



La Plata County
Colorado

2016 PROPOSED BUDGET

Presented to Board of County Commissioners
on October 6, 2015

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2016 Budget Message for the Board of County Commissioners

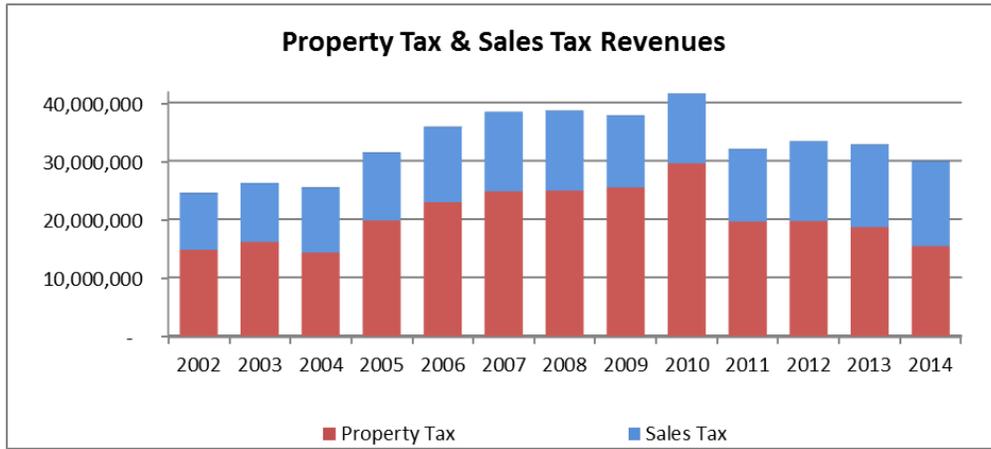
Enclosed for your consideration is the proposed 2016 budget. This is the Board's first look at the proposed funding plan for 2016. The proposed budget has been developed collaboratively working with many County staff members, department heads, and elected officials. We believe that you will find the proposed budget to be one that is fiscally responsible that effectively balances our anticipated revenues with our projected operating expenditures. We would like to underscore that the proposed budget is a "draft" and that we expect and encourage changes as we continue through the remaining budget process. Over the next month, we plan to share additional ideas with you as you consider how best to allocate the financial resources we have been provided by the public.

In May of 2015, the Board of County Commissioners (BOCC) held a retreat which focused on establishing organizational goals for 2016. 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 2016. The goals as identified by the BOCC for 2016 are:

- Developing options for the long-term financial stability of La Plata County
- Improving the County land use code and update the Comprehensive Plan
- Improving operational efficiency and effectiveness (including streamlining permitting processes, addressing health care costs, ensuring adequate compensation for employees and providing adequate, well-functioning facilities)
- Promoting public and environmental health through improved water quality/quantity, air quality and wildlife prevention/mitigation
- Promoting intergovernmental coordination and collaboration at federal, tribal, state and local levels

The draft budget was developed taking into consideration the priorities above and attempting to balance these priorities with anticipated revenues. The 2016 budget includes all of the funds of the primary government including the General Fund, Road & Bridge Fund, Social Services Fund, Joint Sales Tax Fund, Capital Improvement Fund, Durango Hills Road Improvement Fund, La Plata County Palo Verde District, District Attorney's Office and two internal services fund, the Capital Equipment Replacement Fund and the Employee Medical Fund.

Much of the County's property tax base is related to coal bed methane gas production, and natural gas prices have fluctuated wildly over the last few years, leading to fluctuates in property tax revenue. In 2014 La Plata County's total property tax revenue was \$15.6 million as compared to \$29.7 million in 2010, a decline of 47.8%. Revenue from natural gas property taxes has been steadily dropping from \$17.6 million in 2010 to \$5.06 million in 2014 a decline of 71%.



Gas and oil property tax revenue is expected to decrease significantly again in 2017 as a result of current declining production and low prices per County Assessor, Craig Larson. He estimated tax revenues from natural gas could drop from 41% of the County’s total property tax revenue in 2015 to 30% of the revenue in 2017.

La Plata County has the fourth lowest property tax rate in the state at 8.5 mill levy. The Department of Local Affairs’ 2014 County Comparison Report of Colorado’s 52 small and medium sized Counties reports the median mill levy was 20.021 mills. La Plata County is below the median by 11.5 mills or 42.5% of the median levy. This results in the per capita revenue in La Plata County of \$293.61, ranking 41st out of the 52 Counties.

The County previously adopted the practice of utilizing property taxes related to gas production over a baseline fiscal year 2000 amount only for capital facilities. At the end of 2014 this amount is approximately \$26 million and is reserved in the General Fund ‘Restricted to Capital’ fund balance. The County Administration Building remodel, the courthouse remodel, the acquisition of 211 Rockpoint Drive and the potential acquisition of 10 Burnett Court will be made with these reserved funds.

As the Board is aware, the County continues to experience the rising costs of transportation projects, increasing traffic volumes and limitations on our ability to generate revenues, causing a structural imbalance in the Road & Bridge Fund. Sources of revenues must be addressed in order to ensure funding is sufficient to meet the growing demands placed on our local transportation system. The Long Term Finance Committee (LTFC) had been working with staff over the last year and half to address this issue.

On June 25th, 2015 the La Plata County Fiscal Sustainability Steering Committee (FSSC) was formed with the purpose of becoming familiar with the Long Term Finance Committee’s (LTFC) County Fiscal Sustainability and Capital Improvements Analysis; to review previously completed studies, analysis, proposals and recommendations; to assist the county in weighing various funding options identified by the Long Term Finance Committee (LTFC); to act in an advisory capacity to the BOCC by providing input and feedback during the process regarding the preferred approach(es) to addressing the county’s fiscal situation and capital improvement project needs; and to promote public awareness of the county’s fiscal sustainability projections and support for an appropriate funding solution.

The FSSC included County residents from all areas of the County and also included representatives from local business and business leaders. The Committee met seven times to review and discuss the Long Term Finance Committee’s *County Fiscal Sustainability and Capital Improvements Analysis*; various revenue and expenditure forecasting models; the County’s 10-year *Capital Improvement Plan*; road surface condition reports; projected road and bridge capital and maintenance needs; information

from DOLA and other sources; County growth trends and projections; and polling and past ballot election results. On August 26th, 2015 the FSSC recommended to the Board of County Commissioners a mill levy increase between 1.5 and 2.5 mills expiring after 10 years. The increase would be dedicated solely to the Road and Bridge Fund with the assumption that the County will appoint a Road and Bridge Advisory Committee to advise the County on project priorities, review progress and issue an annual report to the citizens of La Plata County; the current portion of mills allocated to the Road & Bridge Fund will remain the same (0.710 mills); the County's annual sales tax allocation will not be less than what was allocated in 2013 (\$2.77 million). The Committee also recommended the BOCC should strongly consider referring a use tax to the voters in 2016, or as soon as practical thereafter, and consider adopting impact fees for new development.

The Board of County Commissioners (BOCC) on the November 2015 Ballot will propose the option to increase the mill levy - not to exceed 2.4 mills. If the question passes, the revenues will be allocated to the County Road and Bridge Fund and the spending of these revenues will be made by the BOCC only after consideration of the recommendations made by a citizen's advisory committee.

In the 2015 budget year we projected an increase in property tax revenue and a modest increase in sales tax collection. It is anticipated that property tax revenues will increase more again in 2016 since 2015 is a property tax reassessment year, before falling once more in 2017. As noted above, the anticipated reduction of property tax revenues in 2017 will be based, in large part, on the reduced price of natural gas in 2015.

Consider the following:

- According to the 2014 Comprehensive Annual Financial Report, the County's governmental funds ending balance increased \$4,559,852 or 6.2% from the prior year ending balance.
- Property tax revenues are expected to increase by \$1.35 million dollars in 2015 with additional increases expected in 2016 due to 2015 being a reassessment year. However, property tax revenues are expected to begin falling again in 2017 due to declining production and low prices.
- Sales Tax revenues through the second quarter of 2015 are \$9,005,037 and have increased 7.6% over the \$8,368,929 during the same period in 2014.
- Building permits increased from 580 in 2013 to 655 in 2014, an increase of 13%.
- Consumer Price Index for the Denver-Boulder-Greeley Metropolitan area according to the BLS increased 2.777% in 2014. The 2015 third quarter projection is 1.8%.

According to the information above, it appears that economic conditions are continuing to improve while the cost of living is also increasing for employees.

The 2016 proposed 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.

Revenues:

County wide revenue forecasts show an increase of approximately \$8.3 million or 12.2%. The majority of the increase, of \$5.6 million, is due to onetime revenues including capital grants to help fund capital projects, and a transfer in from the General Fund Reserved for Capital into the Capital Improvement Fund for the possible purchase of 10 Burnett Court to house the Department of Social Services. General and program revenues increased \$2.7 million or 4.5%. The majority of this increase is in Property tax revenue of approx. \$1.8 million or 10.8%. We believe this increase will be short lived as much of the County's property tax base is related to natural gas production. Natural gas property tax revenue is expected to decrease significantly again in 2017 as a result of current declining production and low prices per the County Assessor, Craig Larson. He estimates tax revenues from natural gas could drop from 41% of the County's total property tax revenue in 2015 to 30% of the revenue in 2017.

Another large element of the County's revenue base is the County's 2% sales tax. Year to date, sales taxes are up about 7.6% or \$636,108 over 2014 levels. Approximately half of the of the increase is due to the State of Colorado Department of Revenue (DOR) conducting an audit that was for the 2008 fiscal year and determined that an adjustment in sales tax proceeds was due La Plata County. As a result, in May 2015 the County received \$382,430 as an adjustment. Without the 2008 adjustment sales tax revenues would show an increase of 3%, which is well below the 6% increase budgeted in 2015. For now, we have budgeted 2016 revenues at a 2% increase over 2015 budgeted.

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. In 2015 we were awarded \$1.1 million in energy impact grants for urban road improvements on CR 517 and \$1.9 million to assist with the remodel of the Courthouse. The funds also allow us to upgrade our antiquated current financial software which will allow the County to streamline many processes and embrace going green with an electronic file management system. The County has received funding through the gaming grant program for our District Attorney and Public Safety programs in the past, and indications are that gaming grants will again be awarded in 2016. Other significant sources of intergovernmental revenues are shared revenues, such as severance taxes (\$1.3 million) and federal mineral lease funding (\$426,000), lottery funds (\$338,000), and highway user tax funds (\$2.8 million). Some federal revenues such as federal payments in lieu of taxes (\$575,000) and secure rural schools funding (\$198,000) may or mayjalanshupe@hotmail.com not be re-authorized in 2016.

Expenditures, Programs and Projects*Staffing:*

Staffing comprises the largest area of expenditures within the County's budget. For 2016, the cost of personnel will compromise approximately 54.5% of the County operating budget. Requests for additional staff is discouraged unless they are supported by a staffing analysis completed in conjunction with our Human Resources Department or are funded by a verifiable grant/other revenue source which will cover the salary and benefits of the position being requested. Completion of Lean training and implementation by the requesting department or office will also be required before any new positions will be authorized. In certain circumstances, a staffing analysis may be substituted for Lean training and implementation.

Requests for reclassification or promotion are also discouraged unless there is a compelling market-based justification for the proposed reclassification or promotion or Human Resources has determined that a classification change is necessary in order to be in compliance with existing law. The County will continue to explore the implementation of a new classification system in 2016 to the extent that financial resources allow.

The following new positions are proposed for 2016:

- Three Custodial positions in General Services which will be assigned to maintain the additional office space the County will be occupying in 2016. One of these positions will not be added until June, 2016, allowing us the time to determine the impact of the first two custodial positions.
- Two Human Services Managers - one in Child Welfare and one in Income Maintenance. These positions will be funded 80% by the State and 20% by the County.
 - Currently, there are two Income Maintenance Managers who supervise 22 employees (19 regular employees and 3 temporary employees). Adding an additional Manager will help streamline the management structure and ensure staffs are receiving adequate training and support.
 - In the Child Welfare program there is one current Manager who supervises 9 employees. The Colorado Office of the State Auditor completed a County Child Welfare Workload Study in 2014. This study suggested a recommended workload of 1 supervisor to 5 employees. Adding a second Manager will ensure that the department has the adequate supervisory resources to accommodate their current workload.
- One Caseworker in the Human Services Adult Protection Division. The Department has requested this position from the State and has not received approval yet. The State suggests a recommended workload of 25 cases to 1 Caseworker. The Division's current workload ratio is 27 cases to 1 Caseworker. If the position is approved by the State it would be added in July, 2016 and be funded 80% by the State and 20% by the County.

Vacancies: Currently all vacancies are being reviewed by the Budget Review Team prior to being filled. This practice will continue in 2016. 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 2.2 percent for the 12-month period ending June 2015. 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 2.77% through 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 2016. The Proposed 2016 Budget contains merit salary increases based on the employees' 2015 performance evaluation rating. Employees who are rated below expectations will not receive any salary increase in 2016. 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 implementing plan design changes to our medical plans in order to minimize annual premium increases and provide employees with additional choices. The County's medical insurance renewal for 2016 represents no increase in premium costs to the County. Employee premium rates depend on which plan and which level of coverage they select. In 2016 the County will be increasing employee medical insurance offerings to include two additional no cost and low cost options. We are retaining the PPO J Plan in 2016 along with the High Deductible Health Plan (18) and Health Savings Account (HSA) and eliminating the PPO I Plan. In 2016 we will also be adding two additional High Deductible Health Plans (22 and 26). These new plans will provide employees with two additional lower premium cost options combined with an HSA to which the County will contribute. These plan design changes 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 remain the same with no premium increases.

Operational Budgets:

Operating expenditures are projected to increase \$1,357,000 or 5.3% over 2015. The General Fund shows the largest increase over 2015 and is mostly due to the increase in leases and utilities related to 10 Burnett and 135 Burnett properties. The Road & Bridge Fund shows an increase of approximately \$306,000 and includes an additional \$176,000 in gravel, sand, and chips supplies, and \$175,000 is an increase due to the design of the CR 517 project. 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.

Infrastructure/Capital:

The 2016 budget proposes a number of significant projects. For Road and Bridge projects the County with the assistance of DOLA, SUIT, and CDOT will provide \$1,875,000 for urban and access improvements to County Road 517 located northeast of Ignacio and bi-sects the Southern Ute Tribal Campus. The road is located in the heart of the energy development area and has a high level of pedestrian traffic. County Road 318 which connects the Town of Ignacio and State Highway 172 to State Highway 550 is a major arterial providing for the industrial energy traffic and commuting workers; the County will contribute \$700,000 for the project. Also of note for road and bridge improvements is that \$200,000 of funds collected starting in 2005 from infill MOU fees from energy industry to mitigate the increased maintenance costs and public safety issues associated with additional traffic will be used for the design of two county bridge replacements near Ignacio. 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 with the purchase of 10 Burnett Court for Human Services as well as in the completion of 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 \$5,100,000 in the 2016 Capital Improvement Fund budget for the estimated remodel costs, with a portion of those costs to be reimbursed by the proposed tenants. The purchase of 10 Burnett Court for Human Services will allow La Plata County to move all the Human Services Department operations under one roof in a facility with adequate parking and office space. The County has allocated \$8 million for this purchase.

The proposed 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 2016 proposed budget. The City's contribution is part of the \$450,000 in our proposed budget. The project is intended to be completed in phases and will begin with a planning phase in 2016. The County intends to apply for a Planning Grant from the Department of Local Affairs.

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 \$1.5 million in new vehicles and heavy equipment in 2016. 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 2015 to address this but additional analysis in 2016 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 2016 a significant investment in technological projects totaling \$1.28 million. As part of the development of the 2016 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. Projects of note for 2016 include replacement of the document recording software for the Clerk and Recorder (\$125,000), this upgrade is imperative in assisting in day to day operations as well as in working with customers; a replacement data storage system (\$420,000) to provide additional data storage back up and security measures; and a new camera system (\$250,000) needed in the Detention facility. 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 2016 as appropriate, to more readily support our needs.

Public Service Agency and Community Funding:

We are in the fifth year of our Results Initiative (RI) process for allocating funding to public service agencies, which takes into consideration consistency with the Strategic Plan and statutory mandates of the County, cooperation between organizations to reduce duplication, efficiency, and the ability to provide measurable and auditable results. 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 includes funding for diverse programs like library services, the County fair, housing programs and economic development services. Other examples of programs funded through the RI process include San Juan Basin Health Department, the Mental Health/Acute Treatment Center, and Animal Protection/Sheltering. Requests for 2016 funding reach almost \$1.93 million which is a slight increase over the \$1.89 million that was funded in 2015.

For the fourth 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 2016. Under this arrangement, certain agencies' applications will be 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 2015, 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 \$250,300 worth of funding in 2016. As you can see, this keeps the overall amount static from 2015 to the 2016 budget year.

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 2016 are the Durango Library (\$1,924,040) and La Plata County Senior Center in Durango (\$351,893). 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 will meet on October 13, 2015 to discuss the Joint Sales Tax budget.

Debt:

La Plata County primary government has no debt. La Plata County Palo Verde Public Improvement District #3, a blended component unit of the primary government, is the only fund with outstanding debt in the amount of \$272,500 as of the end of year 2014 CAFR Report.

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 2016 budget. The Durango Hills Road Improvement District and the Palo Verde PID #3 are reported as a special revenue fund of the County. 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) 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 2016 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 2016 budget includes information on the activities of the Public Trustee's Office.

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 2016 proposed budget is a working document and launching point for the discussions that will be held between the Board of County Commissioners and Elected Officials, Department Heads, staff, and the public as the final financial plan for next year is decided upon. We will continue to monitor economic trends and will offer additional strategies for Board consideration as we proceed through our budget discussions over the next month.

In total, the 2016 budget has \$59.5 million in proposed operating expenditures and \$39.6 million in proposed, one-time expenditures which includes capital, transfers out, and contingencies. Total expenditures County-wide are proposed at \$99 million. When compared to 2015 Budget, operating expenditures increased \$1,504,004 or 2.6% and the one-time expenditures increased \$18.6 million or 88.4%.

The \$39.6 million increases in the one-time expenditures include:

- \$9,437,316 increase in Capital, projects, and one time expenditures. The majority of the increase is related to the possible purchase of 10 Burnett Court at a minimum cost of \$8 million,
- \$6,733,760 increase in Contingencies. The majority of the increase, \$6.5 million, is the budgeting of the Capital Improvement Plan (CIP) Fund Balance in contingency. These funds can only be spent on capital projects and cannot be moved to any other funds.
- \$2,422,363 increase in Transfers Out is directly related to the \$8 million transfer out of the General Fund Reserved for Capital into the CIP fund for the possible purchase of 10 Burnett Court.

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. We look forward to working with the Board and others on the development of the final 2016 budget.

Respectfully submitted,



Joseph M. Kerby
County Manager



Diane Sorensen
Finance Director



2016 BUDGET CALENDAR

Date	Action Item	Required
May 4	Board retreat to establish goals for 2016	BOCC, County Manager, County Attorney, Assist. County Manager
June 11	Kick Off Meeting with budget instructions, calendar, and worksheets distributed to Elected Officials and Department Heads.	Dept. Heads, Elected Officials, County Manager, & Finance Director
June 22 - July 3	County Manager and Finance Director individual meetings with Elected Officials and Department Heads.	Dept. Heads, Elected Officials, County Manager, & Finance Director
June 30	BOCC to set July 31, 2015 as the date every office, department, and spending authority shall submit their prepared budget estimates of expenditures and revenues for the budget year, and corresponding estimated figures projected through the end of the current year. Regular business meeting (C.R.S. § 29-1-105).	BOCC
June 30	Public Service Agencies (PSA) notification of accepting applications for 2016 funding. Publish twice.	County Manager, & Finance Director
July 1	2016 Budget Public Input Meeting	County Manager, & Finance Director
July 10	Capital outlay, technology, grant funding requests due to Finance, Personnel requests due to HR, and Fleet changes due to Fleet Manager.	Dept. Heads, Elected Officials, and Spending Agencies
July 13 - 31	BRT to review capital outlay, technology, grant funding and personnel requests.	BRT, Capital, Technology, Grant, and Personnel requesters.
July 31	Elected Officials, Department Heads, and spending authorities shall submit to the Finance Department all operating budgets, revenue projections, and 2015 expected ending balances for expenditures and revenues, as set by BOCC at the June 23, 2015 regular business meeting.	Dept. Heads, Elected Officials, and Spending Authorities
July 31	PSA deadline for submittal of 2016 applications for funding.	Public Service Agencies
August 25	Assessor 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)	
August 17 - 28	Individual meetings with County Manager/Finance Director and Elected Officials and Department Heads. Meeting on PSA total funding. (As needed)	Dept. Heads, Elected Official, County Manager, & Finance Director
September 30	Proposed Budget submitted to BOCC and publish "Notice of Budget". Special business meeting . (C.R.S. § 29-1-105 & 29-1-106)	BOCC

October 12 - October 23	BOCC budget meetings with Elected Officials and Department Heads.	BOCC
October 13	Joint meeting with Board of County Commissioners and City Council re: Joint Sales Tax 4-6pm City Hall	BOCC
October 14	BOCC Holds Public Meeting to receive input from the Public on Proposed Budget	BOCC
October 26 - 30	BOCC, County Manager, and Finance Director meetings to wrap up outstanding issues and to receive final direction from BOCC	BOCC
December 10 (usually completed by 12-1)	Assessor's 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))	
December 8	BOCC adopt the 2016 Budget, resolution to appropriate funds to be spent by fund, and to set and certify County's mill levy. Special meeting. (C.R.S. § 29-1-108)	BOCC
December 15	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))	
December 21	County commissioners to levy taxes and to certify the levies to the assessor. Special Board Meeting. (C.R.S. § 39-1-111(1))	BOCC
January 31	A certified copy of the adopted budget must be filed with the Division. (C.R.S § 29-1-113(1))	

The Colorado State Statutes requires adoption of budget deadline as of December 15 each year. The budget calendar developed and presented above ensures compliance and legal requirements.

LIST OF COUNTY OFFICIALS

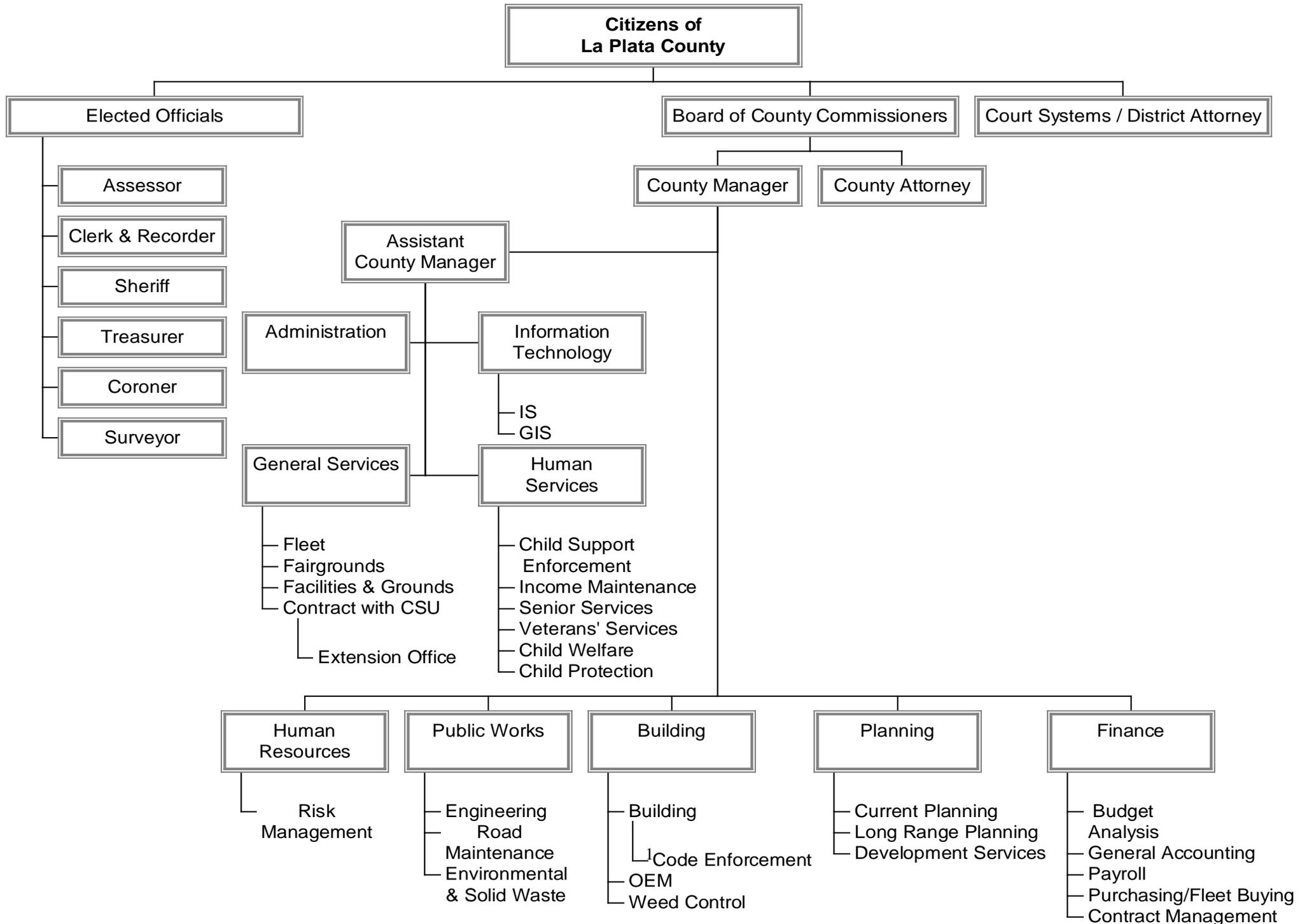
ELECTED OFFICIALS

<u>Title</u>	<u>Name</u>
Commissioner, Chair	Julie Westendorff
Commissioner	Gwen Lachelt
Commissioner	Bradford P. Blake
Assessor	Craig Larson
Clerk & Recorder	Tiffany Lee Parker
Coroner	Jann Smith
District Attorney	Todd Risberg
Sheriff	Sean Smith
Surveyor	Steven McCormack
Treasurer & Public Trustee	Allison Morrissey

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	2016 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	2016 Budgeted Ending Fund Balance	Fund Balance as % of Expenditures	Proposed Fund Balance Change
MAJOR GOVERNMENTAL FUNDS:										
General Fund	53,987,236	36,693,461	361,893	37,055,354	35,025,264	9,755,771	44,781,035	46,261,556	103.3%	(7,725,681)
Road & Bridge Fund	6,780,842	10,863,826	-	10,863,826	12,129,268	1,847,000	13,976,268	3,668,400	26.2%	(3,112,442)
Social Services Fund	1,859,412	5,581,539	-	5,581,539	6,034,544	250,000	6,284,544	1,156,407	18.4%	(703,005)
Capital Improvement Fund	10,311,330	4,188,000	8,000,000	12,188,000	-	21,942,542	21,942,542	556,788	2.5%	(9,754,542)
NON-MAJOR SPECIAL REVENUE FUNDS:										
Joint Sales Tax Fund	476,290	2,317,822	-	2,317,822	1,924,040	361,893	2,285,933	508,179	22.2%	31,889
Durango Hills Road Improvement District	183,813	85,258	-	85,258	81,000	50,000	131,000	138,071	105.4%	(45,742)
Palo Verde PID #3	18,282	22,563	-	22,563	22,563	-	22,563	18,282	81.0%	-
District Attorney	216,115	839,197	1,576,547	2,415,744	2,385,744	30,000	2,415,744	216,115	8.9%	(0)
PROPRIETY - INTERNAL SERVICE FUNDS:										
Capital Equipment Replacement Fund	13,853,278	236,400	2,083,608	2,320,008	1,115,742	1,751,523	2,867,265	13,306,021	464.1%	(547,257) *
Employee Medical Self Insurance Fund	2,490,464	1,000	4,205,526	4,206,526	4,478,526	-	4,478,526	2,218,464	49.5%	(272,000)
TOTAL LA PLATA COUNTY	90,177,062	60,829,066	16,227,574	77,056,640	63,196,690	35,988,729	99,185,419	68,048,283	68.6%	(22,128,779)

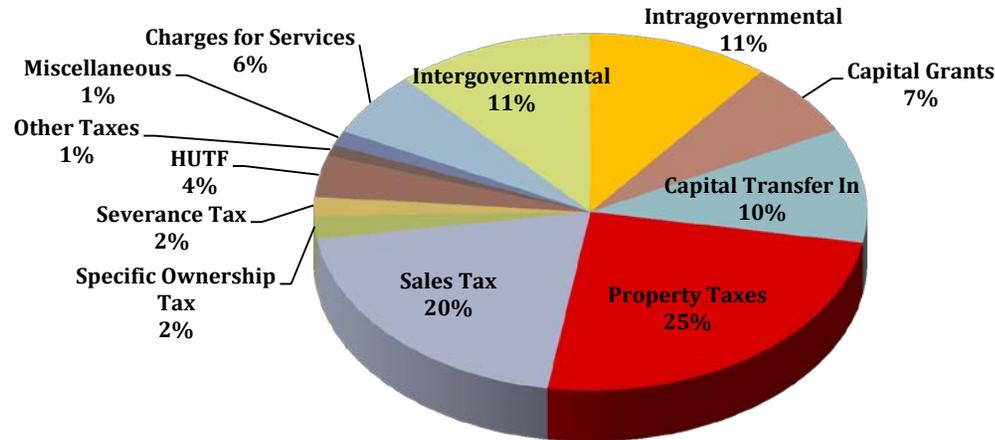
*GAAP adjustments in the CERF are not included in this report, expected to be approximately \$428,130

COUNTY WIDE SUMMARY

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2016 O/(U) 2015 Budget	2015 % O/(U) 2014 Budget
Beginning Fund Balance	\$81,790,833	\$84,665,161	\$89,128,574	\$89,907,417	\$94,344,741	\$90,177,062	\$ 269,645	0.30%
Revenues & Other Sources:								
Property Taxes	20,233,290	19,398,164	15,771,951	17,172,980	17,174,648	19,033,805	1,860,825	10.84%
Sales Tax	15,596,359	14,080,460	14,870,392	15,379,843	15,379,843	15,477,793	97,950	0.64%
Specific Ownership Tax	1,472,748	1,581,076	1,519,614	1,577,000	1,608,500	1,580,206	3,206	0.20%
Severance Tax	1,070,363	830,665	1,248,807	1,000,000	1,000,000	1,332,527	332,527	33.25%
Other Taxes	815,952	850,686	1,078,821	833,700	797,955	758,500	(75,200)	-9.02%
Charges for Services	3,430,476	3,300,841	3,119,326	2,818,156	3,116,219	3,197,273	379,117	13.45%
Intergovernmental	11,821,995	11,755,225	15,582,727	13,917,294	13,618,666	17,077,205	3,159,911	22.70%
License, Permits, Fees & Fines	853,383	978,782	1,238,148	1,032,500	1,279,800	1,321,000	288,500	27.94%
Miscellaneous	1,405,422	1,054,363	2,574,598	1,062,121	1,166,156	1,050,756	(11,365)	-1.07%
Intragovernmental	7,154,256	7,851,599	7,110,779	7,920,625	7,920,625	7,865,681	(54,944)	-0.69%
Transfers In	4,822,192	345,942	377,171	5,981,490	5,981,490	8,361,893	2,380,403	39.80%
TOTAL REVENUES & OTHER SOURCES	68,676,438	62,027,804	64,492,334	68,695,709	69,043,902	77,056,639	8,360,930	12.17%
Expenditures & Other Uses:								
Personnel Costs:								
Salary & Wages	20,183,791	20,812,432	22,116,017	22,903,866	22,858,979	22,872,654	(31,212)	-0.14%
Temporary Employees	602,254	521,307	286,709	386,320	432,407	534,171	147,851	38.27%
Overtime	726,025	536,576	405,458	526,191	613,214	529,741	3,550	0.67%
Medical Benefits	4,105,409	4,549,323	3,681,804	4,676,799	4,662,092	4,640,139	(36,660)	-0.78%
Other Benefits & Costs	2,985,418	3,086,018	3,031,165	3,853,805	3,864,201	3,867,046	13,241	0.34%
Operating	18,805,188	15,788,372	14,776,436	17,384,453	16,956,237	18,888,591	1,504,139	8.65%
Intragovernmental	7,154,256	7,851,599	7,110,779	7,920,625	7,920,625	7,865,681	(54,944)	-0.69%
Capital Outlay	6,558,956	4,039,322	7,424,280	12,638,755	9,633,002	22,459,732	9,820,977	77.71%
Contingency & Other Uses	-	-	-	1,946,240	300,000	8,680,000	6,733,760	345.99%
One Time Expenditures	5,388	53,527	99,689	869,432	288,661	485,771	(383,661)	-44.13%
Transfers Out	6,050,555	345,942	377,171	5,981,490	5,981,490	8,361,893	2,380,403	39.80%
TOTAL EXPENDITURES & OTHER USES	67,177,241	57,584,418	59,309,508	79,087,976	73,510,908	99,185,419	20,097,443	25.41%
Ending Fund Balance *	\$83,290,029	\$89,108,546	\$94,311,400	\$79,515,150	\$89,877,735	\$68,048,282	\$(11,466,868)	-14.42%

**Difference between ending fund balance of one year and the beginning fund balance of next year is mostly due to the GAAP adjustment in CERF, with the exception of 2012 where prior period adjustments were made in the amount \$1,296,104.*

REVENUES BY SOURCE



Revenues by Source	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimates	2016 Budget	2016 O/(U) 2015 Budget	Inc./(Dec) 2015 Budget
General Revenues:								
Property Taxes	\$ 20,233,290	\$ 19,398,164	\$ 15,771,951	\$ 17,172,980	\$ 17,174,648	\$ 19,033,805	\$ 1,860,825	10.8%
Sales Tax	15,596,359	14,080,460	14,870,392	15,379,843	15,379,843	15,477,793	97,950	0.6%
Specific Ownership Tax	1,472,748	1,581,076	1,519,614	1,577,000	1,608,500	1,580,206	3,206	0.2%
Severance Tax	1,070,363	830,665	1,248,807	1,000,000	1,000,000	1,332,527	332,527	33.3%
HUTF	2,848,958	2,853,916	2,937,692	2,778,913	2,808,940	2,915,234	136,321	4.9%
Other Taxes	815,952	850,686	1,078,821	833,700	797,955	758,500	(75,200)	-9.4%
Miscellaneous	1,405,422	1,054,363	2,448,467	1,062,121	1,166,156	1,050,755	(11,366)	-1.0%
Subtotal	43,443,093	40,649,331	39,875,744	39,804,557	39,936,042	42,148,820	2,344,263	5.9%
Program Revenues:								
Charges for Services	4,283,860	4,279,623	4,357,474	3,850,656	4,396,019	4,518,273	667,617	15.2%
Intergovernmental	8,572,865	8,259,052	8,808,978	9,117,020	9,259,365	8,929,305	(187,715)	-2.0%
Subtotal	12,856,724	12,538,674	13,166,452	12,967,676	13,655,384	13,447,578	479,902	3.5%
Total General & Program Revenues	56,299,817	53,188,005	53,042,196	52,772,233	53,591,426	55,596,398	2,824,165	5.3%
Intragovernmental	11,976,448	8,197,541	7,487,950	8,324,478	8,324,478	8,227,574	(96,904)	-1.2%
TOTAL OPERATING REVENUES	68,276,265	61,385,546	60,530,146	61,096,711	61,915,904	63,823,972	2,727,261	4.4%
One Time Revenues:								
Capital Grants	400,172	642,257	3,962,188	2,021,362	1,550,362	5,232,667	3,211,305	207.1%
Capital Transfer In	-	-	-	5,577,637	5,577,637	8,000,000	2,422,363	43.4%
Subtotal	400,172	642,257	3,962,188	7,598,999	7,127,999	13,232,667	5,633,668	79.0%
Total Operating & One Time Reven	\$ 68,676,438	\$ 62,027,804	\$ 64,492,334	\$ 68,695,710	\$ 69,043,903	\$ 77,056,639	\$ 8,360,929	12.1%

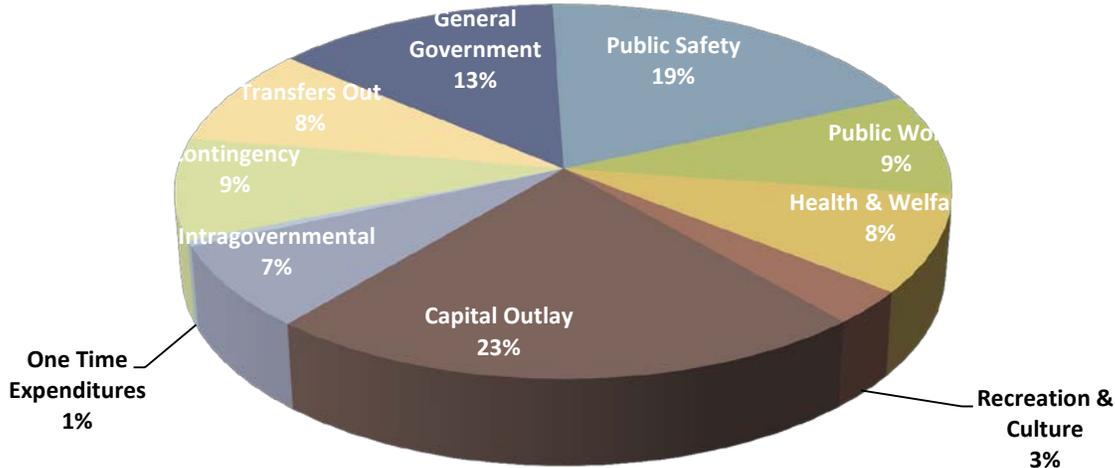
COUNTY WIDE SUMMARY OF EXPENDITURES

Summary of Expenditures	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimates	2016 Budget	2016 \$ Over/ (Under) 2015 Budget	2016% Over/ (Under) 2015 Budget
Personnel Wages	\$ 20,183,791	\$ 20,812,432	\$ 22,110,322	\$ 22,903,866	\$ 22,858,979	\$ 22,872,654	(31,212)	-0.1%
Temporary Salaries	602,254	521,307	286,709	386,320	432,407	534,171	147,851	38.3%
Overtime	726,025	536,576	411,153	526,191	613,214	529,741	3,550	0.7%
Personnel Medical Benefits	4,105,409	4,549,323	3,681,804	4,676,799	4,662,092	4,640,139	(36,660)	-0.8%
Other Benefits & Costs	2,957,332	3,086,018	3,031,165	3,853,805	3,864,201	3,867,046	13,241	0.3%
Personnel	28,602,898	29,505,655	29,521,153	32,346,981	32,430,893	32,443,751	96,770	0.3%
Operating Expenditures	18,805,188	15,788,372	14,776,436	17,367,853	16,946,410	18,871,703	1,503,851	8.7%
Intragovernmental Charges	7,154,256	7,851,599	7,110,779	7,920,625	7,920,625	7,865,681	(54,944)	-0.7%
Transfers Out Operations	356,986	320,942	377,171	403,853	403,853	361,893	(41,960)	-10.4%
Operating	26,316,430	23,960,914	22,264,386	25,692,331	25,270,888	27,099,277	1,406,946	5.5%
Contingencies	-	-	-	1,946,240	300,000	8,680,000	6,733,760	346.0%
Debt Service	-	-	-	16,600	9,827	16,888	0.0%	0.0%
Personnel, Operating & Other Uses	54,919,328	53,466,569	51,785,539	60,002,152	58,011,608	68,239,916	8,237,764	13.7%
Capital & One Time Expenditures	6,564,344	4,092,849	7,523,969	13,508,187	9,921,663	22,945,503	9,437,316	69.9%
Transfers Out For Capital	5,693,569	25,000	-	5,577,637	5,577,637	8,000,000	2,422,363	43.4%
Total Expenditures	\$ 67,177,241	\$ 57,584,418	\$ 59,309,508	\$ 79,087,976	\$ 73,510,908	\$ 99,185,419	20,097,443	25.4%

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	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	2016 Proposed	Inc/(Dec) from 2015
General Government	11,861,294	11,510,606	11,403,899	12,369,385	12,279,646	13,258,103	7.2%
Public Safety	16,475,599	17,209,661	16,743,131	18,805,196	19,479,439	18,783,164	-0.1%
Public Works	8,507,711	8,294,296	6,972,563	8,423,396	7,840,664	8,734,552	3.7%
Health & Welfare	7,494,379	7,731,152	7,826,804	8,285,636	8,024,098	8,324,107	0.5%
Recreation & Culture	4,275,423	2,625,254	2,775,961	2,833,480	2,835,358	2,927,283	3.3%
Capital Outlay	6,558,956	4,039,322	7,424,280	12,638,755	9,633,002	22,459,732	77.7%
Intragovernmental	5,947,935	5,774,658	5,686,010	6,934,966	6,848,550	7,170,815	3.4%
One Time Expenditures	5,388	53,527	99,689	869,432	288,661	485,771	-44.1%
Contingency	-	-	-	1,946,240	300,000	8,680,000	346.0%
Transfers Out	6,050,555	345,942	377,171	5,981,490	5,981,490	8,361,893	39.8%
TOTAL	67,177,241	57,584,418	59,309,508	79,087,976	73,510,908	99,185,419	25.4%

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.

BUDGET SUMMARY FOR MAJOR FUNDS

2016 Budget	General Fund	Road & Bridge Fund	Human Services Fund	Capital Improv't Fund	TOTAL MAJOR FUNDS
Expected Beginning Fund Balance	\$ 53,987,236	\$ 6,780,842	\$ 1,859,412	\$ 10,311,330	\$ 72,938,820
On Going Revenues	37,055,354	7,819,159	5,581,539	2,000,000	52,456,052
Expenditures:					
Personnel	21,641,014	3,357,550	4,850,148	-	29,848,711
Operations	13,384,249	4,773,051	1,184,396	-	19,341,696
Operating Expenditures	35,025,264	8,130,601	6,034,544	-	49,190,408
Change in Fund Balance for Operations	2,030,090	(311,441)	(453,005)	2,000,000	3,265,644
One Time Revenues	-	3,044,667	-	10,188,000	13,232,667
One Time Expenditures	9,755,771	5,845,667	250,000	21,942,542	37,793,980
Change in Fund Balance for One Time Expenditures	(9,755,771)	(2,801,000)	(250,000)	(11,754,542)	(24,561,313)
TOTAL CHANGE IN FUND BALANCE	(7,725,681)	(3,112,441)	(703,005)	(9,754,542)	(21,295,669)
Expected Ending Fund Balance	46,261,556	3,668,400	1,156,407	556,788	51,643,151
Less Reserved Fund Balance*	38,908,029	3,351,181	-	-	42,259,210
EXPECTED UNRESERVED FUND BALANCE	\$ 7,353,527	\$ 317,219	\$ 1,156,407	\$ 556,788	\$ 9,383,941

Reserved Fund Balance:*					
Nonspendable	129,028	311,200	-	-	440,228
Restricted for:	-	-	-	-	-
Economic Stabilization (TABOR)	1,111,661	234,575	-	-	1,346,235
Conservation Trust Fund Program	2,652,677	-	-	-	2,652,677
Jail Site Remediation Brown Share	445,523	-	-	-	445,523
Stateline & Little East Fire Costs	-	1,450,305	-	-	1,450,305
Capital Improvements Road Impact	426,585	-	-	-	426,585
Law Enforcement Forfeiture	-	-	-	-	-
Next Years Operating Budget Deficient	-	-	-	-	-
Committed for:	7,296,930	-	-	-	7,296,930
Emergencies and Disasters	8,756,316	1,355,100	-	-	10,111,416
Operating Restricted	18,089,310	-	-	-	18,089,310
Capital Purchases and Improvements	-	-	-	-	-
Reserved Ending Fund Balance:	38,908,029	3,351,181	-	-	42,259,210

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.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2016 O/(U) 2015 Budget	2016 % O/(U) 2015 Budget
Beginning Fund Balance	\$48,364,484	\$53,978,960	\$57,719,090	\$58,012,352	\$59,665,300	\$53,987,236	\$ (4,025,116)	-6.94%
Revenues & Other Sources:								
Property Taxes	17,733,513	16,847,820	13,650,152	14,888,981	14,889,981	16,510,573	1,621,592	10.89%
Sales Tax	11,587,494	7,230,069	7,103,289	7,662,468	7,662,468	8,389,971	727,503	9.49%
Specific Ownership Tax	1,294,971	1,391,847	1,311,225	1,391,000	1,420,000	1,400,000	9,000	0.65%
Severance Tax	1,070,363	830,665	1,248,807	1,000,000	1,000,000	1,332,527	332,527	33.25%
Other Taxes	807,918	839,675	1,065,120	828,000	791,955	753,000	(75,000)	-9.06%
Charges for Services	3,426,102	3,293,902	3,071,572	2,818,156	3,116,219	3,197,273	379,117	13.45%
Intergovernmental	3,468,319	3,140,796	3,198,621	3,280,926	3,980,107	3,457,485	176,559	5.38%
License, Permits, Fees & Fines	560,064	650,297	889,333	713,000	972,300	1,001,500	288,500	40.46%
Miscellaneous	836,874	664,169	1,078,761	658,096	660,931	651,131	(6,965)	-1.06%
Transfers In	2,052,192	320,942	377,171	403,853	403,853	361,893	(41,960)	-10.39%
TOTAL REVENUES & OTHER SOURCES	42,837,812	35,210,181	32,994,051	33,644,480	34,897,815	37,055,354	3,410,873	10.14%
Expenditures & Other Uses:								
Personnel Costs:								
Salary & Wages	13,422,608	14,012,391	14,064,628	15,419,959	15,375,072	15,268,984	(150,975)	-0.98%
Temporary Employees	306,388	307,773	232,866	233,751	267,480	357,797	124,046	53.07%
Overtime	601,001	415,181	366,598	404,691	513,067	409,241	4,550	1.12%
Medical Benefits	2,491,367	2,778,119	2,921,665	3,106,083	3,091,376	3,002,091	(103,992)	-3.35%
Other Benefits & Costs	2,264,083	2,346,729	2,313,213	2,600,072	2,610,924	2,602,901	2,829	0.11%
Operating	13,532,769	11,475,647	10,807,502	12,152,367	12,551,661	13,384,249	1,231,882	10.14%
Capital Outlay	10,744	55,684	241,681	207,500	-	270,000	62,500	30.12%
Contingency & Other Uses	-	-	-	850,000	300,000	1,000,000	150,000	17.65%
One Time Expenditures	5,388	53,527	99,689	869,432	288,661	485,771	(383,661)	-44.13%
Transfers Out	5,693,569	25,000	-	5,577,637	5,577,637	8,000,000	2,422,363	43.43%
TOTAL EXPENDITURES & OTHER SOURCES	38,327,918	31,470,051	31,047,841	41,421,492	40,575,878	44,781,035	3,359,542	8.11%
Ending Fund Balance	\$52,874,378	\$57,719,090	\$59,665,300	\$50,235,340	\$53,987,236	\$46,261,556	\$ (3,973,785)	-7.91%

GENERAL FUND REVENUES

Revenue Sources	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015	2016	2014	2015	2016 O/(U)
					Estimate	Proposed	Budget to Actual	Budget to Actual	2015 Budget
Taxes:									
10.31101 Prop Tax	\$17,724,414	\$16,745,349	\$13,535,882	\$14,853,981	\$14,853,981	\$16,474,573	\$ (116,424)	\$ -	\$ 1,620,592
10.31200 Specific Ownership Tax	1,294,971	1,391,847	1,311,225	1,391,000	1,420,000	1,400,000	11,225	29,000	9,000
10.31300 Sales taxes*	16,253,534	12,062,251	12,206,562	12,940,574	12,940,574	13,983,285	431,682	-	1,042,711
10.31301 Sales taxes allocated to cities	(4,666,040)	(4,832,182)	(5,103,273)	(5,278,106)	(5,278,106)	(5,593,314)	(123,928)	-	(315,209)
10.31410 Lodger's Tax	226,754	204,853	281,315	230,000	230,000	230,000	45,400	-	-
10.31900 Property Tax Penalties & Interest	34,951	27,471	26,680	25,000	26,000	26,000	(3,320)	1,000	1,000
10.32101 Cable Franchise Revenue	109,943	111,441	108,759	112,000	112,000	112,000	(24,841)	-	-
10.33560 Tobacco Taxes(GG)	30,597	26,863	23,350	23,000	23,000	23,000	(6,650)	-	-
10.311XX Prior Taxes, Exemptions and Abatement	(25,851)	75,000	87,590	10,000	10,000	10,000	77,590	-	-
Total Tax Revenue	30,983,273	25,812,893	22,478,091	24,307,449	24,337,449	26,665,545	290,734	30,000	2,358,095
% Inc/dec budget to budget or actual to actual	4.75%	-16.69%	-12.92%	9.56%	8.27%	9.70%	1.31%	0.12%	9.70%
Intergovernmental:									
Federal Revenue:									
10.33140 Sr Services-Area Agency on Aging (AS)	133,802	166,375	164,373	121,388	121,388	101,080	27,303	-	(20,308)
10.33141 Sr Services--NSIP (USDA) (AS)	25,474	25,126	29,419	29,000	32,300	27,300	10,419	3,300	(1,700)
10.33143 Sr Services--SMP/SHIP (AS)	22,729	15,200	13,450	11,980	13,240	13,240	(1,050)	1,260	1,260
10.33300 Fed. Payment in Lieu of Taxes(GG)	550,567	607,959	760,455	575,000	538,955	500,000	185,455	(36,045)	(75,000)
10.33303 Forest Service Joint Project Reimburse (51,652	64,433	-	-	-	-	-	-	-
10.33422.3 Forest Restoration Grant Program	-	-	-	45,000	-	-	-	(45,000)	(45,000)
10.33315 Climate Showcase Grant	209,485	147,553	26,461	-	-	-	26,461	-	-
10.33468 CDPHE Air Quality Monitoring (PS)	6,590	3,173	-	-	-	-	-	-	-
10.33479 HIDTA Grant(PS)	310,074	351,398	366,849	384,608	384,608	403,763	(10,459)	-	19,155
10.33596 Bulletproof Vest Grant(PS)	-	6,586	4,544	6,500	6,500	7,000	(2,354)	-	500
State Revenue:									
10.33117 Jail Behavioral Health Grant (PS)	82,778	102,437	172,671	290,000	290,000	289,900	22,671	-	(100)
10.33444 Community Development Blk Grant(CP)	478,933	312,359	403,493	464,000	464,000	464,000	(96,507)	-	-
10.33451 Limited Gaming Impact - Detentions (PS)	-	-	180,528	105,494	105,494	145,600	(4,490)	-	40,106
10.33464 Sr. Services - CSBG Funds(AS)	5,000	-	4,297	4,500	5,000	5,000	297	500	500
10.33466 Veteran's Service(AS)	3,200	1,800	1,200	2,400	9,520	16,640	(1,200)	7,120	14,240
10.33471 Search & Rescue Tier I(PS)	-	-	-	-	-	-	(7,500)	-	-
10.33473 Search and Rescue Tier III(PS)	7,447	-	5,075	-	-	-	(9,925)	-	-
10.33476 Office of Emergency Management(PS)	63,300	88,137	60,863	87,000	87,000	87,000	(26,366)	-	-
10.33477.3 Gold King/Animas River Spill Funding	-	-	-	-	700,000	-	-	700,000	-
10.33480 US Marshall Roundup Reimbursement	-	-	13,831	10,000	10,000	10,000	13,831	-	-
10.33481 State Criminal Alien Assist (PS)	14,949	11,120	10,191	10,000	10,000	9,500	(6,809)	-	(500)
10.33501 Severance Tax(GG)	1,070,363	830,665	1,248,807	1,000,000	1,000,000	1,332,527	418,807	-	332,527
10.33502 Limited Gaming Impact - Public Safety (P	251,000	320,000	150,000	174,303	174,303	200,564	-	-	26,261
10.33503 Mineral Leasing	453,803	342,872	521,585	450,000	450,000	426,426	181,585	-	(23,574)
10.33504 State Lottery funds*(GG)	301,481	327,842	295,702	331,120	337,080	338,000	(4,298)	5,960	6,880
10.33601 DOW Impact Assistance Funds(GG)	3,365	3,150	3,439	3,000	3,439	3,439	439	439	439
10.33602 Allocation of DOW Impact Assistance	(2,423)	(2,142)	(2,498)	(2,100)	(2,498)	(2,498)	(398)	(398)	(398)
10.33712 Sr Svcs General State Funds AAA (AS)	86,221	144,102	210,935	234,233	248,233	378,031	55,294	14,000	143,798
10.33449 Energy Impact Grant (CP)	249,030	-	-	-	-	-	-	-	-
10.33440 Energy Impact Grant (GG)	41,871	67,046	42,077	-	-	-	4,577	-	-

GENERAL FUND REVENUES

Revenue Sources	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2014	2015	2016 O/(U)
							Budget to Actual	Budget to Actual	2015 Budget
Local Government Revenue:									
10.33701 Wildlife Services Reimbursement(GG)	2,292	1,734	1,720	1,500	1,500	1,500	220	-	-
10.33793 9-R School Resource Officer Contributio	-	25,000	50,000	50,000	50,000	50,000	-	-	-
10.33910 Tribal Payment in Lieu of Tax(GG)	661,580	615,494	455,634	460,000	472,000	472,000	(144,366)	12,000	12,000
10.36510 City of Durango Cost Share Fiber Locate	-	-	12,782	7,000	7,000	10,000	12,782	-	3,000
Total Intergovernmental	5,089,249	4,579,420	5,207,883	4,855,926	5,519,062	5,290,012	644,419	663,136	434,086
<i>% Inc/dec budget to budget or actual to actual</i>	<i>9.29%</i>	<i>-10.02%</i>	<i>13.72%</i>	<i>6.41%</i>	<i>5.98%</i>	<i>8.94%</i>	<i>14.12%</i>	<i>12.02%</i>	<i>8.94%</i>
Licenses & Permits:									
10.32110 Liquor Licenses	7,468	6,443	8,793	6,000	7,700	6,000	2,793	1,700	-
10.32114 Ambulance Licenses	-	-	100	-	-	-	-	-	-
10.32115 Medical and Retail Marijuana Licenses	3,000	12,000	13,300	32,000	40,100	46,000	(10,700)	8,100	14,000
10.32116 Recreational Marijuana	-	-	12,753	-	-	-	-	-	-
10.32210 Building Permits	427,303	505,845	734,425	550,000	800,000	825,000	259,425	250,000	275,000
Total Licenses & Permits Collections	437,770	524,287	769,371	588,000	847,800	877,000	251,518	259,800	289,000
<i>% Inc/dec budget to budget or actual to actual</i>	<i>30.34%</i>	<i>19.76%</i>	<i>46.75%</i>	<i>16.44%</i>	<i>10.19%</i>	<i>49.15%</i>	<i>52.35%</i>	<i>30.64%</i>	<i>49.15%</i>
Fines and Forfeitures:									
10.34540 Animal Control/Shelter Fees (fines)	966	1,883	1,781	1,500	1,000	1,000	281	(500)	(500)
10.35102 Traffic Fines (fines & forfeit)	11,136	11,936	9,423	11,500	11,500	11,500	(2,577)	-	-
10.35103 Other Fines and Forfeitures	250	750	-	-	-	-	-	-	-
Total Fines and Forfeitures	12,351	14,569	11,204	13,000	12,500	12,500	(2,296)	(500)	(500)
<i>% Inc/dec budget to budget or actual to actual</i>	<i>107.07%</i>	<i>17.95%</i>	<i>-23.10%</i>	<i>-3.70%</i>	<i>11.57%</i>	<i>-3.85%</i>	<i>-17.01%</i>	<i>-4.00%</i>	<i>-3.85%</i>
Charges for Services:									
10.34102 GIS Services Reimbursement (GG)	2,908	2,171	2,218	2,000	2,200	2,200	(782)	200	200
10.34103 Election Charges (GG)	51,977	78,085	29,319	25,000	35,000	35,000	(20,681)	10,000	10,000
10.34104 Assessor's Fees(GG)	293	952	506	600	600	600	(294)	-	-
10.34105 Assessor Declaration Penalty Fees(GG)	35,891	27,399	96,616	20,000	20,000	20,000	76,616	-	-
10.34106 Public Trustee's Fees (GG)	89,456	79,712	50,677	50,000	50,000	50,000	(25,323)	-	-
10.34107 Treasurer's Tax Collection Fees (GG)	666,262	637,267	559,347	550,000	615,000	640,000	59,347	65,000	90,000
10.34108 Treasurer's Fees - Other (GG)	79,734	80,079	74,493	50,000	70,000	50,000	24,493	20,000	-
10.34109 Treasurer Advertising (GG)	35,566	31,685	32,650	22,000	32,000	32,000	10,650	10,000	10,000
10.34111 Treasurer Postage Collection (GG)	939	255	343	550	300	400	(157)	(250)	(150)
10.34121 Clerk's Fees(GG)	1,154,744	1,158,670	1,115,298	1,000,000	1,100,000	1,100,000	115,298	100,000	100,000
10.34122 Clerk's HB 1119 Fees (GG)	16,850	16,686	14,061	14,000	14,000	14,000	(1,939)	-	-
10.34131 Planning Fees(AS)	31,756	30,058	35,068	40,000	40,000	40,000	68	-	-
10.34132 Oil & Gas Fees (AS)	61,450	31,800	73,150	55,000	55,000	55,000	23,150	-	-
10.34133 Plan Check Fees (AS)	4	-	-	-	-	-	-	-	-
10.34134 Surveyor Fees (AS)	10,135	9,580	11,000	8,500	8,500	8,500	5,000	-	-
10.34135 Senior Meal Collections - Durango (AS)	81,436	79,254	80,310	80,000	80,500	80,500	310	500	500
10.34138 Senior Center Activities (AS)	11,050	8,738	15,388	14,000	14,000	14,000	6,888	-	-
10.34139 Senior Center Rentals (AS)	3,207	4,060	3,753	4,000	4,000	4,300	(1,747)	-	300
10.34141 Maps and Code Book Sales (PS)	50	56	1,325	6,000	6,000	6,000	1,075	-	-
10.34157 Indirect Cost Allocation (GG)	115,507	128,445	163,309	-	-	-	27,109	-	-
10.34157.2 Indirect Cost Allocation (GG)	-	-	-	9,988	9,988	12,264	-	(0)	2,276
10.34157.2 Indirect Cost Allocation (GG)	-	-	-	7,135	7,135	-	-	0	(7,135)
10.34157.2 Indirect Cost Allocation (GG)	-	-	-	7,848	7,848	7,956	-	0	108

GENERAL FUND REVENUES

Revenue Sources	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015	2016	2014	2015	2016 O/(U)
					Estimate	Proposed	Budget to Actual	Budget to Actual	2015 Budget
10.34157.2 Indirect Cost Allocation (GG)	-	-	-	26,041	26,041	23,689			0 (2,352)
10.34157.2 Indirect Cost Allocation (GG)	-	-	-	11,415	11,415	10,252			(0) (1,163)
10.34157.2 Indirect Cost Allocation (GG)	-	-	-	53,866	53,866	52,960			0 (906)
10.34157.2 Indirect Cost Allocation (GG)	-	-	-	30,500	30,500	36,629			(0) 6,129
10.34157.2 Indirect Cost Allocation (GG)	-	-	-	31,570	31,570	27,638			(0) (3,932)
10.34162 Senior Meal Collections - Bayfield(AS)	14,866	12,792	13,642	14,000	11,500	11,500	142	(2,500)	(2,500)
10.34165 Sr Services - Transportation (AS)	19,692	16,902	12,707	16,000	18,000	18,000	(3,294)	2,000	2,000
10.34166 Sr Services - United Way (AS)	16,673	14,918	14,039	12,071	19,625	19,625	(861)	7,554	7,554
10.34167 Sr Svcs--Home Chore (AS)	9,018	10,478	10,444	9,000	12,500	12,500	2,444	3,500	3,500
10.34209 Sheriff's Civil Process Fees	-	-	25	-	-	-	25	-	-
10.34212 Reimbursement Security Svcs (PS)	44,882	33,378	8,232	25,000	25,000	35,000	(24,268)	-	10,000
10.34213 Civil Process Fees	70,814	52,802	42,659	35,000	46,000	46,000	(27,341)	11,000	11,000
10.34214 Permits & Fees (Fingerprint, weapons)	32,689	37,993	33,543	28,000	30,000	30,000	(782)	2,000	2,000
10.34215 Sheriff's Collection Fees (SO fees)(PS)	7,280	8,600	7,280	8,500	8,500	8,500	280	-	-
10.34216 Law Enforcement Assist. Fund (SO fees)	5,977	5,884	4,510	5,500	5,500	5,500	(1,290)	-	-
10.34227 Useful Public Service Allocation	-	(24,042)	(51,512)	(50,000)	(50,000)	(50,000)	(1,512)	-	-
10.34228 Booking Fees (Oth. Jail) (PS)	38,914	41,554	41,204	42,000	58,923	47,518	3,204	16,923	5,518
10.34229 Useful Public Service Reimburse (PS)	46,398	41,460	37,136	50,000	50,000	50,000	(12,864)	-	-
10.34231 Jail Room & Board (PS)	297,481	368,142	329,092	300,000	360,687	436,000	29,092	60,687	136,000
10.34233 Jail Bond Fees (Oth. Jail) (PS)	10,570	9,054	7,229	8,500	1,530	8,000	229	(6,970)	(500)
10.34234 Drug Offenders Fee (Oth. Jail) (PS)	7,464	12,779	17,510	-	-	-	17,510	-	-
10.34235 ATI - Work Release (PS)	15,135	15,457	9,025	15,000	6,000	6,000	(6,975)	(9,000)	(9,000)
10.34237 Prisoner Transport (PS)	30,170	27,090	34,135	32,000	32,000	32,000	14,135	-	-
10.34238 Inmate Medical Co-Payments(PS)	21,830	22,036	29,063	22,242	28,326	22,242	6,063	6,084	-
10.34239 Inmate Phone Reimbursement(PS)	79,074	57,673	36,974	40,000	46,665	40,000	(23,026)	6,665	-
10.34250 ATI - Pre-trial Services (PS)	21,667	16,705	14,840	30,000	30,000	30,000	(15,160)	-	-
10.34251 ATI - Day Reporting (PS)	97,219	56,549	3,803	329	-	-	3,803	(329)	(329)
10.34252 ATI Offender EHM Fees (PS)	62,838	50,746	43,008	55,000	50,000	50,000	(56,993)	(5,000)	(5,000)
10.34434 Hazardous Waste Program Fees (GG)	26,237	-	14,151	-	-	15,000	(14,296)	-	15,000
Contribution to District Attorney	1,424,489	1,433,164	1,431,002	1,569,794	1,562,230	1,576,547			
Total Charges for Services	3,426,102	3,293,902	3,071,572	2,818,156	3,116,219	3,197,273	187,350	298,063	379,117
% Inc/dec budget to budget or actual to actual	2.59%	-3.86%	-6.75%	-2.29%	1.45%	13.45%	6.50%	9.56%	13.45%
Investment Earnings:									
10.36115 Interest on Investments	346,865	42,138	487,774	300,000	300,000	300,000	487,774	-	-
Total Investment Earnings	346,865	42,138	487,774	300,000	300,000	300,000	137,774	-	-
% Inc/dec budget to budget or actual to actual	-17.01%	-87.85%	1057.56%	-14.29%	-38.50%	0.00%	39.36%	0.00%	0.00%
Miscellaneous Revenues:									
10.33482 DNR Wildfire Risk Reduction	-	-	45,000	-	-	-	45,000	-	-
10.33717 Contributions - Wellness Program	-	10,000	-	-	-	-	-	-	-
10.34130 Durango Senior Services Donations	-	-	4,311	-	6,000	7,000	-	-	-
10.34136 Senior Services - Misc Grants (AS)	2,000	1,800	-	1,965	-	-	(24,000)	(1,965)	(1,965)
10.34152 Photocopies (GG)	525	997	718	-	-	-	(282)	-	-
10.34197 Miscellaneous Receipts(Oth Misc)(GG)	59,527	29,947	28,756	-	-	-	27,756	-	-
10.34201 Vending Machines (GG)	940	846	710	1,000	-	-	(290)	(1,000)	(1,000)
10.34241 Vehicle Inspections (GG)	39,830	42,190	43,806	40,000	43,000	42,000	4,806	3,000	2,000
10.34754 FG-Stall/Grounds Rent (AS)	4,769	3,431	2,050	4,000	-	-	(2,450)	(4,000)	(4,000)
10.34755 FG-Exhibit Hall Rent (AS)	38,899	37,773	39,473	36,000	35,000	35,000	35,873	(1,000)	(1,000)
10.34756 FG-Extension Building Rent (AS)	10,128	9,858	14,824	11,000	15,000	15,000	4,824	4,000	4,000
10.34757 FG-Arena Rent (AS)	1,403	1,606	4,284	3,000	4,000	4,000	1,784	1,000	1,000

GENERAL FUND REVENUES

Revenue Sources	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2014	2015	2016 O/(U) 2015 Budget
							Budget to Actual	Budget to Actual	
10.34758 FG-Pavilion Rent (AS)	1,656	973	1,659	1,500	1,800	1,500	(841)	300	-
10.34760 FG-Other Rent (AS)	14,979	15,388	12,288	8,000	10,000	10,000	2,288	2,000	2,000
10.34810 Jail commissary receipts* (PS)	50,997	31,025	33,371	35,000	35,000	35,000	(18,629)	-	-
10.35210 Law Enforcement Forfeitures (PS)	4,400	201,732	105,725	5,000	15,000	5,000	100,725	10,000	-
10.35211.3 Law Enforcement Restitution(PS)	-	-	1,713	2,500	2,000	2,500	1,713	(500)	-
10.36224.3 DEA Rent (PS)	-	-	5,500	6,000	6,000	6,000	5,500	-	-
10.36310 Building Rent (GG)	36,725	38,297	33,499	28,131	28,131	28,131	5,368	-	-
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	88,000	(0)	-	-
10.36317 OMPO Utility Allocation Revenue (Bldg.	30,000	30,000	30,000	32,000	32,000	32,000	(2,000)	-	-
10.36506 Developer Cost Reimbursements (AS)	311	-	-	-	-	-	-	-	-
10.36610 Insurance Refunds(GG)	51,872	48,259	62,059	35,000	40,000	40,000	52,059	5,000	5,000
10.36620 CCOERA Refunds (GG)	49,217	29,908	33,006	20,000	-	-	3,006	(20,000)	(20,000)
10.36630 La Plata Electric Rebate	-	-	235	-	-	-	-	-	-
10.39210 Sales of Assets (GG)	3,533	-	-	-	-	-	-	-	-
Total Miscellaneous Revenue	490,009	622,031	590,987	358,096	360,931	351,131	242,210	(3,165)	(13,965)
<i>% Inc/dec budget to budget or actual to actual</i>	<i>-60.64%</i>	<i>26.94%</i>	<i>-4.99%</i>	<i>4.03%</i>	<i>-38.93%</i>	<i>-1.95%</i>	<i>71.68%</i>	<i>-0.88%</i>	<i>-3.90%</i>
Transfers from Other Funds:									
10.39113 Transfers in from Durango Hills Road Im	-	-	25,000	-	-	-	-	-	-
10.39122 Transfer in from Joint Sales Tax (GG)	356,986	310,942	342,171	393,853	393,853	351,893	(93,390)	-	(41,960)
10.39116 Transfer in From JST Durango Library	1,695,206	-	-	-	-	-	-	-	-
10.39123 Transfer In - Landfill Closure (GG)	-	10,000	10,000	10,000	10,000	10,000	10,000	-	-
10.39199 Residual Equity Transfer In - Emergency	-	-	-	-	-	-	-	-	-
Total Transfers from Other Funds	2,052,192	320,942	377,171	403,853	403,853	361,893	(83,390)	-	(41,960)
<i>% Inc/dec budget to budget or actual to actual</i>	<i>-49.60%</i>	<i>-84.36%</i>	<i>17.52%</i>	<i>-12.31%</i>	<i>7.07%</i>	<i>-10.39%</i>	<i>-18.11%</i>	<i>0.00%</i>	<i>-10.39%</i>
							\$	-	\$
TOTAL REVENUES	\$42,837,812	\$35,210,181	\$32,994,051	\$33,644,480	\$34,897,815	\$37,055,354	\$ 1,668,318	\$ 1,253,334	\$ 3,410,873
<i>% Inc/dec budget to budget or actual to actual</i>	<i>-1.86%</i>	<i>-17.81%</i>	<i>-6.29%</i>	<i>7.46%</i>	<i>5.77%</i>	<i>10.14%</i>	<i>5.38%</i>	<i>3.59%</i>	<i>10.14%</i>

GENERAL FUND EXPENDITURES

DEPARTMENT'S OPERATING:	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2014	2015	2016 O/(U)
								Budget to Actual	Budget to Actual	2015 Budget
Administration	\$ 532,514	\$ 698,388	\$ 839,844	\$ 706,826	\$ 891,673	\$ 883,893	\$ 841,134	\$ (133,018)	\$ (7,780)	\$ (50,539)
Assessor	1,160,764	1,206,970	1,259,054	1,202,565	1,291,332	1,282,332	1,232,019	(56,490)	(9,000)	(59,313)
Attorney	799,284	861,748	990,800	846,699	928,570	922,795	1,111,357	(144,100)	(5,775)	182,787
Building	533,628	566,859	570,953	554,657	639,504	638,404	695,887	(16,296)	(1,100)	56,383
Clerk	1,165,888	1,068,287	1,123,857	1,055,740	1,158,920	1,157,920	1,183,095	(68,117)	(1,000)	24,175
Commissioners	451,018	453,403	495,741	477,257	376,701	363,301	395,687	(18,484)	(13,400)	18,986
Coroner	172,792	175,280	197,302	157,241	220,679	221,179	245,926	(40,061)	500	25,247
Elections	365,915	230,166	277,580	239,954	204,483	204,408	286,400	(37,627)	(75)	81,917
Emergency Management	239,220	391,834	257,485	183,471	296,097	897,597	297,675	(74,014)	601,500	1,578
Extension Service	84,511	85,387	81,161	81,624	79,701	86,287	87,540	463	6,586	7,839
Fair Grounds	688,857	673,428	755,531	686,025	784,897	780,189	805,680	(69,506)	(4,708)	20,783
Finance	443,155	452,970	573,253	474,706	576,241	567,737	610,127	(98,547)	(8,504)	33,886
GIS	454,350	401,110	486,895	361,435	509,074	508,724	480,493	(125,460)	(350)	(28,581)
Facilities & Grounds	863,732	881,039	1,066,458	965,871	1,107,585	1,109,985	1,610,288	(100,587)	2,400	502,703
Human Resources	495,097	537,080	601,746	551,544	649,943	628,761	684,830	(50,202)	(21,182)	34,887
IT	1,171,384	1,279,702	1,233,539	1,185,184	1,375,879	1,375,879	1,368,081	(48,355)	-	(7,798)
OMPO	51,183	54,210	62,974	51,992	57,500	55,900	73,005	(10,982)	(1,600)	15,505
Planning	1,032,412	921,453	1,025,519	915,418	1,079,884	994,078	1,095,355	(110,102)	(85,806)	15,471
Procurement	248,995	175,914	173,111	156,636	200,906	198,826	199,675	(16,476)	(2,080)	(1,231)
Public Trustee	19,183	19,537	23,332	19,674	22,567	27,304	28,505	(3,658)	4,737	5,938
Risk Management	870,577	970,210	893,913	866,846	563,707	576,035	596,512	(27,067)	12,328	32,805
Senior Services	779,856	830,940	850,636	880,625	906,658	926,115	1,054,883	29,989	19,457	148,225
SO Alternate to Incarcerations	657,792	631,192	618,005	530,327	587,569	584,569	469,330	(87,678)	(3,000)	(118,239)
SO Criminal Investigations	1,013,321	1,079,086	1,070,932	1,037,293	1,163,837	1,164,115	1,002,721	(33,638)	278	(161,116)
SO Detentions	5,278,463	5,363,255	5,476,368	5,446,376	6,025,438	6,085,604	6,271,588	(29,992)	60,166	246,150
SO Patrol	3,738,325	3,875,423	3,822,131	3,691,822	4,185,446	4,210,116	4,865,031	(130,310)	24,670	679,585
SO Special Investigations	695,533	815,579	927,333	836,704	962,369	938,702	991,578	(90,630)	(23,667)	29,209
SO Special Services	1,761,542	1,898,770	1,971,371	1,898,747	2,103,847	2,063,677	1,275,914	(72,625)	(40,170)	(827,933)
Surveyor	15,909	17,534	19,097	18,495	19,174	19,177	13,285	(602)	3	(5,889)
Treasurer	444,632	465,868	473,756	449,792	503,066	545,211	589,814	(23,963)	42,145	86,748
Veteran's Service Office	71,857	74,854	81,774	78,058	92,907	82,404	93,290	(3,716)	(10,503)	383
Weed Control	183,184	187,458	141,088	130,068	170,813	168,763	181,742	(11,020)	(2,050)	10,929
Landfill	202,627	110,385	298,000	174,633	283,400	251,400	273,400	(123,367)	(32,000)	(10,000)
Pass Thrus	937,448	459,912	500,000	429,954	464,000	464,000	464,000	(70,046)	-	-
Public Service Agencies	3,568,782	1,987,442	1,889,874	1,931,212	1,862,762	1,861,963	1,972,869	41,339	(799)	110,107
Total Operating Expenditures	31,193,727	29,902,676	31,130,414	29,275,469	32,347,129	32,847,350	33,448,716	(1,854,945)	500,221	1,101,587
% Inc/dec to budget actual	3.39%	-4.14%	-7.96%	-2.10%	3.91%	12.20%	3.41%	-5.96%	1.55%	3.41%

GENERAL FUND EXPENDITURES

DEPARTMENT'S OPERATING:	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2014	2015	2016 O/(U)
								Budget to Actual	Budget to Actual	2015 Budget
OTHER USES:										
Capital Outlay	10,744	55,684	318,815	241,681	207,500	-	270,000	(77,134)	(207,500)	62,500
Contingency & Other Uses	-	-	754,000	-	850,000	300,000	1,000,000	(754,000)	(550,000)	150,000
One Time	5,388	53,527	360,179	99,689	869,432	288,661	485,771	769,743	(580,771)	(383,661)
Contribution to DA	1,424,489	1,433,164	1,495,429	1,431,002	1,569,794	1,562,230	1,576,547	138,792	(7,564)	6,753
Transfer Out	5,693,569	25,000	-	-	5,577,637	5,577,637	8,000,000	-	-	2,422,363
Total Other Uses	7,134,191	1,567,375	2,928,423	1,772,372	9,074,363	7,728,528	11,332,318	(1,156,051)	(1,345,835)	2,257,955
<i>% Inc/dec to budget actual</i>	<i>43.33%</i>	<i>-78.03%</i>	<i>67.38%</i>	<i>13.08%</i>	<i>209.87%</i>	<i>336.06%</i>	<i>24.88%</i>	<i>-39.48%</i>	<i>-14.83%</i>	<i>24.88%</i>
TOTAL GENERAL FUND EXPENDITURES & USES	\$38,327,918	\$31,470,051	\$34,058,836	\$31,047,841	\$41,421,492	\$40,575,878	\$44,781,035	(3,010,995)	(845,614)	3,359,542
<i>% Inc/dec to budget actual</i>	<i>9.05%</i>	<i>-17.89%</i>	<i>-4.25%</i>	<i>-1.34%</i>	<i>21.62%</i>	<i>30.69%</i>	<i>8.11%</i>	<i>-8.84%</i>	<i>-2.04%</i>	<i>8.11%</i>

ADMINISTRATIVE SERVICES

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget	
Program Revenues:											
10.33440 Energy Impact Grant (GG)	41,871	67,046	42,077	-	-	-	7,046	4,577	-	-	
10.34157.21 Indirect Cost Allocation (GG)	-	-	-	9,988	9,988	12,264	-	-	-	2,276	
Total Program Revenues	41,871	67,046	42,077	9,988	9,988	12,264	7,046	4,577	-	2,276	
% Inc/dec budget to budget or actual to actual	-4.85%	60.13%	-37.24%	-73.36%	-76.26%	22.78%	11.74%	12.21%	-2.90%	96.15%	
Personnel Expenditures:											
<i>FTEs</i>											
	6.00	6.00	6.00	6.00	6.00	6.00					
2100.1110 Regular Salaries	329,217	404,193	403,185	527,160	527,160	494,562	1,306	1,770	-	(32,598)	
2100.1120 Temporary Salaries	1,689	1,354	2,010	2,000	2,000	2,000	(646)	10	-	-	
2100.1130 Overtime - Regular	988	960	690	1,000	1,400	1,000	(40)	(310)	400	-	
2100.1150 Other Compensation Items	2,028	1,106	-	-	-	-	(908)	-	-	-	
2100.1210 Health Insurance	46,753	58,447	59,963	81,328	81,328	59,923	(5,345)	523	-	(21,405)	
2100.1220 FICA Taxes	24,338	27,680	28,132	40,328	40,328	37,834	(2,317)	(2,806)	-	(2,494)	
2100.1230 Retirement	20,886	24,600	24,799	32,407	32,407	30,455	62	335	-	(1,952)	
2100.1260 Worker's Compensation	-	-	-	1,632	1,632	1,665	-	-	-	33	
2100.1275 Cell Phone Allowance	1,259	1,729	1,729	1,730	3,000	3,000	(1)	(1)	1,270	1,270	
Personnel Expenditures Total	427,157	520,069	520,507	687,585	689,255	630,439	(7,889)	(480)	1,670	(57,146)	
% Inc/dec budget to budget or actual to actual	-6.94%	21.75%	0.08%	31.98%	32.42%	-8.31%	-1.49%	-0.09%	0.24%	-8.31%	
Operating Expenditures:											
2100.1318 Special Project - Facilities Planning	55,893	93,082	60,436	50,000	50,000	50,000	(56,918)	(89,564)	-	-	
Special Project - Multi Event Center Planning	-	-	-	-	-	-	-	-	-	-	
2100.1319 Special Project - CEAP Climate	-	-	-	5,000	-	-	-	-	(5,000)	(5,000)	
2100.1320 Other Professional Services	635	4,647	5,075	11,000	9,000	20,000	(3,353)	(1,925)	(2,000)	9,000	
2100.1326 Consultants	3,728	13,419	32,397	65,000	65,000	60,000	(66,581)	(32,603)	-	(5,000)	
2100.1341 Software & Maintenance	10,310	17,154	33,020	27,000	27,000	32,250	4,154	(1,980)	-	5,250	
2100.1531 Telephone	1,126	1,602	1,265	1,350	2,000	2,200	202	(135)	650	850	
2100.1540 Advertising	4,388	5,529	4,118	6,000	5,000	6,000	(3,321)	(1,882)	(1,000)	-	
2100.1550 Printing, Forms, etc.	-	-	3,464	2,000	1,000	2,000	(5,000)	(536)	(1,000)	-	
2100.1551 Photocopy	2,847	3,049	3,201	3,200	3,200	3,200	(551)	(399)	-	-	
2100.1560 Postage	972	919	778	2,500	2,000	2,500	(3,581)	(3,722)	(500)	-	
2100.1571 Dues and Subscriptions	5,017	3,669	4,942	4,000	4,000	4,200	(1,331)	(58)	-	200	
2100.1580 Meetings	2,759	9,640	11,218	10,000	10,000	10,000	(360)	1,218	-	-	
2100.1612 Operating Supplies	7,868	6,925	7,127	7,500	7,500	7,500	(575)	(373)	-	-	
2100.1626 CERF fuel charges	1,951	2,233	2,061	2,100	1,500	1,782	(218)	(578)	(600)	(318)	
2100.1694 Computer Equipment & Software	-	1,125	-	-	-	-	(23,875)	-	-	-	
2100.1839 Recreation Scholarships	-	10,800	10,791	-	-	-	-	(9)	-	-	
2100.1930 CERF maint & repair charges	3,780	1,464	1,356	1,951	1,951	2,042	9	8	(0)	91	
2100.1931 CERF rental charges	4,083	3,060	5,070	5,487	5,487	7,021	-	-	-	1,534	
Operating Expenditures	105,357	178,319	186,319	204,088	194,638	210,695	(161,297)	(132,538)	(9,450)	6,607	
% Inc/dec budget to budget or actual to actual	-54.34%	69.25%	4.49%	-35.99%	4.47%	3.24%	-47.49%	-41.57%	-4.86%	3.24%	
Total Administrative Expenditures	532,514	698,388	706,826	891,673	883,893	841,134	(169,186)	(133,018)	(7,780)	(50,539)	
% Inc/dec budget to budget or actual to actual	-22.79%	31.15%	1.21%	6.17%	25.05%	-5.67%	-19.50%	-15.84%	-0.88%	-5.67%	

COUNTY ASSESSOR

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget	
Program Revenues:											
10.34104 Assessor's Fees(GG)	293	952	506	600	600	600	652	(294)	-	-	
10.34105 Assessor Declaration Penalty Fees(GG)	35,891	27,399	96,616	20,000	20,000	20,000	17,399	76,616	-	-	
Program Revenues	36,183	28,351	97,123	20,600	20,600	20,600	18,051	76,323	-	-	
% Inc/dec budget to budget or actual to actual	143.07%	-21.65%	242.58%	-0.96%	-78.79%	0.00%	175.25%	366.94%	0.00%	0.00%	
Personnel Expenditures:											
<i>FTEs</i>											
	19.00	17.00	17.00	17.00	17.00	17.00					
1300.1110 Regular Salaries	768,718	781,170	775,623	805,417	805,417	742,833	(6,160)	(14,391)	-	(62,584)	
1300.1120 Temporary Salaries	2,363	-	1,331	-	-	3,000	-	1,331	-	3,000	
1300.1130 Overtime - Regular	111	585	-	1,000	100	500	(415)	(500)	(900)	(500)	
1300.1210 Health Insurance	172,453	188,140	196,527	204,344	204,344	221,377	(3,005)	(11,486)	-	17,033	
1300.1220 FICA Taxes	53,636	54,457	54,595	61,614	61,614	56,827	(6,151)	(5,879)	-	(4,787)	
1300.1230 Retirement	50,248	52,466	51,678	51,679	51,679	46,239	1,028	(1,286)	-	(5,440)	
1300.1260 Worker's Compensation	-	-	-	8,978	8,978	9,158	-	-	-	180	
Personnel Expenditures Total	1,047,529	1,076,818	1,079,755	1,133,032	1,132,132	1,079,934	(14,703)	(32,211)	(900)	(53,098)	
% Inc/dec budget to budget or actual to actual	3.10%	2.80%	0.27%	1.89%	4.85%	-4.69%	-1.70%	-2.90%	-0.08%	-4.69%	
Operating Expenditures:											
1300.1320 Other Professional Services	-	-	2,000	2,500	-	1,000	(2,000)	-	(2,500)	(1,500)	
1300.1341 Software Maintenance	64,564	65,860	69,153	78,000	78,000	81,890	(2,140)	(1,847)	-	3,890	
1300.1531 Telephone	790	1,594	1,867	2,300	2,200	2,400	594	(133)	(100)	100	
1300.1560 Postage	7,788	15,449	1,428	16,500	14,500	10,000	(1,051)	(9,072)	(2,000)	(6,500)	
1300.1571 Dues and Subscriptions	9,164	7,210	5,728	9,500	9,000	9,500	(1,790)	(4,272)	(500)	-	
1300.1581 Training	9,421	10,334	13,029	11,000	13,500	13,000	(1,166)	1,529	2,500	2,000	
1300.1612 Operating Supplies	9,499	20,960	8,813	20,000	16,000	18,000	3,960	(6,187)	(4,000)	(2,000)	
1300.1626 CERF fuel charges	4,356	3,007	4,083	3,900	3,900	4,050	(1,894)	(818)	-	150	
1300.1694 Computer Equipment & Software	-	350	11,802	-	-	-	(6,090)	(198)	-	-	
1300.1913 Abatements (Interest)	162	99	-	1,500	-	1,000	(4,901)	(3,000)	(1,500)	(500)	
1300.1930 CERF maint & repair charges	2,595	1,156	2,856	3,183	3,183	4,027	(300)	(278)	-	844	
1300.1931 CERF rental charges	4,896	4,134	2,052	9,917	9,917	7,218	(280)	(2)	-	(2,699)	
Operating Expenditures	113,235	130,152	122,810	158,300	150,200	152,085	(17,059)	(24,279)	(8,100)	(6,215)	
% Inc/dec budget to budget or actual to actual	-8.80%	14.94%	-5.64%	7.62%	22.30%	-3.93%	-11.59%	-16.51%	-5.39%	-3.93%	
Total Assessor Expenditures	1,160,764	1,206,970	1,202,565	1,291,332	1,282,332	1,232,019	(31,762)	(56,490)	(9,000)	(59,313)	
% Inc/dec budget to budget or actual to actual	1.80%	3.98%	-0.37%	2.56%	6.63%	-4.59%	-2.87%	-4.49%	-0.70%	-4.59%	

COUNTY ATTORNEY

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget	
Program Revenues:											
10.34157.21 Indirect Cost Allocation (GG)	-	-	-	7,135	7,135	-	-	-	0	(7,135)	
Program Revenues	-	-	-	7,135	7,135	-	-	-	0	(7,135)	
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	0.00%	0.00%	0.00%	-100.00%	0.00%	0.00%	0.00%	-100.00%	
Personnel Expenditures:											
<i>FTEs</i>											
2101.1110 Regular Salaries	513,411	526,156	532,351	573,621	573,621	545,183	(5,798)	2,513	-	(28,438)	
2101.1210 Health Insurance	61,796	67,654	72,514	75,062	75,062	58,929	(4,666)	473	-	(16,133)	
2101.1220 FICA Taxes	33,656	35,441	36,088	43,882	43,882	41,706	(6,069)	(5,057)	-	(2,176)	
2101.1230 Retirement	26,221	26,653	26,618	28,681	28,681	30,399	(582)	126	-	1,718	
2101.1236 Worker's Compensation	-	-	-	1,793	1,793	1,829	-	-	-	36	
2101.1275 Cell Phone Allowance	974	767	976	2,911	2,911	2,911	(767)	(558)	-	-	
Personnel Expenditures Total	636,057	656,671	668,547	725,950	725,950	680,957	(28,542)	(10,503)	-	(44,993)	
% Inc/dec budget to budget or actual to actual	6.21%	3.24%	1.81%	6.91%	8.59%	-6.20%	-4.17%	-1.55%	0.00%	-6.20%	
Operating Expenditures:											
2101.1326 Consultants	7,556	27,833	10,133	25,000	20,000	85,000	(42,167)	(59,867)	(5,000)	60,000	
2101.1332 Litigation	186	-	-	-	-	-	(10,000)	-	-	-	
2101.1333 Outside Counsel	58,860	73,337	62,463	69,000	72,000	227,000	(61,663)	(72,537)	3,000	158,000	
2101.1341 Software Maintenance	13,085	11,322	10,043	12,100	11,000	4,300	(978)	(3,357)	(1,100)	(7,800)	
2101.1441 Building Rent	43,627	41,574	48,440	47,220	48,620	49,500	(4,926)	1,940	1,400	2,280	
2101.1531 Telephone	4,881	4,931	5,449	4,900	4,800	4,900	131	549	(100)	-	
2101.1560 Postage	343	251	130	200	175	200	(749)	(620)	(25)	-	
2101.1571 Dues and Subscriptions	20,125	25,587	23,231	19,500	19,500	20,500	6,587	3,731	-	1,000	
2101.1580 Travel & Meetings	8,818	9,542	11,021	12,500	9,000	23,000	(458)	(1,479)	(3,500)	10,500	
2101.1612 Operating Supplies	3,986	4,624	5,809	4,000	4,000	4,000	(4,376)	(1,191)	-	-	
2101.1620 Utilities	1,760	1,680	-	-	-	-	(320)	-	-	-	
2101.1622 Electric	-	-	1,434	2,200	1,750	2,000	-	(766)	(450)	(200)	
2101.1694 Computer Equipment & Software	-	4,394	-	-	-	-	194	-	-	-	
2101.1696 Furniture	-	-	-	6,000	6,000	10,000	-	-	-	4,000	
Operating Expenditures	163,227	205,077	178,152	202,620	196,845	430,400	(118,723)	(133,598)	(5,775)	227,780	
% Inc/dec budget to budget or actual to actual	-35.09%	25.64%	-13.13%	-35.01%	10.49%	112.42%	-36.67%	-42.85%	-2.93%	112.42%	
County Attorney Total Operating Expenditures	799,284	861,748	846,699	928,570	922,795	1,111,357	(147,265)	(144,100)	(5,775)	182,787	
% Inc/dec budget to budget or actual to actual	-6.00%	7.81%	-1.75%	-6.28%	8.99%	19.68%	-14.59%	-14.54%	-0.63%	19.68%	
Other Uses:											
2101.1313 Global Right of Way Agreement	-	-	90,441	95,000	-	-	-	(4,559)	(95,000)	(95,000)	
Other Uses:	-	-	90,441	95,000	-	-	-	(4,559)	(95,000)	(95,000)	
Total County Attorney Expenditures	799,284	861,748	937,140	1,023,570	922,795	1,111,357	(147,265)	(148,659)	(100,775)	87,787	
% Inc/dec budget to budget or actual to actual	-6.00%	7.81%	8.75%	-5.73%	-1.53%	8.58%	-14.59%	-13.69%	-10.92%	8.58%	

BOARD OF COUNTY COMMISSIONERS

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:											
10.32110	Liquor Licenses	7,468	6,443	8,793	6,000	7,700	6,000	443	2,793	1,700	-
10.32114	Ambulance Licenses	-	-	100	-	-	-	-	100	-	-
10.32115	Medical and Retail Marijuana Licenses	3,000	12,000	13,300	32,000	40,100	46,000	(12,000)	(10,700)	8,100	14,000
10.32116	Recreational Marijuana	-	-	12,753	-	-	-	-	12,753	-	-
Program Revenues Total		10,468	18,443	34,946	38,000	47,800	52,000	(11,558)	4,946	9,800	14,000
% Inc/dec budget to budget or actual to actual		17.94%	76.19%	89.48%	26.67%	36.78%	36.84%	-38.53%	16.49%	20.50%	36.84%
Personnel Expenditures:											
<i>FTEs</i>		5.00	5.00	5.00	3.00	3.00	3.00				
1000.1110	Regular Salaries	301,580	304,585	303,388	217,500	217,500	217,500	2,325	1,128	-	-
1000.1130	Overtime - Regular	1,330	1,213	712	-	-	-	(787)	(1,288)	-	-
1000.1210	Health Insurance	43,300	34,875	35,058	17,104	17,104	36,585	(12,803)	(2,334)	-	19,481
1000.1220	FICA Taxes	21,638	22,789	22,654	16,639	16,639	16,639	(603)	(622)	-	-
1000.1230	Retirement	15,804	15,246	15,555	10,875	10,875	10,875	(592)	442	-	-
1000.1260	Worker's Compensation	-	-	-	267	267	272	-	-	-	5
Personnel Expenditures Total		383,652	378,707	377,367	262,385	262,385	281,871	(13,972)	(2,673)	-	19,486
% Inc/dec budget to budget or actual to actual		0.54%	-1.29%	-0.35%	-30.96%	-30.47%	7.43%	-3.56%	-0.70%	0.00%	7.43%
Operating Expenditures:											
1000.1331	Contract Employment	1,697	1,997	2,202	5,000	5,000	3,500	(3,003)	(2,798)	-	(1,500)
1000.1531	Telephone	3,281	3,290	3,075	4,000	4,000	5,000	(1,210)	(925)	-	1,000
1000.1571	Dues and Subscriptions	9,288	7,711	5,757	6,000	6,000	6,000	(13)	(2,609)	-	-
1000.1572	Dues - Colorado Counties Inc	22,037	22,037	27,024	25,000	25,000	25,000	-	3,506	-	-
1000.1573	Dues - SW Council of Governments	4,683	9,366	38,800	38,800	38,800	38,800	-	-	-	-
1000.1574	Dues - Region 9 EDD	7,074	8,316	8,316	8,316	8,316	8,316	-	-	-	-
1000.1580	Meetings	17,500	20,700	13,453	25,000	12,000	25,000	(4,300)	(11,547)	(13,000)	-
1000.1612	Operating Supplies	376	602	428	700	500	700	(99)	(272)	(200)	-
1000.1915	Special Events	1,429	678	834	1,500	1,300	1,500	(1,722)	(1,166)	(200)	-
Operating Expenditures Total		67,365	74,696	99,890	114,316	100,916	113,816	(10,347)	(15,810)	(13,400)	(500)
% Inc/dec budget to budget or actual to actual		34.83%	10.88%	33.73%	-1.20%	1.03%	-0.44%	-12.17%	-13.66%	-13.28%	-0.44%
Total BOCC Expenditures		451,018	453,403	477,257	376,701	363,301	395,687	(24,318)	(18,484)	(13,400)	18,986
% Inc/dec budget to budget or actual to actual		4.51%	0.53%	5.26%	-24.01%	-23.88%	5.04%	-5.09%	-3.73%	-3.69%	5.04%

BUILDING INSPECTION

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:											
10.32210	Building Permits	427,303	505,845	734,425	550,000	800,000	825,000	45,845	259,425	250,000	275,000
10.33468	CDPHE Air Quality Monitoring (PS)	6,590	3,173	-	-	-	-	(1,827)	-	-	-
10.34141	Maps and Code Book Sales (PS)	50	56	1,325	6,000	6,000	6,000	(1,944)	1,075	-	-
Program Revenues		433,943	509,074	735,750	556,000	806,000	831,000	42,074	260,500	250,000	275,000
% Inc/dec budget to budget or actual to actual		30.14%	17.31%	44.53%	16.99%	9.55%	49.46%	9.01%	54.81%	31.02%	49.46%
Personnel Expenditures:											
<i>FTEs</i>		6.60	6.60	6.60	6.60	6.60	7.60				
3300.1110	Regular Salaries	360,588	380,186	378,512	404,957	404,957	444,743	2,700	1,228	-	39,786
3300.1120	Temporary Salaries	99	50	-	-	-	-	50	-	-	-
3300.1150	Other Compensation Items	1,918	1,307	-	-	-	-	(581)	-	-	-
3300.1210	Health Insurance	60,017	64,097	68,408	74,894	74,894	75,347	(2,899)	1,696	-	453
3300.1220	FICA Taxes	26,328	27,824	27,680	30,980	30,980	34,023	(1,198)	(1,182)	-	3,043
3300.1230	Retirement	22,068	24,076	23,909	25,500	25,500	27,880	1,352	(287)	-	2,380
3300.1260	Worker's Compensation	-	-	-	6,103	6,103	6,225	-	-	-	122
3300.1275	Cell Phone Allowance	-	-	-	-	-	900	-	-	-	900
Personnel Expenditures Total		471,018	497,539	498,509	542,434	542,434	589,118	(576)	1,454	-	46,684
% Inc/dec budget to budget or actual to actual		-8.59%	5.63%	0.19%	9.13%	8.81%	8.61%	-0.12%	0.29%	0.00%	8.61%
Operating Expenditures:											
3300.1320	Other Professional Services	-	-	-	-	-	-	(1,200)	(1,200)	-	-
3300.1341	Software Maintenance	7,855	13,794	8,000	16,000	16,000	32,720	5,794	-	-	16,720
3300.1343	Contracted Repair/Maint.	3,104	1,050	1,810	2,700	1,500	2,700	(1,650)	(891)	(1,200)	-
3300.1531	Telephone	28	28	39	2,450	2,450	3,200	(922)	(911)	-	750
3300.1540	Advertising	-	15	-	-	-	-	15	-	-	-
3300.1551	Photocopy	-	3,562	4,751	5,000	5,000	5,000	(1,438)	(249)	-	-
3300.1560	Postage	213	252	138	700	700	700	(548)	(662)	-	-
3300.1571	Dues and Subscriptions	615	645	808	1,000	500	1,000	(555)	(392)	(500)	-
3300.1580	Meetings	144	-	104	1,000	1,600	1,000	(1,000)	(896)	600	-
3300.1581	Training	5,894	5,560	565	6,000	6,000	8,000	(240)	(5,435)	-	2,000
3300.1612	Operating Supplies	10,764	5,943	5,500	6,000	6,000	6,000	(3,057)	(500)	-	-
3300.1626	CERF fuel charges	10,236	9,541	9,241	11,100	11,100	9,180	(4,408)	(4,708)	-	(1,920)
3300.1640	Books and periodicals	4,254	429	4,317	10,000	10,000	10,000	(5,571)	(1,683)	-	-
3300.1668	Supplies	-	-	(209)	-	-	-	-	(209)	-	-
3300.1695	Operating Equipment	-	-	-	-	-	-	(9,000)	-	-	-
3300.1696	Furniture	500	-	480	500	500	500	(500)	(20)	-	-
3300.1930	CERF maint & repair charges	3,836	7,620	5,580	8,940	8,940	6,449	4	9	-	(2,491)
3300.1931	CERF rental charges	15,168	20,880	15,027	25,680	25,680	20,320	12	(2)	-	(5,360)
Operating Expenditures		62,610	69,319	56,149	97,070	95,970	106,769	(24,264)	(17,750)	(1,100)	9,699
% Inc/dec budget to budget or actual to actual		-1.78%	10.72%	-19.00%	31.35%	70.92%	9.99%	-25.93%	-24.02%	-1.15%	9.99%
Total Building Inspection Operating Expenditures		533,628	566,859	554,657	639,504	638,404	695,887	(24,840)	(16,296)	(1,100)	56,383
% Inc/dec budget to budget or actual to actual		-7.84%	6.23%	-2.15%	12.01%	15.10%	8.82%	-4.20%	-2.85%	-0.17%	8.82%
Capital Outlay											
3300.1695	Operating Equipment	-	8,675	-	-	-	-	8,675	-	-	-
Capital Outlay		-	8,675	-	-	-	-	8,675	-	-	-
Total Building Inspection Expenditures		533,628	575,534	554,657	639,504	638,404	695,887	(16,165)	(16,296)	(1,100)	56,383

BUILDING INSPECTION

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
	% Inc/dec budget to budget or actual to actual	-7.84%	7.85%	-3.63%	12.01%	15.10%	8.82%	-2.73%	-2.85%	-0.17%	8.82%

COUNTY CLERK & RECORDER

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget	
Program Revenues:											
10.34121 Clerk's Fees(GG)	1,154,744	1,158,670	1,115,298	1,000,000	1,100,000	1,100,000	258,670	115,298	100,000	100,000	
10.34241 Vehicle Inspections (GG)	39,830	42,190	43,806	40,000	43,000	42,000	7,190	4,806	3,000	2,000	
10.34122 Clerk's HB 1119 Fees (GG)	16,850	16,686	14,061	14,000	14,000	14,000	1,686	(1,939)	-	-	
Program Revenues	1,211,424	1,217,546	1,173,165	1,054,000	1,157,000	1,156,000	267,546	118,165	103,000	102,000	
% Inc/dec budget to budget or actual to actual	5.06%	0.51%	-3.65%	-0.09%	-1.38%	9.68%	28.16%	11.20%	8.90%	9.68%	
Personnel Expenditures:											
<i>FTEs</i>											
	14.00	15.00	15.00	15.00	15.00	15.00					
1100.1110 Regular Salaries	602,819	608,773	604,774	669,519	669,519	668,032	3,526	(26,578)	-	(1,487)	
1100.1120 Temporary Salaries	-	-	-	6,300	6,300	6,000	-	-	-	(300)	
1100.1130 Overtime - Regular	4,990	4,543	2,824	3,000	3,000	3,000	1,543	(176)	-	-	
1100.1150 Other Compensation Items	461	-	-	-	-	-	(3,026)	-	-	-	
1100.1210 Health Insurance	114,715	124,879	135,196	132,467	132,467	161,159	(4,541)	(16,467)	-	28,692	
1100.1220 FICA Taxes	43,870	44,343	43,709	51,218	51,218	51,104	(2,419)	(4,819)	-	(114)	
1100.1230 Retirement	39,143	38,873	37,430	41,461	41,461	42,508	43	(1,789)	-	1,047	
1100.1260 Worker's Compensation	-	-	-	1,770	1,770	1,805	-	-	-	35	
Personnel Expenditures Total	805,999	821,411	823,933	905,735	905,735	933,608	(4,874)	(49,829)	-	27,873	
% Inc/dec budget to budget or actual to actual	3.56%	1.91%	0.31%	3.66%	9.93%	3.08%	-0.59%	-5.70%	0.00%	3.08%	
Operating Expenditures:											
1100.1320 Other Professional Services	11,945	-	-	-	-	-	-	-	-	-	
1100.1341 Software Maintenance	33,223	15,500	16,015	16,900	16,900	17,500	(500)	(85)	-	600	
1100.1343 Contracted Repair/Maint.	5,487	-	-	-	-	-	-	(1,000)	-	-	
1100.1345 Scanning and Imaging	63,205	21,801	5,717	15,000	15,000	15,000	(13,199)	(9,283)	-	-	
1100.1420 Cleaning	7,408	7,075	300	1,000	1,000	1,000	175	(700)	-	-	
1100.1441 Building Rent/Bayfield & Bodo	146,855	140,354	151,957	160,000	160,000	160,000	(9,646)	1,957	-	-	
1100.1531 Telephone	5,837	4,825	1,897	3,600	2,600	2,600	(2,700)	(5,103)	(1,000)	(1,000)	
1100.1550 Printing, Forms, etc.	145	-	-	-	-	-	-	-	-	-	
1100.1551 Photocopy	1,323	2,111	3,477	3,800	3,800	3,000	761	(2,523)	-	(800)	
1100.1560 Postage	12,524	18,236	15,998	20,000	20,000	20,000	236	(2,002)	-	-	
1100.1571 Dues and Subscriptions	1,266	1,934	1,974	2,500	2,500	3,000	(66)	(27)	-	500	
1100.1581 Training	2,597	3,423	3,574	4,000	4,000	4,000	(577)	574	-	-	
1100.1612 Operating Supplies	12,938	8,384	12,122	9,000	9,000	9,000	(2,266)	2,122	-	-	
1100.1620 Utilities	10,879	9,534	13,399	10,000	10,000	10,000	(2,467)	1,399	-	-	
1100.1626 CERF fuel charges	1,428	995	1,066	1,200	1,200	1,080	(1,079)	(1,008)	-	(120)	
1100.1694 Computer Equip. & Software	35,000	-	-	-	-	-	-	-	-	-	
1100.1695 Operating Equipment	793	6,129	1,395	-	-	-	129	(2,605)	-	-	
1100.1696 Office Furniture	-	-	-	3,000	3,000	-	-	-	-	(3,000)	
1100.1930 CERF maint & repair charges	112	1,368	132	620	620	357	2	(5)	-	(263)	
1100.1931 CERF rental charges	6,924	5,208	2,784	2,565	2,565	2,950	(2)	-	-	385	
Operating Expenditures	359,889	246,876	231,807	253,185	252,185	249,487	(31,199)	(18,288)	(1,000)	(3,698)	
% Inc/dec budget to budget or actual to actual	-3.25%	-31.40%	-6.10%	1.24%	8.79%	-1.46%	-11.22%	-7.31%	-0.40%	-1.46%	
Total Clerk and Recorder Expenditures	1,165,888	1,068,287	1,055,740	1,158,920	1,157,920	1,183,095	(36,073)	(68,117)	(1,000)	24,175	
% Inc/dec budget to budget or actual to actual	1.36%	-8.37%	-1.17%	3.12%	9.68%	2.09%	-3.27%	-6.06%	6.56%	-1.03%	

Conservation Trust

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:										
10.33504 State Lottery funds*(GG)	301,481	327,842	295,702	331,120	337,080	338,000	27,842	(4,298)	5,960	6,880
Program Revenues	301,481	327,842	295,702	331,120	337,080	338,000	27,842	(4,298)	5,960	6,880
% Inc/dec budget to budget or actual to actual	13.40%	8.74%	-9.80%	10.37%	13.99%	2.08%	9.28%	-1.43%	1.77%	2.08%
Capital										
Multi-Event Center (Gen Govt)	-	-	-	150,000	-	270,000	-	-	(150,000)	120,000
TOTAL CONSERVATION TRUST EXPENDITUR	-	-	-	150,000	-	270,000	-	-	(150,000)	120,000
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	0.00%	0.00%	0.00%	80.00%	0.00%	0.00%	0.00%	80.00%

COUNTY CORONER

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget	
Personnel Expenditures:											
<i>FTEs</i>											
	1.50	1.50	1.50	1.50	1.50	1.50					
3100.1110 Regular Salaries	71,250	65,600	66,136	67,409	67,409	67,886	434	242	-	477	
3100.1120 Temporary Salaries	-	-	2,430	3,000	4,000	4,000	-	2,430	1,000	1,000	
3100.1210 Health Insurance	12,762	7,573	8,161	8,350	8,350	7,783	(0)	46	-	(567)	
3100.1220 FICA	5,041	4,922	5,259	5,157	5,157	5,193	(88)	218	-	36	
3100.1230 Retirement	3,936	3,657	3,750	3,812	3,812	3,845	399	79	-	33	
3100.1260 Worker's Compensation	-	-	-	172	172	175	-	-	-	3	
3100.1275 Cell Phone Allowance	702	702	702	1,200	1,200	1,500	(498)	(498)	-	300	
Personnel Expenditures Total	93,690	82,454	86,438	89,100	90,100	90,382	(79)	2,517	1,000	1,282	
% Inc/dec budget to budget or actual to actual	3.49%	-11.99%	4.83%	6.17%	4.24%	1.44%	-0.10%	3.00%	1.11%	1.44%	
Operating Expenditures:											
3100.1322 Other Medical Services	6,807	1,400	335	1,500	1,000	1,000	(100)	(1,165)	(500)	(500)	
3100.1331 Contract Work	975	300	200	-	-	-	(700)	(800)	-	-	
3100.1349 Equipment Repair	149	-	-	-	-	-	(200)	-	-	-	
3100.1380 Toxicology	3,386	10,764	10,397	6,000	6,000	13,000	764	4,397	-	7,000	
3100.1381 Autopsy Facility	8,290	7,280	7,100	8,000	8,000	8,000	(220)	(900)	-	-	
3100.1382 Forensic Pathology Services	44,928	58,999	41,043	100,000	100,000	110,000	(15,001)	(40,457)	-	10,000	
3100.1531 Telephone	318	3	1	10	10	10	(22)	(24)	-	-	
3100.1560 Postage	78	205	18	250	250	250	105	(227)	-	-	
3100.1571 Dues and Subscriptions	1,604	1,240	1,200	1,600	1,600	1,600	(261)	(404)	-	-	
3100.1581 Training	1,030	2,025	1,356	3,000	3,000	5,000	25	(644)	-	2,000	
Travel	-	-	-	-	-	2,000	-	-	-	2,000	
3100.1612 Operating Supplies	2,548	2,443	2,543	3,500	3,500	6,000	(757)	(657)	-	2,500	
3100.1626 CERF fuel charges	2,297	2,047	2,034	2,700	2,700	2,214	162	(1,359)	-	(486)	
3100.1695 Operating Equipment	-	-	469	800	800	-	-	(331)	-	(800)	
3100.1930 CERF maint & repair charges	234	540	1,464	129	129	3,435	-	(5)	-	3,306	
3100.1931 CERF rental charges	6,456	5,580	2,643	4,090	4,090	3,035	7	(2)	-	(1,055)	
3100.1932 CERF Administrative Fee	-	-	-	-	-	-	-	-	-	-	
Operating Expenditures	79,101	92,826	70,802	131,579	131,079	155,544	(16,222)	(42,579)	(500)	23,965	
% Inc/dec budget to budget or actual to actual	20.14%	17.35%	-23.73%	16.05%	85.13%	18.21%	-14.88%	-37.55%	-0.38%	18.21%	
Total County Coroner Expenditures	172,792	175,280	157,241	220,679	221,179	245,926	(16,301)	(40,061)	500	25,247	
% Inc/dec budget to budget or actual to actual	10.50%	1.44%	-10.29%	11.85%	40.66%	11.44%	-8.51%	-20.30%	0.23%	11.44%	

CLERK - ELECTIONS

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget	
Program Revenues:											
10.34103 Election Charges (GG)	51,977	78,085	29,319	25,000	35,000	35,000	53,085	(20,681)	10,000	10,000	
Program Revenues Total	51,977	78,085	29,319	25,000	35,000	35,000	53,085	(20,681)	10,000	10,000	
% Inc/dec budget to budget or actual to actual	26.94%	50.23%	-62.45%	-50.00%	19.38%	40.00%	212.34%	-41.36%	28.57%	40.00%	
Personnel Expenditures:											
<i>FTEs</i>											
1101.1110 Regular Salaries	79,507	72,331	47,401	51,325	51,325	51,895	(8,498)	331	-	570	
1101.1120 Temporary Salaries	17,330	785	-	-	-	-	(4,215)	-	-	-	
1101.1130 Overtime - Regular	7,808	2,714	4,857	3,000	3,000	8,000	1,214	(143)	-	5,000	
1101.1210 Health Insurance	13,581	12,574	8,165	8,340	8,340	12,611	(2,203)	192	-	4,271	
1101.1220 FICA Taxes	7,907	5,740	3,914	3,926	3,926	3,970	(972)	(70)	-	44	
1101.1230 Retirement	4,463	3,996	2,392	2,566	2,566	2,595	(539)	38	-	29	
1101.1260 Worker's Compensation	-	-	-	151	151	154	-	-	-	3	
Personnel Expenditures Total	130,597	98,139	66,729	69,308	69,308	79,225	(15,618)	349	-	9,917	
% Inc/dec budget to budget or actual to actual	52.60%	-24.85%	-32.01%	4.41%	3.86%	14.31%	-13.73%	0.53%	0.00%	14.31%	
Operating Expenditures:											
1101.1341 Software Maintenance	14,020	13,440	13,440	13,500	13,500	14,000	(1,560)	(1,560)	-	500	
1101.1331 Election Judges Reimbursement	70,552	19,895	39,869	20,000	20,000	50,000	4,895	(10,131)	-	30,000	
1101.1129 Contract Work	3,255	-	-	-	-	-	-	(2,000)	-	-	
1101.1343 Contracted Repair/Maint.	1,844	-	-	-	-	-	(2,000)	(2,000)	-	-	
1101.1531 Telephone	41	100	140	175	100	175	(400)	(60)	(75)	-	
1101.1540 Advertising	4,070	788	3,020	1,500	1,500	3,000	(213)	(1,980)	-	1,500	
1101.1550 Printing, Forms, etc.	69,907	42,572	56,339	42,000	42,000	65,000	7,572	(3,661)	-	23,000	
1101.1560 Postage	61,588	48,827	50,462	50,000	50,000	65,000	(1,173)	(14,538)	-	15,000	
1101.1581 Training	1,163	2,229	1,532	3,000	3,000	3,000	(771)	(1,468)	-	-	
1101.1612 Operating Supplies	8,879	3,317	7,545	5,000	5,000	7,000	(3,683)	(455)	-	2,000	
1101.1694 Computer Equip. & Software	-	859	878	-	-	-	(141)	(122)	-	-	
Operating Expenditures Total	235,318	132,027	173,225	135,175	135,100	207,175	2,527	(37,975)	(75)	72,000	
% Inc/dec budget to budget or actual to actual	153.48%	-43.89%	31.20%	-36.00%	-22.01%	53.26%	1.95%	-17.98%	-0.06%	53.26%	
Total Clerk Elections Expenditures	365,915	230,166	239,954	204,483	204,408	286,400	(13,091)	(37,627)	(75)	81,917	
% Inc/dec budget to budget or actual to actual	105.09%	-37.10%	4.25%	-26.33%	-14.81%	40.06%	-5.38%	-13.56%	-0.04%	40.06%	

EMERGENCY MANAGEMENT

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:										
10.33476 Office of Emergency Management(PS)	63,300	88,137	60,863	87,000	87,000	87,000	28,137	(26,366)	-	-
10.33482 DNR Wildfire Risk Reduction	-	-	45,000	-	-	-	-	45,000	-	-
10.33477.34 Gold King/Animas River Spill Funding	-	-	-	-	700,000	-	-	-	-	-
10.33422.34 Forest Restoration Grant Program	-	-	-	45,000	-	-	-	-	(45,000)	(45,000)
Total Revenues:	63,300	88,137	105,863	132,000	787,000	87,000	28,137	18,634	655,000	(45,000)
% Inc/dec budget to budget or actual to actual	11.05%	39.24%	20.11%	51.33%	643.42%	-34.09%	46.90%	21.36%	83.23%	-34.09%
Personnel Expenditures:										
<i>FTEs</i>	1.40	1.40	1.40	1.40	1.40	1.40				
3401.1110 Regular Salaries	91,661	93,920	93,593	99,691	99,691	98,879	347	390	-	(812)
3401.1150 Other Compensation Items	437	453	-	-	-	-	(15)	-	-	-
3401.1210 Health Insurance	15,717	18,436	18,795	4,625	4,625	5,673	(28)	(1,160)	-	1,048
3401.1220 FICA Taxes	6,473	6,558	6,458	7,627	7,627	7,564	(636)	(672)	-	(63)
3401.1230 Retirement	5,696	5,836	6,014	6,788	6,788	6,733	15	222	-	(55)
3401.1260 Worker's Compensation	-	-	-	519	519	529	-	-	-	10
3401.1275 Cell Phone Allowance	767	767	767	797	797	797	(30)	(30)	-	-
Personnel Expenditures Total	120,751	125,971	125,628	120,047	120,047	120,175	(346)	(1,249)	-	128
% Inc/dec budget to budget or actual to actual	8.03%	4.32%	-0.27%	-5.38%	-4.44%	0.11%	-0.27%	-0.98%	0.00%	0.11%
Operating Expenditures:										
3401.1320 Other Professional Services	-	-	-	-	-	25,000	-	-	-	25,000
3401.1343 Contracted Repair/Maint.	4,033	3,548	3,594	7,000	5,000	7,000	(3,452)	(3,406)	(2,000)	-
3401.1523 Fire Control Insurance Pool (EFF)	38,458	-	40,463	43,000	35,000	43,000	-	(2,246)	(8,000)	-
3401.1531 Telephone	4,380	4,076	3,730	3,650	3,650	4,200	576	230	-	550
3401.1540 Advertising	-	-	51	500	500	500	(500)	(449)	(500)	-
3401.1550 Printing, forms, etc.	-	-	-	4,000	2,000	4,000	(4,000)	(4,000)	(2,000)	-
3401.1571 Dues and Subscriptions	340	35	35	500	500	500	(465)	(465)	-	-
3401.1580 Meetings	-	-	228	1,200	200	1,200	(1,200)	(972)	(1,000)	-
3401.1581 Training	9	-	68	800	800	800	(800)	(732)	-	-
3401.1612 Operating Supplies	3,678	2,449	3,511	5,000	5,000	25,000	(4,351)	(1,489)	-	20,000
3401.1668 OEM Grant Expenses	17,190	3,924	5,312	12,000	12,000	12,000	(8,076)	(6,688)	-	-
3401.1684 Emergency Response Equipment	240	314	-	2,000	2,000	2,000	(1,686)	(2,000)	-	-
3401.1800 Forest Fire Mitigation Grant	-	-	-	45,000	-	-	-	-	(45,000)	(45,000)
3401.1694 Computer Equipment & Software	1,389	111	509	1,000	1,000	1,300	(889)	(491)	-	300
3401.1696 Furniture	400	-	32	400	400	1,000	(400)	(368)	-	600
3401.1717 Repeat Fire FLM (July 2011)	-	3,068	-	-	-	-	3,068	-	-	-
3401.1780 Gold King/Animas River Spill	-	-	-	-	700,000	-	-	-	700,000	-
3401.1790 General Fire Control Expenses*	48,351	248,340	312	50,000	10,000	50,000	77,590	(49,688)	(40,000)	-
Operating Expenditures Total	118,469	265,864	57,843	176,050	777,550	177,500	55,414	(72,765)	601,500	1,450
% Inc/dec budget to budget or actual to actual	1.61%	124.42%	-78.24%	34.79%	1244.23%	0.82%	26.33%	-55.71%	77.36%	0.82%
Total Emergency Management Expenditures	239,220	391,834	183,471	296,097	897,597	297,675	55,067	(74,014)	601,500	1,578
% Inc/dec budget to budget or actual to actual	4.75%	63.80%	-53.18%	15.00%	389.23%	0.53%	16.35%	-28.74%	67.01%	0.53%

EXTENSION SERVICES

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Operating Expenditures:											
5100.1331	Contract Employment	51,474	55,338	57,130	52,500	59,442	60,331	4,961	5,217	6,942	7,831
5100.1350	Vehicle Repair and Maintenance	-	-	500	-	-	500	-	500	-	500
5100.1531	Telephone	2,369	2,578	2,118	2,200	2,194	2,200	8	(552)	(6)	-
5100.1551	Photocopy	2,831	3,898	2,945	3,300	3,300	3,300	1,098	(255)	-	-
5100.1560	Postage, Box Rent, etc.	519	434	686	600	600	600	(366)	(14)	-	-
5100.1570	Memberships	848	578	1,372	800	750	800	(222)	572	(50)	-
5100.1581	Training	3,610	3,337	4,223	4,800	4,700	4,800	(1,463)	(577)	(100)	-
5100.1612	Operating Supplies	1,783	1,239	1,355	1,700	1,700	1,700	(661)	(345)	-	-
5100.1626	CERF fuel charges	4,553	3,872	3,059	3,900	3,900	2,835	(1,783)	(2,973)	-	(1,065)
5100.1659	Educational Supplies	1,684	1,169	1,193	1,800	1,800	1,500	(831)	(607)	-	(300)
5100.1694	Computer Equip. & Software	40	776	391	900	700	1,200	(124)	(509)	(200)	300
5100.1930	CERF maint & repair charges	2,254	684	1,752	1,516	1,516	2,442	8	5	-	926
5100.1931	CERF rental charges	12,546	11,484	4,899	5,685	5,685	5,332	8	-	-	(353)
Operating Expenditures		84,511	85,387	81,624	79,701	86,287	87,540	633	463	6,586	7,839
% Inc/dec budget to budget or actual to actual		11.32%	1.04%	-4.41%	-1.80%	5.71%	9.84%	0.75%	0.57%	7.63%	9.84%
Total Extension Services Expenditures		84,511	85,387	81,624	79,701	86,287	87,540	633	463	6,586	7,839
% Inc/dec budget to budget or actual to actual		11.32%	1.04%	-4.41%	-1.80%	5.71%	9.84%	0.75%	0.57%	7.63%	9.84%

FACILITIES & GROUNDS

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:											
10.34434	Hazardous Waste Program Fees (GG)	26,237	-	14,151	-	-	15,000	(37,500)	(14,296)	-	15,000
10.36310	Building Rent (GG)	36,725	38,297	33,499	28,131	28,131	28,131	10,166	5,368	-	-
10.34157.22	(Indirect Cost Allocation (GG))	-	-	-	53,866	53,866	52,960	-	-	0	(906)
Program Revenues		62,962	38,297	47,650	81,997	81,997	96,091	(27,334)	(8,928)	0	14,094
% Inc/dec budget to budget or actual to actual		123.82%	-39.17%	24.42%	44.93%	72.08%	17.19%	-41.65%	-15.78%	0.00%	17.19%
Personnel Expenditures:											
<i>FTEs</i>		10.00	11.00	11.00	12.00	12.00	15.00				
2203.1110	Regular Salaries	436,184	433,978	433,827	496,693	496,693	580,273	(3,005)	(3,470)	-	83,580
2203.1120	Temporary Salaries	-	-	-	-	-	45,539	-	-	-	45,539
2203.1130	Overtime	-	176	523	-	-	-	176	523	-	-
2203.1150	Other Compensation Items	1,397	752	-	-	-	-	(1,433)	-	-	-
2203.1210	Health Insurance	86,830	96,398	99,936	112,250	112,250	123,867	(2,206)	(5,751)	-	11,617
2203.1220	FICA Taxes	32,495	32,192	32,149	37,997	37,997	44,391	(1,404)	(1,304)	-	6,394
2203.1230	Retirement	26,656	24,737	25,328	28,164	28,164	32,873	(139)	267	-	4,709
2203.1260	Worker's Compensation	-	-	-	15,788	15,788	16,420	-	-	-	632
2203.1275	Cell Phone Allowance	2,090	1,932	2,810	3,000	3,000	3,150	(330)	548	-	150
Personnel Expenditures Total		585,652	590,166	594,573	693,892	693,892	846,513	(8,341)	(9,187)	-	152,621
% Inc/dec budget to budget or actual to actual		13.82%	0.77%	0.75%	14.93%	16.70%	21.99%	-1.39%	-1.52%	0.00%	21.99%
Operating Expenditures:											
2203.1320	Other Contracted Services Prof.	293	1,617	-	-	-	-	1,617	-	-	-
2203.1343	Other contracted maintenance contracts	-	20,565	28,019	30,000	30,000	35,000	(19,435)	(11,981)	-	5,000
2203.1430	Building Repair & Maintenance	56,402	85,424	123,709	150,000	150,000	180,000	(19,576)	(26,291)	-	30,000
2203.1431	Repairs--800 MHz tower Grassy	50,596	-	-	5,000	5,000	5,250	-	-	-	250
2203.1531	Telephone	731	1,024	987	1,100	1,500	3,000	(166)	(203)	400	1,900
2203.1560	Postage	56	33	-	100	100	100	(67)	(100)	-	-
2203.1581	Training	-	-	135	700	1,200	2,000	-	(865)	500	1,300
2203.1612	Operating Supplies	3,933	958	975	1,000	1,000	1,050	(42)	(25)	-	50
2203.1617	Janitorial Supplies	9,818	8,651	9,385	12,000	12,000	16,000	(1,349)	(615)	-	4,000
2203.1620	Utilities	141,449	156,236	-	-	-	-	17,186	-	-	-
2203.1621	Gas	-	-	14,157	25,000	25,000	40,000	-	(1,338)	-	15,000
2203.1622	Electric	-	-	130,845	140,000	140,000	200,000	-	1,045	-	60,000
2203.1411	Water and Sewer	-	-	9,809	13,000	13,000	21,000	-	459	-	8,000
2203.1421	Waste Disposal	-	-	4,544	4,500	4,500	8,500	-	694	-	4,000
2203.1432	Accessibility Renovations	-	-	-	5,000	5,000	10,000	-	(10,000)	-	5,000
2203.1626	CERF fuel charges	4,433	6,108	5,289	5,160	5,160	4,920	76	(743)	-	(240)
2203.1627	Grassy Mountain Electricity	-	-	654	-	1,500	2,000	-	654	1,500	2,000
2203.1652	Uniforms	-	1,052	1,434	1,500	1,500	2,500	(448)	(66)	-	1,000
2203.1930	CERF maint & repair charges	6,337	5,004	6,635	16,003	16,003	8,832	105	733	-	(7,171)
2203.1931	CERF rental charges	4,032	4,200	2,477	3,630	3,630	3,856	515	(2)	-	226
	Leases	-	-	-	-	-	134,767	-	-	-	134,767
	Lease Utilities	-	-	-	-	-	12,000	-	-	-	12,000
	Owner's Association Dues	-	-	-	-	-	13,000	-	-	-	13,000
2203.1685	Hazardous Waste Roundup	-	-	32,244	-	-	60,000	-	(42,756)	-	60,000
Operating Expenditures		278,080	290,874	371,298	413,693	416,093	763,775	(21,582)	(91,400)	2,400	350,082
% Inc/dec budget to budget or actual to actual		5.23%	4.60%	27.65%	-10.59%	12.06%	84.62%	-6.91%	-19.75%	0.58%	84.62%
Total Personnel & Operations Expenditures		863,732	881,039	965,871	1,107,585	1,109,985	1,610,288	(29,923)	(100,587)	2,400	502,703
% Inc/dec budget to budget or actual to actual		10.90%	2.00%	9.63%	3.86%	14.92%	45.39%	-3.28%	-9.43%	0.22%	45.39%

FACILITIES & GROUNDS

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013	2014	2015	2016 O/(U)
								Budget to Actual	Budget to Actual	Budget to Actual	2015 Budget
Capital Outlay											
2201.1695	Information Services Capital	-	1,139	-	-			1,139	-	-	-
Total Capital Outlay		-	1,139	-	-	-	-	1,139	-	-	-
One Time Expenditures											
2203.1683	Jail Site Remediation	5,388	53,527	99,689	574,432	288,661	285,771	(254,473)	(260,490)	(285,771)	(288,661)
2203.XXXX	Gun Range Remediation	-	-	-	200,000	-	200,000			(200,000)	-
Total One Time Expenditures		5,388	53,527	99,689	774,432	288,661	485,771	(254,473)	(260,490)	(485,771)	(288,661)
Total Facilities & Grounds Expenditures		869,120	935,705	1,065,560	1,882,017	1,398,646	2,096,059	(283,257)	(361,077)	(483,371)	214,042
% Inc/dec budget to budget or actual to actual		10.70%	7.66%	13.88%	31.92%	31.26%	11.37%	-23.24%	-25.31%	-0.66%	-20.55%

FAIRGROUNDS

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:											
10.34755	FG-Exhibit Hall Rent (AS)	38,899	37,773	39,473	36,000	35,000	35,000	2,773	35,873	(1,000)	(1,000)
10.34756	FG-Extension Building Rent (AS)	10,128	9,858	14,824	11,000	15,000	15,000	(142)	4,824	4,000	4,000
10.34757	FG-Arena Rent (AS)	1,403	1,606	4,284	3,000	4,000	4,000	(1,394)	1,784	1,000	1,000
10.34758	FG-Pavilion Rent (AS)	1,656	973	1,659	1,500	1,800	1,500	(1,027)	(841)	300	-
10.34760	FG-Other Rent (AS)	14,979	15,388	12,288	8,000	10,000	10,000	7,388	2,288	2,000	2,000
Program Revenues		67,064	65,598	72,528	59,500	65,800	65,500	7,598	43,928	6,300	6,000
% Inc/dec budget to budget or actual to actual		-4.22%	-2.19%	10.56%	108.04%	-9.28%	10.08%	13.10%	153.59%	9.57%	10.08%

Personnel Expenditures:											
<i>FTEs</i>		<i>10.00</i>	<i>10.00</i>	<i>10.00</i>	<i>10.00</i>	<i>10.00</i>	<i>10.00</i>				
5000.1110	Regular Salaries	318,893	320,884	332,369	396,442	396,442	404,893	(9,358)	(1,346)	-	8,451
5000.1120	Temporary Salaries	357	-	-	-	-	-	(1,000)	(1,000)	-	-
5000.1130	Overtime - Regular	10	-	109	-	-	-	-	109	-	-
5000.1150	Other Compensation Items	-	527	-	-	-	-	(1,124)	-	-	-
5000.1210	Health Insurance	71,992	81,523	83,545	86,915	86,915	77,641	1,447	(5,968)	-	(9,274)
5000.1220	FICA Taxes	23,132	23,195	24,411	30,328	30,328	30,974	(2,272)	(1,195)	-	646
5000.1230	Retirement	17,604	18,350	19,101	22,862	22,862	23,285	238	(79)	-	423
5000.1260	Worker's Compensation	-	-	-	10,609	10,609	10,821	-	-	-	212
5000.1275	Cell Phone Allowance	470	390	285	910	910	1,000	(520)	(625)	-	90
Personnel Expenditures Total		432,459	444,869	459,819	548,066	548,066	548,614	(12,589)	(10,105)	-	548
% Inc/dec budget to budget or actual to actual		-10.67%	2.87%	3.36%	16.63%	19.19%	0.10%	-2.75%	-2.15%	0.00%	0.10%

Operating Expenditures:											
5000.1326	Consultants	-	-	-	-	-	-	(6,000)	(6,000)	-	-
5000.1341	Software Maintenance	1,896	1,896	1,896	1,896	1,896	1,896	(90)	(90)	-	-
5000.1343	Other Contracted Services	878	1,925	978	1,000	1,000	2,000	925	(22)	-	1,000
5000.1420	Trash & Cleaning	2,513	1,953	2,138	2,500	2,500	2,625	(3,547)	(3,362)	-	125
5000.1430	Repair & Maintenance	62,574	60,550	70,437	55,000	55,000	56,500	5,550	(1,563)	-	1,500
5000.1531	Telephone	2,147	1,743	1,665	1,200	1,240	1,302	(2,002)	(2,135)	40	102
5000.1560	Postage, Box Rent, etc.	104	91	45	200	200	210	91	(155)	-	10
5000.1570	Memberships/Registration Fee	-	109	297	200	200	210	(91)	97	-	10
5000.1581	Training	199	350	85	500	600	1,000	(450)	(715)	100	500
5000.1612	Operating Supplies	6,633	3,090	3,948	5,000	5,000	5,250	(1,910)	(1,052)	-	250
5000.1617	Janitorial Supplies	5,646	7,270	3,780	6,000	6,000	6,300	1,270	(2,220)	-	300
5000.1620	Utilities	99,261	-	-	-	-	-	(123,600)	-	-	-
5000.1621	Gas	-	7,928	13,606	16,000	18,000	19,800	7,928	(856)	2,000	3,800
5000.1622	Electric	-	60,000	47,180	49,500	45,000	49,500	60,000	(18,820)	(4,500)	-
5000.1411	Water and Sewer	-	10,000	15,066	35,000	30,000	33,000	10,000	(9,134)	(5,000)	(2,000)
5000.1421	Waste Disposal	-	5,000	10,399	16,000	16,000	16,800	5,000	(3,901)	-	800
5000.1626	CERF fuel charges	6,211	6,838	3,900	9,200	9,200	7,415	(7,400)	(8,504)	-	(1,785)
5000.1696	Furniture	2,344	-	-	-	-	-	-	-	-	-
5000.1624	Bulk Diesel Fuel	-	-	-	-	2,652	2,784	-	-	2,652	2,784
5000.1915	Event Production Fund	-	2,500	2,500	2,500	2,500	2,500	-	-	-	-

FAIRGROUNDS

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013	2014	2015	2016 O/(U)
								Budget to Actual	Budget to Actual	Budget to Actual	2015 Budget
5000.1916	La Plata County Fair Board	14,140	14,140	14,140	5,010	5,010	15,000	-	-	-	9,990
5000.1930	CERF maint & repair charges	23,557	14,964	17,689	11,735	11,735	11,186	25	(968)	-	(549)
5000.1931	CERF rental charges	28,296	28,212	16,457	18,390	18,390	21,788	19	(1)	-	3,398
Operating Expenditures		256,398	228,559	226,206	236,831	232,123	257,066	(54,282)	(59,401)	(4,708)	20,235
% Inc/dec budget to budget or actual to actual		-6.60%	-10.86%	-1.03%	-17.08%	2.62%	8.54%	-19.19%	-20.80%	-2.03%	8.54%
Total Fairgrounds Expenditures		688,857	673,428	686,025	784,897	780,189	805,680	(66,871)	(69,506)	(4,708)	20,783
% Inc/dec budget to budget or actual to actual		-9.20%	-2.24%	1.87%	3.89%	13.73%	2.65%	-9.03%	-9.20%	-0.60%	2.65%

FINANCE DEPARTMENT

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:										
10.34157.22C Indirect Cost Allocation (GG)	-	-	-	7,848	7,848	7,956	-	-	-	108
Program Revenues	-	-	-	7,848	7,848	7,956	-	-	-	108
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	0.00%	0.00%	0.00%	1.38%	0.00%	0.00%	0.00%	1.38%
Personnel Expenditures:										
<i>FTEs</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>	<i>5.00</i>	<i>5.00</i>	<i>5.00</i>				
2200.1110 Regular Salaries	257,363	268,671	285,521	350,548	350,548	344,617	(13,474)	(37,546)	-	(5,931)
2200.1120 Temporary Salaries	-	-	1,961	-	-	-	-	1,961	-	-
2200.1150 Other Compensation Items	1,232	743	-	-	-	-	(668)	-	-	-
2200.1210 Health Insurance	34,816	49,934	49,934	76,007	76,007	51,131	(8,449)	(13,052)	-	(24,876)
2200.1211 Employee Insurance Clearings	(10,905)	(4,742)	4,628	-	-	-	(6,742)	2,628	-	-
2200.1220 FICA Taxes	18,101	19,207	20,337	26,817	26,817	26,363	(2,485)	2,584	-	(454)
2200.1230 Retirement	18,660	15,796	16,242	19,549	19,549	19,268	(4,803)	(2,256)	-	(281)
2200.1260 Worker's Compensation	-	-	-	1,286	1,286	1,312	-	-	-	26
2200.1275 Cell Phone Allowance	528	-	-	-	-	-	(780)	(780)	-	-
Personnel Expenditures	319,795	349,609	378,623	474,207	474,207	442,691	(37,400)	(46,461)	-	(31,516)
% Inc/dec budget to budget or actual to actual	7.59%	9.32%	8.30%	11.56%	25.25%	-6.65%	-9.66%	-10.93%	0.00%	-6.65%
Operating Expenditures:										
2200.1320 Other Professional Services	21,706	6,082	8,265	7,000	7,000	7,000	(58,918)	(36,735)	-	-
2200.1323 Auditing	39,500	40,500	41,250	42,000	42,000	42,800	-	-	-	800
Lodger's Tax Audit	-	-	-	-	-	50,000				
2200.1341 Software Maintenance	36,119	41,534	33,231	28,875	27,671	43,296	(466)	(8,269)	(1,204)	14,421
2200.1531 Telephone	40	39	34	40	40	40	(11)	(16)	-	-
2200.1540 Advertising	1,087	2,673	2,794	4,100	4,100	4,100	1,923	(1,306)	-	-
2200.1560 Postage	2,281	2,146	2,314	2,400	2,400	2,400	(854)	(686)	-	-
2200.1571 Dues and Subscriptions	612	1,355	1,010	1,769	1,769	1,800	355	(759)	-	31
2200.1581 Training	321	1,824	1,850	5,000	2,050	5,000	824	(3,150)	(2,950)	-
2200.1612 Operating Supplies	6,058	3,884	4,832	5,000	5,000	5,000	(1,116)	(168)	-	-
2200.1694 Computer Equipment & Software	-	3,325	-	3,350	-	5,000	(22,675)	-	(3,350)	1,650
2200.1695 Operating Equipment	-	-	503	1,500	1,500	1,000	(1,500)	(997)	-	(500)
2200.1696 Furniture	-	-	-	1,000	-	-	-	-	(1,000)	(1,000)
2200.1912 VISA Charges-Unreconciled	15,636	-	-	-	-	-	-	-	-	-
Operating Expenditures	123,360	103,361	96,083	102,034	93,530	167,436	(83,439)	(52,086)	(8,504)	65,402
% Inc/dec budget to budget or actual to actual	20.79%	-16.21%	-7.04%	-31.14%	-2.66%	64.10%	-44.67%	-35.15%	-9.09%	64.10%
Total Finance Expenditures	443,155	452,970	474,706	576,241	567,737	610,127	(120,839)	(98,547)	(8,504)	33,886
% Inc/dec budget to budget or actual to actual	-10.96%	-2.21%	-4.80%	0.52%	19.60%	5.88%	-21.06%	-17.19%	-1.50%	5.88%

GIS DIVISION

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:										
10.34102 GIS Services Reimbursement (GG)	2,908	2,171	2,218	2,000	2,200	2,200	(1,329)	(782)	200	200
Program Revenues	2,908	2,171	2,218	2,000	2,200	2,200	(1,329)	(782)	200	200
% Inc/dec budget to budget or actual to actual	-43.91%	-25.34%	2.16%	-33.33%	-0.80%	10.00%	-37.98%	-26.08%	9.09%	10.00%
Personnel Expenditures:										
<i>FTEs</i>										
	5.00	5.00	5.00	5.00	5.00	5.00				
2102.1110 Regular Salaries	328,082	289,938	252,256	351,641	351,641	336,020	(49,388)	(78,859)	-	(15,621)
2102.1210 Health Insurance	43,081	39,205	34,542	60,020	60,020	44,307	(8,210)	(19,850)	-	(15,713)
2102.1220 FICA Taxes	24,226	21,653	19,074	26,901	26,901	25,706	(4,435)	(6,257)	-	(1,195)
2102.1230 Retirement	24,230	21,200	18,160	23,394	23,394	21,167	(1,702)	(4,598)	-	(2,227)
2102.1260 Worker's Compensation	-	-	-	1,268	1,268	1,293	-	-	-	25
2102.1275 Cell Phone Allowance	897	897	897	900	900	900	(3)	(3)	-	-
Personnel Expenditures Total	420,517	372,893	324,929	464,124	464,124	429,393	(65,435)	(109,567)	-	(34,731)
% Inc/dec budget to budget or actual to actual	-8.43%	-11.32%	-12.86%	6.82%	42.84%	-7.48%	-14.93%	-25.22%	0.00%	-7.48%
Operating Expenditures:										
2102.1320 Other Professional Services	2,010	-	4,000	4,000	4,000	4,000	(30,500)	(6,000)	-	-
2102.1341 Software Maintenance	21,700	21,833	22,095	22,100	22,250	23,750	(67)	195	150	1,650
2102.1349 Equipment Repair/Maintenance	2,679	2,679	2,679	3,000	3,000	3,000	(1,821)	(1,821)	-	-
2102.1531 Telephone	72	33	43	100	100	100	(217)	(207)	-	-
2102.1560 Postage	70	26	39	250	250	250	(224)	(211)	-	-
2102.1581 Training	1,924	1,884	4,393	5,000	5,000	10,000	(3,116)	(607)	-	5,000
2102.1612 Operating Supplies	3,155	1,761	3,257	5,500	5,000	5,000	(3,939)	(2,243)	(500)	(500)
2102.1694 Computer Equip. and Software	2,224	-	-	5,000	5,000	5,000	(8,000)	(5,000)	-	-
Operating Expenditures	33,833	28,217	36,506	44,950	44,600	51,100	(47,883)	(15,894)	(350)	6,150
% Inc/dec budget to budget or actual to actual	-6.84%	-16.60%	29.38%	-14.22%	22.17%	13.68%	-62.92%	-30.33%	-0.78%	13.68%
Total GIS Expenditures	454,350	401,110	361,435	509,074	508,724	480,493	(113,318)	(125,460)	(350)	(28,581)
% Inc/dec budget to budget or actual to actual	-8.31%	-11.72%	-9.89%	4.56%	40.75%	-5.61%	-22.03%	-25.77%	36.20%	-10.17%

HUMAN RESOURCES DEPARTMENT

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:											
10.33717	Contributions - Wellness Program	-	10,000	-	-	-	-	10,000	-	-	-
10.34157.23	Indirect Cost Allocation (GG)	-	-	-	30,500	30,500	36,629	-	-	(0)	6,129
Program Revenues		-	10,000	-	30,500	30,500	36,629	10,000	-	(0)	6,129
% Inc/dec budget to budget or actual to actual		0.00%	0.00%	0.00%	0.00%	0.00%	20.09%	#DIV/0!	#DIV/0!	0.00%	20.09%
Personnel Expenditures:											
<i>FTEs</i>		<i>3.00</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>				
2301.1110	Regular Salaries	189,678	195,710	199,313	216,231	216,231	231,774	(2,385)	1,006	-	15,543
2301.1120	Temporary Salaries	9,397	13,798	17,797	21,000	21,000	23,500	(203)	(203)	-	2,500
2301.1150	Other Compensation Items	1,121	1,140	-	-	-	-	150	-	-	-
2301.1210	Health Insurance	40,741	40,124	43,605	45,689	45,689	41,964	(189)	625	-	(3,725)
2301.1220	FICA Taxes	13,523	14,448	14,790	16,542	16,542	17,731	(1,853)	(1,757)	-	1,189
2301.1230	Retirement	10,600	11,479	12,349	13,495	13,495	14,344	616	762	-	849
2301.1260	Worker's Compensation	-	-	-	861	835	852	-	-	(26)	(9)
2301.1275	Cell Phone Allowance	1,329	1,599	2,112	2,300	2,390	2,390	(26)	112	90	90
Personnel Expenditures Total		266,389	278,298	289,966	316,118	316,182	332,555	(3,890)	545	64	16,437
% Inc/dec budget to budget or actual to actual		3.22%	4.47%	4.19%	9.22%	9.04%	5.20%	-1.38%	0.19%	0.02%	5.20%
Operating Expenditures:											
2301.1286	Employee Child Care Assistance	42,304	44,149	42,409	45,000	45,000	45,000	(852)	(6,491)	-	-
2301.1289	Employee Health & Wellness	14,198	18,024	19,091	42,000	38,000	42,000	(5,876)	(22,909)	(4,000)	-
2301.1292	Relocation Costs	8,939	2,500	-	2,500	2,500	2,500	(2,500)	(5,000)	-	-
2301.1293	Employee Recognition	18,757	17,309	14,217	23,500	20,000	20,000	(2,591)	(5,683)	(3,500)	(3,500)
2301.1294	Recruiting Costs	28,100	9,861	10,645	21,500	18,000	21,500	(18,639)	(10,855)	(3,500)	-
2301.1295	Employee Development	16,202	23,075	24,667	27,500	20,000	27,000	(4,425)	(2,833)	(7,500)	(500)
2301.1299	Patient-Centered Outcomes Fee	-	-	1,576	1,800	1,604	1,800	-	(224)	(196)	-
2301.1320	Other Professional Services	17,730	15,953	16,970	48,325	48,325	43,000	(11,047)	(30)	-	(5,325)
2301.1326	Consultants	36,963	86,711	99,966	83,500	83,500	108,000	(3,289)	9,966	-	24,500
2301.1341	Software Maintenance	12,834	15,028	15,353	17,000	17,000	16,000	(1,202)	(647)	-	(1,000)
2301.1531	Telephone	39	51	19	75	25	75	11	(131)	(50)	-
2301.1551	Photocopy	3,497	4,107	3,671	4,000	4,000	4,000	1,372	(329)	-	-
2301.1560	Postage	294	563	357	625	625	700	63	(268)	-	75
2301.1571	Dues and Subscriptions	7,998	5,814	5,575	6,000	5,800	6,600	(1,636)	(1,875)	(200)	600
2301.1580	Meetings	-	54	-	-	-	-	54	-	-	-
2301.1581	Training	3,044	5,029	3,278	5,000	3,500	7,500	(4,471)	(1,722)	(1,500)	2,500
2301.1612	Operating Supplies	3,325	3,524	3,785	5,500	4,700	6,600	(1,876)	(1,715)	(800)	1,100
2301.1694	Computer Equip. & Software	14,485	7,032	-	-	-	-	(468)	-	-	-
Operating Expenditures		228,708	258,782	261,578	333,825	312,579	352,275	(57,373)	(50,747)	(21,246)	18,450
% Inc/dec budget to budget or actual to actual		12.46%	13.15%	1.08%	6.88%	19.50%	5.53%	-18.15%	-16.25%	-6.80%	5.53%
Tota Human Resources Expenditures		495,097	537,080	551,544	649,943	628,761	684,830	(61,263)	(50,202)	(21,182)	34,887
% Inc/dec budget to budget or actual to actual		7.29%	8.48%	2.69%	8.01%	14.00%	5.37%	-10.24%	-8.34%	-3.37%	5.37%

INFORMATION TECHNOLOGY

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:										
10.34157.22(Indirect Cost Allocation (GG)	-	-	-	26,041	26,041	23,689	-	-	-	(2,352)
10.36510 City of Durango Cost Share Fiber Locate	-	-	12,782	7,000	7,000	10,000	-	12,782	-	3,000
Program Revenues	-	-	12,782	33,041	33,041	33,689	-	12,782	-	648
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	0.00%	0.00%	158.50%	1.96%	0.00%	0.00%	0.00%	1.96%
Personnel Expenditures:										
<i>FTEs</i>	9.00	9.00	9.00	9.00	9.00	9.00				
2201.1110 Regular Salaries	497,959	583,147	619,499	664,698	664,698	664,641	(34,439)	1,805	-	(57)
2201.1130 Overtime	669	1,234	210	-	-	-	1,234	210	-	-
2201.1150 Other Compensation Items	-	-	-	-	-	-	(3,088)	-	-	-
2201.1210 Health Insurance	73,802	92,179	104,537	104,040	104,040	105,719	(9,761)	(472)	-	1,679
2201.1220 FICA Taxes	35,877	42,145	44,878	50,849	50,849	50,845	(5,336)	(2,375)	-	(4)
2201.1230 Retirement	35,550	41,400	43,242	46,361	46,361	48,642	(2,736)	203	-	2,281
2201.1260 Worker's Compensation	-	-	-	3,039	3,039	3,100	-	-	-	61
2201.1275 Cell Phone Allowance	1,222	1,222	1,638	1,794	1,794	1,794	(572)	(156)	-	-
Personnel Expenditures Total	645,080	761,328	814,004	870,781	870,781	874,741	(54,697)	(786)	-	3,960
% Inc/dec budget to budget or actual to actual	-8.30%	18.02%	6.92%	6.87%	6.98%	0.45%	-6.70%	-0.10%	0.00%	0.45%
Operating Expenditures:										
2201.1320 Other Professional Services	164,990	29,076	-	62,130	62,130	25,000	29,076	-	-	(37,130)
2201.1341 Software Maintenance	-	153,965	173,491	217,000	217,000	235,000	(50,580)	(42,674)	-	18,000
2201.1349 Equipment Repair	11,179	5,314	23,526	21,000	21,000	20,000	(17,286)	2,526	-	(1,000)
2201.1531 Telephone	30,021	29,332	27,122	29,500	29,500	29,500	(668)	(2,878)	-	-
2201.1551 Photocopy	2,045	1,854	1,787	1,854	1,854	1,854	(37)	(13)	-	-
2201.1560 Postage	14	-	-	100	100	100	(100)	(100)	-	-
2201.1580 Meetings	38	231	50	500	500	500	(269)	(450)	-	-
2201.1581 Training	4,748	7,409	3,457	10,000	10,000	15,000	1,409	(1,543)	-	5,000
2201.1612 Operating Supplies	1,953	41,910	2,482	3,000	3,000	5,000	39,800	(18)	-	2,000
2201.1626 CERF fuel charges	361	429	262	450	450	243	(287)	(454)	-	(207)
2201.1694 Computer Equip. & Software	301,773	240,265	125,248	144,500	144,500	140,000	(56,059)	(13,252)	-	(4,500)
2201.1695 Computer Equip. & Software	-	-	1,206	-	-	-	-	1,206	-	-
2201.1930 CERF maint & repair charges	931	276	336	86	86	116	6	6	-	30
2201.1931 CERF rental charges	2,871	1,704	774	978	978	1,027	2	(2)	-	49
2201.2902 City/County wide area network	5,380	6,610	11,439	14,000	14,000	20,000	610	10,077	-	6,000
Operating Expenditures	526,304	518,374	371,180	505,098	505,098	493,340	(54,384)	(47,569)	-	(11,758)
% Inc/dec budget to budget or actual to actual	-16.64%	-1.51%	-28.40%	20.62%	36.08%	-2.33%	-9.50%	-11.36%	0.00%	-2.33%
Total Personnel & Operating Expenditures	1,171,384	1,279,702	1,185,184	1,375,879	1,375,879	1,368,081	(109,080)	(48,355)	-	(7,798)
% Inc/dec budget to budget or actual to actual	-12.25%	9.25%	-7.39%	11.54%	16.09%	-0.57%	-7.85%	-3.92%	4.55%	-12.11%
Capital Outlay:										
2201.2118 Information Services Capital	-	25,000	96,466	-	-	-	25,000	(165,349)	-	-
Capital Outlay	-	25,000	96,466	-	-	-	25,000.00	(165,348.63)	-	-
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	285.87%	-100.00%	-100.00%	0.00%	#DIV/0!	-63.15%	#DIV/0!	#DIV/0!
Total IT Expenditures	1,171,384	1,304,702	1,281,650	1,375,879	1,375,879	1,368,081	(84,080)	(213,703)	-	(7,798)
% Inc/dec budget to budget or actual to actual	-12.25%	11.38%	-1.77%	-7.99%	7.35%	-0.57%	-6.05%	-14.29%	0.00%	-0.57%

LANDFILL CLOSURE

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:										
10.39123 Transfer In - Landfill Closure (GG)	-	10,000	10,000	10,000	10,000	10,000	(0)	10,000	-	-
Program Revenues	-	10,000	10,000	10,000	10,000	10,000	(0)	10,000	-	-
% Inc/dec budget to budget or actual to actual	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Personnel Expenditures:										
<i>FTEs</i>										
	0.50	0.00	0.00	0.00	0.00	0.00				
4550.1110 Salaries-regular employees	22,957	-	-	-	-	-	-	-	-	-
4550.1130 Overtime	8,571	-	-	-	-	-	-	-	-	-
4550.1210 Group insurance	4,874	-	-	-	-	-	-	-	-	-
4550.1220 FICA Taxes	2,251	-	-	-	-	-	-	-	-	-
4550.1230 Retirement contributions	1,571	-	-	-	-	-	-	-	-	-
Personnel Expenditures Total	40,223	-	-	-	-	-	-	-	-	-
% Inc/dec budget to budget or actual to actual	0.00%	-100.00%	0.00%	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Operating Expenditures:										
4550.1320 Other Professional Services	4,971	8,790	-	10,000	10,000	10,000	(22,210)	(20,000)	-	-
4550.1412 Convenience center operating contract	31,882	33,211	52,982	68,400	68,400	68,400	(9,789)	9,982	-	-
4550.1470 Grading and maintenance-Durango landfill	4,826	3,361	11,182	35,000	20,000	25,000	(121,639)	(38,818)	(15,000)	(10,000)
4550.1471 Grading and maintenance-other landfills	46,270	34,439	75,868	125,000	115,000	125,000	(90,561)	(49,132)	(10,000)	-
4550.1475 Monitoring and groundwater testing-Durango	5,909	3,976	4,190	10,000	8,000	10,000	(41,024)	(10,810)	(2,000)	-
4550.1476 Monitoring and groundwater testing-other landfills	22,984	26,609	30,412	35,000	30,000	35,000	(18,391)	(14,588)	(5,000)	-
4550.1685 Hazardous Waste Roundup	45,561	-	-	-	-	-	(75,000)	-	-	-
Operating Expenditures	162,404	110,385	174,633	283,400	251,400	273,400	(378,615)	(123,367)	(32,000)	(10,000)
% Inc/dec budget to budget or actual to actual	13.76%	-32.03%	58.20%	-4.90%	43.96%	-3.53%	-77.43%	-41.40%	-12.73%	-3.53%
Landfill Closure Operating Expenditures	202,627	110,385	174,633	283,400	251,400	273,400	(378,615)	(123,367)	(32,000)	(10,000)
% Inc/dec budget to budget or actual to actual	41.93%	-45.52%	58.20%	-4.90%	43.96%	-3.53%	-77.43%	-41.40%	48.86%	1.37%
Capital Outlay										
4550.1695 Capital Operating Equipment	-	12,195	-	-	-	-	12,195	-	-	-
Capital Outlay	-	12,195	-	-	-	-	12,195	-	-	-
Total Landfill Closure Expenditures	202,627	122,580	174,633	283,400	251,400	273,400	(366,420)	(123,367)	(32,000)	(10,000)
% Inc/dec budget to budget or actual to actual	41.93%	-39.50%	42.46%	-4.90%	43.96%	-3.53%	-74.93%	-41.40%	-12.73%	-3.53%

OLD MAIN PROFESSIONAL BUILDING

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:											
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	88,000	(0)	(0)	-	-
10.36317	OMPO Utility Allocation Revenue (Bldg. R	30,000	30,000	30,000	32,000	32,000	32,000	(2,000)	(2,000)	-	-
Program Revenues		118,300	118,000	118,000	120,000	120,000	120,000	(2,000)	(2,000)	-	-
% Inc/dec budget to budget or actual to actual		-14.81%	-0.25%	0.00%	0.00%	1.69%	0.00%	-1.67%	-1.67%	0.00%	0.00%
Operating Expenditures:											
2211.1320	Other Professional Services	-	-	-	500	500	500	(500)	(500)	-	-
2211.1430	Repair & Maintenance Services	11,878	12,530	9,212	10,000	10,000	23,000	3,530	(9,788)	-	13,000
2211.1531	Telephone	833	687	644	700	700	735	(63)	(131)	-	35
2211.1617	Janitorial Supplies	-	-	425	-	-	-	-	425	-	-
2211.1620	Utilities	38,471	-	-	-	-	-	(43,260)	-	-	-
2211.1621	Gas	-	4,994	3,935	3,700	3,700	4,070	4,994	836	-	370
2211.1622	Electric	-	33,000	34,856	37,000	37,000	40,700	33,000	(1,444)	-	3,700
2211.1411	Water and Sewer	-	1,500	1,648	3,000	2,000	2,000	1,500	(2)	(1,000)	(1,000)
2211.1421	Waste Disposal	-	1,500	1,272	2,600	2,000	2,000	1,500	(378)	(600)	(600)
Operating Expenditures		51,183	54,210	51,992	57,500	55,900	73,005	700	(10,982)	(1,600)	15,505
% Inc/dec budget to budget or actual to actual		-16.18%	5.92%	-4.09%	-8.69%	7.52%	26.97%	1.31%	-17.44%	-2.86%	26.97%
Total OMPO Expenditures		51,183	54,210	51,992	57,500	55,900	73,005	-	425	(1,600)	15,505
% Inc/dec budget to budget or actual to actual		-16.18%	5.92%	-4.09%	-8.69%	7.52%	26.97%	1.31%	-17.44%	-2.86%	26.97%

PASS THRU

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:											
10.33315	Climate Showcase Grant	209,485	147,553	26,461	-	-	-	(32,447)	26,461	-	-
10.33440	Energy Impact Grant (CP)	41,871	67,046	42,077	-	-	-	7,046	4,577	-	-
10.33444	Community Development Blk Grant(CP)	478,933	312,359	403,493	464,000	464,000	464,000	112,359	(96,507)	-	-
Program Revenues		730,288	526,959	472,031	464,000	464,000	464,000	86,959	(65,469)	-	-
% Inc/dec budget to budget or actual to actual		13.22%	-27.84%	-10.42%	-13.67%	-1.70%	0.00%	19.76%	-12.18%	0.00%	0.00%
Program Expenditures:											
6100.1841	CDBG Revolving Grants funds	478,933	312,359	403,493	464,000	464,000	464,000	112,359	(96,507)	-	-
6100.1896	Climate Showcase Grant Funds	209,485	147,553	26,461	-	-	-	(32,447)	26,461	-	-
6100.1886	New Energy Community	249,030	-	-	-	-	-	-	-	-	-
Program Expenditures		937,448	459,912	429,954	464,000	464,000	464,000	79,912	(70,046)	-	-
% Inc/dec budget to budget or actual to actual		39.36%	-50.94%	-6.51%	-7.20%	7.92%	0.00%	21.03%	-14.01%	0.00%	0.00%
Total Pass Thrus Expenditures		937,448	459,912	429,954	464,000	464,000	464,000	79,912	(70,046)	-	-
% Inc/dec budget to budget or actual to actual		39.36%	-50.94%	-6.51%	-7.20%	7.92%	0.00%	21.03%	-14.01%	0.00%	0.00%

PLANNING

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:											
10.34131	Planning Fees(AS)	31,756	30,058	35,068	40,000	40,000	40,000	(4,942)	68	-	-
10.34132	Oil & Gas Fees (AS)	61,450	31,800	73,150	55,000	55,000	55,000	(18,200)	23,150	-	-
10.34134	Surveyor Fees (AS)	10,135	9,580	11,000	8,500	8,500	8,500	(420)	5,000	-	-
10.36506	Cost Reimbursements (AS)	311	-	-	-	-	-	-	-	-	-
Program Revenues		103,653	71,438	119,218	103,500	103,500	103,500	(23,562)	28,218	-	-
% Inc/dec budget to budget or actual to actual		7.39%	-31.08%	66.88%	13.74%	-13.18%	0.00%	-24.80%	31.01%	0.00%	0.00%
Personnel Expenditures:											
<i>FTEs</i>		11.25	11.75	10.75	11.00	11.25	11.25				
5200.1110	Regular Salaries	508,725	615,319	646,172	726,194	682,922	735,648	(100,544)	(24,876)	(43,272)	9,454
5200.1120	Temporary Salaries	24,404	20,308	16,256	25,123	25,123	25,123	2,308	10,256	-	-
5200.1130	Overtime	3,754	5,090	1,502	2,200	-	-	(410)	(998)	(2,200)	(2,200)
5200.1150	Other Compensation Items	-	582	-	-	-	-	(2,997)	-	-	-
5200.1210	Health Insurance	71,081	112,634	119,296	115,491	105,096	108,974	(25,613)	(10,691)	(10,395)	(6,517)
5200.1220	FICA Taxes	39,368	46,008	47,531	55,554	51,665	56,277	(10,827)	(4,454)	(3,889)	723
5200.1230	Retirement	29,640	34,560	37,065	44,379	40,828	43,962	(8,770)	(661)	(3,551)	(417)
5200.1260	Worker's Compensation	-	-	-	3,980	3,980	4,060	-	-	-	80
5200.1275	Cell Phone Allowance	901	1,275	1,599	1,729	1,729	1,729	(455)	(130)	-	-
5200.1292	Relocation Cost Reimbursement	246	-	-	-	-	-	-	-	-	-
Personnel Expenditures Total		678,119	835,774	869,422	974,650	911,343	975,773	(147,309)	(31,554)	(63,307)	1,123
% Inc/dec budget to budget or actual to actual		-28.71%	23.25%	4.03%	8.18%	4.82%	0.12%	-14.98%	-3.50%	-6.95%	0.12%
Operating Expenditures:											
5200.1315	Code Development Project	5,600	-	-	5,000	2,000	5,000	(25,000)	(10,000)	(3,000)	-
5200.1316	La Posta Area Planning	173,454	35,146	-	-	-	-	10,146	(5,000)	-	-
5200.1319	Community Comprehensive Plan	-	-	-	10,000	8,000	10,000	-	(5,000)	(2,000)	-
5200.1320	Other Professional Services	9,408	-	-	5,000	4,000	5,000	(10,000)	(5,000)	(1,000)	-
5200.1326	Consultants	21,411	15	-	25,000	12,500	25,000	(49,985)	(35,000)	(12,500)	-
5200.1327	Surveyor Plat Review Charges	8,510	10,960	7,990	8,500	9,350	9,500	(40)	(3,010)	850	1,000
5200.1331	Contract Work	100,234	-	-	-	-	-	(10,000)	(10,000)	-	-
5200.1341	Software Maintenance	7,855	13,794	8,000	16,000	16,480	20,000	5,794	-	480	4,000
5200.1343	Contracted Repair/Maint.	1,800	-	2,194	2,550	2,932	3,500	(2,550)	(356)	382	950
5200.1345	Scanning Services	6,375	-	-	-	-	5,000	(5,000)	-	-	5,000
5200.1531	Telephone	158	131	127	150	120	125	(69)	(73)	(30)	(25)
5200.1540	Advertising	2,862	3,594	3,544	3,400	3,094	3,400	594	44	(306)	-
5200.1551	Photocopy	-	4,671	6,268	5,000	5,000	5,000	(129)	1,468	-	-
5200.1560	Postage	2,073	2,299	1,246	2,500	1,750	2,000	299	(1,254)	(750)	(500)
5200.1570	Memberships/Registration Fee	1,328	1,651	1,387	3,000	300	3,000	(1,549)	(1,813)	(2,700)	-
5200.1580	Meetings	2,290	2,146	3,600	3,000	3,000	3,500	646	2,100	-	500
5200.1581	Training	1,881	3,642	2,538	4,000	4,000	4,000	(358)	(1,462)	-	-
5200.1612	Operating Supplies	5,466	5,110	5,362	5,500	4,125	5,000	1,110	(138)	(1,375)	(500)
5200.1626	CERF fuel charges	623	501	470	600	456	540	(1,007)	(1,038)	(144)	(60)
5200.1694	Computer Equip. & Software	585	28	237	2,500	2,500	2,500	(2,472)	(2,263)	-	-
5200.1695	Operating Equipment	-	-	-	2,500	1,625	2,000	(9,000)	-	(875)	(500)
5200.1696	Furniture	-	-	-	-	500	3,000	(750)	(750)	500	3,000
5200.1930	CERF maint & repair charges	195	360	2,568	261	230	1,693	2	(2)	(31)	1,432
5200.1931	CERF rental charges	2,184	1,632	465	773	773	824	(2)	(1)	-	51
Operating Expenditures		354,293	85,679	45,996	105,234	82,735	119,582	(99,321)	(78,548)	(22,499)	14,348
% Inc/dec budget to budget or actual to actual		43.45%	-75.82%	-46.32%	-15.50%	79.87%	13.63%	-53.69%	-63.07%	-27.19%	13.63%

PLANNING

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Total Planning Expenditures		1,032,412	921,453	915,418	1,079,884	994,078	1,095,355	(246,630)	(110,102)	(85,806)	15,471
% Inc/dec budget to budget or actual to actual		-13.83%	-10.75%	-0.66%	5.30%	8.59%	1.43%	-21.11%	-10.74%	-8.63%	1.43%

PROCUREMENT

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:										
10.34157.22(Indirect Cost Allocation (GG)	-	-	-	11,415	11,415	10,252	-	-	-	(1,163)
Program Revenues	-	-	-	11,415	11,415	10,252	-	-	-	(1,163)
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	0.00%	0.00%	100.00%	-10.19%	0.00%	0.00%	0.00%	-10.19%
Personnel Expenditures:										
<i>FTEs</i>	3.75	2.75	2.50	2.50	2.50	2.50				
2202.1110 Regular Salaries	166,594	120,528	113,666	127,709	127,709	124,902	(8,663)	(6,259)	-	(2,807)
2202.1120 Temporary Salaries	-	2,427	119	-	-	-	2,427	119	-	-
2202.1210 Health Insurance	33,381	18,274	16,571	33,545	33,545	41,125	(4,212)	89	-	7,580
2202.1220 FICA Taxes	11,478	9,080	8,451	9,770	9,770	9,555	(853)	(723)	-	(215)
2202.1230 Retirement	9,673	7,385	7,365	8,610	8,610	8,421	(95)	78	-	(189)
2202.1260 Worker's Compensation	-	-	-	3,562	3,562	3,633	-	-	-	71
Personnel Expenditures Total	221,126	157,694	146,172	183,196	183,196	187,636	(12,042)	(6,696)	-	4,440
% Inc/dec budget to budget or actual to actual	-8.32%	-28.69%	-7.31%	19.84%	25.33%	2.42%	-7.09%	-4.38%	0.00%	2.42%
Operating Expenditures:										
2202.1345 Scanning	4,295	3,546	-	-	-	-	(254)	(1,000)	-	-
2202.1430 Building Repair & Maintenance	1,330	1,075	32	500	100	-	275	(468)	(400)	(500)
2202.1531 Telephone	512	448	422	500	500	500	(152)	(178)	-	-
2202.1540 Advertising	2,267	2,507	1,824	3,000	3,100	3,250	(494)	(1,476)	100	250
2202.1551 Photocopy	2,454	2,079	1,683	2,200	1,770	2,000	(671)	(1,067)	(430)	(200)
2202.1560 Postage	688	591	436	700	750	800	91	(464)	50	100
2202.1561 Freight, Express, Shipping	-	89	145	250	200	250	(111)	(105)	(50)	-
2202.1571 Dues and Subscriptions	757	687	703	700	700	700	12	3	-	-
2202.1580 Meetings	70	-	-	200	100	200	(200)	(200)	(100)	-
2202.1581 Training	165	229	-	2,000	1,000	2,000	(821)	(2,500)	(1,000)	-
2202.1612 Operating Supplies	1,974	2,912	606	2,000	1,750	2,000	462	(1,794)	(250)	-
2202.1620 Utilities	3,404	3,625	-	-	-	-	(2,875)	-	-	-
2202.1411 Water and Sewer	-	-	587	760	760	-	-	(73)	-	(760)
2202.1421 Waste Disposal	-	-	234	250	250	-	-	(14)	-	(250)
2202.1621 Gas	-	-	1,224	1,555	1,555	-	-	(119)	-	(1,555)
2202.1622 Electric	-	-	1,778	1,650	1,650	-	-	18	-	(1,650)
2202.1626 CERF fuel charges	528	313	335	450	450	-	(366)	(344)	-	(450)
2202.1911 Inventory Loss/Breakage	6,128	-	-	-	-	-	-	-	-	-
2202.1930 CERF maint & repair charges	2,327	120	456	995	995	339	(108)	3	-	(656)
2202.1931 CERF rental charges	970	-	-	-	-	-	(500)	-	-	-
Operating Expenditures	27,869	18,220	10,464	17,710	15,630	12,039	(5,712)	(9,779)	(2,080)	(5,671)
% Inc/dec budget to budget or actual to actual	0.42%	-34.62%	-42.57%	-12.51%	49.37%	-32.02%	-23.87%	-48.31%	-13.31%	-32.02%
Total Procurement Expenditures	248,995	175,914	156,636	200,906	198,826	199,675	(17,754)	(16,476)	(2,080)	(1,231)
% Inc/dec budget to budget or actual to actual	-7.42%	-29.35%	-10.96%	16.06%	26.94%	-0.61%	-9.17%	-9.52%	-1.05%	-0.61%

PUBLIC SERVICE AGENCY

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:											
10.31410	Lodger's Tax	226,754	204,853	281,315	230,000	230,000	230,000	4,853	45,400	-	-
10.33701	Wildlife Services Reimbursement(GG)	2,292	1,734	1,720	1,500	1,500	1,500	(266)	220	-	-
10.34540	Animal Control/Shelter Fees (fines)	966	1,883	1,781	1,500	1,000	1,000	883	281	(500)	(500)
Program Revenues		230,011	208,470	284,816	233,000	232,500	232,500	5,470	45,901	(500)	(500)
% Inc/dec budget to budget or actual to actual		14.35%	-9.37%	36.62%	-2.48%	-18.37%	-0.21%	2.69%	19.21%	-0.22%	-0.21%

Program Expenditures:											
6100.1782	Animal Cruelty Contingency-PS	-	-	-	5,000	-	5,000	(5,000)	-	(5,000)	-
6100.1801	Axis Detox Center-H&W	75,798	69,156	69,156	34,500	33,500	32,500	(4)	(4)	(1,000)	(2,000)
6100.1828	Axis Health System ATU (operational supp	147,145	149,562	162,264	162,264	162,264	162,264	-	-	-	-
6100.1848	DATO--Lodger's Tax Collection-GG	180,000	226,607	281,315	230,000	230,000	230,000	26,607	45,400	-	-
6100.1812	Four Corners Office of Resource Efficiency	27,900	27,900	27,900	27,900	27,900	27,900	-	-	-	-
6100.1823	Humane Society-Animal Control-PS	162,123	170,156	170,156	173,581	173,582	177,030	-	-	1	3,449
6100.1802	Humane Society-Shelter Operations-PS	84,580	88,580	88,580	93,423	93,423	95,279	(0)	-	-	1,856
6100.1825	La Plata Economic Development (LEAD)-C	60,000	60,000	60,000	60,000	60,000	66,000	-	-	-	6,000
6100.1820	Library--FLM & Sunnyside-R&C	107,706	106,388	106,691	100,444	100,444	110,023	(2,336)	(2,033)	-	9,579
6100.1898	Living with Wildlife Advisory Board-PS	2,332	2,087	2,119	3,700	3,700	4,460	(65)	(33)	-	760
6100.1842	Regional Housing Alliance-HW	174,827	174,252	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	45,246	45,246	45,246	-	-	-	-
6100.1808	San Juan Basin Health-H&W	444,272	540,248	444,272	444,272	444,272	522,074	-	-	-	77,802
6100.1899	San Juan Mountains Assoc Firewise-GG	-	13,801	28,890	32,280	32,280	36,804	0	-	-	4,524
6100.1818	SW CO Small Business Development-GG	4,275	5,000	5,000	6,000	6,000	6,000	-	-	-	-
6100.1856	Wildlife Services Contract-PS	20,000	15,396	18,007	20,000	20,000	27,737	396	(1,993)	-	7,737
Program Expenditures		1,533,268	1,691,442	1,680,912	1,612,862	1,606,863	1,722,569	19,598	41,339	(5,999)	109,707
% Inc/dec budget to budget or actual to actual		-3.01%	10.32%	-0.62%	-1.63%	-4.41%	6.80%	1.17%	2.52%	-0.37%	6.80%

Donations											
6100.1883	Public Service Agencies - Unallocated	-	-	-	-	-	250,300	-	-	-	250,300
6100.1822	Adult Education Center-H&W	5,771	6,000	-	-	-	-	-	-	-	-
6100.1888	Adult Education Center (GED Program)-H	7,618	7,700	7,000	7,000	7,000	-	-	-	-	(7,000)
6100.1751	Adult Education Center (Ready for Release)	-	2,500	-	-	-	-	-	-	-	-
6100.1834	Alternative Horizons-H&W	1,520	1,600	1,500	1,500	1,500	-	-	-	-	(1,500)
6100.1829	American Red Cross-GG	2,138	6,000	5,200	-	5,200	-	-	-	5,200	-
6100.1828	Axis Health System (post crisis Trans. Svc	34,781	35,000	30,000	30,000	30,000	-	-	-	-	(30,000)
6100.1828	Axis Health System (working poor sliding s	55,774	56,000	43,300	43,300	43,300	-	-	-	-	(43,300)
6100.1803	Community Connections-H&W	39,200	35,000	30,000	30,000	30,000	-	-	-	-	(30,000)
6100.1803	Community Connections (Supported Living	-	6,000	12,000	12,000	12,000	-	-	-	-	(12,000)
6100.1752	Companeros: Four Corners Immigrant Res	-	-	-	2,000	2,000	-	-	-	-	(2,000)
6100.1844	Dgo Latino Education Coalition (Del Alma)	450	1,000	6,000	-	-	-	-	-	-	-
6100.1879	Durango Discovery Museum-R&C	1,625	-	-	-	-	-	-	-	-	-
6100.1780	Durango Food Bank-H&W	10,000	10,000	10,000	10,000	10,000	-	-	-	-	(10,000)
6100.1880	Durango Nature Studies-GG	375	400	1,000	-	-	-	-	-	-	-
6100.1779	Durango Food Bank-H&W Commodities	-	-	-	3,600	3,600	-	-	-	-	(3,600)
6100.1827	Housing Solutions for the Southwest-hw	16,652	15,000	13,000	14,400	14,400	-	-	-	-	(14,400)
6100.1853	La Plata County Historical Society-GG	375	-	-	-	-	-	-	-	-	-
6100.1815	La Plata Family Centers Coalition-H&W	1,710	1,700	1,500	3,000	3,000	-	-	-	-	(3,000)
6100.1851	La Plata Open Space Conservancy-R&C	2,313	-	-	-	-	-	-	-	-	-
6100.1885	Look Local First Campaign-GG	-	-	-	-	-	-	-	-	-	-
6100.1855	Manna - Durango Soup Kitchen-H&W	8,123	8,000	8,000	8,000	8,000	-	-	-	-	(8,000)
6100.1867	Mercy Health Found.-- Health Service Clin	33,500	33,500	15,000	-	-	-	-	-	-	-

PUBLIC SERVICE AGENCY

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013	2014	2015	2016 O/(U) 2015 Budget
								Budget to Actual	Budget to Actual	Budget to Actual	
6100.1881	Pine River Learning Center-H&W	1,552	-	-	9,300	9,300	-	-	-	-	(9,300)
6100.1839	Recreation Scholarships-GG	10,800	-	-	12,000	12,000	-	-	-	-	(12,000)
6100.1826	Region 9 Economic Development District-	-	-	-	-	-	-	-	-	-	-
6100.1897	S.U.C.A.P. Ignacio Senior Services-H&W	31,265	31,000	28,000	28,000	28,000	-	-	-	-	(28,000)
6100.1781	San Juan Basin Area Agency on Aging-H&W	1,000	-	-	-	-	-	-	-	-	-
6100.1899	San Juan Mountains Association-GG	1,250	-	-	-	-	-	-	-	-	-
6100.1819	San Juan RC&D (sponsorship dues)-GG	90	-	-	-	-	-	-	-	-	-
6100.1778	Sexual Assault Services Org.	-	-	-	3,000	3,000	-	-	-	-	(3,000)
6100.1814	Southwest Center for Independence-H&W	1,663	2,200	1,900	1,900	1,900	-	-	-	-	(1,900)
6100.1857	Southwest Conservation Corps-GG	1,000	-	-	-	-	-	-	-	-	-
6100.1836	SW Transportation Planning-GG	1,127	-	-	-	-	-	-	-	-	-
6100.1892	U.S. Pro Cycling Challenge Scholarship-G	25,000	-	-	-	-	-	-	-	-	-
6100.1837	Useful Public Service-GG	3,526	-	-	-	-	-	-	-	-	-
6100.1858	Violence Prevention Coalition-H&W	7,710	6,500	6,000	-	-	-	-	-	-	-
6100.1850a	VOA Community Homeless Shelter-H&W	16,200	15,000	15,000	15,000	15,000	-	-	-	-	(15,000)
6100.1810	Durango Library JST-R&C	1,695,206	-	-	-	-	-	(1,804,030)	-	-	-
6100.1804	VOA Southwest Safehouse (operational su	16,200	15,900	15,900	15,900	15,900	-	-	-	-	(15,900)
Donations		2,035,514	296,000	250,300	249,900	255,100	250,300	(1,804,030)	-	5,200	400
% Inc/dec budget to budget or actual to actual		0.36%	-85.46%	-15.44%	-0.16%	1.92%	0.16%	-85.90%	0.00%	2.04%	0.16%
Total Public Service Agency Expenditures		3,568,782	1,987,442	1,931,212	1,862,762	1,861,963	1,972,869	(1,784,432)	41,339	(799)	110,107
% Inc/dec budget to budget or actual to actual		-1.12%	-44.31%	-2.83%	-1.43%	-3.59%	5.91%	-47.31%	2.19%	-0.04%	5.91%

PUBLIC TRUSTEE'S OFFICE

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget	
Program Revenues:											
10.34106 Public Trustee's Fees (GG)	89,456	79,712	50,677	50,000	50,000	50,000	(20,288)	(25,323)	-	-	
Program Revenues	89,456	79,712	50,677	50,000	50,000	50,000	(20,288)	(25,323)	-	-	
% Inc/dec budget to budget or actual to actual	-7.78%	-10.89%	-36.42%	-34.21%	-1.34%	0.00%	-20.29%	-33.32%	0.00%	0.00%	
Personnel Expenditures:											
<i>FTEs</i>											
	0.15	0.15	0.15	0.15	0.15	0.15					
1201.1110 Regular Salaries	12,495	12,591	12,543	12,500	12,500	12,500	96	48	-	-	
1201.1210 Health Insurance	1,054	1,751	1,832	1,074	1,074	2,275	656	(49)	-	1,201	
1201.1220 FICA Taxes	950	926	925	314	1,100	1,100	(35)	(31)	786	786	
1201.1230 Retirement	1,000	1,007	1,001	199	1,000	1,000	7	1	801	801	
Personnel Expenditures Total	15,499	16,276	16,301	14,087	15,674	16,875	663	(31)	1,587	2,788	
% Inc/dec budget to budget or actual to actual	0.89%	5.02%	0.15%	-13.75%	-3.85%	19.79%	4.25%	-0.19%	10.13%	19.79%	
Operating Expenditures:											
1201.1531 Telephone	21	21	18	30	30	30	(29)	(32)	-	-	
1201.1560 Postage	1,446	2,192	1,659	3,000	3,000	3,000	(808)	(1,341)	-	-	
1201.1571 Dues and Subscriptions	236	249	300	450	600	600	(52)	(150)	150	150	
1201.1580 Meetings	1,162	455	1,019	2,000	5,000	5,000	(1,045)	(481)	3,000	3,000	
1201.1612 Operating Supplies	819	344	376	3,000	3,000	3,000	(2,656)	(1,624)	-	-	
Operating Expenditures	3,684	3,260	3,372	8,480	11,630	11,630	(4,590)	(3,628)	3,150	3,150	
% Inc/dec budget to budget or actual to actual	-28.70%	-11.50%	3.44%	21.14%	244.85%	37.15%	-58.47%	-51.82%	27.09%	37.15%	
Total Public Trustee Expenditures	19,183	19,537	19,674	22,567	27,304	28,505	(3,926)	(3,658)	4,737	5,938	
% Inc/dec budget to budget or actual to actual	-6.56%	1.84%	0.70%	-3.28%	38.79%	26.31%	-16.73%	-15.68%	17.35%	26.31%	

RISK MANAGEMENT

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:											
10.36610	Insurance Refunds(GG)	51,872	48,259	62,059	35,000	40,000	40,000	47,259	52,059	5,000	5,000
10.34157.24	Indirect Cost Allocation (GG)	-	-	-	31,570	31,570	27,638	-	-	(0)	(3,932)
Program Revenues		51,872	48,259	62,059	66,570	71,570	67,638	47,259	52,059	5,000	1,068
% Inc/dec budget to budget or actual to actual		-7.93%	-6.96%	28.59%	565.70%	15.33%	1.60%	4725.93%	520.59%	6.99%	1.60%
Personnel Expenditures:											
<i>FTEs</i>		<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>				
2401.1110	Regular Salaries	72,107	73,883	73,627	78,423	78,423	77,784	564	308	-	(639)
2401.1150	Other Compensation Items	-	-	-	-	-	-	(367)	-	-	-
2401.1210	Health Insurance	9,592	7,621	8,198	8,529	8,529	4,406	(1)	39	-	(4,123)
2401.1220	FICA Taxes	5,328	5,566	5,547	5,999	5,999	5,951	(71)	(62)	-	(48)
2401.1230	Retirement	4,853	5,172	5,154	5,490	5,490	5,445	232	22	-	(45)
2401.1260	Worker's Compensation	342,334	357,230	322,632	416	416	424	(187,066)	(26,705)	-	8
2401.1275	Cell Phone Allowance	897	897	897	947	897	897	(35)	(50)	(50)	(50)
Personnel Expenditures Total		435,111	450,370	416,054	99,804	99,754	94,907	(186,743)	(26,449)	(50)	(4,897)
% Inc/dec budget to budget or actual to actual		9.79%	3.51%	-7.62%	-77.45%	-76.02%	-4.91%	-29.31%	-5.98%	-0.05%	-4.91%
Operating Expenditures:											
2401.1274	Safety Equipment Reimbursement	-	240	1,360	2,000	1,600	2,000	(2,960)	(1,840)	(400)	-
2401.1295	Safety Program & Training	-	-	-	6,000	6,000	6,000	-	(6,000)	-	-
2401.1660	Ergonomic/Safety Equipment	-	-	-	7,500	7,500	7,500	-	-	-	-
2401.1521	Casualty, Property, and Liability	410,647	473,312	404,545	416,074	414,242	428,688	6	(6,300)	(1,832)	12,614
2401.1522	Public Official Insurance	100	-	-	-	-	-	(150)	-	-	-
2401.1525	Insurance repairs	16,814	40,767	40,505	25,000	40,000	40,000	15,767	15,505	15,000	15,000
2401.1531	Telephone	6	8	3	15	25	25	(17)	(22)	10	10
2401.1571	Dues and Subscriptions	385	385	-	1,000	800	1,000	-	(450)	(200)	-
2401.1581	Training	3,023	570	682	1,200	1,200	1,200	(2,430)	(518)	-	-
2401.	Driving Record Monitoring	-	-	-	-	-	10,158	-	-	-	10,158
2401.1612	Operating Supplies	1,276	539	766	1,200	1,000	1,200	12	(734)	(200)	-
2401.1626	CERF fuel charges	356	282	302	390	390	351	(284)	(264)	-	(39)
2401.1914	Compensation for Damages	-	41	1,000	1,000	1,000	1,000	(959)	-	-	-
2401.1930	CERF maint & repair charges	148	984	204	5	5	313	6	5	(0)	308
2401.1931	CERF rental charges	2,712	2,712	1,425	2,519	2,519	2,170	-	-	-	(349)
Operating Expenditures		435,466	519,840	450,792	463,903	476,281	501,605	8,991	(618)	12,378	37,702
% Inc/dec budget to budget or actual to actual		-1.73%	19.38%	-13.28%	2.77%	5.65%	8.13%	1.76%	-0.14%	2.60%	8.13%
Tota Risk Management Expenditures		870,577	970,210	866,846	563,707	576,035	596,512	(177,752)	(27,067)	12,328	32,805
% Inc/dec budget to budget or actual to actual		3.71%	11.44%	-10.65%	-36.94%	-33.55%	5.82%	-15.48%	-3.03%	2.14%	5.82%

ALTERNATIVES TO INCARCERATION

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:											
10.33480	US Marshall SO Roundups	-	-	13,831	10,000	10,000	10,000	-	13,831	-	-
10.34235	ATI - Work Release (PS)	15,135	15,457	9,025	15,000	6,000	6,000	3,457	(6,975)	(9,000)	(9,000)
10.34250	ATI - Pre-trial Services (PS)	21,667	16,705	14,840	30,000	30,000	30,000	(8,295)	(15,160)	-	-
10.34251	ATI - Day Reporting (PS)	97,219	56,549	3,803	329	-	-	(28,451)	3,803	(329)	(329)
10.34252	ATI Offender EHM Fees (PS)	62,838	50,746	43,008	55,000	50,000	50,000	(4,254)	(56,993)	(5,000)	(5,000)
Program Revenues		196,859	139,456	84,506	110,329	96,000	96,000	(37,544)	(61,494)	(14,329)	(14,329)
% Inc/dec budget to budget or actual to actual		20.81%	-29.16%	-39.40%	-24.43%	13.60%	-12.99%	-21.21%	-42.12%	-14.93%	-12.99%
Personnel Expenditures:											
<i>FTEs</i>		5.00	5.00	5.00	5.00	5.00	4.00				
2104.1110	Regular Salaries	308,426	307,951	315,074	335,478	335,478	247,765	(4,964)	1,431	-	(87,713)
2104.1130	Overtime	9,779	15,903	21,432	24,000	24,000	24,000	(8,097)	(2,568)	-	-
2104.1150	Other Compensation Items	1,442	788	-	-	-	-	(777)	-	-	-
2104.1210	Health Insurance	48,854	50,393	58,778	61,067	61,067	44,419	(78)	4,820	-	(16,648)
2104.1220	FICA Taxes	22,817	23,493	24,216	25,664	25,664	18,954	(2,401)	(1,614)	-	(6,710)
2104.1230	Retirement	22,727	22,657	23,386	24,717	24,717	17,326	(399)	278	-	(7,391)
2104.1260	Worker's Compensation	-	-	-	13,723	13,723	13,997	-	-	-	274
2104.1275	Cell Phone Allowance	3,588	3,554	3,588	3,860	3,860	3,860	(307)	(272)	-	-
Personnel Expenditures Total		417,631	424,739	446,474	488,509	488,509	370,321	(17,021)	2,076	-	(118,188)
% Inc/dec budget to budget or actual to actual		4.66%	1.70%	5.12%	9.93%	9.41%	-24.19%	-3.85%	0.47%	0.00%	-24.19%
Operating Expenditures:											
2104.1321	Medical & Dental Services	88,606	89,528	396	250	-	-	(3,972)	(7,033)	(250)	(250)
2104.1341	Software Maintenance	10,479	5,253	7,775	9,500	9,500	9,500	(247)	(1,473)	-	-
2104.1349	Equipment Repair	-	-	1,725	-	-	-	-	1,725	-	-
2104.1350	Vehicle Maintenance & Repair	-	-	-	250	-	-	-	-	(250)	(250)
2104.1371	Electronic Home Monitoring	85,705	64,607	28,961	36,000	36,000	40,000	(34,393)	(70,039)	-	4,000
2104.1531	Telephone	2,116	1,891	1,674	2,000	2,000	2,000	(2,209)	(2,426)	-	-
2104.1550	Printing, Forms, etc.	-	-	140	500	1,000	750	(500)	(360)	500	250
2104.1551	Photocopy	1,764	1,931	1,850	3,500	3,500	3,500	(1,169)	(1,250)	-	-
2104.1560	Postage	-	-	49	200	200	200	(200)	(151)	-	-
2104.1581	Training	-	122	3,577	10,000	6,000	6,000	(1,378)	(6,423)	(4,000)	(4,000)
2104.1612	Operating Supplies	4,093	4,516	3,427	5,500	5,500	5,500	(2,984)	(4,073)	-	-
2104.1620	Utilities	919	648	-	500	1,000	500	648	-	500	-
2104.1621	Gas	-	-	435	1,000	1,000	1,000	-	(805)	-	-
2104.1626	CERF fuel charges	6,021	4,822	6,276	6,000	6,000	6,210	(4,603)	(3,149)	-	210
2104.1652	Clothing & Uniforms	158	103	157	500	1,000	500	(597)	(543)	500	-
2104.1695	Operating Equipment	-	-	9,582	1,000	1,000	1,000	-	6,987	-	-
2104.1696	Office Equipment	100	441	271	1,000	1,000	1,000	(559)	(729)	-	-
2104.1930	CERF maint & repair charges	4,716	2,640	3,216	2,800	2,800	4,480	24	(8)	-	1,680
2104.1931	CERF rental charges	35,484	29,952	14,343	18,560	18,560	16,869	(10)	(2)	-	(1,691)
Operating Expenditures		240,161	206,454	83,853	99,060	96,060	99,009	(52,149)	(89,753)	(3,000)	(51)
% Inc/dec budget to budget or actual to actual		-0.77%	-14.04%	-59.38%	-42.94%	14.56%	-0.05%	-20.17%	-51.70%	-3.12%	-0.05%
Total Alternative to Incarceration Expenditures		657,792	631,192	530,327	587,569	584,569	469,330	(69,171)	(87,678)	(3,000)	(118,239)
% Inc/dec budget to budget or actual to actual		2.61%	-4.04%	-15.98%	-4.92%	10.23%	-20.12%	-9.88%	-14.19%	-0.51%	-20.12%

CRIMINAL INVESTIGATIONS

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013	2014	2015	2016 O/(U)
								Budget to Actual	Budget to Actual	Budget to Actual	2015 Budget
Personnel Expenditures:											
<i>FTEs</i>		10.00	11.00	11.00	11.00	11.00	9.00				
3005.1110	Regular Salaries	598,528	659,442	656,158	699,150	699,150	566,275	32,694	2,308	-	(132,875)
3005.1120	Temporary Salaries	-	3,181	-	-	-	-	3,181	-	-	-
3005.1130	Overtime - Regular	74,985	49,370	29,903	48,000	45,000	48,000	4,370	(20,097)	(3,000)	-
3005.1150	Other Compensation Items	3,218	1,065	-	-	-	-	(2,068)	-	-	-
3005.1210	Health Insurance	102,804	112,721	123,934	125,749	125,749	122,447	(1,198)	1,920	-	(3,302)
3005.1220	FICA Taxes	48,778	51,624	49,354	53,485	53,485	43,320	(4)	(4,490)	-	(10,165)
3005.1230	Retirement	40,838	45,425	45,302	47,478	47,478	37,441	3,243	662	-	(10,037)
3005.1260	Worker's Compensation	-	-	-	26,842	26,842	27,379	-	-	-	537
3005.1275	Cell Phone Allowance	6,900	7,456	7,722	7,319	7,956	7,956	137	403	637	637
Personnel Expenditures Total		876,050	930,285	912,374	1,008,023	1,005,660	852,818	40,355	(19,294)	(2,363)	(155,205)
% Inc/dec budget to budget or actual to actual		7.82%	6.19%	-1.93%	8.20%	10.22%	-15.40%	4.53%	-2.07%	-0.23%	-15.40%
Operating Expenditures:											
3005.1349	Repair - Other Mach & Equip	335	200	-	-	-	-	(300)	-	-	-
3005.1350	Vehicle Maintenance & Repair	89	500	500	-	-	-	-	-	-	-
3005.1531	Telephone	2,526	3,968	3,565	3,700	3,700	3,700	743	340	-	-
3005.1551	Photocopy	4,285	3,083	3,216	2,500	3,300	3,500	83	716	800	1,000
3005.1571	Dues and Subscriptions	1,617	1,841	1,964	1,841	1,841	1,841	(159)	464	-	-
3005.1580	Meetings	188	942	521	500	3,000	1,000	442	21	2,500	500
3005.1581	Training	6,914	12,857	15,466	14,000	14,000	20,000	(1,143)	1,466	-	6,000
3005.1592	Investigative Expense	7,041	8,781	6,287	5,000	8,341	8,000	3,781	1,287	3,341	3,000
3005.1612	Operating Supplies	14,064	18,651	11,171	14,000	14,000	14,000	2,825	(4,655)	-	-
3005.1622	Electric	-	3,884	4,360	4,180	4,180	4,180	3,884	180	-	-
3005.1411	Water and sewer	-	1,200	738	1,320	1,320	1,320	1,200	(582)	-	-
3005.1626	CERF fuel charges	21,195	22,244	22,121	24,000	24,000	19,440	(1,130)	(6,154)	-	(4,560)
3005.1652	Clothing & Uniforms & Cleaning uniforms	706	1,267	580	485	485	2,500	782	95	-	2,015
3005.1656	Equipment and Supplies	-	367	-	-	-	-	367	-	-	-
3005.1661	Firearm Supplies	-	1,264	3,101	3,500	3,500	2,000	(136)	449	-	(1,500)
3005.1694	Computer Equipment & Software	15,717	3,616	-	4,000	-	4,000	(5,084)	(8,000)	(4,000)	-
3005.1930	CERF maint & repair charges	7,887	12,012	10,680	11,820	11,820	12,463	227	31	-	643
3005.1931	CERF rental charges	50,028	52,124	40,650	64,968	64,968	51,959	1,835	(2)	-	(13,009)
Operating Expenditures		137,271	148,802	124,920	155,814	158,455	149,903	2,718	(14,344)	2,641	(5,911)
% Inc/dec budget to budget or actual to actual		19.87%	8.40%	-16.05%	11.88%	26.85%	-3.79%	1.86%	-10.30%	1.67%	-3.79%
Total Personnel & Operating Expenditures		1,013,321	1,079,086	1,037,293	1,163,837	1,164,115	1,002,721	43,072	(33,638)	278	(161,116)
% Inc/dec budget to budget or actual to actual		353.33%	6.49%	-3.87%	8.68%	12.23%	-13.84%	4.16%	-3.14%	0.02%	-13.84%
Criminal Investigations Capital Outlay				8,467					8,467		
Total Criminal Investigations Expenditures		1,013,321	1,079,086	1,045,760	1,163,837	1,164,115	1,002,721	43,072	(25,171)	278	(161,116)
% Inc/dec budget to budget or actual to actual		9.31%	6.49%	-3.09%	8.68%	11.32%	-13.84%	4.16%	-2.35%	0.02%	-13.84%

DETENTIONS-SHERIFF'S OFFICE

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:											
10.33117	Jail Behavioral Health Grant (PS)	82,778	102,437	172,671	290,000	290,000	289,900	6,437	22,671	-	(100)
10.33451	Limited Gaming Impact - Detentions	-	-	180,528	105,494	105,494	70,000	-	(4,490)	-	(35,494)
10.33481	State Criminal Alien Assist (PS)	14,949	11,120	10,191	10,000	10,000	9,500	(3,880)	(6,809)	-	(500)
10.34228	Booking Fees (Oth. Jail) (PS)	38,914	41,554	41,204	42,000	58,923	47,518	5,554	3,204	16,923	5,518
10.34231	Jail Room & Board (PS)	297,481	368,142	329,092	300,000	360,687	436,000	118,142	29,092	60,687	136,000
10.34233	Jail Bond Fees (Oth. Jail) (PS)	10,570	9,054	7,229	8,500	1,530	4,000	(946)	229	(6,970)	(4,500)
10.34238	Inmate Medical Co-Payments(PS)	21,830	22,036	29,063	22,242	28,326	22,242	4,036	6,063	6,084	-
10.34239	Inmate Phone Reimbursement(PS)	79,074	57,673	36,974	40,000	46,665	40,000	(2,327)	(23,026)	6,665	-
10.34810	Jail commissary receipts* (PS)	50,997	31,025	33,371	35,000	35,000	35,000	(18,975)	(18,629)	-	-
Program Revenues		596,592	643,041	840,321	853,236	936,625	954,160	108,041	8,303	83,389	100,924
% Inc/dec budget to budget or actual to actual		-9.04%	7.79%	30.68%	2.55%	11.46%	11.83%	20.19%	1.00%	8.90%	11.83%
Personnel Expenditures:											
<i>FTEs</i>		<i>59.00</i>	<i>59.00</i>	<i>59.00</i>	<i>59.00</i>	<i>59.00</i>	<i>62.00</i>				
3001.1110	Regular Salaries	2,774,916	2,868,134	2,872,797	3,128,801	3,128,801	3,272,878	(118)	(1,670)	-	144,077
3001.1120	Temporary Salaries	84,138	92,040	16,750	15,200	30,000	45,600	67,040	1,550	14,800	30,400
3001.1130	Overtime - Regular	247,418	142,109	109,739	100,000	186,476	100,000	(7,891)	(50,261)	86,476	-
3001.1150	Other Compensation Items	3,557	3,176	-	-	-	-	(11,165)	-	-	-
3001.1210	Health Insurance	564,114	646,374	669,726	716,193	716,193	676,184	11,121	(23,036)	-	(40,009)
3001.1220	FICA Taxes	223,778	221,780	214,245	239,353	239,353	250,375	(12,125)	(19,054)	-	11,022
3001.1230	Retirement	155,746	164,278	169,745	190,730	190,730	200,946	1,257	4,522	-	10,216
3001.1260	Worker's Compensation	-	-	-	126,731	126,731	129,266	-	-	-	2,535
3001.1275	Cell Phone Allowance	5,152	5,207	5,091	5,207	6,000	6,000	(228)	(344)	793	793
Personnel Expenditures Total		4,058,818	4,143,098	4,058,094	4,522,215	4,624,284	4,681,249	47,891	(88,292)	102,069	159,034
% Inc/dec budget to budget or actual to actual		4.88%	2.08%	-2.05%	9.06%	13.95%	3.52%	1.17%	-2.13%	2.21%	3.52%
Operating Expenditures:											
3001.1320	Other Professional Services	56,915	73,628	85,947	82,151	82,151	85,000	(20,372)	11,947	-	2,849
3001.1321	Medical & Dental Services	57,582	61,062	59,414	60,000	55,298	60,000	1,062	(586)	(4,702)	-
3001.1322	GED Program	-	-	-	-	-	20,000	-	-	-	20,000
3001.1341	Software Maintenance	-	-	8,194	11,000	11,000	11,000	-	(1,806)	-	-
3001.1343	Repair/Maintenance	57,829	88,014	100,506	96,000	85,000	96,000	28,014	32,506	(11,000)	-
3001.1347	Uniform Cleaning	1,006	867	538	1,200	1,200	4,000	(633)	(962)	-	2,800
3001.1350	Vehicle Repair and Maintenance	-	-	590	-	-	-	-	590	-	-
3001.1531	Telephone	1,526	1,474	1,655	1,700	1,700	1,700	(126)	55	-	-
3001.1551	Photocopy	8,467	7,032	8,055	8,000	6,844	8,000	(1,468)	55	(1,156)	-
3001.1560	Postage	248	-	141	200	200	200	-	141	-	-
3001.1571	Dues and Subscriptions	423	591	628	1,000	1,000	1,000	(409)	(372)	-	-
3001.1580	Meetings	2,583	3,909	2,006	3,000	2,605	3,000	1,409	1,006	(395)	-
3001.1581	Training	24,256	32,270	28,127	28,000	28,000	35,000	2,270	(3,373)	-	7,000
3001.1612	Operating Supplies	40,620	32,075	28,395	30,000	30,407	30,000	(17,925)	(16,605)	407	-
3001.1616	Chem, Lab & Medical Supplies	77,643	90,419	77,524	71,000	106,373	90,000	20,419	6,524	35,373	19,000
3001.1617	Janitorial Supplies	43,824	50,014	59,869	50,000	45,205	60,000	10,014	13,869	(4,795)	10,000
3001.1621	Gas	-	43,000	45,756	55,387	53,500	55,387	43,000	1,337	(1,887)	-
3001.1622	Electric	-	127,564	142,303	174,379	121,739	174,379	127,564	2,603	(52,640)	-
3001.1411	Water and Sewer	-	28,000	34,174	46,725	31,200	46,725	28,000	3,374	(15,525)	-

DETENTIONS-SHERIFF'S OFFICE

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013	2014	2015	2016 O/(U)
								Budget to Actual	Budget to Actual	Budget to Actual	2015 Budget
3001.1421	Waste Disposal	-	8,000	7,000	9,000	4,290	9,000	8,000	(1,800)	(4,710)	-
3001.1626	CERF fuel charges	5,677	4,633	4,050	4,800	4,800	3,510	(1,776)	(3,490)	-	(1,290)
3001.1630	Food	413,817	353,366	389,451	350,000	381,427	375,000	(66,634)	(10,549)	31,427	25,000
3001.1652	Clothing & Uniforms	18,617	9,572	10,303	18,000	15,000	18,000	(10,428)	(7,697)	(3,000)	-
3001.1661	Firearm Supplies	15,248	10,626	39,507	12,000	12,000	12,000	(1,374)	27,507	-	-
3001.1662	Prisoner Supplies	16,787	13,021	25,593	25,000	21,880	25,000	(16,979)	593	(3,120)	-
3001.1675	C.E.R.T. Equipment	6,868	5,631	5,865	8,000	8,000	8,000	(2,369)	(2,135)	-	-
3001.1679	Commissary Operating Supplies	43,991	37,832	48,922	41,000	34,820	41,000	(3,168)	7,922	(6,180)	-
3001.1686	Jail Behavioral Health Grant	88,882	90,855	151,756	290,000	290,000	289,999	(13,974)	1,756	-	(1)
3001.1694	Computer Equipment & Software	-	14,423	5,232	-	-	-	(10,577)	5,232	-	-
3001.1695	Operating Equipment	10,639	9,130	5,392	11,000	11,000	11,000	(870)	(4,608)	-	-
3001.1696	Furniture	4,669	2,225	528	4,000	4,000	4,000	(2,775)	(4,472)	-	-
3001.1930	CERF maint & repair charges	2,863	2,568	2,376	1,846	1,846	1,288	4	(262)	-	(558)
3001.1931	CERF rental charges	12,960	18,360	8,484	8,835	8,835	11,151	(3)	(1)	-	2,316
Operating Expenditures		1,219,645	1,220,157	1,388,282	1,503,223	1,461,320	1,590,339	(112,108)	58,300	(41,903)	87,116
% Inc/dec budget to budget or actual to actual		1.15%	0.04%	13.78%	13.03%	5.26%	5.80%	-8.41%	4.38%	-2.87%	5.80%
Total Detentions Expenditures		5,278,463	5,363,255	5,446,376	6,025,438	6,085,604	6,271,588	(64,217)	(29,992)	60,166	246,150
% Inc/dec budget to budget or actual to actual		3.99%	1.61%	1.55%	10.03%	11.74%	4.09%	-1.18%	-0.55%	0.99%	4.09%

PATROL - SHERIFF'S OFFICE

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:											
10.33502	Limited Gaming Impact - Public Safety (PS)	251,000	320,000	150,000	174,303	174,303	200,564	-	-	-	26,261
10.33596	Bulletproof Vest Grant(PS)	-	6,586	4,544	6,500	6,500	7,000	586	(2,354)	-	500
10.34212	Reimbursement Security Srvc (PS)	44,882	33,378	8,232	25,000	25,000	35,000	(1,622)	(24,268)	-	10,000
10.34215	Sheriff's Collection Fees (SO fees)(PS)	7,280	8,600	7,280	8,500	8,500	8,500	7,400	280	-	-
10.34216	Law Enforcement Assist. Fund (SO fees)(C)	5,977	5,884	4,510	5,500	5,500	5,500	5,884	(1,290)	-	-
10.35102	Traffic Fines (fines & forfeit)	11,136	11,936	9,423	11,500	11,500	11,500	11,936	(2,577)	-	-
Program Revenues		320,274	386,383	183,989	231,303	231,303	268,064	24,183	(30,210)	-	36,761
% Inc/dec budget to budget or actual to actual		-18.05%	20.64%	-52.38%	7.99%	25.72%	15.89%	6.68%	-14.10%	0.00%	15.89%
Personnel Expenditures:											
<i>FTEs</i>		<i>31.00</i>	<i>32.00</i>	<i>32.00</i>	<i>34.00</i>	<i>34.00</i>	<i>44.00</i>				
3000.1110	Regular Salaries	1,771,549	1,842,322	1,838,465	2,070,981	2,070,981	2,552,103	(9,417)	2,971	-	481,122
3000.1120	Temporary Salaries	4,392	2,236	475	1,500	1,500	-	(264)	(2,025)	-	(1,500)
3000.1130	Overtime - Regular	124,949	98,316	115,674	90,000	120,000	90,000	(11,684)	5,674	30,000	-
3000.1131	Special Overtime	-	-	419	-	-	-	-	419	-	-
3000.1133	SWAT overtime	38,321	28,589	20,795	32,500	32,500	32,500	(3,911)	(11,705)	-	-
3000.1135	Extra Duty Salaries	35,352	25,344	6,523	25,000	25,000	35,000	(9,656)	(28,477)	-	10,000
3000.1150	Other Compensation Items	3,981	4,571	-	-	-	-	(4,687)	-	-	-
3000.1210	Health Insurance	358,309	391,039	423,002	436,101	436,101	516,105	(17,260)	8,684	-	80,004
3000.1220	FICA Taxes	139,386	140,863	139,820	158,430	158,430	195,236	(15,273)	(14,365)	-	36,806
3000.1230	Retirement	109,973	115,288	118,193	133,006	133,006	164,113	(2,194)	2,957	-	31,107
3000.1260	Worker's Compensation	-	-	-	88,996	88,996	90,776	-	-	-	1,780
3000.1275	Cell Phone Allowance	6,761	7,536	7,852	7,280	8,000	9,000	256	572	720	1,720
Personnel Expenditures Total		2,592,973	2,656,105	2,671,218	3,043,794	3,074,514	3,684,833	(74,090)	(35,296)	30,720	641,039
% Inc/dec budget to budget or actual to actual		5.74%	2.43%	0.57%	12.46%	15.10%	21.06%	-2.71%	-1.30%	1.00%	21.06%
Operating Expenditures:											
3000.1320	Other Professional Services	1,765	1,320	535	1,000	1,000	1,000	(180)	(965)	-	-
3000.1321	Medical, Dental and Vet Services	-	-	-	500	-	500	(500)	(500)	(500)	-
3000.1341	Software Maintenance	64,567	66,554	68,151	69,990	69,990	61,031	-	(44)	-	(8,959)
3000.1347	Uniform Cleaning	1,424	2,610	2,466	2,500	2,500	4,000	610	(34)	-	1,500
3000.1349	Repair - Other Mach & Equip	4,281	2,668	783	2,000	500	1,000	668	(1,217)	(1,500)	(1,000)
3000.1350	Vehicle Maintenance & Repair	3,026	3,000	2,000	2,000	2,000	2,000	1,000	-	-	-
3000.1523	Fire Control Insurance Pool	-	42,708	-	-	-	-	(0)	-	-	-
3000.1531	Telephone	22,170	16,267	15,948	20,000	15,000	18,000	(9,958)	(9,052)	(5,000)	(2,000)
3000.1532	Dispatch Fees-Communications	398,357	419,297	390,543	415,000	415,000	410,000	(10,703)	(24,457)	-	(5,000)
3000.1550	Printing, Forms, etc.	298	816	-	-	-	-	(184)	(1,000)	-	-
3000.1571	Dues and Subscriptions	718	636	669	800	500	500	(214)	(181)	(300)	(300)
3000.1580	Meetings	-	1,018	1,630	1,500	4,000	2,500	(482)	130	2,500	1,000
3000.1581	Training	8,878	5,820	7,955	10,000	10,000	10,000	(9,180)	(2,045)	-	-
3000.1584	SWAT training	11,684	6,457	5,086	10,000	10,000	10,000	(3,543)	(4,914)	-	-
3000.1586	Crisis Intervention Training	15,427	20,000	18,033	20,000	18,000	20,000	-	(1,967)	(2,000)	-
3000.1592	Investigative Expense	1,359	3,028	1,939	2,000	2,750	4,000	1,828	(61)	750	2,000
3000.1612	Operating Supplies	11,195	10,729	9,354	13,000	13,000	13,000	(4,271)	(3,646)	-	-
3000.1626	CERF fuel charges	138,774	139,595	137,615	150,000	150,000	135,000	(37,595)	(39,575)	-	(15,000)

PATROL - SHERIFF'S OFFICE

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013	2014	2015	2016 O/(U)
								Budget to Actual	Budget to Actual	Budget to Actual	2015 Budget
3000.1652	Clothing & Uniforms	10,556	8,446	4,154	10,000	10,000	10,000	(1,554)	(5,846)	-	-
3000.1656	Equipment and Supplies	27,140	25,731	25,950	30,000	30,000	32,000	(4,269)	(4,050)	-	2,000
3000.1661	Firearm Supplies	15,365	24,875	20,194	15,500	15,500	18,000	9,375	4,694	-	2,500
3000.1664	Fire Control Expenses	-	17	-	-	-	-	17	-	-	-
3000.1697	SWAT equipment	11,990	14,862	14,297	16,000	16,000	16,000	(5,138)	(1,703)	-	-
3000.1930	CERF maint & repair charges	44,146	54,924	56,612	46,176	46,176	76,814	92	1,422	-	30,638
3000.1931	CERF rental charges	352,218	347,940	236,691	303,686	303,686	334,853	(9)	(2)	-	31,167
Operating Expenditures		1,145,353	1,219,318	1,020,604	1,141,652	1,135,602	1,180,198	(74,190)	(95,014)	(6,050)	38,546
% Inc/dec budget to budget or actual to actual		-2.74%	6.46%	-16.30%	2.33%	11.27%	3.38%	-5.74%	-8.52%	-0.53%	3.38%
Total Patrol Operating Expenditures		3,738,325	3,875,423	3,691,822	4,185,446	4,210,116	4,865,031	(148,280)	(130,310)	24,670	679,585
% Inc/dec budget to budget or actual to actual		2.99%	3.67%	-4.74%	9.51%	14.04%	16.24%	-3.69%	-3.41%	4.53%	6.73%
Patrol Capital Outlay		-	-	-	57,500			-	-	(57,500)	(57,500)
% Inc/dec budget to budget or actual to actual		0.00%	0.00%	0.00%	0.00%	0.00%	-100.00%	0.00%	0.00%	0.00%	-100.00%
Total Patrol Expenditures		3,738,325	3,875,423	3,691,822	4,242,946	4,210,116	4,865,031	(148,280)	(130,310)	(32,830)	622,085
% Inc/dec budget to budget or actual to actual		2.99%	3.67%	-4.74%	11.01%	14.04%	14.66%	-3.69%	-3.41%	-0.78%	14.66%

SPECIAL INVESTIGATIONS

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:											
10.33479	HIDTA Grant(PS)	310,074	351,398	366,849	384,608	384,608	403,763	(28,212)	(10,459)	-	19,155
10.35211.30	Law Enforcement Restitution(PS)	-	-	-	2,500	2,000	2,500	-	-	(500)	-
10.36224.30	DEA Rent (PS)	-	-	-	6,000	6,000	6,000	-	-	-	-
10.35210	Law Enforcement Forfeitures (PS)	4,400	201,732	105,725	5,000	15,000	5,000	196,732	100,725	10,000	-
Program Revenues		314,474	553,130	472,574	398,108	407,608	417,263	168,520	90,266	9,500	19,155
% Inc/dec budget to budget or actual to actual		10.78%	75.89%	-14.56%	4.13%	-13.75%	4.81%	43.82%	23.61%	2.33%	4.81%
Personnel Expenditures:											
<i>FTEs</i>		5.00	5.00	5.00	5.00	5.00	5.00				
3004.1110	Regular Salaries	305,970	313,870	314,285	334,543	334,543	341,141	(28,082)	1,515	-	6,598
3004.1120	Temporary Salaries	-	283	-	-	-	-	283	-	-	-
3004.1130	Overtime - Regular	14,471	14,733	18,975	44,991	44,991	44,991	(13,213)	(6,025)	-	-
3004.1210	Health Insurance	53,173	58,796	63,412	64,908	64,908	62,364	(15,342)	699	-	(2,544)
3004.1220	FICA Taxes	23,404	23,937	24,201	25,593	25,593	26,097	(4,491)	(1,638)	-	504
3004.1230	Retirement	22,461	23,740	23,772	25,272	25,272	23,741	(1,547)	145	-	(1,531)
3004.1260	Worker's Compensation	-	-	-	15,489	15,489	15,799	-	-	-	310
3004.1275	Cell Phone Allowance	3,601	3,673	3,913	3,740	3,740	3,913	(67)	173	-	173
Personnel Expenditures Total		423,081	439,032	448,558	514,536	514,536	518,046	(64,169)	(5,131)	-	3,510
% Inc/dec budget to budget or actual to actual		2.25%	3.77%	2.17%	13.41%	14.71%	0.68%	-12.75%	-1.13%	0.00%	0.68%
Operating Expenditures:											
3004.1341	Software Maintenance	-	2,668	2,999	2,999	2,999	4,500	(331)	-	-	1,501
3004.1343	Contracted Repair/Maint.	-	-	-	500	-	-	(750)	(750)	(500)	(500)
3004.1350	Vehicle Maintenance & Repair	294	746	7	700	900	700	(254)	(993)	200	-
3004.1442	Equipment Rental	11,956	7,677	-	7,000	-	6,000	(12,323)	(17,000)	(7,000)	(1,000)
3004.1531	Telephone	2,654	2,815	2,770	4,200	2,500	4,200	(2,630)	(2,675)	(1,700)	-
3004.1551	Photocopy	3,578	2,707	2,710	3,000	2,500	3,000	707	710	(500)	-
3004.1560	Postage	424	710	848	1,000	600	1,000	210	(452)	(400)	-
3004.1580	Meetings	1,775	277	1,734	2,500	1,500	2,500	(3,223)	(1,766)	(1,000)	-
3004.1581	Training	10,381	6,700	4,322	10,000	8,000	10,000	(9,800)	(6,678)	(2,000)	-
3004.1592	Investigative Expense	1,107	281	-	350	200	350	(519)	(500)	(150)	-
3004.1612	Operating Supplies	9,565	10,109	8,222	5,000	5,000	5,000	109	(778)	-	-
3004.1626	CERF fuel charges	13,249	12,149	10,886	12,000	11,000	9,450	(4,816)	(7,964)	(1,000)	(2,550)
3004.1656	Equipment and Supplies	932	-	1,130	7,500	7,500	7,500	(12,000)	(8,070)	-	-
3004.1661	Firearm Supplies	-	1,051	-	-	-	-	(202)	-	-	-
3004.1676	HIDTA Expenses	176,303	182,574	203,925	349,617	340,000	380,000	(44,248)	(146,075)	(9,617)	30,383
3004.1680	Expenditure of forfeiture funds	366	109,147	112,489	5,000	5,000	5,000	84,147	107,489	-	-
3004.1930	CERF maint & repair charges	9,508	6,636	10,080	5,389	5,389	5,840	(5)	5	-	451
3004.	CERF maint & repair charges (lease)	-	-	-	-	-	2,008	-	-	-	2,008
3004.1931	CERF rental charges	30,360	30,300	26,025	31,078	31,078	26,484	20	-	-	(4,594)
Operating Expenditures		272,452	376,547	388,146	447,833	424,166	473,532	(11,907)	(85,498)	(23,667)	25,699
% Inc/dec budget to budget or actual to actual		27.32%	38.21%	3.08%	-5.45%	9.28%	5.74%	-3.07%	-18.05%	-5.58%	5.74%
Total Special Investigations Expenditures		695,533	815,579	836,704	962,369	938,702	991,578	(76,076)	(90,630)	(23,667)	29,209
% Inc/dec budget to budget or actual to actual		10.80%	17.26%	2.59%	3.78%	12.19%	3.04%	-8.53%	-9.77%	-2.52%	3.04%

SPECIAL SERVICES - SHERIFF'S OFFICE

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2015 O/(U) 2014 Budget
Program Revenues:											
10.33793	9-R School Resource Officer Contribution	-	25,000	50,000	50,000	50,000	50,000	25,000	-	-	-
10.34209	Sheriff's Civil Process Fees	-	-	25	-	-	-	-	25	-	-
10.34213	Civil Process Fees	70,814	52,802	42,659	35,000	46,000	46,000	(19,198)	(27,341)	11,000	11,000
10.34214	Permits & Fees (Fingerprint, weapons)	32,689	37,993	33,543	28,000	30,000	30,000	12,993	(782)	2,000	2,000
10.34237	Prisoner Transport (PS)	30,170	27,090	34,135	32,000	32,000	32,000	15,090	14,135	-	-
Program Revenues		141,120	142,885	160,363	145,000	158,000	158,000	26,385	(36,462)	13,000	13,000
% Inc/dec budget to budget or actual to actual		0.96%	1.25%	12.23%	-26.33%	-1.47%	8.97%	22.65%	-18.52%	8.23%	8.97%
Personnel Expenditures:											
<i>FTEs</i>		<i>20.25</i>	<i>22.25</i>	<i>22.25</i>	<i>22.25</i>	<i>22.25</i>	<i>11.00</i>				
3002.1110	Regular Salaries	1,074,805	1,194,177	1,220,067	1,311,502	1,311,502	713,145	(8,295)	13,186	-	(598,357)
3002.1120	Temporary Salaries	26,585	28,184	18,484	20,000	20,000	20,000	(1,741)	(6,516)	-	-
3002.1130	Overtime - Regular	27,442	24,212	31,333	30,000	25,000	20,000	(15,118)	(3,667)	(5,000)	(10,000)
3002.1150	Other Compensation Items	1,581	2,243	-	-	-	-	(3,582)	-	-	-
3002.1210	Health Insurance	214,291	244,921	256,146	272,212	272,212	154,647	(26,564)	(6,157)	-	(117,565)
3002.1220	FICA Taxes	80,091	88,449	90,533	100,330	100,330	54,556	(9,284)	(6,384)	-	(45,774)
3002.1230	Retirement	70,237	78,836	80,889	86,898	86,898	50,830	(1,245)	1,538	-	(36,068)
3002.1260	Worker's Compensation	-	-	-	51,049	51,049	52,070	-	-	-	1,021
3002.1275	Cell Phone Allowance	6,560	6,391	6,676	7,170	6,500	6,500	(786)	(286)	(670)	(670)
Personnel Expenditures Total		1,501,592	1,667,412	1,704,127	1,879,161	1,873,491	1,071,748	(66,615)	(8,286)	(5,670)	(807,413)
% Inc/dec budget to budget or actual to actual		2.65%	11.04%	2.20%	9.74%	9.94%	-42.97%	-3.84%	-0.48%	-0.30%	-42.97%
Operating Expenditures:											
3002.1293	Annual Awards Banquet	500	1,113	1,000	1,000	1,000	1,000	113	-	-	-
3002.1350	Vehicle Maintenance & Repair	-	1,000	500	-	-	-	1,000	500	-	-
3002.1360	Search & Rescue	16,644	6,318	2,665	10,000	5,000	10,000	(9,682)	(13,335)	(5,000)	-
3002.1370	Prisoner Transportation	40,345	48,681	33,330	35,000	18,000	35,000	(2,319)	(16,670)	(17,000)	-
3002.1531	Telephone	3,478	3,724	3,429	3,200	3,800	3,800	(701)	(571)	600	600
3002.1551	Photocopy	3,639	5,265	3,830	3,500	2,800	3,500	2,433	915	(700)	-
3002.1560	Postage	3,381	2,841	3,381	4,500	2,000	3,500	(584)	(147)	(2,500)	(1,000)
3002.1571	Dues and Subscriptions	6,576	6,521	6,643	7,200	7,200	7,200	(303)	(387)	-	-
3002.1580	Meetings	378	836	727	1,000	100	-	(184)	(273)	(900)	(1,000)
3002.1581	Training	19,544	7,140	17,545	15,000	10,000	15,000	(9,860)	1,545	(5,000)	-
3002.1612	Operating Supplies	16,837	12,183	12,761	10,000	10,000	10,000	(7,817)	(6,239)	-	-
3002.1626	CERF fuel charges	29,568	28,363	26,660	30,120	30,120	22,435	(8,101)	(12,083)	-	(7,685)
3002.1652	Clothing & Uniforms	4,950	6,769	8,379	5,500	2,800	5,500	640	2,250	(2,700)	-
3002.1661	Firearm Supplies	1,387	2,490	3,828	4,500	4,500	4,500	607	(1,172)	-	-
3002.1666	School resource operating	841	79	1,980	3,000	2,200	4,000	(3,151)	(1,020)	(800)	1,000
3002.1670	Victim Services	937	1,820	953	1,030	1,030	1,030	870	(47)	-	-
3002.1671	Reserve Officers Program	1,984	478	2,956	3,000	2,500	3,000	(3,436)	(544)	(500)	-
3002.1689	Courthouse Security Grant	1,677	-	875	875	875	875	(875)	-	-	-
3002.1930	CERF maint & repair charges	17,488	18,312	22,240	16,427	16,427	15,825	43	503	-	(602)
3002.1931	CERF rental charges	89,796	77,424	40,937	69,834	69,834	58,001	(3)	1	-	(11,833)
Operating Expenditures		259,950	231,357	194,619	224,686	190,186	204,166	(46,699)	(64,339)	(34,500)	(20,520)
% Inc/dec budget to budget or actual to actual		-7.00%	-11.00%	-15.88%	-13.23%	-2.28%	-9.13%	-16.79%	-24.85%	-18.14%	-9.13%
Total Special Services Expenditures		1,761,542	1,898,770	1,898,747	2,103,847	2,063,677	1,275,914	(113,314)	(72,625)	(40,170)	(827,933)
% Inc/dec budget to budget or actual to actual		1.10%	7.79%	0.00%	6.72%	8.69%	-39.35%	-5.63%	-3.68%	-1.95%	-39.35%

SENIOR SERVICES - JOINT SALES TAX

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:										
10.33140 Sr Services-Area Agency on Aging (AS)	90,035	113,593	139,717	83,758	83,758	83,896	(44,120)	48,897	-	138
10.33141 Sr Services--NSIP (USDA) (AS)	21,653	20,507	25,006	24,000	22,300	22,300	(7,562)	8,856	(1,700)	(1,700)
10.33143 Sr Services--SMP/SHIP (AS)	22,729	7,200	13,450	11,980	13,240	13,240	6,500	1,470	1,260	1,260
10.33464 Sr. Services - CSBG Funds(AS)	5,000	5,000	4,297	4,500	5,000	5,000	-	297	500	500
10.33712 Sr Svcs General State Funds AAA (AS)	86,221	107,159	179,295	161,620	175,620	249,904	9,192	76,169	14,000	88,284
10.34130 Durango Senior Services Donations	-	-	4,311	-	6,000	7,000	-	4,311	6,000	7,000
10.34135 Senior Meal Collections - Durango (AS)	81,436	79,254	80,310	80,000	80,500	80,500	(3,246)	310	500	500
10.34136 Senior Services - Misc Grants (AS)	1,700	1,800	-	-	-	-	(7,400)	-	-	-
10.34138 Senior Center Activities (AS)	11,050	8,738	15,388	14,000	14,000	14,000	(2,262)	6,888	-	-
10.34139 Senior Center Rentals (AS)	3,207	4,060	3,753	4,000	4,000	4,300	60	(1,747)	-	300
10.34165 Sr Services - Transportation (AS)	19,692	16,902	12,707	16,000	18,000	18,000	2,112	(3,294)	2,000	2,000
10.34166 Sr Services - United Way (AS)	16,673	12,071	14,039	12,071	19,625	19,625	4,071	1,968	7,554	7,554
10.34167 Sr Svcs--Home Chore (AS)	9,018	11,000	10,444	9,000	12,500	12,500	2,700	2,444	3,500	3,500
10.39122 Transfer in from Joint Sales Tax (GG)	315,218	310,942	342,171	393,853	320,516	351,893	(31,768)	(48,492)	(73,337)	(41,960)
Program Revenues	683,631	698,227	844,889	814,782	775,059	882,158	(71,722)	98,078	(39,723)	67,376
% Inc/dec budget to budget or actual to actual	-7.41%	2.14%	21.00%	9.10%	-8.26%	8.27%	-9.32%	13.13%	-5.13%	-0.83%

Personnel Expenditures:										
<i>FTEs</i>	<i>7.46</i>	<i>7.71</i>	<i>7.78</i>	<i>7.78</i>	<i>7.78</i>	<i>7.78</i>				
5500.1110 Regular Salaries	302,027	311,450	309,932	290,673	290,673	303,150	(1,668)	(1,897)	-	12,477
5500.1120 Temporary Salaries	70,246	76,425	113,145	108,557	122,557	143,206	15,301	21,344	14,000	34,649
5500.1130 Overtime	51	91	332	-	100	250	(384)	132	100	250
5500.1150 Other Compensation Items	755	-	-	-	-	-	(1,566)	-	-	-
5500.1210 Health Insurance	65,953	69,189	73,719	73,786	69,500	85,418	(20,938)	(234)	(4,286)	11,632
5500.1220 FICA Taxes	26,862	28,006	31,409	22,236	29,550	24,112	33	516	7,314	1,876
5500.1230 Retirement	17,759	18,224	17,973	16,338	17,016	20,068	(561)	(84)	678	3,730
5500.1260 Worker's Compensation	-	-	-	4,877	9,453	9,642	-	-	4,576	4,765
5500.1275 Cell Phone Allowance	667	667	667	667	667	667	(0)	(0)	-	-
5500.1293 Awards Programs and events	2,496	2,247	1,843	-	-	2,000	247	(157)	-	2,000
Personnel Expenditures Total	486,816	506,300	549,020	517,134	539,516	588,513	(9,534)	19,620	22,382	71,379
% Inc/dec budget to budget or actual to actual	10.06%	4.00%	8.44%	-2.32%	-1.73%	13.80%	-1.85%	3.71%	4.15%	16.12%

Operating Expenditures:										
5500.1320 Other Professional Services (Home Chore)	-	1,924	-	-	-	-	224	-	-	-
5500.1343 Contracted Services	-	-	-	-	-	-	-	-	-	-
5500.1350 Vehicle Maintenance & Repair	386	-	-	-	-	-	-	-	-	-
5500.1411 Water and Sewer	-	-	4,036	3,850	3,510	3,850	-	186	(340)	-
5500.1421 Waste Disposal	-	-	-	1,320	1,320	1,320	-	(1,320)	-	-
5500.1425 Senior Activities	1,584	54	638	1,500	1,500	1,500	54	(1,062)	-	-
5500.1430 Repair & Maintenance	5,613	11,876	6,467	10,000	9,500	58,622	1,876	(3,533)	(500)	48,622
5500.1531 Telephone	1,673	1,589	1,527	1,600	1,550	1,600	(956)	(473)	(50)	-
5500.1550 Printing, Forms, etc.	1,615	1,696	4,965	4,500	5,500	7,000	546	2,965	1,000	2,500
5500.1551 Photocopy	3,518	3,568	4,101	3,400	3,400	3,400	368	1,101	-	-
5500.1560 Postage	421	420	371	500	300	500	90	(129)	(200)	-
5500.1580 Meetings	670	8	54	-	-	-	8	54	-	-
5500.1581 Training	2,692	2,146	2,325	2,500	4,000	5,000	(1,354)	(175)	1,500	2,500
5500.1587 CO Trust Healthy Aging Initiative Grant	-	-	-	-	-	-	-	-	-	-
5500.1595 Senior Services -- Home Chore	2,764	3,035	2,988	4,000	3,900	4,000	(1,465)	(1,562)	(100)	-
5500.1597 Senior Services -- Durango Nutrition	95,769	103,985	118,436	140,800	139,500	142,000	19,685	28,436	(1,300)	1,200
5500.1612 Operating Supplies	4,946	7,063	5,222	5,000	4,000	5,000	263	(778)	(1,000)	-

SENIOR SERVICES - JOINT SALES TAX

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013	2014	2015	2016 O/(U)
								Budget to Actual	Budget to Actual	Budget to Actual	2015 Budget
5500.1617	Janitorial Supplies	2,261	1,207	2,187	2,000	1,750	2,000	(793)	187	(250)	-
5500.1620	Utilities	22,712	-	-	-	-	-	(20,000)	-	-	-
5500.1621	Gas	-	4,500	4,298	5,000	5,298	5,500	4,500	(351)	298	500
5500.1622	Electric	-	16,863	14,837	17,050	16,750	17,050	16,863	(2,213)	(300)	-
5500.1626	CERF fuel charges	8,021	6,610	4,911	8,087	7,250	5,827	(2,390)	(5,234)	(837)	(2,261)
5500.1694	Computer equip. & software	3,839	2,188	474	2,500	2,000	2,500	(12)	(2,026)	(500)	-
5500.1695	Operating Equipment	248	488	175	500	500	500	(12)	(325)	-	-
5500.1696	Furniture	325	2,242	-	2,500	2,500	2,500	242	(3,000)	-	-
5500.1930	CERF maint & repair charges	5,139	5,556	7,608	2,208	2,208	4,172	(812)	(1,784)	-	1,964
5500.1931	CERF rental charges	21,876	19,524	13,071	19,307	19,307	19,805	(7,450)	(2)	-	498
Operating Expenditures		186,070	196,543	198,690	238,122	235,543	293,645	9,476	8,961	(2,579)	55,523
% Inc/dec budget to budget or actual to actual		-21.18%	5.63%	1.09%	25.51%	18.55%	23.32%	5.07%	4.72%	-1.10%	-2.19%
Senior Services - Joint Sales Tax Operating Expend		672,886	702,843	747,711	755,256	775,059	882,158	(58)	28,581	19,803	126,902
% Inc/dec budget to budget or actual to actual		-0.81%	4.45%	6.38%	5.02%	3.66%	16.80%	0.23%	4.08%	-1.37%	11.78%
Capital Outlay											
5500.2402	Senior Services Capital	10,744	-	46,307	-	-	-	(8,375)	(10,693)	-	-
Capital Outlay		10,744	-	46,307	-	-	-	(8,375)	(10,693)	-	-
Senior Services JST Total Expenditures		683,631	702,843	794,018	755,256	775,059	882,158	(8,433)	17,888	19,803	126,902
% Inc/dec budget to budget or actual to actual		0.77%	2.81%	12.97%	-2.69%	-2.39%	16.80%	-1.19%	2.30%	2.55%	19.49%

SENIOR SERVICES - NON JOINT SALES TAX

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:											
10.33140	Sr Services-Area Agency on Aging (AS)	24,252	51,034	24,656	37,630	37,630	17,184	51,034	(21,593)	-	(20,446)
10.33141	Sr Services--NSIP (USDA) (AS)	3,821	4,526	4,413	5,000	10,000	5,000	4,526	1,563	5,000	-
10.33712	Sr Svcs General State Funds AAA (AS)	86,221	48,145	31,640	72,613	72,613	128,127	48,145	(20,875)	-	55,514
10.34136	Senior Services - Misc Grants (AS)	300	1,965	-	1,965	-	-	1,965	(1,965)	(1,965)	(1,965)
10.34162	Senior Meal Collections - Bayfield(AS)	14,866	12,792	13,642	14,000	11,500	11,500	(3,083)	142	(2,500)	(2,500)
Program Revenues		129,460	118,462	74,351	131,208	131,743	161,811	102,587	(42,729)	535	30,603
% Inc/dec budget to budget or actual to actual		-20.98%	-8.50%	-37.24%	12.07%	77.19%	23.32%	646.22%	-36.50%	0.41%	23.32%
Personnel Expenditures:											
<i>FTEs</i>		<i>0.29</i>	<i>0.29</i>	<i>0.22</i>	<i>0.22</i>	<i>0.22</i>	<i>0.22</i>				
5501.1110	Regular Salaries	10,900	11,301	11,237	12,065	10,450	12,038	(2,484)	22	(1,615)	(27)
5501.1120	Temporary Salaries	23,878	21,346	22,388	25,000	25,000	28,758	(6,630)	(2,612)	-	3,758
5501.1130	Overtime	-	-	45	-	-	-	-	45	-	-
5501.1150	Other Compensation Items	40	-	-	-	-	-	(69)	-	-	-
5501.1210	Health Insurance	2,251	2,623	3,125	3,054	3,028	3,392	(644)	95	(26)	338
5501.1220	FICA Taxes	2,605	2,437	2,542	923	2,200	889	(535)	(229)	1,277	(34)
5501.1230	Retirement	687	712	708	761	682	768	(123)	1	(79)	7
5501.1230	Worker's Compensation	-	-	-	182	352	359	-	-	170	177
5501.1275	Cell Phone Allowance	35	35	35	24	35	35	0	0	11	11
Personnel Expenditures Total		40,397	38,454	40,080	42,009	41,747	46,239	(10,486)	(2,677)	(262)	4,230
% Inc/dec budget to budget or actual to actual		15.57%	-4.81%	4.23%	-1.75%	4.16%	10.07%	-21.43%	-6.26%	-0.63%	10.07%
Operating Expenditures:											
5501.1593	Senior Meals - Bayfield	26,054	29,625	30,120	38,000	30,000	38,000	6,125	5,120	(8,000)	-
5501.1594	Senior Services - SUCAP	27,879	46,009	54,858	62,000	69,821	78,382	5,364	-	7,821	16,382
5501.1598	Senior Meals - Allison	800	800	1,000	1,000	1,000	1,000	-	-	-	-
5501.1612	Operating Supplies	1,450	2,742	885	3,000	2,500	3,000	42	(2,115)	(500)	-
5501.1626	CERF fuel charges	2,644	2,199	2,222	1,213	1,808	1,193	(801)	700	595	(19)
5501.1930	CERF maint & repair charges	402	816	1,788	1,469	1,469	854	414	379	-	(615)
5501.1931	CERF rental charges	7,344	7,452	1,962	2,711	2,711	4,056	1,248	1	-	1,345
Operating Expenditures		66,573	89,643	92,834	109,393	109,309	126,486	12,392	4,085	(84)	17,093
% Inc/dec budget to budget or actual to actual		-16.54%	34.65%	3.56%	23.26%	17.75%	15.63%	16.04%	4.60%	-0.08%	15.63%
Total Senior Services Non JST Expenditures		106,970	128,097	132,914	151,402	151,056	172,725	1,907	1,407	(346)	21,324
% Inc/dec budget to budget or actual to actual		-6.75%	19.75%	3.76%	15.13%	13.65%	14.08%	1.51%	1.07%	-0.23%	14.08%

COUNTY SURVEYOR

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Personnel Expenditures:											
<i>FTEs</i>		0.25	0.25	0.25	0.25	0.25	0.25				
1400.1110	Regular Salaries	4,400	4,434	4,415	4,400	4,400	4,400	34	15	-	-
1400.1210	Health Insurance	10,580	11,716	12,698	12,673	12,673	6,696	(27)	102	-	(5,977)
1400.1220	FICA Taxes	69	78	67	337	337	337	(258)	(270)	-	-
1400.1230	Retirement	220	266	265	264	267	352	46	1	3	88
Personnel Expenditures Total		15,269	16,494	17,445	17,674	17,677	11,785	(227)	(152)	3	(5,889)
% Inc/dec budget to budget or actual to actual		6.65%	8.02%	5.76%	0.44%	1.33%	-33.32%	-1.36%	-0.86%	0.02%	-33.32%
Operating Expenditures:											
1400.1320	Other Professional Services	640	1,040	1,050	1,500	1,500	1,500	450	(450)	-	-
Operating Expenditures		640	1,040	1,050	1,500	1,500	1,500	450	(450)	-	-
% Inc/dec budget to budget or actual to actual		-25.58%	62.50%	0.96%	0.00%	42.86%	0.00%	76.27%	-30.00%	0.00%	0.00%
Total County Surveyor Expenditures		15,909	17,534	18,495	19,174	19,177	13,285	223	(602)	3	(5,889)
% Inc/dec budget to budget or actual to actual		4.82%	10.21%	5.48%	0.41%	3.69%	-30.71%	1.29%	-3.15%	0.02%	-30.71%

TRANSFERS IN/OUT

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Other Sources:										
10.39113 Transfer in DHRID	-	-	25,000	-	-	-	-	-	-	-
10.39122 Transfer in JST Senior Services	-	-	342,171	393,853	393,853	351,893	-	342,171	-	(41,960)
10.39123 Transfer in JST Landfill	-	-	10,000	10,000	10,000	10,000	-	10,000	-	-
Revenues	-	-	377,171	403,853	403,853	361,893	-	352,171	-	(41,960)
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	100.00%	1515.41%	7.07%	-10.39%	#DIV/0!	1408.68%	0.00%	-10.39%
Other Uses										
10.49113 Transfer to DHRID	-	25,000	-	-	-	-	25,000	-	-	-
10.49111 Transfer to Road & Bridge Fund	2,770,000	-	-	-	-	-	-	-	-	-
10.49114 Contribution to District Attorney	1,424,489	1,433,164	1,431,002	1,569,794	1,562,230	1,576,547	(0)	(64,427)	(7,564)	6,753
10.49155 Transfer to Finance Authority Fund	923,565	-	-	-	-	-	-	-	-	-
10.49161 Transfers to Landfill	-	-	-	-	-	-	-	-	-	-
10.48000 Transfer to JST for Durango Library	-	-	-	-	-	-	-	-	-	-
10.49140 Transfer to Capital Improvement Fund	2,000,004	-	-	5,577,637	5,577,637	8,000,000	-	-	-	2,422,363
Total Other Uses	7,118,058	1,458,164	1,431,002	7,147,431	7,139,867	9,576,547	25,000	(64,427)	(7,564)	2,429,116
% Inc/dec budget to budget or actual to actual	13.61%	-79.51%	-1.86%	377.95%	398.94%	33.99%	1.74%	-4.31%	-0.11%	33.99%
Contingency										
10.19600 General Budget Contingency	-	-	-	850,000	300,000	1,000,000	-	(659,000)	(550,000)	150,000
Total Contingency	-	-	-	850,000	300,000	1,000,000	-	(659,000)	(550,000)	150,000
Total Transfers Out and Contingency	7,118,058	1,458,164	1,431,002	7,997,431	7,439,867	10,576,547	25,000	(723,427)	(557,564)	2,579,116
% Inc/dec budget to budget or actual to actual	13.61%	-79.51%	-1.86%	271.21%	419.91%	32.25%	1.74%	-33.58%	-7.49%	32.25%

COUNTY TREASURER

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:											
10.34107	Treasurer's Tax Collection Fees (GG)	666,262	637,267	559,347	550,000	615,000	640,000	7,267	59,347	65,000	90,000
10.34108	Treasurer's Fees - Other (GG)	79,734	80,079	74,493	50,000	70,000	50,000	30,079	24,493	20,000	-
10.34109	Treasurer Advertising (GG)	35,566	31,685	32,650	22,000	22,000	22,000	9,685	10,650	-	-
10.34111	Treasurer Postage Collection (GG)	939	255	343	550	300	400	(245)	(157)	(250)	(150)
10.36115	Interest on Investments	346,865	42,138	487,774	300,000	300,000	300,000	(304,727)	487,774	-	-
Program Revenues		1,129,366	791,425	1,154,608	922,550	1,007,300	1,012,400	(657,940)	232,108	84,750	89,850
% Inc/dec budget to budget or actual to actual		-4.28%	-29.92%	45.89%	0.01%	-12.76%	9.74%	-45.40%	25.16%	8.41%	9.74%
Personnel Expenditures:											
<i>FTEs</i>		<i>4.85</i>	<i>4.85</i>	<i>4.85</i>	<i>4.85</i>	<i>4.85</i>	<i>4.85</i>				
1200.1110	Regular Salaries	248,414	252,560	253,593	268,226	268,226	274,926	57	(1,240)	-	6,700
1200.1120	Temporary Salaries	-	-	-	-	10,000	5,000	-	-	10,000	5,000
1200.1130	Overtime	-	-	-	-	2,500	2,000	-	-	-	-
1200.1150	Other Compensation Items	1,263	1,298	-	-	-	-	35	-	-	-
1200.1210	Health Insurance	33,729	46,422	42,487	43,896	43,896	52,749	2,405	(113)	-	8,853
1200.1220	FICA Taxes	18,975	18,736	19,096	21,162	21,162	21,988	(677)	(399)	-	826
1200.1230	Retirement	18,194	19,026	19,452	21,388	21,388	20,401	542	(51)	-	(987)
1200.1260	Worker's Compensation	-	-	-	574	574	585	-	-	-	11
Personnel Expenditures Total		320,576	338,043	334,629	355,246	367,746	377,649	2,363	(1,802)	12,500	22,403
% Inc/dec budget to budget or actual to actual		2.54%	5.45%	-1.01%	5.59%	9.90%	6.31%	0.70%	-0.54%	3.40%	6.31%
Operating Expenditures:											
1200.1320	Other Professional Services	49,851	47,586	48,563	48,000	80,000	60,000	(414)	563	32,000	12,000
1200.1341	Software Maintenance	7,170	22,630	23,761	26,500	26,500	26,500	(3,922)	(2,739)	-	-
1200.1349	Equipment Repair	-	-	-	475	120	120	(475)	(475)	(355)	(355)
1200.1531	Telephone	31	26	24	45	45	45	(24)	(26)	-	-
1200.1540	Advertising	36,451	33,629	19,352	34,000	20,000	55,000	5,129	(9,148)	(14,000)	21,000
1200.1550	Printing, Forms, etc.	6,296	4,013	3,629	9,000	5,000	6,000	(4,987)	(3,371)	(4,000)	(3,000)
1200.1551	Photocopy	2,806	2,042	1,668	3,000	3,000	3,000	(958)	(1,332)	-	-
1200.1560	Postage	9,444	15,934	15,559	17,500	21,000	25,000	(1,066)	(1,441)	3,500	7,500
1200.1571	Dues and Subscriptions	536	524	597	800	1,800	2,500	(177)	(203)	1,000	1,700
1200.1580	Meetings	1,207	509	1,079	2,500	2,500	14,700	(991)	(421)	-	12,200
1200.1581	Training	-	-	-	-	14,500	10,000	-	-	14,500	10,000
1200.1612	Operating Supplies	1,434	932	709	3,000	3,000	3,000	(1,568)	(1,791)	-	-
1200.1694	Computer Equipment & Software	8,831	-	90	-	-	6,300	-	90	-	6,300
1200.1914	Compensation for Damages	-	-	132	3,000	-	-	(2,001)	(1,868)	(3,000)	(3,000)
Operating Expenditures		124,056	127,825	115,164	147,820	177,465	212,165	(11,453)	(22,161)	29,645	64,345
% Inc/dec budget to budget or actual to actual		-53.04%	3.04%	-9.91%	7.64%	54.10%	43.53%	-8.22%	-16.14%	16.70%	43.53%
Total Treasurer Expenditures		444,632	465,868	449,792	503,066	545,211	589,814	(9,090)	(23,963)	42,145	86,748
% Inc/dec budget to budget or actual to actual		-22.91%	4.78%	-3.45%	6.19%	21.21%	17.24%	-1.91%	-5.06%	7.73%	17.24%

VETERANS SERVICES OFFICE

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget	
Program Revenues:											
10.33466 Veteran's Service(AS)	3,200	1,800	1,200	2,400	9,520	16,640	600	(1,200)	7,120	14,240	
Program Revenues	3,200	1,800	1,200	2,400	9,520	16,640	600	(1,200)	7,120	14,240	
% Inc/dec budget to budget or actual to actual	33.33%	-43.75%	-33.33%	0.00%	693.33%	593.33%	50.00%	-50.00%	74.79%	593.33%	
Personnel Expenditures:											
<i>FTEs</i>							<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>
5504.1110 Regular Salaries	43,126	44,199	44,040	47,809	47,809	48,341	353	194	-	532	
5504.1120 Temporary Salaries	2,340	2,430	206	6,071	-	6,071	(1,070)	206	(6,071)	-	
5504.1210 Health Insurance	13,934	15,422	16,768	16,635	16,635	16,920	(110)	219	-	285	
5504.1220 FICA	2,951	2,996	2,957	3,657	3,657	3,698	(643)	(397)	-	41	
5504.1230 Retirement	2,588	2,652	2,642	2,869	2,869	2,900	21	11	-	31	
5504.1260 Worker's Compensation	-	-	-	141	141	144	-	-	-	3	
5504.1275 Cell Phone Allowance	711	745	745	754	745	745	(9)	(9)	(9)	(9)	
Personnel Expenditures Total	65,651	68,443	67,358	77,936	71,856	78,819	(1,678)	224	(6,080)	883	
% Inc/dec budget to budget or actual to actual	4.38%	4.25%	-1.59%	16.09%	6.68%	1.13%	-2.39%	0.33%	-8.46%	1.13%	
Operating Expenditures:											
5504.1441 Building Rent	3,000	2,750	3,000	3,000	3,000	3,000	(250)	-	-	-	
5504.1531 Telephone	348	335	337	350	348	350	(65)	(63)	(2)	-	
5504.1560 Postage & box rent	718	838	883	1,000	800	1,000	(162)	(117)	(200)	-	
5504.1580 Meetings	782	1,208	784	1,800	1,000	1,800	(2,192)	(2,616)	(800)	-	
5504.1581 Training	-	-	25	-	-	-	-	25	-	-	
5504.1591 Mileage Reimbursement	-	-	-	2,481	-	2,481	-	-	(2,481)	-	
5504.1612 Operating Supplies	1,358	1,079	4,589	4,840	4,500	4,840	(1,421)	(751)	(340)	-	
5504.1696 Furniture	-	200	1,082	1,500	900	1,000	(1,850)	(418)	(600)	(500)	
Operating Expenditures	6,206	6,411	10,700	14,971	10,548	14,471	(5,939)	(3,940)	(4,423)	(500)	
% Inc/dec budget to budget or actual to actual	-23.94%	3.30%	66.90%	2.26%	-1.42%	-3.34%	-48.09%	-26.91%	-41.93%	-3.34%	
Total Veterans Services Expenditures	71,857	74,854	78,058	92,907	82,404	93,290	(7,617)	(3,716)	(10,503)	383	
% Inc/dec budget to budget or actual to actual	1.13%	4.17%	4.28%	13.61%	5.57%	0.41%	-9.24%	-4.54%	-12.75%	0.41%	

WEED MANAGEMENT

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Program Revenues:										
10.33303 Forest Service Joint Project Reimburse (A)	51,652	64,433	-	-	-	-	(11,617)	-	-	-
Program Revenues	51,652	64,433	-	-	-	-	(11,617)	-	-	-
% Inc/dec budget to budget or actual to actual	-10.86%	24.74%	0.00%	0.00%	0.00%	0.00%	-15.28%	#DIV/0!	#DIV/0!	#DIV/0!
Personnel Expenditures:										
<i>FTEs</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>				
5102.1110 Regular Salaries	49,761	50,987	50,809	78,653	78,653	88,257	390	212	-	9,604
5102.1120 Temporary Salaries	20,210	25,686	19,513	-	-	-	686	(5,487)	-	-
5102.1123 Forest Service Weed Project	18,960	17,242	-	-	-	-	(5,758)	-	-	-
5102.1210 Health Insurance	11,036	12,186	13,086	29,735	29,735	19,954	102	148	-	(9,781)
5102.1220 FICA Taxes	6,228	6,554	4,845	6,807	6,807	6,752	751	(939)	-	(55)
5102.1230 Retirement	3,981	4,079	4,065	6,073	6,073	6,023	31	17	-	(50)
5102.1260 Worker's Compensation	-	-	-	2,550	2,550	2,601	-	-	-	51
Personnel Expenditures Total	110,176	116,732	92,318	123,818	123,818	123,587	(4,052)	(6,048)	-	(231)
% Inc/dec budget to budget or actual to actual	2.00%	5.95%	-20.91%	25.87%	34.12%	-0.19%	-3.35%	-6.15%	0.00%	-0.19%
Operating Expenditures:										
5102.1320 Other Professional Services	260	-	-	500	250	500	(500)	(500)	(250)	-
5102.1349 Equipment Repair	-	-	-	500	250	500	(500)	(500)	(250)	-
5102.1455 Weed Control	32,889	34,714	34,906	36,000	36,000	40,000	(5,286)	(1,094)	-	4,000
5102.1454 Weed Management Enforcement	-	-	-	5,000	5,000	12,000	-	-	-	7,000
5102.1531 Telephone	8	9	17	20	20	20	(16)	(8)	-	-
5102.1560 Postage	243	182	108	350	200	350	(118)	(192)	(150)	-
5102.1571 Dues/Subscriptions	50	50	-	50	50	50	-	(50)	-	-
5102.1581 Training	425	170	85	500	500	500	(330)	(415)	-	-
5102.1612 Operating Supplies	482	46	222	400	300	400	(454)	(278)	(100)	-
5102.1626 CERF fuel charges	1,338	842	416	900	900	459	(666)	(1,469)	-	(441)
5102.1659 Education Materials	-	848	36	1,000	1,000	1,000	(152)	(464)	-	-
5102.1688 Forest Service Weed Project	32,692	29,593	-	-	-	-	(23,457)	-	-	-
5102.1930 CERF maint & repair charges	109	372	324	331	331	1,410	4	(3)	-	1,079
5102.1931 CERF rental charges	4,512	3,900	1,635	1,444	144	966	211	-	(1,300)	(478)
Operating Expenditures	73,008	70,726	37,749	46,995	44,945	58,155	(31,264)	(4,973)	(2,050)	11,160
% Inc/dec budget to budget or actual to actual	-6.63%	-3.13%	-46.63%	10.00%	19.06%	23.75%	-30.65%	-11.64%	-4.56%	23.75%
Total Weed Management Expenditures	183,184	187,458	130,068	170,813	168,763	181,742	(35,316)	(11,020)	(2,050)	10,929
% Inc/dec budget to budget or actual to actual	-1.63%	2.33%	-30.62%	21.07%	29.75%	6.40%	-15.85%	-7.81%	-1.21%	6.40%

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.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2016 O/(U) 2015 Budget	2016 % O/(U) 2015 Budget
Beginning Fund Balance	\$ 9,355,155	\$ 7,375,469	\$ 5,236,001	\$ 5,694,538	\$ 7,780,697	\$ 6,780,842	\$ 1,086,303	19.08%
Revenues & Other Sources:								
Property Taxes	1,516,294	1,614,308	1,307,853	1,425,256	1,423,690	1,578,535	153,279	10.75%
Specific Ownership Tax	124,080	123,259	135,739	125,000	127,500	121,890	(3,110)	-2.49%
Sales Tax	-	2,770,000	3,570,000	3,445,000	3,445,000	2,770,000	(675,000)	-19.59%
License & Permits	222,601	241,454	244,332	230,000	218,000	230,000	-	0.00%
HUTF	2,848,958	2,853,916	2,937,692	2,778,913	2,808,940	2,915,234	136,321	4.91%
Intergovernmental	317,303	634,185	3,215,736	1,182,238	936,218	3,088,667	1,906,429	161.26%
Miscellaneous	355,262	253,336	800,343	159,500	259,500	159,500	-	0.00%
Transfers	2,770,000	-	-	-	-	-	-	0.00%
TOTAL REVENUES & OTHER SOURCES	8,154,497	8,490,460	12,211,695	9,345,907	9,218,848	10,863,826	1,517,919	16.24%
Expenditures & Other Uses:								
Personnel Costs:								
Salary & Wages	2,055,088	2,137,943	2,113,203	2,282,246	2,282,246	2,254,386	(27,860)	-1.22%
Temporary Employees	223,182	155,187	53,843	74,000	66,000	73,000	(1,000)	-1.35%
Overtime	123,764	120,125	38,099	120,000	98,647	119,000	(1,000)	-0.83%
Medical Benefits	348,525	393,352	404,023	427,738	427,738	454,590	26,852	6.28%
Other Benefits & Costs	456,277	467,082	448,597	458,192	457,736	456,574	(1,618)	-0.35%
Operating	4,822,684	4,585,093	3,488,135	4,467,138	3,955,036	4,773,051	305,913	6.85%
Projects	1,279,270	2,760,151	3,119,515	2,044,000	1,669,000	3,998,667	1,954,667	95.63%
Capital	825,393	10,995	1,583	2,150,300	1,262,300	1,097,000	(1,053,300)	-48.98%
Contingency	-	-	-	500,000	-	750,000	250,000	50.00%
TOTAL EXPENDITURES & OTHER USES	10,134,183	10,629,928	9,666,999	12,523,614	10,218,703	13,976,268	1,452,654	11.60%
Ending Fund Balance	\$ 7,375,469	\$ 5,236,001	\$ 7,780,697	\$ 2,516,831	\$ 6,780,842	\$ 3,668,400	\$ 1,151,569	45.75%

ROAD & BRIDGE FUND

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013	2014	2015	2016 O/(U)
								Budget to Actual	Budget to Actual	Budget to Actual	2015 Budget
Revenues:											
Tax Collections											
11.31101	Property Tax Current	1,515,421	1,604,494	1,296,960	1,423,256	1,423,256	1,578,535	21,342	(11,156)	0	155,279
11.31102	Prior Taxes	-	1,031	910	-	230	-	2,031	910	230	-
11.311XX	Prior Taxes, Exempt & Abatements	(2,476)	6,147	7,471	-	204	-	6,147	6,471	204	-
11.31200	Specific Ownership Tax	124,080	123,259	135,739	125,000	127,500	121,890	23,259	2,739	2,500	(3,110)
11.31300	Sales Tax	-	2,770,000	3,570,000	3,445,000	3,445,000	2,770,000	2,770,000	-	-	(675,000)
11.31900	Property Tax Penalties & Interest	3,349	2,636	2,512	2,000	-	-	136	(288)	(2,000)	(2,000)
Total Tax Collections		1,640,374	4,507,568	5,013,592	4,995,256	4,996,190	4,470,425	3,005,210	(1,324)	934	(524,831)
Licenses & Permits											
11.32221	Motor Vehicle License 1.50 Fee	76,628	76,187	77,517	75,000	75,000	75,000	6,187	2,517	-	-
11.32222	Motor Vehicle License 2.50 Fee	99,560	99,445	104,220	95,000	95,000	95,000	9,445	9,220	-	-
11.32271	Utility Permit Fees	4,663	25,618	16,920	15,000	8,000	15,000	17,618	6,920	(7,000)	-
11.32272	Road Permits	37,550	36,505	41,375	40,000	35,000	40,000	6,505	11,375	(5,000)	-
11.32273	Construction Permits	4,200	3,700	4,300	5,000	5,000	5,000	(1,300)	300	-	-
Total Licenses & Permits		222,601	241,454	244,332	230,000	218,000	230,000	38,454	30,332	(12,000)	-
Intergovernmental											
11.33199	Miscellaneous Federal Grants	25,175	-	24,440	-	-	-	(40,000)	(14,889)	-	-
11.33131	Title II - Secure Rural Schools	-	-	-	35,058	35,038	23,667	-	-	(20)	(11,391)
11.33302	Forest Reserve Act	240,028	205,633	198,664	198,000	-	-	5,633	(1,336)	(198,000)	(198,000)
11.33304	Allocation of Forest Reserve	(240,028)	(205,633)	(198,664)	(198,000)	-	-	(5,633)	1,336	198,000	198,000
11.33401	Bridge Funds & Enhancement Grant	-	493,256	2,250,999	-	-	-	(1,885,144)	(1)	-	-
11.33440	Energy Impact Grants	65,928	68,955	896,639	807,180	807,180	1,900,000	(1,081,045)	229,841	-	1,092,820
11.33441	FASTER Grant	-	-	-	96,000	-	96,000	-	-	(96,000)	-
11.33541	Highway User's Tax (HUTF)	2,932,952	2,962,408	3,037,128	2,869,000	2,900,000	3,009,740	212,408	110,128	31,000	140,740
11.33542	Allocation of HUTF	(83,994)	(108,492)	(99,436)	(90,087)	(91,060)	(94,506)	1,508	17,644	(973)	(4,419)
11.33714	SUIT Contributions CR 517 Grant	-	-	-	200,000	50,000	750,000	-	-	(150,000)	550,000
11.33799	CDOT Grants	43	-	-	-	-	275,000	-	-	-	275,000
11.33910	Tribal Payment in Lieu of Tax	63,390	58,974	43,657	44,000	44,000	44,000	8,974	(5,343)	-	-
Total Intergovernmental		3,166,261	3,475,102	6,153,428	3,961,151	3,745,158	6,003,901	(2,879,299)	337,381	(215,993)	2,042,750
Miscellaneous Revenues											
11.33717	Airport contribution CR 309	-	13,000	-	-	-	-	13,000	-	-	-
11.34197	Miscellaneous Receipts	33,994	420	336,088	7,500	7,500	7,500	(1,580)	326,088	-	-
11.34198	Reimbursements and Refunds	2,835	(237)	-	2,000	2,000	2,000	(237)	(2,000)	-	-
11.36320	Oil & Gas Leases & Royalties	280,469	138,692	193,387	150,000	150,000	150,000	(61,308)	(6,613)	-	-
11.36502	Road Impact Improvement Agreements	37,964	99,376	264,284	-	100,000	-	(624)	214,284	100,000	-
11.36610	Insurance Refunds	-	12,046	4,612	-	-	-	11,046	4,612	-	-
11.36620	COERA Refunds	-	3,039	1,973	-	-	-	2,039	1,973	-	-
Total Miscellaneous		355,262	266,336	800,343	159,500	259,500	159,500	(37,664)	538,343	100,000	-
Transfers in from other funds											
11.49110	Transfers in from General Fund	2,770,000	-	-	-	-	-	(2,770,000)	-	-	-
Total Transfers in		2,770,000	-	-	-	-	-	(2,770,000)	-	-	-
TOTAL REVENUES		8,154,497	8,490,460	12,211,695	9,345,907	9,218,848	10,863,826	(2,643,298)	904,732	(127,059)	1,517,919
% Inc/dec budget to budget or actual to actual		4.97%	4.12%	43.83%	-17.34%	-24.51%	16.24%	-23.74%	8.00%	-1.38%	16.24%

ROAD & BRIDGE FUND

Engineering Department

Engineering Department											
Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Personnel Expenditures:											
<i>FTEs</i>		8.00	8.00	8.00	8.00	8.00	8.00				
4200.1110	Regular Salaries	534,905	537,112	521,940	560,360	560,360	555,794	(15,223)	(1,949)	-	(4,566)
4200.1120	Temporary Salaries	-	2,485	3,884	4,000	1,000	3,000	(9,515)	(116)	(3,000)	(1,000)
4200.1130	Overtime - Regular	7,042	5,264	2,978	5,000	2,000	4,000	264	(2,022)	(3,000)	(1,000)
4200.1210	Health Insurance	59,812	62,464	61,789	62,232	62,232	55,205	815	(8,850)	-	(7,027)
4200.1220	FICA Taxes	40,288	40,385	39,077	42,868	42,868	42,518	(3,380)	(1,689)	-	(350)
4200.1230	Retirement	34,450	34,796	34,863	37,691	37,691	37,387	(255)	1,350	-	(304)
4200.1260	Worker's Compensation	-	-	-	5,630	5,630	5,743	-	-	-	113
4200.1275	Cell Phone Allowance	3,562	3,562	3,286	3,699	3,699	3,699	(137)	(413)	-	-
Personnel Expenditures Total		680,060	686,067	667,817	721,480	715,480	707,346	(27,432)	(13,689)	(6,000)	(14,134)
% Inc/dec budget to budget or actual to actual		3.59%	0.88%	-2.66%	5.87%	7.14%	-1.96%	-4.22%	-2.01%	-0.84%	-1.96%
Operating Expenditures:											
4200.1325	Architect, Engineer, Landscape	42,982	88,932	8,286	75,000	30,000	50,000	(31,068)	(66,714)	(45,000)	(25,000)
4200.1326	Consultants	166,063	149,465	122,072	326,500	150,000	520,000	(70,535)	(47,928)	(176,500)	193,500
4200.1341	Software Maintenance	4,028	4,028	3,107	4,028	4,028	4,028	0	(921)	-	-
4200.1349	Equipment Repair	-	-	115	-	-	-	(1,000)	(885)	-	-
4200.1531	Telephone	44	85	57	75	60	75	(15)	(43)	(15)	-
4200.1551	Photocopy	1,726	3,332	3,035	3,600	3,300	3,600	1,332	(565)	(300)	-
4200.1560	Postage	232	340	149	350	150	350	(160)	(351)	(200)	-
4200.1571	Subscriptions	1,099	2,284	2,074	1,400	1,400	1,400	1,284	1,074	-	-
4200.1580	Meetings	48	-	30	100	100	100	(250)	(170)	-	-
4200.1581	Training	4,575	4,161	847	4,500	2,500	4,500	(3,839)	(5,153)	(2,000)	-
4200.1612	Operating Supplies	7,164	6,199	4,199	7,000	4,000	6,000	(801)	(2,801)	(3,000)	(1,000)
4200.1626	CERF Fuel Charges	8,328	6,837	7,802	9,000	9,000	7,020	(5,604)	(4,639)	-	(1,980)
4200.1696	Furniture	429	565	2,161	500	500	500	65	1,661	-	-
4200.1930	CERF Maint & Repair Charges	5,174	3,984	6,288	8,544	8,544	5,224	(5)	(15)	-	(3,320)
4200.1931	CERF Rental Charges	13,944	11,136	13,839	17,518	17,518	13,378	3	-	-	(4,140)
Operating Expenditures		255,837	281,348	174,062	458,115	231,100	616,175	(115,593)	(132,449)	(227,015)	158,060
% Inc/dec budget to budget or actual to actual		41.06%	9.97%	-38.13%	49.46%	32.77%	34.50%	-29.12%	-43.21%	-98.23%	34.50%

ROAD & BRIDGE FUND

Engineering Department											
Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Road & Bridge Projects											
Right of Way											
4200.2311	Right-of-way Acquisition	108,704	100	12,128	150,000	75,000	100,000	(449,900)	(187,872)	(75,000)	(50,000)
Maintenance											
4200.2344	Guardrail Projects	-	59,403	-	-	-	-	(10,597)	-	-	-
4200.2389	Trails/Alternate Modes of Transportation	-	12,000	-	-	-	-	-	-	-	-
General Projects											
4200.2391	Gas Well Infill - Road Mitigation Project	-	-	-	200,000	50,000	200,000	(100,000)	-	(150,000)	-
4200.2396	CR 513/311 Intersection (Oxford)	167,156	193,386	3,061,925	-	-	-	(3,306,614)	(438,075)	-	-
	CR 517 Urban & Access Improv	-	-	-	-	-	2,125,000	-	-	-	2,125,000
	CR 318 Overlay	-	-	-	-	-	1,400,000	-	-	-	-
	CR 253 Gravel 1.8 mile section	435,058	-	-	-	-	23,667	-	-	-	23,667
4200.2411	Contribution to City for Wilson Gulch	52,935	-	-	1,304,000	1,304,000	-	(910,000)	-	-	(1,304,000)
4200.2420	Contribution Ignacio RAMP Project CR	-	-	-	180,000	180,000	-	-	-	-	(180,000)
4200.2415	CR 141 Full-depth Reclamation	-	1,384,906	-	-	-	-	(65,094)	-	-	-
4200.2416	CR 320 Inter. School	-	496,130	-	-	-	-	(3,870)	-	-	-
4200.2418	CR 105 Box Culvert	-	-	45,462	-	-	-	-	(14,538)	-	-
Engineering Department											
4200.2421	CR 141 Culvert Replacement	-	-	-	150,000	-	150,000	-	-	(150,000)	-
4200.2394	CR 207 Lightner Creek Bridge	63,516	614,226	-	-	-	-	(185,774)	-	-	-
4200.2413	CR 124A Lewis Creek Bridge	-	-	-	60,000	60,000	-	(40,000)	-	-	(60,000)
Road & Bridge Projects Expenditures		1,279,270	2,760,151	3,119,515	2,044,000	1,669,000	3,998,667	(5,141,849)	(640,485)	(375,000)	1,954,667
% Inc/dec budget to budget or actual to actual		109.39%	115.76%	13.02%	-45.64%	-46.50%	95.63%	-65.07%	-17.03%	-22.47%	95.63%
Capital Outlay											
4200.2422	Marvel & Ignacio Equip Sheds	-	-	-	1,345,300	945,300	400,000	-	-	(400,000)	(945,300)
4200.2417	CR 223/225 Intersection Realign	-	-	-	315,000	315,000	-	(50,000)	-	-	(315,000)
4200.2412	CR 210 Overlay & Boat Ramp Turn Lan	821,390	14	1,583	350,000	-	350,000	(249,986)	(298,417)	(350,000)	-
4200.2414	CR 302-US 550 Park and Ride	4,003	-	-	120,000	2,000	120,000	(120,000)	-	(118,000)	-
Capital Outlay		825,393	14	1,583	2,130,300	1,262,300	870,000	(419,986)	(298,417)	(868,000)	(1,260,300)
% Inc/dec budget to budget or actual to actual		190.68%	-100.00%	11024.39%	610.10%	79641.00%	-59.16%	-100.00%	-99.47%	-68.76%	-59.16%
Engineering Department Total Expenditures		3,040,559	3,727,581	3,962,978	5,353,895	3,877,880	6,192,188	(5,704,859)	(1,085,039)	(1,476,015)	838,293
% Inc/dec budget to budget or actual to actual		75.47%	22.60%	6.32%	6.06%	-2.15%	15.66%	-60.49%	-21.49%	-38.06%	15.66%

ROAD & BRIDGE FUND

Maintenance Department							2013	2014	2015	2016 O(U)	
Acct #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	Budget to Actual	Budget to Actual	Budget to Actual	2015 Budget	
Personnel Expenditures:											
<i>FTEs</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	1,520,184	1,600,831	1,591,263	1,721,886	1,721,886	(3,457)	(15,725)	-	(23,294)	
4100.1120	Temporary Salaries	223,182	152,702	49,959	70,000	65,000	(58,298)	(150,041)	(5,000)	-	
4100.1130	Overtime - Regular	116,722	114,862	35,121	115,000	96,647	4,862	(64,879)	(18,353)	-	
4100.1150	Other Compensation Items	1,900	645	-	-	-	(7,376)	-	-	-	
4100.1210	Health Insurance	288,713	330,888	342,233	365,506	365,506	(2,777)	(15,132)	-	33,879	
4100.1220	FICA Taxes	135,149	135,031	121,265	131,724	131,724	(12,867)	(24,620)	-	(1,782)	
4100.1230	Retirement	104,895	111,017	111,481	121,481	121,481	294	(562)	-	(1,527)	
4100.1260	Worker's Compensation	133,016	138,493	135,453	111,599	111,599	0	-	-	2,232	
4100.1275	Cell Phone Allowance	3,017	3,152	3,172	3,500	3,044	(160)	(140)	(456)	-	
Personnel Expenditures Total		2,526,776	2,587,621	2,389,948	2,640,696	2,616,887	(79,780)	(271,097)	(23,809)	9,508	
% Inc/dec budget to budget or actual to actual		1.54%	2.41%	-7.64%	-0.76%	9.50%	-2.99%	-10.19%	-0.91%	0.36%	
Operating Expenditures:											
4100.1320	Other Professional Services	2,326	293	-	-	-	(3,707)	(4,000)	-	10,000	
4100.1321	CDL Medical	2,970	3,645	2,565	3,293	2,970	45	(1,235)	(323)	(1,207)	
4100.1341	Software Maintenance	3,992	3,555	3,630	4,000	3,702	(1,445)	(370)	(298)	-	
4100.1343	Contracted Repair/Maint	3,601	5,109	5,609	5,776	5,609	(1,891)	109	(167)	1	
4100.1350	Repair and Maintenance - Motor Vehicle	500	1,582	1,785	-	-	(418)	(215)	-	-	
4100.1442	Machinery and Equipment Rental	47,818	13,358	20,058	37,000	36,000	(56,642)	(49,942)	(1,000)	5,500	
4100.1451	Sign Parts & Supplies	29,482	27,521	33,456	30,000	29,500	(2,479)	3,456	(500)	-	
4100.1452	Highway Stripe	143,437	126,202	124,385	134,000	120,000	(38,023)	(11,604)	(14,000)	(2,428)	
4100.1456	Cutting Edges and Chains	80,868	65,772	61,704	72,000	72,000	(48,228)	(22,296)	-	3,000	
4100.1457	Dust Control/De-Icing	668,597	558,841	571,499	682,516	643,456	(186,715)	(103,501)	(39,060)	28,113	
4100.1459	Metal Culverts	93,829	51,368	35,199	40,000	36,242	31,368	(4,801)	(3,758)	-	
4100.1460	Gravel/Sand/Chips	416,334	503,366	180,599	344,104	308,525	50,366	(309,570)	(35,579)	176,238	
4100.1461	Hot Mix	351,563	211,590	309,887	351,450	302,400	(203,910)	(41,563)	(49,050)	(9,570)	
4100.1463	Chip & Seal Asphalt Oil	183,763	176,274	76,837	136,270	112,715	(44,741)	(46,212)	(23,555)	(1,728)	
4100.1466	Crack Sealing Materials	33,783	5,757	18,643	32,000	28,988	(26,243)	(13,357)	(3,012)	(2,799)	
4100.1468	Fencing	-	-	226	-	-	(1,000)	(774)	-	-	
4100.1531	Telephone	8,214	8,419	6,179	8,000	5,935	414	(1,826)	(2,065)	(1,886)	
4100.1551	Photocopy	-	1,528	960	1,530	960	(2)	(570)	(570)	(541)	
4100.1560	Postage	52	64	28	75	70	(186)	(122)	(5)	-	
4100.1580	Meetings	-	-	145	-	-	-	145	-	-	
4100.1581	Training	3,831	5,052	3,416	5,000	3,786	52	(1,584)	(1,214)	-	
4100.1612	Operating Supplies	10,416	17,191	14,231	20,000	19,000	(2,809)	(5,769)	(1,000)	600	
4100.1620	Utilities	47,910	52,941	168	-	-	(17,559)	(14,832)	-	-	
4100.1621	Gas	-	-	21,315	24,954	26,471	-	1,166	1,517	3,899	
4100.1622	Electric	-	-	21,651	29,411	28,330	-	751	(1,081)	882	
4100.1411	Water and Sewer	-	-	4,902	4,196	4,196	-	(422)	-	1,343	
4100.1421	Waste Disposal	-	-	2,101	1,464	2,694	-	(1,529)	1,230	1,498	
4100.1626	CERF Fuel Charges	485,299	454,325	325,614	429,200	334,704	(92,330)	(260,441)	(94,496)	(26,540)	
4100.1652	Employee Uniforms & Cleaning	3,310	3,166	3,278	3,425	3,831	(2,334)	(2,222)	406	789	
4100.1693	GPS Units	-	-	-	10,058	-	-	-	(10,058)	(10,058)	
4100.1930	CERF Maint & Repair Charges	555,836	557,896	531,816	459,391	459,391	(236)	1,541	-	(81,292)	
4100.1931	CERF Rental Charges	1,268,218	1,256,666	724,245	856,811	856,811	(1,998)	(2)	-	40,593	

ROAD & BRIDGE FUND

4100.2333	Gravel Pit Permits/Reclamation	1,148	398	2,591	3,000	2,650	3,000	(4,602)	(409)	(350)	-
4100.2340	Bridge Maintenance	25	-	466	15,000	5,000	15,000	-	(24,534)	(10,000)	-
4100.2344	Guardrail Projects	88,501	-	21,647	70,000	78,000	70,000	(15,000)	(18,353)	8,000	-
4100.2350	Minor Safety Improvements	-	660	9,145	10,000	5,000	10,000	(9,340)	(855)	(5,000)	-
4100.4511	Road and Bridge Tax Allocation	-	180,558	174,095	185,099	185,000	198,545	180,558	(1,693)	(99)	13,446
4100.4519	Allocation of Title III Funds	24,450	10,649	-	-	-	-	(0)	-	-	-
Operating Expenditures		4,566,847	4,303,745	3,314,073	4,009,023	3,723,936	4,156,876	(499,036)	(937,437)	(285,087)	147,853
% Inc/dec budget to budget or actual to actual		2.33%	-5.76%	-23.00%	-5.70%	12.37%	3.69%	-10.46%	-22.05%	-7.66%	3.69%
Maintenance Department Total Expenditures		7,093,623	6,891,366	5,704,022	6,649,719	6,340,823	6,807,080	(578,816)	(1,208,534)	(308,896)	157,361
% Inc/dec budget to budget or actual to actual		2.04%	-2.85%	-17.23%	-3.80%	11.16%	2.37%	-7.79%	-17.48%	-4.87%	2.37%
Capital Outlay											
	Space Planning		-	-	-	-	50,000				
4100.7400	Capital Outlay	-	10,981	-	20,000	-	177,000	(4,019)	-	(20,000)	157,000
Capital Outlay		-	10,981	-	20,000	-	227,000	(4,019)	-	(20,000)	157,000
% Inc/dec budget to budget or actual to actual								-26.79%	0.00%	0.00%	785.00%
Road & Bridge Fund Contingency											
11.1960	Contingency	-	-	-	500,000	-	750,000	-	(500,000)	-	250,000
Total Road & Bridge Fund Contingency		-	-	-	500,000	-	750,000	-	(500,000)	-	250,000
Total Road & Bridge Expenditures		10,134,183	10,629,928	9,666,999	12,523,614	10,218,703	13,976,268	(6,287,694)	(2,793,573)	(1,804,911)	1,402,654
% Inc/dec budget to budget or actual to actual		16.70%	4.89%	-9.06%	0.51%	5.71%	11.60%	-37.19%	-22.42%	-17.66%	11.20%

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.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2016 O/(U) 2015 Budget	2016 % O/(U) 2015 Budget
Beginning Fund Balance	\$ 2,966,169	\$ 2,881,164	\$ 2,699,440	\$ 2,853,213	\$ 2,526,130	\$ 1,859,412	\$ (993,801)	-34.83%
Revenues & Other Sources:								
Property Taxes	908,625	858,743	693,702	761,743	761,743	844,850	83,107	10.91%
Specific Ownership Tax	53,697	65,970	72,649	61,000	61,000	58,316	(2,684)	-4.40%
Other Taxes	2,578	5,250	6,271	-	-	-	-	0.00%
Intergovernmental	4,460,029	4,490,853	4,828,144	5,031,374	4,476,930	4,678,373	(353,001)	-7.02%
TOTAL REVENUES & OTHER SOURCES	5,424,929	5,420,816	5,600,766	5,854,117	5,299,673	5,581,539	(272,578)	-4.66%
Expenditures & Other Uses:								
Personnel Costs:								
Salary & Wages	2,904,441	2,847,072	4,152,826	3,257,367	3,257,367	3,458,626	201,259	6.18%
Temporary Employees	72,684	58,348	-	78,569	98,927	103,374	24,805	31.57%
Medical Benefits	943,057	1,026,159	-	754,662	754,662	772,247	17,585	2.33%
Other Benefits & Costs	-	-	-	492,136	492,136	515,901	23,765	4.83%
Operating	1,589,753	1,670,961	1,621,250	1,653,149	1,363,299	1,184,396	(468,753)	-28.36%
Contingency	-	-	-	250,000	-	250,000	-	0.00%
TOTAL EXPENDITURES & OTHER USES	5,509,934	5,602,540	5,774,076	6,485,883	5,966,391	6,284,544	(201,339)	-3.10%
Ending Fund Balance	\$ 2,881,164	\$ 2,699,440	\$ 2,526,130	\$ 2,221,447	\$ 1,859,412	\$ 1,156,407	\$ (1,065,040)	-47.94%

SOCIAL SERVICES FUND

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Revenues:											
County Revenues											
	Property Taxes	908,625	858,743	693,702	761,743	761,743	844,850	858,743	(6,416)	-	83,107
	Penalties, Interest, Delinquent T	2,578	5,250	6,271	-	-	-	5,250	3,271	-	-
	Specific Ownership Tax	53,697	65,970	72,649	61,000	61,000	58,316	65,970	7,649	-	(2,684)
	Intergovernmental Revenue	33,927	31,564	23,366	23,673	23,673	23,500	31,564	(7,634)	-	(173)
	Total County Revenues	998,827	961,527	795,988	846,416	846,416	926,666	961,527	(3,130)	-	80,250
Adult Protective Services											
	Federal and state	193,304	194,380	208,940	146,638	216,142	156,430	-	-	-	-
	Total Adult Protective Services	193,304	194,380	208,940	146,638	216,142	156,430	(15,896)	93,927	69,504	9,792
	Total Adult Protective Services	193,304	194,380	208,940	146,638	216,142	156,430	(15,896)	93,927	69,504	9,792
Child Care											
	Federal and state	521,219	533,305	109,277	426,316	423,339	489,454	-	-	-	-
	Grants	-	-	-	42,241	42,241	42,456	71,354	(296,300)	(2,977)	63,138
	Other	-	-	36,866	59,292	-	-	-	(44,688)	(59,292)	(59,292)
	Total Child Care	521,219	533,305	146,143	527,849	465,580	531,910	71,354	(340,988)	(62,269)	4,061
Child Support Enforcement											
	Federal and state	372,809	390,190	391,292	417,606	358,109	391,523	-	-	-	-
	Incentives	39,443	12,614	43,114	20,000	42,069	35,000	7,705	(9,152)	(59,497)	(26,083)
	Other	-	-	-	2,500	1,047	1,100	(7,386)	18,114	22,069	15,000
	Total Child Support Enforcement	412,958	402,804	434,406	440,106	401,225	427,623	(1,681)	6,462	(38,881)	(12,483)
Child Welfare											
	Federal and state	1,880,252	1,732,117	1,595,170	2,446,531	2,028,062	2,403,531	-	-	-	-
	Grants	143,511	171,906	108,894	118,750	118,750	118,750	(6,283)	(485,317)	(418,469)	(43,000)
	Other	-	3,194	-	2,400	5,380	2,500	3,492	(61,920)	-	-
	Total Child Welfare	2,023,763	1,907,216	1,704,064	2,567,681	2,152,192	2,524,781	(6,806)	(10,001)	2,980	100
	Total Child Welfare	2,023,763	1,907,216	1,704,064	2,567,681	2,152,192	2,524,781	(9,598)	(557,238)	(415,489)	(42,900)
Core Services											
	Federal and state	897,997	929,404	558,090	1,013,632	1,008,595	1,042,365	-	-	-	-
	Total Core Services	897,997	929,404	558,090	1,013,632	1,008,595	1,042,365	(49,270)	(464,444)	(5,037)	28,733
	Total Core Services	897,997	929,404	558,090	1,013,632	1,008,595	1,042,365	(49,270)	(464,444)	(5,037)	28,733
Colorado Works											
	Federal and state	930,858	873,520	415,961	866,421	765,866	872,985	-	-	-	-
	Other	66,699	51,449	38,396	51,448	51,448	51,448	42,625	(406,773)	(100,555)	6,564
	Total Colorado Works	997,557	924,969	454,357	917,869	817,314	924,433	(43,292)	(56,345)	-	-
	Total Colorado Works	997,557	924,969	454,357	917,869	817,314	924,433	(667)	(463,118)	(100,555)	6,564
Income Maintenance											
	Federal and state	1,382,096	1,642,244	1,298,778	1,839,779	1,977,731	2,087,996	-	-	-	-
	Other	12,355	10,002	-	-	13,000	39,272	446,159	(212,901)	137,952	248,217
	Total Income Maintenance	1,394,451	1,652,246	1,298,778	1,839,779	1,990,731	2,127,268	(20,998)	(25,000)	13,000	39,272
	Total Income Maintenance	1,394,451	1,652,246	1,298,778	1,839,779	1,990,731	2,127,268	425,161	(237,901)	150,952	287,489
Other Revenues											
	Adjustments MOE/EBT	(2,015,148)	(2,085,036)	-	(2,445,853)	(2,598,522)	(3,079,937)	-	-	-	-
	Total Other Revenues	(2,015,148)	(2,085,036)	-	(2,445,853)	(2,598,522)	(3,079,937)	(2,085,036)	2,412,181	(152,669)	(634,084)
	Total Other Revenues	(2,015,148)	(2,085,036)	-	(2,445,853)	(2,598,522)	(3,079,937)	(2,085,036)	2,412,181	(152,669)	(634,084)
Total Revenues											
	Total Revenues	5,424,929	5,420,816	5,600,766	5,854,117	5,299,673	5,581,539	(704,105)	445,751	(554,444)	(272,578)
	% Inc/dec budget to budget or actual to actual	-1.78%	-0.08%	3.32%	13.56%	-5.38%	-4.66%	-11.50%	8.65%	-10.46%	-4.66%

SOCIAL SERVICES FUND

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Operating Expenditures:											
Personnel Costs											
	<i>FTEs</i>	61.25	63.75	63.75	64.75	64.75	67.75	63.75	0.00	0.00	3.00
	Salaries	-	-	-	3,257,367	3,257,367	3,458,626	-	-	-	201,259
	Health Insurance	-	-	-	754,662	754,662	772,247	-	-	-	17,585
	FICA Taxes	-	-	-	249,189	249,189	269,018	-	-	-	19,829
	Retirement	-	-	-	210,954	210,954	213,930	-	-	-	2,976
	Worker's Compensation	-	-	-	31,993	31,993	32,953	-	-	-	960
	Total Personnel Costs	-	-	-	4,504,165	4,504,165	4,746,774	-	-	-	242,609
	Adult Protective Services										
	Personnel:	-	-	-	-	-	-	(239,265)	-	-	-
	Salaries	160,036	168,807	217,057	-	-	-	168,807	47,717	-	-
	Medical Benefits	56,303	57,103	-	-	-	-	57,103	(48,905)	-	-
	FICA Taxes	-	-	-	-	-	-	-	(12,955)	-	-
	Retirement	-	-	-	-	-	-	-	(10,703)	-	-
	Temp	-	-	-	-	-	-	-	-	-	-
	Operating	15,291	13,504	42,033	9,809	24,507	25,869	(4,965)	30,085	14,698	16,060
	CERF Fuel Charges	-	-	-	1,125	1,125	5,300	-	-	-	4,175
	CERF M&R Charges	-	-	-	950	950	477	-	-	-	(473)
	CERF Vehicle Rental	-	-	-	1,035	1,035	-	-	-	-	(1,035)
	EBT and contract	10,000	3,562	-	12,428	13,272	13,674	(6,438)	(19,997)	844	1,246
	Total Adult Protective Services	241,630	242,976	259,090	25,347	40,889	45,320	(24,758)	(14,758)	15,542	19,973
	Child Care										
	Personnel:	-	-	-	-	-	-	(117,938)	-	-	-
	Salaries	104,463	99,369	112,682	-	-	-	99,369	21,875	-	-
	Medical Benefits	33,128	32,451	-	-	-	-	32,451	(19,647)	-	-
	FICA Taxes	-	-	-	-	-	-	-	(6,947)	-	-
	Retirement	-	-	-	-	-	-	-	(6,223)	-	-
	Operating	6,741	6,180	10,045	8,657	8,983	11,618	(3,320)	1,388	326	2,961
	EBT and contract	461,563	473,173	96,715	522,241	453,521	522,456	23,173	(460,087)	(68,720)	215
	Total Child Care	605,896	611,173	219,442	530,898	462,504	534,074	33,735	(469,641)	(68,394)	3,176
	Child Support Enforcement										
	Personnel:	-	-	-	-	-	-	(535,936)	-	-	-
	Salaries	387,441	392,534	490,938	-	-	-	392,534	110,276	-	-
	Medical Benefits	117,669	128,173	-	-	-	-	128,173	(93,565)	-	-
	FICA Taxes	-	-	-	-	-	-	-	(29,121)	-	-
	Retirement	-	-	-	-	-	-	-	(25,397)	-	-
	Temp	5,792	6,035	-	13,135	11,888	12,483	6,035	(11,888)	(1,247)	(652)
	Operating	29,196	35,931	52,744	39,500	41,738	66,300	(6,069)	19,128	2,238	26,800
	EBT and contract	2,086	4,612	-	-	-	-	4,612	(16,124)	-	-
	Total Child Support Enforcement	542,184	567,285	543,682	52,635	53,626	78,783	(10,651)	(46,690)	991	26,148

SOCIAL SERVICES FUND

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	Budget to Actual	Budget to Actual	Budget to Actual	2016 O/(U) 2015 Budget
Child Welfare											
	Personnel:	-	-	-	-	-	-	(1,437,079)	-	-	-
	Salaries	1,191,616	1,159,390	1,273,092	-	-	-	1,159,390	152,901	-	-
	Medical Benefits	261,969	306,024	-	-	-	-	306,024	(255,275)	-	-
	FICA Taxes	-	-	-	-	-	-	-	(85,695)	-	-
	Retirement	-	-	-	-	-	-	-	(73,738)	-	-
	Temp	14,631	9,312	-	17,745	17,745	18,632	9,312	(16,900)	-	887
	Operating	206,835	209,549	578,935	138,937	103,054	137,658	15,444	440,016	(35,883)	(1,279)
	CERF Fuel Charges	-	-	-	3,375	22,500	35,470	-	-	19,125	32,095
	CERF M&R Charges	-	-	-	2,751	2,751	5,296	-	-	-	2,545
	CERF Vehicle Rental	-	-	-	7,095	7,095	7,845	-	-	-	750
	EBT and contract	895,312	905,951	225,796	1,053,964	772,069	1,086,999	(279,299)	(924,371)	(281,895)	33,035
	Total Child Welfare	2,570,363	2,590,226	2,077,822	1,223,867	925,214	1,291,900	(226,208)	(763,062)	(298,653)	68,033
Core Services											
	Personnel:	-	-	-	-	-	-	(615,081)	-	-	-
	Salaries	391,423	386,321	572,334	-	-	-	386,321	108,174	-	-
	Medical Benefits	138,152	140,284	-	-	-	-	140,284	(100,166)	-	-
	FICA Taxes	-	-	-	-	-	-	-	(35,508)	-	-
	Retirement	-	-	-	-	-	-	-	(31,511)	-	-
	Operating	37,794	31,381	91,776	26,500	16,871	32,000	(1,520)	65,276	(9,629)	5,500
	EBT and contract	440,814	468,400	-	566,731	566,731	567,712	(49,376)	(566,731)	-	981
	Total Core Services	1,008,182	1,026,386	664,110	593,231	583,602	599,712	(139,371)	(560,466)	(9,629)	6,481
Colorado Works											
	Personnel:	-	-	-	-	-	-	(302,103)	-	-	-
	Salaries	205,151	210,266	170,245	-	-	-	210,266	(49,362)	-	-
	Medical Benefits	54,385	47,346	-	-	-	-	47,346	(54,504)	-	-
	FICA Taxes	-	-	-	-	-	-	-	(16,800)	-	-
	Operating	44,303	46,645	425,922	35,000	134,732	175,220	(11,755)	379,072	99,732	140,220
	EBT and contract	770,876	716,462	-	752,523	669,535	698,000	(48,369)	(728,371)	(82,988)	(54,523)
	Total Colorado Works	1,074,715	1,020,720	596,167	787,523	804,267	873,220	(104,614)	(484,076)	16,744	85,697
Income Maintenance											
	Personnel	-	-	-	-	-	-	(887,434)	-	-	-
	Salaries	464,312	430,385	1,316,479	-	-	-	430,385	721,966	-	-
	Medical Benefits	281,452	314,778	-	-	-	-	314,778	(147,099)	-	-
	FICA Taxes	-	-	-	-	-	-	-	(45,480)	-	-
	Retirement	-	-	-	-	-	-	-	(33,686)	-	-
	Temp	52,260	43,000	-	47,689	69,294	72,259	43,000	(69,294)	21,605	24,570
	Operating	48,384	69,194	71,334	74,690	59,797	81,690	(22,475)	(3,356)	(14,893)	7,000
	EBT and contract	736,376	956,206	25,951	1,026,691	1,246,555	1,373,782	113,090	(902,695)	219,864	347,091
	Total Income Maintenance	1,582,785	1,813,563	1,413,763	1,149,070	1,375,646	1,527,731	(8,656)	(479,645)	226,576	378,661

SOCIAL SERVICES FUND

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Other Uses											
	Adjustments MOE/EBT	(2,115,820)	(2,269,789)		(2,630,853)	(2,783,522)	(3,662,970)	(2,269,789)	3,015,227	(152,669)	(1,032,117)
Total Other Uses		(2,115,820)	(2,269,789)	-	(2,630,853)	(2,783,522)	(3,662,970)	(2,269,789)	3,015,227	(152,669)	(1,032,117)
Total Operating Expenditures		5,509,934	5,602,540	5,774,076	6,235,883	5,966,391	6,034,544	(2,750,312)	196,888	(269,492)	(201,339)
% Inc/dec budget to budget or actual to actual		0.03%	1.68%	3.06%	11.81%	3.33%	-3.23%	-32.93%	3.53%	-4.52%	-3.23%
Contingency											
	Contingency	-	-	-	250,000	-	250,000	-	(40,000)	(250,000)	-
Contingency		-	-	-	250,000	-	250,000	-	(40,000)	(250,000)	-
Total Social Services Expenditures		5,509,934	5,602,540	5,774,076	6,485,883	5,966,391	6,284,544	(2,750,312)	156,888	(519,492)	(201,339)
% Inc/dec budget to budget or actual to actual		0.03%	1.68%	3.06%	15.46%	3.33%	-3.10%	-32.93%	2.79%	-8.71%	-3.10%

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.

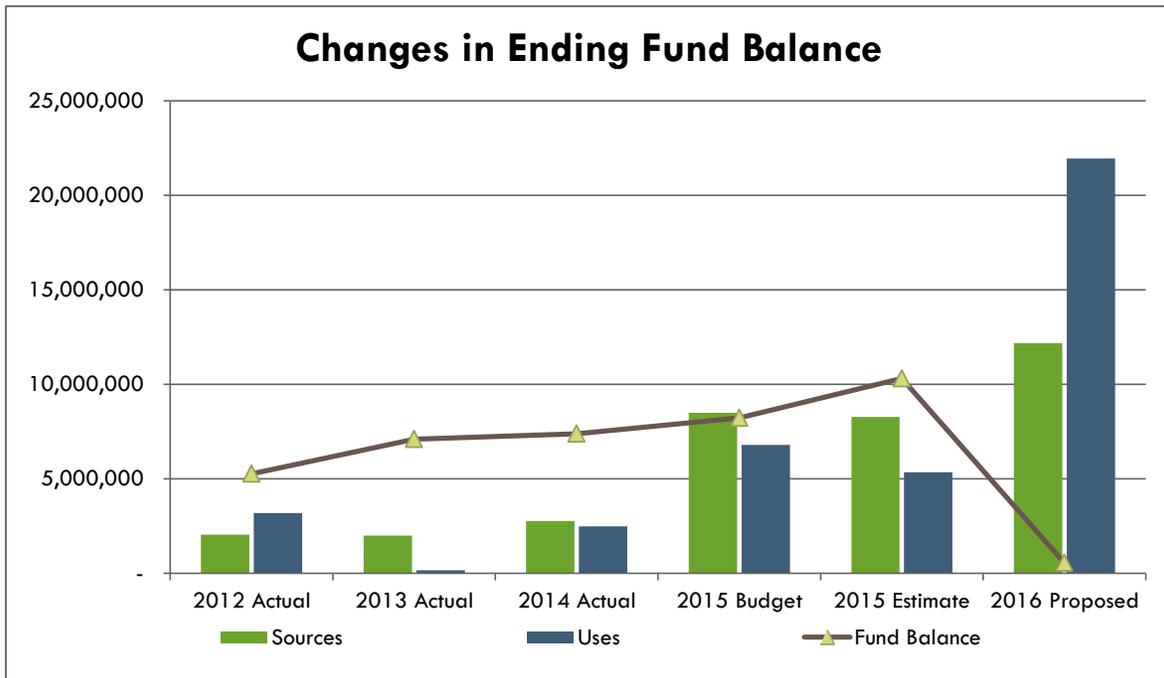
	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2016 O/(U) 2015 Budget	2016 % O/(U) 2015 Budget
Beginning Fund Balance	\$ 383,530	\$ 531,722	\$ 531,506	\$ 437,173	\$ 476,207	\$ 476,290	\$ 39,117	8.95%
Revenues & Other Sources:								
Sales Taxes	2,008,862	2,080,387	2,197,103	2,272,374	2,272,374	2,317,822	45,447	2.00%
Interest on Deposits (Misc.)	-	391	1,390	300	-	-	(300)	-100.00%
TOTAL REVENUES & OTHER SOURCES	2,008,862	2,080,778	2,198,493	2,272,674	2,272,374	2,317,822	45,147	2.0%
Expenditures & Other Uses:								
Durango Library	1,695,206	1,760,052	1,901,622	1,868,438	1,868,438	1,924,040	55,602	3.0%
Transfers Out for Durango Senior Services	315,218	310,942	342,171	393,853	393,853	351,893	(41,960)	-10.7%
Transfers Out for Durango Landfill	10,000	10,000	10,000	10,000	10,000	10,000	-	0.0%
Transfers Other	31,768	-	-	-	-	-	1	0.00%
TOTAL EXPENDITURES & OTHER USES	2,052,192	2,080,994	2,253,793	2,272,291	2,272,291	2,285,933	13,642	0.6%
Ending Fund Balance	\$ 340,200	\$ 531,506	\$ 476,207	\$ 437,556	\$ 476,290	\$ 508,179	\$ 70,623	16.14%

JOINT SALES TAX FUND

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Revenues:											
16.31300	Sales Taxes	2,008,862	2,080,387	2,197,103	2,272,374	2,272,374	2,317,822	116,887	53,354	-	45,447
16.36110	Interest on Deposits (Misc)	-	391	1,390	300			(609)	990	(300)	(300)
Revenues		2,008,862	2,080,778	2,198,493	2,272,674	2,272,374	2,317,822	116,278	54,344	(300)	45,147
% Inc/dec budget to budget or actual to actual		9.92%	3.58%	5.66%	5.99%	3.36%	1.99%	5.92%	2.53%	-0.01%	1.99%
Operating Expenditures:											
16.48010	Durango Public Library	1,695,206	1,760,052	1,901,622	1,868,438	1,868,438	1,924,040	(43,978)	48,462	-	55,602
16.49110	Transfer to General Fund	31,768	-	-	-	-	-	-	-	-	-
16.49122	Transfer for Senior Services	315,218	310,942	342,171	393,853	393,853	351,893	(31,768)	(48,462)	-	(41,960)
16.49123	Transfer for Landfill	10,000	10,000	10,000	10,000	10,000	10,000	(0)	(0)	-	-
Total Joint Sales Tax Expenditures		2,052,192	2,080,994	2,253,793	2,272,291	2,272,291	2,285,933	(75,746)	(0)	-	13,642
% Inc/dec budget to budget or actual to actual		9.77%	1.40%	8.30%	0.82%	0.82%	0.60%	-3.51%	0.00%	0.00%	0.60%

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.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2016 O/(U) 2015 Budget	2016 % O/(U) 2015 Budget
Beginning Fund Balance	\$ 6,419,874	\$ 5,271,376	\$ 7,101,746	\$ 6,521,337	\$ 7,386,827	\$10,311,330	\$ 3,789,993	58.12%
Revenues & Other Sources:								
Sales Taxes	2,000,003	2,000,004	2,000,000	2,000,000	2,000,000	2,000,000	-	0.00%
Intergovernmental Revenues	43,300	-	772,473	918,182	693,182	2,188,000	1,269,818	138.30%
Transfers In	-	-	-	5,577,637	5,577,637	8,000,000	2,422,363	43.43%
TOTAL REVENUES & OTHER SOURCES	2,043,303	2,000,004	2,772,473	8,495,819	8,270,819	12,188,000	3,692,181	43.46%
Capital and Other Uses:								
Capital Projects	-	992	11,354	325,000	2,825	41,000	(284,000)	-87.38%
Capital Outlay	3,191,801	168,643	2,476,038	6,272,163	5,343,491	15,401,542	9,129,379	145.55%
Contingencies and Other	-	-	-	200,000	-	6,500,000	6,300,000	3150.00%
TOTAL EXPENDITURES & OTHER USES	3,191,801	169,634	2,487,392	6,797,163	5,346,316	21,942,542	15,145,379	222.82%
Ending Fund Balance	\$ 5,271,376	\$ 7,101,746	\$ 7,386,827	\$ 8,219,993	\$10,311,330	\$ 556,788	\$ (7,663,205)	-93.23%

CAPITAL IMPROVEMENT FUND

Account #	Account Description	2012	2013	2014	2015	2015	2016	2013	2014	2015	2016 O/(U)
		Actual	Actual	Actual	Budget	Estimate	Proposed	Budget to Actual	Budget to Actual	Budget to Actual	2015 Budget
Revenues:											
40.31300	Sales Tax	2,000,003	2,000,004	2,000,000	2,000,000	2,000,000	2,000,000	-	-	-	-
40.33446	Energy Impact Grant (Intergov)	43,300	-	-	-	-	1,900,000	-	-	-	1,900,000
40.33715	Joint Recreation Fund (intergov)	-	-	-	-	-	-	-	-	-	-
40.33792	City of Durango Project Cost Share Gun Range	-	-	-	225,000	-	225,000	(100,000)	-	-	-
40.34000.1	Pictometry Contributions from Other Governme	-	-	-	93,182	93,182	-	(150,000)	(225,000)	(225,000)	-
40.33597	Courthouse Security Grant	-	-	-	-	-	-	-	-	-	(93,182)
40.33442	Energy Imp Assist Funds-	-	-	772,473	600,000	600,000	63,000	-	(55,000)	-	-
40.36508	Federal Court Reimbursement	-	-	-	-	-	-	-	772,473	-	(537,000)
40.33910.0	Transfer In from Gen Fund	-	-	-	5,577,637	5,577,637	8,000,000	(657,000)	(400,000)	-	-
		-	-	-	-	-	-	-	-	-	2,422,363
	Revenues	2,043,303	2,000,004	2,772,473	8,495,819	8,270,819	12,188,000	1,093,004	92,473	(225,000)	3,692,181
	% Inc/dec budget to budget or actual to actual	-4.38%	-2.12%	38.62%	217.01%	198.32%	43.46%	120.51%	3.45%	-2.72%	43.46%
Expenditures:											
2203.2915	Building Remodel - Furniture	-	992	-	325,000	2,825	15,000	992	-	(322,175)	(310,000)
2203.1430	Repairs and Maintenance	-	-	11,354	-	-	-	-	-	-	-
	Contribution- Montezuma 800 mghz Tower	-	-	-	-	-	26,000	-	(20,000)	-	26,000
	Expenditures	-	992	11,354	325,000	2,825	41,000	992	(716,960)	(322,175)	(284,000)
Capital Outlay:											
2100.2920	CO 211 Rockpoint Property	-	-	-	-	1,960,677	-	-	-	1,960,677	-
	10 Burnett CT	-	-	-	-	-	8,000,000	-	-	-	-
2201.1744	Credit Card Equipment	-	-	-	6,000	-	-	-	-	(6,000)	(6,000)
2201.2108	Information Technology Capital (Gen Govt)	7,930	7,330	-	882,663	1,207,663	1,281,542	(87,670)	-	325,000	398,879
2201.2109	Information systems -SWCCOG Fiber Share	-	20,810	-	-	-	-	20,810	-	-	-
2203.2109	Fairgrounds Repairs	-	16,999	19,202	-	-	-	16,999	19,202	-	-
2203.2905	General Services Capital (Gen Govt)	3,003,689	32,513	8,000	-	-	-	(92,487)	(1,110,500)	-	-
2203.2909	Asbestos Remediation - LPC Admin Building	-	55,990	12,269	-	-	-	55,990	12,269	-	-
2203.2912	Courthouse Remodel-Federal Courts & Judicial	-	-	125,801	2,900,000	105,567	5,100,000	(2,000,000)	(1,874,199)	(2,794,433)	2,200,000
2203.2913	LPC Admin Building Remodel & Relocation	-	4,015	2,285,756	1,950,000	1,972,045	-	(795,985)	(1,192,944)	22,045	(1,950,000)
2203.2914	Federal County Remodel Doc License	-	333	-	-	23,289	-	333	-	23,289	-
3000.2201	Gun Range Improvements (PS)	18,649	4,382	-	450,000	-	500,000	(295,618)	(450,000)	(450,000)	50,000
3001.2202	SO Detentions Commercial Dishwasher	-	26,271	15,365	15,000	13,678	-	(11,729)	(670)	(1,322)	(15,000)
3002.2203	Sheriff Offices	-	-	-	-	-	480,000	-	(55,000)	-	480,000
3300.2213	Emergency Management (PS)	-	-	-	-	-	40,000	-	-	-	40,000
4100.2330	Public Works Capital (PW)	23,563	-	-	-	-	-	-	-	-	-
5000.2504	Fairgrounds Capital (Aux Svcs)	134,761	-	9,646	-	-	-	-	(38,590)	-	-
2203.1740	Wheeled Diesel Generator	-	-	-	35,000	32,456	-	-	-	(2,544)	(35,000)
5000.1741	Sheep Pen Wiring	-	-	-	8,500	7,366	-	-	-	(1,134)	(8,500)
5000.1742	Telescopic Boom Lift	-	-	-	15,000	10,750	-	-	-	(4,250)	(15,000)
5000.1743	Fairgrounds Pavilion Sprinklers	-	-	-	10,000	10,000	-	-	-	-	(10,000)
5500.2402	Senior Services Capital (Non-JST)	3,209	-	-	-	-	-	-	-	-	-
	Capital Outlay	3,191,801	168,643	2,476,038	6,272,163	5,343,491	15,401,542	(3,354,357)	(4,735,433)	(928,672)	9,129,379
	% Inc/dec budget to budget or actual to actual	177.21%	-94.72%	1368.21%	-13.03%	115.81%	145.55%	-95.21%	-65.67%	-17.38%	145.55%

CAPITAL IMPROVEMENT FUND

Account #	Account Description	2012	2013	2014	2015	2015	2016	2013	2014	2015	2016 O/(U)
		Actual	Actual	Actual	Budget	Estimate	Proposed	Budget to Actual	Budget to Actual	Budget to Actual	2015 Budget
Contingency:											
40.1960	Budget Contingency	-	-	-	200,000	-	6,500,000	(200,000)	(200,000)	(200,000)	6,300,000
Contingency		-	-	-	200,000	-	6,500,000	(200,000)	(200,000)	(200,000)	6,300,000
Total CIP Expenditures		3,191,801	169,634	2,487,392	6,797,163	5,346,316	21,942,542	(3,553,366)	(5,652,393)	(1,450,847)	15,145,379
% Inc/dec budget to budget or actual to actual		177.21%	-94.69%	1366.32%	-16.38%	114.94%	222.82%	-95.44%	-69.40%	-27.14%	222.82%

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.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2016 O/(U) 2015 Budget	2016 % O/(U) 2015 Budget
Beginning Fund Balance	\$ 167,526	\$ 202,627	\$ 215,968	\$ 229,275	\$ 235,052	\$ 216,115	\$ (13,160)	-5.74%
Revenues & Other Sources:								
La Plata County Contribution	1,424,489	1,433,164	1,431,002	1,569,794	1,569,794	1,576,547	6,753	0.43%
Archuleta County Contribution	343,658	331,430	342,274	342,804	350,312	350,986	8,182	2.39%
San Juan County Contribution	14,790	18,316	18,916	18,961	19,016	19,414	453	2.39%
Fees and Fines	70,719	87,031	104,483	89,500	89,500	89,500	-	0.00%
Intergovernmental Revenues	325,638	285,729	268,872	363,897	353,962	379,047	15,150	4.16%
Miscellaneous Revenues	16,604	9,231	6,172	1,750	250	250	(1,500)	-85.71%
TOTAL REVENUES & OTHER SOURCES	2,195,898	2,164,900	2,171,718	2,386,706	2,382,834	2,415,744	29,038	1.22%
Expenditures & Other Uses:								
Personnel Costs:								
Personnel Wages	1,370,875	1,361,744	1,359,510	1,458,460	1,458,460	1,406,680	(51,780)	-3.55%
Personnel Medical Benefits	229,290	253,492	263,924	276,677	276,677	297,417	20,740	7.50%
Other Benefits & Costs	190,909	193,364	193,709	213,784	213,784	201,933	(11,851)	-5.54%
Operating Expenditures	344,875	342,959	328,495	392,785	452,850	479,714	86,929	22.13%
Capital Outlay and Contingency	24,848	-	6,995	45,000	-	30,000	(15,000)	-33.33%
TOTAL EXPENDITURES & OTHER USES	2,160,797	2,151,559	2,152,633	2,386,706	2,401,771	2,415,744	29,038	1.22%
Ending Fund Balance	\$ 202,627	\$ 215,968	\$ 235,052	\$ 229,275	\$ 216,115	\$ 216,115	\$ (13,160)	-5.74%

SIXTH JUDICIAL DISTRICT ATTORNEY

Account : Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Revenues:										
14.33114 Federal Domestic Violence Grant	22,939	-	-	-	-	-	-	-	-	-
14.33306 Adult Diversion Grant	-	-	20,000	70,000	40,000	40,000	-	20,000	(30,000)	(30,000)
14.33474 VALE Grant (Intergov)	59,644	47,096	54,937	38,000	38,000	38,000	(10,806)	16,678	-	-
14.33475 Federal Victim Comp	61,000	47,997	-	61,000	61,000	61,000	47,997	(61,000)	-	-
14.33477 State Funding-D.A. Salary (Interd)	118,981	130,636	122,150	110,000	110,000	110,000	20,636	12,150	-	-
14.33502 Limited Gaming Impact Grant (In	63,074	60,000	71,785	84,897	84,897	84,897	(8,436)	(8,496)	-	-
14.33710 Archuleta County Contribution (In	343,658	331,430	342,274	342,804	350,312	350,986	(16,163)	(4,986)	7,508	8,182
14.33711 San Juan County Contribution (In	14,790	18,316	18,916	18,961	19,016	19,414	(894)	258	55	453
14.34159 Discovery Fees (Misc)	48,479	36,997	62,119	50,000	50,000	50,000	(703)	19,619	-	-
14.34160 Mandated Costs Reimbursement	21,376	49,724	29,321	37,500	37,500	37,500	3,724	(7,679)	-	-
14.34197 Other Miscellaneous Revenue (M	7,431	8,331	3,682	-	-	-	8,331	3,682	-	-
14.35220 Forfeitures (Misc)	864	311	13,043	2,000	2,000	2,000	(1,690)	11,043	-	-
14.36110 Interest (Misc)	-	-	19	250	250	250	(250)	(231)	-	-
14.36620 CCOERA refunds (Misc)	9,173	901	2,471	1,500	-	-	(599)	971	(1,500)	(1,500)
- CDAC Fellow Attorney Grant	-	-	-	-	20,065	45,150	-	-	20,065	45,150
14.39110 La Plata County Contribution (Int	1,424,489	1,433,164	1,431,002	1,569,794	1,569,794	1,576,547	(0)	(64,427)	(0)	6,753
Revenues	2,195,898	2,164,900	2,171,718	2,386,706	2,382,834	2,415,744	41,146	(62,419)	(3,872)	29,038
% Inc/dec budget to budget or actual to actu	4.58%	-1.41%	0.31%	6.83%	9.72%	1.22%	1.94%	-2.79%	-0.16%	1.22%
Personnel Expenditures:										
<i>FTEs</i>	<i>25.00</i>	<i>25.00</i>	<i>25.00</i>	<i>25.00</i>	<i>25.00</i>	<i>25.00</i>				
3200.1110 Regular Salaries	1,353,191	1,361,744	1,353,815	1,458,460	1,458,460	1,406,680	5,783	(7,821)	-	(51,780)
3200.1130 Overtime	-	-	5,695	-	-	-	-	5,695	-	-
3200.1150 Other Compensation Items	1,756	1,092	-	-	-	-	(5,688)	-	-	-
3200.1210 Health Insurance	228,168	253,492	263,924	276,677	276,677	297,417	(9)	(13,347)	-	20,740
3200.1220 FICA Taxes	89,824	89,851	89,967	103,512	103,512	107,611	(5,820)	(6,138)	-	4,099
3200.1230 Retirement	89,778	94,868	96,287	103,311	103,311	87,282	3,573	1,757	-	(16,029)
3200.1260 Worker's Compensation	4,392	4,564	4,464	3,971	3,971	4,050	-	-	-	79
3200.1275 Cell Phone Allowance	2,990	2,990	2,990	2,990	2,990	2,990	-	-	-	-
3200.1293 Employee Recognition	-	-	-	-	-	-	-	-	-	-
3205.1110 Regular Salaries - DOJ ARRA G	17,684	-	-	-	-	-	-	-	-	-
3205.1210 Health Insurance - DOJ ARRA G	1,122	-	-	-	-	-	-	-	-	-
3205.1220 FICA Taxes - DOJ ARRA Grant	1,285	-	-	-	-	-	-	-	-	-
3205.1230 Retirement - DOJ ARRA Grant	884	-	-	-	-	-	-	-	-	-
Personnel Expenditures Total	1,791,074	1,808,600	1,817,144	1,948,921	1,948,921	1,906,030	(2,162)	(19,852)	-	(42,891)
% Inc/dec budget to budget or actual to actu	2.68%	0.98%	0.47%	6.09%	7.25%	-2.20%	-0.12%	-1.08%	0.00%	-2.20%

SIXTH JUDICIAL DISTRICT ATTORNEY

Account : Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2016 Budget to Actual	2017 Budget to Actual	2018 Budget to Actual	2016 O/(U) 2015 Budget
Operating Expenditures:										
3200.1320 Other Professional Services	569	3,733	23,003	4,000	4,000	4,000	(267)	19,003	-	-
3200.1321 Mental Health Services	-	820	-	500	500	500	320	(500)	-	-
3200.1330 Legal Preparation	13,746	5,950	3,912	7,000	7,000	7,000	(1,050)	(3,088)	-	-
3200.1349 Contracted Repair/Maint.	113	-	-	-	-	-	(1,000)	-	-	-
3200.1441 Building & Office Rental	10,200	10,200	18,501	20,000	20,000	20,000	-	(1,499)	-	-
3200.1446 OMPO Rent Allocation	88,000	88,000	88,000	88,000	88,000	88,000	(0)	(0)	-	-
3200.1447 OMPO Utility Allocation	30,000	30,000	30,000	30,000	30,000	30,000	-	-	-	-
3200.1531 Telephone	5,324	5,684	5,493	5,700	5,700	5,700	(2,636)	(2,827)	-	-
3200.1532 Dispatch Fees	-	14,516	16,318	15,200	15,200	15,200	1,816	1,118	-	-
3200.1560 Postage, Box Rent, etc.	5,946	5,839	5,937	5,500	5,500	5,500	339	437	-	-
3200.1571 Dues & Subscriptions	20,874	21,196	22,169	22,500	22,500	22,500	1,196	(331)	-	-
3200.1580 Meetings	19,017	15,943	15,683	21,000	21,000	21,000	(5,057)	(5,317)	-	-
3200.1588 Mandated Expenses Reimbursed	29,095	50,965	37,043	37,500	37,500	37,500	4,965	(457)	-	-
3200.1591 Jury & Witness Fees	1,772	1,448	1,867	2,500	2,500	2,500	(1,052)	(633)	-	-
3200.1592 Investigative Expense	229	367	578	1,000	1,000	1,000	(633)	(422)	-	-
3200.1612 Operating Supplies	25,602	20,335	21,008	20,000	20,000	20,000	335	1,008	-	-
3200.1626 CERF Fuel Charges	7,866	7,045	7,472	7,500	7,500	7,290	(3,134)	(3,084)	-	(210)
3200.1673 Domestic Violence Prosecution C	-	-	-	-	-	-	-	-	-	-
3200.1680 Expenditure of forfeiture fund	3,175	-	-	5,000	5,000	5,000	(2,000)	(2,000)	-	-
3200.1694 Computers and Software	9,783	-	18,234	20,000	20,000	20,000	(9,783)	(1,766)	-	-
3200.1695 Operating Equipment	-	1,382	2,555	2,840	2,840	2,840	632	(286)	-	-
3200.1698 File Storage Software-Statewide	-	-	-	8,000	8,000	8,000	-	-	-	-
3200.1930 CERF maint. & repair charges	5,618	5,621	7,560	4,296	4,296	6,702	(1)	(6)	-	2,406
3200.1931 CERF Rental Charges	6,946	5,916	3,162	3,749	3,749	3,332	(5)	(2)	-	(417)
3206.1542 Federal Victim's Compensation	61,000	48,000	-	61,000	61,000	61,000	(13,000)	(61,000)	-	-
Adult Diversion Grant	-	-	-	-	40,000	40,000	-	-	40,000	40,000
CDAC Fellow Attorney Grant	-	-	-	-	20,065	45,150	-	-	20,065	45,150
Operating Expenditures	344,875	342,959	328,495	392,785	452,850	479,714	(30,016)	(61,651)	60,065	86,929
% Inc/dec budget to budget or actual to actual	-2.41%	-0.56%	-4.22%	0.68%	37.86%	22.13%	-8.05%	-15.80%	13.26%	22.13%
Capital Outlay:										
3200.2206 Capital Expenditures (Capital Ou	24,848	-	6,995	15,000	-	-	-	-	(15,000)	(15,000)
Capital Outlay	24,848	-	6,995	15,000	-	-	-	-	(15,000)	(15,000)
% Inc/dec budget to budget or actual to actual	0.00%	-100.00%	0%	114.44%	-100.00%	-100.00%	#DIV/0!	0.00%	0.00%	-100.00%
Contingency:										
14.1960 Contingency	-	-	-	30,000	-	30,000	(1,018)	-	(30,000)	-
Contingency	-	-	-	30,000	-	30,000	(1,018)	-	(30,000)	-
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-100.00%	0.00%	0.00%	0.00%
Total DA Expenditures	2,160,797	2,151,559	2,152,633	2,386,706	2,401,771	2,415,744	(33,195)	(81,504)	15,065	29,038
% Inc/dec budget to budget or actual to actual	3.01%	-0.43%	0.05%	6.83%	11.57%	1.22%	-1.52%	-3.65%	0.63%	1.22%

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.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2016 O/(U) 2015 Budget	2016 % O/(U) 2015 Budget
Beginning Fund Balance	\$ 126,685	\$ 157,203	\$ 169,896	\$ 154,516	\$ 172,036	\$ 183,813	\$ 29,298	18.96%
Revenues & Other Sources:								
Property Taxes	74,857	77,293	73,802	74,581	75,652	77,283	2,702	3.62%
Other Taxes	5,457	5,761	7,430	5,700	6,000	5,500	(200)	-3.51%
Other Misc. Revenue	275	-	7,425	2,475	2,475	2,475	-	0.00%
Transfers In	-	25,000	-	-	-	-	-	0.00%
TOTAL REVENUES & OTHER SOURCES	80,589	108,054	88,657	82,756	84,127	85,258	2,502	3.02%
Expenditures & Other Uses:								
Snow Removal	19,250	23,100	19,830	29,350	29,350	30,000	650	2.21%
Grading & Maintenance	30,821	72,261	41,687	42,000	42,000	50,000	8,000	19.05%
Misc. Expenditures	-	-	-	1,000	1,000	1,000	-	0.00%
Transfers Out	-	-	25,000	-	-	-	-	0.00%
Contingencies and Other	-	-	-	35,000	-	50,000	15,000	42.86%
TOTAL EXPENDITURES & OTHER USES	50,071	95,361	86,517	107,350	72,350	131,000	23,650	22.03%
Ending Fund Balance	\$ 157,203	\$ 169,896	\$ 172,036	\$ 129,922	\$ 183,813	\$ 138,071	\$ 8,149	6.27%

DURANGO HILLS ROAD IMPROVEMENT (LID)

Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Revenues:									
13.31101 Current Property Taxes	74,753	75,643	71,910	74,481	74,000	77,283	(1,784)	(481)	2,802
13.31200 Specific Ownership Taxes	5,457	5,761	7,430	5,700	6,000	5,500	2,930	300	(200)
13.31103 Property Tax Senior/Veteran Exemp	2	1,447	1,784	-	1,622	-	1,784	1,622	-
13.31900 Property Tax Penalties & Int	103	202	108	100	30	-	8	(70)	(100)
Revenues	80,314	83,054	81,232	80,281	81,652	82,783	2,938	1,371	2,502
% Inc/dec budget to budget or actual to actual	3.4%	3.4%	-2.2%	2.5%	0.5%	3.1%	3.75%	1.68%	3.12%
Misc Revenues:									
13.34197 Other Miscellaneous Revenues	275	-	7,425	2,475	2,475	2,475	4,950	-	-
Misc Revenues	275	-	7,425	2,475	2,475	2,475	4,950	-	-
% Inc/dec budget to budget or actual to actual	-90.0%	-100.0%	0.0%	0.0%	-66.7%	0.0%	200.00%	0.00%	0.00%
Transfers in:									
13.39110 Transfers in from General Fund	-	25,000	-	-	-	-	-	-	-
Transfers in	-	25,000.00	-	-	-	-	-	-	-
Total Revenue:									
Total Revenue	80,589	108,054	88,657	82,756	84,127	85,258	7,888	1,371	2,502
% Inc/dec budget to budget or actual to actual	0.2%	34.1%	-18.0%	2.5%	-5.1%	3.0%	9.77%	1.63%	3.02%
Operating Expenditures:									
4600.1324 Administrative Expense	-	-	-	1,000	1,000	1,000	(1,000)	-	-
4600.1422 Snow Removal Expense	19,250	23,100	19,830	29,350	29,350	30,000	(9,520)	-	650
4600.1469 Grading and Maintenance	30,821	72,261	41,687	42,000	42,000	50,000	(313)	-	8,000
13.49110 Transfers to General Fund	-	-	25,000	-	-	-	-	-	-
Operating Expenditures	50,071	95,361	86,517	72,350	72,350	81,000	(10,833)	-	8,650
% Inc/dec budget to budget or actual to actual	-3.8%	90.5%	-9.3%	-25.7%	-16.4%	12.0%	-11.13%	0.00%	11.96%
Contingency:									
4600.1960 Contingency	-	-	-	35,000	-	50,000	(35,000.00)	(35,000.00)	15,000.00
Contingency	-	-	-	35,000	-	50,000	(35,000.00)	(35,000.00)	15,000.00
							0	0	0
Total Durango Hills Expenditures	50,071	95,361	86,517	107,350	72,350	131,000	(45,833)	(35,000)	23,650
% Inc/dec budget to budget or actual to actual	-3.8%	90.5%	-9.3%	-18.9%	-16.4%	22.0%	-34.63%	-48.38%	22.03%

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.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2016 O/(U) 2015 Budget	2016 % O/(U) 2015 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 47	\$ 10,202	\$ 18,282	\$ 18,235	38797.62%
Revenues & Other Sources:								
Property Taxes	-	-	46,442	22,419	23,582	22,563	144	0.64%
Operating Grants & Contributions	-	-	126,131	-	-	-	-	0.00%
Debt Proceeds	-	-	272,500	-	-	-	-	0.00%
TOTAL REVENUES & OTHER SOURCES	-	-	445,073	22,419	23,582	22,563	144	0.64%
Expenditures & Other Uses:								
Administrative Cost	-	-	5,000	5,000	5,000	5,000	-	0.00%
HOA reimburse for engineering Dec. 2013	-	-	4,985	-	-	-	-	0.00%
Bond Counsel	-	-	6,909	-	-	-	-	0.00%
Reimburse LP County Legal Fees	-	-	-	-	-	-	-	0.00%
Treasurer Fee	-	-	1,240	673	675	675	2	0.36%
Misc. Expenditures	-	-	-	-	-	-	-	0.00%
Debt Principal	-	-	-	11,205	6,657	11,629	424	3.78%
Debt Interest	-	-	-	5,395	3,170	5,259	(136)	-2.52%
Capital Outlay	-	-	416,737	-	-	-	-	0.00%
TOTAL EXPENDITURES & OTHER USES	-	-	434,871	22,273	15,502	22,563	290	1.30%
Ending Fund Balance	\$0	\$0	\$ 10,202	\$ 193	\$ 18,282	\$ 18,282	\$ 18,088	9351.42%

PALO VERDE PID #3

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Revenues:										
58.31101	Current Property Taxes	-	-	41,110	22,419	22,419	22,563	(1,136)	-	144
58.31102	Delinquent Property Taxes	-	-	218	-	-	-	-	-	-
58.31103	Property Tax-Senior/Veteran Exemption	-	-	1,136	-	350	-	-	350	-
58.31200	Specific Ownership Taxes	-	-	3,978	-	813	-	-	813	-
58.33430	WSRA Grant	-	-	25,000	-	-	-	-	-	-
58.33603	Colorado Drinking Water Revolving Fund Loan	-	-	272,500	-	-	-	(208,967)	-	-
58.33713	SW Water Conservation District Grant	-	-	50,000	-	-	-	-	-	-
58.33641	Oak Contribution	-	-	51,131	-	-	-	-	-	-
	Revenues	-	-	445,073	22,419	23,582	22,563	(128,640)	1,163	144
	% Inc/dec budget to budget or actual to actual	0.0%	0.0%	0.0%	-96.1%	-94.7%	0.6%	-22.4%	5.2%	0.6%
Operating Expenditures:										
4601.1324	Administrative Expense	-	-	5,000	5,000	5,000	5,000	-	-	-
4601.1325	HOA reimburse for engineering Dec. 2013	-	-	4,985	-	-	-	(15)	-	-
4601.1333	Bond Counsel	-	-	6,909	-	-	-	(3,091)	-	-
4601.1330	Reimburse LP County Legal Fees	-	-	-	-	-	-	(10,000)	-	-
4601.1997	Treasurer Fee	-	-	1,240	673	675	675	(5,342)	2	2
4601.1589	Misc. Expenditures	-	-	-	-	-	-	(15,332)	-	-
	Operating Expenditures	-	-	18,134	5,673	5,675	5,675	(33,780)	2	2
	% Inc/dec budget to budget or actual to actual	0.0%	0.0%	0.0%	-89.1%	-68.7%	0.0%	-65.1%	0.0%	0.0%
Capital Outlay:										
4601.2315	Construction of Water Line	-	-	321,843	-	-	-	(49,587)	-	-
4601.2316	Plant investment fees	-	-	94,894	-	-	-	-	-	-
58.1960	Project Contingency	-	-	-	-	-	-	(37,143)	-	-
4601.2317	Arch Study	-	-	-	-	-	-	(3,000)	-	-
	Capital Outlay	-	-	416,737	-	-	-	(89,729.98)	-	-
	% Inc/dec budget to budget or actual to actual	0.0%	0.0%	0.0%	-100.0%	-100.0%	0.0%	-17.7%	#DIV/0!	#DIV/0!
Debt:										
4601.3610	Principal Payment	-	-	-	11,205	6,657	11,629	(9,343)	(4,548)	424
4601.3620	Interest	-	-	-	5,395	3,170	5,259	(5,989)	(2,225)	(136)
	Debt	-	-	-	16,600	9,827	16,888	(15,332)	(6,773)	288
	% Inc/dec budget to budget or actual to actual	0.0%	0.0%	0.0%	8.3%	100.0%	1.7%	-100.0%	-40.8%	1.7%
	Total Palo Verde PID Expenditures	-	-	434,871	22,273	15,502	22,563	(138,842)	(6,771)	290
	% Inc/dec budget to budget or actual to actual	0.0%	0.0%	0.0%	-96.1%	-96.4%	1.3%	-24.2%	-30.4%	1.3%

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.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2016 O/(U) 2015 Budget	2016 % O/(U) 2015 Budget
Beginning Fund Balance	\$11,987,804	\$12,760,870	\$13,507,598	\$13,859,594	\$ 13,602,827	\$ 13,853,278	\$ (6,316)	-0.05%
Revenues & Other Sources:								
Internal Charges for Services	2,766,224	2,737,330	1,893,076	2,096,167	2,096,167	2,083,608	(12,559)	-0.60%
Sale of Fixed Assets	192,682	126,007	277,064	239,000	242,000	211,200	(27,800)	-11.63%
Miscellaneous	2,933	551	4,680	-	-	25,200	25,200	0.00%
TOTAL REVENUES & OTHER SOURCES	2,961,839	2,863,888	2,174,820	2,335,167	2,338,167	2,320,008	(15,159)	-0.65%
Expenditures & Other Uses:								
Personnel Costs:								
Personnel Wages	430,779	453,282	425,850	485,834	485,834	483,978	(1,856)	-0.38%
Overtime	1,260	1,269	761	1,500	1,500	1,500	-	0.00%
Medical Benefits	93,170	98,201	92,192	111,639	111,639	113,794	2,155	1.93%
Other Benefits & Costs	74,150	78,843	75,646	89,621	89,621	89,737	116	0.13%
Operating Expenditures	390,692	402,527	368,107	421,914	343,062	426,733	4,819	1.14%
CERF Charges	50,848	60,207	-	-	-	-	-	0.00%
Capital	1,226,899	1,042,857	1,150,376	1,624,792	1,355,386	1,651,523	26,731	1.65%
Contingencies & One Time Expenditures	-	-	-	81,240	-	100,000	18,760	23.09%
TOTAL EXPENDITURES & OTHER USES	2,267,799	2,137,186	2,112,932	2,816,540	2,387,042	2,867,265	50,725	1.80%
Reconcile to GAAP Net Income	79,027	20,025	33,341	570,022	299,326	481,130	(88,892)	-15.59%
Ending Fund Balance	\$12,760,870	\$13,507,598	\$13,602,827	\$13,948,243	\$ 13,853,278	\$ 13,787,151	\$ (161,092)	-1.15%

CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
Revenues:											
64.34175	Maint. & Repair Charges	739,664	744,706	713,959	609,822	609,822	562,184	18,352	13,559	-	(47,638)
64.39250	Capital Replacement Charges	2,026,560	1,992,624	1,179,117	1,486,345	1,486,345	1,521,424	(25,424)	(13,394)	-	35,079
64.39210	Sale of Fixed Assets (Misc)	192,682	126,007	277,064	239,000	242,000	211,200	(117,993)	77,064	3,000	(27,800)
64.34178	Vehicle Registration and Admin Fee (Misc)	629	551	365	-	-	-	551	365	-	-
64.34177	Health Dept M & R Direct Charge (Misc)	-	-	4,315	-	-	-	-	4,315	-	-
64.34197	Miscellaneous Receipts	2,304	-	-	-	-	-	-	-	-	-
	Grant Revenue	-	-	-	-	-	25,200	-	-	-	25,200
Revenues		2,961,839	2,863,888	2,174,820	2,335,167	2,338,167	2,320,008	(124,514)	81,909	3,000	(15,159)
% Inc/dec budget to budget or actual to actual		-2.48%	-3.31%	-24.06%	11.58%	7.51%	-0.65%	-4.17%	3.91%	0.13%	-0.65%
Personnel Expenditures:											
<i>FTEs</i>		<i>9.00</i>	<i>9.00</i>	<i>9.00</i>	<i>9.00</i>	<i>9.00</i>	<i>9.00</i>				
2212.1110	Regular Salaries	430,779	453,282	425,850	485,834	485,834	483,978	3,395	(34,676)	-	(1,856)
2212.1130	Overtime	1,260	1,269	761	1,500	1,500	1,500	(1,231)	(1,739)	-	-
2212.1210	Health Insurance	93,170	98,201	92,192	111,639	111,639	113,794	(5,821)	(4,657)	-	2,155
2212.1220	FICA Taxes	30,181	31,673	30,583	37,166	37,166	37,024	(3,106)	(4,839)	-	(142)
2212.1230	Retirement	27,440	29,959	28,217	32,704	32,704	32,579	1,265	(2,269)	-	(125)
2212.1260	Worker's Compensation	15,944	16,626	16,261	19,143	19,143	19,526	-	-	-	383
2212.1275	Cell Phone Allowance	585	585	585	608	608	608	(23)	(23)	-	-
Personnel Expenditures Total		599,359	631,595	594,448	688,594	688,594	689,009	(7,751)	(48,203)	-	415
% Inc/dec budget to budget or actual to actual		4.28%	5.38%	-5.88%	7.15%	15.84%	0.06%	-1.21%	-7.50%	0.00%	0.06%
Operating Expenditures:											
2212.1320	Other Professional Services	2,442	7,547	5,759	5,500	2,100	5,500	2,047	259	(3,400)	-
2212.1321	Medical and Dental	-	-	-	560	560	560	-	-	-	-
2212.1341	Software Maintenance	8,622	8,836	9,056	9,328	9,328	9,638	421	20	-	310
2212.1349	Equipment Repair	31,723	29,584	22,588	24,000	24,000	24,000	5,584	(1,412)	-	-
2212.1411	Water and Sewer	-	-	1,878	2,025	1,780	2,300	-	778	(245)	275
2212.1421	Waste Disposal	-	-	2,098	1,300	1,654	2,000	-	(762)	354	700
2212.1531	Telephone	821	397	399	500	400	500	(1,428)	(1,426)	(100)	-
2212.1551	Photocopy	-	-	960	1,530	1,530	1,530	(1,530)	(570)	-	-
2212.1560	Postage	32	16	11	25	10	25	16	(14)	(15)	-
2212.1580	Meetings	-	901	204	1,000	1,000	1,000	(99)	(796)	-	-
2212.1581	Training	1,291	200	1,970	1,500	1,000	1,500	(800)	(630)	(500)	-
2212.1612	Operating Supplies	14,069	16,309	18,858	17,000	17,000	22,000	(3,691)	(1,142)	-	5,000
2212.1618	Shop Supplies	18,427	20,281	29,286	25,000	23,000	25,000	(9,719)	(714)	(2,000)	-
2212.1620	Utilities	26,701	23,866	-	-	-	-	(1,884)	-	-	-
2212.1621	Gas	-	-	3,872	5,566	-	6,000	-	256	(5,566)	434
2212.1622	Electric	-	-	14,037	17,000	12,000	17,000	-	(3,563)	(5,000)	-
2212.1626	Fuel Charges	12,063	12,436	11,438	11,980	4,500	10,580	(895)	(3,041)	(7,480)	(1,400)
2212.1652	Employee Uniforms and Cleaning	5,387	5,605	5,660	6,000	4,000	5,500	(1,395)	(540)	(2,000)	(500)
2212.1653	Motor Vehicle Parts	19,937	30,684	32,259	30,000	28,000	30,000	(4,316)	(2,741)	(2,000)	-
2212.1654	Machinery & Equipment Parts	138,278	153,018	110,856	155,000	126,000	155,000	(12,982)	(49,144)	(29,000)	-
2212.1657	Tires & Tubes	100,315	96,452	78,781	100,000	80,000	100,000	4,452	(28,819)	(20,000)	-
2212.1672	Hazardous Materials Disposal	1,491	1,306	1,237	2,500	1,000	2,500	(1,195)	(1,263)	(1,500)	-
2212.1694	Computer equipment & software	1,496	1,765	1,015	1,600	1,200	1,600	165	(585)	(400)	-
Operating Expenditures Total		204,715	259,000	(3,400)	5,500	2,100	5,500	2,047	259	(3,400)	-
% Inc/dec budget to budget or actual to actual		-4.17%	3.91%	0.13%	-0.65%	-1.21%	-7.50%	0.00%	0.06%		

CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2013 Budget to Actual	2014 Budget to Actual	2015 Budget to Actual	2016 O/(U) 2015 Budget
2212.1911	Inventory Loss/Breakage	7,097	(6,674)	15,884	3,000	3,000	3,000	(9,674)	12,884	-	-
2212.1930	CERF Maint & Repair Charges	9,112	16,867	-	-	-	-	(323)	-	-	-
2212.1931	CERF Rental Fee	41,736	43,340	-	-	-	-	(762)	-	-	-
Operating Expenditures		441,541	462,734	368,107	421,914	343,062	426,733	(38,009)	(82,964)	(78,852)	4,819
% Inc/dec budget to budget or actual to actual		-9.14%	4.80%	-20.45%	-6.46%	-6.80%	1.14%	-7.59%	-18.39%	-22.98%	1.14%
Capital Outlay:											
2212.2800	Capital Expenditures - Rental Equipment (Ca	1,219,547	1,042,857	1,101,145	1,624,792	1,355,386	1,523,946	(280,278)	(309,237)	(269,406)	(100,846)
2212.2801	CERF Equipment Purchases - Non-Rental	7,352	-	49,231	-	-	127,577	-	44,931	-	127,577
Capital Outlay		1,226,899	1,042,857	1,150,376	1,624,792	1,355,386	1,651,523	(280,278)	(264,306)	(269,406)	26,731
% Inc/dec budget to budget or actual to actual		66.28%	-15.00%	10.31%	14.85%	17.82%	1.65%	-21.18%	-18.68%	-19.88%	1.65%
Contingency:											
64.1960	Contingency	-	-	-	81,240	-	100,000	(13,378)	-	(81,240)	18,760
Contingency		-	-	-	81,240	-	100,000	(13,378)	-	(81,240)	18,760
% Inc/dec budget to budget or actual to actual		0	0	0.00%	0.00%	0	23.09%	-100.00%	0.00%	0.00%	23.09%
Total CERF Expenditures		2,267,799	2,137,186	2,112,932	2,816,540	2,387,042	2,867,265	(339,416)	(395,473)	(429,498)	50,725
% Inc/dec budget to budget or actual to actual		26.09%	-5.76%	-1.13%	12.28%	12.97%	1.80%	-13.70%	-15.77%	-17.99%	1.80%

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.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Proposed	2016 O/(U) 2015 Budget	2016 % O/(U) 2015 Budget
Beginning Fund Balance	\$ 2,019,607	\$ 1,505,770	\$ 1,947,328	\$ 2,145,373	\$ 2,489,464	\$ 2,490,464	\$ 345,091	16.09%
Revenues & Other Sources:								
Internal Charges for Services	2,963,542	3,681,105	3,786,701	4,254,664	4,254,664	4,205,526	(49,138)	-1.15%
Outside Charges for Services	4,375	6,939	47,755	-	-	-	-	0.00%
Miscellaneous	792	678	132	1,000	1,000	1,000	-	0.00%
TOTAL REVENUES & OTHER SOURCES	2,968,709	3,688,722	3,834,588	4,255,664	4,255,664	4,206,526	(49,138)	-1.15%
Expenditures & Other Uses:								
Medical Costs	3,482,546	3,247,164	3,292,452	4,254,664	4,254,664	4,478,526	223,862	5.26%
TOTAL EXPENDITURES & OTHER USES	3,482,546	3,247,164	3,292,452	4,254,664	4,254,664	4,478,526	223,862	5.26%
Ending Fund Balance	\$ 1,505,770	\$ 1,947,328	\$ 2,489,464	\$ 2,146,373	\$ 2,490,464	\$ 2,218,464	\$ 72,091	3.36%

EMPLOYEE MEDICAL SELF INSURANCE FUND

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015	2015	2016	2014	2015	2016 O/(U)
					Budget	Estimate	Proposed	Budget to Actual	Budget to Actual	2015 Budget
Revenues:										
70.36110	Interest on Deposits (Investment)	792	678	132	1,000	1,000	1,000	(1,368)	-	-
70.38100	Deposits - County	2,789,258	3,470,101	3,556,594	4,057,354	4,057,354	3,978,252	(234,562)	-	(79,102)
70.38103	Deposits - Other	207	-	45,329	-	-	-	45,329	-	-
70.38200	Dental Deposits-County	174,285	211,004	230,107	197,310	197,310	227,274	(18,762)	-	29,964
70.38203	Dental Deposits-Other	4,168	6,939	2,426	-	-	-	2,426	-	-
Revenues		2,968,709	3,688,722	3,834,588	4,255,664	4,255,664	4,206,526	(206,937)	-	(49,138)
% Inc/dec budget to budget or actual to actual		-2.70%	24.25%	3.95%	5.30%	10.98%	-1.15%	-5.12%	0.00%	-1.15%
Operating Expenditures:										
2210.1950	Medical and Dental Services	3,482,546	3,247,164	3,243,627	4,254,664	4,254,664	4,206,526	(599,853)	-	(48,138)
	Employee Health Clinic	-	-	-	-	-	272,000	-	-	272,000
2210.1951	Reinsurance Program	-	-	48,825	-	-	-	48,825	-	-
Total Employee Medical Ins Expenditures		3,482,546	3,247,164	3,292,452	4,254,664	4,254,664	4,478,526	(551,028)	-	223,862
% Inc/dec budget to budget or actual to actual		9.99%	-6.76%	1.39%	10.70%	29.22%	5.26%	-14.34%	0.00%	5.26%

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.

CONTINGENCY		
Dept./Fund		Expenditure
General Fund		1,000,000
Road & Bridge Fund		750,000
Social Services Fund		250,000
District Attorney Fund		30,000
Durango Hills Road Improvement Fund		50,000
Capital Improvement Plan Fund		6,500,000
Capital Equipment Replacement Fund		100,000
TOTAL CONTINGENCIES		8,680,000

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ONE TIME EXPENDITURES		
Dept./Fund		Expenditure
CIP	Contribution to Montezuma County for 800 MHGZ Tower	26,000
Facilities & Grounds	Jail Site Remediation	285,771
Facilities & Grounds	Gun Range Remediation	200,000
GENERAL FUND ONE TIME EXPENDITURES		511,771

ALL CAPITAL PROJECTS				
Dept./Fund	Project	Description	Expenditure	Revenue
Conservation Trust	Multi-Event Center	Master Plan	270,000	-
GENERAL FUND			270,000	-
Road & Bridge	Marvel & Ignacio Equip Sheds	2015 Project to be completed in 2016 - 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 areas will also be paved for worker safety. Costs are partially offset by an energy impact grant in the amount of \$807,180.	\$ 400,000	\$ 200,000
Road & Bridge	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	-
Road & Bridge	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	96,000
Road & Bridge	New Equipment	Four Motor Grader Roller Attachments at \$28,000 each one for each of the four districts). The rollers will insure compaction of gravel during grading and application of dust palliative to gravel roads. Compaction of gravel is an important step of best maintenance practices. A Vacuum Excavator with a cost of \$65,000 to be used to pothole utilities and excavate postholes for signs. Currently excavation is done mechanically or by hand utilities and post holes. This purchase is expected to reduce injuries to employees and provide a safer work environment.	177,000	-
Road & Bridge	Right-of-way Acquisition	Miscellaneous acquisitions including CR 234, 204, and 251	100,000	-
Road & Bridge	CR 517 Urban and Access Improvements	CR 517 located on NE of Ignacio and bi-sects the Southern Ute Tribal Campus. The road is located in the heart of the energy development area and has a high level of pedestrian activity. This project will provide public safety, access and reconstruct a paved road. Expected funding provided by DOLA-\$1 million, SUIT \$600,000 and CDOT-\$275,000	2,125,000	1,875,000
Road & Bridge	CR 253 Gravel on 1.8 mile section	To address road maintenance on the first 1.8 miles of Missionary Ridge Road and will surface the road with 4" class 6 gravel treated with magnesium chloride. Funding from SRS Title II funds. Total cost of project is \$65,000 of which \$23,667 in material costs will be covered by the SRS Title II funds and in-kind services, labor and equipment, are included in the operating budget.	23,667	23,667
Road & Bridge	CR 318 Mill & Overlay of a 3 mile section	CR 318 connects the Town of Ignacio and State Highway 172 to State Highway 550, providing vital transportation link for the industrial energy traffic and workers commuting. This 3 mile section is classified as a major arterial with approx. 3,800 average daily trips.	1,400,000	700,000
Road & Bridge	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. In 2016 the funds will be used for the design of two county bridge replacement projects near Ignacio. Design of the Rock Creek Bridge on CR 514 and on the Tiffany /draw Bridge on CR 321.	200,000	-
Road & Bridge	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	-

ALL CAPITAL PROJECTS				
Dept./Fund	Project	Description	Expenditure	Revenue
Road & Bridge	Space Planning	The Engineering Department will be moving out of the OMPO to open up space for the District Attorney's Office. An analysis of spacing needs and placement is needed to accommodate the Engineering Department.	50,000	-
ROAD & BRIDGE FUND			5,095,667	2,894,667
	10 Burnett Court for Human Services	The purchase of this building will allow La Plata County to move all the Human Services Department operations under one roof in a facility with adequate parking and office space.	8,000,000	-
	Courthouse Remodel	This remodel will address existing courtroom and space needs of the Sixth Judicial District, for which the County must provide space, as well as provide a courtroom and related space for the U.S. District Court functions downtown. This project will also move the La Plata County Attorney out of leased space and into the Courthouse.	5,100,000	1,900,000
	Fixed Wing Unmanned Aerial System	Fixed wing unmanned aerial system (UAS) with minimum 1 hour flight time including minimum 10lb payload, ½ mile first person view (FPV), 5mile radio control, GPS guided preprogrammed flight path, semi-autonomous safety mode, return to home and manual remote control capability. The aerial platform would be expected to fly carrying function specific payloads including still and video cameras including daylight, low light, night vision, near infrared or infrared sensors; LiDAR or aerial survey equipment, radio repeaters or radio direction finding equipment.	40,000	-
Sheriff Office	Design costs of the remodeling of Jail & Sheriff's Offices	Remodeling of space within the new jail wings to accommodate prisoners currently housed in the original jail building. Allowing for the construction to take place to increase office and support space within the old jail to provide more efficient working areas for the Sheriff's office operations. The efficiency of the design will be reflected in possible staff reductions due to the movement of prisoner supervision from an old control room in the old jail building to a new control center in the new jail wings. Possible staff reductions yet to be determined, however if one position was eliminated the savings would approach \$50,000 annually.	480,000	-
	Feasibility Study for Gun Range Improvements	DOLA Planning grant to identify potential stakeholders, training needs, and identify potential shooting range sites.	50,000	25,000
	Multi-Agency Shooting Range	The Sheriff's Office certifies over 100 deputies' firearm proficiency. The shooting range will be shared with all local, state and federal agencies, and local Police academy.	450,000	225,000
IT - Clerk & Recorder	Document Recording System	Replacement of current recording software which is essential to every day work for Clerk & Recorder office as well as in dealing with customers. After live date in Sept. 2012 the company was sold and has been henceforth unreliable.	125,000	-
IT - Admin	Camera for Board Room for Broadcasting	Currently the County only audio broadcasts its meetings through the County's website. The installation of cameras and associated equipment in the Board room would enable us to record and broadcast video of the Board's business and planning meetings on the County's website and through other internet tools. Video broadcasts of meetings would allow members of the public to view presentations, see speakers and have better understanding of the Board's decision making processes.	35,000	-
IT - Finance	Financial Software System to be completed in 2016	Tyler Munis ERP was awarded the bid for the new financial software system in 2015 with implementation and conversion starting in June 2015. Financial software is expected to go live in Jan. 2016 with the HR/Payroll to go live in April 2016. The cost to complete the project in 2016 is the amount budgeted.	200,000	38,000

ALL CAPITAL PROJECTS				
Dept./Fund	Project	Description	Expenditure	Revenue
IT - GIS	Prof. Service - 3rd Party Scanner	In hiring a data management firm to scan the inventory of historic property records to Laserfiche the documents will be more secure as well as easily accessible to the public. Having the data more easily accessible to public will allow the GIS department to focus on county projects.	4,000	-
	Map Plotter/Scanner	The current plotter/scanner is no longer in production by HP and parts and service will soon be discontinued as well. A new plotter/scanner will allow the GIS department to increase efficiency. The plotter/scanner will also be smaller possibly allowing it to return to the GIS offices.	12,000	-
IT - Planning	Surface Pro Mobile Devices (4)	The Surface Pro Mobile Devices will allow Planning to access notes, computer tools, documents and presentation materials that are essential for meetings without having to return to the remote Planning facility to prepare for meetings.	7,596	-
IT - County Attorneys	Copier/Scanner for main desk	A Konica Minolta BizHub copier/scanner is requested for more efficient copying and scanning. The copies will be more legible, there will be decreased wait time, and more energy efficient.	1,920	-
IT	Replacement Data Storage System	A replacement is required for the Left-hand data storage system which is scheduled to go end of life next year. The existing system is inadequate to handle the new approach to convert data into our CMS. Also the District Attorney's office and Sheriff's Office have recently been required to store documents and video.	420,000	-
	Laserfiche licensing - 25 new	Additional Laserfiche software licenses are necessary to expand the use of Laserfiche throughout the County. Laserfiche is needed to allow the County to retain records electronically. Licenses will be used to meet the increased demand with Road & Bridge and the County Treasurer.	16,500	-
	PC Replacement	Annual replacement of PCs and aging laptops. This project will eliminate Windows XP from the County's network and replace laptops that do not support needed software.	65,000	-
	Various production software licenses	This request is to purchase various software licensing we need to bring us into compliancy with current standards or to allow us to expand the software offerings to end users.	20,920	-
	Laptops and Charging Cart for training room	20 Laptops and Charging Cart are required to provide computing devices to be used in hands-on trainings in the new CAB Building. Replaces the need for cabling and switching with standard laptops.	44,206	-
IT - OEM	Equipment to update the EOC-BODO	The following equipment is requested to fully outfit the Emergency Operations Center (EOC): digital video projector, motorized screen, HD webcam, Polycom conference phone, IP phones and other necessary parts.	7,100	-
	Portable Weather Station/Stream Gauges	To increase situational awareness of weather and its effects, OEM will be applying for a grant from Homeland Security which would cover 100% of up front costs. Equipment needed includes: Portable Remote Automated Weather Station (RAWS), a stream gauge at Junction and Hermosa Creek.	5,000	-
	OEM Emer. Radio/Monitor. system-New Bldg.	OEM needs to re-establish emergency radio communications and the monitoring station when moved from the Courthouse. The equipment needed includes antennas, cabling and terminations, as well as other necessary parts.	3,500	-
	Conf Room equipment-new bldg.	The conference room at 211 Rockpoint, the new facility building, for Building, Planning, OEM, Weeds, and Code Enforcement will need to be outfitted with a projector, motorized screen, conference phone, whiteboard, webcam, and other necessary parts. The new technology would be forward compatible for many years to come.	5,300	-

ALL CAPITAL PROJECTS				
Dept./Fund	Project	Description	Expenditure	Revenue
IT -OEM	Radios and cabinet for CAB	Radios are needed in the County Administration Building to complete one component of the planned emergency functionality to coordinate operations between the multiple County offices spread around Durango.	7,000	-
	Rooftop Weather Station	Due to poor radar coverage by the National Weather Service in Grand Junction, OEM is requesting a rooftop weather station with a remote controlled camera to assist in weather watching and management.	1,500	-
IT - OEM/Planning	Electronic Plans Review Module from CityView	CityView's Electronic Plans Review solution will enhance and expand La Plata County's ability to submit, approve, and efficiently route planning documents. Additionally, improved version control and workflow capabilities will enable the Planning Department to circulate, mark up and review documents, plans and construction drawings and stimulate online collaboration throughout the process. The County will be able to receive the electronic plans, and convert them into high quality, vector-based PDFs for review- resulting in a paperless procedure that shortens the municipal review process; offers exceptional and convenient service to the County's contractors, applicants and architects; and saves time, money and the environment. The use of CityView's Electronic Plans Review solution will enhance the County's planning and engineering review processes. The tool will provide an opportunity to increase service and efficiency through automation and ultimately allow for a consistent method of plan evaluation."	50,000	-
IT - Detention	Cameras & DVR (possibly a control board)	The current system is analog and unsupportive. A new camera system, DVRs and a control board are needed for the LOC Sheriff's Office Detention Facility.	250,000	-
CAPITAL IMPROVEMENT FUND			15,401,542	2,188,000
Operations	Replacement Vehicles and Equipment	20 Vehicles and 6 pieces of equipment to be replaced in 2016 with extra equipment	1,523,946	-
CAPITAL EQUIPMENT REPLACEMENT FUND			1,523,946	-

TOTAL CAPITAL & PROJECTS \$ 22,291,155

TECHNOLOGY PORTION OF CAPITAL					
Dept./Fun	Project	Priority	Description	Expenditure	Annual Maint
Clerk & Recorder	Document Recording System	1	Replacement of current recording software which is essential to every day work for Clerk & Recorder office as well as in dealing with customers. After live date in Sept. 2012 the company was sold and has been henceforth unreliable.	125,000	-
Admin	Camera for Board Room for Broadcasting		Currently the County only audio broadcasts its meetings through the County's website. The installation of cameras and associated equipment in the Board room would enable us to record and broadcast video of the Board's business and planning meetings on the County's website and through other internet tools. Video broadcasts of meetings would allow members of the public to view presentations, see speakers and have better understanding of the Board's decision making processes.	35,000	
Finance	Financial Software System to be completed in 2016		Tyler Munis ERP was awarded the bid for the new financial software system in 2015 with implementation and conversion starting in June 2015. Financial software is expected to go live in Jan. 2016 with the HR/Payroll to go live in April 2016. The cost to complete the project in 2016 is the amount budgeted.	200,000	38,000
GIS	Prof. Service - 3rd party scanner	15	In hiring a data management firm to scan the inventory of historic property records to Laserfiche the documents will be more secure as well as easily accessible to the public. Having the data more easily accessible to public will allow the GIS department to focus on county projects.	4,000	-
	Map Plotter/Scanner	16	The current plotter/scanner is no longer in production by HP and parts and service will soon be discontinued as well. A new plotter/scanner will allow the GIS department to increase efficiency. The plotter/scanner will also be smaller possibly allowing it to return to the GIS offices.	12,000	-
Planning	Surface Pro Mobile Devices (4)	5	The Surface Pro Mobile Devices will allow Planning to access notes, computer tools, documents and presentation materials that are essential for meetings without having to return to the remote Planning facility to prepare for meetings.	7,596	-
County Attorneys	Copier/Scanner for main desk	14	A Konica Minolta BizHub copier/scanner is requested for more efficient copying and scanning. The copies will be more legible, there will be decreased wait time, and more energy efficient.	1,920	-
IT	Replacement Data Storage System	2	A replacement is required for the Lefthand data storage system which is scheduled to go end of life next year. The existing system is inadequate to handle the new approach to convert data into our CMS. Also the District Attorney's office and Sheriff's Office have recently been required to store documents and video.	420,000	-
	Laserfiche licensing - 25 new	3	Additional Laserfiche software licenses are necessary to expand the use of Laserfiche throughout the County. Laserfiche is needed to allow the County to retain records electronically. Licenses will be used to meet the increased demand with Road & Bridge and the County Treasurer.	16,500	-
	PC Replacement	4	Annual replacement of PCs and aging laptops. This project will eliminate Windows XP from the County's network and replace laptops that do not support needed software.	65,000	-
	Various production software licenses	7	This request is to purchase various software licensing we need to bring us into compliancy with current standards or to allow us to expand the software offerings to end users.	20,920	-
	Laptops and Charging Cart for training room	10	Laptops and Charging Cart are required to provide computing devices to be used in hands-on trainings in the new CAB Building. Replaces the need for cabling and switching with standard laptops.	44,206	-
	Equipment to update the EOC-BODO	6	The following equipment is requested to fully outfit the Emergency Operations Center (EOC): digital video projector, motorized screen, HD webcam, Polycom conference phone, IP phones and other necessary parts.	7,100	-

TECHNOLOGY PORTION OF CAPITAL					
Dept./Fun	Project	Priority	Description	Expenditure	Annual Maint
OEM	Portable Weather Station/Stream Gauges	19	To increase situational awareness of weather and its effects, OEM will be applying for a grant from Homeland Security which would cover 100% of up front costs. Equipment needed includes: Portable Remote Automated Weather Station (RAWS), a stream gauge at Junction and Hermosa Creek.	5,000	-
	OEM Emer. Radio/Monitor. system-New Bldg.	20	OEM needs to re-establish emergency radio communications and the monitoring station when moved from the Courthouse. The equipment needed includes antennas, cabling and terminations, as well as other necessary parts.	3,500	-
	Conf Room equipment-new bldg.	21	The conference room of the new facility building for Building, Planning, OEM, Weeds, and Code Enforcement will need to be outfitted with a projector, motorized screen, conference phone, whiteboard, webcam, and other necessary parts. The new technology would be forward compatible for many years to come.	5,300	-
	Radios and cabinet for CAB	22	Radios are needed in the County Administration Building to complete one component of the planned emergency functionality to coordinate operations between the multiple County offices spread around Durango.	7,000	-
	Rooftop Weather Station	23	Due to poor radar coverage by the National Weather Service in Grand Junction, OEM is requesting a rooftop weather station with a remote controlled camera to assist in weather watching and management.	1,500	-
OEM / Planning	Electronic Plans Review Module from CityView			50,000	
Sheriff Patrol	Cameras & DVR (possibly a control board)	12	The current system is analog and unresponsive. A new camera system, DVRs and a control board are needed for the LOC Sheriff's Office Detention Facility.	250,000	-
TOTAL TECHNOLOGY				1,281,542	38,000

CAPITAL EQUIPMENT REPLACEMENT FUND

Departments	Year	Make	Model	Miles	Special Equipment	Vehicle Cost	TOTALS COST
Administration	2006	Toyota	Prius	90,604	\$ -	\$ 23,161	\$ 23,161
Assessor	2008	Chevy	Trailblazer	118,217	-	25,902	25,902
Building inspection	2008	Ford	F150	104,126	3,000	28,120	31,120
Day reporting	2015	Toyota	Highlander	105,173	3,000	32,000	35,000
Fairgrounds	2006	ATV	JD Gator	3,168	-	11,580	11,580
Fairgrounds	2005	GEM	Electric car	2,800	-	11,580	11,580
Human Services	2006	Subaru	Forester	98,028	-	27,182	27,182
Road & Bridge	1996	Front	snowplow	20 yrs.	-	14,117	14,117
Road & Bridge	2011	Ford	3/4T pickup	120,953	-	29,519	29,519
Road & Bridge	2008	Ford	3/4T pickup	108,019	-	29,526	29,526
Road & Bridge	1996	Internation'l	dedicated snow plow	195,802	-	224,378	224,378
Road & Bridge	1996	John Deere	624 Loader	20yrs	-	193,173	193,173
Road & Bridge	2001	Caterpillar	140H motor grader	8632 Hrs.	-	201,803	201,803
Road & Bridge	2002	water	tank	Rusted out	-	38,626	38,626
Road & Bridge	1996	Caterpillar	426 Backhoe	20 yrs.	-	109,960	109,960
SO Detentions	2010	Toyota	Highlander Hybrid	103,663	6,757	32,000	38,757
Patrol	2014	Chevy	Tahoe	96,342	3,000	37,454	40,454
Patrol	2010	Chevy	Tahoe	104,429	23,649	37,075	60,724
Patrol	2014	Chevy	Tahoe	93,946	3,000	37,843	40,843
Patrol	2011	Chevy	Tahoe	103,398	23,548	37,843	61,391
Patrol	2012	Chevy	Tahoe	104,698	23,548	37,142	60,690
Patrol	2012	Chevy	Tahoe	114,384	23,548	37,142	60,690
Patrol	2013	Chevy	Tahoe	104,800	3,000	37,101	40,101
Patrol	2013	Chevy	Tahoe	123,059	23,527	37,142	60,669
Senior Center	2010	Dodge	Caravan	104,000	-	53,000	53,000
Total Vehicles 26					\$ 139,577	\$ 1,384,369	\$ 1,523,946

ROAD & BRIDGE PORTION OF PROJECTS AND CAPITAL			
	Description	Expenditure	Revenue
Capital:			
Marvel & Ignacio Equip Sheds	2015 Project to be completed in 2016 - 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 areas will also be paved for workers safety. Costs are partially offset by an energy impact grant in the amount of \$807,180.	\$ 400,000	\$ 200,000
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	96,000
CAPITAL		870,000	296,000
Projects:			
Right-of-way Acquisition	Right-of-way acquisitions for future projects.	100,000	-
Engineering Space Planning	The Engineering Department will be moving out of the OMPO to open up space for the District Attorney's Office. An analysis of spacing needs and placement is needed to accommodate the Engineering Department.	50,000	-
CR 517 Urban and Access Improvements	CR 517 located on NE of Ignacio and bi-sects the Southern Ute Tribal Campus. The road is located in the heart of the energy development area and has a high level of pedestrian activity. This project will provide public safety, access and reconstruct a paved road. Expected funding provided by DOLA-\$1 million, SUIT \$750,000 in 2016 and \$50,000 in 2015 for design and CDOT-\$275,000. \$200,000 is in Engineering.	2,125,000	1,875,000
CR 253 Gravel on 1.8 mile section	To address road maintenance on the first 1.8 miles of Missionary Ridge Road and will surface the road with 4" class 6 gravel treated with magnesium chloride. Funding from SRS Title II funds. Total cost of project is \$65,000 of which \$23,667 in material costs will be covered by the SRS Title II funds and in-kind services, labor and equipment, are included in the operating budget.	23,667	23,667
CR 318 Mill & Overlay of a 3 mile section	CR 318 connects the Town of Ignacio and State Highway 172 to State Highway 550, providing vital transportation link for the industrial energy traffic and workers commuting. This 3 mile section is classified as a major arterial with approx. 3,800 average daily trips.	1,400,000	700,000
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. In 2016 the funds will be used for the design of two county bridge replacement projects near Ignacio. Design of the Rock Creek Bridge on CR 514 and on the Tiffany Draw Bridge on CR 321.	200,000	-
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	-
PROJECTS		4,048,667	2,598,667

ROAD & BRIDGE PORTION OF PROJECTS AND CAPITAL			
	Description	Expenditure	Revenue
Capital Outlay:			
New Equipment	Four Motor Grader Roller Attachments at \$28,000 each one for each of the four districts). The rollers will insure compaction of gravel during grading and application of dust palliative to gravel roads. Compaction of gravel is an important step of best maintenance practices. A Vacuum Excavator with a cost of \$65,000 to be used to pothole utilities and excavate postholes for signs. Currently excavation is done mechanically or by hand utilities and post holes. This purchase is expected to reduce injuries to employees and provide a safer work environment.	177,000	-
CAPITAL OUTLAY		177,000	-
TOTAL ROAD & BRIDGE		\$ 5,095,667	\$ 2,894,667

HUMAN RESOURCES

Personnel costs comprise the largest area of expenditures within the County's Budget. For 2016, personnel costs represent 54.5% of the County operating budget. 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 2016. While we acknowledge there is a need in some cases for additional resources in the organization, the priority for 2016 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 2016, the following new positions are proposed:

- Three Custodial positions in General Services which will be assigned to maintain the additional office space the County will be occupying in 2016. One of these positions will not be added until June, 2016.

Maintenance. The two current Income Maintenance Managers supervise 22 employees (19 regular employees and 3 temporary employees). Adding a third Manager will help streamline the management structure and ensure staff are receiving adequate training and support.

- The Colorado Office of the State Auditor completed a County Child Welfare Workload Study in 2014. This study suggested a recommended workload of 1 supervisor to 5 employees. The current Child Welfare Manager supervises 9 employees. Adding a second Manager will ensure that the department has the adequate supervisory resources to accommodate their current workload. These positions will be funded 80% by the State and 20% by the County.
One Caseworker in the Human Services Adult Protection Division. The Department has requested this position from the State and has not received approval yet. The State suggests a recommended workload of 25 cases to 1 Caseworker. The Division's current workload ratio is 27 cases to 1 Caseworker. If the position is approved by the State it would be added in July, 2016 and be funded 80% by the State and 20% by the County.

Salary Increases:

The Proposed 2016 Budget contains merit salary increases based on the employees' 2015 performance evaluation rating. Employees who are rated below expectations will not receive any salary increase in 2016. Employees rated "successful" or "exceptional" will receive a 3% or 5% merit salary increase respectively.

Medical Benefits:

Over the last several years, the County has been implementing plan design changes to our medical plans in order to minimize annual premium increases and provide employees with additional choices. The County's medical insurance renewal for 2016 represents no increase in premium costs to the County. We are retaining the PPO J Plan in 2016 along with the High Deductible Health Plan (18) and Health Savings Account (HSA) and eliminating the PPO I Plan. In 2016 we will also be adding two additional High Deductible Health Plans (22 and 26). These new plans will provide employees with two additional lower premium cost options combined with an HSA to which the County will contribute. These plan design changes 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 remain the same with no premium increases.

FULL TIME EQUIVALENT BY FUNCTION

Department	2012	2013	2014	2015	2016	% Change 2016 over 2015
General Government:						
Administration	6.00	6.00	6.00	6.00	6.00	0.0%
Assessor	19.00	17.00	17.00	17.00	17.00	0.0%
Attorney	6.00	6.00	6.00	6.00	6.00	0.0%
Clerk/Elections	16.00	17.00	16.00	16.00	16.00	0.0%
Commissioners	5.00	5.00	5.00	3.00	3.00	0.0%
County Surveyor	0.25	0.25	0.25	0.25	0.25	0.0%
Facilities & Grounds	10.00	11.00	11.00	12.00	15.00	25.0%
Finance	4.00	4.00	4.00	5.00	5.00	0.0%
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	11.75	10.75	11.00	11.25	2.3%
Procurement	3.75	2.75	2.50	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%
General Government Total	104.25	103.75	101.50	101.75	105.00	3.2%
Public Safety:						
Alternatives to Incarceration	5.00	5.00	5.00	5.00	4.00	-20.0%
Building Inspection (2010 Construction Man	6.60	6.60	6.60	6.60	7.60	15.2%
Coroner	1.50	1.50	1.50	1.50	1.50	0.0%
Criminal Investigations	10.00	11.00	11.00	11.00	9.00	-18.2%
Detentions	59.00	59.00	59.00	59.00	62.00	5.1%
District Attorney	25.00	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	32.00	32.00	34.00	44.00	29.4%
Special Investigations	5.00	5.00	5.00	5.00	5.00	0.0%
Special Services	20.25	22.25	22.25	22.25	11.00	-50.6%
Public Safety Total	164.75	168.75	168.75	170.75	170.50	-0.1%
Public Works:						
Engineering	8.00	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	2.00	2.00	0.0%
Public Works Total	42.00	42.00	42.00	43.00	43.00	0.0%
Recreation & Culture:						
Fairgrounds (in 2010 Extension)	10.00	10.00	10.00	10.00	10.00	0.0%
Recreation & Culture Total	10.00	10.00	10.00	10.00	10.00	0.0%
Health & Welfare:						
Social Services Fund	61.25	63.75	63.75	64.75	67.75	4.6%
Senior Services	7.75	8.00	8.00	8.00	8.00	0.0%
Veterans' Services Office	1.00	1.00	1.00	1.00	1.00	0.0%
Health & Welfare Total	70.00	72.75	72.75	73.75	76.75	4.1%
Internal Service Fund:						
CERF	9.00	9.00	9.00	9.00	9.00	0.0%
Internal Service Fund Total	9.00	9.00	9.00	9.00	9.00	0.0%
TOTAL FULL TIME EQUIVALENT	400.00	406.25	404.00	408.25	414.25	1.5%

PERSONNEL AND FTE BY FUNCTION

Salary and benefits represent 32.7% of the County's overall budget and 54.5% of the County's operating budget.

Function	SALARIES & WAGES				BENEFITS			
	2015 Budget	2016 Budget	Increase	% Chg	2015 Budget	2016 Budget	Increase	% Chg
General Government	\$ 6,206,428	\$ 6,232,152	\$ 25,724	0.4%	\$ 2,041,346	\$ 2,044,400	\$ 3,054	0.1%
Public Safety	10,345,163	10,175,586	(169,577)	-1.6%	3,811,577	3,709,135	(102,442)	-2.7%
Public Works	2,554,899	2,534,643	(20,256)	-0.8%	931,095	946,494	15,399	1.7%
Health & Welfare	3,826,111	4,103,814	277,703	7.3%	1,393,702	1,459,905	66,203	4.8%
Recreational & Culture	396,442	404,893	8,451	2.1%	151,624	143,721	(7,903)	-5.2%
CERF	487,334	485,478	(1,856)	-0.4%	201,260	203,531	2,271	1.1%
TOTAL	\$23,816,377	\$23,936,566	\$ 120,189	0.5%	\$ 8,530,604	\$ 8,507,185	\$ (23,419)	-0.3%

Percentage of FTEs by Function

