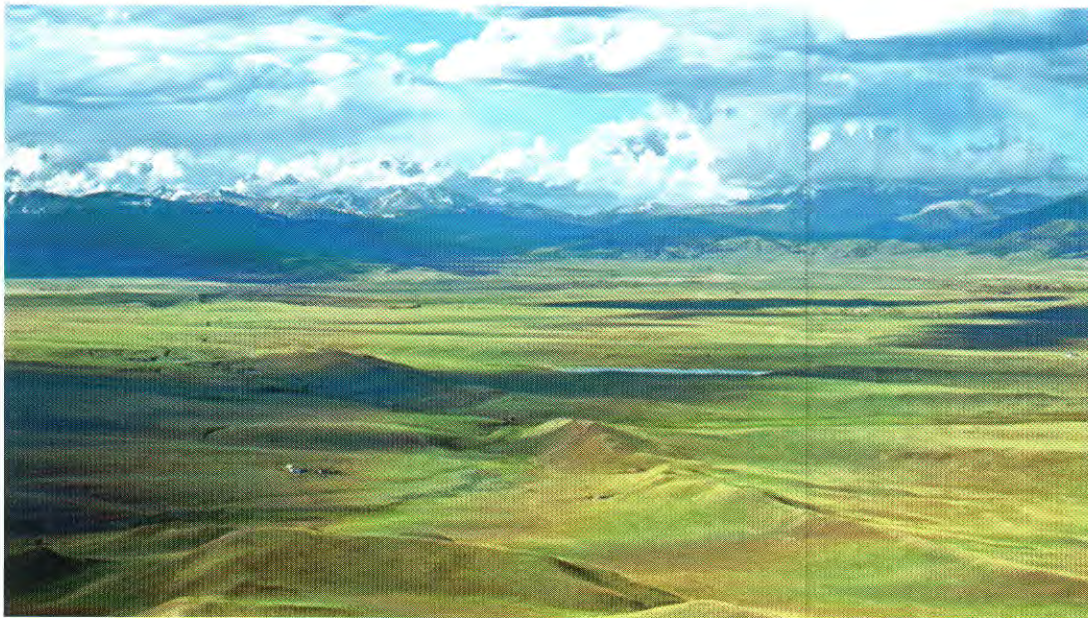




Park County Government
2015 Budget



Budget Message

December 18, 2014

Pursuant to 29-1-103(e) C.R.S., as amended, the following budget message has been prepared and included as a part of the adopted 2015 budget for Park County Government of Colorado.

PURPOSE

The Adopted Budget for Park County, Colorado serves multiple functions: *a policy document, a financial process, an operations guide, and a communications tool*. As a *policy document*, the budget permits the Board of County Commissioners to express the mission, priorities, goals, and objectives of government. As a *financial process*, the budget requires consideration of expenditures projected through the following year; revenues are scrutinized to ensure sufficient financial resources would be available to cover said expenditures. The adopted budget becomes a starting point as well as a financial tool serving as an *operations guide*. As time passes and actual events occur, and more information becomes available regarding future events, adjustments are made accordingly. Adjustments may require reducing expenditures to more closely match actual revenue received, or appropriate certain monies from available fund balances. This allows for prudent management of County resources while remaining flexible enough to adapt to a changing environment, needs, and new opportunities. The citizenry of the County are encouraged to participate and offer their comments at public hearings as the Board of County Commissioners and the Administration welcome such input. Finally, this document is designed to be a *communication tool* to Park County citizens regarding the goals, objectives, and mission of the Board of County Commissioners and Administration.

BUDGETARY BASIS

Budgets are considered to be prepared based on a cash basis. In other words, revenues and expenditures are listed such that each is expected to be received or spent during the year. Financial statements, prepared internally during the year utilize the modified accrual basis for accounting revenues and expenditures. Revenues are recognized in the accounting period in which they become measurable and available. Modified accrual means a blending of the cash basis (money in, money out) and true accrual (when incurred). Enterprise (Proprietary) Funds use the accrual basis of accounting.

The accounts of the County are organized on the basis of funds and account groups. Funds are used to assist in the accounting process, which offers a clearer perspective of certain type or classification of transactions. Certain funds are mandated, such as the Debt Service and the Retirement Fund. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent, and the means by which spending is controlled, such as the Fleet Fund. All funds are accounted for using a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenditures or expenses, as appropriate. Revenue and expenditure projections for the various funds are based on historical trends, various economic and inflation forecasts, and known changes in operations, legislation and rate changes.

BUDGET HIGHLIGHTS

- Given the economic conditions the County is currently experiencing, the budget for 2015 was prepared with a focus on controlling and reducing normal operating expenses wherever possible. Overall, expenses were held at the previous level with increases and decreases as needed. Recommendations for increases may be made by supervisors; however, authorization of such is reserved for the sole consent of the Administrator and Finance Director, as well as approval by the Board of Commissioners as required. Consideration includes sustainability of such increase through normal revenue sources and not dependent upon volatile revenue sources, such as P.I.L.T.
- Property Taxes are restricted via three tests. The first is by state statute called the 5.5% rule. The amount collected may not exceed 5.5% of the revenue received in the previous year. Secondly, is the more common TABOR rule, or Taxpayer Bill of Rights. This is usually the most restrictive of the three tests. Finally, revenues may not exceed an amount approved upon by the voters without current approval through the voting process. This mill levy is limited to 24.065 as passed in 1996. A mill levy is produced for the General Fund, Abatements, Road & Bridge Fund, Human Services Fund, and Retirement Fund. This is discussed in more detail in the Property Tax and Mill Levy section of the budget.
- Cost allocations will be scrutinized during the 2015 budget year. These are costs that are indirect in nature, and cannot or are not traced to any single department, program or project. The costs are distributed in a structured format to all departments and/or funds.
- The County's Capital Improvement Plan is currently under review. Any improvements/projects that have been identified and measurable (a reasonable cost, along with any applicable revenue/reimbursement from other governmental sources) have been included in the budget. As new information becomes available and the decision to move forward with an improvement/project, the budget will be adjusted as mentioned above.
- The Fleet Fund was established in late 2012, and due to the unusual nature of turnover during 2013 has been implemented as expected. All vehicles, with the exception of a few vehicles under Human Services, are now being accounted for under the Fleet Fund. Under current review are the policies and procedures by which to manage the fleet. The County's fleet departments, along with Finance, has visited with the State Fleet director and are using the State's policies and procedures since they have a proven record of success, and essentially, the County is an extension of the State. Such policies and procedures will be modified in consideration of the County's particular needs. *Initial* funding comes from P.I.L.T. dollars received.

Economies of scale will be achieved through scheduled maintenance, turnover of vehicles, purchase of new and quality used cars, as well as the elimination of unnecessary repairs, oversight and accountability of the use of vehicles. A new software program is being installed that will allow for vehicles to be check out, monitored, maintenance schedules, procurement and disposal of vehicle based on specifications as defined in the policies. In general, a monthly fee will be charged to departments that use vehicles as well as an appropriate mileage rate, and will replace specific line items within a department's budget. Mileage has historically been paid to individuals for use of their person vehicle will be designed to incent employees to use a county vehicle and therefore significantly reduce, if not eliminate, the need for mileage reimbursement. This will provide the Fleet Fund to be self-supporting (without the use of P.I.L.T. funds) in approximately five years, and allow for departments to spend excess dollars elsewhere within their budget and free up certain P.I.L.T dollars for other uses within the county.

- The County provides medical insurance for their employees by being self-insured. The plan is administered by Blue Cross/Blue Shield. As such, the County did not encounter any significant changes, if any, caused by the passage of the Affordable HealthCare Act. In other words, the County was ahead of such already providing the required mandates of the Act. The balance in the fund is considered to be adequate and properly funded. There will be a modest increase expected in 2015 of about 7% over 2014.
- Road and Bridge has increased their 2015 budget to allow for the continued improvement of areas under its direction. Specific projects have been identified and accounted for in the budget. Certain projects may be financed through a Limited Improvement District (LID). A LID is created when property owners within a defined benefit area petition the County to make road improvements the cost of which is then paid through an assessment of the whole or a part of the costs of the improvements to the benefiting property owners.
- The County has five debt obligations. Two of these obligations are listed under the Debt Service Fund for the capital improvements at the Jail. Bonds in the amount of \$3,145,000 will be paid off in December 2015. The Certificate of Participation in the amount of \$2,310,000 will also be paid off in 2015. Part of the final payment of this debt will come from the fund balance in the Debt Service Fund. Accrual of monies has been set aside each year in anticipation of the termination of this debt. \$604,820 was paid in 2014 with final payments of \$1,153,000 in 2015, with approximately \$1,000,000 coming from fund balance. Money is transferred from the General Fund to the Debt Service Fund as required under the obligation contract. Jail is part of the General Fund.

Road & Bridge has to lease-purchases with an original amount of \$2,200,000. One was paid off in November 2014 in the amount of \$216,070. The other purchase will be paid off in 2015 in the amount of \$313,756. Emergency Service Building (911) holds the final debt obligation of \$700,000 incurred in 2011. This will also be paid off in 2015 with a final payment of \$124,016. The result of the termination of the County's current debt in 2015 will result in \$625,000 in the General Fund (Jail); \$140,000 in the E-911 Fund, and \$500,000 in the Road and Bridge Fund.

This budget message and the attached documents are respectfully submitted for final adoption December 18, 2014.

Jody McClurkin, CPA
Budget and Finance Director

**Park County Government
2015 Budget**

Fund # 03 - General Fund - County Commissioners

DESCRIPTION		2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE						
	Spec Dist Amendment Fee	500	-	-	-	-
03.0110.332200	Forest Reserve-15% Grant	24,854	24,699	24,700	24,699	24,699
03.0110.364900	Miscellaneous Reimbursement	36,687	33,702	33,500	33,402	33,402
	TOTAL REVENUES	62,041	58,401	58,200	58,101	58,101
EXPENDITURES						
03.0110.611100	Salaries & Wages	175,500	175,500	175,500	175,500	175,500
03.0110.614300	Health Insurance Expense	29,927	25,475	45,027	45,027	45,027
03.0110.614400	FICA Taxes	12,945	13,037	13,500	12,998	13,500
03.0110.621100	Office Supplies Expense	865	868	1,100	1,632	1,100
03.0110.621900	Miscellaneous Expense	385	1,453	900	528	900
03.0110.631100	Postage Shipping & Box Rent	-	17	100	30	100
03.0110.633100	Public Notices	1,254	353	300	3,021	300
03.0110.633500	Dues & Meetings Expense	12,690	23,757	21,800	16,533	33,900
03.0110.634500	Telephone Expense	1,308	1,483	1,700	1,356	1,700
03.0110.637200	Mileage & Travel Expense	6,186	6,761	7,600	4,004	7,600
03.0110.639700	Contractual Services Expense	26,434	29,819	28,100	40,529	35,000
03.0110.683100	Colorado Counties Expense	17,137	4,744	5,700	950	5,300
03.0110.683200	Ppacg Dues Expense	12,378	12,468	11,700	27,318	-
	TOTAL EXPENDITURES	297,011	295,735	313,027	329,426	319,927
	NET REVENUE OVER EXPENDITURES	(234,969)	(237,334)	(254,827)	(271,325)	(261,826)

**Park County Government
2015 Budget**

Fund # 03 - General Fund - County Assessor

ACCOUNT		2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE						
03.0400.353100	Late Filing Fee	911	2,036	2,036	2,000	2,000
03.0400.369000	Sales - Assessor's Office Data	3,213	2,755	2,330	2,000	2,500
TOTAL REVENUES		4,124	4,791	4,366	4,000	4,500
EXPENDITURES						
03.0400.611100	Salaries & Wages	388,579	398,679	400,000	406,733	425,000
03.0400.611101	Overtime	35,097	56,869	30,000	37,911	50,000
03.0400.614300	Health Insurance Expense	163,798	170,069	166,000	147,059	168,000
03.0400.614400	FICA Taxes	30,113	32,505	32,900	32,255	40,444
03.0400.621100	Office Supplies Expense	16,025	15,218	13,000	10,265	20,000
03.0400.623100	Motor Fuel Expense	2,466	2,307	3,500	-	-
03.0400.631100	FLEET USE ONLY	-	-	-	-	-
03.0400.631100	Postage Shipping & Box Rent	2,409	11,759	5,000	833	13,000
03.0400.632400	Copying Expense	2,602	2,564	3,000	656	3,000
03.0400.633100	Public Notices	1,974	1,702	2,600	2,039	3,000
03.0400.633500	Dues & Meetings Expense	1,470	2,188	3,600	2,708	4,000
03.0400.634540	Cell Phone Expense	1,240	1,560	1,200	1,300	2,880
03.0400.636100	Motor Vehicle Repair & Maint	897	1,364	1,600	-	-
03.0400.636300	Equipment Repair & Maint	217	8	-	-	-
03.0400.637200	Mileage & Travel Expense	12,383	6,777	7,500	8,692	4,500
03.0400.638300	Education & Training Expense	4,040	3,269	6,000	4,235	-
03.0400.639700	Contractual Services Expense	32,728	53,272	40,800	49,004	48,150
03.0400.694100	Capital Expenditures	-	-	-	-	2,800
TOTAL EXPENDITURES		696,037	760,111	716,700	703,690	784,774
NET REVENUES OVER EXPENDITURES		(691,912)	(755,320)	(712,334)	(699,690)	(780,274)

Park County Government 2015 Budget

Fund # 03 - General Fund - County Clerk & Recorder

ADMINISTRATION

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
	REVENUE					
03.0210.312000	Specific Ownership Taxes	657,717	733,471	650,000	693,400	740,000
03.0210.335500	State Cigarette Tax	7,490	6,732	6,500	6,600	10,000
03.0210.364900	Miscellaneous Reimbursement	1,469	-	-	-	-
	TOTAL REVENUE	666,676	740,203	656,500	700,000	750,000
	EXPENDITURES					
	210 Administration					
03.0210.611100	Salaries & Wages	318,294	312,918	318,400	316,750	329,902
03.0210.611101	Overtime	253	-	-	150,867	150,867
03.0210.614300	Health Insurance Expense	128,551	128,801	150,867	23,142	24,400
03.0210.614400	FICA Taxes	22,249	22,670	24,400	4,121	4,500
03.0210.621100	Office Supplies Expense	9,889	4,495	4,500	33	200
03.0210.621200	Furniture & Equipment	32	-	200	560	1,000
03.0210.621900	Miscellaneous Expense	800	749	1,000	-	-
03.0210.623100	Motor Fuel Expense	958	879	1,000	-	-
03.0210.631100	Postage Shipping & Box Rent	17,996	16,616	20,000	11,188	20,000
03.0210.632400	Copying Expense	871	209	500	83	500
03.0210.632440	Blueline Copies Expense	(230)	(39)	100	17	100
03.0210.633100	Public Notices	-	-	100	33	100
03.0210.633500	Dues & Meetings Expense	838	1,618	1,700	993	1,700
03.0210.634540	Cell Phone Expense	240	240	400	267	400
03.0210.636300	Equipment Repair & Maint	2,143	142	1,000	453	1,000
03.0210.637200	Mileage & Travel Expense	1,241	1,314	1,700	833	1,700
03.0210.638300	Education & Training Expense	1,018	931	1,500	925	1,500
03.0210.639700	Contractual Services Expense	40,757	57,202	42,000	62,756	42,000
	Capital Expenditures	21,684	-	-	-	-
	TOTAL EXPENDITURES	567,584	548,744	569,367	573,021	579,869
	NET REVENUES OVER EXPENDITURES	99,093	191,459	87,133	126,979	170,131

RECORDING

	Revenue					
03.0220.322500	Marriage License Fees	476	315	400	400	400
03.0220.341500	Plat Copies	6,294	9,824	6,000	6,600	7,700
03.0220.341600	Charges for Copies	48,278	44,021	45,000	41,800	42,700
03.0220.364300	Postage Reimbursements	1,023	1,333	900	1,000	1,000
03.0220.368800	Register Error	10,115	7,169	-	9,100	12,000
03.0220.368900	Miscellaneous Revenue	667	2,269	1,000	1,000	800
03.0220.383100	Reception Fees	213,887	203,972	183,600	182,200	182,200
03.0220.383300	Acknowledgement Fees	1,368	1,929	1,200	800	800
03.0220.383400	Recording Surcharge	-	30,002	-	8,300	8,300
03.0220.383700	Chattel Mortgage Fees	25,367	26,987	20,400	20,100	22,100
03.0220.385400	Documentary Fees	15,528	18,040	10,200	14,600	14,600
03.0220.385500	Redemption Fees	-	1,604	-	-	-
03.0220.385600	Registrar Fees	7,057	6,454	5,000	6,800	6,800
03.0220.385700	Surveyor Filing Fees	500	720	600	600	600
	TOTAL REVENUE	330,559	354,640	274,300	293,300	300,000

MOTOR VEHICLE

	Revenue					
03.0230.353100	Registration Late Fees	28,560	29,440	25,000	29,100	29,100
03.0230.368200	Short Check Collection	943	738	700	700	700

**Park County Government
2015 Budget**

Fund # 03 - General Fund - County Clerk & Recorder

03.0230.383200	M V Title Fee - County Share	28,179	28,059	26,000	27,200	27,200
03.0230.383500	M V Insurance Fines	14,790	1,781	-	3,800	3,800
03.0230.383600	Clerk Hire Fees	128,324	129,571	125,000	127,400	127,400
03.0230.386100	Sales Tax Handling Fees	8,007	6,500	6,500	6,800	6,800
03.0230.386200	S O Tax - Other Fees	18,239	18,539	17,500	18,300	18,300
03.0230.386600	Duplicate Registration Fees	227	242	200	200	200
03.0230.386700	Personalized Plates Fees	801	811	800	800	800
TOTAL REVENUE		228,069	215,680	201,700	214,300	214,300

LICENSES & PERMITS

REVENUE						
03.0240.321100	Liquor Licenses	750	1,000	4,000	1,000	2,600
03.0240.323100	Investigation /Appl Fees	3,075	2,700	2,500	2,500	2,800
03.0240.323200	Renewal Fees/Permits	2,176	1,781	2,000	2,000	2,200
	MMJ APPL/PERMITS	-	-	-	65,000	10,000
TOTAL REVENUE		6,001	5,481	8,500	70,500	17,600

EXPENDITURES

EXPENDITURES						
03.0240.621100	Office Supplies Expense	23	-	100	177	650
03.0240.633100	Public Notices	-	-	100	77	150
03.0240.637200	Mileage & Travel Expense	-	-	200	42	300
TOTAL EXPENDITURES		23	-	400	296	1,100
NET REVENUES OVER EXPENDITURES		5,978	5,481	8,100	70,204	16,500

ELECTIONS

REVENUE						
03.0250.364900	Miscellaneous Reimbursement	23,137	8,961	17,920	17,920	10,000
TOTAL REVENUE		23,137	8,961	17,920	17,920	10,000
EXPENDITURES						
03.0250.619400	Election Judge Salaries	10,121	3,583	6,000	3,268	3,000
03.0250.619401	Election Judge Expense	196	17	200	33	200
03.0250.621100	Office Supplies Expense	1,200	1,139	1,500	873	1,500
03.0250.621700	Election Supplies Expense	28,008	20,541	30,000	26,380	20,000
03.0250.621900	Miscellaneous Expense	-	-	100	17	100
03.0250.631100	Postage Shipping & Box Rent	24,805	5,295	13,000	7,552	6,500
03.0250.631200	Freight Express & Truck Chrg	779	368	600	306	300
03.0250.633100	Public Notices	1,838	933	1,800	387	500
03.0250.633500	Dues & Meetings Expense	1,247	1,969	1,700	1,204	3,200
03.0250.637200	Mileage & Travel Expense	1,119	1,130	1,500	925	3,255
03.0250.638300	Education & Training Expense	1,209	1,358	1,700	1,091	3,300
03.0250.639700	Contractual Services Expense	12,886	15,433	13,000	14,320	14,000
03.0250.694100	Capital Expenditures	-	-	-	-	-
TOTAL EXPENDITURES		83,407	51,765	71,100	56,356	55,855
NET REVENUES OVER EXPENDITURES		(60,270)	(42,804)	(53,180)	(38,436)	(45,855)

**Park County Government
2015 Budget**

Fund # 03 - County Coroner

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2014 Proposed Budget
	REVENUE					
03.2180.364900	Miscellaneous	21	-		-	-
	TOTAL REVENUES	21	-		-	-
	EXPENDITURES					
03.2180.611100	Salaries & Wages	36,365	31,658	42,000	44,921	42,000
03.2180.614300	Health Insurance Expense	21,176	18,224	21,869	21,868	21,869
03.2180.614400	FICA Taxes	2,606	2,290	3,300	3,319	3,300
03.2180.621100	Office Supplies Expense	988	627	500	719	500
03.2180.622900	Operating Expense	2,998	4,550	4,550	4,901	4,550
03.2180.623100	Motor Fuel Expense	3,187	3,401	2,500	-	-
03.2180.623400	Oil Lube & Anti-Freeze	54	61	75	-	-
03.2180.631100	Postage Shipping & Box Rent	65	48	50	35	-
03.2180.633500	Dues & Meetings Expense	975	150	1,100	1,208	1,100
03.2180.634540	Cell Phone Expense	1,250	560	1,100	823	1,100
03.2180.635100	Professional Services	22,222	32,004	32,000	32,649	32,000
03.2180.636100	Motor Vehicle Repair & Maint	2,993	2,984	1,500	-	-
03.2180.636300	Equipment Repair & Maint	2,150	12	200	33	-
03.2180.637200	Mileage & Travel Expense	1,980	2,493	2,000	1,506	2,000
	Program Development	-	-	-	-	5,000
03.2180.638300	Education & Training Expense	760	1,745	2,500	1,317	2,500
	TOTAL EXPENDITURES	99,769	100,806	115,244	113,299	115,919
	NET REVENUES OVER EXPENDITURES	(99,747)	(100,806)	(115,244)	(113,299)	(115,919)

**Park County Government
2015 Budget**

Fund # 03 - General Fund - County Sheriff

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
SHERIFF					
REVENUE					
03.2110.331100 Forest Service Reimbursement	9,926	13,184	15,200	13,600	12,000
03.2110.341100 Sale of Assets	18,226	-	-	-	-
03.2110.351100 Traffic Fines	100,483	86,803	100,000	103,200	104,000
03.2110.351200 Traffic Fines Surcharge	9,593	8,053	15,000	15,500	16,000
03.2110.351300 Miscellaneous Fines	3,294	2,591	1,000	2,450	2,900
03.2110.351400 County Share - LEAF & DUI Fines	10,468	12,731	8,000	8,900	9,000
03.2110.364900 Miscellaneous Reimbursement	4,933	5,776	2,500	4,500	6,500
03.2110.365100 Extra Duty Pay Reimbursements	2,040	30,995	-	950	1,100
03.2110.367200 Donations	100	38	-	50	100
03.2110.368200 Short Check Collection	-	-	100	-	-
03.2110.382100 Service of Process Fees	26,315	21,705	25,000	25,850	26,100
03.2110.382200 Drug Surcharge	543	314	500	500	500
03.2110.382400 Fingerprint Fees	1,545	990	1,500	1,500	1,500
03.2110.382500 Miscellaneous Fees	2,310	2,075	1,500	1,600	1,700
03.2110.382510 Miscellaneous Receipts - VIN	8,839	7,665	5,000	6,000	6,600
03.2110.382520 Bond Fee	1,362	3,238	2,000	2,950	3,900
03.2110.382530 Miscellaneous Receipts - CWP	18,640	38,061	10,000	10,050	10,100
03.2110.382540 Miscellaneous Receipts - Copies	718	602	200	300	400
03.2110.391200 Insurance Reimbursements	-	15,006	-	-	-
TOTAL REVENUES	219,335	249,828	187,500	197,900	202,400
EXPENDITURES					
03.2110.611100 Salaries & Wages	1,103,588	1,109,015	1,150,863	1,110,065	1,265,895
03.2110.611101 Overtime	72,597	64,436	65,000	67,524	60,000
03.2110.611103 Holiday Pay	38,116	34,963	42,500	43,103	42,500
03.2110.611104 Special Duty Pay	17,151	24,243	15,000	39,841	45,000
03.2110.614300 Health Insurance Expense	430,096	480,892	479,184	483,855	479,184
03.2110.614400 FICA Taxes	88,706	88,152	99,400	91,604	108,125
03.2110.615100 Uniform Allowance	7,175	6,850	7,800	8,400	7,800
03.2110.621100 Office Supplies Expense	12,761	13,368	15,000	9,981	15,000
03.2110.621900 Miscellaneous Expense	18,226	1,330	-	344	-
03.2110.622500 Clothing & Uniform Expense	1,129	2,933	1,600	1,068	1,600
03.2110.622600 Police Supplies Expense	11,442	16,491	15,000	21,818	15,000
03.2110.622700 Police Safety Expense	4,624	5,462	3,100	4,109	3,500
03.2110.622900 Operating Expense	13,456	22,054	15,000	16,988	15,000
03.2110.623100 Motor Fuel Expense	191,575	176,688	183,600	-	TBD
03.2110.623900 Tires And Tubes Expense	11,028	18,617	9,200	-	-
03.2110.624400 Radio Supplies Expense	2,586	2,552	3,000	1,451	3,000
03.2110.631100 Postage Shipping & Box Rent	1,872	1,171	1,700	1,283	1,700
03.2110.632400 Copying Expense	860	1,106	1,400	425	1,400
03.2110.633100 Public Notices	241	683	200	877	200
03.2110.633500 Dues & Meetings Expense	4,378	4,191	4,500	5,403	4,500
03.2110.634100 Electricity Expense	5,875	7,060	6,300	5,462	TBD
03.2110.634200 Water & Sanitation Expense	15,495	16,900	17,000	13,528	TBD
03.2110.634400 Heating Fuel Expense	7,537	8,099	14,000	7,500	TBD
03.2110.634540 Cell Phone Expense	16,167	9,846	18,500	14,141	18,500
03.2110.636100 Motor Vehicle Repair & Maint	68,272	72,546	61,200	-	TBD
03.2110.636300 Equipment Repair & Maint	1,730	1,712	1,500	440	1,500
03.2110.637200 Mileage & Travel Expense	2,575	5,818	3,600	4,752	3,600

Park County Government 2015 Budget

Fund # 03 - General Fund - County Sheriff

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
03.2110.638300 Education & Training Expense	630	2,200	1,600	3,952	1,600
03.2110.639300 County Fire Fund Expense	1,876	-	-	-	-
03.2110.639700 Contractual Services Expense	11,151	11,287	15,000	12,670	15,000
03.2110.685100 State Fire Fund Expense	8,164	8,423	8,700	9,904	8,700
TOTAL EXPENDITURES	2,171,080	2,219,086	2,260,447	1,980,488	2,118,304
NET REVENUES OVER EXPENDITURES	(1,951,745)	(1,969,259)	(2,072,947)	(1,782,588)	(1,915,904)

JAIL

REVENUE					
03.2128.334901 State Reimbursement	393,836	1,233,617	400,000	1,085,923	770,000
03.2128.336900 Other Governmental Reimbursement	212,745	491,094	200,000	643,233	456,100
03.2128.342300 Work Release Fee	-	4,154	2,500	7,475	5,300
03.2128.342500 Cost of Care Reimbursement	31,966	21,768	15,000	22,142	15,700
03.2128.364900 Miscellaneous Reimbursement	506	2,249	1,500	4,090	2,900
TOTAL REVENUES	639,052	1,752,883	619,000	1,762,862	1,250,000

EXPENDITURES					
03.2128.611100 Salaries & Wages	732,725	741,738	779,589	757,876	813,552
03.2128.611101 Overtime	49,076	45,360	30,600	61,379	35,000
03.2128.611103 Holiday Pay	22,450	22,209	30,000	29,362	30,000
03.2128.614300 Health Insurance Expense	250,423	274,844	316,661	265,429	316,661
03.2128.614400 FICA Taxes	58,490	58,954	64,300	62,871	67,000
03.2128.615100 Uniform Allowance	4,720	4,550	6,000	5,975	6,000
03.2128.621100 Office Supplies Expense	5,509	6,144	8,000	7,782	8,000
03.2128.622500 Clothing & Uniform Expense	1,262	2,885	1,500	1,795	1,500
03.2128.622600 Police Supplies Expense	2,770	2,230	2,500	3,170	2,500
03.2128.622700 Police Safety Expense	1,980	2,074	2,000	4,492	2,000
03.2128.622900 Operating Expense	12,827	15,669	14,000	19,233	14,000
03.2128.623100 Motor Fuel Expense	21,389	20,806	20,000	-	TBD
03.2128.623900 Tires And Tubes Expense	264	2,015	2,100	-	TBD
03.2128.624400 Radio Supplies Expense	1,500	2,996	1,500	1,749	1,500
03.2128.631100 Postage Shipping & Box Rent	1,155	2,294	1,500	2,872	1,500
03.2128.632200 Printing Expense	-	3,197	2,000	2,393	2,000
03.2128.632400 Copying Expense	859	1,106	1,500	442	500
03.2128.633300 Library & Recreation	1,060	66	300	437	300
03.2128.633500 Dues & Meetings Expense	114	110	200	143	200
03.2128.634100 Electricity Expense	23,501	28,239	27,000	22,148	TBD
03.2128.634200 Water & Sanitation Expense	80,752	86,370	83,000	67,563	TBD
03.2128.634400 Heating Fuel Expense	42,707	45,894	60,000	39,275	TBD
03.2128.634500 Telephone Expense	546	665	500	5,151	500
03.2128.634540 Cell Phone Expense	1,434	609	1,500	891	1,500
03.2128.636100 Motor Vehicle Repair & Maint	7,737	5,455	10,000	-	TBD
03.2128.636300 Equipment Repair & Maint	5,068	13,182	5,100	7,089	5,000
03.2128.636612 Facility Maintenance	30,016	43,050	40,000	34,309	TBD
03.2128.637200 Mileage & Travel Expense	1,044	641	1,500	309	1,500
03.2128.638300 Education & Training Expense	1,339	-	2,500	717	2,500
03.2128.639700 Contractual Services Expense	3,638	4,132	4,100	4,243	4,100
03.2128.639900 Medical Expense	43,123	103,339	75,000	130,763	100,000
03.2128.671100 Food Service	177,301	243,444	190,000	225,697	190,000
03.2128.671101 Laundry & Kitchen Supplies	5,886	7,685	8,000	6,090	8,000
03.2128.671102 Inmate Hygiene	2,641	4,313	3,000	5,254	3,000
03.2128.671103 Inmate Clothing	242	4,871	1,600	916	1,600
03.2128.671150 Inmate Programs	5,335	5,098	4,100	5,675	4,100

**Park County Government
2015 Budget**

Fund # 03 - General Fund - County Sheriff

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
03.2128.671161 Mattress & Pillow Replacemen	-	588	1,000	167	1,000
03.2128.671162 Bedding & Linnens	801	2,217	1,000	1,120	1,000
03.2128.675000 Debt Service Fund	603,877	607,683	607,700	607,700	171,437
03.2128.694100 Capital Expenditures	9,011	-	2,000	173,963	-
TOTAL EXPENDITURES	2,214,572	2,416,720	2,412,850	2,566,440	1,797,450
NET REVENUES OVER EXPENDITURES	(1,575,520)	(663,838)	(1,793,850)	(803,578)	(547,450)

VALE GRANT MATCH

EXPENDITURES					
03.2113.611100 Salaries & Wages	47,783	46,478	45,500	45,419	45,000
03.2113.614300 Health Insurance Expense	32,244	28,169	29,800	24,080	36,255
03.2113.614400 FICA Taxes	6,471	6,085	3,500	4,476	8,393
Office Supplies	-	-	-	-	500
03.2113.634540 Cell Phone Expense	953	668	900	835	900
TOTAL EXPENDITURES	87,451	81,401	79,700	74,810	91,048

ANIMAL CONTROL & MMJ ENFORCEMENT

REVENUE					
03.2980.322700 Dog Licenses	2,283	2,580	2,200	2,580	2,200
03.2980.323300 Adoption Fees	(75)	90	250	-	250
03.2980.345500 Animal Control & Shelter Fee	209	570	400	570	400
03.2980.351500 Animal Control Fines	8,124	5,151	6,000	6,000	6,000
TOTAL REVENUES	10,540	8,391	8,850	9,150	8,850

EXPENDITURES					
03.2980.611100 Salaries & Wages	90,485	91,736	91,800	91,570	96,108
03.2980.611101 Overtime	4,430	2,934	3,500	4,007	3,500
03.2980.611103 Holiday Pay	1,114	995	1,700	1,493	1,700
03.2980.614300 Health Insurance Expense	26,109	21,940	22,100	24,585	22,100
03.2980.614400 FICA Taxes	7,069	7,003	7,500	7,161	7,750
03.2980.615100 Uniform Allowance	750	900	900	985	900
03.2980.622500 Clothing & Uniform Expense	20	694	-	-	TBD
03.2980.622900 Operating Expense	2,657	1,938	2,500	2,219	2,500
03.2980.623100 Motor Fuel Expense	14,691	12,996	14,300	-	TBD
03.2980.634540 Cell Phone Expense	1,179	898	1,100	1,101	1,100
03.2980.636100 Motor Vehicle Repair & Maint	4,760	3,356	5,000	-	TBD
03.2980.638300 Education & Training Expense	-	468	600	100	600
03.2980.638600 MMJ Enforcement	-	-	-	-	-
TOTAL EXPENDITURES	153,263	145,859	151,000	133,221	136,258
NET REVENUES OVER EXPENDITURES	(142,723)	(137,469)	(142,150)	(124,071)	(127,408)

Fleet is in the final review of ascertaining the mileage rate to be charged and applied to each department, as well as related expenditures. Once determined, reallocation to the various departments and or funds will be made. Also see Fund 03 General Fund; Budget & Finance Department.

**Park County Government
2015 Budget**

Fund # 03 - General Fund - Public Trustee

				2014 Estimated		
ACCOUNT		2012 Actual	2013 Actual	2014 Budget	Year-End Balance	2015 Proposed Budget
REVENUE						
03.0320.364900	Miscellaneous Reimbursement	101,529	100,254	85,229	77,321	53,380
TOTAL REVENUES		101,529	100,254	85,229	77,321	53,380
EXPENDITURES						
03.0320.611100	Salaries & Wages	53,952	54,935	54,600	54,227	32,585
03.0320.614300	Health Insurance Expense	15,229	15,304	15,305	15,304	7,652
03.0320.614400	FICA Taxes	3,880	3,923	4,174	4,004	2,493
03.0320.621100	Office Supplies Expense	2,097	1,646	2,000	1,003	2,000
	Computer Supplies	3,743	275	-	-	-
03.0320.621900	Miscellaneous Expense	1,256	1,485	1,500	510	1,500
03.0320.623100	Motor Fuel Expense	-	-	500	-	-
03.0320.631100	Postage Shipping & Box Rent	2,205	1,331	2,500	417	2,500
03.0320.632200	Printing Expense	61	-	-	-	-
03.0320.632400	Copying Expense	200	200	200	33	200
03.0320.633500	Dues & Meetings Expense	300	300	350	483	350
03.0320.636300	Equipment Repair & Maintenance	-	115	-	790	-
03.0320.637200	Mileage & Travel Expense	584	1,225	2,000	-	2,000
03.0320.638300	Education & Training Expense	556	514	2,000	333	2,000
03.0320.652000	Surety Bond Expense	100	300	100	217	100
TOTAL EXPENDITURES		84,163	81,554	85,229	77,321	53,380
NET REVENUES OVER EXPENDITURES		17,366	18,700	-	-	-

**Park County Government
2015 Budget**

Fund # 03 - General Fund - Treasurer

				2014 Estimated Year-		2015 Proposed
		2012 Actual	2013 Actual	2014 Budget	End Balance	Budget
ACCOUNT						
REVENUE						
03.0310.311100	Property Taxes	7,146,102	7,365,518	7,192,086	7,100,000	7,125,160
03.0310.311400	Delinquent Property Taxes	(10,517)	26,893	9,200	12,600	12,600
03.0310.319200	Interest on Late Payments	31,386	32,056	30,000	32,056	30,900
03.0310.319300	Tax Exceptions	602	858	1,000	1,000	700
03.0310.319400	Tax Sale Bonus (Premium)	35,314	34,401	20,000	34,401	34,900
03.0310.361200	Interest on Investments	124,568	(61,282)	116,000	79,000	156,300
03.0310.364300	Postage Reimbursements	2,750	360	2,000	2,000	2,200
03.0310.364500	Advertising Reimbursement	49,040	23,304	20,000	23,304	21,900
03.0310.364900	Miscellaneous Reimbursement	75	89	200	138	200
03.0310.368200	Short Check Collection	320	350	300	350	300
03.0310.368900	Miscellaneous Revenue	2,333	26,550	-	26,550	-
03.0310.384100	Fees on Tax Collections	243,536	238,894	230,000	228,894	238,600
03.0310.384200	Redemption Fees	5,540	9,423	5,000	9,423	5,500
03.0310.384300	Treasurer's Deed Fees	10,764	8,992	8,000	8,992	9,000
03.0310.34400	Certificate of Taxes Due Fee	19,970	21,160	15,000	13,359	20,000
03.0310.384500	Miscellaneous Fees	15,976	18,489	10,000	3,489	13,000
03.0310.384600	Treasurer's Admin Fee	6,227	28,160	10,000	10,160	18,000
TOTAL REVENUES		7,683,985	7,774,216	7,668,786	7,585,716	7,689,260
EXPENDITURES						
03.0310.611100	Salaries & Wages	152,536	158,587	157,380	164,965	187,295
03.0310.614300	Health Insurance Expense	54,226	57,397	74,345	54,359	74,344
03.0310.614400	FICA Taxes	10,999	11,439	12,040	12,061	14,328
03.0310.621100	Office Supplies Expense	2,656	2,609	2,600	2,874	2,600
03.0310.621600	Computer Supplies	-	410	-	-	-
03.0310.621900	Miscellaneous Expense	1,061	1,570	1,000	400	1,000
03.0310.623100	Motor Fuel Expense	719	650	600	-	-
03.0310.631100	Postage Shipping & Box Rent	25,357	25,734	25,500	36,970	25,500
03.0310.632400	Copying Expense	215	215	400	1,156	400
03.0310.633100	Public Notices	174	240	300	271	300
03.0310.633500	Dues & Meetings Expense	825	1,450	1,400	1,508	1,400
03.0310.634540	Cell Phone Expense	240	240	300	250	300
03.0310.636100	Motor Vehicle Repair & Maint	22	40	500	-	-
03.0310.637200	Mileage & Travel Expense	1,492	2,256	2,100	2,084	2,100
03.0310.638300	Education & Training Expense	179	528	3,000	832	3,000
03.0310.639700	Contractual Services Expense	31,883	34,319	42,200	31,770	42,200
03.0310.656100	Cancel Tax Lien Cert	48	2,578	-	-	-
03.0310.656500	Interest On Tax Refunds	2,094	-	-	-	-
TOTAL EXPENDITURES		284,726	300,262	323,665	309,500	354,767
NET REVENUES OVER EXPENDITURES		7,399,259	7,473,954	7,345,121	7,276,216	7,334,493

**Park County Government
2015 Budget**

Fund # 03 - General Fund - County Surveyor

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE					
03.0122.387600	500	720	600	250	250
TOTAL REVENUE	500	720	600	250	250
EXPENDITURES					
03.0122.611100 Salaries And Wages	3,300	3,300	3,300	3,300	3,300
03.0122.614400 Fica Taxes	252	252	300	260	300
03.0122.621100 Office Supplies Expense	-	30	60	10	-
03.0122.632400 Copying Expense	-	-	-	-	-
03.0122.633500 Dues & Meetings Expense	-	-	500	83	500
03.0122.635500 Surveyor/Architect Fee	525	5,087	10,000	7,479	12,000
03.0122.637200 Mileage & Travel Expense	4,800	735	600	100	600
TOTAL EXPENDITURES	8,877	9,404	14,760	11,232	16,700
NET REVENUE OVER EXPENDITURES	(8,377)	(8,684)	(14,160)	(10,982)	(16,450)

**Park County Government
2015 Budget**

Fund # 03 - General Fund - Administration

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
	REVENUE					
03.0125.341100	Sale of Assets	37,674	1,200	1,200	1,200	1,200
03.0125.354150	Severance Tax	53,008	91,304	91,304	91,304	75,000
03.0125.362100	Land Rental	-	800	-	-	-
03.0125.364900	Miscellaneous Reimbursement	667	78	78	-	-
	TOTAL REVENUES	91,349	93,382	92,582	92,504	76,200
	EXPENDITURES					
03.0125.611100	Salaries & Wages	97,664	108,956	115,340	113,015	113,340
03.0125.614300	Health Insurance Expense	29,207	25,507	30,609	22,770	23,160
03.0125.614400	FICA Taxes	7,218	8,065	8,800	8,466	8,823
03.0125.621100	Office Supplies Expense	1,190	1,136	1,000	1,066	750
03.0125.621900	Miscellaneous Expense	222	(6,598)	500	87	500
03.0125.623100	Motor Fuel Expense	273	2,216	4,000	-	-
03.0125.631100	Postage Shipping & Box Rent	429	1,853	5,000	17,050	5,000
03.0125.632400	Copying Expense	1,174	551	1,800	3,127	3,000
03.0125.633100	Public Notices	-	913	1,000	275	1,000
03.0125.633500	Dues & Meetings Expense	-	1,461	2,000	5,321	2,000
03.0125.634540	Cell Phone Expense	575	967	600	619	600
03.0125.636300	Equipment Repair & Maint	(492)	946	1,600	3,173	5,100
03.0125.637200	Mileage & Travel Expense	-	297	1,000	890	1,000
03.0125.638300	Education & Training Expense	-	136	1,500	608	2,000
03.0125.694100	Capital Expenditures	37,674	-	-	-	-
	TOTAL EXPENDITURES	175,136	146,407	174,749	176,467	166,273
	NET REVENUES OVER EXPENDITURES	(83,786)	(53,024)	(82,167)	(83,963)	(90,073)

Park County Government 2015 Budget

Fund # 03 - General Fund - Budget & Finance

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
	REVENUE					
03.0127.335500	MMJ Sales Tax	27,340	33,957	25,000	22,500	25,000
	Recreational MMJ Sales Tax	-	-	-	7,500	15,000
03.0127.364900	Miscellaneous Reimbursement	13,390	11,238	12,695	-	-
	TOTAL REVENUES	40,730	45,195	37,695	30,000	40,000
	EXPENDITURES					
03.0127.611100	Salaries & Wages	119,814	151,287	127,600	123,752	130,116
03.0127.614300	Health Insurance Expense	43,162	38,445	23,600	21,011	23,600
03.0127.614400	FICA Taxes	8,625	10,754	9,761	9,243	9,954
03.0127.621100	Office Supplies Expense	2,180	3,812	3,000	9,395	3,500
03.0127.621600	Computer Software	-	-	-	-	85,000
03.0127.621900	Miscellaneous Expense	628	(2,796)	600	100	520
03.0127.631100	Postage Shipping & Box Rent	1,931	1,147	2,200	847	2,000
03.0127.632200	Printing Expense	1,681	915	1,800	1,605	2,000
03.0127.632400	Copying Expense	1,379	1,068	2,000	333	2,500
03.0127.633100	Public Notices	2,227	2,703	2,500	417	2,500
03.0127.633500	Dues & Meetings Expense	310	1,044	500	2,215	1,600
03.0127.634540	Internet	785	517	-	218	480
03.0127.636300	Equipment Repair & Maint	-	-	300	50	250
03.0127.637200	Mileage & Travel Expense	3,698	1,440	3,500	909	3,500
03.0127.638300	Education & Training Expense	1,326	2,204	3,000	3,115	4,000
03.0127.639700	Contractual Services Expense	24,256	26,966	28,000	23,882	75,000
	Fiscal Plan ¹	-	-	238,695	39,783	150,000
	Fleet ²	-	-	-	858,000	-
0127	TOTAL BUDGET & FINANCE DEPARTMENT	212,000	239,505	447,056	1,094,875	496,520
	NET REVENUES OVER EXPENDITURES	(171,270)	(194,309)	(409,361)	(1,064,875)	(456,520)

AUDIT

	EXPENDITURES					
03.1512.635400	Auditing Fees	28,285	25,745	32,600	32,600	35,000
	TOTAL AUDITING FEES	28,285	25,745	32,600	32,600	35,000

¹ Expenditure of these funds require the prior approval of the County Administrator and Finance Director, and in some cases may require the approval of the Board of County Commissioners

² Fleet is in the final review of ascertaining the mileage rate to be charged and applied to each department, as well as related expenditures. The figure so listed is a reasonable estimation of the final charge. Once determined, reallocation to the various departments will be made. Also see Fund 16 Fleet Services.

**Park County Government
2015 Budget**

Fund # 03 - CSU Extension Services

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE					
<i>None</i>					
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
03.3500.611100 Salaries & Wages	-	6,731	-	-	-
03.3500.614400 FICA Taxes	-	515	-	-	-
03.3500.621100 Office Supplies Expense	732	3,551	700	1,296	1,000
03.3500.621800 4H Awards & Expense	524	580	500	330	2,000
03.3500.621900 Miscellaneous Expense	-	556	-	500	-
03.3500.631100 Postage, Shipping & Box Rent	110	155	400	100	200
03.3500.632400 Copying Expense	58	251	300	252	1,800
03.3500.633406 Fairboard Expense	-	9,324	17,600	3,933	35,000
03.3500.634540 Cell Phone Expense	472	396	-	799	700
03.3500.637200 Mileage & Travel Expense	2,938	5,009	4,000	5,113	4,500
03.3500.638300 Education & Training Expense	166	1,565	500	754	750
03.3500.639700 Contractual Services Expense	7,175	12,300	22,376	15,088	35,850
TOTAL EXPENDITURES	12,174	40,933	46,376	28,165	81,800
NET REVENUES OVER EXPENDITURES	(12,174)	(40,933)	(46,376)	(28,165)	(81,800)

**Park County Government
2015 Budget**

Fund # 03 - Development Services

ACCOUNT		2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
DEVELOPMENT SERVICES - ADMINISTRATION						
REVENUE						
<i>None</i>						
TOTAL REVENUES		-	-	-	-	-
EXPENDITURES						
03.4200.611100	Salaries & Wages	24,414	36,370	77,040	73,472	77,500
03.4200.614300	Health Insurance Expense	8,344	7,307	15,400	14,063	15,400
03.4200.614400	Fica Taxes	1,763	2,654	5,894	5,578	5,929
03.4200.621100	Office Supplies Expense	33	36	100	598	100
03.4200.623100	Motor Fuel Expense	3,349	2,356	2,500	-	-
03.4200.633500	Dues & Meetings Expense	168	-	300	50	300
03.4200.634540	Cell Phone Expense	216	124	500	601	500
03.4200.636300	Equipment Repair & Maint	89	90	800	133	800
03.4200.637200	Mileage & Travel Expense	231	151	500	131	500
03.4200.638300	Education & Training Expense	1,072	265	1,500	250	1,500
03.4200.639700	Contractual Services Expense	18,608	27,515	20,000	8,942	20,000
TOTAL EXPENDITURES		58,287	76,870	124,534	103,818	122,529
NET REVENUES OVER EXPENDITURES		(58,287)	(76,870)	(124,534)	(103,818)	(122,529)
BUILDING						
REVENUE						
03.2420.321600	Building Contractor's Licenses	29,020	32,220	20,920	34,400	34,400
03.2420.322100	Building Permits	197,884	189,483	200,000	229,100	229,100
03.2420.322150	Reinspection Fees	4,456	1,374	1,108	4,200	4,200
03.2420.322400	Mechanical Permits	4,600	7,450	5,700	5,100	5,100
03.2420.322500	Plan Revision Fees	4,519	4,181	3,711	5,900	5,900
03.2420.322600	Move and Set Permits	3,928	1,538	1,846	12,300	12,300
03.2420.323000	Demolition Permits	1,000	2,500	2,200	1,100	1,100
03.2420.323200	Renewal Fees/Permits	13,276	13,921	13,621	13,000	13,000
03.2420.324300	Other Permits	1,675	500	500	600	600
03.2420.324400	Roofing Permits	61,895	46,475	39,375	39,300	39,300
03.2420.324500	Excavating Permits	1,824	2,975	2,162	2,300	2,300
03.2420.335001	Misc Reimb-Cleanup	(200)	-	(100)	-	-
03.2420.341200	Sale of Maps & Publications	909	1,294	1,205	1,700	1,700
03.2420.341300	Temp Cert of Occ	700	-	-	-	-
03.2420.364900	Miscellaneous Reimbursement	4,549	358	430	6,500	6,500
03.2420.384500	Miscellaneous Fees	115	72	72	70	70
TOTAL REVENUES		330,150	304,341	292,750	355,570	355,570
EXPENDITURES						
03.2420.611100	Salaries & Wages	165,135	175,636	170,140	161,386	176,122
03.2420.611101	Overtime	850	-	1,000	3,294	1,000
03.2420.614300	Health Insurance Expense	70,775	71,810	69,514	61,859	62,950
03.2420.614400	FICA Taxes	11,604	12,731	13,600	12,282	13,473
03.2420.621100	Office Supplies Expense	2,005	2,843	2,000	2,642	2,000
03.2420.621200	Furniture & Equipment	453	245	-	-	-
03.2420.621900	Miscellaneous Expense	197	139	700	447	700
03.2420.623100	Motor Fuel Expense	11,901	13,330	13,700	-	-
03.2420.631100	Postage Shipping & Box Rent	1,048	835	1,100	187	1,100
03.2420.632400	Copying Expense	396	191	600	324	600
03.2420.633100	Public Notices	115	115	100	233	100
03.2420.633500	Dues & Meetings Expense	125	200	800	383	800
03.2420.634540	Cell Phone Expense	2,602	2,121	2,700	1,844	2,700
03.2420.636300	Equipment Repair & Maint	4,603	2,756	6,700	1,187	6,700
03.2420.637200	Mileage & Travel Expense	143	15	500	83	500
03.2420.638200	Book Expense	2,102	2,639	3,100	2,602	3,100

**Park County Government
2015 Budget**

Fund # 03 - Development Services

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
03.2420.638300 Education & Training Expense	775	1,060	3,000	691	3,000
03.2420.639703 Contractual Services	-	-	-	10,558	15,000
03.2420.661200 Move And Set Final Sticker	-	-	700	217	700
TOTAL EXPENDITURES	274,828	286,665	289,954	260,219	290,545
NET REVENUES OVER EXPENDITURES	55,321	17,675	2,796	95,351	65,025

CODE ENFORCEMENT

REVENUE

03.2422.335001 Miscellaneous Reimbursement - Cleanup	-	545	-	-	-
TOTAL REVENUES	-	545	-	-	-

EXPENDITURES

03.2422.611100 Salaries & Wages	44,940	45,560	45,600	16,803	32,000
03.2422.614300 Health Insurance Expense	15,229	15,304	15,400	4,163	7,855
03.2422.614400 Fica Taxes	3,204	3,154	3,500	1,232	2,448
03.2422.621100 Office Supply Expense	98	938	200	33	200
03.2422.621900 Miscellaneous Expense	-	50	200	80	200
03.2422.623100 Motor Fuel Expense	1,675	3,976	3,000	-	-
03.2422.631100 Postage Shipping & Box Rent	23	88	300	57	300
03.2422.634540 Cell Phone Expense	450	292	500	194	500
03.2422.636300 Equipment Repair & Maint	44	234	1,100	183	1,100
03.2422.637200 Mileage & Travel Expense	-	-	500	151	500
03.2422.638300 Education & Training Expense	460	116	500	128	500
03.2422.639700 Contractual Services Expense	25	1,177	-	720	-
03.2422.639703 Contract Svcs Clean-Up	-	5,163	25,000	4,167	50,000
TOTAL EXPENDITURES	66,147	76,054	95,800	27,911	95,603
NET REVENUES OVER EXPENDITURES	(66,147)	(75,509)	(95,800)	(27,911)	(95,603)

ENVIRONMENTAL HEALTH

REVENUE

03.4100.321200 Restaurant Licenses	20,410	10,668	10,000	11,000	12,300
03.4100.321300 Restaurant Plan Reviews	780	400	500	400	400
03.4100.321900 Septic Installer Licenses	3,340	2,920	2,100	2,500	3,100
03.4100.322101 Wetland Delineation Fee	150	-	300	300	300
03.4100.322800 Driveway Cut Permits	6,450	7,300	3,700	7,600	7,600
03.4100.334000 Non-Community Ground Water	1,740	-	-	-	-
03.4100.334100 State Grants	5,221	8,481	6,800	6,100	6,100
03.4100.341401 Sale of Regs - Septic	52	50	-	50	50
03.4100.344600 Septic Permits	31,144	34,000	24,000	39,550	42,600
03.4100.344601 Septic Repairs	5,734	8,903	5,000	6,700	6,700
03.4100.344602 Septic Permit Reissue Fees	2,130	1,250	2,800	3,900	3,900
03.4100.344604 Septic Site Evaluations	1,900	3,200	1,500	1,900	1,900
03.4100.364900 Miscellaneous Reimbursement	-	630	-	-	-
TOTAL REVENUES	79,051	77,801	56,700	80,000	84,950

EXPENDITURES

03.4100.611100 Salaries & Wages	64,491	65,106	65,106	48,752	68,500
03.4100.614300 Health Insurance Expense	30,458	30,609	30,609	12,922	30,609
03.4100.614400 FICA Taxes	4,582	4,692	4,000	3,476	5,240
03.4100.621100 Office Supplies Expense	1,147	1,498	800	830	800
03.4100.621900 Miscellaneous Expense	86	-	-	-	300
03.4100.621901 Solid Waste Facility Fee	1,000	-	-	-	1,000
03.4100.621902 Landfill Closure Costs	-	-	-	-	150,000
03.4100.622100 Chemicals & Supplies	79	342	200	164	200
03.4100.623100 Motor Fuel Expense	747	3,473	2,700	-	-
03.4100.631100 Postage Shipping & Box Rent	344	186	200	33	200
03.4100.632400 Copying Expense	77	421	400	339	400
03.4100.633100 Public Notices	-	-	200	33	200
03.4100.633500 Dues & Meetings Expense	516	1,415	500	473	500
03.4100.634540 Cell Phone Expense	1,816	1,335	1,300	733	1,300
03.4100.636300 Equipment Repair & Maint	2,031	143	200	44	200

**Park County Government
2015 Budget**

Fund # 03 - Development Services

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
03.4100.637200	Mileage & Travel Expense	-	-	500	623	500
03.4100.638300	Education & Training Expense	172	785	1,000	4,563	1,000
03.4100.639700	Contractual Services Expense	25	-	-	8,010	1,000
	TOTAL EXPENDITURES	107,571	110,005	107,715	80,995	261,949
	NET REVENUES OVER EXPENDITURES	(28,520)	(32,204)	(51,015)	(995)	(176,999)
	PLANNING & ZONING REVENUE					
03.1911.341200	Sale of Publications	10	-	100	100	-
03.1911.341300	Plat Amendment Fee	14,852	3,885	7,000	6,500	6,300
03.1911.341310	CUP/SUP Application Fee	9,813	5,240	7,000	5,200	5,200
03.1911.341320	Event Application Fee	1,855	990	1,400	700	700
03.1911.341400	Rezoning Application Fee	4,500	4,680	5,000	3,700	3,500
03.1911.341700	Variance Application Fee	9,284	3,797	8,100	3,300	3,150
03.1911.341800	Road Vacation Application Fee	-	4,030	3,000	3,700	2,950
03.1911.341900	Subdivision Fees	2,472	1,004	2,500	1,800	1,800
03.1911.364900	Miscellaneous Reimbursement	(380)	439	500	-	-
03.1911.384500	Miscellaneous Fees	-	-	100	-	-
	TOTAL REVENUES	42,405	24,065	34,700	25,000	23,600
	EXPENDITURES					
03.1911.611100	Salaries & Wages	109,834	69,158	124,774	73,436	140,350
03.1911.614300	Health Insurance Expense	29,271	19,752	26,300	29,020	60,332
03.1911.614400	FICA Taxes	8,074	4,921	9,546	5,214	10,737
03.1911.621100	Office Supplies Expense	3,616	2,963	2,500	484	2,500
03.1911.621600	Computer Supplies Expense	-	5,821	1,000	530	1,000
03.1911.622900	Operating Expense	38	-	-	-	-
03.1911.623100	Motor Fuel Expense	3,399	292	1,500	-	-
03.1911.631100	Postage Shipping & Box Rent	885	681	1,100	209	1,100
03.1911.632200	Printing Expense	100	86	200	33	200
03.1911.632400	Copying Expense	750	525	1,500	945	1,500
03.1911.632440	Blue-line Copies Expense	-	-	100	17	100
03.1911.633100	Public Notices	54	250	600	578	600
03.1911.633500	Dues & Meetings Expense	250	661	1,000	485	1,000
03.1911.636300	Equipment Repair & Maint	-	-	1,100	183	1,100
03.1911.637200	Mileage & Travel Expense	758	135	1,100	183	1,100
03.1911.638300	Education & Training Expense	1,078	906	1,500	989	1,500
	TOTAL EXPENDITURES	158,107	106,151	173,820	112,306	223,119
	NET REVENUES OVER EXPENDITURES	(115,702)	(82,085)	(139,120)	(87,306)	(199,519)

**Park County Government
2015 Budget**

Fund # 03 - Development Services

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
MAPPING					
REVENUE					
03.1913.341200 Sale of Maps/Data	384	266	384	319	384
TOTAL REVENUES	384	266	384	319	384
EXPENDITURES					
03.1913.611100 Salaries & Wages	52,692	65,242	71,136	41,899	36,302
03.1913.611101 Overtime	869	314	-	-	-
03.1913.614300 Health Insurance Expense	10,345	13,745	33,000	12,045	7,855
03.1913.614400 Fica Taxes	3,966	4,835	5,442	3,134	2,777
03.1913.621100 Office Supplies Expense	710	582	400	997	400
03.1913.621600 Computer Supplies Expense	34	35	600	15,621	600
03.1913.621900 Miscellaneous Expense	113	-	300	50	300
03.1913.623100 Motor Fuel Expense	55	147	500	-	-
03.1913.631100 Postage Shipping & Box Rent	61	-	100	17	100
03.1913.632200 Printing Expense	-	-	-	-	-
03.1913.632400 Copying Expense	1	3	100	17	100
03.1913.633500 Dues & Meetings Expense	-	30	1,000	167	1,000
03.1913.636300 Equipment Repair & Maint	-	306	600	100	600
03.1913.637200 Mileage & Travel Expense	306	633	3,000	1,229	3,000
03.1913.638300 Education & Training Expense	500	503	900	665	900
03.1913.639700 Contractual Services Expense	7,664	28,851	10,000	2,437	10,000
TOTAL EXPENDITURES	77,316	115,227	127,078	78,378	63,934
NET REVENUES OVER EXPENDITURES	(76,932)	(114,961)	(126,694)	(78,059)	(63,550)

**Park County Government
2015 Budget**

Fund # 03 - General Fund - District Attorney

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
	REVENUE					
03.1200.3.62201	Building Rentals	20,000	20,000	20,000	20,000	20,000
	TOTAL REVENUES	20,000	20,000	20,000	20,000	20,000
	EXPENDITURES					
03.1200.635210	Legal County Portion - Salary	292,129	271,833	305,441	305,441	305,441
	TOTAL EXPENDITURES	292,129	271,833	305,441	305,441	305,441
	NET REVENUES OVER EXPENDITURES	(272,129)	(251,833)	(285,441)	(285,441)	(285,441)

Park County Government 2015 Budget

Fund # 03 - 911 Communications

	ACCOUNT	2012 Actual	2013 Actual	2014 Actual	2014 Estimated Year-End Balance	2015 Proposed Budget
	REVENUE					
03.2151.364900	Miscellaneous Reimbursement	27,255	392	12,000	12,000	-
	TOTAL REVENUES	27,255	392	12,000	12,000	-
	EXPENDITURES					
03.2151.611100	Salaries & Wages	308,723	299,633	343,395	300,693	357,674
03.2151.611101	Overtime	19,633	14,331	19,000	28,376	19,000
03.2151.611103	Holiday Pay	10,924	11,353	15,300	11,734	15,300
03.2151.614300	Health Insurance Expense	87,268	80,809	127,775	83,336	127,775
03.2151.614400	FICA Taxes	25,092	24,032	28,600	25,519	28,600
03.2151.615100	Uniform Allowance	414	-	-	-	-
03.2151.621100	Office Supplies Expense	7,132	6,475	5,500	3,713	5,500
03.2151.621900	Miscellaneous Expense	4	10	-	-	-
03.2151.622500	Clothing & Uniform Expense	118	(148)	500	123	500
03.2151.622900	Operating Expense	2,202	1,588	1,500	660	1,500
03.2151.623100	Motor Fuel	3,026	2,696	4,200	-	-
03.2151.624400	Radio Supplies Expense	-	-	1,000	167	1,000
03.2151.632400	Copying Expense	731	-	400	98	400
03.2151.633100	Public Notices	33	-	500	239	-
03.2151.633500	Dues & Meetings Expense	185	222	300	518	500
03.2151.634540	Cell Phone Expense	2,075	1,499	1,400	1,286	1,400
03.2151.636300	Equipment Repair & Maint	2,202	2,603	6,000	1,022	6,000
03.2151.637200	Mileage & Travel Expense	1,222	2,987	2,500	912	2,500
03.2151.638300	Education & Training Expense	1,303	2,883	1,800	964	2,100
03.2151.639700	Contractual Services Expense	399	1,074	500	83	500
03.2151.694100	Capital Expenditures	-	6,075	-	-	-
	TOTAL EXPENDITURES	472,684	458,120	560,170	459,443	570,249
	NET REVENUES OVER EXPENDITURES	(445,429)	(457,728)	(548,170)	(447,443)	(570,249)

**Park County Government
2015 Budget**

Fund # 03 - Emergency Management

ACCOUNT		2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE						
03.4175.332400	Federal Grants	36,200	8,297	36,200	36,200	36,200
03.4175.364900	Miscellaneous Reimbursement	-	-	-	-	-
TOTAL REVENUES		36,200	8,297	36,200	36,200	36,200
EXPENDITURES						
03.4175.611100	Salaries & Wages	50,243	36,442	53,500	52,564	53,500
03.4175.611101	Overtime	1,865	-	-	-	-
03.4175.614300	Health Insurance Expense	15,229	7,652	15,304	15,304	15,304
03.4175.614400	FICA Taxes	4,119	2,759	3,800	3,925	3,800
03.4175.621100	Office Supplies	400	256	400	144	400
03.4175.621900	Miscellaneous Expense	1,901	261	2,500	2,363	2,500
03.4175.623100	Motor Fuel Expense	3,553	3,045	3,000	-	-
03.4175.631100	Postage & Shipping	146	62	200	96	200
03.4175.632400	Copy Expense	235	31	200	33	200
03.4175.633500	Dues & Meeting Expense	569	415	800	399	800
03.4175.634540	Cell Phone Expense	1,573	1,675	1,000	1,095	1,000
03.4175.636300	Equipment Repair & Maint	1,666	320	2,000	333	2,000
03.4175.637200	Mileage & Travel Exp	783	313	1,000	323	1,000
03.4175.639700	Contractual Services Expense	362	2,526	-	-	-
TOTAL EXPENDITURES		82,644	55,757	83,704	76,579	80,704
NET REVENUES OVER EXPENDITURES		(46,444)	(47,460)	(47,504)	(40,379)	(44,504)

Park County Government 2015 Budget

Fund # 03 - Facilities Management & Improvements¹

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year- End Balance	2015 Proposed Budget
REVENUE					
03.3400.347500 Facilities Use Fees	3,809	8,518	7,500	7,500	277,000
TOTAL REVENUES	3,809	8,518		7,500	277,000
EXPENDITURES					
03.3400.611100 Salaries & Wages	37,905	31,153	36,100	37,346	190,710
03.3400.614300 Health Insurance Expense	14,608	6,545	7,900	7,862	68,258
03.3400.614400 FICA Taxes	2,739	2,164	2,800	2,721	14,589
03.3400.621100 Office Supplies Expense	1,211	1,808	1,000	1,386	4,000
03.3400.623100 Motor Fuel Expense	701	875	600	1,080	4,000
03.3400.624200 Signs	-	-	-	441	-
03.3400.631100 Postage Shipping & Box Rent	-	52	100	79	-
03.3400.632400 Copying Expense	-	-	100	17	-
03.3400.633100 Public Notices	113	94	-	-	-
03.3400.633406 Fairboard Expense	9,100	-	-	-	-
03.3400.633500 Dues & Meetings Expense	145	-	200	64	-
03.3400.634100 Electricity & Utilities ²	-	-	-	91	427,300
03.3400.634200 Water & Sanitation	-	-	-	31,739	-
03.3400.634540 Cell Phone Expense	512	587	500	992	-
03.3400.636300 Equipment Repair & Maint	110	-	500	83	8,500
03.3400.636600 Facilities Repair & Maint	2,377	3,779	-	117	95,000
03.3400.636970 Contractual Services	-	-	-	1,120	43,000
03.3400.637200 Mileage & Travel Expense	955	363	1,000	192	-
03.3400.638200 Book Expense	-	-	100	17	-
03.3400.638300 Education & Training Expense	175	-	600	100	-
03.3400.694100 Capital Expenditures	-	-	-	9,312	280,000
Telephone	-	-	-	-	88,000
Inspections	-	-	-	-	1,000
Janiitorial	-	-	-	-	8,000
Snow & Ice	-	-	-	-	2,000
Safety & Security	-	-	-	-	40,500
TOTAL EXPENDITURES	70,651	47,420	51,500	94,759	1,274,857
NET REVENUES OVER EXPENDITURES	(66,842)	(38,901)	(51,500)	(87,259)	(997,857)

Notes:

¹Facilities/Community Facilities/Maintenance will reorganize as one department in 2015. See *Maintenance* for detailed information on historical data. 2015 is the combined budget. Safety & Security is a new department beginning in 2015.

²Facilities Management & Improvement is in the process of developing a cost per square footage to be charged back to the various departments. Once the rate has been established, an amendment to this budget will be made to show increased revenue in this department and the appropriate allocation to the various departments its supports.

**Park County Government
2015 Budget**

Fund # 03 - Veteran's Officer

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE					
03.3700.334900 State Grants	1,400	500	-	-	-
TOTAL REVENUES	1,400	500	-	-	-
EXPENDITURES					
03.3700.611100 Salaries & Wages	7,308	11,136	13,656	13,656	13,656
03.3700.614400 FICA Taxes	577	858	892	892	892
03.3700.621100 Office Supplies Expense	14	139	250	180	250
03.3700.621900 Miscellaneous Expense	154	889	650	342	650
03.3700.623100 Motor Fuel Expense	7	87	250	-	-
03.3700.634540 Cell Phone Expense	240	80	150	25	150
03.3700.636300 Equipment Repair & Maint	-	-	-	-	-
03.3700.637200 Mileage & Travel Expense	592	126	-	-	-
03.3700.638300 Education & Training Expense	164	-	-	-	-
03.3700.639700 Contractual Services	600	-	-	-	-
TOTAL EXPENDITURES	9,657	13,315	15,848	15,095	15,598
NET REVENUES OVER EXPENDITURES	(8,257)	(12,815)	(15,848)	(15,095)	(15,598)

Park County Government 2015 Budget

Fund # 03 - General Fund - IT & Computer Services

ACCOUNT		2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
IT Services						
REVENUE						
03.1920.364900	Miscellaneous Reimbursement	1,475	-	-	-	-
	TOTAL REVENUES	1,475	-	-	-	-
EXPENDITURES						
03.1920.611100	Salaries & Wages	99,275	110,222	143,138	143,254	143,277
03.1920.614300	Health Insurance Expense	22,495	22,580	37,244	37,244	37,244
03.1920.614400	FICA Taxes	7,453	8,304	11,200	10,844	11,200
03.1920.621100	Office Supplies Expense	777	61	800	514	800
03.1920.621600	Computer Supplies Expense	174	-	500	83	500
03.1920.621900	Miscellaneous Expense	361	-	200	41	200
03.1920.623100	Motor Fuel Expense	2,594	2,060	2,100	-	-
03.1920.631100	Postage Shipping & Box Rent	29	12	100	20	100
03.1920.632400	Copying Expense	-	-	100	17	100
03.1920.633100	Public Notices	165	25	300	50	300
03.1920.633500	Dues & Meetings Expense	-	687	900	892	900
03.1920.634200	Water Expense	240	272	300	370	300
03.1920.634500	Telephone Expense	31	-	-	-	-
03.1920.634540	Cell Phone Expense	1,572	1,270	1,200	1,868	1,200
03.1920.635900	Licensing Agreement	-	-	200	506	200
03.1920.636300	Equipment Repair & Maint	470	-	2,000	333	2,000
03.1920.637200	Mileage & Travel Expense	55	1,670	3,600	881	3,600
03.1920.638300	Education & Training Expense	509	913	3,600	1,510	3,600
	TOTAL EXPENDITURES	136,202	148,077	207,482	198,427	205,521
	NET REVENUES OVER EXPENDITURES	(134,726)	(148,077)	(207,482)	(198,427)	(205,521)
Computer Services						
REVENUE						
	TOTAL REVENUES	-	-	-	-	-
EXPENDITURES						
	Badge System	-	-	-	858	2,000
03.1921.621500	Printer Expense	13,104	5,514	10,200	4,944	10,200
03.1921.621600	Computer Supplies Expense	86,702	51,624	120,000	88,198	120,000
03.1921.622200	Recycling Expense	436	-	500	83	500
03.1921.634550	Internet Expense	40,351	24,448	45,000	33,723	12,000
03.1921.635900	Licensing Agreement	32,456	48,540	60,000	54,199	60,000
03.1921.636300	Equipment Repair & Maint	24,085	14,679	18,400	3,067	18,400
03.1921.639600	Maintenance Agreements	9,995	5,360	10,000	2,469	25,500
03.1921.639700	Contractual Services Expense	32,023	6,374	25,500	4,530	10,000
03.1921.694100	Capital Expenditures	30,018	-	-	-	33,000
	Broadband	-	-	-	70	-
	TOTAL EXPENDITURES	269,170	156,538	289,600	192,071	291,600
	NET REVENUES OVER EXPENDITURES	(269,170)	(156,538)	(289,600)	(192,071)	(291,600)

**Park County Government
2015 Budget**

Fund # 03 - General Fund - Legal Services

ACCOUNT		2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE						
<i>None</i>						
TOTAL REVENUE		-	-	-	-	-
EXPENDITURES						
03.0121.635200	Contractual Attorney Expense	220,614	166,948	200,000	142,491	200,000
03.0121.639700	Contractual Services Expense	24,200	58,989	30,000	70,214	70,000
TOTAL EXPENDITURES		244,814	225,936	230,000	212,705	270,000
NET REVENUE OVER EXPENDITURES		(244,814)	(225,936)	(230,000)	(212,705)	(270,000)

**Park County Government
2015 Budget**

Fund # 03 - Library

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
	REVENUE					
03.5500.334100	State Grants	4,000	4,951	500	4,951	4,951
03.5500.352100	Library Fines	2,524	2,441	2,136	2,441	2,441
03.5500.364900	Miscellaneous	5,945	6,215	2,916	7,458	7,458
03.5500.367200	Donations	1,000	4,074	4,074	4,074	4,074
	TOTAL REVENUES	13,469	17,681	9,626	18,924	18,924
	EXPENDITURES					
03.5500.611100	Salaries & Wages	128,344	127,833	118,797	103,929	118,787
03.5500.614300	Health Insurance Expense	210	187	7,855	8,171	7,855
03.5500.614400	FICA Taxes	9,926	9,791	10,400	8,224	9,087
03.5500.619300	Library Board Expense	313	178	350	387	350
03.5500.621100	Office Supplies Expense	5,932	5,193	4,500	4,169	4,500
03.5500.621600	Computer Supplies Expense	5,888	2,780	2,000	333	2,000
03.5500.621900	Miscellaneous Expense	461	472	500	894	800
03.5500.631100	Postage Expense	452	638	400	251	400
03.5500.631200	Courier Service	1,480	2,960	2,100	1,830	1,480
03.5500.633100	Public Notices	20	78	100	17	100
03.5500.633500	Dues & Meetings Expense	227	860	1,100	604	1,100
03.5500.634540	Cell Phone Expense	240	180	300	50	300
03.5500.634550	Internet Expense	3,522	4,081	4,000	3,548	4,000
03.5500.636300	Equipment Repair & Maint	5,837	3,939	6,000	4,648	6,000
03.5500.637200	Mileage & Travel Expense	2,500	3,372	3,100	1,645	3,100
03.5500.638200	Books	-	-	-	10,578	18,000
03.5500.638300	Education & Training	668	75	1,100	412	1,100
03.5500.638500	Newspapers & Subscriptions	262	343	500	216	500
03.5500.639700	Contractual Services	8,215	13,739	11,000	9,967	15,634
03.5500.694100	Capital Expenditure	-	185,251	-	-	-
	TOTAL EXPENDITURES	174,498	361,948	174,102	159,873	195,093
	NET REVENUES OVER EXPENDITURES	(161,029)	(344,266)	(164,476)	(140,949)	(176,169)

**Park County Government
2015 Budget**

Fund # 03 - General Fund - Maintenance

ACCOUNT		2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE						
03.0600.347500	Building Use Fees	19,099	5,782	12,000	6,938	-
03.0600.362100	Land Rental	8,436	18,848	125	18,848	-
03.0600.364900	Miscellaneous Reimbursement	265	403	1,000	483	-
TOTAL REVENUES		27,799	25,033	13,125	26,270	-
EXPENDITURES						
03.0600.611100	Salaries & Wages	128,889	124,455	151,000	118,456	-
03.0600.611101	Overtime	563	418	-	-	-
03.0600.614300	Health Insurance Expense	46,459	37,135	38,535	38,480	-
03.0600.614400	FICA Taxes	9,495	9,252	11,552	8,807	-
03.0600.621900	Miscellaneous Expense	364	1,300	500	1,986	-
03.0600.622300	Janitorial Supplies	5,698	7,120	6,200	7,508	-
03.0600.623100	Motor Fuel Expense	14,356	12,362	12,000	-	-
03.0600.624000	Equipment & Tools Rental Exp	79	346	500	83	-
03.0600.624100	Tool Supplies Expense	2,044	802	3,000	2,069	-
03.0600.632400	Copying Expense	12	7	-	-	-
03.0600.633100	Public Notices	16	94	-	-	-
03.0600.634100	Electricity Expense	90,830	110,375	108,000	118,277	-
03.0600.634200	Water & Sanitation Expense	43,241	37,603	47,000	34,843	-
03.0600.634400	Heating Fuel Expense	50,335	36,464	50,000	22,847	-
03.0600.634410	Heating Fuel-Natural Gas	7,674	23,065	10,000	25,302	-
03.0600.634540	Cell Phone Expense	2,079	1,442	2,160	1,893	-
03.0600.636100	Motor Vehicle Repair & Maint	4,543	6,432	7,000	-	-
03.0600.636300	Equipment Repair & Maint	8,761	4,427	10,000	4,504	-
03.0600.636500	Lawns & Grounds Maintenance	225	256	500	256	-
03.0600.636501	Snow & Ice Removal	498	623	2,000	1,329	-
03.0600.636600	Building Repair & Maint	14,219	36,339	33,600	64,667	-
03.0600.636602	Plumbing Repair Expense	2,258	15,063	6,200	11,983	-
03.0600.636603	Electricity Repair Expense	5,426	23,368	11,000	7,100	-
03.0600.636604	Lock Repair/Replacement Exp	12,758	10,351	10,000	19,091	-
03.0600.636605	Cement Repair Expense	-	-	1,000	167	-
03.0600.636606	Carpet Repair/Replacement	100	-	1,000	5,151	-
03.0600.636607	Heating Repair Expense	2,999	4,336	5,000	8,962	-
03.0600.636608	Air Conditioning Repair	4,835	1,148	8,000	5,681	-
03.0600.636609	Painting Supplies Expense	1,129	447	1,200	4,224	-
03.0600.636610	ADA Signage	241	-	500	83	-
03.0600.636611	Roof Repairs	-	1,538	5,000	1,063	-
03.0600.637200	Mileage & Travel Expense	-	-	300	50	-
03.0600.638300	Education & Training	75	300	800	133	-
03.0600.639700	Contractual Services Expense	19,984	53,635	34,000	50,154	-
03.0600.694100	Capital Expenditures	3,000	-	-	-	-
TOTAL EXPENDITURES		483,186	560,500	577,547	565,149	-
NET REVENUES OVER EXPENDITURES		(455,386)	(535,467)	(564,422)	(538,879)	-

**Park County Government
2015 Budget**

Fund # 03 - General Fund - Personnel & Insurance

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
	REVENUE					
03.0128.364900	Miscellaneous Reimbursement	2,938	87	-	-	-
	TOTAL REVENUES	2,938	87			
	EXPENDITURES					
03.0128.611100	Salaries & Wages	55,031	59,165	59,165	64,694	67,774
03.0128.614100	Unemployment Insurance	16,496	14,887	15,681	15,992	15,681
03.0128.614200	Workers' Comp Insurance	168,212	161,190	170,648	158,222	170,648
03.0128.614300	Health Insurance Expense	15,196	15,304	13,126	14,941	13,126
03.0128.614400	FICA Taxes	4,139	4,379	4,526	4,813	5,185
03.0128.621100	Office Supplies Expense	326	567	177	140	177
03.0128.621900	Miscellaneous Expense	314	749	1,000	254	1,000
03.0128.631100	Postage Shipping & Box Rent	183	179	200	33	200
03.0128.632400	Copying Expense	936	1,377	1,301	217	1,301
03.0128.633500	Dues & Meetings Expense	4,700	4,800	4,533	5,758	5,600
03.0128.635700	Fingerprinting & Background	656	4,315	3,817	3,282	4,500
03.0128.637200	Mileage & Travel Expense	23	-	-	43	-
03.0128.638300	Education & Training Expense	-	70	84	14	1,200
03.0128.639700	Contractual Services Expense	8,792	-	-	-	-
03.0128.651000	Insurance Expense	123,426	152,903	153,878	160,533	153,878
03.0128.651001	Long Term Disability Ins	25,801	23,905	25,237	22,742	25,237
	Salary Plan Reserve	-	-	80,000	80,000	80,000
	Conversion to Bi-Weekly Payroll ¹	-	-	-	300,000	-
	TOTAL EXPENDITURES	424,228	443,789	533,373	831,678	545,507
	NET REVENUES OVER EXPENDITURES	(421,290)	(443,703)	(533,373)	(831,678)	(545,507)

¹ Park County will be converting from a monthly payroll to a bi-weekly payroll in 2015. \$300,000 is to recognize the accrual of the last half of December 2014 payable on January 9, 2015, and every other week thereafter.

**Park County Government
2015 Budget**

Fund # 03 - General Fund - Payment In Lieu of Taxes (PILT)

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
	REVENUE					
03.1515.333000	PILT Revenue	1,172,715	1,413,454	1,000,000	1,526,000	1,000,000
	TOTAL REVENUES	1,172,715	1,413,454	1,000,000	1,526,000	1,000,000
	EXPENDITURES					
03.1515.621900	PILT Unspent Funds	-	-	1,000,000	-	1,121,000
03.1515.633000	PILT Expense	48,272	9,610		1,668	
03.1515.633402	EMS Council	70,000	70,000		70,000	
03.1515.633403	Crisis Center	2,000	53,316		-	
03.1515.672400	Grant Match Expense	-	-		9,236	
03.1515.675000	Transfer to Another Fund	895,000	419,500		405,000	
03.1515.694100	Capital Expenditures	156,781	5,499			
	TOTAL EXPENDITURES	1,172,053	557,924	1,000,000	485,904	1,121,000
	NET REVENUES OVER EXPENDITURES	662	855,530	-	1,040,096	(121,000)

**Park County Government
2015 Budget**

Fund # 03 - Public Health Services

ACCOUNT		2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
HEALTHY COMMUNITIES						
REVENUE						
03.4171.345600	Healthy Communities	18,236	30,886	14,544	24,035	31,000
	TOTAL REVENUES	18,236	30,886	14,544	24,035	31,000
EXPENDITURES						
03.4171.611100	Salaries & Wages	14,135	566	10,000	-	20,560
03.4171.614400	Fica Taxes	205	43	800	3,726	1,591
03.4171.621100	Office Supplies Expense	10	-	-	291	-
03.4171.621600	Computer Supplies Expense	147	-	-	-	-
03.4171.631100	Postage Shipping & Box Rent	-	323	-	-	-
03.4171.637200	Mileage & Travel Expense	20	40	-	-	-
03.4171.639700	Contractual Services Expense	5,500	8,400	4,200	8,359	10,200
	TOTAL EXPENDITURES	20,018	9,373	15,000	12,376	32,351
	NET REVENUES OVER EXPENDITURES	(1,781)	21,514	(456)	11,659	(1,351)
WIC PROGRAM						
REVENUE						
03.4172.345604	WIC Funding	30,293	26,140	4,200	30,454	30,454
	TOTAL REVENUES	30,293	26,140	4,200	30,454	30,454
EXPENDITURES						
03.4172.611100	Salaries & Wages	23,852	24,512	26,000	24,575	20,560
03.4172.614400	FICA Taxes	1,825	1,875	2,000	1,881	2,155
03.4172.621100	Office Supplies Expense	372	40	200	233	200
03.4172.621900	Miscellaneous Expense	301	909	600	2,888	600
03.4172.622100	Chemicals & Supplies	385	-	300	50	300
03.4172.631100	Postage Shipping & Box Rent	118	133	200	161	200
03.4172.636300	Equipment Repair & Maint	188	-	300	50	1,024
03.4172.637200	Mileage & Travel Expense	2,751	2,580	2,900	1,491	2,900
03.4172.638300	Education & Training Expense	206	448	800	422	938
03.4172.639700	Contractual Services Expense	-	-	100	17	100
	TOTAL EXPENDITURES	29,998	30,497	33,400	31,768	28,977
	NET REVENUES OVER EXPENDITURES	294	(4,357)	(29,200)	(1,314)	1,477
PUBLIC HEALTH NURSING						
REVENUE						
03.4173.332400	Federal Grants	-	-	5,078	8,331	5,078
03.4173.334501	State Grants - Health	53,352	44,207	39,864	32,924	39,864
03.4173.345603	Health Nurse Fees	3,871	14,194	2,000	1,500	2,000
03.4173.364900	Miscellaneous Reimbursement	2,732	4,288	1,600	1,600	1,600
	TOTAL REVENUES	59,955	62,689	48,542	44,355	48,542
EXPENDITURES						
03.4173.611100	Salaries & Wages	90,797	109,276	111,900	102,589	121,900
03.4173.614300	Health Insurance Expense	36,168	40,589	37,245	40,754	37,245
03.4173.614400	Fica Taxes	8,088	7,778	8,600	7,192	8,600
03.4173.621100	Office Supplies Expense	262	464	300	471	300
03.4173.621900	Miscellaneous Expense	499	547	400	454	400
03.4173.622100	Chemicals & Supplies	6,113	6,007	6,000	4,188	6,000
03.4173.631100	Postage Shipping & Box Rent	133	120	200	110	200
03.4173.632400	Copying Expense	-	-	100	319	100
03.4173.633100	Public Notices	-	197	200	33	200

**Park County Government
2015 Budget**

Fund # 03 - Public Health Services

		2014 Estimated Year-End				
ACCOUNT		2012 Actual	2013 Actual	2014 Budget	Balance	2015 Proposed Budget
03.4173.633500	Dues & Meetings Expense	301	402	400	198	400
03.4173.634500	Telephone Expense	-	-	-	245	300
03.4173.636300	Equipment Repair & Maint	568	608	400	257	400
03.4173.637200	Mileage & Travel Expense	3,668	3,047	2,000	637	2,000
03.4173.638300	Education & Training Expense	997	698	2,000	711	2,000
03.4173.653100	Building Rental Expense	17,484	5,607	-	-	-
TOTAL EXPENDITURES		165,077	175,342	169,745	158,158	180,045
NET REVENUES OVER EXPENDITURES		(105,122)	(112,653)	(121,203)	(113,803)	(131,503)

**Park County Government
2015 Budget**

Fund # 03 - Recreation Development

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
	REVENUE					
03.6520.368900	Miscellaneous Revenue	10	-	-	-	-
	TOTAL REVENUES	10	-	-	-	-
	EXPENDITURES					
03.6520.611100	Salaries & Wages	47,964	38,934	47,250	44,376	48,667
03.6520.614300	Health Insurance Expense	11,472	9,183	10,667	12,019	10,667
03.6520.614400	FICA Taxes	2,904	1,926	3,233	2,786	3,233
03.6520.621100	Office Supplies Expense	129	124	300	100	300
03.6520.621600	Computer Supplies Expense	-	429	500	1,485	1,000
03.6520.631100	Postage Shipping & Box Rent	84	30	300	50	300
03.6520.632400	Copying Expense	99	43	300	50	300
03.6520.633500	Dues & Meetings Expense	975	30	500	237	500
03.6520.637200	Mileage & Travel Expense	85	375	500	397	500
03.6520.639700	Contractual Services Expense	2,066	3,103	3,000	500	2,500
	TOTAL EXPENDITURES	65,779	54,177	66,550	62,000	67,967
	NET REVENUES OVER EXPENDITURES	(65,769)	(54,177)	(66,550)	(62,000)	(67,967)

**Park County Government
2015 Budget**

Fund # 03 - General Fund - Telecommunications

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
	REVENUE					
03.0129.362100	Tower Lease	4,434	1,305	7,601	7,600	7,600
03.0129.364900	Miscellaneous Reimbursement	2,572	7,086	5,742	4,100	4,100
	TOTAL REVENUES	7,005	8,390	13,343	11,700	11,700
	EXPENDITURES					
03.0129.611100	Salaries & Wages	25,318	-	-	-	-
03.0129.611101	Overtime	77	-	-	-	-
03.0129.614300	Health Insurance Expense	8,157	-	-	-	-
03.0129.614400	FICA Taxes	1,852	-	-	-	-
03.0129.621100	Office Supplies Expense	605	714	1,000	1,148	1,000
03.0129.621900	Miscellaneous Expense	193	256	500	83	500
03.0129.634100	Electricity Expense	5,224	(562)	700	117	700
03.0129.634500	Telephone Expense	13,697	20,230	20,800	20,476	20,800
03.0129.634520	Radio & Tower Repair	23,149	7,166	24,600	25,593	24,600
03.0129.634540	Cell Phone Expense	310	-	-	-	-
03.0129.636300	Equipment Repair & Maint	5,633	8,397	15,000	6,021	15,000
03.0129.637200	Mileage & Travel	2,069	305	1,100	183	1,100
03.0129.638300	Education & Training	-	759	2,000	333	2,000
03.0129.653100	Building Rental Expense	11,297	14,116	12,459	12,385	12,459
	TOTAL EXPENDITURES	97,580	51,382	78,159	66,339	78,159
	NET REVENUES OVER EXPENDITURES	(90,574)	(42,992)	(64,816)	(54,639)	(66,459)

**Park County Government
2015 Budget**

Fund # 03 - Employee Advisory Council

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
	REVENUE					
03.5900.368900	Miscellaneous Revenue	-	163	-	185	-
	TOTAL REVENUES	-	163	-	185	-
	EXPENDITURES					
03.5900.622000	Program Exp-Emp Incentives	1,001	640	1,900	500	1,900
03.5900.622900	Program Exp-Emp Events	1,459	1,148	900	600	900
03.5900.632400	Miscellaneous	120	-	100	25	100
	TOTAL EXPENDITURES	2,580	1,788	2,900	1,125	2,900
	NET REVENUES OVER EXPENDITURES	(2,580)	(1,625)	(2,900)	(940)	(2,900)

**Park County Government
2015 Budget**

Fund # 03 - Advisory Board on Environment

ACCOUNT		2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE						
<i>None</i>						
TOTAL REVENUES		-	-	-	-	-
EXPENDITURES						
03.6170.619900	CEQ Board Expense	805	770	1,500	425	1,500
03.6170.621900	Miscellaneous Expense	248	90	500	83	500
03.6170.633500	Dues & Meetings Expense	-	502	1,000	1,707	1,000
03.6170.637200	Mileage & Travel Expense	-	-	200	33	200
TOTAL EXPENDITURES		1,053	1,362	3,200	2,248	3,200
NET REVENUES OVER EXPENDITURES		(1,053)	(1,362)	(3,200)	(2,248)	(3,200)

**Park County Government
2015 Budget**

Fund # 03 - Heritage, Tourism and Community Development¹

ACCOUNT		2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year- End Balance	2015 Proposed Budget
Historical Preservation						
REVENUE						
<i>None</i>						
TOTAL REVENUES		-	-	-	-	-
EXPENDITURES						
03.6518.611100	Salaries And Wages	33,495	34,495	35,000	31,705	-
03.6518.614300	Health Insurance	13,900	15,304	15,400	14,045	-
03.6518.614400	FICA Taxes	2,439	2,521	2,700	2,342	-
03.6518.619300	Board Member Expense	1,995	1,670	3,000	3,369	3,000
03.6518.621100	Office Supplies Expense	1,355	651	600	268	-
03.6518.621900	Miscellaneous Expense	204	483	300	93	-
03.6518.631100	Postage Shipping	207	143	200	125	-
03.6518.632400	Copying Expense	61	217	200	33	-
03.6518.633100	Public Notices	130	111	200	33	-
03.6518.633500	Dues & Meetings Expense	1,153	1,073	1,000	726	1,000
03.6518.634500	Telephone Expense	-	20	300	50	-
03.6518.634540	Cell Phone Expense	-	200	-	180	-
03.6518.637200	Mileage & Travel	629	1,279	1,500	1,045	-
03.6518.638300	Education & Training	1,077	445	1,000	238	-
03.6518.639700	Contractual Services Expense	4,005	4,911	5,000	5,118	15,000
03.6518.672400	Grant Match Expense	5,810	3,800	6,000	5,200	8,000
TOTAL EXPENDITURES		66,459	67,324	72,400	64,570	27,000
NET REVENUES OVER EXPENDITURES		(66,459)	(67,324)	(72,400)	(64,570)	(27,000)

National Heritage Area

REVENUE						
<i>None</i>						
TOTAL REVENUES		-	-	-	-	-
EXPENDITURES						
03.6519.611100	Salaries & Wages	57,253	58,000	58,000	53,167	92,495
03.6519.614300	Health Insurance	72	72	72	66	15,376
03.6519.614400	FICA Taxes	4,380	4,455	4,437	4,081	7,076
03.6519.619300	Board Member Expense	187	187	500	118	250
03.6519.621100	Office Supplies	2,307	2,415	2,100	1,057	6,300
03.6519.621900	Miscellaneous Expense	336	971	500	251	900
03.6519.631100	Postage & Shipping	266	307	400	168	350
03.6519.632400	Copying Expense	163	182	300	50	100
03.6519.633100	Public Notices	4,531	52	200	66	200
03.6519.633500	Dues & Meetings Expense	853	855	2,000	1,666	3,000
03.6519.634540	Cell Phone Expense	-	480	500	443	720
03.6519.636300	Equipment Repair & Maint	548	2,144	1,100	183	1,100
03.6519.637200	Mileage & Travel	6,949	8,457	8,200	1,921	9,700
03.6519.638300	Education & Training	951	1,958	1,500	530	1,750
03.6519.639700	Contractual Services	1,750	-	-	-	-
03.6519.694100	Capital Expenditure	10,000	-	-	-	-
TOTAL EXPENDITURES		90,544	80,534	79,809	63,767	139,317
NET REVENUES OVER EXPENDITURES		(90,544)	(80,534)	(79,809)	(63,767)	(139,317)

**Park County Government
2015 Budget**

Fund # 03 - Heritage, Tourism and Community Development¹

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year- End Balance	2015 Proposed Budget
Tourism						
	REVENUE					
	None					
	TOTAL REVENUES	-	-		-	-
	EXPENDITURES					
03.6526.631100	Postage Shipping & Box Rent	32	451	800	346	800
03.6526.632200	Printing Expense	789	1,973	4,000	882	4,000
03.6526.632400	Copying Expense	-	-	150	-	150
03.6526.633500	Dues & Meetings	-	120	44,000	144	1,000
03.6526.633700	Advertising Expenditure*	17,125	18,016	1,200	15,000	44,000
03.6526.637200	Mileage & Travel	403	958	10,000	234	1,200
03.6526.639700	Contractual Services Expense	3,152	7,120	1,200	10,000	10,000
03.6526.672400	Grant Match	1,150	5,736	1,000	5,736	1,200
	Familiarization & Special Tours	-	-	-	-	1,000
	TOTAL EXPENDITURES	22,651	34,374	62,350	32,343	63,350
	NET REVENUE OVER EXPENDITURES	45,270	68,298	123,900	64,339	125,900

Notes:

¹ National Heritage, Historical Preservation, and Tourism will reorganize as one department beginning in 2015.

**Park County Government
2015 Budget**

Fund # 03 - Cemetery

ACCOUNT		2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE						
03.8500.367200	Donations		550	550	50	-
TOTAL REVENUES		-	550	550	50	-
03.8500.619300	Board Member Expense	-	-	350	58	350
03.8500.622900	Operating Expense	1,016	90	300	100	300
03.8500.631100	Postage Shipping & Box Rent	-	10	10	2	10
03.8500.632200	Printing Expense	-	20	20	3	20
03.8500.637200	Mileage & Travel Expense	385	534	460	497	460
	Tripod	-	-	-	-	2,000
CEMETARY BOARD		1,401	654	1,140	660	3,140

**Park County Government
2015 Budget**

Fund # 03 - Strategic Plan

ACCOUNT		2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE						
None				-	-	
TOTAL REVENUES		-	-	-	-	-
6529	Strategic Master Plan					
03.6529.639700	Contractual Services Expense	1,579	-	40,000	-	50,000
6529	TOTAL	1,579	-	40,000	-	50,000
TOTAL STRATEGIC MASTER PLAN		(1,579)	-	(40,000)	-	(50,000)

**Park County Government
2015 Budget**

Fund # 04 - Debt Service Fund

ACCOUNT		2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE						
04.1000.361200	Interest on Investments	3,876	1,261	1,500		
04.2000.374100	Transfer from Other Funds	603,877	607,683	607,000	607,120	171,437
	Revenue Earned				-	-
	REVENUE	607,753	608,944	608,500	607,120	171,437
EXPENDITURES						
<i>2000 Bond Account</i>						
04.2000.621900	Miscellaneous Expense	1,075	2,300	2,300	2,316	2,336
04.2000.661000	Debt Service - Principal	510,000	530,000	545,000	545,000	1,110,000
04.2000.662000	Debt Service - Interest	93,876	77,683	59,820	59,820	40,745
	BOND ACCOUNT	604,951	609,983	607,120	607,136	1,153,081
	DEBT SERVICE FUND	604,951	609,983	607,120	607,136	1,153,081
	NET REVENUES OVER EXPENDITURES	2,802	(1,039)	1,380	(16)	(981,644)

**Park County Government
2015 Budget**

Fund # 06 - Conservation Trust Fund (CTF)

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE					
06.5100.335800 State Grants-Conservation Trust	129,216	102,782	125,000		
06.5100.361200 Interest on Investments	268	110	170		
Revenue Earned				121,382	125,000
REVENUE	129,484	102,892	125,170	121,382	125,000
EXPENDITURES					
5100 General					
06.5100.621900 Miscellaneous Expense	-	381	175,000	45,510	125,000
06.5100.711900 Lake George Association	21,900	-		16,375	
06.5100.712800 Platte Canyon School Dist 1	-	14,242	-	7,940	
06.5100.712900 Town Of Fairplay	25,000	-	-	12,000	
06.5100.713000 Park County Community Ctrs	24,175	-	-		
06.5100.713300 Park County Senior Coalition	3,200	-	-		
06.5100.713600 Alma Foundation	-	-	-	10,000	
06.5100.713900 South Park Shooting Assoc	31,340	14,205	-		
06.5100.714000 Library Book Expense	18,335	14,016	-		
06.5100.714100 Guffey Comm Charter School	-	12,200	-	25,000	
06.5100.714800 South Park Recreation	-	-	-		
06.5100.715300 Park County Re 2 School Dist	-	22,500	-		
06.5100.715900 Park County - Bike Path	-	4,764	-	9,407	
06.5100.716000 Platte Canyon Edu Foundation	11,671	-	-	10,000	
06.5100.716300 Park County Livestock	-	-	-		
CONSERVATION TRUST-GENERAL	135,621	82,308	175,000	136,232	125,000
CONSERVATION TRUST FUND	135,621	82,308	175,000	136,232	125,000
NET REVENUES OVER EXPENDITURES	(6,136)	20,584	(49,830)	(14,850)	-

NOTE: Applications are received at the end of each year and the Conservation Trust Fund Board reviews and determines the awards, if any, at the beginning of budget year. Therefore, the amounts listed for the new budget year represent the amount available for monies to be awarded. The amounts awarded are listed in the separate line items.

**Park County Government
2015 Budget**

Fund # 07 - Grant Fund

ACCOUNT	DESCRIPTION	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE						
07.1201.334100	Verterans Outreach Grant	805	2,000	2,000	2,000	2,000
07.1202.334100	DHS Emerg Food/Shelter	4,759	-	4,759	4,759	4,759
07.1203.332400	Human Services Grants - Federal	531	-	531	531	531
07.2113.334100	VALE Grant	28,365	23,162	30,714	30,714	30,714
07.2119.332400	Victims of Crime Services	37,351	20,079	39,441	39,441	39,441
07.2995.334100	Dev Svcs - Comm Svcs Grant	10,028	19,642	19,642	19,642	-
07.4170.332400	PH - EPR Grant - Federal	29,766	23,397	23,397	23,397	23,397
07.4171.334100	Amendment 35 - Immunizations	9,782	9,198	10,452	10,452	10,452
07.4173.334100	DTAP Winnable Battle	6,666	8,210	10,072	10,072	10,072
07.4174.332400	Emergency Preparedness - Federal	5,439	-	-	-	-
07.4174.334100	Emergency Preparedness - State	(162)	17,936	17,936	17,936	17,936
07.4175.334100	PH Community Assessment	4,531	650	650	650	650
07.4176.334100	PH - RIZO Grant	12,137	9,752	9,752	9,752	9,752
07.6517.334100	Historic Local Match - State	-	10,741	10,741	10,741	10,741
07.6517.367200	Historic Local Match - Donations	-	-	-	-	-
07.6518.334100	Historic Preservation - State	6,654	2,447	2,447	2,447	2,447
07.6518.334110	Historic Preservation - Nominations	12,686	-	-	-	-
07.6518.334120	Historic Preservation - Como Depot	-	51,980	51,980	51,980	-
07.6518.334121	Historic Preservation - Santa Maria Ranch	5,072	-	-	-	-
07.6518.334122	Historic Preservation - Paris Mill	3,000	3,362	3,362	3,362	3,362
07.6518.334130	Historic Preservation - Fairplay Hotel	2,515	3,772	3,772	3,772	3,772
07.6518.334140	Historic Preservation - SHF Como Hotel	31,041	-	-	-	-
07.6518.334180	Historic Preservation - SHF - Trout Creek Ranch	9,000	6,000	6,000	6,000	6,000
07.6519.332400	National Heritage Grant	141,448	82,756	82,756	82,756	82,756
07.6524.334100	McGraw Park Grant Project	400	-	-	-	-
07.6527.332400	Alma Fairplay Bike Path - Federal	-	-	-	-	-
07.6527.334100	Alma Fairplay Bike Path - State	43,339	-	-	-	-
07.8500.367200	Cemetary Board	35	-	-	-	-
07.9400.334100	Shooting Range	-	-	-	-	-
07.2000.321900	Miscellaneous Other Revenue	-	-	-	-	435,512
Grant Revenue		405,186	295,084	330,404	330,404	694,294
1201 Veteran's Outreach Grant						
07.1201.621100	Office Supplies Expense	270	12	-	-	-
07.1201.639700	Contractual Services Expense	140	-	4,284	4,284	4,284
07.1201.671901	Grants	396	4,936	-	-	-
1201 Veteran's Outreach Grant		805	4,948	4,284	4,284	4,284
1202 DHS Emerg Food/Shelter Grant						
07.1202.621900	Miscellaneous Expense	1,853	300	-	-	-
07.1202.639700	Contractual Services Expense	2,905	598	-	-	-
1202 DHS Emerg Food/Shelter Grant		4,759	898	-	-	-
1203 Human Services Grant						
07.1203.621900	Miscellaneous Expense	531	-	1,500	1,500	1,500
1203 Human Services Grant		531	-	1,500	1,500	1,500
2113 VALE Grant						
07.2113.611100	Salaries & Wages	25,845	30,883	25,845	25,845	25,845
07.2113.614300	Health Insurance Expense	-	(518)	-	-	-
07.2113.614400	FICA Taxes	-	-	-	-	-
07.2113.621100	Miscellaneous	2,520	1,661	-	-	-
2113 VALE Grant		28,365	32,027	25,845	25,845	25,845

**Park County Government
2015 Budget**

Fund # 07 - Grant Fund

ACCOUNT	DESCRIPTION	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
	2119 Victims of Crime Services					
07.2119.611100	Salaries & Wages	30,802	29,120	33,417	33,417	33,417
07.2119.614300	Health Insurance		2,071			
07.2119.614400	FICA Taxes		2,226			
07.2119.621100	Office Supplies Expense		607			
07.2119.621900	Miscellaneous Expense	6,189	400	3,590	3,590	3,590
07.2119.633500	Dues & Meetings Expense		360			
07.2119.634540	Cell Phone Expense		1,180			
07.2119.637200	Travel		1,752			
07.2119.638300	Education & Training Expense	360	1,725	2,434	2,434	2,434
	2119 Victims of Crime Services	37,351	39,441	39,441	39,441	39,441
	2995 Dev Svcs Grant					
07.2995.639700	Contractual Services Expense	10,028	30,553	10,000	10,000	10,000
	2995 Dev Svcs Grant	10,028	30,553	10,000	10,000	10,000
	4170 EPR Grant					
07.4170.611100	Salaries & Wages	11,001	16,671	15,560	15,560	15,560
07.4170.614300	Health Insurance Expense		-			
07.4170.614400	Fica Taxes	841	1,274	1,194	1,194	1,194
07.4170.621100	Office Supplies Expense	596	484	500	500	500
07.4170.621900	Miscellaneous Expense	2,931	1,773	500	500	500
07.4170.632450	Fax Expense	568	134	500	500	500
07.4170.634540	Cell Phone Expense	1,732	1,826	1,600	1,600	1,600
07.4170.636300	Equipment Repair & Maint	9,952	1,938	1,000	1,000	1,000
07.4170.637200	Mileage & Travel Expense	2,146	3,285	2,000	2,000	2,000
	4170 EPR Grant	29,766	27,386	22,854	22,854	22,854
	4171 Amendment 35 Immunizations					
07.4171.611100	Salaries & Wages	1,037	5,208	5,000	5,000	5,000
07.4171.614300	Health Insurance	307	957	-	-	-
07.4171.614400	Fica Taxes	75	389	383	383	383
07.4171.621100	Office Supplies Expense	1,378	870	800	800	800
07.4171.621900	Miscellaneous Expense	4,975	12,673	2,000	2,000	2,000
07.4171.636300	Equipment Repair & Maint	1,410	1,576	2,000	2,000	2,000
07.4171.637200	Mileage & Travel Expense	600	335	269	269	269
	4171 Amendment 35 Immunizations	9,782	22,008	10,452	10,452	10,452
	4173 DTAP Winnable Battle Grant					
07.4173.611100	Salaries & Wages	-	76	6,711	6,711	6,711
07.4173.614400	Fica Taxes	-	6	513	513	513
07.4173.621100	Office Supplies	1,999	464	350	350	350
07.4173.621900	Miscellaneous Expense	4,302	750	1,999	1,999	1,999
07.4173.637200	Mileage & Travel	365	128	500	500	500
	4173 DTAP Winnable Battle Grant	6,666	1,424	10,073	10,073	10,073
	4174 Emergency Preparedness					
07.4174.621920	Court Security Grant	200	12,936	-	-	-
07.4174.639700	Contractual Services	5,077	-	14,000	14,000	14,000
	4174 Emergency Preparedness	5,277	12,936	14,000	14,000	14,000
	4175 PH Community Assessment					
07.4175.611100	Salaries & Wages	3,038	360	-	-	-
07.4175.614400	Fica Taxes	232	28	-	-	-
07.4175.621100	Office Supplies Expense	302	-	-	-	-
07.4175.621900	Miscellaneous Expense	297	275	-	-	-
07.4175.633700	Advertising and Promotion		410			

**Park County Government
2015 Budget**

Fund # 07 - Grant Fund

ACCOUNT	DESCRIPTION	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
07.4175.637200	Mileage & Travel Expense	662	84	-	-	-
	4175 PH Community Assessment	4,531	1,156	-	-	-
	4176 Rizo Grant					
07.4176.611100	Salaries & Wages	8,100	-	-	-	-
07.4176.614400	Fica Taxes	7	-	-	-	-
07.4176.621100	Office Supplies Expense	418	84	-	-	-
07.4176.621900	Miscellaneous Expense	913	2,858	1,000	1,000	1,000
07.4176.637200	Mileage & Travel Expense	680	182	650	650	650
07.4176.639700	Contractual Services Expense	2,019	143	1,892	1,892	1,892
	4176 Rizo Grant	12,137	3,266	3,542	3,542	3,542
	6517 Historic Local Match					
07.6517.639700	Contractual Services	-	2,167	61,499	61,499	61,499
07.6517.639701	Colo Tourism Grant	-	7,700	8,200	8,200	8,200
	HISTORIC LOCAL MATCH	-	9,867	69,699	69,699	69,699
	6518 Historical Preservation					
07.6518.621910	Historical Nominations	12,054	1,152	-	-	-
07.6518.621920	Como Depot	-	125,600	210,200	210,200	-
07.6518.621921	Santa Maria Ranch	5,825	-	-	-	-
07.6518.621922	Clg - Paris Mill	362	8,555	-	-	-
07.6518.621930	Fairplay Hotel - Clg	1,258	5,030	-	-	-
07.6518.621940	Como Hotel Rehab	8,000	-	-	-	-
	Tarryall School Maint	-	-	-	-	-
07.6518.621970	Old Courthouse Repair	24,470	-	-	-	-
07.6518.621980	Trout Creek Ranch Hsa	18,000	2,000	-	-	-
	6518 Historical Preservation	69,968	142,336	210,200	210,200	-
	6519 National Heritage Area					
07.6519.611100	Salaries & Wages	42,020	39,013	34,495	34,495	34,495
07.6519.614300	Health Insurance	7,750	7,854	7,855	7,855	7,855
07.6519.614400	Fica Taxes	3,174	2,938	2,639	2,639	2,639
07.6519.639700	Contractual Services Expense	58,072	33,558	51,639	51,639	51,639
07.6519.672400	Grant Match	30,432	58,045	50,000	50,000	50,000
	6519 National Heritage Area	141,448	141,408	146,628	146,628	146,628
	6523 Business Initiatives Program					
07.6523.672300	Business Incentives	-	-	-	-	-
	6523 Business Initiatives Program	-	-	-	-	-
	6524 McGraw Park Grant Projecgt					
07.6524.639700	Contractual Services	400	-	-	-	-
	CENTENNIAL MITIGATION	400	-	-	-	-
	6527 Alma Bike Centennial Trail					
07.6527.639700	Contractual Services Expense	43,339	-	-	-	-
	BIKE CENTENNIAL TRAIL	43,339	-	-	-	-
	6528 CTO Heritage Tourism					
07.6528.639700	Contractual Services	-	-	-	-	-
	CTO HERITAGE TOURISM	-	-	-	-	-
	8500 Cemetary Board - Horn Cemetary					
07.8500.621900	Miscellaneous Expense	35	-	-	-	-
	CEMETARY BOARD-HORN CEMETARY	35	-	-	-	-

**Park County Government
2015 Budget**

Fund # 07 - Grant Fund

ACCOUNT	DESCRIPTION	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
	<i>9400 Shooting Range</i>					
07.9400.621900	Miscellaneous Expense	-	9,536	125,776	125,776	125,776
	COMMUNITY SVCS BLOCK GRANT	-	9,536	125,776	125,776	125,776
	OTHER CONTINGENT EXPENDITURES	-	-	-	-	210,200
	GRANT EXPENDITURES	405,186	479,191	694,294	694,294	694,294
	NET REVENUE OVER EXPENDITURES	-	(184,107)	(363,890)	(363,890)	-

**Park County Government
2015 Budget**

Fund # 09 - E911 Fund

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
	REVENUE					
09.2152.368400	E-911 Tariff Collections	280,789	205,971	250,000	250,000	250,000
	REVENUE	280,789	205,971	250,000	250,000	250,000
	EXPENDITURES					
09.2152.611100	Salaries And Wages	288	288	360	360	360
09.2152.614300	Health Insurance Expense	168	153	-	-	-
09.2152.614400	Fica Taxes	19	17	28	28	28
09.2152.621900	Miscellaneous Expense	12,307	3,941	50,000	50,000	50,000
09.2152.634500	Telephone Expense	565	16,480	-	-	-
09.2152.636300	Equipment Repair & Maint	44,859	53,932	51,547	51,547	51,547
09.2152.656000	Treasurers Collection Fee	2,715	2,466	2,600	2,600	2,600
09.2152.661000	Debt Service - Principal	111,327	114,579	117,926	117,926	117,926
09.2152.662000	Debt Service - Interest	12,690	9,438	6,091	6,091	6,091
	E-911 AUTHORITY	184,937	201,294	228,552	228,552	228,552
	NET REVENUES OVER EXPENDITURES	95,852	4,677	21,448	21,448	21,448

Park County Government
2015 Budget

Fund # 10 - Seizure Fund

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE					
10.2980.367200 Donations	7,550	1,477	-	4,200	4,500
REVENUE	13,699	5,350	4,506	4,200	4,500
EXPENDITURES					
10.2980.621900 Miscellaneous Expense	11,427	1,308	1,000	11,390	11,965
ANIMAL CONTROL	11,427	1,308	1,000	11,390	11,965
SHERIFF SEIZURE & PGM FUND	27,553	25,478	7,465	11,390	11,965
NET REVENUES OVER EXPENDITURES	(13,854)	(20,128)	(2,959)	(7,190)	(7,465)

**Park County Government
2015 Budget**

Fund # 11 - Road & Bridge Fund

ACCOUNT		2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year- End Balance	2015 Proposed Budget
REVENUE						
REVENUE		5,529,428	4,401,364	5,277,612	4,824,000	5,416,134
EXPENDITURES						
11.2419.621400	Safety Equipment	3,190	4,393	5,000	4,367	
ROAD & BRIDGE-SAFETY		3,190	4,393	5,000	4,367	-
11.2995.639700	Contractual Services Expense	7,500	7,103	7,000	5,807	
WEED CONTROL		7,500	7,103	7,000	5,807	-
11.3121.635220	Legal Services	530	-	5,000	1,899	
ROAD & BRIDGE-LEGAL SERVICES		530	-	5,000	1,899	-
11.3131.691500	Right Of Way Purchase -Expen	87,836	22,801	15,000	3,891	
ROAD & BRIDGE-CONSTRUCTION		87,836	22,801	15,000	3,891	-
11.3134.645210	Sand and Gravel Expense	-	11,160	-	-	
ROAD & BRIDGE-CONSTRUCTION		-	11,160	-	-	-
11.3141.611100	Salaries & Wages	1,114,365	-	-	-	-
11.3141.621900	Miscellaneous Expense	20	-	500	125	500
11.3141.622500	Clothing & Uniform Expense	5,976	6,990	2,000	6,175	26,400
11.3141.623000	Tank Inspection Fees	385	385	400	485	400
11.3141.623100	Motor Fuel Expense	182,820	162,678	185,000	136,520	180,000
11.3141.623300	Machinery & Equipment Parts	224,268	257,044	260,000	286,379	-
11.3141.623400	Oil Lube & Anti-Freeze	23,880	45,866	35,000	38,759	50,000
11.3141.623500	Diesel Fuel Expense	483,592	552,529	485,000	494,015	485,000
11.3141.623600	Equipment Blades Expense	49,142	37,846	25,000	6,366	50,000
11.3141.623900	Tires And Tubes Expense	60,000	86,780	50,000	76,416	70,000
11.3141.624100	Tool Supplies Expense	9,745	8,211	6,000	6,366	8,000
11.3141.624200	Sign Expense	1,153	-	-	-	2,500
11.3141.624500	Shop Supplies Expense	33,241	37,839	20,000	20,941	45,000
11.3141.624600	Welding Supplies	9,780	8,014	7,000	14,265	10,000
11.3141.624800	Fencing Supplies	64	2,812	2,000	797	2,000
11.3141.624900	Gravel	53,933	90,846	100,000	46,564	122,500
11.3141.631200	Freight Express & Truck Chrg	-	-	1,000	288	-
11.3141.635500	Surveyor/Architect Fee	5,935	10,356	4,000	2,516	5,000
11.3141.636200	Contract Repair/Labor Exp	19,694	38,000	20,000	32,748	25,000
11.3141.636300	Equipment Repair & Maint	(2,953)	19,038	35,000	9,341	315,000
11.3141.636900	Contract Maintenance Exp	-	-	-	-	-
11.3141.639700	Contractual Services Expense	2,048	58,756	4,000	2,169	30,000
11.3141.642600	Metal Culverts Expense	29,993	40,960	50,000	39,910	68,000
11.3141.642800	Cattle Guards Expense	6,100	8,578	18,000	9,010	13,500
11.3141.642900	Grass Seed Mix	-	-	16,000	4,097	500
11.3141.643000	Dust Suppressant	106,235	51,191	125,000	53,079	199,504
11.3141.643300	Water Lease	-	10,500	25,000	6,250	16,000
11.3141.645200	Pit Fee Expense	4,734	4,957	6,000	7,588	6,000
11.3141.645202	Project Sanitation	4,416	5,176	4,500	4,448	4,000
11.3141.647300	Road Oil Supplies Expense	278,435	260,815	364,000	136,281	85,000
11.3141.647400	Asphalt Patch Expense	75,151	85,207	75,000	48,614	50,000
11.3141.653300	Machinery & Equipment Rental	15,444	6,099	5,000	18,275	10,000
11.3141.661000	Debt Service - Principal	796,230	580,569	514,466	384,780	309,079

**Park County Government
2015 Budget**

Fund # 11 - Road & Bridge Fund

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year- End Balance	2015 Proposed Budget
11.3141.662000 Debt Service - Interest	48,521	27,988	15,360	13,030	4,677
11.3141.683300 Card Lock Fuel System	4,380	3,287	2,000	1,978	1,800
11.3141.694100 Capital Expenditures	1,530,384	-	TBD	-	See note below
11.3141.694200 Machinery & Equip	1,750	-	3,000	3,105	5,000
ROAD & BRIDGE-MAINTENANCE	5,178,860	2,509,315	2,465,226	1,911,680	2,200,360
11.3150.611100 Salaries & Wages	1,522,059	-	-	-	-
11.3150.623100 Motor Fuel Expense	76	-	1,000	250	-
11.3150.623900 Tires And Tubes Expense	-	-	3,000	750	-
11.3150.624700 Chains Expense	10,598	15,870	15,000	7,750	30,000
11.3150.639300 Snow Storm Emergency	-	-	10,000	2,500	-
11.3150.645300 Salt	10,133	8,906	10,000	2,500	20,000
ROAD & BRIDGE-SNOW & ICE	1,542,866	24,776	39,000	13,750	50,000
11.3168.624200 Sign Expense	10,361	1,160	50,000	17,255	20,000
11.3168.624300 Traffic Control Supplies	-	-	1,500	2,728	5,000
11.3168.636910 Paint Striping Contract	50,076	40,528	25,000	62,454	70,000
ROAD & BRIDGE-TRAFFIC CONTRL	60,436	41,688	76,500	82,437	95,000
11.3180.611100 Salaries & Wages	81,539	-	-	-	-
11.3180.621100 Office Supplies Expense	5,784	4,381	2,400	5,438	7,000
11.3180.621600 Computer Supplies Expense	2,927	5,560	8,000	4,660	25,620
11.3180.621900 Miscellaneous Expense	(67)	658	2,000	1,255	2,150
11.3180.622300 Janitorial Supplies	179	1,626	2,000	1,421	2,000
11.3180.624400 Radio Supplies Expense	2,745	3,216	3,000	1,877	5,000
11.3180.631100 Postage Shipping & Box Rent	208	100	200	529	200
11.3180.632400 Copying Expense	-	2	-	1,203	750
11.3180.633100 Public Notices	334	435	-	-	-
11.3180.633500 Dues & Meetings Expense	4,473	(7,604)	3,300	2,426	8,000
11.3180.634100 Electricity Expense	42,224	45,168	42,000	38,393	5,000
11.3180.634200 Water & Sanitation Expense	11,715	12,106	12,000	11,583	12,500
11.3180.634400 Heating Fuel Expense	58,229	47,988	57,000	58,357	71,500
11.3180.634500 Telephone Expense	7,149	6,034	6,000	9,328	9,750
11.3180.634540 Cell Phone Expense	8,686	5,341	4,300	6,601	12,168
11.3180.634550 Internet Expense	425	543	-	-	-
11.3180.636300 Equipment Repair & Maint	-	-	1,000	300	1,000
11.3180.636600 Building Repair & Maint	10,658	37,406	20,000	19,397	20,000
11.3180.637200 Mileage & Travel Expense	1,365	-	3,500	875	15,550
11.3180.638200 Book Expense	-	-	100	59	1,000
11.3180.638300 Education & Training Expense	790	1,715	2,000	1,193	10,000
11.3180.639900 Medical Expense	3,199	2,074	3,000	2,468	5,000
11.3180.651000 Insurance Expense	42,182	57,829	60,000	75,874	60,000
11.3180.656000 Treasurer Collection Fee	22,520	6,735	14,160	9,598	14,160
11.3180.661100 CdL Licenses Expense	510	-	1,100	500	2,250
ROAD & BRIDGE-ADMINISTRATION	307,774	231,313	247,060	253,335	290,598
11.3181.611100 Salaries & Wages	(851,702)	1,662,563	1,868,974	1,652,887	2,080,891
11.3181.611101 Overtime	30,158	45,536	-	75,588	50,000
11.3181.614100 Unemployment Insurance	4,901	5,075	4,000	3,726	6,565
11.3181.614200 Worker'S Comp Insurance	59,415	61,257	61,000	75,379	61,000
11.3181.614300 Health Insurance Expense	591,824	517,383	570,373	508,840	804,095

**Park County Government
2015 Budget**

Fund # 11 - Road & Bridge Fund

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year- End Balance	2015 Proposed Budget
11.3181.614400	Fica Taxes	137,713	128,153	137,755	126,659	167,420
11.3181.614500	County Share Retirement	55,202	-	56,208	14,052	65,654
11.3181.651001	Long Term Disability Ins	7,233	7,233	8,000	6,822	8,000
	ROAD & BRIDGE-SAL ALLOCATION	34,745	2,427,201	2,706,310	2,463,953	3,243,625
	TOTAL EXPENDITURES	7,223,738	5,279,750	5,566,096	(4,738,466)	(5,946,333)
	NET REVENUES OVER EXPENDITURES	(1,694,310.15)	(878,385.49)	(288,484.00)	85,534.00	(530,199.00)

**NOTE - Equipment/Capital Improvement Plan is in process at the time this budget was prepared. Once the plan has been approved, such is expected to be financed through a plan and this budget will be amended appropriately.*

**Park County Government
2015 Budget**

Fund # 12 - Human Services Fund

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE					
4410-Human Svc-Administration					
12.4410.311100 Property Taxes	322,591	330,816	273,095	266,619.29	293,905.04
12.4410.311400 Delinquent Property Taxes	(661)	1,343	-	-	-
12.4410.312000 Specific Ownership Taxes	29,989	32,987	40,000	39,051.51	43,048.03
12.4410.319200 Interest on Late Payments	1,431	1,458	500	488.14	538.10
12.4410.334600 Revenue Earned	206,221	205,012	213,513	208,450.12	229,782.85
12.4410.334610 Earned Revenue-City Pass Thr	7,246	-	-	-	-
12.4410.334650 Rev Earned Non Alloc Hospc F	15,867	-	-	-	-
12.4410.336200 Claims Collection Incentive	5,857	7,464	4,300	4,198.04	4,627.66
12.4410.336201 IV-D Federal Incentive	3,567	2,542	2,000	1,952.58	2,152.40
12.4410.364900 Miscellaneous Reimbursement	1,506	1,024	500	488.14	538.10
12.4410.368900 Substance Abuse Treatment	-	-	18,044	17,616.14	19,418.97
4412-Human Svc-Food Stamps					
12.4412.334600 Revenue Earned	(20)	-	-	-	-
12.4412.334700 State & Federal EBT Revenue	2,112,663	2,040,533	2,100,000	2,050,204.19	2,260,021.58
4413-Human Svc-Long Term care					
12.4413.334600 Revenue Earned	-	-	1,350	1,317.99	1,452.87
12.4413.334700 State & Federal EBT Revenue	25,497	22,113	27,000	26,359.77	29,057.42
4414-Human Svc-IV-D Admin					
12.4414.334600 Revenue Earned	54,439	41,735	60,870	59,426.63	65,508.34
12.4414.334601 IV-D Retained Child Support	3,187	2,824	3,000	2,928.86	3,228.60
12.4414.335700 Non IV-D Application Fee	260	200	340	331.94	365.91
12.4414.364900 Miscellaneous Reimbursement	1,166	-	-	-	-
4415-Human Svc-Leap Admin					
12.4415.334600 Revenue Earned	20,491	11,154	12,000	11,715.45	12,914.41
12.4415.334700 State & Federal EBT Revenue	217,335	170,621	400,000	390,515.08	430,480.30
4418-Human Svc-Deferred Rev SB-94					
12.4418.334600 Revenue Earned	(4,813)	12,113	6,000	5,857.73	6,457.20
4419-Human Svc-Deferred Rev SB-80					
12.4419.334600 Revenue Earned	206	-	965	942.12	1,038.53
4432-Human Svc-Aid to the Blind					
12.4432.334600 Revenue Earned	-	-	192	187.45	206.63
12.4432.334700 State & Federal EBT Revenue	-	-	768	749.79	826.52
4434-Human Svc-AID Needy/Disabled					
12.4434.334600 Revenue Earned	(9,323)	-	-	-	-
12.4434.334700 State & Federal EBT Revenue	28,411	34,433	28,800	28,117.09	30,994.58
12.4434.364900 Miscellaneous Reimbursement	10,230	65	2,000	1,952.58	2,152.40

**Park County Government
2015 Budget**

Fund # 12 - Human Services Fund

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
	<i>4444-Human Svc-Old Age Pension</i>					
12.4444.334600	Revenue Earned	6,469	5,912	8,500	8,298.45	9,147.71
12.4444.334700	State & Federal EBT Revenue	68,526	146,784	90,000	87,865.89	96,858.07
	<i>4445-Human Svc-Medicaid Transport</i>					
12.4445.334600	Revenue Earned	8,346	4,008	10,000	9,762.88	10,762.01
	<i>4533-Human Svc-TANF</i>					
12.4533.334600	Revenue Earned	103,425	128,147	88,000	85,913.32	94,705.67
12.4533.334700	State & Federal EBT Revenue	67,983	89,561	80,000	78,103.02	86,096.06
12.4533.364900	Miscellaneous Reimbursement	1,260	1,902	-	-	-
	<i>4535-Human Svc-Child Care Assistance</i>					
12.4535.334600	Revenue Earned	36,436	37,557	34,654	33,832.27	37,294.66
12.4535.334700	State & Federal EBT Revenue	38,714	41,205	78,000	76,150.44	83,943.66
12.4535.334900	Miscellaneous Reimbursement	30	-	-	-	-
	<i>4537-Human Svc-Child Welfare</i>					
12.4537.334600	Revenue Earned	365,514	369,946	400,000	390,515.08	430,480.30
12.4537.334700	State & Federal EBT Revenue	73,665	67,040	45,485	44,406.45	48,950.99
12.4537.364601	Title XX Training Funds	333	3,248	4,000	3,905.15	4,304.80
12.4537.364900	Miscellaneous Reimbursement	20,785	471	26,000	25,383.48	27,981.22
	<i>4549-Human Svc-IV-E Waiver</i>					
12.4549.334700	State & Federal EBT Revenue	-	10,855	573	559.41	616.66
	<i>4550-Human Svc-County Designed Plan</i>					
12.4550.334600	Revenue Earned	65,549	88,714	50,712	49,509.50	54,576.29
	<i>4551-Human Svc-Intensive Family Therapy</i>					
12.4551.334600	Revenue Earned	44,383	7,095	26,500	25,871.62	28,519.32
12.4519.334700	State & Federal EBT Revenue	16,543	26,349	-	-	-
	<i>4552-Human Svc-Life Skills 80/20</i>					
12.4552.334700	State & Federal EBT Revenue	-	-	1,359	1,326.77	1,462.56
	<i>4553-Human Svc-Sexual Abuse Therapy</i>					
12.4553.334700	State & Federal EBT Revenue	5,375	510	12,000	11,715.45	12,914.41
	<i>4555-Human Svc-Mental Hlth Svc</i>					
12.4555.334700	State & Federal EBT Revenue	6,303	21,128	14,147	13,811.54	15,225.01
	<i>4556-Human Svc-ADAD 100%</i>					
12.4556.334700	State & Federal EBT Revenue	2,149	257	15,000	14,644.32	16,143.01
	<i>4557-Human Svc-Spec Economic Assistance</i>					
12.4557.364900	Miscellaneous Reimbursement	-	-	1,209	1,180.33	1,301.13
	<i>4558-Human Svc-Home Based Svc</i>					
12.4558.334700		-	-	-	-	-

**Park County Government
2015 Budget**

Fund # 12 - Human Services Fund

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
4560-Human Svc-Alive E					
12.4560.334700 State & Fed EBT Revenue	-	7,597		-	-
REVENUE	3,985,131	3,976,720	4,181,376	4,082,226	4,500,000
EXPENDITURES					
4410 Administration					
12.4410.611100 Salaries & Wages	230,572	239,323	253,904	269,717	293,350
12.4410.611101 Overtime	-	1,232	-	-	-
12.4410.614100 Unemployment Insurance	1,454	2,160	2,083	1,528	2,083
12.4410.614200 Worker'S Comp Insurance	7,639	17,777	17,577	23,308	17,677
12.4410.614300 Health Insurance Expense	99,721	99,196	85,782	96,583	104,473
12.4410.614400 Fica Taxes	16,495	17,088	19,424	19,707	22,441
12.4410.614500 County Share Retirement	6,847	7,191	7,617	2,539	8,247
12.4410.621100 Office Supplies Expense	2,441	3,426	7,000	4,611	8,000
12.4410.621200 Furniture & Equipment	81	2,323	8,000	2,816	8,000
12.4410.621600 Computer Supplies Expense	720	1,468	-	-	8,000
12.4410.621900 Miscellaneous Expense	282	1,612	1,500	1,110	1,500
12.4410.631100 Postage Shipping & Box Rent	1,555	1,369	2,000	1,726	2,000
12.4410.632200 Printing Expense	317	70	500	167	500
12.4410.632400 Copying Expense	3,153	4,665	7,000	3,598	7,000
12.4410.632450 Fax Expense	2,181	1,629	1,100	367	1,100
12.4410.633100 Public Notices	-	-	200	67	-
12.4410.633300 Subscriptions	58	66	200	227	200
12.4410.633500 Dues & Meetings Expense	815	1,515	1,000	763	1,200
12.4410.634100 Electricity Expense	2,359	1,352	2,000	667	-
12.4410.634200 Water & Sanitation Expense	920	563	1,200	743	-
12.4410.634540 Cell Phone Expense	276	1,280	240	216	240
12.4410.634550 Internet/Teleconf Exp	4,339	1,938	2,500	833	2,500
12.4410.635100 Professional Services	3,140	1,084	3,200	1,139	3,200
12.4410.635600 Data Processing Expense	-	511	-	-	-
12.4410.636300 Equipment Repair & Maint	1,192	769	4,000	1,341	4,000
12.4410.636600 Building Repair & Maint	-	-	500	579	1,200
12.4410.637200 Mileage & Travel Expense	2,535	9,140	8,000	4,523	10,000
12.4410.638200 Book Expense	-	20	300	100	-
12.4410.638300 Education & Training Expense	1,363	-	1,200	970	1,200
12.4410.639700 Contractual Services Expense	-	-	1,500	500	1,500
12.4410.651000 Insurance Expense	12,990	16,782	16,740	23,246	18,665
12.4410.651001 Long Term Disability Ins	1,766	1,766	3,422	2,171	2,100
12.4410.653100 Building Rental Expense	23,815	26,485	25,000	-	-
12.4410.675000 Transfer To Another Fund	305,000	100,000	100,000	400,000	400,000
12.4410.683400 Admin Rms Expenditure	(169,128)	(208,227)	(180,000)	(60,000)	(193,054)
12.4410.683401 County Cost Allocation	(7,262)	(27,095)	(7,800)	(26,000)	(10,584)
12.4410.694100 Capital Expenditures	-	38,730	-	-	-
12.4410.695900 Miscellaneous Construction	-	-	-	-	-
4410 Administration	557,638	367,206	396,889	779,862	726,738
4412 Food Stamps					
12.4412.672100 State & Fed Ebt Expenditure	2,112,663	2,042,089	2,100,000	2,100,000	1,950,000
4412 Food Stamps	2,112,663	2,042,089	2,100,000	2,100,000	1,950,000

**Park County Government
2015 Budget**

Fund # 12 - Human Services Fund

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
4413 Long-Term Care					
12.4413.672000 County Ebt Expenditure	1,342	1,164	1,350	450	500
12.4413.672100 State & Fed Ebt Expenditure	25,497	22,113	27,000	9,000	3,000
4413 Long-Term Care	26,839	23,277	28,350	9,450	3,500
4414 IV-D Administration					
12.4414.611100 Salaries & Wages	44,596	33,920	48,133	39,648	40,170
12.4414.614300 Health Insurance Expense	23,164	14,177	27,005	18,317	15,304
12.4414.614400 Fica Taxes	2,956	2,278	3,000	2,570	3,073
12.4414.614500 County Retirement Expense	1,322	1,033	1,444	481	1,100
12.4414.621100 Office Supplies Expense	131	374	500	300	500
12.4414.621900 Miscellaneous Expense	2,100	2,681	2,000	952	2,000
12.4414.623200 Genetic Testing Expense	-	-	1,000	333	1,000
12.4414.631100 Postage & Shipping Expense	738	586	1,000	601	800
12.4414.637200 Mileage & Travel Expense	1,756	999	1,800	600	1,800
12.4414.638300 Education & Training Expense	150	180	500	212	750
12.4414.639700 Contractual Services Expense	3,432	2,586	8,000	5,329	8,000
12.4414.653100 Building Rental	492	138	300	238	300
4414 IV-D Administration	80,837	58,953	94,682	69,581	74,797
4415 LEAP Administration					
12.4415.611100 Salaries & Wages	12,657	7,337	-	-	-
12.4415.614300 Health Insurance Expense	5,213	3,705	-	-	-
12.4415.614400 Fica Taxes	886	481	-	-	-
12.4415.614500 County Share Retirement	310	192	-	-	-
12.4415.621900 Miscellaneous Expense	949	-	250	83	-
12.4415.631100 Postage Shipping & Box Rent	321	25	600	200	-
12.4415.637200 Mileage & Travel Expense	214	-	450	150	-
12.4415.672100 State & Fed Ebt Expenditure	217,335	170,621	400,000	15,094	220,000
12.4415.639700 Contract Services	-	1,922	14,000	133,333	14,000
4415 LEAP Administration	237,885	184,282	415,300	148,860	234,000
4418 Deferred Revenue SB-94					
12.4418.671900 Money Payments	3,164	12,187	6,000	9,668	6,000
4418 Deferred Revenue SB-94	3,164	12,187	6,000	9,668	6,000
4419 Deferred Revenue SB-80					
12.4419.621900 Miscellaneous Expense	206	-	965	3,103	7,060
4419 Deferred Revenue SB-80	206	-	965	3,103	7,060
4431 General Assistance					
12.4431.671900 Money Payments	170	930	5,000	3,091	6,000
4431 General Assistance	170	930	5,000	3,091	6,000
4432 Aid to the Blind					
12.4432.672000 County Ebt Expenditure	-	-	192	64	192
12.4432.672100 State & Fed Ebt Expenditure	-	-	768	256	768
4432 Aid to the Blind	-	-	960	320	960

4434 Aid to the Needy & Disabled

**Park County Government
2015 Budget**

Fund # 12 - Human Services Fund

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
12.4434.621900	Miscellaneous Expense	-	700	-	-	-
12.4434.671900	Money Payments	600	400	1,200	450	800
12.4434.672000	County Ebt Expenditure	9,704	8,686	6,480	2,160	1,000
12.4434.672100	State & Fed Ebt Expenditure	28,411	31,926	36,000	12,000	36,000
	4434 Aid to the Needy & Disabled	38,714	41,712	43,680	14,610	37,800
	4444 OAP					
12.4444.672100	State & Fed Ebt Expenditure	68,526	146,784	90,000	30,000	235,000
12.4444.683400	Oap Rms Expenditure	6,759	6,072	8,500	2,833	5,000
	4444 OAP	75,285	152,855	98,500	32,833	240,000
	4445 Medical Transportation					
12.4445.671900	Money Payments	8,822	10,933	10,000	10,257	15,000
	4445 Medical Transportation	8,822	10,933	10,000	10,257	15,000
	4533 TANF					
12.4533.611100	Salaries & Wages	4,934	15,064	9,500	3,167	-
12.4533.614300	Health Insurance Expense	2,223	7,286	4,610	1,537	-
12.4533.614400	Fica Taxes	340	1,038	658	219	-
12.4533.614500	County Share Retirement	148	452	286	95	-
12.4533.621100	Office Supplies Expense	219	-	500	167	-
12.4533.621900	Miscellaneous Expense	18	165	100	45	1,000
12.4533.631100	Postage Shipping & Box Rent	34	45	-	-	-
12.4533.637200	Mileage & Travel Expense	72	32	-	-	1,000
12.4533.639700	Contractual Services Expense	67,545	73,957	80,000	79,851	43,452
12.4533.672000	County Ebt Expenditure	13,672	24,852	43,943	14,648	43,943
12.4533.672100	State & Fed Ebt Expenditure	67,983	80,896	90,000	30,000	98,000
12.4533.672101	Core Mental Health	-	-	-	-	-
12.4533.683400	Tanf Rms Expenditure	43,929	56,337	50,000	16,667	65,000
	4533 TANF	201,118	260,124	279,597	146,396	252,395
	4535 Child Care					
12.4535.611100	Salaries & Wages	12,952	21,464	13,560	4,720	-
12.4535.614300	Health Insurance Expense	5,773	6,281	7,150	2,383	-
12.4535.614400	Fica Taxes	857	1,522	1,037	361	-
12.4535.614500	County Share Retirement	400	390	407	136	-
12.4535.621100	Office Supplies Expense	-	-	150	50	-
12.4535.621900	Miscellaneous Expense	1,426	309	1,200	400	1,200
12.4535.631100	Postage	299	63	120	40	-
12.4535.637200	Mileage & Travel Expense	979	229	1,000	622	500
12.4535.639700	Contractual Svcs Exp-Tanf Xf	9,082	1,879	9,600	4,100	-
12.4535.671901	County 20% Share Admin	-	-	-	-	-
12.4535.672000	County Moe Expenditure	6,777	9,473	15,965	5,322	12,126
12.4535.672100	State & Fed Ebt Expenditure	38,714	39,921	67,080	22,360	53,866
12.4535.683400	Child Care Rms Expenditure	10,871	12,324	12,000	4,000	10,000
	4535 Child Care	88,129	93,855	129,269	44,494	77,692
	4537 Child Welfare					
12.4537.611100	Salaries & Wages	199,013	160,721	200,169	205,309	209,097
12.4537.614300	Health Insurance Expense	55,282	50,316	63,800	55,699	67,301
12.4537.614400	Fica Taxes	15,287	12,393	15,313	15,776	15,996

**Park County Government
2015 Budget**

Fund # 12 - Human Services Fund

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
12.4537.614500 County Share Retirement	6,065	5,001	6,005	2,002	6,300
12.4537.621100 Office Supplies Expense	1,703	1,241	1,500	1,877	2,200
12.4537.621200 Furniture & Equipment	-	2,041	-	-	1,200
12.4537.621900 Miscellaneous Expense	19,293	7,717	12,500	7,310	12,500
12.4537.621901 Title Xx Training	417	3,985	4,000	5,190	5,000
12.4537.634540 Cell Phone Expense	2,683	1,823	3,000	6,119	5,075
12.4537.635220 Legal Services	60,314	60,000	61,000	55,411	63,000
12.4537.636300 Equipment Repair & Maint	-	-	-	-	1,000
12.4537.637200 Mileage & Travel Expense	7,995	3,196	4,000	4,166	5,000
12.4537.638300 Education & Training Expense	1,774	45	1,000	1,617	1,200
12.4537.639700 Contractual Services Expense	9,126	10,088	11,250	10,194	12,364
12.4537.653100 Building Rental Expense	3,714	3,985	-	-	-
12.4537.672000 County Ebt Expenditure	19,065	25,761	16,000	5,333	40,000
12.4537.672100 State & Fed Ebt Expenditure	35,850	58,044	65,119	23,131	140,000
12.4537.683400 Child Welfare Rms Expenditur	114,831	141,895	100,000	33,333	120,000
4537 Child Welfare	552,411	548,253	564,656	432,467	707,233
4549 Title IV-E Waiver					
12.4549.639700 Contractual Services Expense	-	-	1,200	400	1,200
4549 Title IV-E Waiver	-	-	1,200	400	1,200
4550 Home Based Services					
12.4550.611100 Salaries & Wages	48,450	48,058	44,692	43,779	43,323
12.4550.614300 Health Insurance Expense	16,879	15,557	16,405	15,671	15,304
12.4550.614400 Fica Taxes	3,443	3,485	3,419	3,220	3,314
12.4550.614500 County Share Retirement	1,441	1,291	1,341	447	1,341
12.4550.621900 Miscellaneous Expense	1,281	21	300	100	300
12.4550.634540 Cell Phone Expense	425	104	1,000	333	1,000
12.4550.637200 Mileage & Travel	1,889	418	2,000	862	2,000
12.4550.638300 Education & Training Expense	-	-	3,034	1,289	3,034
12.4550.639700 Contractual Services Expense	-	50	-	-	-
4550 Home Based Services	73,808	68,983	72,191	65,701	69,616
4551 Intensive Family Therapy					
12.4551.672100 State & Fed Ebt Expenditure	16,745	20,916	26,500	8,833	-
4551 Intensive Family Therapy	16,745	20,916	26,500	8,833	-
4552 Life Skills (80%/20%)					
12.4552.672100 State & Fed Ebt Expenditure	7,720	-	-	698	36,792
4552 Life Skills (80%/20%)	7,720	-	-	698	36,792
4553 Sexual Abuse Therapy (80%/20%)					
12.4553.672100 State & Fed Ebt Expenditure	5,375	510	2,095	-	-
4553 Sexual Abuse Therapy (80%/20%)	5,375	510	2,095	-	-
4555 Mental Health Service (100%)					
12.4555.672100 State & Fed Ebt Expenditure	6,303	21,128	11,760	3,920	14,147
4555 Mental Health Service (100%)	6,303	21,128	11,760	3,920	14,147
4556 ADAD (100%)					
12.4556.672100 State & Fed Ebt Expenditure	2,149	257	15,000	5,000	18,044

**Park County Government
2015 Budget**

Fund # 12 - Human Services Fund

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
4556 ADAD (100%)	2,149	257	15,000	5,000	18,044
<i>4557 Special Economic Assistance (100%)</i>					
12.4557.639700 Contractual Services Expense	342	-		-	-
12.4557.671900 Money Payments	1,000	520	1,000	639	1,760
4557 Special Economic Assistance (100%)	1,342	520	1,000	639	1,760
<i>4558 County Designed Plan</i>					
12.4558.611100 Salaries & Wages	25,269	27,454	25,933	8,644	-
12.4558.614300 Health Insurance Expense	6,340	9,765	6,556	2,185	-
12.4558.614400 Fica Taxes	1,873	2,010	1,984	661	-
12.4558.614500 County Share Retirement	755	821	778	259	-
12.4558.621900 Miscellaneous Expense	549	246	8,610	2,870	-
12.4558.634540 Cell Phone Expense	107	22	137	46	-
12.4558.637200 Mileage & Travel Expense	665	366	600	200	-
12.4558.671900 Money Payments	-	-	6,114	2,038	-
4558 County Designed Plan	35,559	40,683	50,712	16,903	-
<i>4560 & 4561 Alive E</i>					
12.4560.672100 State & Fed EBT Expenditures	-	624	1,000	604	1,760
12.4561.639700 Contract Services	-	-	-	3,253	1,760
Additional Expenditures Expected	-	-	-	488,897	-
4560 Social Svcs - Alive E	-	624	1,000	492,754	3,520
HUMAN SERVICES FUND	4,132,882	3,950,276	4,355,306	4,399,840	4,484,254
NET REVENUES OVER EXPENDITURES	(147,751)	26,444	(173,930)	(317,614)	15,746

**Park County Government
2015 Budget**

Fund # 15 - Retirement Fund

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE					
15.9100.311100 Property Taxes	165,240	169,384	167,000	167,000	167,062
15.9100.311400 Delinquent Property Taxes	(257)	568	100	100	100
15.9100.312000 Specific Ownership Taxes	15,281	14,080	20,000	20,000	20,000
15.9100.319200 Interest on Late Payments	727	727	225	225	200
REVENUE	180,991	184,760	187,325	187,325	187,362
EXPENDITURES					
9100 Retirement					
15.9100.614500 County Share Retirement	147,674	177,304	180,000	180,000	180,000
15.9100.656000 Treasurer Collection Fee	4,971	5,122	5,400	1,897	2,000
RETIREMENT FUND	152,645	182,426	185,400	181,897	182,000
CAPITAL EXPENDITURE FUND	152,645	182,426	185,400	181,897	182,000
NET REVENUES OVER EXPENDITURES	28,346	2,334	1,925	5,428	5,362

**Park County Government
2015 Budget**

Fund # 14 - Capital Expenditure Fund

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE						
14.3510.334100	State Grants	-		-		
14.3510.341100	Sale of Assets	11,732		-		
14.2510.364900	Miscellaneous Reimbursements	22,383		-		
14.3510.374100	Transfer from Other Funds	800,000	300,000	290,000	-	1,521,000
14.3510.391200	Insurance Reimbursements	47,000	-	-		
	REVENUE	881,115	300,000	290,000	-	1,521,000
EXPENDITURES						
3510 General						
14.3565.694100	Capital Expense	1,025,385	857,350	-	139,391	1,521,000
	DHS BUILDING	1,025,385	857,350	-	139,391	1,521,000
	CAPITAL EXPENDITURE FUND EXPENDITURES	1,025,385	857,350	-	139,391	1,521,000
	NET REVENUES OVER EXPENDITURES	(144,269)	(557,350)	290,000	(139,391)	-

**Park County Government
2015 Budget**

Fund # 16 - Fleet Services Fund

ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE					
REVENUE	408,145	262,873	186,255	1,312,614	1,088,386
EXPENDITURES					
MOTOR POOL	-	65,245	494,289	70,311	-
7100 General					
16.7100.621900 Miscellaneous Expense	16	15,974	10,000	7,719	10,000
16.7100.623100 Motor Fuel Expense	-	141	-	294,066	300,000
16.7100.622100 License Plates	-	488	-	208	-
16.7100.636200 Contract Repair	-	53,383	-	93,748	-
16.7100.694100 Capital Expense	162,958	-	283,500	263,789	300,000
16.7100.694200 Machinery & Equipment	24,769	-	-	1,898	-
GENERAL	187,743	69,987	293,500	661,428	610,000
FLEET SERVICES	187,743	135,232	787,789	731,739	610,000
NET REVENUES OVER EXPENDITURES	220,401	127,641	(601,534)	580,875	478,386

Fleet is in the final review of ascertaining the mileage rate to be charged and applied to each department, as well as related expenditures. The figure so listed is a reasonable estimation of the final charge. Once determined, reallocation to the various departments will be made. Also see Fund 03 General Fund: Budget & Finance Department.

Fleet Fund - \$400,000 from the JPMorganChase bank loan for purchases of fleet vehicles was accrued in 2013. Based on the reimbursement method, the County received the \$169,614 and accrued \$227,386 as a receivable at the time this report was prepared. An additional \$3,000 amount will be expended in 2015. Therefore, 2014 estimated year-end includes \$169,614; 2015 includes \$230,386, as the budget is prepared on a cash basis.

**Park County Government
2015 Budget**

Fund # 17 - Recreation (Enterprise) Fund

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
	REVENUE					
17.3200.323400	Fishing Access Fee	23,132	35,624	35,000	37,000	40,000
	REVENUE	23,132	35,624	35,000	37,000	40,000
	EXPENDITURES					
17.3200.621900	Miscellaneous Expense	2,117	8,425	5,000	7,103	5,000
17.3200.633700	Advertising And Promotion	274	1,053	3,000	2,134	3,000
17.3200.637200	Mileage & Travel	-	75	200	50	200
17.3200.639700	Contractual Services	7,905	6,902	8,000	4,254	10,000
17.3200.639703	Recreation Easements	17,862	25,658	18,400	8,750	25,000
17.3200.656000	Treasurer Collection Fee	231	363	400	103	300
	Recreation Fund	28,389	42,476	35,000	22,394	43,500
	NET REVENUES OVER EXPENDITURES	(5,258)	(6,851)	-	14,606	(3,500)

**Park County Government
2015 Budget**

Fund # 19 - Sales Tax Fund

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year- End Balance	2015 Proposed Budget
REVENUE						
19.0204.313100	County Sales Tax	524,652	366,702	520,000	627,180	560,000
19.0204.361200	Interest on Sales Tax	3,566	73,400	2,000	2,095	2,100
	Grants from Other Organizations	-	1,948	-	-	-
	Conjunctive Use Litigation ¹	-	-	-	1,043,390	-
	Other Financing Sources	-	-	1,500,000	-	-
	REVENUE	528,218	442,050	2,022,000	1,672,665	562,100
EXPENDITURES						
201 Legal						
19.0201.635220	Legal Services	17,586	21,818	15,000	7,381	15,000
	CONJUNCTIVE USE LITIGATION	17,586	21,818	15,000	7,381	15,000
202 Acquisition & Projects						
19.0202.620900	Appraisal/Evaluation/Engineer	31,374	4,500	8,000	1,148	8,000
19.0202.694100	Other Financing Uses ²	-	300,000	1,750,000	250,000	-
	ACQUISITION & PROJECTS	31,374	304,500	1,758,000	251,148	8,000
203 Water Shed Imp/Mtce						
19.0203.715500	Water Quality Monitoring	13,000	108,324	30,000	16,152	20,000
19.0203.715600	Aquatic Habitat Improvement	82,000	134,744	176,000	-	150,000
19.0203.716001	Project Studies	74,014	30,000	15,000	-	40,000
	WATER SHED IMPROVEMENT/MAINT	169,013	273,068	221,000	16,152	210,000
204 Administration						
19.0204.622900	Operating Expense	490	300,120	100	120	650
	Public Notices	-	-	-	-	500
19.0204.633500	Dues, Meetings, and Board Fees	4,052	3,887	4,100	620	4,100
	Legal Fees	-	-	5,000	100	5,000
19.0204.656000	Treasurer's Fee	5,237	5,770	5,200	6,037	5,300
19.0204.694100	Capital Expenditures	-	(300,000)	-	-	-
	ADMINISTRATION	9,780	9,776	14,400	6,877	15,550
	SALES TAX TRUST FUND	227,753	609,162	2,008,400	281,558	248,550
	NET REVENUES OVER EXPENDITURES	300,465	(167,112)	13,600	1,391,107	313,550

Notes:

¹ \$1,043,390.48 was received on November 29, 2014 and is reflected in the above revenue figure and represents the County's portion of the South Park Conjunctive Use litigation.

² \$250,000 was paid in March for the second half of the conservation easement incurred in 2013.

**Park County Government
2015 Budget**

Fund # 20 - Fee Study (1041) Fund

ACCOUNT		2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE						
REVENUE		-	-		-	
EXPENDITURES						
	<i>1000 Reserve Account</i>					
20.1000.621900	Miscellaneous Expense	-	-	17,964		
	Reserve Account	-	-	17,964	-	-
	<i>1001 Centennial Water</i>					
20.1001.621900	Miscellaneous Expense	-	-	12,862		
	Centennial Water	-	-	12,862	-	-
	<i>1006 Leach Project</i>					
20.1006.621900	Miscellaneous Expense	-	-	14,567		
	Leach Project	-	-	14,567	-	-
	Fee Based Study Fund	-	-	45,393	-	-
	NET REVENUES OVER EXPENDITURES	-	-	(45,393)	-	-

**Park County Government
2015 Budget**

Fund # 25 - Self-Insurance Fund

	ACCOUNT	2012 Actual	2013 Actual	2014 Budget	2014 Estimated Year-End Balance	2015 Proposed Budget
REVENUE						
25.9600.314300	Employer's Share Health	2,470,310	2,043,999	2,689,198	2,689,198	2,515,859
25.9600.314301	Employee's Share Health	137,053	115,604	135,000	135,000	-
25.9600.314303	COBRA Premium	105	732	100	100	-
25.9600.361200	Interest on Investments	1,599	543	1,300	1,300	-
25.9600.368900	Miscellaneous Reimbursement		87	-	-	-
	REVENUE	2,609,067	2,160,965	2,825,598	2,825,598	2,515,859
EXPENDITURES						
9600 General						
25.9600.616100	Medical Claims	2,143,211	1,568,573	1,995,626	2,027,906	1,995,626
25.9600.616101	Medical Premiums	472,285	506,389	524,237	675,077	524,237
25.9600.616200	Dental Claims	134,369	212,412	143,044	176,808	143,044
25.9600.616201	Dental Premiums	-	-	15,912	3,978	15,912
25.9600.616300	Vision Premiums	9,641	7,927	9,439	11,157	9,439
25.9600.616400	Life Insurance Premiums	7,404	7,359	7,600	7,803	7,600
25.9600.616500	Employer Hsa Contribution	180,760	600	-	-	-
25.9600.621900	Miscellaneous Expense	(25,407)	-	-	-	-
25.9600.621901	Insurance Admin Fees	6,695	6,996	6,800	5,159	6,800
	Self Insurance-General	2,928,957	2,310,257	2,702,658	2,907,888	2,702,658
	Self-Insurance Fund	2,928,957	2,310,257	2,702,658	2,907,888	2,702,658
	NET REVENUES OVER EXPENDITUR	(319,890)	(149,292)	122,940	(82,290)	(186,799)

Park County Colorado

Estimated Fund (Cash) Balances
for the Year Ending 12/31/2014

Subsidiary of All Funds

	Governmental Funds				Proprietary Funds			
	Special Revenue Funds				Enterprise Funds			
	Human Services Fund (12)	Road & Bridge Fund (11)	Capital Fund (14)	Conservation Trust Fund (06)	Debt Service Fund (04)	Sales Tax Fund (Land & Trust) (19)*	Other Special Revenue Funds	Total Governmental Funds
Revenue	\$ 13,330,510	\$ 4,082,226	\$ 5,271,612	\$ 125,000	\$ 607,120	\$ 629,621	\$ 1,135,819	\$ 25,477,908
Expenditures	13,030,571	4,399,840	5,566,096	175,000	609,472	281,558	1,116,811	\$ 25,188,298
Beginning Fund Balance, January 1st	5,269,199	1,157,869	3,295,982	149,983	983,980	1,848,796	724,563	\$ 13,457,382
Ending Fund Balance, December 31st	\$ 5,560,188	\$ 840,255	\$ 3,007,498	\$ 99,983	\$ 981,628	\$ 2,196,859	\$ 743,571	\$ 13,746,992

ending Fund Balance, December 31st

Composition of Funds Balances for the Year Ending 12/31/2014

Fund Balance is comprised of the following categories (per GASB 54)

	Governmental Funds				Proprietary Funds			
	Special Revenue Funds				Enterprise Funds			
	Human Services Fund (12)	Road & Bridge Fund (11)	Capital Fund (14)	Conservation Trust Fund (06)	Debt Service Fund (04)	Sales Tax Fund (Land & Trust) (19)*	Other Special Revenue Funds	Total Governmental Funds
Nonspendable	\$ 670,522	\$ 33,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,665
Restricted	-	3,262,317	-	149,983	983,980	1,848,796	429,449	\$ 7,345,047
Committed	1,157,869	-	-	-	-	-	45,393	\$ 1,203,262
Assigned	2,800,000	-	-	-	-	-	249,721	\$ 3,049,721
Unassigned	1,798,677	-	27,010	-	-	-	-	\$ 1,825,687
Total	\$ 5,269,199	\$ 1,157,869	\$ 3,295,982	\$ 149,983	\$ 983,980	\$ 1,848,796	\$ 724,563	\$ 13,457,382
Invested in Capital Assets	290,989	(317,614)	(288,484)	(50,000)	(2,352)	348,063	19,008	289,610
Unrestricted	5,560,188	840,255	3,007,498	99,983	981,628	2,196,859	743,571	13,746,992
Total Fund Balance								
Invested in Capital Assets								
Unrestricted								
Invested in Capital Assets								
Unrestricted								
Total Fund Balance								
Grand Total All Funds								

*\$1,043,385.48 was received in November 2014 and represents the County's portion of the South Park Conjunction Use litigation award. This amount will increase the fund balance as listed in the Sales Tax Fund (Land & Trust) listed above.

Park County Colorado **Estimated Fund (Cash) Balances** **for the Year Ending 12/31/2015** *Snapshot of All Funds*

	Governmental Funds					Proprietary Funds				
	Major Governmental Funds					Enterprise Funds				
	Special Revenue Funds					Internal Service Funds				
	Capital Fund (14)	Conservation Trust Fund (04)	Debt Service Fund (04)	Sales Tax Fund (Land & Trust) (19)	Other Special Revenue Funds	Total Governmental Funds	Fleet Service Fund* (16)	Self-Insurance Fund (25)	Total Internal Service Funds	Total Enterprise Funds
Revenue	\$ 12,646,965	\$ 4,045,177	\$ 5,416,134	\$ 1,036,000	\$ 125,000	\$ 171,437	\$ 562,100	\$ 1,135,856	\$ 25,138,669	\$ 40,000
Expenditures	13,784,749	4,474,124	5,946,333	1,036,000	125,000	1,153,081	248,550	1,116,811	27,884,648	43,500
Beginning Fund Balance, January 1st	5,560,188	840,255	3,007,498	317,010	99,983	981,628	2,196,859	743,171	13,746,992	8,356
Ending Fund Balance, December 31st	\$ 4,422,404	\$ 411,308	\$ 2,477,299	\$ 317,010	\$ 99,983	\$ (16)	\$ 2,510,409	\$ 762,616	\$ 11,001,013	\$ 4,856
Total of All Funds										

Composition of Funds Balances **for the Year Ending 12/31/2015**

Fund Balance is composed of the following categories (per GFR 11B-54)

	Governmental Funds					Proprietary Funds				
	Major Governmental Funds					Enterprise Funds				
	General Fund (03)	Human Services Fund (12)	Road & Bridge Fund (11)	Capital Fund (14)	Conservation Trust Fund (06)	Debt Service Fund (04)	Sales Tax Fund (Land & Trust) (19)	Other Special Revenue Funds	Total Governmental Funds	Total Enterprise Funds
Nonspendable	\$ -	\$ -	\$ 33,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,665	\$ -
Restricted	6,705,222	-	3,262,317	-	149,983	983,980	1,848,796	429,449	7,345,047	7,345,047
Committed	2,800,000	1,157,869	-	-	-	-	-	45,393	1,203,262	1,203,262
Assigned	2,089,666	(317,634)	(288,484)	317,010	(50,000)	(2,352)	348,063	249,721	3,049,721	3,049,721
Unassigned	\$ 5,560,188	\$ 840,255	\$ 3,007,498	\$ 317,010	\$ 99,983	\$ 981,628	\$ 2,196,859	\$ 743,171	\$ 13,746,992	\$ 2,115,297
Total	(1,137,784)	(428,947)	(530,199)	-	-	(981,644)	313,550	19,045	(2,745,979)	(2,745,979)
Current Year-to-Date Net Revenue (Assigned):	4,422,404	411,308	2,477,299	317,010	99,983	(16)	2,510,409	762,616	11,001,013	4,856
Total Fund Balance										
Invested in Capital Assets										
Unrestricted										
Current Year-to-Date Net Revenue:										
Total Fund Balance										
Grand Total All Funds										

of 12/31/2012: Nonspendable 33,665 7,345,047 1,203,262 3,049,721 2,115,297 (2,745,979) 4,856 13,160,333

Unrestricted 461,231 1,090,747 772,130 1,862,877 8,356 1,871,233

Invested in Capital Assets 478,386 (186,799) 291,587 (3,500) 288,087

Current Year-to-Date Net Revenue: 1,569,133 585,331 2,154,464 4,856 13,160,333

Total Fund Balance (2,745,979) 4,856 13,160,333

Grand Total All Funds

1,043,390.45 was received in November 2014 and represents the County's portion of the South Park Conjointive Use Irrigation award. This amount will increase the fund balance as listed in the Sales Tax Fund (Land & Trust) listed above.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Park County, Colorado.On behalf of the Park County (taxing entity)^Athe Board of County Commissioners (governing body)^Bof the Park County Government Colorado (local government)^C

Hereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 395,943,647
assessed valuation of:

(GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be \$ 395,943,647
calculated using the NET AV. The taxing entity's total
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of:

(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: December 18, 2014 for budget/fiscal year 2015
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>24.065</u> mills	<u>\$9,528,383</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u>4.131</u> > mills	\$ < <u>1,635,642</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>19.934</u> mills	<u>\$7,892,741</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	<u>.081</u> mills	\$ <u>31,911</u>
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____

TOTAL: [Sum of General Operating
Subtotal and Lines 3 to 7]20.015

mills

\$7,924,617Contact person:
(print)Jody McClurkin, CPA

Daytime

phone: (719) 836-4214

Signed:

Jody McClurkin, CPA

Title:

Budget & Finance Director

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-I-113 C.R.S., with the
Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form
for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of
Form DLG57 on the County Assessor's FINAL certification of valuation)

A RESOLUTION

Pursuant to C.R.S. § 38-37-104 (6), I, Michelle A. Miller, in my capacity as the Public Trustee of Park County, Colorado, and as the sole officer of the office of the Public Trustee for that county, adopt by resolution the attached budget for the 2015 budget year and authorize the appropriation of funds in conformity with that budget. I certify that this budget has been prepared pursuant to the requirements of the Local Colorado Government Budget Law, §§ 29-10-101 *et seq.*, C.R.S., and the statutes governing the Office of the Public Trustee, §§38-37-101 *et seq.*, C.R.S. This budget is effective immediately.

Resolved this 1st day of December, 2014.

BY:

Michelle A. Miller

Public Trustee of Park County, Colorado

388

No fee

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1 of 3 RESOL R\$0.00 D\$0.00

Debra A Green
Park County Clerk

Resolution

BOARD OF COUNTY COMMISSIONERS
PARK COUNTY, COLORADO

RESOLUTION NUMBER 14-50

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

WHEREAS, the Board of County Commissioners of Park County has appointed Jody McClurkin, CPA, Director of Budget and Finance to prepare and submit a proposed budget to said governing body at the proper time; and,

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 20, 2014 in Fairplay, Colorado and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

WHEREAS, whatever increases or decreases may have been made by the direction of the Board of County Commissioners in the expenditures, like increases or decreases were added to the revenues or adequate fund balances were identified so that the budget remains in balance, as required by law.

WHEREAS, the Board of County Commissioners recommends that the monthly revenues be closely monitored so that the anticipated revenue levels are achieved or so that spending levels can be adjusted to maintain General Fund Balance projections.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF PARK, COLORADO; THAT,

712122

Debra A Green
Park County Clerk

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2 of 3 RESOL. R\$0.00 D\$0.00

Section 1. That estimated expenditures for each fund are as follows:

General Fund	\$13,784,749
Human Services Fund	4,474,124
Road & Bridge Fund	5,946,333
Capital Fund	1,036,000
Conservation Trust Fund	125,000
Debt Service Fund	1,153,081
Sales Tax Fund	248,550
Other Special Revenue Funds	1,116,811
Fleet Service Fund	610,000
Self-Insurance Fund	2,702,658
Recreation Fund	43,500
Total All Funds	\$31,240,806

Section 2: Estimated revenues for each fund are as follows:

General Fund	\$12,646,965
Human Services Fund	4,045,177
Road & Bridge Fund	5,416,134
Capital Fund	1,036,000
Conservation Trust Fund	125,000
Debt Service Fund	171,437
Sales Tax Fund	562,100
Other Special Revenue Funds	1,135,856
Fleet Service Fund	1,088,386
Self-Insurance Fund	2,515,859
Recreation Fund	40,000
Total All Funds	\$28,782,914

Section 3. That the Budget as submitted, amended and hereinabove summarized by fund, hereby is approved and adopted as the budget of the

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3 of 3 RESOL R\$0.00 D\$0.00

Debra A Green
Park County Clerk

County of Park, Colorado for the year stated above.

Section 4. That the budget hereby approved and adopted shall be signed by the Chairman of the Board of County commissioners and the County Clerk and made a part of the public records of the County of Park, Colorado.

ADOPTED this 18th day of December, A.D., 2014.



By _____
Mark Dowaliby
Chairperson, Board of County Commissioners



ATTEST: _____
Park County Clerk



No fee

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1 of 2

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RESOL R\$0.00 D\$0.00

Debra A Green
Park County Clerk

RESOLUTION

BOARD OF COUNTY COMMISSIONERS PARK COUNTY, COLORADO

RESOLUTION NO. 14-51

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE SET FORTH BELOW, FOR THE COUNTY OF PARK, COLORADO, FOR THE 2015 BUDGET YEAR.

WHEREAS, the Board of County Commissioners has adopted the annual budget for 2015 in accordance with the Local Government Budget Law, on December 18, 2014; and,

WHEREAS, the Board of County Commissioners has made provision therein for revenues, reserves and fund balances in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and,

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues, reserves, and fund balances provided in the budget to and for the purposes described below, so as not to impair the operation of the County.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS FOR THE COUNTY OF PARK, COLORADO THAT:

Section 1. That the following sums are hereby appropriated from the revenues, reserves and fund balances of each fund, to each fund, for the purpose stated:

General Fund	\$13,847,749
Human Services Fund	4,045,177
Road & Bridge Fund	5,416,134
Capital Fund	1,521,000
Conservation Trust Fund	125,000
Debt Service Fund	171,437
Sales Tax Fund	562,100

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2 of 2 RESOL R\$0.00 D\$0.00

Debra A Green
Park County Clerk

Other Special Revenue Funds	1,150,711
Fleet Service Fund	1,088,386
Self-Insurance Fund	2,515,859
Recreation Fund	37,000
Total All Funds	<u>\$30,480,553</u>

Mark Dowaliby

ADOPTED this 18th day of December, A.D., 2014.

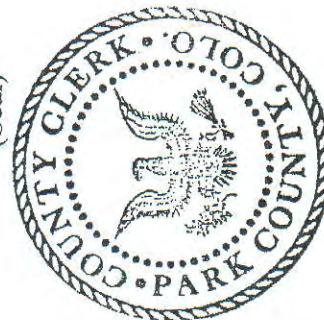
BY:

Mark Dowaliby
Park County Board of Commissioners

ATTEST:

Debra A Green
Park County Clerk

(Seal)



No fee

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1 of 1 RESOL R\$0.00 D\$0.00

Debra A Green
Park County Clerk

RESOLUTION

BOARD OF COUNTY COMMISSIONERS
PARK COUNTY, COLORADO

RESOLUTION NO. 14-52

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS FOR THE COUNTY OF PARK, COLORADO, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2014, TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE COUNTY OF PARK, COLORADO, FOR THE 2015 BUDGET YEAR.

WHEREAS, the Board of Commissioners of the County of Park, Colorado has adopted the annual budget in accordance with the Local Government Budget Law, on December 18, 2014, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$7,892,741 and;

WHEREAS, the 2014 net total taxable valuation for assessment for the County of Park, Colorado as certified by the County Assessor is \$395,943,647.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF PARK, COLORADO:

Section 1: That for the purpose of meeting all general operating expenses of the County of Park, Colorado during the 2015 budget year, there is hereby levied a tax of 24.065 mills, with a temporary property tax credit/temporary mill levy rate reduction as authorized by C.R.S. 39-1-111.5 of 4.131 mills, and a levied abatement of .081, .908 levied for Road & Bridge, .690 levied for Human Services and .422 for retirement resulting in a total mill levy of 20.015 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2014.

Section 2: That the Chairperson of the Board of County Commissioners is hereby authorized and directed to immediately certify to the County Commissioners of Park County, Colorado, the mill levies for the County of Park, Colorado as hereinabove determined and set based upon the final certification of valuation from the County Assessor.

ADOPTED this 18th day of December, A.D., 2014.



BY:

Mark Dowall, Chairperson

Park County Clerk

3pg

No fee

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1 of 3
RESOLUTION

Debra A Green
Park County Clerk

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RESOL R\$0.00 D\$0.00

BOARD OF COUNTY COMMISSIONERS
PARK COUNTY, COLORADO

RESOLUTION NO. 14- 53

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2014 TO HELP DEFRAY THE COSTS
OF GOVERNMENT FOR THE COUNTY OF PARK, COLORADO, FOR THE 2015 BUDGET YEAR.

WHEREAS, each unit of government has adopted the annual budget in accordance with the Local Government Budget Law, and;

WHEREAS, mill levies are reported as received from the taxing entity and the Board of County Commissioners for the County of Park, Colorado, does not accept responsibility for their accuracy, and;

WHEREAS, the tax revenue necessary to balance the general operating budget and debt retirement budget; the 2013 valuation of assessments for the listed government, as certified by the County Assessor, for the County of Park, Colorado; and the mill levy needed to generate the tax revenue follow:

Unit of Government	General Operating Tax Revenue	Debt Retirement Tax Revenue	Valuation for Assessment	Mill Levy
PARK COUNTY GOVERNMENT				
General Fund	8,728,973	0	395,943,647	22.127
Less: Temporary Tax Credit	-1,635,642	0		-4.131
Road & Bridge Fund	359,178	0		0.907
Public Welfare Fund	273,186	0		0.690
Retirement Fund	166,956			0.422
Total Park County Government	7,924,563	0	394,015,177	20.015

712125

Debra A Green
Park County Clerk

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2 of 3 RESOL R\$0.00 D\$0.00

Unit of Government	General Operating Tax Revenue	Debt Retirement Tax Revenue	Valuation for Assessment	Mill Levy
TOWNS				
Alma	106,297	11,111	6,404,220	16.771
Less: Temporary Tax Credit	(10,003)			-1.562
Fairplay	168,750			11.995
Less: Temporary Tax Credit	0			0.000
Total Towns	265,044	11,111	20,472,772	28.766

SCHOOL DISTRICTS				
RE-1 - Platte Canyon	1,948,924	2,719,338	109,607,095	30.623
RE-2 - Fairplay	3,512,204	1,407,575	286,336,552	21.763
Total School Districts	5,461,128	4,126,913	395,943,647	52.386

Unit of Government	General Operating Tax Revenue	Debt Retirement Tax Revenue	Valuation for Assessment	Mill Levy
--------------------	-------------------------------	-----------------------------	--------------------------	-----------

LOCAL IMPROVEMENT and SPECIAL DISTRICTS

Bailey Water & Sanitation District	84,932	0	3,344,830	25.392
Center of Colorado Water Cons. District	367,668	0	367,667,727	1.000
Crow Hill Water & Sewer District	7,880	0	1,080,430	7.293
Deer Creek Metropolitan District	36,372	0	1,039,200	35.000
Elk Creek Fire District	144,230	0	19,357,870	7.415
Fairplay Sanitation District	124,812	0	15,957,872	7.821

Harris Park Metropolitan District	61,066	0	5,163,340	11,827
Hartsel Fire District	422,160	0	56,673,420	7,449
Indian Mountain Metro. Recreation District	129,320	0	18,625,910	6,943
Jefferson-Como Fire District	617,347	0	61,390,910	10,056
Lake George Fire District	130,509	0	24,680,280	5,288
Northwest Fire District	865,017	0	115,690,372	7,477
Platte Canyon Fire District	1,019,896	0	89,646,535	11,400
Upper South Platte Water Cons. District	81,500	0	608,490,720	0.134
Echo Valley Estates	1,206	0	632,310	1,907
Wisp-O-Will Metro. District	65,587	0	2,708,980	24,211
Southern Park County Fire Prot District	174,284	0	22,213,090	7,846
South Park Ambulance District	840,416	0	224,170,642	3,749
South Park Recreation District	392,250	0	202,399,172	1,938
Ute Pass Regional Ambulance District	98,039	0	24,571,300	3,990
TOTAL LOCAL IMPROVEMENT & SPECIAL DISTRICTS	5,664,490	0	1,865,322,910	188,136

ADOPTED this 18th day of December, 2014.

Mark Dowaliby

BY: _____
Mark Dowaliby, Chairperson,
Park County Board of Commissioners

ATTEST:

Debra A Green
Park County Clerk



712125

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3 of 3 RESOL R\$0.00 D\$0.00

Debra A Green
Park County Clerk

County Number

Budget Year 2 0 1 5
CERTIFICATION OF LEVIES AND REVENUE

BY

Park County
COUNTY COMMISSIONERS

STATE OF COLORADO
Division of Property Taxation
Department of Local Affairs
1313 Sherman Street, #419
Denver, Colorado 80203

Distribution:
Property Tax Administrator
Division of Local Government
School Finance Office
Assessor
Board of County Commissioners

- 1 COPY
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Prepared by Jody McClurkin, CPA, Budget & Finance Director

Phone No. (719) 836-4214

TAX INCREMENT FINANCE BREAKDOWN *

Full name of Tax Increment Finance area

SCHOOL DISTRICT # includes \$ Assessed Valuation and

Revenue attributable to \$ Revenue attributable to

COUNTY PURPOSES include \$ Assessed Valuation and \$ Revenue

TY OF \$ includes \$ Assessed Valuation and \$ Revenue

FIRE PROTECTION DISTRICT includes \$ Assessed Valuation

Revenue attributable to \$ Assessed Valuation and \$ Revenue

(special district) includes \$ Assessed Valuation and \$ Revenue

(special district) includes \$ Assessed Valuation and \$ Revenue

(special district) includes \$ Assessed Valuation and \$ Revenue

(special district) includes \$ Assessed Valuation and \$ Revenue

(special district) includes \$ Assessed Valuation and \$ Revenue

TOTAL VALUATION AND REVENUE includes \$ Assessed Valuation and \$ Revenue

Revenue

NOTE: ON THE FRONT 6 PAGES OF THIS CERTIFICATION, SHOW THE GROSS ASSESSED VALUATION OF ALL PROPERTY WITHIN THE DISTRICT
NOT THE NET. (Total assessed valuation as if the TIF did not exist.)

District TIF
Base Value
(PLEASE FILL IN BLANK)

ALL OTHER LOCAL IMPROVEMENT AND SERVICE DISTRICTS

(Ex: Cemetary, Library, Water Con, Cty Pest Control,
Law Enforcement, DDA's, etc)

[illegible]

~Negative levy & dollar

*All entries in the column **MUST** be approved at election

**Election generally not required (some entity - specific exemptions): Includes Capital Expenditures as approved under CRS 290103011(1.2).

***Other Special Fund Levies (NAME MUST BE FOOTNOTED)

NOTE: Mill levies are reported as received from taxing entities. The Board of County Commissioners for the County of Park, Colorado does not accept responsibility for their (mill levies) correctness.

ALL OTHER LOCAL IMPROVEMENT AND SERVICE DISTRICTS

(Ex: Cemetery, Library, Water Con, City Pest Control,
Law Enforcement, DDA's, etc)

T-01-3
/97

District Name	ASSESSED VALUATION Nearest Ten Dollars	(1) GENERAL OPERATING		(3) CONTRACTUAL OBLIGATIONS*		(A) ABATEMENTS		(B) SPECIAL FUNDS***		CAPITAL EXPENDITURES**		TOTAL ALL FUNDS	
		(2) TEMPORARY TAX CREDIT~		(4) BOND REDEMPTION* (LEVIES APPROVED AT ELECTION)		(A) ABATEMENTS		(B) SPECIAL FUNDS***		CAPITAL EXPENDITURES**		TOTAL ALL FUNDS	
		Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)
Indian Mountain	1	6.943	\$129,320.3		\$0.4		\$0.4						
Metropolitan Recreation	2	0.000	\$0.4		\$0.4		\$0.4						
Jefferson-Como	1	10.037	\$616,181.3		\$0.4	0.020	\$1,228						
Fire District	2	-0.001	(\$61).4		\$0.4		\$0.4						
Lake George Fire District	1	5.288	\$130,509.3		\$0.4		\$0.4						
	2	0.000	\$0.4		\$0.4		\$0.4						
Northwest Fire District	1	0.000	\$0.4		\$0.4	0.030	\$3,471						
	2	7.447	\$851,546.4		\$0.4		\$0.4						
Platte Canyon Fire District	1	11.360	\$1,016,317.3		\$0.4	0.040	\$3,579						
Upper South Platte	1	0.000	\$0.4		\$0.4		\$0.4						
Water Conservation District	1	0.134	\$81,500.3		\$0.4		\$0.4						
	2	0.000	\$0.4		\$0.4		\$0.4						
Echo Valley Estates	1	2.274	\$1,438.3		\$0.4		\$0.4						
	2	-0.367	(\$232).4		\$0.4		\$0.4						
	1	0.000	\$0.4		\$0.4		\$0.4						
	2	0.000	\$0.4		\$0.4		\$0.4						
	1	0.000	\$0.4		\$0.4		\$0.4						
	2	0.000	\$0.4		\$0.4		\$0.4						

~Negative levy & dollar

*All entries in the column MUST be approved at election

**Election generally not required (some entity - specific exemptions); Includes Capital Expenditures as approved under CRS 290103011(1.2).

***Other Special Fund Levies (NAME MUST BE FOOTNOTED)

: Mill levies are reported as received from taxing entities. The Board of County Commissioners for the County of Park, Colorado does not accept responsibility for their (mill levies) correctness.

ALL OTHER LOCAL IMPROVEMENT AND SERVICE DISTRICTS
(Ex: Cemetery, Library, Water Con, City Pest Control,
Law Enforcement, DDA's, etc)

15-DPT-01-3
Rev 10/97

(DPT use) ONLY	District Name	ASSESSED VALUATION Nearest Ten Dollars	(1) GENERAL OPERATING		(2) TEMPORARY TAX CREDIT~		(3) CONTRACTUAL OBLIGATIONS*		(4) BOND REDEMPTION*		(A) ABATEMENTS (B) SPECIAL FUNDS***		CAPITAL EXPENDITURES**		TOTAL ALL FUNDS	
			Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)
	Bailey Water & Sanitation District	\$3,344,830	25.392	\$84,932	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	25.392	\$84,932
	Center of Colorado Water Conservation District	\$367,667	1.000	\$367,667	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	1.000	\$367,668
	Crow Hill		7.293	\$7,880	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	7.293	\$7,880
	Water & Sewer District	\$1,080,430	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0
	Deer Creek		35.000	\$36,372	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	35.000	\$36,372
	Metropolitan District	\$1,039,200	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0
			7.415	\$143,539	0.000	\$0	0.000	\$692	0.000	\$692	0.000	\$0	0.000	\$0	7.415	\$144,230
	Elk Creek Fire District	\$19,357,870	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0
			7.800	\$124,471	7.821	\$124,812	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	7.821	\$124,812
	Fairplay Sanitation District	\$15,957,872	-7.800	(\$124,471)	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0
	Harris Park Water and Sewer District	\$5,163,340	11.819	\$61,026	0.000	\$0	0.000	\$41	0.000	\$41	0.000	\$0	0.000	\$0	11.827	\$61,066
			0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0
	Hartsel Fire District	\$56,673,420	7.449	\$422,160	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0	7.449	\$422,160

~Negative levy & dollar

*All entries in the column MUST be approved at election

**Election generally not required (some entity - specific exemptions); Includes Capital Expenditures as approved under CRS 290103011(1.2).

***Other Special Fund Levies (NAME MUST BE FOOTNOTED)

NOTE: Mill levies are reported as received from taxing entities. The Board of County Commissioners for the County of Park, Colorado does not accept responsibility for their (mill levies) correctness.

CITIES AND TOWNS

3V 10/9/

CITY/TOWN NAME	ASSESSED VALUATION		(1) GENERAL OPERATING		(2) TEMPORARY TAX CREDIT-		(3) CONTRACTUAL OBLIGATIONS*		(A) ABATEMENTS		(B) SPECIAL FUNDS***		CAPITAL EXPENDITURES**		TOTAL ALL FUNDS	
	Nearest Ten Dollars		Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)
Alma		\$5,404,220	16.598	\$106,297 ³	1.735	\$11,111 ^a	0.000	\$0	0.000	\$0		\$0		\$0	16.771	\$107,405
			-1.562	(\$10,003) ⁴	0.000	\$0 ^b		\$0		\$0		\$2,756				
Fairplay		\$14,068,552	11.799	\$165,994 ³		\$0 ^a	0.196	\$2,756		\$0		\$0		\$0	11.995	\$168,750
			0.000	\$0 ⁴	0.000	\$0 ^b		\$0								
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~Negative levy & dollar

*All entries in the column **MUST** be approved at election

*All entries in the column MUSI be approved at election

***Other Special Fund Levies (NAME MUST BE FOOTNOTED)

NOTE: Mill levies are reported as received from taxing entities. The Board of County Commissioners for the County of Park, Colorado does not accept responsibility for their (mill levies) correctness.

*Other levies, such as reimbursement of excess State Aid to Schools and Reappraisal Costs.

NOTE: Mill levies are reported as received from taxing entities. The Board of County Commissioners for the County of Park, Colorado does not accept responsibility for their (mill levies) correctness.

Reduction in lew set by DOE. Negative lew and dollar.

[illegible]

NOTE: Mill levies are reported as received from taxing entities. The Board of County Commissioners for the County of Park, Colorado does not accept responsibility for their (mill levies) correctness.

CERTIFICATION OF LEVIES AND REVENUE SUMMARIES

DPT-01-3
RM3-CLR-02
v. 10/97

TYPE OF LEVY	ASSESSED VALUATION Nearest Ten Dollars	GENERAL OPERATING		CONTRACTUAL OBLIGATIONS & BOND REDEMPTION FUNDS		ABATEMENTS TRANSPORTATION		CAPITAL EXPENDITURES SPECIAL FUNDS*		TOTAL ALL FUNDS	
		Revenue Dollars	Dollars	Revenue Dollars	Dollars	Revenue Dollars	Dollars	Revenue Dollars	Dollars	Revenue Dollars	Dollars
SCHOOLS Districts Junior Colleges Sub-Total Schools	395,943,647	5,421,455		4,126,913		39,673		-		9,588,040	
	395,943,647	5,421,455		4,126,913		39,673		-		9,588,040	
LOCAL GOVERNMENT Counties Cities and Towns Title 32 Local Improvement & Service All Other Local Improvement & Service Sub-Total Local Government	395,943,647 20,472,772	7,892,652 262,288		11,111		31,911 2,756		- -		7,924,563 276,155	
TOTAL VALUATION AND REVENUE:	1,865,322,910 2,281,739,329	6,719,424 14,874,363		439,474 450,586		10,070 44,737		19,080 19,080		5,664,490 13,865,208	
	2,677,682,976	20,295,819		4,577,498		84,409		19,080		23,453,248	

CERTIFICATION: I, _____, State of Colorado, do hereby certify that the above and foregoing are true copies of valuations
COUNTY OF PARK
C.C.J. DeLange, Chairperson Board of County Commissioners of Park County, State of Colorado, and levies and revenue are certified to the Assessor and Property Tax Administrator by the Board of County Commissioners.
I HAVE HEREUNTO SET MY HAND AT FAIRPLAY, COLORADO, THE _____ DAY OF DECEMBER, 1998.

Chairman, Board of County Commissioners