches of buildings to the file created to indicate any changes or improvements to properties. Assessors office will use to see unpermitted buildings/structures and be able to add those to the tax base. GIS will use to reduce field visits and enhance the ability to help public. Code Enforcement will use it to discover and respond to violations. OEM will use to identify all homes and structures within the mapped flood plains. County Clerk will use to determine district lines for voting and help with property disputes. Sheriff's Office will use for investigations and safety responding to SWAT operations, etc.	234,606	\$93,182 - Possible contributions from La Plata Electric, Town of Bayfield, City of Durango, and SUT
IT - Building	City View Mobile	Upgrade to City View to include the inspection and code enforcement mobile modules. The 7 tablets/charges/docking stations/keyboards/stylus will allow internet connectivity in the field, increasing the operational efficiency for inspections and code enforcement activities.	22,160	-

<b>ALL CAPITAL PROJECTS</b>				
<b>Dept./Fund</b>	<b>Project</b>	<b>Description</b>	<b>Expenditure</b>	<b>Revenue</b>
IT - Finance	Financial Software System	Existing software was purchased in 1998. The current system is cumbersome to operate. Financial management software provides management of every aspect of public sector accounting and budgeting. Replacement for current financial system will produce a significant improvement in financial reporting, streamlining business processes, eliminating redundancies, thus reducing our risk.	325,000	-
IT	Left-hand Data Storage Appliance	This is additional space for our data storage system to accommodate expected future growth. This will provide reliable single point data storage capabilities to support our organizational applications reducing the risk of lost data and enable future data growth.	24,000	-
	Exagrid Backup Appliance	This will provide the County with additional space for our backup system to accommodate expected future growth. We will double our backup space which should provide for a 5 week backup of data for the foreseeable future. This will provide reliable backups with improved disaster recovery capabilities to support our data needs.	60,000	-
IT - OEM	Server	A server to be hosted in the OMPO bldg that will provide a more secure environment to critical applications used by OEM and will provide them improved access in case of an emergency.	8,000	-
IT - Sheriff Pa	Spillman Server Upgrade	To replace server from 2008. A new, more efficient server will have better performance & better energy efficiency. Failure rates increase as servers age into the 4th year of use and beyond. The current server also limits software upgrades.	62,153	-
IT - Detention	Guardian System Upgrade	Seven of the ten handheld units need to be replaced for the Guardian system. Three were replaced in 2014 because they were failing. This system tracks all inmate movement within the detention facility.	13,300	-
<b>CAPITAL IMPROVEMENT FUND</b>			<b>6,597,163</b>	<b>918,182</b>
Operations	Replacement Vehciles and Equipment	15 Vehicles and 7 pieces of equipment to be replaced in 2015 with extra equipment	1,624,792	-
<b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>			<b>1,624,792</b>	<b>-</b>

**TOTAL CAPITAL & PROJECTS 12,638,755**

## TECHNOLOGY PORTION OF CAPITAL

Dept./Fund	Project	Description	Expenditure	Revenue
Admin	Web Site Redesign	New website would be more dynamic and easier to use for the public, and will support mobile devices. Old site is outdated and certain modules are no longer supported. New site will correct these issues	30,000	-
	Code Software		20,000	
	Networking at Admin Building	This will include phones, network hardware, HVAC hardware and software and supporting equipment required by the renovation of the building. It is necessary before employees move into the building. It will improve network services and the work is performed by increasing the availability of mobility.	83,444	-
Assessor	Pictometry	This is a product that will deliver high resolution aerial photos of the County for use by multiple departments. They include rooftop view, side views and topography of all the river corridors. Another feature will compare current sketches of buildings to the file created to indicate any changes or improvements to properties. Assessors office will use to see unpermitted buildings/structures and be able to add those to the tax base. GIS will use to reduce field visits and enhance the ability to help public. Code Enforcement will use it to discover and respond to violations. OEM will use to identify all homes and structures within the mapped flood plains. County Clerk will use to determine district lines for voting and help with property disputes. sheriff's Office will use for investigations and safety responding to SWAT operations, etc.	234,606	\$93,182 - Possible contributions from La Plata Electric, Town of Bayfield, City of Durango, and SUT
Building	City View Mobile	Upgrade to City view to include the inspection and code enforcement mobile modules. The 7 tablets/charges/docking stations/keyboards/stylus will allow internet connectivity in the field, increasing the operational efficiency for inspections and code enforcement activities.	22,160	-
Finance	Financial Software System	Existing software was purchased in 1998. The current system is cumbersome to operate. Financial management software provides management of every aspect of public sector accounting and budgeting. Replacement for current financial system will produce a significant improvement in financial reporting, streamlining business processes, eliminating redundancies, thus reducing our risk.	325,000	-
IT	Left-hand Data Storage Appliance	This is additional space for our data storage system to accommodate expected future growth. This will provide reliable single point data storage capabilities to support our organizational applications reducing the risk of lost data and enable future data growth.	24,000	-
	Exagrid Backup Appliance	This will provide the County with additional space for our backup system to accommodate expected future growth. We will double our backup space which should provide for a 5 week backup of data for the foreseeable future. This will provide reliable backups with improved disaster recovery capabilities to support our data needs.	60,000	-
OEM	Server	A server to be hosted in the OMPO bldg that will provide a more secure environment to critical applications used by the OEM and will provide them improved access in case of an emergency.	8,000	-
Sheriff Patrol	Spillman Server Upgrade	To replace server from 2008. A new, more efficient server will have better performance & better energy efficiency. Failure rates increase as servers age into the 4th year of use and beyond. The current server also limits software upgrades.	62,153	-

<b>TECHNOLOGY PORTION OF CAPITAL</b>				
<b>Dept./Fund</b>	<b>Project</b>	<b>Description</b>	<b>Expenditure</b>	<b>Revenue</b>
Detention	Guardian System Upgrade	Seven of the ten handheld units need to be replaced for the Guardian system. Three were replaced in 2014 because they were failing. This system tracks all inmate movement within the detention facility.	13,300	-
<b>CAPITAL IMPROVEMENT FUND - TECHNOLOGY</b>			<b>882,663</b>	<b>93,182</b>
Road & Bridge	Highway Webcams	Highway Webcams offer easy access to the roads conditions in the County. Staff can identify roads with the most significant needs and send blades and operators to those roads first. This would eliminate time and equipment driving County roads reviewing the conditions of the County's roads.	20,000	-
<b>ROAD &amp; BRIDGE FUND</b>			<b>20,000</b>	<b>-</b>

## CAPITAL EQUIPMENT REPLACEMENT FUND

Departments	Year	Make	Model	Miles	Special Equipment	Vehicle Cost	TOTALS COST
Assessor	2004	Jeep	Liberty	98,340	-	23,600	<b>23,600</b>
Assessor	2001	Jeep	Cherokee	90,000	-	28,000	<b>28,000</b>
SO Patrol / Full-Size SUV	2012	Chevy	Tahoe	95,587	10,500	39,500	<b>50,000</b>
SO Patrol / Full-Size SUV	2012	Chevy	Tahoe	113,260	18,000	39,500	<b>57,500</b>
SO Patrol / Full-Size SUV	2012	Chevy	Tahoe	133,972	18,000	39,500	<b>57,500</b>
SO Patrol / Full-Size SUV	2012	Chevy	Tahoe	119,956	18,000	39,500	<b>57,500</b>
SO Patrol / Full-Size SUV	2013	Chevy	Tahoe	77,000	18,000	39,500	<b>57,500</b>
SO Patrol / Full-Size SUV	2012	Chevy	Tahoe	126,185	18,000	39,500	<b>57,500</b>
Special Services	2009	Chevy	Suburban	98,000	7,700	41,000	<b>48,700</b>
Special Services	2006	Chevy	Tahoe	110,046	7,700	39,500	<b>47,200</b>
Criminal Investigations	2008	Dodge	Durango	160,528	10,600	30,000	<b>40,600</b>
Criminal Investigations	2008	Dodge	Durango	112,863	10,600	28,000	<b>38,600</b>
Building Inspection	2008	Ford	F150	109,000	-	28,000	<b>28,000</b>
R&B sander box	1990	14'	Sander box	25 yrs	-	17,000	<b>17,000</b>
R&B 3/4T pickup	2009	Dodge	3/4T Pickup	98,000	-	30,000	<b>30,000</b>
R&B paint striper	1999	EZ-liner	Paint striper	16 yrs	-	329,348	<b>329,348</b>
R&B dump truck	1993	Kenworth	Dump truck	22 yrs	5,000	137,000	<b>142,000</b>
R&B motor grader	2002	John Deere	Motor grader	8,300 hrs	-	189,959	<b>189,959</b>
R&B motor grader	2001	Caterpillar	Motor grader	8,200 hrs	-	208,185	<b>208,185</b>
Fairgrounds	2005	John Deere	Gator	10 yrs	-	13,600	<b>13,600</b>
Senior Center	2001	Ford	E450 Bus	96,000	-	71,000	<b>71,000</b>
Senior Center	2010	Dodge	Caravan	99,773	-	31,500	<b>31,500</b>
<b>Total Vehicles 22</b>					<b>142,100</b>	<b>1,482,692</b>	<b>1,624,792</b>

<b>ROAD &amp; BRIDGE PORTION OF PROJECTS AND CAPITAL</b>			
	<b>Description</b>	<b>Expenditure</b>	<b>Revenue</b>
<b>Capital:</b>			
Marvel & Ignacio Equip Sheds	One equipment storage shed will be constructed at each facility. A new environmentally friendly diesel fuel storage tank will be installed at the Marvel Facility. As well as domestic and natural gas lines for the Marvel facility. The parking area will also be paved for worker safety. Costs are partially offset by an energy impact grant in the amount of \$807,180.	\$ 1,345,300	\$ 807,180
CR 223/225 Intersection Realign	The CR 223/225 intersection will be realigned to prevent potential safety hazards with the current intersection	315,000	-
CR 210 Overlay & Boat Ramp Turn Lane	This project will add a left turn lane at the entrance road to the Lake Nighthorse boat ramp, a project identified during the Environmental Assessment for the Lake Nighthorse Recreational Planning process. The County agreed to construct the boat ramp turn lane as funding assistance to the City of Durango with their overall expenses in developing and managing recreational amenities at Lake Nighthorse.	350,000	-
CR 302-US 550 Park and Ride	The park and ride will be located at the south-east quadrant of the new intersection of State Highway 550 and County Roads 302. The Colorado Department of Transportation encouraged the County to apply for a FASTER Grant to help fund the construction of a park and ride facility which will be in the amount of \$96,000	120,000	-
Highway Webcams Per IT requests.	Webcams will be placed in strategic locations in the county to aid in road monitoring and snow removal. The cameras will save driving time and fuel for the county.	20,000	-
<b>CAPITAL</b>		<b>2,150,300</b>	<b>807,180</b>

<b>Projects:</b>			
Right-of-way Acquisition	Miscellaneous acquisitions	150,000	
Gas Well Infill - Road Mitigation Projects	In 2005 La Plata County started collecting infill MOU fees from the energy industry to mitigate the increased maintenance costs and public safety issues associated with the additional traffic. This will provide funds to replace or make improvements to drainage structures and intersection projects within the impact area.	200,000	
Contribution to City for Wilson Gulch	The County agreed to a partnership with the City of Durango and Colorado Department of Transportation to apply for a RAMP (Responsible Acceleration of Maintenance and Partnerships) Grant to help fund the Adopted Wilson Gulch Road extension from the current west end to the US 160 Grandview interchange. The Wilson Gulch Road extension will provide improved access from the State Highway system to Three Springs and Mercy Regional Medical Center.	1,304,000	
Ignacio RAMP Project CR 172 & 151	The Colorado Department of Transportation encouraged the Town of Ignacio to apply for a RAMP Grant to help fund intersection improvements at State Highway 172 & 151. The project partners include, Ignacio, CDOT, Southern Ute Indian Tribe, and La Plata County. CDOT estimated the project cost at \$1,800,000 with the Tribe and County each providing 10% or \$180,000, Ignacio has committed to providing \$10,000 in funding or in-kind service, and CDOT will provide the balance, \$1,430,000. CDOT is currently working on the design and anticipates construction late in 2015 or early in 2016. This project will improve the safety and reduce peak hour travel time for District III Road and Bridge employees traveling through this intersection from the east heading to the Ignacio shop.	180,000	
CR 141 Culvert Replacement	This project will replace two culverts (one 18" and one 36") under County Road 141 that are too deep to be replaced economically by conventional cut and cover without significant disruption to traffic. Replacing these two culverts in 2014 will hopefully ensure the existing culverts do not fail, potentially resulting in a road closure and damage.	150,000	

<b>ROAD &amp; BRIDGE PORTION OF PROJECTS AND CAPITAL</b>			
	<b>Description</b>	<b>Expenditure</b>	<b>Revenue</b>
CR 124A Lewis Creek Bridge	The purpose of this project is to provide bridge maintenance to the Lewis Creek Bridge over the La Plata River and the approaches including replacement of the west timber abutment with a concrete abutment, road maintenance at the approaches, along with drainage improvements and vegetation trimming up Lewis Creek Road.	60,000	
<b>PROJECTS</b>		<b>2,044,000</b>	<b>-</b>
<b>TOTAL ROAD &amp; BRIDGE</b>		<b>\$ 4,194,300</b>	<b>\$ 807,180</b>

## HUMAN RESOURCES

Personnel costs comprises the largest area of expenditures within the County's Budget. For 2015, personnel costs represent 40.8% of all expenditures. Over the last several years, we have recommended a number of measures designed to more effectively manage, and in some cases reduce, the County's personnel budget. Based on the County's continued financial challenges, Department Heads and Elected Officials were asked to minimize any additional staffing requests for 2015. While we acknowledge there is a need in some cases for additional resources in the organization, the priority for 2015 was to find a way to provide salary increases to our existing employees first and foremost. Therefore, we have attempted to minimize any additional staffing requests.

### **Staffing:**

In 2015, the following new positions are Adopted:

- Two full time Sheriff's Deputies for the Patrol Division. This is the result of a workload analysis in 2013 which recommended the addition of three new full-time deputy positions. Due to revenue constraints in 2014, no new positions were added to Patrol. In 2015, we are proposing 2 of the 3 deputy positions be added.
- One Custodian in General Services assigned to maintain the County Administration Building. This position would not start until the completion of the building, estimated at June of 2015.
- One Resource Advisor II in Social Services to assist with the State Medicaid Program expansion. This position is funded 80% by State/Federal partners. La Plata County would be responsible for the remaining 20%. We have also applied for a grant that would fund 100% of this position. For budget purposes, we have included this position in the budget in case the grant request is not approved.

### **Salary Increases:**

County employees did not receive any merit or cost of living salary increases in 2014. The Adopted 2015 Budget contains merit salary increases based on the employees' 2014 performance evaluation rating. Employees who are rated below expectations will not receive any salary increase in 2015. Employees rated "meets expectations" or "exceeds expectations" will receive 3% or 5% merit salary increase respectively.

### **Medical Benefits:**

Over the last several years, the County has been making changes to the Employee Medical Plans in order to minimize annual premium increases for both employees and the County. From 2011 – 2014, the County has absorbed an additional \$1,200,000 of insurance premium increases that otherwise would have been passed on to the employees. The County's medical renewal for 2015 represents a 1.4% decrease in costs to the County. We are retaining the two current PPO Plans (I and J) both of which are experiencing an increase in premiums. We are, however, introducing a new High Deductible Health Plan in concert with a Health Savings Account (HSA). This new plan will provide employees with a lower premium cost option combined with an HSA that the County will provide a contribution into. As indicated above, the County over the last 4 years has stepped up to the plate significantly by funding the large majority of health insurance increases. Unfortunately, the County can no longer continue to cover the majority of the increases. We have established a three-year plan which is intended to encourage employees to become more educated consumers of health care, while minimizing cost increases for health insurance, thereby freeing up financial resources to be utilized on other priorities such as employee salary increases. Dental and Vision plans are Adopted to remain the same with no premium increases.

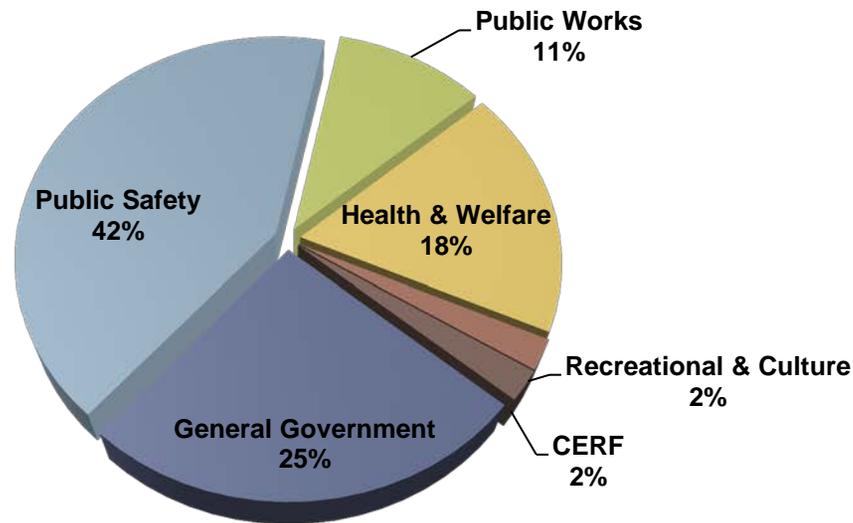
# FULL TIME EQUIVALENT BY FUNCTION

Department	2011	2012	2013	2014	2015	% Change 2015 over 2014
<b>General Government:</b>						
Administration	5.00	5.00	5.00	5.00	7.00	40.0%
Assessor	18.75	19.00	17.00	17.00	17.00	0.0%
Attorney	5.80	6.00	6.00	6.00	6.00	0.0%
Clerk/Elections	16.00	16.00	17.00	16.00	16.00	0.0%
Commissioners	5.00	5.00	5.00	5.00	3.00	-40.0%
County Surveyor	1.00	1.00	1.00	1.00	1.00	0.0%
Facilities & Grounds	10.00	10.00	11.00	11.00	12.00	9.1%
Finance	3.75	4.00	4.00	4.00	5.00	25.0%
GIS	5.00	5.00	5.00	5.00	5.00	0.0%
Human Resources	3.00	3.00	3.00	3.00	3.00	0.0%
Information Technology	9.00	9.00	9.00	9.00	9.00	0.0%
Planning	11.25	11.25	11.75	10.75	11.00	2.3%
Procurement	3.75	3.75	2.75	2.50	2.50	0.0%
Risk Management	1.00	1.00	1.00	1.00	1.00	0.0%
Treasurer/Trustee	5.00	5.00	5.00	5.00	5.00	0.0%
<b>General Government Total</b>	<b>103.30</b>	<b>104.00</b>	<b>103.50</b>	<b>101.25</b>	<b>103.50</b>	<b>2.2%</b>
<b>Public Safety:</b>						
Alternatives to Incarceration	5.00	5.00	5.00	5.00	5.00	0.0%
Building Inspection	6.60	6.60	6.60	6.60	6.60	0.0%
Coroner	1.50	1.50	1.50	1.50	1.50	0.0%
Criminal Investigations	10.00	10.00	11.00	11.00	11.00	0.0%
Detentions	59.00	59.00	59.00	59.00	59.00	0.0%
District Attorney	26.00	25.00	25.00	25.00	25.00	0.0%
Emergency Management	1.40	1.40	1.40	1.40	1.40	0.0%
Patrol	31.00	31.00	32.00	32.00	34.00	6.3%
Special Investigations	5.00	5.00	5.00	5.00	5.00	0.0%
Special Services	20.50	20.25	22.25	22.25	22.25	0.0%
<b>Public Safety Total</b>	<b>166.00</b>	<b>164.75</b>	<b>168.75</b>	<b>168.75</b>	<b>170.75</b>	<b>1.2%</b>
<b>Public Works:</b>						
Engineering	9.00	8.00	8.00	8.00	8.00	0.0%
Road & Bridge Maintenance	33.00	33.00	33.00	33.00	33.00	0.0%
Weed Control	1.00	1.00	1.00	1.00	1.50	50.0%
<b>Public Works Total</b>	<b>43.00</b>	<b>42.00</b>	<b>42.00</b>	<b>42.00</b>	<b>42.50</b>	<b>1.2%</b>
<b>Recreation &amp; Culture:</b>						
Fairgrounds	10.00	10.00	9.00	9.00	9.00	0.0%
<b>Recreation &amp; Culture Total</b>	<b>10.00</b>	<b>10.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.0%</b>
<b>Health &amp; Welfare:</b>						
Social Services Fund	59.75	61.25	63.75	63.75	64.75	1.6%
Senior Services	7.50	7.75	8.00	8.00	8.00	0.0%
Veterans' Services Office	1.00	1.00	1.00	1.00	1.00	0.0%
<b>Health &amp; Welfare Total</b>	<b>68.25</b>	<b>70.00</b>	<b>72.75</b>	<b>72.75</b>	<b>73.75</b>	<b>1.4%</b>
<b>Internal Service Fund:</b>						
CERF	9.00	9.00	9.00	9.00	9.00	0.0%
<b>Internal Service Fund Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.0%</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>399.55</b>	<b>399.75</b>	<b>405.00</b>	<b>402.75</b>	<b>408.50</b>	<b>1.4%</b>

# PERSONNEL AND FTE BY FUNCTION

Function	SALARIES & WAGES				BENEFITS			
	2014 Budget	2015 Budget	Increase	% Chg	2014 Budget	2015 Budget	Increase	% Chg
General Government	\$ 5,793,449	\$ 6,206,428	\$ 412,979	7.1%	\$2,272,992	\$2,041,346	\$ (231,646)	-10.2%
Public Safety	9,609,322	10,345,163	735,841	7.7%	3,330,594	3,811,577	480,983	14.4%
Public Works	2,515,474	2,554,899	39,425	1.6%	925,444	931,095	5,651	0.6%
Health & Welfare	3,621,253	3,826,111	204,858	5.7%	1,302,436	1,393,702	91,266	7.0%
Recreational & Culture	334,715	396,442	61,727	18.4%	135,209	151,624	16,415	12.1%
CERF	463,026	487,334	24,308	5.2%	179,625	201,260	21,635	12.0%
<b>TOTAL</b>	<b>\$ 22,337,239</b>	<b>\$ 23,816,377</b>	<b>\$ 1,479,138</b>	<b>6.6%</b>	<b>\$ 8,146,300</b>	<b>\$ 8,530,604</b>	<b>\$ 384,304</b>	<b>4.7%</b>

Percentage of FTE by Function



# BUDGET AUTHORITIES

This table sets forth the responsibility for budgetary management and accountability for each County cost center for 2015. Each budget authority may appoint, in writing, a deputy or deputies authorized to initiate or approve payments. A copy of such designation of authority shall be filed in the Finance Department.

In cases where a payment request exceeds \$50,000, the department head or Elected Official shall be required to review and co-sign for payment authorization. In cases where a payment request exceeds \$250,000, Department Heads will be required to obtain a co-signature from the Assistant County Manager or County Manager. In cases where the Finance Director or Assistant County Manager initiates a payment exceeding \$25,000, they shall have the other or the County Manager co-sign the request for payment.

The Director of Finance and the Assistant County Manager are authorized to approve and process central services type charges against all budgetary authorities' accounts to preclude payment delays and facilitate cost allocation. The Contracting Agent is authorized to approve and process charges which have been properly requisitioned and/or contracted by the appropriate budget authority.

Cost Center		Responsible Position
<b>General Fund (10)</b>		
1000 County Commissioners	⇒	Board of County Commissioners County Manager Assistant County Manager
2101 County Attorney	⇒	County Attorney
2100 Administrative Offices	⇒	Assistant County Manager
1100 Clerk & Recorder 1101 Clerk - Elections	⇒	Clerk & Recorder
1200 Treasurer 1201 Public Trustee	⇒	County Treasurer
1300 Assessor	⇒	County Assessor
1400 Surveyor	⇒	County Surveyor
2203 Facilities & Grounds 2211 Old Main Post Office	⇒	Director of General Services
2200 Finance 2202 Procurement 6100 Public Service Agencies 6102 Conservation Trust Funds Var Other Payments to Governments	⇒	Director of Finance
2201 Information Services 2102 Geographic Information Systems	⇒	Director of Information Technology

Cost Center	Responsible Position
<b>General Fund (10) Cont'd</b>	
5200 Planning Department	Director of Planning Department
2301 Human Resources 2401 Risk Management	Director of Human Resources
3100 County Coroner	County Coroner
All Sheriff's Department Cost Centers	Sheriff
3002 Special Services Division	
3000 Public Safety	
3001 Detention Facility	
3004 Special Investigations Unit	
3005 Criminal Investigations	
2104 Alternatives to Incarceration 3001 Jail Commissary	
5500 Senior Services - JST 5501 Senior Services - non JST 5504 Veterans Service Office	Director of Human Services
3300 Building Inspection 3401 Emergency Management 5102 Weed Management	Director of Building & Emergency Mgt.
5100 Extension Office	Extension Director
5000 Fairgrounds	Director of General Services
4550 Waste Management/Landfill Closure	Director of Public Works
<b>Road &amp; Bridge Fund (11)</b>	
4100 Maintenance Support 4200 Engineering	Director of Public Works
<b>Local Improvement District (13)</b>	
4600 District Expense	District Advisory Board President
<b>Human Services Fund (30)</b>	
109 Department of Human Services	Director of Human Services
<b>Capital Improvement Fund (40)</b>	
Respective Spending Authority's Specific Capital Account (excluding capital construction projects)	The Budget Authorities for Individual Cost Center
<b>Capital Improvement Fund (40)</b>	
Capital Construction Projects	General Services Director

**District Attorney (14)**

3200 District Attorney Fund      ⇒      District Attorney

**Business Activities (64)**

2212 Capital Equipment Replacement      ⇒      General Services Director

**Finance Authority Capital Projects and Debt Service (45 and 55)**

Debt Service Payments  
Costs of Financing  
Capital Construction      ⇒      Director of Finance

**Employee Health Insurance Fund (70)**

Medical/dental claims      ⇒      Director of Human Resources

**Public Improvement District (58)**

4601 District Expense      ⇒      District Board President

# BUDGET RESOLUTIONS

The adoption of the budget must be formalized and made official by adoption of a resolution by the governing board. The governing board shall adopt the budget by December 15 and before certifying levies to the county.

## **La Plata County**

La Plata County budget includes the budget for the Durango Hills Local Improvement Districts. The resolution to set and levy property taxes includes both the La Plata County and the Durango Hills Local Improvement Districts tax levies.

## **La Plata County Palo Verde Public Improvement District #3**

The Board of County Commissioners of La Plata County serve as the ex officio Board or Directors of the Palo Verde PID. The boundaries of the PID are within the County, but costs related to the project are born by the PID's citizens through a separate legal entity. For financial reporting purposes, it is part of the County and is included in the Palo Verde PID #3 Fund. However, separate resolutions are adopted for the annual budget.

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**RESOLUTION NO. 2014-41**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR LA PLATA COUNTY GOVERNMENT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2015 AND ENDING ON THE LAST DAY OF DECEMBER 2015**

**WHEREAS**, the Board of County Commissioners of La Plata County, Colorado (the "Board") appointed the County Manager in accordance with C.R.S. 29-1-104, to prepare and submit a proposed budget to said governing body at the proper time, and;

**WHEREAS**, the Board received a proposed budget on October 14, 2014, for its consideration, and;

**WHEREAS**, upon due and proper notice, published or posted in accordance with the requirements of Colorado law, said proposed budget was open for public inspection at a designated place, a public hearing was held on November 12, 2014, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

**WHEREAS**, whatever increases may have been made in the expenditures, like increases were added to revenues or planned to be expended from fund balances so that the budget remains in balance, as required by C.R.S. 29-1-101, *et seq.*

**NOW, THEREFORE**, be it resolved that the Board of County Commissioners of La Plata County, Colorado:

Section 1. That the budget as submitted and amended hereby is approved and adopted as the budget of La Plata County, Colorado for the calendar year 2015. Summary of expenditures by fund is as follows:

<u>FUND</u>	
General Fund	\$41,413,928
Road & Bridge Fund	12,523,614
Department of Human Services Fund	6,269,330
Joint Sales Tax Fund	2,272,291
Durango Hills Road Improvement Fund	107,350
District Attorney Fund	2,386,706
Capital Improvement Fund	6,797,163
Capital Equipment Replacement Fund	2,816,540
Employee Medical Insurance Fund	4,254,664
<b>Total All Funds</b>	<b><u>\$78,841,586</u></b>

Section 2. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of the public records of the County.

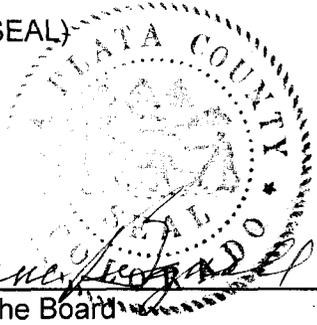
Rtn to BOCC

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**DONE AND ADOPTED IN DURANGO, LA PLATA COUNTY, COLORADO**, this 9th day of December, 2014.

(SEAL)



ATTEST:

*Jeanne Bergado*  
Clerk to the Board

BOARD OF COUNTY COMMISSIONERS  
LA PLATA COUNTY, COLORADO

*Julie Westendorff*  
Julie Westendorff, Chair

*Gwen A. Lachelt*  
Gwen A. Lachelt, Vice-Chair

*Robert A. Lieb, Jr.*  
Robert A. Lieb, Jr., Commissioner

Distribution:

Minutes

Finance Department

State of Colorado Division of Local Government

1313 Sherman Street, Room 521

Denver, Colorado 80203

**RESOLUTION NO. 2014-43**

**A RESOLUTION TO SET AND LEVY PROPERTY TAXES FOR THE LA PLATA COUNTY AND THE DURANGO HILLS LOCAL IMPROVEMENT DISTRICT FOR THE 2015 BUDGET YEAR**

**WHEREAS**, the Board of County Commissioners of La Plata County, Colorado, has adopted the 2015 budget in accordance with the Local Government Budget Law on December 9, 2014, and;

**WHEREAS**, the amount of money necessary to balance the budget for La Plata County government general operating purposes from property tax revenue is \$17,038,980, and;

**WHEREAS**, the 2014 valuation assessment for the County of La Plata, as certified by the County Assessor is \$2,004,585,840, and;

**WHEREAS**, the amount of money necessary to balance the budget for the general operating purposes for the Durango Hills Road Improvement District is \$74,481, and;

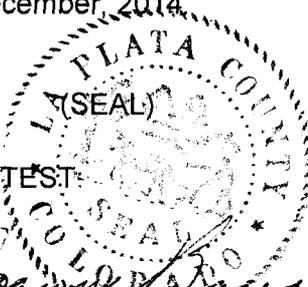
**WHEREAS**, the 2014 valuation assessment for the Durango Hills Road Improvement District as certified by the County Assessor is \$3,654,800, and;

**NOW, THEREFORE**, be it resolved by the Board of County Commissioners, County of La Plata, State of Colorado:

Section 1. For the purpose of meeting all general operating expenses of the County of La Plata during the 2015 budget year, there is hereby levied a tax of 8.5 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2014.

Section 2. For the purpose of meeting expenses of the Durango Hills Local Improvement District during the 2015 budget year, there is hereby levied a tax of 20.379 mills upon each dollar of the total valuation for assessment of all taxable property within the Durango Hills Local Improvement District Taxing District for the year 2014.

DONE AND ADOPTED IN DURANGO, LA PLATA COUNTY, COLORADO, this 9<sup>th</sup> day of December, 2014.



ATTEST:

*Jennifer Lopez*  
Clerk to the Board

BOARD OF COUNTY COMMISSIONERS  
LA PLATA COUNTY, COLORADO

*Julie Westendorff*  
Julie Westendorff, Chair

*Gwen A. Lachelt*  
Gwen A. Lachelt, Vice-Chair

*Robert A. Lieb, Jr.*  
Robert A. Lieb, Jr, Commissioner

Rtn to BOCC

Resolution 2014-43

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Distribution:

Finance Department  
County Assessor  
County Treasurer  
Minutes  
State of Colorado Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

**RESOLUTION NO. 2014- 42**

**A RESOLUTION TO APPROPRIATE SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AS SET FORTH BELOW, FOR THE COUNTY OF LA PLATA, COLORADO, FOR THE 2015 BUDGET YEAR**

**WHEREAS**, the Board of County Commissioners of La Plata County, Colorado (the "Board"), adopted the annual budget in accordance with C.R.S. § 29-1-101, *et seq.* (the "Local Government Budget Law of Colorado") on December 9, 2014, and;

**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the La Plata County, and;

**WHEREAS**, the Board held a duly noticed public hearing on October 14, 2014, and received competent evidence regarding the appropriation of expenditures as set forth in this Resolution.

**NOW, THEREFORE**, be it resolved by the Board of County Commissioners of La Plata County, Colorado, that the following sums are hereby appropriated as expenditures from the resources of each fund as follows:

<b>GENERAL FUND:</b>	
Operating Expenditures	\$41,206,428
Capital Outlay	207,500
<b>TOTAL GENERAL FUND</b>	<u>41,413,928</u>
<b>ROAD &amp; BRIDGE FUND:</b>	
Operating Expenditures	10,373,314
Capital Outlay	2,150,300
<b>TOTAL ROAD &amp; BRIDGE FUND</b>	<u>12,523,614</u>
<b>SOCIAL SERVICES FUND:</b>	
Operating Expenditures	6,269,330
Capital Outlay	-
<b>TOTAL SOCIAL SERVICES FUND</b>	<u>6,269,330</u>
<b>JOINT SALES TAX FUND:</b>	
Operating Expenditures	2,272,291
Capital Outlay	-
<b>TOTAL JOINT SALES TAX FUND</b>	<u>2,272,291</u>
<b>DURANGO HILLS ROAD IMPROVEMENT FUND:</b>	
Operating Expenditures	107,350
Capital Outlay	-
<b>TOTAL DURANGO HILLS ROAD IMPROVEMENT FUND</b>	<u>107,350</u>

<b>DISTRICT ATTORNEY FUND:</b>	
Operating Expenditures	2,371,706
Capital Outlay	15,000
<b>TOTAL DISTRICT ATTORNEY FUND</b>	<u>2,386,706</u>
<b>CAPITAL IMPROVEMENT PLAN FUND:</b>	
Operating Expenditures	525,000
Capital Outlay	6,272,163
<b>TOTAL CAPITAL IMPROVEMENT PLAN FUND</b>	<u>6,797,163</u>
<b>CAPITAL EQUIPMENT REPLACEMENT FUND:</b>	
Operating Expenses	1,191,748
Capital Outlay	1,624,792
<b>TOTAL CAPITAL EQUIPMENT REPLACEMENT FUND</b>	<u>2,816,540</u>
<b>EMPLOYEE MEDICAL INSURANCE FUND:</b>	
Operating Expenses	4,254,664
Capital Outlay	-
<b>TOTAL EMPLOYEE MEDICAL INSURANCE FUND</b>	<u>4,254,664</u>
<b>Total All Funds</b>	<b><u>\$78,841,586</u></b>

1. Amounts appropriated for personnel expenditures shall be expended only for that purpose. In addition, such appropriations for personnel expense shall be used only for the purpose of funding the number of authorized FTEs not to exceed the number and type of positions authorized, unless subsequently approved by the Board of County Commissioners. All expenditures for personnel shall be process in accordance with La Plata County's Salary Administration policy IV.1.
2. Amounts appropriated for operating expenditures shall be expended only for said purpose in accordance with specific restrictions on the function and object of such expenditures, as set forth in 2015 Budget document except as authorized by the Director of Finance and County Manager in accordance with County Policy III.1.
3. Amounts appropriated for capital shall be expended only for purchasing capital equipment and projects as approved in the 2015 Adopted Budget or when approved by the Director of Finance and the County Manager in accordance with County Policy III.1.
4. Expenditures of funds, except for those funds appropriated for the Office of the District Attorney of the Sixth Judicial District, for operating and capital expenditures shall be made in compliance with the County Procurement Code and Addendum as the same may be from time to time amended.
5. In accordance with the provisions of 29-1-110 and 30-25-103, C.R.S, as amended, within those areas of expenditures designated in budget document, incorporated herein by reference, for the various spending agencies specified for the purposes of personnel, operations, and capital expenditures, no expenditure, contract to expend any County money, or financial liability, shall be incurred on behalf of La Plata county unless such function, activity, or object of expenditure is specifically set forth by line item detail in the budget document attached hereto and incorporated herein by reference, unless the Director of

Finance and the County Manager have granted a variance authorizing such expenditure or contractual liability in accordance with County Policy.

6. Expenditures in excess of the amounts appropriated by fund, herein, together with any lawfully adopted amendments hereto, or for purposes other than specified herein, together with any lawfully adopted amendments hereto, shall constitute a violation of the Local Government Budget Law of Colorado, Title 29, Part 1, C.R.S., as amended.
7. Equipment purchases of \$5,000 or more and a useful life of at least 5 years are considered to be capital. Any changes or increases to line items subsequent to budget adoption must be specifically approved by the Director of Finance and the County Manager. Purchases of capital items shall be made through the La Plata County Procurement Division in accordance with the applicable provisions of the County Procurement Code and Addendum.
8. The Finance Department shall maintain a list of "Spending Authorities for La Plata County offices, departments, boards, commissions, and other spending agencies" and shall ensure that all expenditures are properly authorized by the appropriate spending authority or his/her designee prior to payment.
9. The appropriations for "Contingency" in the individual Funds shall be used to address unanticipated or unforeseen expenditures that may arise subsequent to the adoption of the budget. The County Manager, upon recommendation from the Director of Finance, shall be authorized to transfer amounts not exceeding \$50,000 per adjustment into the various line item budgets. The County Manager shall prepare a summary of these adjustments for review by the Board. Budgetary transfers from the Contingency line item in excess of \$50,000 shall be presented to the Board of County Commissioners for their specific approval. In no case shall the total amount transferred by fund exceed those amounts identified as "Contingency" in the General Fund, Road and Bridge Fund and Capital Improvement Fund.
10. There shall be a Budget Review Team (the "BRT") established by the County Manager that shall review the County's financial position, revenues, expenditures and any other issues deemed relevant to the County's fiscal stability. The Budget Review Team shall seek counsel and input from Elected Officials, Department Heads, County staff and other experts as necessary.
11. The BRT shall establish procedures for review of all professional service agreements, capital and technology expenditures in excess of \$50,000, and other operating expenses as may be deemed necessary due to budgetary concerns. All agreements for outside legal services, expert witnesses and related professional services shall be reviewed and approved by the County Attorney and are exempted from the BRT review.
12. No expenditure of County funds designated for personnel expenses in the Resolution shall be authorized to fill budgeted personnel vacancies which may occur in any County office, department or spending agency during 2015 unless the BRT approves filling the vacant position. An elected official may appeal a recommendation to not fill a budgeted personnel vacancy to the Board. All County elected officials and department heads shall give written notification to the Director of Human Resources of any vacancies which occur during budget year 2015 as soon as possible, and in any case, prior to requesting expenditure of any County funds to fill any such personnel vacancies.
13. In the event of fiscal and/or organizational efficiency, the Board may, upon recommendation of the County Manager, initiate a generalized reduction in workforce policy and/or furlough policy. Any such reduction in workforce shall be in accordance with all applicable federal

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and state employment laws and regulations and County personnel policy and procedures with the goal of maintaining service levels and employee morale to the extent possible.

14. For purposes of compliance with Governmental Accounting Standards Board Statement Number 54, which provides specific guidance on reporting fund balance, the Finance Director is authorized to determine "assignment" of fund balance amounts.

**DONE AND ADOPTED IN DURANGO, LA PLATA COUNTY, COLORADO**, this 9th day of December 2014.

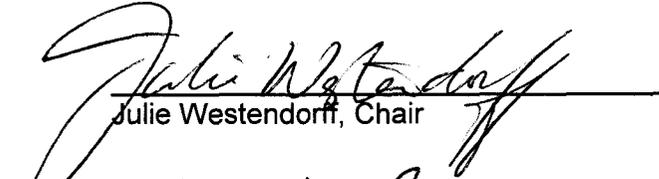
(SEAL)



ATTEST:

  
Clerk to the Board

BOARD OF COUNTY COMMISSIONERS  
LA PLATA COUNTY, COLORADO

  
Julie Westendorf, Chair



Distribution:

Minutes

Finance Department

State of Colorado  
Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

  
Gwen A. Lachelt, Vice-Chair

  
Robert A. Lieb, Jr., Commissioner

**RESOLUTION NO. PID3-2014-02**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3 SUMMARIZING EXPENDITURES AND REVENUES, AND ADOPTING A BUDGET FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2015 AND ENDING ON THE LAST DAY OF DECEMBER 2015.**

**WHEREAS**, the La Plata County Palo Verde Public Improvement District #3 was created by eligible electors on November 5, 2013 general election, and;

**WHEREAS**, pursuant to C.R.S. § 30-20-515, the Board of Directors reasonably must adopt a budget prior to setting mill levies. The Board of County Commissioners of La Plata County serves as the *ex officio* Board of Directors of the La Plata County Palo Verde Public Improvement District #3.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3, AS FOLLOWS:**

Section 1. That the budget is approved and adopted as the budget of the La Plata County Palo Verde Public Improvement District #3 for the calendar year 2015, summarized as follows:

Operating Expenditures	\$ 5,673
Debt	16,600
<b>Total</b>	<b>\$ 22,273</b>

Section 2. That the budget hereby approved and adopted shall be signed by the Board of Directors of the La Plata County Palo Verde Public Improvement District #3 and made a part of the public records of the County.

**DONE AND ADOPTED** in Durango, Colorado this 9th day of December, 2014.

ATTEST  
  
*Jeanne Kignall*  
Clerk to the Board

BOARD OF DIRECTORS  
LA PLATA COUNTY PALO VERDE  
PUBLIC IMPROVEMENT DISTRICT #3

*Julie Westendorff*  
Julie Westendorff, Chair

*Gwen Lachelt*  
Gwen Lachelt, Vice-Chair

*Robert A. Lieb, Jr.*  
Robert A. Lieb, Jr., Director

**RESOLUTION NO. PID3-2014-04**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3 LEVYING PROPERTY TAXES FOR THE YEAR 2015.**

**WHEREAS**, pursuant to C.R.S. § 30-20-515, the Board of Directors of the La Plata County Palo Verde Public Improvement District #3 (the "District") is required to determine annually the amount of money necessary to be raised by a levy on the taxable property in the District; and

**WHEREAS**, the Board of Directors adopted the annual budget on December 9, 2014; and

**WHEREAS**, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$5,000, and;

**WHEREAS**, the amount of money necessary to balance the budget for voter-approved debt and interest is \$17,273, and;

**WHEREAS**, the 2014 valuation for assessment for the La Plata County Palo Verde Public Improvement District #3 as certified by the County Assessor is \$1,033,130.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3, AS FOLLOWS:**

1. That the purpose of meeting all general operating expenses of the La Plata County Palo Verde Public Improvement District #3 during the 2015 budget year, there is hereby levied a tax of 4.840 mills upon each dollar of the total valuation for assessment of all taxable property within the for La Plata County Palo Verde Public Improvement District #3 for the year 2014.
2. That for the purpose of meeting all debt and interest of the La Plata County Palo Verde Public Improvement District #3 during the 2015 budget year, there is hereby levied a tax of 16.860 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.
3. That the Board of Directors is hereby authorized and directed to immediately certify to the County Commissioners of La Plata County, Colorado, the mill levies for the La Plata County Palo Verde Public Improvement District #3 as hereinabove determined and set.

**DONE AND ADOPTED** in Durango, Colorado this 9th day of December, 2014.



ATTEST:

*Jeannette Small*  
Clerk to the Board

BOARD OF DIRECTORS  
LA PLATA COUNTY PALO VERDE  
PUBLIC IMPROVEMENT DISTRICT #3

*Julie Westendorff*  
Julie Westendorff, Chair

*Gwen Lachelt*  
Gwen Lachelt, Vice-Chair

*Robert A. Lieb, Jr.*  
Robert A. Lieb, Jr., Director

**RESOLUTION NO. PID3-2014-03**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3 APPROPRIATING SUMS OF MONEY IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW FOR THE 2015 BUDGET YEAR.**

**WHEREAS**, the Board of Directors of the La Plata County Palo Verde Public Improvement District #3 adopted the annual budget on December 9, 2014, and;

**WHEREAS**, the Board of Directors has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the La Plata County Palo Verde Public Improvement District #3.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3, AS FOLLOWS:**

1. That the following sums are hereby appropriated from the revenues for the purposes stated below:

Operating Expenses	\$ 5,673
Debt Service	16,600
<b>TOTAL</b>	<b>\$ 22,273</b>

**DONE AND ADOPTED** in Durango, Colorado this 9th day of December, 2014.



ATTEST:

*Jeanne Dignall*  
Clerk to the Board

BOARD OF DIRECTORS  
LA PLATA COUNTY PALO VERDE  
PUBLIC IMPROVEMENT DISTRICT #3

*Julie Westendorff*  
Julie Westendorff, Chair

*Gwen Lachelt*  
Gwen Lachelt, Vice-Chair

*Robert A. Lieb, Jr.*  
Robert A. Lieb, Jr., Director