

La Plata County 2016 Adopted Budget

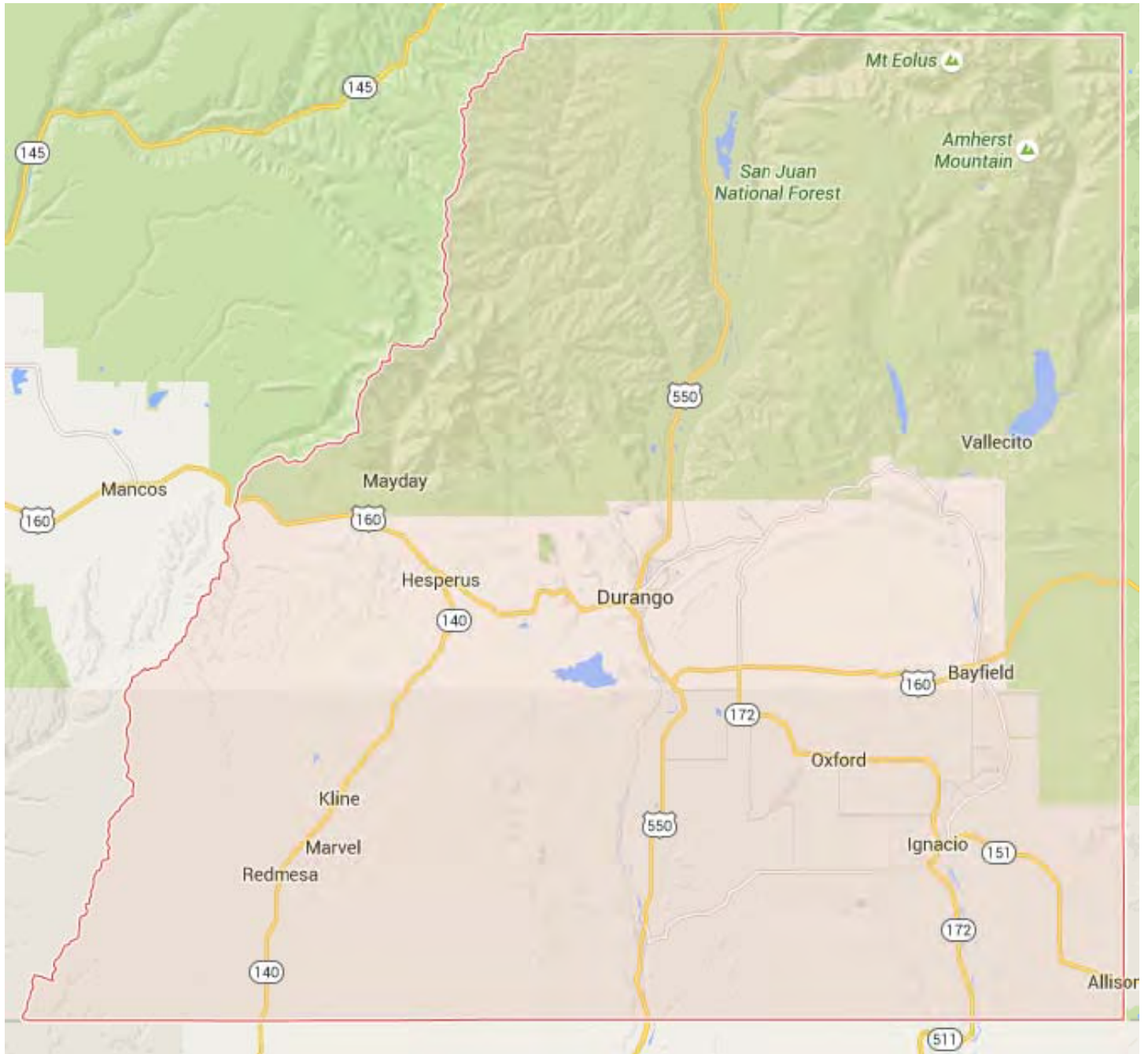


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2016 Budget Message

We are pleased to present the La Plata County's 2016 Budget. The 2016 Adopted Budget represents the County's overall financial plan for the fiscal year beginning January 1, 2016. This budget has been prepared in compliance with all applicable Colorado State Statutes, Generally Accepted Accounting Principles and the County's own budgetary and financial policies.

La Plata County's 2016 budget has been developed collaboratively working with many County staff members, department heads, and elected officials. We believe that you will find the budget to be one that is fiscally responsible that effectively balances our anticipated revenues with our projected operating expenditures.

In May of 2015, the Board of County Commissioners (BOCC) held a retreat which focused on establishing organizational goals for 2016. These goals/priorities were then shared by the County Manager with the rest of the County Leadership Team at the beginning of the budget development process. The intent is to have the goals identified by the BOCC drive/influence budget decisions and the allocation of resources for 2016. The goals as identified by the BOCC for 2016 are:

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

The 2016 budget was developed taking into consideration the priorities above and attempting to balance these priorities with anticipated revenues. The 2016 budget includes all of the funds of the primary government as well as the District Attorney's Office, a blended component unit. The budget includes funding for the full range of County services required by state statutes as well as many auxiliary services. This includes public safety consisting of the sheriff, jail, coroner, building inspection and district attorney; land use planning; property valuation, tax collection and distribution; vehicle licensing; construction and maintenance of roads and bridges; health and human services; and administrative services.

Much of the County's property tax base is related to coal bed methane gas production, and natural gas prices have fluctuated wildly over the last few years, leading to fluctuation in property tax revenue. In 2014 La Plata County's total property tax revenue was \$15.6 million as compared to \$29.7 million in 2010, a decline of 47.8%. Revenue from natural gas property taxes has been steadily dropping from \$17.6 million in 2010 to \$5.06 million in 2014 a decline of 71%. Gas and oil property tax revenue is expected to decrease significantly again in 2017 as a result of current declining production and low prices

per County Assessor, Craig Larson. He estimated tax revenues from natural gas could drop from 41% of the County's total property tax revenue in 2015 to 30% of the revenue in 2017.

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

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

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

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

The FSSC included County residents from all areas of the County and also included representatives from local business and business leaders. The Committee met seven times to review and discuss the Long Term Finance Committee's County Fiscal Sustainability and Capital Improvements Analysis; various revenue and expenditure forecasting models; the County's 10-year Capital Improvement Plan; road surface condition reports; projected road and bridge capital and maintenance needs; information from DOLA and other sources; County growth trends and projections; and polling and past ballot election results. On August 26th, 2015 the FSSC recommended to the Board of County Commissioners a mill levy increase between 1.5 and 2.5 mills expiring after 10 years. The increase would be dedicated solely to the Road and Bridge Fund with the assumption that the County will appoint a Road and Bridge Advisory Committee to advise the County on project priorities, review progress and issue an annual report to the citizens of La Plata County; the current portion of mills allocated to the Road & Bridge Fund will remain the same (0.710 mills); the County's annual sales tax allocation will not be less than what was allocated in 2013 (\$2.77 million). The Committee also recommended the BOCC should strongly consider referring a use tax to the voters in 2016, or as soon as practical thereafter, and consider adopting impact fees for new development.

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

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

Consider the following:

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

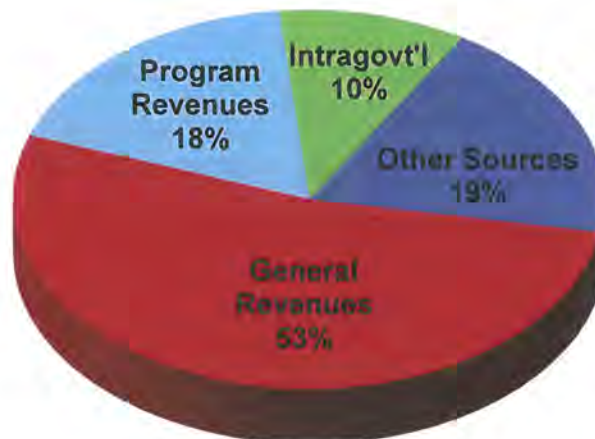
According to the information above, it appears that economic conditions are continuing to improve while the cost of living is also increasing for employees.

The 2016 budget attempts to balance many competing needs and requests as we begin to see slight and fragile improvements in our revenues. Due to prudent financial management in the past, the County has successfully weathered the recent financial challenges. Despite the fact that we have managed a "soft landing" from the great recession, it has become very apparent that part of our revenue challenges are both structural and in some cases systemic. The work of our Long Term Finance Committee is more important than ever in identifying solutions to our revenue challenges.

Revenues:

Overall, the 2016 budget projects revenues at approximately \$79.9 million, which is a 16.4% increase over the \$68.7 million anticipated in the 2015 budget.

Revenues 2016 Budget - \$79,997,980



County wide revenue forecasts show an increase of approximately \$11.2 million or 16.4%. The majority of the increase, of \$7.7 million, is due to onetime revenues including capital grants to help fund capital projects, and a transfer in from the General Fund Reserved for Capital into the Capital Improvement Fund for the possible purchase of 10 Burnett Court to house the Department of Human Services. General and program revenues increased \$3.5 million or 5.7%. The majority of this increase is in Property tax revenue of approx. \$1.8 million or 10.7%. We believe this increase will be short lived as much of the County's property tax base is related to natural gas production. Natural gas property tax revenue is expected to decrease significantly again in 2017 as a result of current declining production and low prices per the County Assessor, Craig Larson. He estimates tax revenues from natural gas could drop from 41% of the County's total property tax revenue in 2015 to 30% of the revenue in 2017.

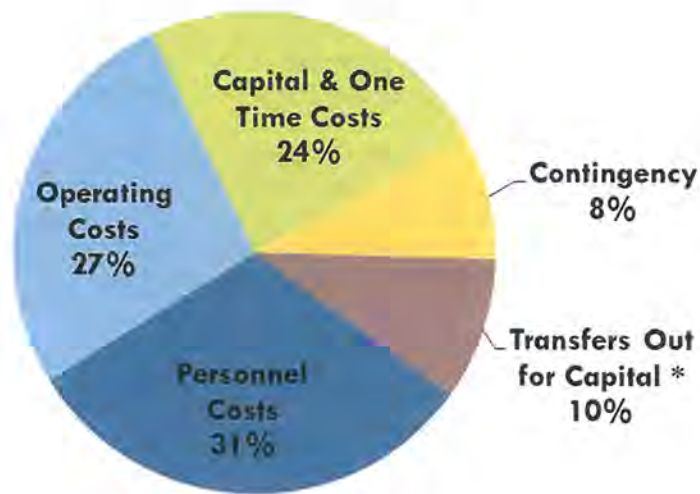
Another large element of the County's revenue base is the County's 2% sales tax. Year to date, sales taxes are up about 6.73% or \$750,000 over 2014 levels. Approximately half of the of the increase is due to the State of Colorado Department of Revenue (DOR) conducting an audit that was for the 2008 fiscal year and determined that an adjustment in sales tax proceeds was due La Plata County. As a result, in May 2015 the County received \$382,430 as an adjustment. Without the 2008 adjustment sales tax revenues would show an increase of 3.3%, which is well below the 6% increase budgeted in 2015. For now, we have budgeted 2016 revenues at a 2% increase over 2015 budgeted.

A third major source of revenue is grants and other intergovernmental revenues. The State of Colorado, using funds provided by a variety of state and federal sources, provides funding for approximately 80% of the public assistance, child and adult protective services, and child support enforcement provided through La Plata County's Human Services Department. After a three-year program suspension, the State in 2013 announced reinstatement of the energy impact assistance grant program, which has been a significant source of funding for capital improvement projects in La Plata County over the last 15+ years. We were fortunate in 2014 to have been awarded \$2.3 million in energy impact grants to assist with the remodel of the County Administration building as well as the construction of two equipment buildings for our Marvel and Ignacio Road and Bridge Facilities. In 2015 we were awarded \$1.1 million in energy impact grants for urban road improvements on CR 517 and \$1.9 million to assist with the remodel of the Courthouse. The funds also allow us to upgrade our antiquated current financial software which will allow the County to streamline many processes and embrace going green with an electronic file management system. The County has received funding through the gaming grant program for our District Attorney and Public Safety programs in the past, and indications are that gaming grants will again be awarded in 2016. Other significant sources of intergovernmental revenues are shared revenues, such as severance taxes (\$1.3 million) and federal mineral lease funding (\$426,000), lottery funds (\$338,000), and highway user tax funds (\$2.8 million). Some federal revenues such as federal payments in lieu of taxes (\$575,000) and secure rural schools funding (\$198,000) may or may not be re-authorized in 2016.

Expenditures, Programs and Projects:

Overall, the 2016 budget projects expenditures at approximately \$104.7 million. This is a \$25.8 million increase over the \$78.8 million projected in the 2015 budget. Ninety percent or \$23.1 million of the increase is directly related to capital projects. Personnel costs are projected to increase .9% or \$304,218 over the 2015 budget and operating expenditures are projected to increase 9.5% or \$2.4 million over the 2015 budget.

Expenditures Total \$104,703,970



Personnel:

Staffing comprises the largest area of expenditures within the County's budget. For 2016, the cost of personnel will compromise approximately 54% of the County's operating budget. Requests for additional staff is discouraged unless they are supported by a staffing analysis completed in conjunction with our Human Resources Department or are funded by a verifiable grant/other revenue source which will cover the salary and benefits of the position being requested. Completion of Lean training and implementation by the requesting department or office will also be required before any new positions will be authorized. In certain circumstances, a staffing analysis may be substituted for Lean training and implementation.

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

The following new positions are proposed for 2016:

- One Public Affairs Officer to manage the County's public information functions. This position will be housed in the Administration Department.
- One Project/Grants Administrator to manage the County's grant compliance activities. The Gold King Mine incident highlighted the need for the County to dedicate resources to existing grants as well as ongoing maintenance and compliance. This position will be housed in the Administration Department and funded through an agreement with the Environment Protection Agency.
- Three Custodial positions in General Services which will be assigned to maintain the additional office space the County will be occupying in 2016. One of these positions will not be added until June, 2016, and only if it is still deemed necessary.
- Two Human Services Managers in Human Services one in Child Welfare and one in Income Maintenance. The two current Income Maintenance Managers supervise 22 employees (19 regular employees and 3 temporary employees). Adding a third Manager will help streamline the

management structure and ensure staff is receiving adequate training and support. These positions will be funded 80% by the State and 20% by the County.

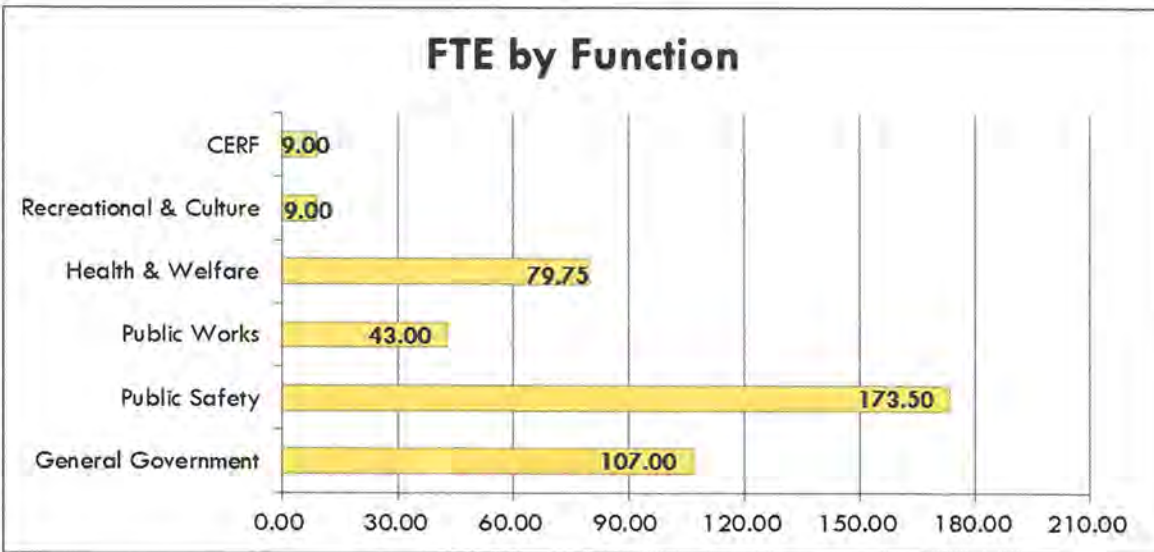
- The Colorado Office of the State Auditor completed a County Child Welfare Workload Study in 2014. This study suggested a recommended workload of 1 supervisor to 5 employees. The current Child Welfare Manager supervises 9 employees. Adding a second Manager will ensure that the department has the adequate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

Vacancies: Currently all vacancies are being reviewed by the Budget Review Team prior to being filled. This practice will continue in 2016. By evaluating each vacancy, we will be able to ensure the continued need for each position and determine if there are different ways in which we can do business in order to aggressively manage our staffing levels.

Merit Plan /Compensation Adjustments: The County has historically looked to the Employer's Cost Index (ECI) to help gauge how wages are moving in our sector. The ECI, which is published by the U.S. Department of Labor's Bureau of Labor Statistics (BLS), is a principal economic indicator, and is a quarterly measure of the change in the cost of labor. It is the only measure of labor costs that treats wages and total compensation consistently and provides regular information by occupation, industry, and region. According to the BLS, State and Local Government wages and salaries increased 2.2 percent for the 12-month period ending June 2015. Another index that we also take into consideration is the Consumer Price Index (CPI) which is an indicator of how much the cost of goods and services are increasing or decreasing. According to the BLS, the CPI for the Denver/Boulder/Greeley area is 2.77% through 2014 versus the same time period in 2013.

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

Medical Benefits: Over the last several years, the County has been implementing plan design changes to our medical plans in order to minimize annual premium increases and provide employees with additional choices. The County's medical insurance renewal for 2016 represents no increase in premium costs to the County. We are retaining the PPO J Plan in 2016 along with the High Deductible Health Plan (18) and Health Savings Account (HSA) and eliminating the PPO I Plan. In 2016 we will also be adding two additional High Deductible Health Plans (22 and 26). These new plans will provide employees with two additional lower premium cost options combined with an HSA to which the County will contribute. These plan design changes encourage employees to become more educated consumers of health care, while minimizing cost increases for health insurance, thereby freeing up financial resources to be utilized on other priorities such as employee salary increases. Dental and Vision plans remain the same with no premium increases.



Operational Budgets:

Operating expenditures are projected to increase \$2.4 million or 9.5% over 2015. The General Fund shows the largest increase over 2015 and is mostly due to the increase in leases and utilities related to 10 Burnett and 135 Burnett properties. The Road & Bridge Fund shows an increase of approximately \$306,000 in operating expenditures from 2015 included in this increase are \$176,000 in gravel, sand, and chips supplies and an increase of \$13,500 due to the design of the CR 517 project. As part of our Organizational Development Initiative, we have launched a LEAN initiative. The initiative is targeted at reviewing our business processes to find ways to increase our efficiencies, leverage technology and improve service. The LEAN initiative will assist with managing our staffing levels by increasing our internal capacity through increased efficiency therefore minimizing the need to add new positions in the future.

Infrastructure/Capital:

The 2016 budget proposes a number of significant projects. For Road and Bridge projects the County with the assistance of DOLA, SUIT, and CDOT will provide \$2,125,000 for urban and access improvements to County Road 517 located northeast of Ignacio and bi-sects the Southern Ute Tribal Campus. The road is located in the heart of the energy development area and has a high level of pedestrian traffic. County Road 318 which connects the Town of Ignacio and State Highway 172 to State Highway 550 is a major arterial providing for the industrial energy traffic and commuting workers; the County will contribute \$700,000 for the project. Also of note for road and bridge improvements is that \$200,000 of funds collected starting in 2005 from infill MOU fees from energy industry to mitigate the increased maintenance costs and public safety issues associated with additional traffic will be used for the design of two county bridge replacements near Ignacio. The County has also committed \$350,000 to construct a turn lane on County Road 210 into the Boat Ramp Area of Lake Nighthorse. This project was originally expected to occur in 2013; however, due to delays in opening Lake Nighthorse for recreation, we have postponed construction of the turn lane. It is in the County's best interest to wait until an agreement is in place allowing recreation to occur before the turn lane is constructed.

Relative to facilities, significant investments will also be made with the purchase of 10 Burnett Court for Human Services as well as in the completion of the Courthouse remodel to provide facilities for the Federal and State Courts. The most significant facility initiative is our work with the United States District

Court, United States Probation Department, United States Marshals, United States Attorney's Office and the General Services Administration to renovate and remodel a portion of the County Courthouse into a facility that would be leased by the GSA to provide facilities for federal court functions. We believe such a move will, in the long term, provide enhanced access to the federal judiciary for citizens of Southwest Colorado. The project will require the County to renovate the space initially and recover the cost of most of those improvements over the term of the lease with the federal government. Accordingly, we have set aside almost \$5.3 million in the 2016 Capital Improvement Fund budget for the estimated remodel costs, with a portion of those costs to be reimbursed by the proposed tenants. The purchase of 10 Burnett Court for Human Services will allow La Plata County to move all the Human Services Department operations under one roof in a facility with adequate parking and office space. The County has allocated \$8 million for this purchase.

The proposed budget also includes \$500,000 to redevelop our new multi-agency shooting range for Law Enforcement. The City of Durango has also budgeted to contribute \$225,000 in their 2016 proposed budget. The City's contribution is part of the \$500,000 in our proposed budget. The project is intended to be completed in phases and will begin with a planning phase in 2016. The County intends to apply for a Planning Grant from the Department of Local Affairs.

Capital Equipment Replacement Fund (CERF):

At Board direction, staff implemented the centralized fleet management program effective January 1, 2005. Now in the tenth year of operation, we believe this program has allowed us to better manage vehicle allocations, usage, maintenance and replacement. We have proposed purchasing \$1.5 million in new vehicles and heavy equipment in 2016. This fund is extremely healthy, and after an initial analysis, we have determined that this fund is very likely over funded at this time. We have made some changes in 2015 to address this but additional analysis in 2016 is planned. We will continue to review the rental and maintenance charges for the various departments using vehicles to ensure we capture all the costs so the CERF remains strong and viable while at the same time ensuring it is not being over funded.

Technology:

Improving and upgrading our technological resources is yet another goal for the BOCC and Administration. We are particularly interested in technology projects that assist with streamlining our business practices, improve organizational efficiency and improve customer service. We are proposing for 2016 a significant investment in technological projects totaling \$1.2 million. As part of the development of the 2016 budget, we have reviewed all technology initiatives as part of a separate budget module and with an eye toward the County's long-term technology objectives. Projects of note for 2016 include replacement of the document recording software for the Clerk and Recorder (\$125,000), this upgrade is imperative in assisting in day to day operations as well as in working with customers; a replacement data storage system (\$420,000) to provide additional data storage back up and security measures; and a new camera system (\$250,000) needed in the Detention facility. We are also planning on implementing a number of improvements for our online customers. These will include a new web site, customer engagement software tools, the implementation of credit card payment systems, and a new GIS tool that keeps us on the leading edge. Lastly, we have recently implemented Laserfiche, IQM2, and a City View upgrade. All three of these implementations have presented their own unique challenges and we will continue to tweak these programs throughout 2016 as appropriate, to more readily support our needs.

Public Service Agency and Community Funding:

We are in the fifth year of our Results Initiative (RI) process for allocating funding to public service agencies, which takes into consideration consistency with the Strategic Plan and statutory mandates of the County, cooperation between organizations to reduce duplication, efficiency, and the ability to provide measurable and auditable results. We believe that by funding these types of agencies and programs, we can improve the quality of life in the community and/or decrease the need for the County to directly provide some of these services. The public service agency budget includes funding for diverse programs like library services, the County fair, housing programs and economic development services. Other examples of programs funded through the RI process include San Juan Basin Health Department, the Mental Health/Acute Treatment Center, and Animal Protection/Sheltering. Requests for 2016 funding reach almost \$1.98 million which is a slight increase over the \$1.85 million that was funded in 2015.

For the fourth year in a row we have entered into a partnership with United Way of Southwest Colorado to assist the County in review and funding recommendations for specific agencies that have applied for funding in 2016. Under this arrangement, certain agencies' applications are reviewed by United Way to determine their consistency with the County's established funding criteria. United Way only provides recommendations; the recommendations are reviewed by County staff and ultimately the final funding decisions are made by the Board of County Commissioners. Agencies that are not reviewed as part of the United Way project are evaluated by County staff. In 2015, approximately \$250,000 worth of funding was provided to the agencies evaluated by United Way. Due to continuing revenue challenges we have requested that United Way provide recommendations for allocating \$250,300 worth of funding in 2016. As you can see, this keeps the overall amount static from 2015 to the 2016 budget year.

Joint Sales Tax Fund:

Pursuant to a 1990 intergovernmental agreement with the City of Durango, 11% of the County's 2% sales tax is set aside for "such projects as may, by annual agreement between the City of Durango and La Plata County, are designated as joint funded projects eligible for funding." Programs proposed to be funded with joint sales tax revenues in 2016 are the Durango Library (\$1,914,769) and La Plata County Senior Center in Durango (\$403,353). In addition, an ongoing transfer of \$10,000 to the Durango landfill for post closure monitoring and maintenance is also included. The Durango City Council and La Plata County Board of County Commissioners met on October 13, 2015 and agreed upon the projects to be funded in 2016, which are reflected above.

Debt:

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

Summary

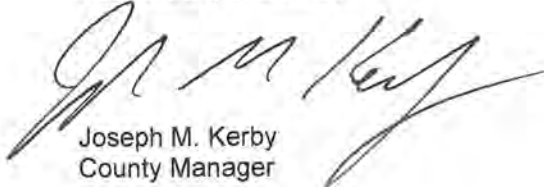
The budget serves as La Plata County's financial plan for 2016. In total, the 2016 budget has \$60 million in proposed operating expenditures and over \$44 million in proposed one-time expenditures which includes capital, transfers out, and contingencies. Total expenditures County-wide are proposed at \$104,703,970. When compared to 2015 Budget, operating expenditures increased \$2.7 million or 4.7% and the one-time expenditures increased \$23 million. The increase in the one-time expenditures is directly related to the Transfers Out of the General Fund into the Capital Improvement Fund in the

amount of \$10 million. The transfer is from the General Fund 'Restricted for Capital' fund balance and will be used to pay for the facilities capital projects reported in the Capital Improvement Fund including the purchase of a facilities to house the County's Dept. of Human Services of \$8 million, Courthouse remodel of \$5.3 million and the remodel of the Courthouse basement to address space needs for the 6th Judicial District Attorney's office in the amount of \$1.5 million. Most notably, the operational revenues are equal to or exceed operational expenditures, meaning the County is living within its means, while at the same time utilizing fund balance, as is appropriate, for one-time expenditures and contingencies.


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

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

Respectfully submitted,



Joseph M. Kerby
County Manager



Diane Sorensen
Finance Director

Basis of Budgeting and Accounting

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

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

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

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

Some legally separate entities are, in substance, part of the primary government's operations and are therefore included in the 2016 budget. The Sixth Judicial District Attorney, Durango Hills Road Improvement District, and the Palo Verde PID #3 are determined to be blended component units and as such are reported as part of the primary government in special revenue funds of the County. The District Attorney's Fund previously was reported as a discretely presented component unit of La Plata County. GASB No. 61 'The Financial Reporting Entity' amends the criteria for reporting component units. When there is a financial benefit or burden relations present between the primary government and the component unit or if management (below the level of the elected officials) has operational responsibility for the activities of the component unit then it should be reported as if they were part of the primary government. The District Attorney's office does not prepare independent financial statements. The County provides accounting and financial operations, payroll, human resources, procurement and independent auditor costs. Starting in 2016 the District Attorney's office will be reported as if they were part of the primary government

Additionally, because the La Plata County Treasurer also serves as the Public Trustee, and is required by separate statute to adopt a budget separately from the County's budget, the attached proposed 2016 budget includes information on the activities of the Public Trustee's Office.



2016 BUDGET CALENDAR

Date	Action Item	Required
May 4	Board retreat to establish goals for 2016	BOCC, County Manager, County Attorney, Assist. County Manager
June 11	Kick Off Meeting with budget instructions, calendar, and worksheets distributed to Elected Officials and Department Heads.	Dept. Heads, Elected Officials, County Manager, & Finance Director
June 22 - July 3	County Manager and Finance Director individual meetings with Elected Officials and Department Heads.	Dept. Heads, Elected Officials, County Manager, & Finance Director
June 30	BOCC to set July 31, 2015 as the date every office, department, and spending authority shall submit their prepared budget estimates of expenditures and revenues for the budget year, and corresponding estimated figures projected through the end of the current year. Regular business meeting (C.R.S. § 29-1-105).	BOCC
June 30	Public Service Agencies (PSA) notification of accepting applications for 2016 funding. Publish twice.	County Manager, & Finance Director
July 1	2016 Budget Public Input Meeting	County Manager, & Finance Director
July 10	Capital outlay, technology, grant funding requests due to Finance, Personnel requests due to HR, and Fleet changes due to Fleet Manager.	Dept. Heads, Elected Officials, and Spending Agencies
July 13 - 31	BRT to review capital outlay, technology, grant funding and personnel requests.	BRT, Capital, Technology, Grant, and Personnel requesters.
July 31	Elected Officials, Department Heads, and spending authorities shall submit to the Finance Department all operating budgets, revenue projections, and 2015 expected ending balances for expenditures and revenues, as set by BOCC at the June 23, 2015 regular business meeting.	Dept. Heads, Elected Officials, and Spending Authorities
July 31	PSA deadline for submittal of 2016 applications for funding.	Public Service Agencies
August 25	Assessor certify to all taxing entities and to the Division of Local Government the total new assessed and actual values (for real and personal property) used to compute the statutory and TABOR property tax revenue limits. (C.R.S. § 39-5-121 (2)(b) and 39-5-128)	
August 17 - 28	Individual meetings with County Manager/Finance Director and Elected Officials and Department Heads. Meeting on PSA total funding. (As needed)	Dept. Heads, Elected Official, County Manager, & Finance Director

September 30	Proposed Budget submitted to BOCC and publish "Notice of Budget". Special business meeting. (C.R.S. § 29-1-105 & 29-1-106)	BOCC
October 12 - October 23	BOCC budget meetings with Elected Officials and Department Heads.	BOCC
October 13	Joint meeting with Board of County Commissioners and City Council re: Joint Sales Tax 4-6pm City Hall	BOCC
October 14	BOCC Holds Public Meeting to receive input from the Public on Proposed Budget	BOCC
October 26 - 30	BOCC, County Manager, and Finance Director meetings to wrap up outstanding issues and to receive final direction from BOCC	BOCC
December 10 (usually completed by 12-1)	Assessor's changes in assessed valuation will be made only once by a single notification (re-certification) to the county commissioners or other body authorized by law to levy property tax, and to the DLG. (C.R.S. § 39-1-111(5))	
December 8	BOCC adopt the 2016 Budget, resolution to appropriate funds to be spent by fund, and to set and certify County's mill levy. Special meeting. (C.R.S. § 29-1-108)	BOCC
December 15	Deadline for certification of mill levy to county commissioners. Local governments levying property tax must adopt their budgets before certifying the levy to the county. (C.R.S § 39-5-128(1)) (C.R.S. § 29-1-108(2) and (3))	
December 21	County commissioners to levy taxes and to certify the levies to the assessor. Special Board Meeting. (C.R.S. § 39-1-111(1))	BOCC
January 31	A certified copy of the adopted budget must be filed with the Division. (C.R.S § 29-1-113(1))	

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

LIST OF COUNTY OFFICIALS

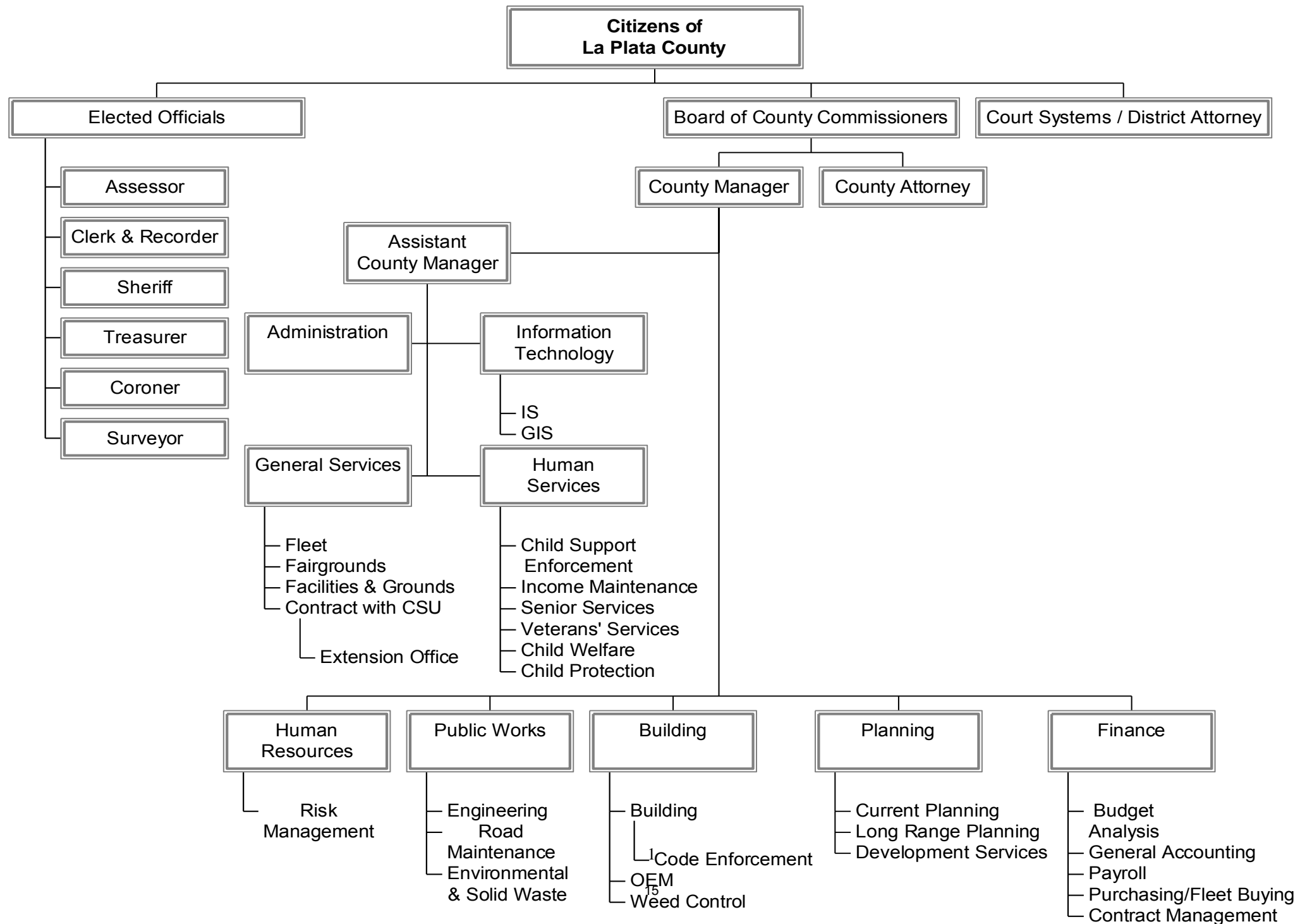
ELECTED OFFICIALS

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

APPOINTED OFFICIALS

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

La Plata County Organizational Chart

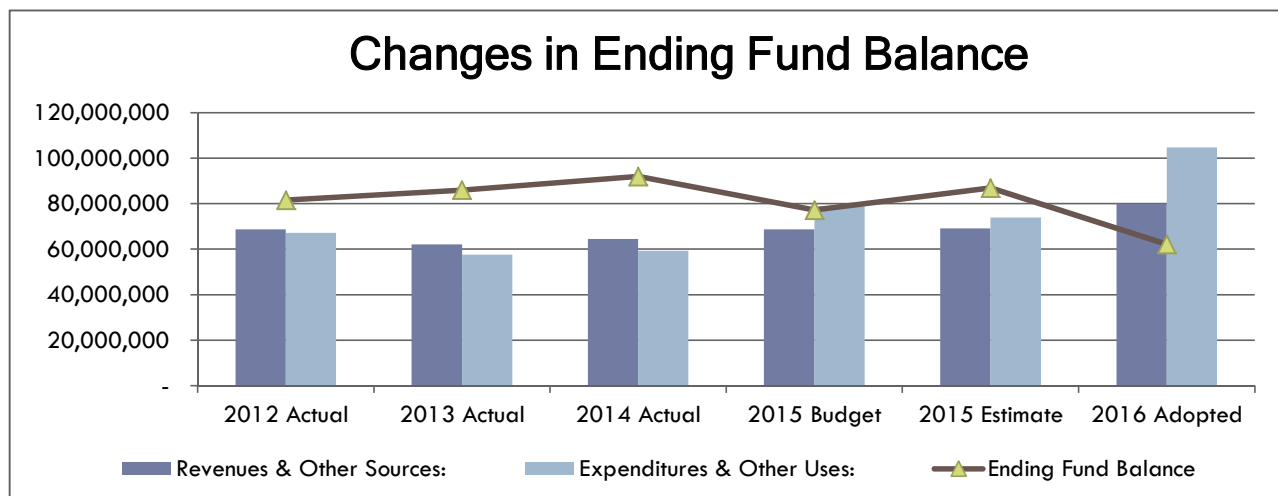


SUMMARY BUDGET BY FUND

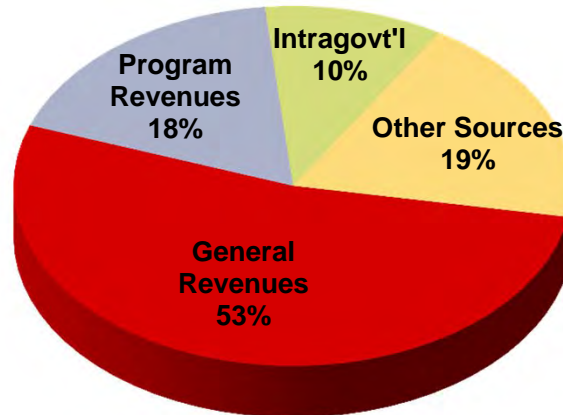
La Plata County Funds	2016 Projected Beginning Fund Balances	Revenues	Intra-County & Transfers In	Revenues & Transfers In	Operating Expenditures	One Time, Contingency or Transfers Out	Expends & One Time, Contingency, Transfers Out	2016 Budgeted Ending Fund Balance	Fund Balance as % of Expends	Proposed Fund Balance Change
MAJOR GOVERNMENTAL FUNDS:										
General Fund	51,113,598	37,037,864	352,850	37,390,714	36,212,859	11,534,393	47,747,252	40,757,060	85.4%	(10,356,538)
Road & Bridge Fund	6,776,842	10,862,140	-	10,862,140	11,902,450	1,847,000	13,749,450	3,889,532	28.3%	(2,887,309)
Social Services Fund	1,857,212	5,711,038	-	5,711,038	6,161,596	250,000	6,411,596	1,156,654	18.0%	(700,558)
Capital Improvement Fund	9,822,266	4,188,000	10,000,000	14,188,000	-	23,907,094	23,907,094	103,172	0.4%	(9,719,094)
NON-MAJOR SPECIAL REVENUE FUNDS:										
Joint Sales Tax Fund	476,590	2,318,122	-	2,318,122	1,914,769	679,943	2,594,712	200,000	7.7%	(276,590)
Durango Hills Road Improvement District	183,813	84,727	-	84,727	81,000	50,000	131,000	137,540	105.0%	(46,273)
Palo Verde PID #3	18,282	22,563	-	22,563	22,563	-	22,563	18,282	81.0%	-
Conservation Trust Fund	2,992,756	341,000	-	341,000	-	270,000	270,000	3,063,756	1134.7%	71,000
District Attorney	207,852	883,620	1,649,522	2,533,142	2,473,142	60,000	2,533,142	207,852	8.2%	-
PROPRIETY - INTERNAL SERVICE FUNDS:										
Capital Equipment Replacement Fund	13,852,478	236,400	2,083,608	2,320,008	1,107,112	1,751,523	2,858,635	13,313,851	465.7%	(538,627)
Employee Medical Self Insurance Fund	2,490,464	1,000	4,205,526	4,206,526	4,478,526	-	4,478,526	2,218,464	49.5%	(272,000)
TOTAL LA PLATA COUNTY	89,792,152	61,686,474	18,291,506	79,977,980	64,354,017	40,349,953	104,703,970	65,066,164	62.1%	(24,725,989)

COUNTY WIDE SUMMARY

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Beginning Fund Balance	\$ 80,062,146	\$ 81,531,963	\$ 86,758,536	\$ 87,323,333	\$ 91,679,001	\$ 86,840,150
Revenues & Other Sources:						
Property Taxes	20,233,290	19,398,164	15,771,951	17,172,980	17,174,648	19,013,089
Sales Tax	15,596,359	14,080,460	14,870,392	15,379,843	15,379,843	15,477,793
Specific Ownership Tax	1,472,748	1,581,076	1,519,614	1,577,000	1,608,500	1,580,206
Severance Tax	1,070,363	830,665	1,248,807	1,000,000	1,000,000	1,332,527
Other Taxes	815,952	850,686	1,078,821	833,700	843,888	758,500
Charges for Services	3,430,476	3,300,841	3,119,326	2,818,155	3,116,219	3,197,273
Intergovernmental	11,821,995	11,755,225	15,582,726	13,917,295	13,618,667	17,952,030
License, Permits, Fees & Fines	853,383	978,782	1,238,148	1,032,500	1,289,800	1,321,000
Miscellaneous	1,409,740	1,059,184	2,577,488	1,062,121	1,184,988	1,054,056
Intragovernmental	7,154,256	7,851,599	7,110,779	7,920,625	7,920,625	7,938,656
Transfers In	4,822,192	345,942	377,171	5,981,490	5,981,490	10,352,850
TOTAL REVENUES & OTHER SOURCES	68,680,755	62,032,625	64,495,225	68,695,709	69,118,668	79,977,980
Expenditures & Other Uses:						
Personnel Costs:						
Salary & Wages	20,183,791	20,812,431	22,116,017	22,903,866	23,024,176	23,042,361
Temporary Employees	602,254	521,307	286,709	386,320	432,407	538,351
Overtime	726,025	536,576	405,458	526,191	619,304	534,741
Medical Benefits	4,105,409	4,549,323	3,681,805	4,676,799	4,662,092	4,509,390
Other Benefits & Costs	2,985,418	3,086,018	3,031,165	3,853,805	3,886,961	4,026,356
Operating	20,009,957	17,865,314	16,201,205	18,362,548	17,681,012	19,765,495
Intragovernmental	5,947,935	5,774,657	5,686,010	6,934,966	6,849,350	7,938,656
Capital Outlay	6,558,956	4,039,322	7,424,280	12,638,755	10,137,066	24,713,496
Contingency & Other Uses	-	-	-	1,729,687	300,000	8,710,000
One Time Expenditures	5,388	53,527	99,689	869,432	383,661	511,771
Transfers Out	6,050,555	345,942	377,171	5,981,490	5,981,490	10,413,353
TOTAL EXPENDITURES & OTHER USES	67,175,689	57,584,417	59,309,508	78,863,859	73,957,519	104,703,970
Ending Fund Balance	\$ 81,567,213	\$ 85,980,170	\$ 91,944,252	\$ 77,155,183	\$ 86,840,150	\$ 62,114,160



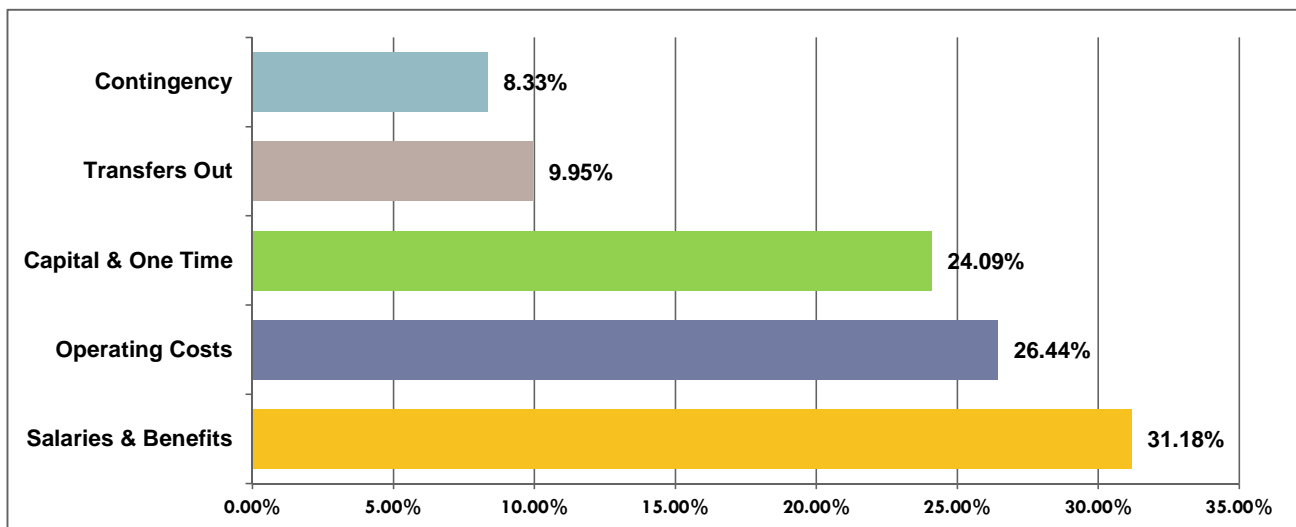
COUNTY WIDE REVENUES BY SOURCE



Revenues by Source	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimates	2016 Adopted
General Revenues:						
Property Taxes	\$ 20,233,290	\$ 19,398,164	\$ 15,771,951	\$ 17,172,980	\$ 17,174,648	\$ 19,013,089
Sales Tax	15,596,359	14,080,460	14,870,392	15,379,843	15,379,843	15,477,793
Specific Ownership Tax	1,472,748	1,581,076	1,519,614	1,577,000	1,608,500	1,580,206
Severance Tax	1,070,363	830,665	1,248,807	1,000,000	1,000,000	1,332,527
HUTF	2,848,958	2,853,916	2,937,692	2,778,913	2,808,940	2,915,234
Other Taxes	815,952	850,686	1,078,821	833,700	843,888	758,500
Miscellaneous	1,409,740	1,059,184	2,451,357	1,062,121	1,184,988	1,054,056
Subtotal	43,447,411	40,654,152	39,878,634	39,804,557	40,000,807	42,131,405
Program Revenues:						
Charges for Services	4,283,860	4,279,623	4,357,474	3,850,655	4,406,019	4,518,273
Intergovernmental	8,572,864	8,259,052	8,808,978	9,117,020	9,259,365	9,827,796
Subtotal	12,856,724	12,538,674	13,166,452	12,967,675	13,665,384	14,346,069
Total General & Program Revenues	56,304,135	53,192,826	53,045,086	52,772,232	53,666,191	56,477,474
Intragovernmental	11,976,448	8,197,541	7,487,950	8,324,478	8,324,478	8,291,506
TOTAL OPERATING REVENUES	68,280,583	61,390,367	60,533,036	61,096,710	61,990,669	64,768,980
One Time Revenues:						
Capital Grants	400,172	642,257	3,962,188	2,021,362	1,550,362	5,209,000
Capital Transfer In	-	-	-	5,577,637	5,577,637	10,000,000
Subtotal	400,172	642,257	3,962,188	7,598,999	7,127,999	15,209,000
Total Operating & One Time Revenue	\$ 68,680,755	\$ 62,032,625	\$ 64,495,225	\$ 68,695,709	\$ 69,118,668	\$ 79,977,980

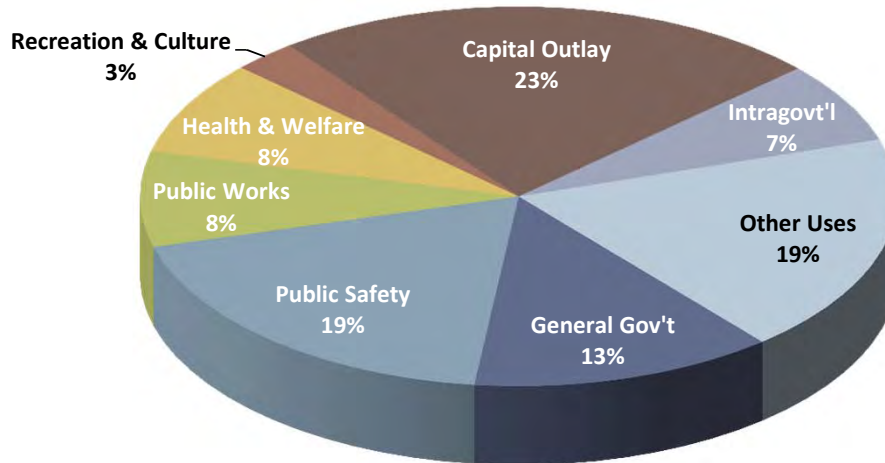
COUNTY WIDE SUMMARY OF EXPENDITURES

Summary of Expenditures	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimates	2016 Adopted
Personnel Wages	\$ 20,183,791	\$ 20,812,431	\$ 22,110,322	\$ 22,903,866	\$ 23,024,176	\$ 23,042,361
Temporary Salaries	602,254	521,307	286,709	386,320	432,407	538,351
Overtime	726,025	536,576	411,153	526,191	619,304	534,741
Personnel Medical Benefits	4,105,409	4,549,323	3,681,805	4,676,799	4,662,092	4,509,390
Other Benefits & Costs	2,957,332	3,086,018	3,031,165	3,853,805	3,886,961	4,026,356
Personnel	28,602,897	29,505,655	29,521,154	32,346,981	32,624,940	32,651,199
Operating Expenditures	20,009,957	17,865,314	16,201,205	18,345,948	17,671,185	19,748,607
Intragovernmental Charges	5,947,935	5,774,657	5,686,010	6,934,966	6,849,350	7,938,656
Transfers Out Operations	356,986	320,942	377,171	403,853	403,853	413,353
Operating	26,314,879	23,960,913	22,264,386	25,684,767	24,924,388	28,100,616
Contingencies	-	-	-	1,729,687	300,000	8,710,000
Debt Service	-	-	-	16,600	9,827	16,888
Personnel, Operating & Other Uses	54,917,776	53,466,568	51,785,539	59,778,035	57,859,155	69,478,703
Capital & One Time Expenditures	6,564,344	4,092,849	7,523,969	13,508,187	10,520,727	25,225,267
Transfers Out For Capital	5,693,569	25,000	-	5,577,637	5,577,637	10,000,000
Total Expenditures	\$ 67,175,689	\$ 57,584,417	\$ 59,309,508	\$ 78,863,859	\$ 73,957,519	\$ 104,703,970



COUNTY WIDE FUNCTION SUMMARY

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



FUNCTION SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	2016 Proposed	2016 Adopted	Inc/(Dec) from 2015 Budget
General Government	11,861,294	11,510,605	11,403,899	12,369,385	12,525,318	13,248,450	13,589,678	9.9%
Public Safety	16,475,599	17,209,661	16,743,131	18,805,196	19,079,199	18,781,345	19,730,543	4.9%
Public Works	8,507,711	8,294,296	6,972,563	8,423,396	7,844,964	8,755,140	8,500,801	0.9%
Health & Welfare	7,492,827	7,731,152	7,826,804	8,276,336	8,019,413	8,289,136	8,428,530	1.8%
Recreation & Culture	4,275,423	2,625,254	2,775,961	2,835,216	2,837,058	2,913,470	2,870,637	1.2%
Capital Outlay	6,558,956	4,039,322	7,424,280	12,638,755	10,137,066	22,459,732	24,713,496	95.5%
Intragovernmental	5,947,935	5,774,658	5,686,010	6,934,966	6,849,350	7,170,815	7,235,160	4.3%
One Time Expenditures	5,388	53,527	99,689	869,432	383,661	485,771	511,771	-41.1%
Contingency	-	-	-	1,729,687	300,000	8,680,000	8,710,000	403.6%
Transfers Out	6,050,555	345,942	377,171	5,981,490	5,981,490	8,361,893	10,413,353	74.1%
TOTAL	67,175,689	57,584,417	59,309,508	78,863,859	73,957,519	99,145,752	104,703,970	32.8%

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

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

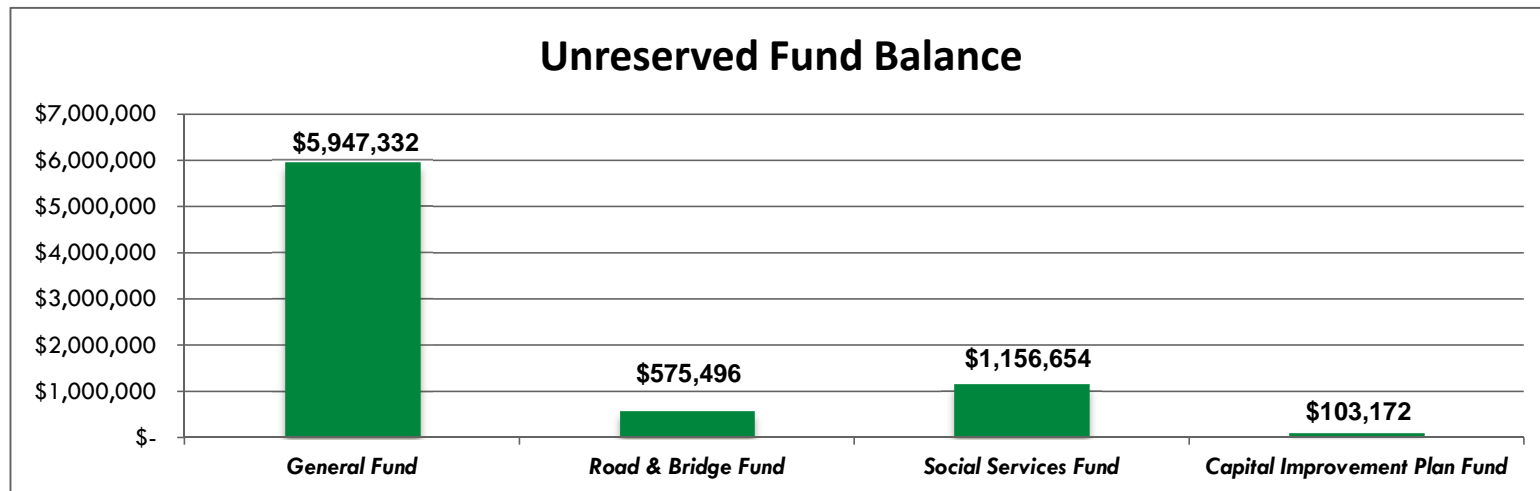
Public Works function includes Durango Hills Road Improvement District, Landfills, Palo Verde #3 District, Road & Bridge, Weed Control, and contributions to outside entities that provide public works services.

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

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

MAJOR FUNDS

2016 Adopted	General Fund	Road & Bridge Fund	Social Services Fund	Capital Improvement Plan Fund	TOTAL ALL FUNDS
Expected Beginning Fund Balance	\$ 51,113,598	\$ 6,776,842	\$ 1,857,212	\$ 9,822,266	\$ 69,569,917
On Going Revenues	37,390,714	7,841,140	5,711,038	2,000,000	52,942,892
Operating Expenditures	36,212,859	7,903,783	6,161,596	-	50,278,238
Change in Fund Balance-Operations	1,177,855	(62,643)	(450,558)	2,000,000	2,664,654
One Time Revenues	-	3,021,000	-	12,188,000	15,209,000
One Time Expenditures	11,534,393	5,845,667	250,000	23,907,094	41,537,154
Change in Fund Balance-One Time Exp	(11,534,393)	(2,824,667)	(250,000)	(11,719,094)	(26,328,154)
TOTAL CHANGE IN FUND BALANCE	(10,356,538)	(2,887,310)	(700,558)	(9,719,094)	(23,663,500)
Expected Ending Fund Balance	40,757,060	3,889,532	1,156,654	103,172	45,906,417
Less Reserved Fund Balance*	34,809,728	3,314,036	-	-	38,123,764
EXPECTED UNRESERVED FUND BALANCE	\$ 5,947,332	\$ 575,496	\$ 1,156,654	\$ 103,172	\$ 7,782,654



REVENUE MANUAL

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

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

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

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

PROPERTY TAXES

Allocation	General Fund	87.2%
	Road & Bridge Fund	8.4%
	Social Services Fund	4.5%

Property taxes are the largest single source of operating revenue for La Plata County and account for approximately 22.5% of the total revenues budgeted for Budget year 2016.

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

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

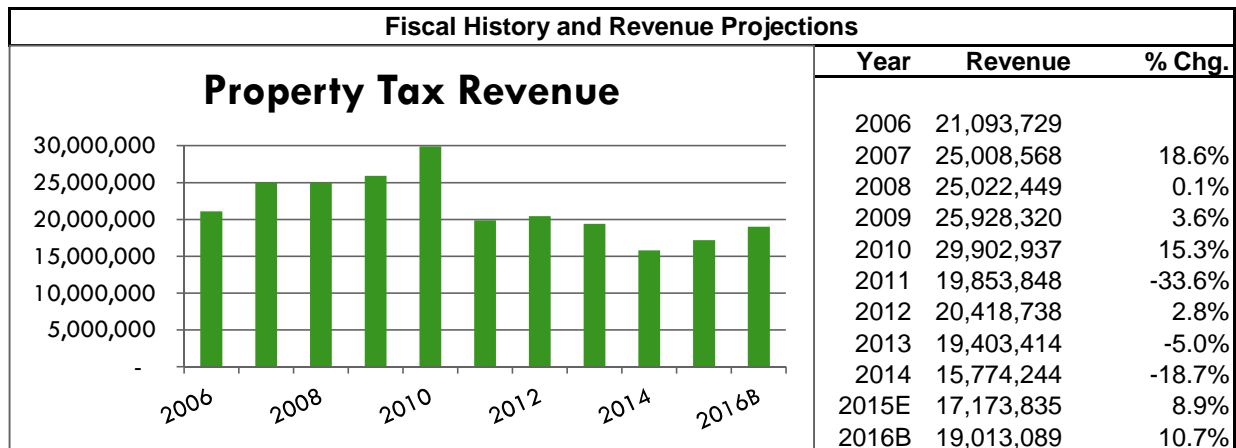
Assessment rates are as follows:

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

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

Property Taxes paid to County on Median Home and Business.

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



2016 Forecast of \$19,013,089 is an 10.7% increase from 2015 Estimated.

2015 was a re-assessment year and property values are expected to increase for the 2016 Budget Year before decreasing significantly again in 2017 due to the decline in natural gas prices.

Property Tax revenues in the chart includes prior taxes, exemptions, and abatements.

SALES TAX REVENUE

Distribution

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

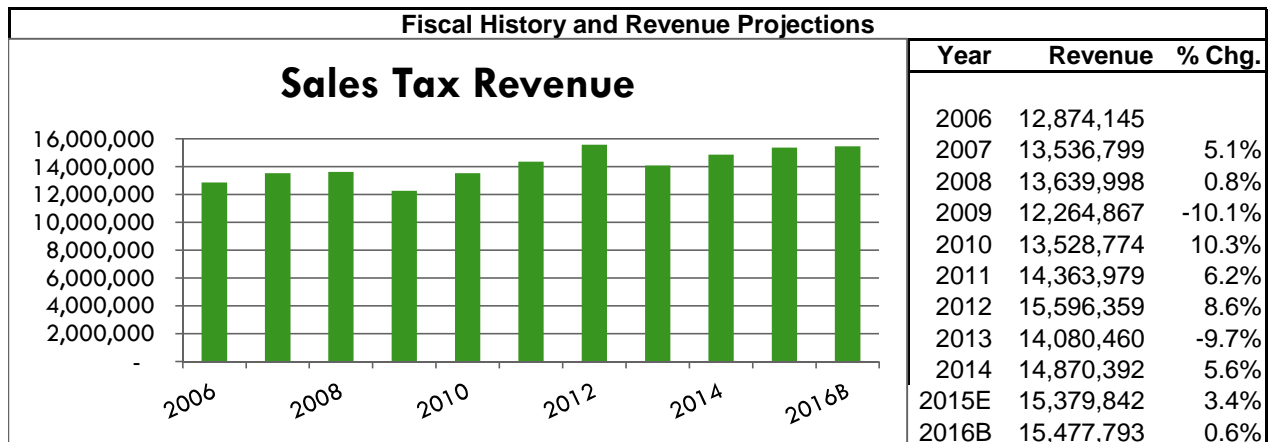
Source Residents and Visitors in La Plata County

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

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

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

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



2016 Forecast \$15,477,793 this is an 0.6% increase from 2015 Estimated.

HIGHWAY USERS TAX

Distribution Road & Bridge Fund 100.0%

Source Residents and Visitor's in La Plata County

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

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

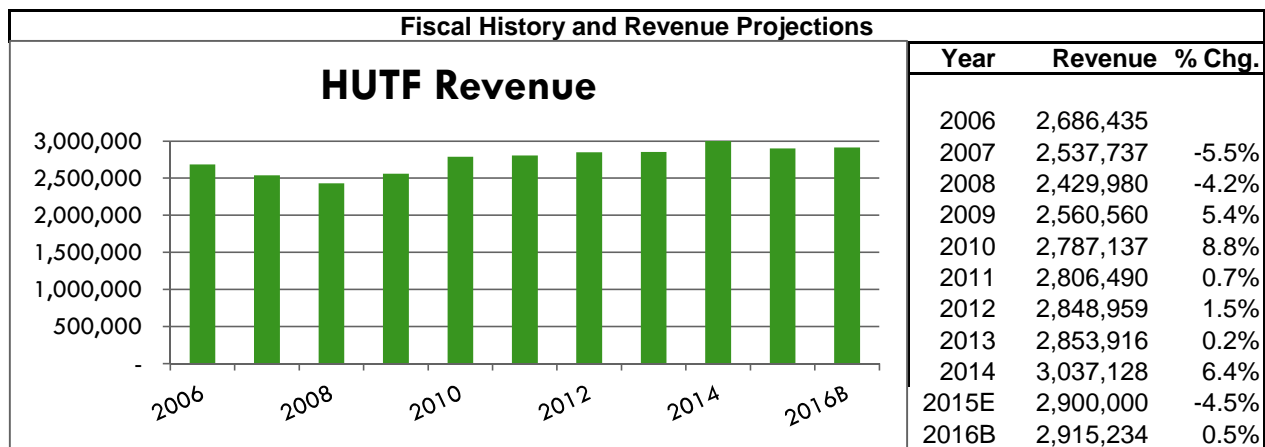
Supplemental Fund --- 18% of the next eleven cents of gasoline taxes are distributed to municipalities and may be spent only on road improvements including new construction, safety improvements, maintenance, and capacity improvements.

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

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

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

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



2016 Forecast \$2,915,234, this is a 0.5% increase from 2015 Estimated.

SPECIFIC OWNERSHIP TAXES

Allocation	General Fund	87.2%
	Road & Bridge Fund	8.4%
	Social Services Fund	4.5%

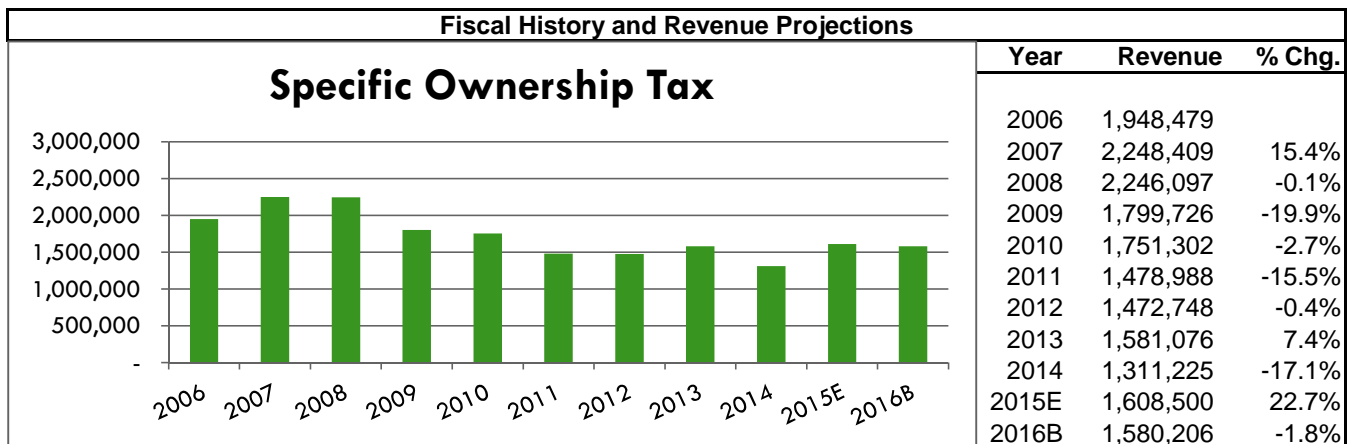
Source La Plata County Vehicle Owners

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

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

Taxable Value is 85% of MSRP

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



2016 Forecast \$1,580,206, this is a 1.8% decrease from 2015 Estimated.

SEVERANCE TAX REVENUE

Distribution General Fund 100.0%

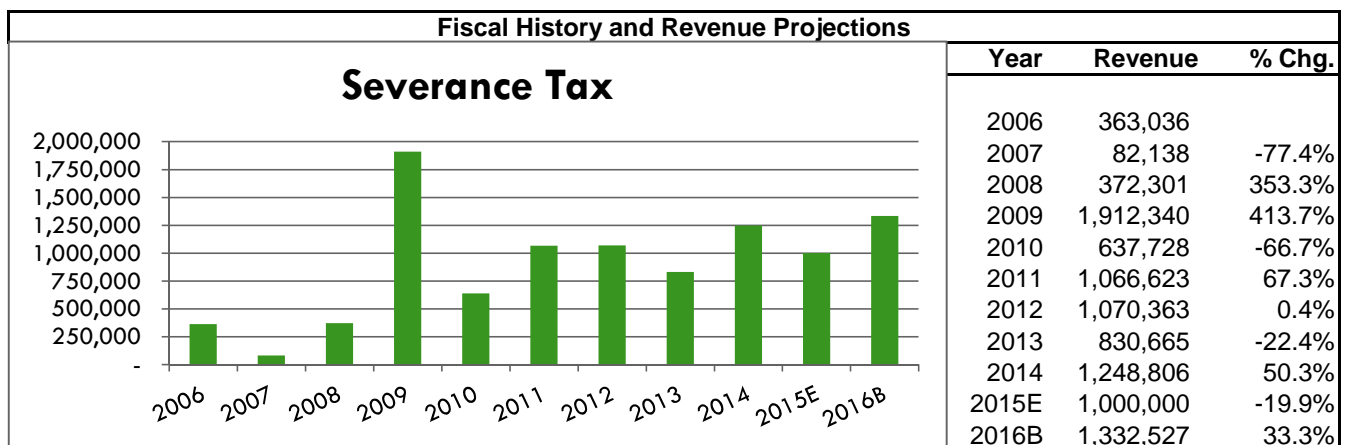
Source Tax on nonrenewable natural resources that are removed from the earth

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

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

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

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



2016 Forecast \$1,332,527, this is a 33.3% increase from 2015 Estimated.

TREASURER FEES

Distribution General Fund 100%

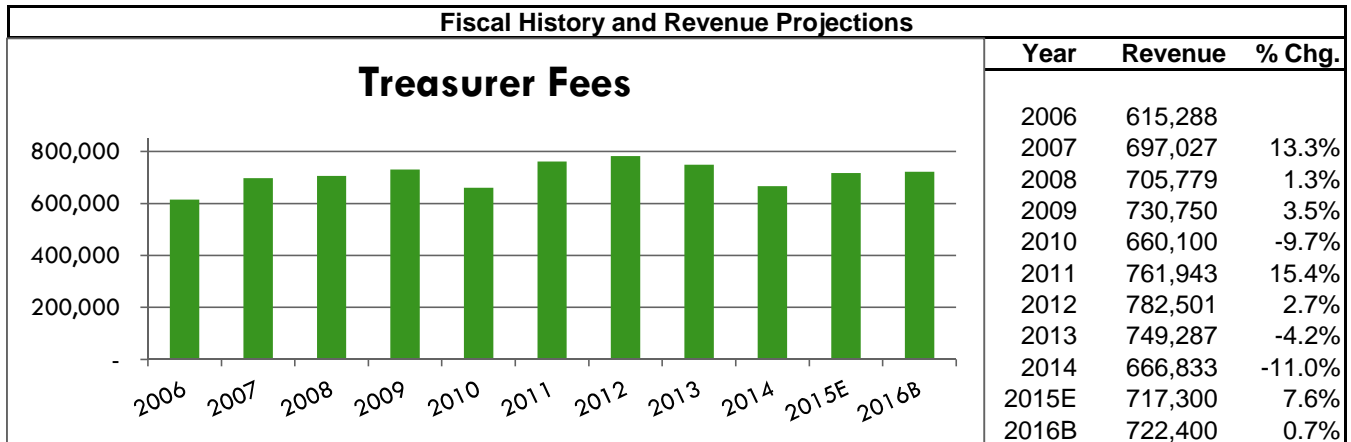
The fees and commissions of the Treasurer that are included with and collected as part of the property taxation functions are itemized in Colorado Revised Statute 30-1-102 County Compensation Fees. These include moneys paid to the Treasurer for collection of taxes, collection of funds other than taxes,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

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

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

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

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



2016 Forecast \$722,400, this is a 0.7% increase from 2015 Estimated.

PAYMENT IN LIEU OF TAXES

Distribution General Fund 100%

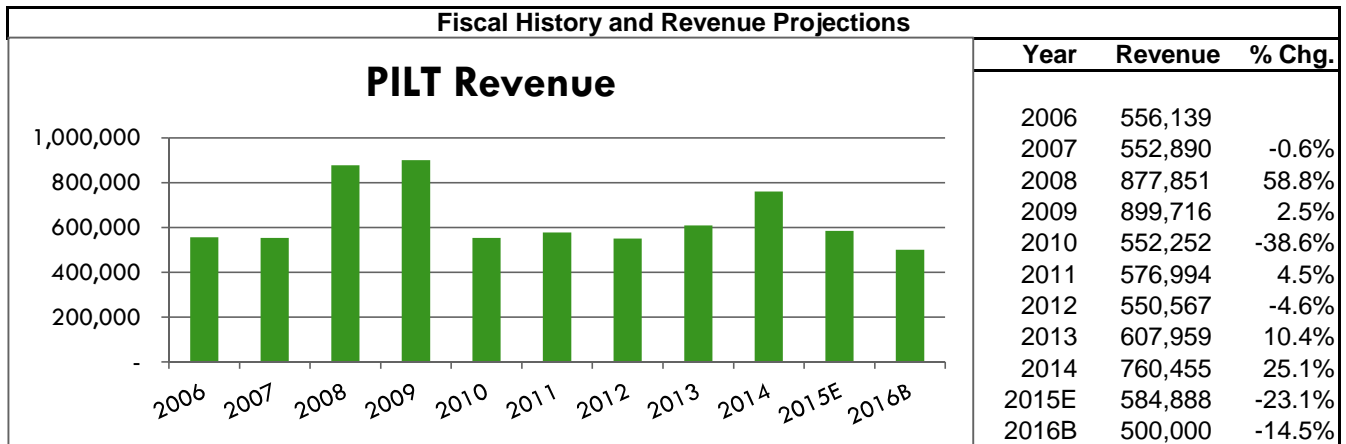
Source Federal Lands within the county

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

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

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

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



2016 Forecast \$500,000, this is a 14.5% decrease from 2015 Estimated.

TRIBAL PAYMENT IN LIEU OF TAXES

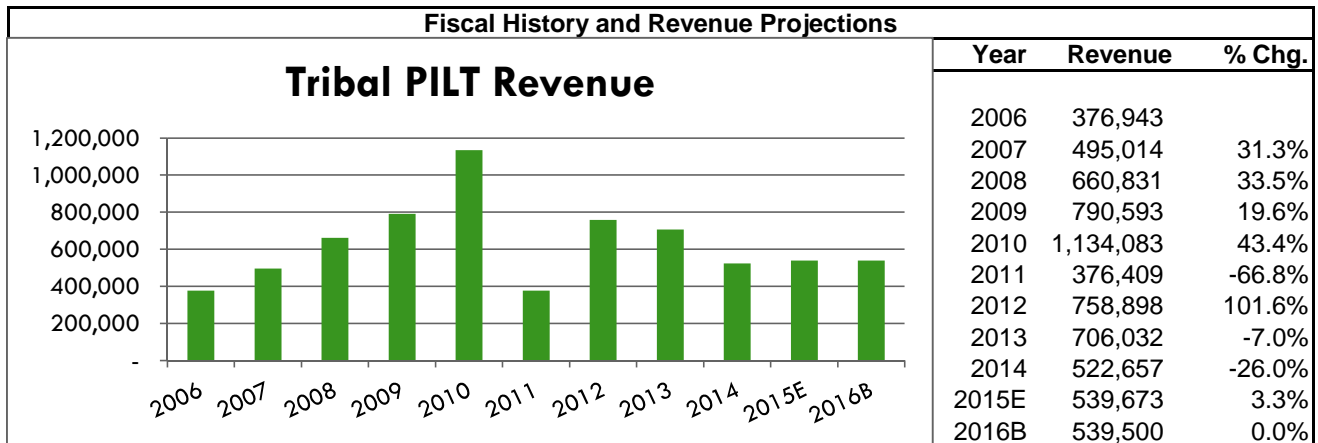
Distribution	General Fund	87.2%
	Road & Bridge Fund	8.4%
	Social Services Fund	4.5%

Source Tribal Lands within the county

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

The tribe agrees to remit payment to the County of La Plata no later than June 15th of each year.

Which shall be equal to the non-public school share of annual real property ad valorem taxes, plus the portion of annual real property ad valorem taxes that are attributable to public school bonded indebtedness, for non-trust real property owned or acquired by the Tribe within the reservation that otherwise would have been assessed and collected but for acquisition of ownership of such real property by the Tribe. The amount of the voluntary payment will be computed based on the total sum of taxes that would have been collected for each parcel or interest listed on the County Assessor's Annual compilation for all non-public school taxing districts.



2016 Forecast \$539,500, this is a 0% increase from 2015 Estimated.

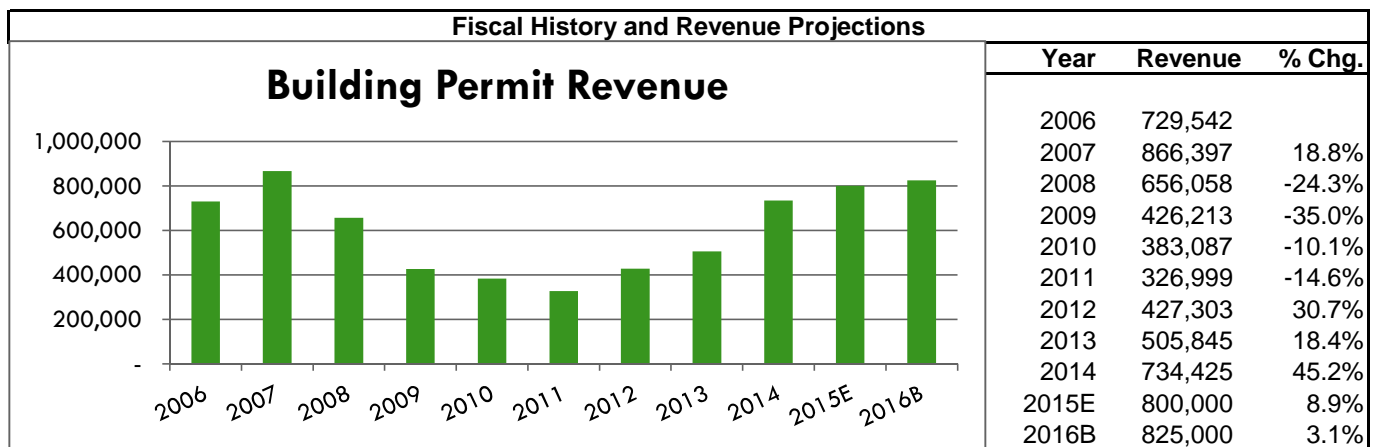
BUILDING PERMITS

Distribution General Fund 100.0%

Source Contractors, Developers, La Plata County businesses and residents

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

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

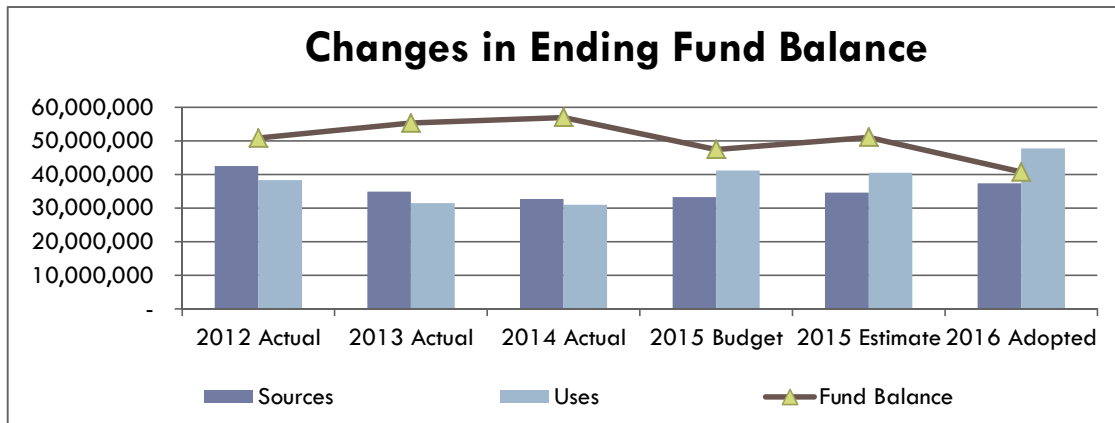


2016 Forecast \$825,000, this is a 3.1% change from 2015 Estimated

GENERAL FUND SUMMARY

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

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Beginning Fund Balance	\$ 46,648,862	\$ 50,858,826	\$ 55,362,116	\$ 55,428,268	\$ 57,012,623	\$ 51,113,598
Revenues & Other Sources:						
Property Taxes	17,733,513	16,847,820	13,650,152	14,888,981	14,889,981	16,492,977
Sales Tax	11,587,494	7,230,069	7,103,289	7,662,468	7,662,468	8,389,971
Specific Ownership Tax	1,294,971	1,391,847	1,311,225	1,391,000	1,420,000	1,400,000
Severance Tax	1,070,363	830,665	1,248,807	1,000,000	1,000,000	1,332,527
Other Taxes	807,918	839,675	1,065,120	828,000	837,888	753,000
Charges for Services	3,426,102	3,293,902	3,071,572	2,818,155	3,116,219	3,197,273
Intergovernmental	3,166,838	2,812,954	2,902,919	2,949,806	3,643,027	3,819,485
License, Permits, Fees & Fines	560,064	650,297	889,333	713,000	972,300	1,001,500
Miscellaneous	836,874	664,169	1,078,761	658,096	666,363	651,131
Transfers In	2,052,192	320,942	377,171	403,853	403,853	352,850
TOTAL REVENUES & SOURCES	42,536,331	34,882,340	32,698,348	33,313,359	34,612,099	37,390,714
Expenditures & Other Uses:						
Personnel Costs:						
Salary & Wages	13,422,608	14,012,391	14,064,628	15,419,959	15,534,369	15,379,394
Temporary Employees	306,388	307,773	232,866	233,751	267,480	355,924
Overtime	601,001	415,181	366,598	404,691	519,157	414,241
Medical Benefits	2,491,367	2,778,119	2,921,665	3,106,083	3,091,376	2,971,430
Other Benefits & Costs	2,264,083	2,346,729	2,313,213	2,600,072	2,632,284	2,716,144
Operating	13,531,217	11,475,646	10,807,501	12,143,067	12,205,161	14,375,726
Capital Outlay	10,744	55,684	241,681	57,500	-	48,622
Contingency & Other Uses	-	-	-	850,000	300,000	1,000,000
One Time Expenditures	5,388	53,527	99,689	869,432	383,661	485,771
Transfers Out	5,693,569	25,000	-	5,577,637	5,577,637	10,000,000
TOTAL EXPENDITURES & SOURCES	38,326,366	31,470,050	31,047,841	41,262,192	40,511,125	47,747,252
Ending Fund Balance	\$ 50,858,826	\$ 55,365,006	\$ 57,012,623	\$ 47,479,435	\$ 51,113,598	\$ 40,757,060



GENERAL FUND REVENUES

Revenue Sources	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
<u>Taxes:</u>						
10.31101 Prop Tax	\$ 17,724,414	\$ 16,745,349	\$ 13,535,882	\$ 14,853,981	\$ 14,853,981	\$ 16,456,977
10.31200 Specific Ownership Tax	1,294,971	1,391,847	1,311,225	1,391,000	1,420,000	1,400,000
10.31300 Sales taxes*	16,253,534	12,062,251	12,206,562	12,940,574	12,940,574	13,983,285
10.313 Sales taxes allocated to cities	(4,666,040)	(4,832,182)	(5,103,273)	(5,278,106)	(5,278,106)	(5,593,314)
10.31410 Lodger's Tax	226,754	204,853	281,315	230,000	230,000	230,000
10.31900 Property Tax Penalties & Interest	34,951	27,471	26,680	25,000	26,000	26,000
10.321 Cable Franchise Revenue	109,943	111,441	108,759	112,000	112,000	112,000
10.33560 Tobacco Taxes(GG)	30,597	26,863	23,350	23,000	23,000	23,000
10.311X> Prior Taxes, Exemptions and Abatement	(25,851)	75,000	87,590	10,000	10,000	10,000
Total Tax Revenue	30,983,273	25,812,893	22,478,091	24,307,449	24,337,449	26,647,948
% Inc/dec budget to budget or actual to actual	4.75%	-16.69%	-12.92%	9.56%	8.27%	9.63%
<u>Intergovernmental:</u>						
Federal Revenue:						
10.33140 Sr Services-Area Agency on Aging (AS)	133,802	166,375	164,373	121,388	121,388	101,080
10.3314 Sr Services--NSIP (USDA) (AS)	25,474	25,126	29,419	29,000	32,300	27,300
10.3314 Sr Services--SMP/SHIP (AS)	22,729	15,200	13,450	11,980	13,240	13,240
10.33300 Fed. Payment in Lieu of Taxes(GG)	550,567	607,959	760,455	575,000	584,888	500,000
10.333 Forest Service Joint Project Reimburse (51,652	64,433	-	-	-	-
10.33422 Forest Restoration Grant Program	-	-	-	45,000	-	-
10.3332 Climate Showcase Grant	209,485	147,553	26,461	-	-	-
10.33468 CDPHE Air Quality Monitoring (PS)	6,590	3,173	-	-	-	-
10.3348 HIDTA Grant(PS)	310,074	351,398	366,849	384,608	384,608	403,763
10.336 Bulletproof Vest Grant(PS)	-	6,586	4,544	6,500	6,500	7,000
State Revenue:						
10.3312 Jail Behavioral Health Grant (PS)	82,778	102,437	172,671	290,000	290,000	289,900
10.3344 Community Development Blk Grant(CP)	478,933	312,359	403,493	464,000	464,000	464,000
10.33451 Limited Gaming Impact - Detentions (PS)	-	-	180,528	105,494	105,494	145,600
10.3346 Sr. Services - CSBG Funds(AS)	5,000	-	4,297	4,500	5,000	5,000
10.3347 Veteran's Service(AS)	3,200	1,800	1,200	2,400	9,520	16,640
10.3347 Search & Rescue Tier I(PS)	-	-	-	-	-	-
10.33473 Search and Rescue Tier III(PS)	7,447	-	5,075	-	-	-
10.3348 Office of Emergency Management(PS)	63,300	88,137	60,863	87,000	87,000	87,000
10.33477 Gold King/Animas River Spill Funding	-	-	-	-	700,000	700,000
10.33480 US Marshall Roundup Reimbursement	-	-	13,831	10,000	10,000	10,000
10.3348 State Criminal Alien Assist (PS)	14,949	11,120	10,191	10,000	10,000	9,500
10.33501 Severance Tax(GG)	1,070,363	830,665	1,248,807	1,000,000	1,000,000	1,332,527
10.335 Limited Gaming Impact - Public Safety (P	251,000	320,000	150,000	174,303	174,303	200,564
10.335 Mineral Leasing	453,803	342,872	521,585	450,000	450,000	426,426
10.336 DOW Impact Assistance Funds(GG)	3,365	3,150	3,439	3,000	3,439	3,439
10.336 Allocation of DOW Impact Assistance	(2,423)	(2,142)	(2,498)	(2,100)	(2,498)	(2,498)
10.3371 Sr Svcs General State Funds AAA (AS)	86,221	144,102	210,935	234,233	248,233	378,031
10.33449 Energy Impact Grant (CP)	249,030	-	-	-	-	-
10.33440 Energy Impact Grant (GG)	41,871	67,046	42,077	-	-	-
Local Government Revenue:						
10.337 Wildlife Services Reimbursement(GG)	2,292	1,734	1,720	1,500	1,500	1,500
10.3379 9-R School Resource Officer Contributio	-	25,000	50,000	50,000	50,000	50,000
10.33910 Tribal Payment in Lieu of Tax(GG)	661,580	615,494	455,634	460,000	472,000	472,000
10.36510 City of Durango Cost Share Fiber Locate	-	-	12,782	7,000	7,000	10,000
Total Intergovernmental	4,787,768	4,251,579	4,912,180	4,524,806	5,227,915	5,652,012
% Inc/dec budget to budget or actual to actual	9.04%	-11.20%	15.54%	6.13%	6.43%	24.91%
<u>Licenses & Permits:</u>						
10.32110 Liquor Licenses	7,468	6,443	8,793	6,000	7,700	6,000
10.32114 Ambulance Licenses	-	-	100	-	-	-
10.3212 Medical and Retail Marijuana Licenses	3,000	12,000	13,300	32,000	40,100	46,000
10.32116 Recreational Marijuana	-	-	12,753	-	-	-
10.32210 Building Permits	427,303	505,845	734,425	550,000	800,000	825,000
Total Licenses & Permits Collections	437,770	524,287	769,371	588,000	847,800	877,000
% Inc/dec budget to budget or actual to actual	30.34%	19.76%	46.75%	16.44%	10.19%	49.15%

GENERAL FUND REVENUES

Revenue Sources	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Fines and Forfeitures:						
10.34540 Animal Control/Shelter Fees (fines)	966	1,883	1,781	1,500	1,000	1,000
10.351 Traffic Fines (fines & forfeit)	11,136	11,936	9,423	11,500	11,500	11,500
10.351 Other Fines and Forfeitures	250	750	-	-	-	-
Total Fines and Forfeitures	12,351	14,569	11,204	13,000	12,500	12,500
% Inc/dec budget to budget or actual to actual	107.07%	17.95%	-23.10%	-3.70%	11.57%	-3.85%
Charges for Services:						
10.34102 GIS Services Reimbursement (GG)	2,908	2,171	2,218	2,000	2,200	2,200
10.341 Election Charges (GG)	51,977	78,085	29,319	25,000	35,000	35,000
10.341 Assessor's Fees(GG)	293	952	506	600	600	600
10.3411 Assessor Declaration Penalty Fees(GG)	35,891	27,399	96,616	20,000	20,000	20,000
10.3411 Public Trustee's Fees (GG)	89,456	79,712	50,677	50,000	50,000	50,000
10.3411 Treasurer's Tax Collection Fees (GG)	666,262	637,267	559,347	550,000	615,000	640,000
10.3411 Treasurer's Fees - Other (GG)	79,734	80,079	74,493	50,000	70,000	50,000
10.3411 Treasurer Advertising (GG)	35,566	31,685	32,650	22,000	32,000	32,000
10.3411 Treasurer Postage Collection (GG)	939	255	343	550	300	400
10.3412 Clerk's Fees(GG)	1,154,744	1,158,670	1,115,298	1,000,000	1,100,000	1,100,000
10.3412 Clerk's HB 1119 Fees (GG)	16,850	16,686	14,061	14,000	14,000	14,000
10.3413 Planning Fees(AS)	31,756	30,058	35,068	40,000	40,000	40,000
10.3413 Oil & Gas Fees (AS)	61,450	31,800	73,150	55,000	55,000	55,000
10.34133 Plan Check Fees (AS)	4	-	-	-	-	-
10.3413 Surveyor Fees (AS)	10,135	9,580	11,000	8,500	8,500	8,500
10.3414 Senior Meal Collections - Durango (AS)	81,436	79,254	80,310	80,000	80,500	80,500
10.3414 Senior Center Activities (AS)	11,050	8,738	15,388	14,000	14,000	14,000
10.3414 Senior Center Rentals (AS)	3,207	4,060	3,753	4,000	4,000	4,300
10.3414 Maps and Code Book Sales (PS)	50	56	1,325	6,000	6,000	6,000
10.34157 Indirect Cost Allocation (GG)	115,507	128,445	163,309	-	-	-
10.34157 Indirect Cost Allocation (GG)	-	-	-	9,988	9,988	12,264
10.34157 Indirect Cost Allocation (GG)	-	-	-	7,135	7,135	-
10.34157 Indirect Cost Allocation (GG)	-	-	-	7,848	7,848	7,956
10.34157 Indirect Cost Allocation (GG)	-	-	-	26,041	26,041	23,689
10.34157 Indirect Cost Allocation (GG)	-	-	-	11,415	11,415	10,252
10.34157 Indirect Cost Allocation (GG)	-	-	-	53,866	53,866	52,960
10.34157 Indirect Cost Allocation (GG)	-	-	-	30,500	30,500	36,629
10.34157 Indirect Cost Allocation (GG)	-	-	-	31,570	31,570	27,638
10.3416 Senior Meal Collections - Bayfield(AS)	14,866	12,792	13,642	14,000	11,500	11,500
10.3417 Sr Services - Transportation (AS)	19,692	16,902	12,707	16,000	18,000	18,000
10.3417 Sr Services - United Way (AS)	16,673	14,918	14,039	12,071	19,625	19,625
10.3417 Sr Svcs--Home Chore (AS)	9,018	10,478	10,444	9,000	12,500	12,500
10.34209 Sheriff's Civil Process Fees	-	-	25	-	-	-
10.3421 Reimbursement Security Svcs (PS)	44,882	33,378	8,232	25,000	25,000	35,000
10.3421 Civil Process Fees	70,814	52,802	42,659	35,000	46,000	46,000
10.3421 Permits & Fees (Fingerprint, weapons)	32,689	37,993	33,543	28,000	30,000	30,000
10.3422 Sheriff's Collection Fees (SO fees)(PS)	7,280	8,600	7,280	8,500	8,500	8,500
10.3422 Law Enforcement Assist. Fund (SO fees)	5,977	5,884	4,510	5,500	5,500	5,500
10.3423 Useful Public Service Allocation	-	(24,042)	(51,512)	(50,000)	(50,000)	(50,000)
10.3423 Booking Fees (Oth. Jail) (PS)	38,914	41,554	41,204	42,000	58,923	47,518
10.3423 Useful Public Service Reimburse (PS)	46,398	41,460	37,136	50,000	50,000	50,000
10.3423 Jail Room & Board (PS)	297,481	368,142	329,092	300,000	360,687	436,000
10.3423 Jail Bond Fees (Oth. Jail) (PS)	10,570	9,054	7,229	8,500	1,530	8,000
10.3423 Drug Offenders Fee (Oth. Jail) (PS)	7,464	12,779	17,510	-	-	-
10.3424 ATI - Work Release (PS)	15,135	15,457	9,025	15,000	6,000	6,000
10.3424 Prisoner Transport (PS)	30,170	27,090	34,135	32,000	32,000	32,000
10.3424 Inmate Medical Co-Payments(PS)	21,830	22,036	29,063	22,242	28,326	22,242
10.3424 Inmate Phone Reimbursement(PS)	79,074	57,673	36,974	40,000	46,665	40,000
10.34250 ATI - Pre-trial Services (PS)	21,667	16,705	14,840	30,000	30,000	30,000
10.3425 ATI - Day Reporting (PS)	97,219	56,549	3,803	329	-	-
10.3425 ATI Offender EHM Fees (PS)	62,838	50,746	43,008	55,000	50,000	50,000
10.3443 Hazardous Waste Program Fees (GG)	26,237	-	14,151	-	-	15,000
Total Charges for Services	3,426,102	3,293,902	3,071,572	2,818,155	3,116,219	3,197,273
% Inc/dec budget to budget or actual to actual	2.59%	-3.86%	-6.75%	-2.29%	1.45%	13.45%
Investment Earnings:						
10.36115 Interest on Investments	346,865	42,138	487,774	300,000	300,000	300,000
Total Investment Earnings	346,865	42,138	487,774	300,000	300,000	300,000
% Inc/dec budget to budget or actual to actual	-17.01%	-87.85%	1057.56%	-14.29%	-38.50%	0.00%

GENERAL FUND REVENUES

Revenue Sources	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Miscellaneous Revenues:						
10.00000 Contributions & Donations	-	-	-	-	5,432	-
10.33482 DNR Wildfire Risk Reduction	-	-	45,000	-	-	-
10.3372 Contributions - Wellness Program	-	10,000	-	-	-	-
10.34130 Durango Senior Services Donations	-	-	4,311	-	6,000	7,000
10.3414 Senior Services - Misc Grants (AS)	2,000	1,800	-	1,965	-	-
10.3415 Photocopies (GG)	525	997	718	-	-	-
10.342 Miscellaneous Receipts(Oth Misc)(GG)	59,527	29,947	28,756	-	-	-
10.342 Vending Machines (GG)	940	846	710	1,000	-	-
10.3424 Vehicle Inspections (GG)	39,830	42,190	43,806	40,000	43,000	42,000
10.3475 FG-Stall/Grounds Rent (AS)	4,769	3,431	2,050	4,000	-	-
10.3476 FG-Exhibit Hall Rent (AS)	38,899	37,773	39,473	36,000	35,000	35,000
10.3476 FG-Extension Building Rent (AS)	10,128	9,858	14,824	11,000	15,000	15,000
10.3476 FG-Arena Rent (AS)	1,403	1,606	4,284	3,000	4,000	4,000
10.3476 FG-Pavilion Rent (AS)	1,656	973	1,659	1,500	1,800	1,500
10.34760 FG-Other Rent (AS)	14,979	15,388	12,288	8,000	10,000	10,000
10.34810 Jail commissary receipts* (PS)	50,997	31,025	33,371	35,000	35,000	35,000
10.35210 Law Enforcement Forfeitures (PS)	4,400	201,732	105,725	5,000	15,000	5,000
10.35211 Law Enforcement Restitution(PS)	-	-	1,713	2,500	2,000	2,500
10.36224 DEA Rent (PS)	-	-	5,500	6,000	6,000	6,000
10.36310 Building Rent (GG)	36,725	38,297	33,499	28,131	28,131	28,131
10.36315 OMPO Rent (Bldg. Rent) (GG)	300	-	-	-	-	-
10.3632 OMPO Rent Allocation Revenue (Bldg. R	88,000	88,000	88,000	88,000	88,000	88,000
10.3632 OMPO Utility Allocation Revenue (Bldg.	30,000	30,000	30,000	32,000	32,000	32,000
10.36506 Developer Cost Reimbursements (AS)	311	-	-	-	-	-
10.36610 Insurance Refunds(GG)	51,872	48,259	62,059	35,000	40,000	40,000
10.36620 CCOERA Refunds (GG)	49,217	29,908	33,006	20,000	-	-
10.36630 La Plata Electric Rebate	-	-	235	-	-	-
10.39210 Sales of Assets (GG)	3,533	-	-	-	-	-
Total Miscellaneous Revenue	490,009	622,031	590,987	358,096	366,363	351,131
% Inc/dec budget to budget or actual to actual	-60.64%	26.94%	-4.99%	4.03%	-38.01%	-1.95%
Transfers from Other Funds:						
10.39113 Transfers in from Durango Hills Road Im	-	-	25,000	-	-	-
10.3912 Transfer in from Joint Sales Tax (GG)	356,986	310,942	342,171	393,853	393,853	342,850
10.39116 Transfer in From JST Durango Library	1,695,206	-	-	-	-	-
10.3912 Transfer In - Landfill Closure (GG)	-	10,000	10,000	10,000	10,000	10,000
10.39199 Residual Equity Transfer In - Emergency	-	-	-	-	-	-
Total Transfers from Other Funds	2,052,192	320,942	377,171	403,853	403,853	352,850
% Inc/dec budget to budget or actual to actual	-49.60%	-84.36%	17.52%	-12.31%	7.07%	-12.63%
TOTAL REVENUES	\$42,536,331	\$34,882,340	\$32,698,348	\$33,313,359	\$34,612,099	\$37,390,714
% Inc/dec budget to budget or actual to actual	-1.96%	-17.99%	-6.26%	7.43%	5.85%	12.24%

GENERAL FUND EXPENDITURES

DEPARTMENT'S OPERATING:	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Administration	\$ 532,514	\$ 698,388	\$ 706,826	\$ 891,673	\$ 934,993	\$ 1,038,547
Assessor	1,160,764	1,206,970	1,202,565	1,291,332	1,282,332	1,193,589
Attorney	799,284	861,748	846,699	928,570	1,050,395	949,114
Building	533,628	566,859	554,657	639,504	654,664	773,572
Clerk	1,165,888	1,068,287	1,055,740	1,158,920	1,158,420	1,159,893
Commissioners	451,018	453,403	477,257	376,701	363,301	400,928
Coroner	172,792	175,280	157,241	220,679	221,179	246,676
Elections	365,915	230,166	239,954	204,483	204,808	288,480
Emergency Management	239,220	391,834	183,471	296,097	491,197	999,383
Extension Service	84,511	85,387	81,624	79,701	86,287	87,540
Fair Grounds	688,857	673,428	686,025	784,897	781,889	753,329
Finance	443,155	452,970	474,706	576,241	578,637	572,395
Facilities & Grounds	863,732	881,039	965,871	1,107,585	1,110,785	1,922,098
Human Resources	495,097	537,080	551,544	649,943	628,761	687,961
IT	1,625,734	1,680,811	1,546,619	1,884,953	1,891,303	1,809,962
OMPO	51,183	54,210	51,992	57,500	55,900	73,005
Planning	1,032,412	921,453	915,418	1,079,884	1,039,750	1,122,177
Procurement	248,995	175,914	156,636	200,906	200,126	183,817
Public Trustee	19,183	19,537	19,674	22,567	27,304	26,902
Risk Management	870,577	970,210	866,846	563,707	576,735	717,396
Senior Services	779,856	830,940	880,625	906,658	928,230	1,040,818
SO Alternate to Incarcerations	657,792	631,192	530,327	587,569	584,569	460,713
SO Criminal Investigations	1,013,321	1,079,086	1,037,293	1,163,837	1,165,215	993,208
SO Detentions	5,278,463	5,363,255	5,446,376	6,025,438	6,086,404	6,282,327
SO Patrol	3,738,325	3,875,423	3,691,822	4,185,446	4,184,216	4,970,354
SO Special Investigations	695,533	815,579	836,704	962,369	938,702	988,228
SO Special Services	1,761,542	1,898,770	1,898,747	2,103,847	2,077,277	1,256,070
Surveyor	15,909	17,534	18,495	19,174	19,177	6,641
Treasurer	444,632	465,868	449,792	503,066	545,211	565,832
Veteran's Service Office	71,857	74,854	78,058	92,907	82,704	92,326
Weed Control	183,184	187,458	130,068	170,813	169,063	174,809
Landfill	202,627	110,385	174,633	283,400	251,400	273,400
Pass Thrus	937,448	459,912	429,954	464,000	464,000	464,000
Public Service Agencies	3,567,230	1,987,442	1,931,212	1,853,462	1,852,663	1,987,846
Total Operating Expenditures	31,192,175	29,902,675	29,275,469	32,337,829	32,687,597	34,563,337
% Inc/dec to budget actual	5.12%	-4.13%	-2.10%	3.88%	11.66%	5.74%
OTHER USES:						
Capital Outlay	10,744	55,684	241,681	57,500	-	48,622
Contingency & Other Uses	-	-	-	850,000	300,000	1,000,000
One Time	5,388	53,527	99,689	869,432	383,661	485,771
Contribution to DA	1,424,489	1,433,164	1,431,002	1,569,794	1,562,230	1,649,522
Transfer Out	5,693,569	25,000	-	5,577,637	5,577,637	10,000,000
Total Other Uses	7,134,191	1,567,375	1,772,372	8,924,363	7,823,528	13,183,915
% Inc/dec to budget actual		-78.03%	13.08%	204.75%	341.42%	68.52%
TOTAL GENERAL FUND EXPENDITURES & USES	\$ 38,326,366	\$ 31,470,050	\$ 31,047,841	\$ 41,262,192	\$ 40,511,125	\$ 47,747,252
% Inc/dec to budget actual		-17.89%	-1.34%	21.15%	30.48%	17.86%

ADMINISTRATIVE SERVICES

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$1,026,283

FTEs
8.00

Annual cost per capita
\$17.74

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:						
10.33440 Energy Impact Grant (GG)	41,871	67,046	42,077	-	-	-
10.34157.21 Indirect Cost Allocation (GG)	-	-	-	9,988	9,988	12,264
Total Program Revenues	41,871	67,046	42,077	9,988	9,988	12,264
% Inc/dec budget to budget or actual to actual	-4.85%	60.13%	-37.24%	-73.36%	-76.26%	22.78%

Personnel Expenditures:						
<i>FTEs</i>	<i>7.00</i>	<i>7.00</i>	<i>7.00</i>	<i>7.00</i>	<i>6.00</i>	<i>8.00</i>
2100.1110 Regular Salaries	329,217	404,193	403,185	527,160	560,660	624,190
2100.1120 Temporary Salaries	1,689	1,354	2,010	2,000	2,000	2,000
2100.1130 Overtime - Regular	988	960	690	1,000	13,300	1,000
2100.1150 Other Compensation Items	2,028	1,106	-	-	-	-
2100.1210 Health Insurance	46,753	58,447	59,963	81,328	81,328	97,092
2100.1220 FICA Taxes	24,338	27,680	28,132	40,328	43,828	47,981
2100.1230 Retirement	20,886	24,600	24,799	32,407	34,607	40,891
2100.1260 Worker's Compensation	-	-	-	1,632	1,632	1,698
2100.1275 Cell Phone Allowance	1,259	1,729	1,729	1,730	3,000	3,000
Personnel Expenditures Total	427,157	520,069	520,507	687,585	740,355	817,852
% Inc/dec budget to budget or actual to actual	-6.94%	21.75%	0.08%	31.98%	42.24%	18.95%

Operating Expenditures:						
2100.1318 Special Project - Facilities Planning	55,893	93,082	60,436	50,000	50,000	50,000
2100.1319 Special Project - CEAP Climate	-	-	-	5,000	-	10,000
2100.1320 Other Professional Services	635	4,647	5,075	11,000	9,000	20,000
2100.1326 Consultants	3,728	13,419	32,397	65,000	65,000	60,000
2100.1341 Software & Maintenance	10,310	17,154	33,020	27,000	27,000	32,250
2100.1531 Telephone	1,126	1,602	1,265	1,350	2,000	2,200
2100.1540 Advertising	4,388	5,529	4,118	6,000	5,000	6,000
2100.1550 Printing, Forms, etc.	-	-	3,464	2,000	1,000	2,000
2100.1551 Photocopy	2,847	3,049	3,201	3,200	3,200	3,200
2100.1560 Postage	972	919	778	2,500	2,000	2,500
2100.1571 Dues and Subscriptions	5,017	3,669	4,942	4,000	4,000	4,200
2100.1580 Meetings	2,759	9,640	11,218	10,000	10,000	10,000
2100.1612 Operating Supplies	7,868	6,925	7,127	7,500	7,500	7,500
2100.1626 CERF fuel charges	1,951	2,233	2,061	2,100	1,500	1,782
2100.1694 Computer Equipment & Software	-	1,125	-	-	-	-
2100.1839 Recreation Scholarships	-	10,800	10,791	-	-	-
2100.1930 CERF maint & repair charges	3,780	1,464	1,356	1,951	1,951	2,042
2100.1931 CERF rental charges	4,083	3,060	5,070	5,487	5,487	7,021
Operating Expenditures	105,357	178,319	186,319	204,088	194,638	220,695
% Inc/dec budget to budget or actual to actual	-54.34%	69.25%	4.49%	-35.99%	4.47%	8.14%

Total Administrative Expenditures	532,514	698,388	706,826	891,673	934,993	1,038,547
% Inc/dec budget to budget or actual to actual	-22.79%	31.15%	1.21%	6.17%	32.28%	16.47%

COUNTY ASSESSOR

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$1,172,989

FTEs
17.00

Annual cost per capita
\$20.28

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:						
10.34104 Assessor's Fees(GG)	293	952	506	600	600	600
10.34105 Assessor Declaration Penalty Fees(GG)	35,891	27,399	96,616	20,000	20,000	20,000
Program Revenues	36,183	28,351	97,123	20,600	20,600	20,600
% Inc/dec budget to budget or actual to actual	143.07%	-21.65%	242.58%	-0.96%	-78.79%	0.00%

Personnel Expenditures:						
<i>FTEs</i>	<i>19.00</i>	<i>17.00</i>	<i>17.00</i>	<i>17.00</i>	<i>17.00</i>	<i>17.00</i>
1300.1110 Regular Salaries	768,718	781,170	775,623	805,417	805,417	751,985
1300.1120 Temporary Salaries	2,363	-	1,331	-	-	3,000
1300.1130 Overtime - Regular	111	585	-	1,000	100	500
1300.1210 Health Insurance	172,453	188,140	196,527	204,344	204,344	172,328
1300.1220 FICA Taxes	53,636	54,457	54,595	61,614	61,614	57,795
1300.1230 Retirement	50,248	52,466	51,678	51,679	51,679	46,738
1300.1260 Worker's Compensation	-	-	-	8,978	8,978	9,158
Personnel Expenditures Total	1,047,529	1,076,818	1,079,755	1,133,032	1,132,132	1,041,504
% Inc/dec budget to budget or actual to actual	3.10%	2.80%	0.27%	1.89%	4.85%	-8.08%

Operating Expenditures:						
1300.1320 Other Professional Services	-	-	2,000	2,500	-	1,000
1300.1341 Software Maintenance	64,564	65,860	69,153	78,000	78,000	81,890
1300.1531 Telephone	790	1,594	1,867	2,300	2,200	2,400
1300.1560 Postage	7,788	15,449	1,428	16,500	14,500	10,000
1300.1571 Dues and Subscriptions	9,164	7,210	5,728	9,500	9,000	9,500
1300.1581 Training	9,421	10,334	13,029	11,000	13,500	13,000
1300.1612 Operating Supplies	9,499	20,960	8,813	20,000	16,000	18,000
1300.1626 CERF fuel charges	4,356	3,007	4,083	3,900	3,900	4,050
1300.1694 Computer Equipment & Software	-	350	11,802	-	-	-
1300.1913 Abatements (Interest)	162	99	-	1,500	-	1,000
1300.1930 CERF maint & repair charges	2,595	1,156	2,856	3,183	3,183	4,027
1300.1931 CERF rental charges	4,896	4,134	2,052	9,917	9,917	7,218
Operating Expenditures	113,235	130,152	122,810	158,300	150,200	152,085
% Inc/dec budget to budget or actual to actual	-8.80%	14.94%	-5.64%	7.62%	22.30%	-3.93%

Total Assessor Expenditures	1,160,764	1,206,970	1,202,565	1,291,332	1,282,332	1,193,589
% Inc/dec budget to budget or actual to actual	1.80%	3.98%	-0.37%	2.56%	6.63%	-7.57%

COUNTY ATTORNEY

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required \$1,104,222	FTEs 6.00	Annual cost per capita \$19.09
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Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:						
10.34157.21 Indirect Cost Allocation (GG)	-	-	-	7,135	7,135	-
10.00000.21 Contributions & Donations	-	-	-	-	5,432	-
Program Revenues	-	-	-	7,135	7,135	-
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	0.00%	0.00%	0.00%	-100.00%

Personnel Expenditures:						
FTEs	6.00	6.00	6.00	6.00	6.00	6.00
2101.1110 Regular Salaries	513,411	526,156	532,351	573,621	610,421	539,790
2101.1210 Health Insurance	61,796	67,654	72,514	75,062	75,062	67,678
2101.1220 FICA Taxes	33,656	35,441	36,088	43,882	47,282	41,294
2101.1230 Retirement	26,221	26,653	26,618	28,681	31,081	30,211
2101.1236 Worker's Compensation	-	-	-	1,793	1,793	1,829
2101.1275 Cell Phone Allowance	974	767	976	2,911	2,911	2,911
Personnel Expenditures Total	636,057	656,671	668,547	725,950	768,550	683,714
% Inc/dec budget to budget or actual to actual	6.21%	3.24%	1.81%	6.91%	14.96%	-5.82%

Operating Expenditures:						
2101.1326 Consultants	7,556	27,833	10,133	25,000	20,000	35,000
2101.1325 GK Animas River Water Analysis	-	-	-	-	85,000	-
2101.1332 Litigation	186	-	-	-	-	-
2101.1333 Outside Counsel	58,860	73,337	62,463	69,000	72,000	112,000
2101.1341 Software Maintenance	13,085	11,322	10,043	12,100	11,000	4,300
2101.1441 Building Rent	43,627	41,574	48,440	47,220	48,620	49,500
2101.1531 Telephone	4,881	4,931	5,449	4,900	4,800	4,900
2101.1560 Postage	343	251	130	200	175	200
2101.1571 Dues and Subscriptions	20,125	25,587	23,231	19,500	19,500	20,500
2101.1580 Travel & Meetings	8,818	9,542	11,021	12,500	9,000	23,000
2101.1612 Operating Supplies	3,986	4,624	5,809	4,000	4,000	4,000
2101.1620 Utilities	1,760	1,680	-	-	-	-
2101.1622 Electric	-	-	1,434	2,200	1,750	2,000
2101.1694 Computer Equipment & Software	-	4,394	-	-	-	-
2101.1696 Furniture	-	-	-	6,000	6,000	10,000
Operating Expenditures	163,227	205,077	178,152	202,620	281,845	265,400
% Inc/dec budget to budget or actual to actual	-35.09%	25.64%	-13.13%	-35.01%	58.20%	30.98%

County Attorney Total Operating Expenditures	799,284	861,748	846,699	928,570	1,050,395	949,114
% Inc/dec budget to budget or actual to actual	-6.00%	7.81%	-1.75%	-6.28%	24.06%	2.21%

Other Uses:						
2101.1313 Global Right of Way Agreement	-	-	90,441	95,000	95,000	-
Other Uses:	-	-	90,441	95,000	95,000	-

Total County Attorney Expenditures	799,284	861,748	937,140	1,023,570	1,145,395	949,114
% Inc/dec budget to budget or actual to actual	-6.00%	7.81%	8.75%	-5.73%	22.22%	-7.27%

BOARD OF COUNTY COMMISSIONERS

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$348,928

FTEs
3.00

Cost per capita
\$6.03

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.32110	Liquor Licenses	7,468	6,443	8,793	6,000	7,700	6,000
10.32114	Ambulance Licenses	-	-	100	-	-	-
10.32115	Medical and Retail Marijuana Licenses	3,000	12,000	13,300	32,000	40,100	46,000
10.32116	Recreational Marijuana	-	-	12,753	-	-	-
Program Revenues Total		10,468	18,443	34,946	38,000	47,800	52,000
% Inc/dec budget to budget or actual to actual		17.94%	76.19%	89.48%	26.67%	36.78%	36.84%

Personnel Expenditures:							
FTEs		5.00	5.00	5.00	3.00	3.00	3.00
1000.1110	Regular Salaries	301,580	304,585	303,388	217,500	217,500	217,500
1000.1130	Overtime - Regular	1,330	1,213	712	-	-	-
1000.1210	Health Insurance	43,300	34,875	35,058	17,104	17,104	25,491
1000.1220	FICA Taxes	21,638	22,789	22,654	16,639	16,639	16,639
1000.1230	Retirement	15,804	15,246	15,555	10,875	10,875	10,875
1000.1260	Worker's Compensation	-	-	-	267	267	272
Personnel Expenditures Total		383,652	378,707	377,367	262,385	262,385	270,777
% Inc/dec budget to budget or actual to actual		0.54%	-1.29%	-0.35%	-30.96%	-30.47%	3.20%

Operating Expenditures:							
1000.1331	Contract Employment	1,697	1,997	2,202	5,000	5,000	3,500
1000.1531	Telephone	3,281	3,290	3,075	4,000	4,000	5,000
1000.1571	Dues and Subscriptions	9,288	7,711	5,757	6,000	6,000	6,225
1000.1572	Dues - Colorado Counties Inc	22,037	22,037	27,024	25,000	25,000	28,100
1000.1573	Dues - SW Council of Governments	4,683	9,366	38,800	38,800	38,800	43,067
	SWCOG Grant Match	-	-	-	-	-	8,743
1000.1574	Dues - Region 9 EDD	7,074	8,316	8,316	8,316	8,316	8,316
1000.1580	Meetings	17,500	20,700	13,453	25,000	12,000	25,000
1000.1612	Operating Supplies	376	602	428	700	500	700
1000.1915	Special Events	1,429	678	834	1,500	1,300	1,500
Operating Expenditures Total		67,365	74,696	99,890	114,316	100,916	130,151
% Inc/dec budget to budget or actual to actual		34.83%	10.88%	33.73%	-1.20%	1.03%	13.85%

Total BOCC Expenditures		451,018	453,403	477,257	376,701	363,301	400,928
% Inc/dec budget to budget or actual to actual		4.51%	0.53%	5.26%	-24.01%	-23.88%	6.43%

BUILDING INSPECTION

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
-\$135,113

FTEs
7.60

Annual cost per capita
-\$2.34

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.32210	Building Permits	427,303	505,845	734,425	550,000	800,000	825,000
10.33468	CDPHE Air Quality Monitoring (PS)	6,590	3,173	-	-	-	-
10.34141	Maps and Code Book Sales (PS)	50	56	1,325	6,000	6,000	6,000
Program Revenues		433,943	509,074	735,750	556,000	806,000	831,000
% Inc/dec budget to budget or actual to actual		30.14%	17.31%	44.53%	16.99%	9.55%	49.46%
Personnel Expenditures:							
FTEs		6.60	6.60	6.60	6.60	6.60	8.60
3300.1110	Regular Salaries	360,588	380,186	378,512	404,957	418,857	490,944
3300.1120	Temporary Salaries	99	50	-	-	-	-
3300.1150	Other Compensation Items	1,918	1,307	-	-	-	-
3300.1210	Health Insurance	60,017	64,097	68,408	74,894	74,894	99,582
3300.1220	FICA Taxes	26,328	27,824	27,680	30,980	32,080	37,557
3300.1230	Retirement	22,068	24,076	23,909	25,500	26,000	31,595
3300.1260	Worker's Compensation	-	-	-	6,103	6,103	6,225
3300.1275	Cell Phone Allowance	-	-	-	-	760	900
Personnel Expenditures Total		471,018	497,539	498,509	542,434	558,694	666,803
% Inc/dec budget to budget or actual to actual		-8.59%	5.63%	0.19%	9.13%	12.07%	22.93%
Operating Expenditures:							
3300.1341	Software Maintenance	7,855	13,794	8,000	16,000	16,000	32,720
3300.1343	Contracted Repair/Maint.	3,104	1,050	1,810	2,700	1,500	2,700
3300.1531	Telephone	28	28	39	2,450	2,450	3,200
3300.1540	Advertising	-	15	-	-	-	-
3300.1551	Photocopy	-	3,562	4,751	5,000	5,000	5,000
3300.1560	Postage	213	252	138	700	700	700
3300.1571	Dues and Subscriptions	615	645	808	1,000	500	1,000
3300.1580	Meetings	144	-	104	1,000	1,600	1,000
3300.1581	Training	5,894	5,560	565	6,000	6,000	8,000
3300.1612	Operating Supplies	10,764	5,943	5,500	6,000	6,000	6,000
3300.1626	CERF fuel charges	10,236	9,541	9,241	11,100	11,100	9,180
3300.1640	Books and periodicals	4,254	429	4,317	10,000	10,000	10,000
3300.1668	Supplies	-	-	(209)	-	-	-
3300.1696	Furniture	500	-	480	500	500	500
3300.1930	CERF maint & repair charges	3,836	7,620	5,580	8,940	8,940	6,449
3300.1931	CERF rental charges	15,168	20,880	15,027	25,680	25,680	20,320
Operating Expenditures		62,610	69,319	56,149	97,070	95,970	106,769
% Inc/dec budget to budget or actual to actual		-1.78%	10.72%	-19.00%	31.35%	70.92%	9.99%
Total Building Inspection Operating Expenditures		533,628	566,859	554,657	639,504	654,664	773,572
% Inc/dec budget to budget or actual to actual		-7.84%	6.23%	-2.15%	12.01%	18.03%	20.96%
Capital Outlay							
3300.1695	Operating Equipment	-	8,675	-	-	-	-
Capital Outlay		-	8,675	-	-	-	-
Total Building Inspection Expenditures		533,628	575,534	554,657	639,504	654,664	773,572
% Inc/dec budget to budget or actual to actual		-7.84%	7.85%	-3.63%	12.01%	18.03%	20.96%

COUNTY CLERK & RECORDER

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$3,893

FTEs
15.00

Annual cost per capita
\$0.07

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.34121	Clerk's Fees(GG)	1,154,744	1,158,670	1,115,298	1,000,000	1,100,000	1,100,000
10.34241	Vehicle Inspections (GG)	39,830	42,190	43,806	40,000	43,000	42,000
10.34122	Clerk's HB 1119 Fees (GG)	16,850	16,686	14,061	14,000	14,000	14,000
Program Revenues		1,211,424	1,217,546	1,173,165	1,054,000	1,157,000	1,156,000
% Inc/dec budget to budget or actual to actual		5.06%	0.51%	-3.65%	-0.09%	-1.38%	9.68%

Personnel Expenditures:							
FTEs		14.00	15.00	15.00	15.00	15.00	15.00
1100.1110	Regular Salaries	602,819	608,773	604,774	669,519	669,819	669,911
1100.1120	Temporary Salaries	-	-	-	6,300	6,300	6,000
1100.1130	Overtime - Regular	4,990	4,543	2,824	3,000	3,000	3,000
1100.1150	Other Compensation Items	461	-	-	-	-	-
1100.1210	Health Insurance	114,715	124,879	135,196	132,467	132,467	123,595
1100.1220	FICA Taxes	43,870	44,343	43,709	51,218	51,318	51,937
1100.1230	Retirement	39,143	38,873	37,430	41,461	41,561	42,759
1100.1260	Worker's Compensation	-	-	-	1,770	1,770	1,805
Personnel Expenditures Total		805,999	821,411	823,933	905,735	906,235	899,006
% Inc/dec budget to budget or actual to actual		3.56%	1.91%	0.31%	3.66%	9.99%	-0.74%

Operating Expenditures:							
1100.1320	Other Professional Services	11,945	-	-	-	-	-
1100.1341	Software Maintenance	33,223	15,500	16,015	16,900	16,900	17,500
1100.1343	Contracted Repair/Maint.	5,487	-	-	-	-	-
1100.1345	Scanning and Imaging	63,205	21,801	5,717	15,000	15,000	15,000
1100.1420	Cleaning	7,408	7,075	300	1,000	1,000	1,000
1100.1441	Building Rent/Bayfield & Bodo	146,855	140,354	151,957	160,000	160,000	171,400
1100.1531	Telephone	5,837	4,825	1,897	3,600	2,600	2,600
1100.1550	Printing, Forms, etc.	145	-	-	-	-	-
1100.1551	Photocopy	1,323	2,111	3,477	3,800	3,800	3,000
1100.1560	Postage	12,524	18,236	15,998	20,000	20,000	20,000
1100.1571	Dues and Subscriptions	1,266	1,934	1,974	2,500	2,500	3,000
1100.1581	Training	2,597	3,423	3,574	4,000	4,000	4,000
1100.1612	Operating Supplies	12,938	8,384	12,122	9,000	9,000	9,000
1100.1620	Utilities	10,879	9,534	13,399	10,000	10,000	10,000
1100.1626	CERF fuel charges	1,428	995	1,066	1,200	1,200	1,080
1100.1694	Computer Equip. & Software	35,000	-	-	-	-	-
1100.1695	Operating Equipment	793	6,129	1,395	-	-	-
1100.1696	Office Furniture	-	-	-	3,000	3,000	-
1100.1930	CERF maint & repair charges	112	1,368	132	620	620	357
1100.1931	CERF rental charges	6,924	5,208	2,784	2,565	2,565	2,950
Operating Expenditures		359,889	246,876	231,807	253,185	252,185	260,887
% Inc/dec budget to budget or actual to actual		-3.25%	-31.40%	-6.10%	1.24%	8.79%	3.04%

Total Clerk and Recorder Expenditures	1,165,888	1,068,287	1,055,740	1,158,920	1,158,420	1,159,893
% Inc/dec budget to budget or actual to actual	1.36%	-8.37%	-1.17%	3.12%	9.73%	0.08%

COUNTY CORONER

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$246,676

FTEs
1.50

Annual cost per capita
\$4.26

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Personnel Expenditures:							
	<i>FTEs</i>	1.50	1.50	1.50	1.50	1.50	1.50
3100.1110	Regular Salaries	71,250	65,600	66,136	67,409	67,409	67,891
3100.1120	Temporary Salaries	-	-	2,430	3,000	4,000	12,250
3100.1210	Health Insurance	12,762	7,573	8,161	8,350	8,350	7,815
3100.1220	FICA	5,041	4,922	5,259	5,157	5,157	6,131
3100.1230	Retirement	3,936	3,657	3,750	3,812	3,812	3,837
3100.1260	Worker's Compensation	-	-	-	172	172	179
3100.1275	Cell Phone Allowance	702	702	702	1,200	1,200	1,500
Personnel Expenditures Total		93,690	82,454	86,438	89,100	90,100	99,603
% Inc/dec budget to budget or actual to actual		3.49%	-11.99%	4.83%	6.17%	4.24%	11.79%
Operating Expenditures:							
3100.1322	Other Medical Services	6,807	1,400	335	1,500	1,000	1,000
3100.1331	Contract Work	975	300	200	-	-	-
3100.1349	Equipment Repair	149	-	-	-	-	-
3100.1380	Toxicology	3,386	10,764	10,397	6,000	6,000	13,000
3100.1381	Autopsy Facility	8,290	7,280	7,100	8,000	8,000	3,500
3100.1382	Forensic Pathology Services	44,928	58,999	41,043	100,000	100,000	90,000
3100.1531	Telephone	318	3	1	10	10	10
3100.1560	Postage	78	205	18	250	250	250
3100.1571	Dues and Subscriptions	1,604	1,240	1,200	1,600	1,600	1,600
	Transport						4,500
3100.1581	Training	1,030	2,025	1,356	3,000	3,000	5,000
	Travel	-	-	-	-	-	2,000
3100.1612	Operating Supplies	2,548	2,443	2,543	3,500	3,500	6,000
3100.1626	CERF fuel charges	2,297	2,047	2,034	2,700	2,700	6,014
3100.1695	Operating Equipment	-	-	469	800	800	-
3100.1930	CERF maint & repair charges	234	540	1,464	129	129	4,135
3100.1931	CERF rental charges	6,456	5,580	2,643	4,090	4,090	10,064
Operating Expenditures		79,101	92,826	70,802	131,579	131,079	147,073
% Inc/dec budget to budget or actual to actual		20.14%	17.35%	-23.73%	16.05%	85.13%	11.78%
Total County Coroner Expenditures							
		172,792	175,280	157,241	220,679	221,179	246,676
% Inc/dec budget to budget or actual to actual		10.50%	1.44%	-10.29%	11.85%	40.66%	11.78%

CLERK - ELECTIONS

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$253,480

FTEs
1.00

Annual cost per capita
\$4.38

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:						
10.34103 Election Charges (GG)	51,977	78,085	29,319	25,000	35,000	35,000
Program Revenues Total	51,977	78,085	29,319	25,000	35,000	35,000
% Inc/dec budget to budget or actual to actual	26.94%	50.23%	-62.45%	-50.00%	19.38%	40.00%

Personnel Expenditures:						
<i>FTEs</i>	<i>2.00</i>	<i>2.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>
1101.1110 Regular Salaries	79,507	72,331	47,401	51,325	51,525	51,892
1101.1120 Temporary Salaries	17,330	785	-	-	-	-
1101.1130 Overtime - Regular	7,808	2,714	4,857	3,000	3,000	8,000
1101.1210 Health Insurance	13,581	12,574	8,165	8,340	8,340	13,682
1101.1220 FICA Taxes	7,907	5,740	3,914	3,926	4,026	4,582
1101.1230 Retirement	4,463	3,996	2,392	2,566	2,666	2,995
1101.1260 Worker's Compensation	-	-	-	151	151	154
Personnel Expenditures Total	130,597	98,139	66,729	69,308	69,708	81,305
% Inc/dec budget to budget or actual to actual	52.60%	-24.85%	-32.01%	4.41%	4.46%	17.31%

Operating Expenditures:						
1101.1341 Software Maintenance	14,020	13,440	13,440	13,500	13,500	14,000
1101.1331 Election Judges Reimbursement	70,552	19,895	39,869	20,000	20,000	50,000
1101.1129 Contract Work	3,255	-	-	-	-	-
1101.1343 Contracted Repair/Maint.	1,844	-	-	-	-	-
1101.1531 Telephone	41	100	140	175	100	175
1101.1540 Advertising	4,070	788	3,020	1,500	1,500	3,000
1101.1550 Printing, Forms, etc.	69,907	42,572	56,339	42,000	42,000	65,000
1101.1560 Postage	61,588	48,827	50,462	50,000	50,000	65,000
1101.1581 Training	1,163	2,229	1,532	3,000	3,000	3,000
1101.1612 Operating Supplies	8,879	3,317	7,545	5,000	5,000	7,000
1101.1694 Computer Equip. & Software	-	859	878	-	-	-
Operating Expenditures Total	235,318	132,027	173,225	135,175	135,100	207,175
% Inc/dec budget to budget or actual to actual	153.48%	-43.89%	31.20%	-36.00%	-22.01%	53.26%

Total Clerk Elections Expenditures	365,915	230,166	239,954	204,483	204,808	288,480
% Inc/dec budget to budget or actual to actual	105.09%	-37.10%	4.25%	-26.33%	-14.65%	41.08%

EMERGENCY MANAGEMENT

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$912,383

FTEs
1.40

Annual cost per capita
\$15.77

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.33476	Office of Emergency Management(PS)	63,300	88,137	60,863	87,000	87,000	87,000
10.33482	DNR Wildfire Risk Reduction	-	-	45,000	-	-	-
10.33477.34	Gold King/Animas River Spill Funding	-	-	-	-	700,000	700,000
10.33422.34	Forest Restoration Grant Program	-	-	-	45,000	-	-
Total Revenues:		63,300	88,137	105,863	132,000	787,000	87,000
% Inc/dec budget to budget or actual to actual		11.05%	39.24%	20.11%	51.33%	643.42%	-34.09%
Personnel Expenditures:							
FTEs		1.40	1.40	1.40	1.40	1.40	1.40
3401.1110	Regular Salaries	91,661	93,920	93,593	99,691	110,391	98,879
3401.1130	Overtime	-	-	-	-	6,400	-
3401.1150	Other Compensation Items	437	453	-	-	-	-
3401.1210	Health Insurance	15,717	18,436	18,795	4,625	4,625	22,381
3401.1220	FICA Taxes	6,473	6,558	6,458	7,627	8,927	7,564
3401.1230	Retirement	5,696	5,836	6,014	6,788	7,488	6,733
3401.1260	Worker's Compensation	-	-	-	519	519	529
3401.1275	Cell Phone Allowance	767	767	767	797	797	797
Personnel Expenditures Total		120,751	125,971	125,628	120,047	139,147	136,883
% Inc/dec budget to budget or actual to actual		8.03%	4.32%	-0.27%	-5.38%	10.76%	14.02%
Operating Expenditures:							
3401.1320	Other Professional Services	-	-	-	-	-	25,000
3401.1343	Contracted Repair/Maint.	4,033	3,548	3,594	7,000	5,000	7,000
3401.1523	Fire Control Insurance Pool (EFF)	38,458	-	40,463	43,000	35,000	43,000
3401.1531	Telephone	4,380	4,076	3,730	3,650	3,650	4,200
3401.1540	Advertising	-	-	51	500	-	500
3401.1550	Printing, forms, etc.	-	-	-	4,000	2,000	4,000
3401.1571	Dues and Subscriptions	340	35	35	500	500	500
3401.1580	Meetings	-	-	228	1,200	200	1,200
3401.1581	Training	9	-	68	800	800	800
3401.1612	Operating Supplies	3,678	2,449	3,511	5,000	5,000	10,000
3401.1668	OEM Grant Expenses	17,190	3,924	5,312	12,000	12,000	12,000
3401.1684	Emergency Response Equipment	240	314	-	2,000	2,000	2,000
3401.1800	Forest Fire Mitigation Grant	-	-	-	45,000	-	-
3401.1694	Computer Equipment & Software	1,389	111	509	1,000	1,000	1,300
3401.1696	Furniture	400	-	32	400	400	1,000
3401.1717	Repeat Fire FLM (July 2011)	-	3,068	-	-	-	-
3401.1780	Gold King/Animas River Spill	-	-	-	-	274,500	700,000
3401.1790	General Fire Control Expenses*	48,351	248,340	312	50,000	10,000	50,000
Operating Expenditures Total		118,469	265,864	57,843	176,050	352,050	862,500
% Inc/dec budget to budget or actual to actual		1.61%	124.42%	-78.24%	34.79%	508.63%	389.92%
Total Emergency Management Expenditures		239,220	391,834	183,471	296,097	491,197	999,383
% Inc/dec budget to budget or actual to actual		4.75%	63.80%	-53.18%	15.00%	167.72%	237.52%

EXTENSION SERVICES

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$87,540

FTEs
0.00

Annual cost per capita
\$1.51

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Operating Expenditures:						
5100.1331 Contract Employment	51,474	55,338	57,130	52,500	59,442	60,331
5100.1350 Vehicle Repair and Maintenance	-	-	500	-	-	500
5100.1531 Telephone	2,369	2,578	2,118	2,200	2,194	2,200
5100.1551 Photocopy	2,831	3,898	2,945	3,300	3,300	3,300
5100.1560 Postage, Box Rent, etc.	519	434	686	600	600	600
5100.1570 Memberships	848	578	1,372	800	750	800
5100.1581 Training	3,610	3,337	4,223	4,800	4,700	4,800
5100.1612 Operating Supplies	1,783	1,239	1,355	1,700	1,700	1,700
5100.1626 CERF fuel charges	4,553	3,872	3,059	3,900	3,900	2,835
5100.1659 Educational Supplies	1,684	1,169	1,193	1,800	1,800	1,500
5100.1694 Computer Equip. & Software	40	776	391	900	700	1,200
5100.1930 CERF maint & repair charges	2,254	684	1,752	1,516	1,516	2,442
5100.1931 CERF rental charges	12,546	11,484	4,899	5,685	5,685	5,332
Operating Expenditures	84,511	85,387	81,624	79,701	86,287	87,540
% Inc/dec budget to budget or actual to actual	11.32%	1.04%	-4.41%	-1.80%	5.71%	9.84%
Total Extension Services Expenditures	84,511	85,387	81,624	79,701	86,287	87,540
% Inc/dec budget to budget or actual to actual	11.32%	1.04%	-4.41%	-1.80%	5.71%	9.84%

FACILITIES & GROUNDS

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$2,311,778

FTEs
15.00

Annual cost per capita
\$39.96

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.34434	Hazardous Waste Program Fees (GG)	26,237	-	14,151	-	-	15,000
10.36310	Building Rent (GG)	36,725	38,297	33,499	28,131	28,131	28,131
10.34157.22	Indirect Cost Allocation (GG)	-	-	-	53,866	53,866	52,960
Program Revenues		62,962	38,297	47,650	81,997	81,997	96,091
% Inc/dec budget to budget or actual to actual		123.82%	-39.17%	24.42%	44.93%	72.08%	17.19%

Personnel Expenditures:							
	FTEs	10.00	11.00	11.00	12.00	12.00	15.00
2203.1110	Regular Salaries	436,184	433,978	433,827	496,693	497,093	578,825
2203.1120	Temporary Salaries	-	-	-	-	-	45,539
2203.1130	Overtime	-	176	523	-	200	-
2203.1150	Other Compensation Items	1,397	752	-	-	-	-
2203.1210	Health Insurance	86,830	96,398	99,936	112,250	112,250	145,847
2203.1220	FICA Taxes	32,495	32,192	32,149	37,997	38,097	47,764
2203.1230	Retirement	26,656	24,737	25,328	28,164	28,264	32,769
2203.1260	Worker's Compensation	-	-	-	15,788	15,788	16,420
2203.1275	Cell Phone Allowance	2,090	1,932	2,810	3,000	3,000	3,150
Personnel Expenditures Total		585,652	590,166	594,573	693,892	694,692	870,314
% Inc/dec budget to budget or actual to actual		13.82%	0.77%	0.75%	14.93%	16.84%	25.42%

Operating Expenditures:							
2203.1320	Other Contracted Services Prof.	293	1,617	-	-	-	-
2203.1343	Other contracted maintenance contracts	-	20,565	28,019	30,000	30,000	35,000
2203.1430	Building Repair & Maintenance	56,402	85,424	123,709	150,000	150,000	149,493
2203.1431	Repairs--800 MHz tower Grassy	50,596	-	-	5,000	5,000	5,250
2203.1531	Telephone	731	1,024	987	1,100	1,500	3,000
2203.1560	Postage	56	33	-	100	100	100
2203.1581	Training	-	-	135	700	1,200	2,000
2203.1612	Operating Supplies	3,933	958	975	1,000	1,000	1,050
2203.1617	Janitorial Supplies	9,818	8,651	9,385	12,000	12,000	16,000
2203.1620	Utilities	141,449	156,236	-	-	-	-
2203.1621	Gas	-	-	14,157	25,000	25,000	40,000
2203.1622	Electric	-	-	130,845	140,000	140,000	200,000
2203.1411	Water and Sewer	-	-	9,809	13,000	13,000	21,000
2203.1421	Waste Disposal	-	-	4,544	4,500	4,500	8,500
2203.1432	Accessibility Renovations	-	-	-	5,000	5,000	10,000
2203.1626	CERF fuel charges	4,433	6,108	5,289	5,160	5,160	4,920
2203.1627	Grassy Mountain Electricity	-	-	654	-	1,500	2,000
2203.1652	Uniforms	-	1,052	1,434	1,500	1,500	2,500
2203.1930	CERF maint & repair charges	6,337	5,004	6,635	16,003	16,003	8,832
2203.1931	CERF rental charges	4,032	4,200	2,477	3,630	3,630	3,856
2203.1441	10 Burnett Lease	-	-	-	-	-	330,516
2203.1443	135 Burnett Lease	-	-	-	-	-	134,767
	Owner's Association Dues	-	-	-	-	-	13,000
2203.1685	Hazardous Waste Roundup	-	-	32,244	-	-	60,000
Operating Expenditures		278,080	290,874	371,298	413,693	416,093	1,051,784
% Inc/dec budget to budget or actual to actual		5.23%	4.60%	27.65%	-10.59%	12.06%	154.24%

Total Personnel & Operations Expenditures		863,732	881,039	965,871	1,107,585	1,110,785	1,922,098
% Inc/dec budget to budget or actual to actual		10.90%	2.00%	9.63%	3.86%	15.00%	73.54%

FACILITIES & GROUNDS

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Capital Outlay						
2201.1695 Information Services Capital	-	1,139	-	-	-	-
Total Capital Outlay	-	1,139	-	-	-	-
One Time Expenditures						
2203.1683 Jail Site Remediation	5,388	53,527	99,689	574,432	288,661	285,771
2203.XXXX Gun Range Remediation	-	-	-	200,000	-	200,000
Total One Time Expenditures	5,388	53,527	99,689	774,432	288,661	485,771
Total Facilities & Grounds Expenditures	869,120	935,705	1,065,560	1,882,017	1,399,446	2,407,869
% Inc/dec budget to budget or actual to actual	10.70%	7.66%	13.88%	31.92%	31.33%	27.94%

FAIRGROUNDS

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$740,180

FTEs
10.00

Annual cost per capita
\$12.79

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

Personnel Expenditures:							
	<i>FTEs</i>	10.00	10.00	10.00	10.00	10.00	9.00
5000.1110	Regular Salaries	318,893	320,884	332,369	396,442	397,342	360,907
5000.1120	Temporary Salaries	357	-	-	-	-	-
5000.1130	Overtime - Regular	10	-	109	-	500	-
5000.1150	Other Compensation Items	-	527	-	-	-	-
5000.1210	Health Insurance	71,992	81,523	83,545	86,915	86,915	75,491
5000.1220	FICA Taxes	23,132	23,195	24,411	30,328	30,528	27,609
5000.1230	Retirement	17,604	18,350	19,101	22,862	22,962	20,218
5000.1260	Worker's Compensation	-	-	-	10,609	10,609	11,038
5000.1275	Cell Phone Allowance	470	390	285	910	910	1,000
Personnel Expenditures Total		432,459	444,869	459,819	548,066	549,766	496,263
% Inc/dec budget to budget or actual to actual		-10.67%	2.87%	3.36%	16.63%	19.56%	-9.45%

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

FAIRGROUNDS

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
5000.1916	La Plata County Fair Board	14,140	14,140	14,140	5,010	5,010	15,000
5000.1930	CERF maint & repair charges	23,557	14,964	17,689	11,735	11,735	11,186
5000.1931	CERF rental charges	28,296	28,212	16,457	18,390	18,390	21,788
Operating Expenditures		256,398	228,559	226,206	236,831	232,123	257,066
% Inc/dec budget to budget or actual to actual		-6.60%	-10.86%	-1.03%	-17.08%	2.62%	8.54%
Total Fairgrounds Expenditures		688,857	673,428	686,025	784,897	781,889	753,329
% Inc/dec budget to budget or actual to actual		-9.20%	-2.24%	1.87%	3.89%	13.97%	-4.02%

FINANCE DEPARTMENT

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$564,439

FTEs
5.00

Cost per capita
\$9.76

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.34157.220	Indirect Cost Allocation (GG)	-	-	-	7,848	7,848	7,956
Program Revenues		-	-	-	7,848	7,848	7,956
% Inc/dec budget to budget or actual to actual		0.00%	0.00%	0.00%	0.00%	0.00%	1.38%

Personnel Expenditures:							
FTEs		4.00	4.00	4.00	5.00	5.00	5.00
2200.1110	Regular Salaries	257,363	268,671	285,521	350,548	354,448	321,064
2200.1120	Temporary Salaries	-	-	1,961	-	-	-
2200.1130	Overtime	-	-	-	-	3,100	-
2200.1150	Other Compensation Items	1,232	743	-	-	-	-
2200.1210	Health Insurance	34,816	49,934	49,934	76,007	76,007	41,969
2200.1211	Employee Insurance Clearings	(10,905)	(4,742)	4,628	-	-	-
2200.1220	FICA Taxes	18,101	19,207	20,337	26,817	27,417	24,561
2200.1230	Retirement	18,660	15,796	16,242	19,549	19,849	16,053
2200.1260	Worker's Compensation	-	-	-	1,286	1,286	1,312
2200.1275	Cell Phone Allowance	528	-	-	-	-	-
Personnel Expenditures		319,795	349,609	378,623	474,207	482,107	404,959
% Inc/dec budget to budget or actual to actual		7.59%	9.32%	8.30%	11.56%	27.33%	-14.60%

Operating Expenditures:							
2200.1320	Other Professional Services	21,706	6,082	8,265	7,000	7,000	7,000
2200.1323	Auditing	39,500	40,500	41,250	42,000	42,000	42,800
	Lodger's Tax Audit	-	-	-	-	-	50,000
2200.1341	Software Maintenance	36,119	41,534	33,231	28,875	27,671	43,296
2200.1531	Telephone	40	39	34	40	40	40
2200.1540	Advertising	1,087	2,673	2,794	4,100	4,100	4,100
2200.1560	Postage	2,281	2,146	2,314	2,400	2,400	2,400
2200.1571	Dues and Subscriptions	612	1,355	1,010	1,769	1,769	1,800
2200.1581	Training	321	1,824	1,850	5,000	2,050	5,000
2200.1612	Operating Supplies	6,058	3,884	4,832	5,000	5,000	5,000
2200.1694	Computer Equipment & Software	-	3,325	-	3,350	3,000	5,000
2200.1695	Operating Equipment	-	-	503	1,500	1,500	1,000
2200.1696	Furniture	-	-	-	1,000	-	-
2200.1912	VISA Charges-Unreconciled	15,636	-	-	-	-	-
Operating Expenditures		123,360	103,361	96,083	102,034	96,530	167,436
% Inc/dec budget to budget or actual to actual		20.79%	-16.21%	-7.04%	-31.14%	0.47%	64.10%

Total Finance Expenditures	443,155	452,970	474,706	576,241	578,637	572,395
% Inc/dec budget to budget or actual to actual	-10.96%	-2.21%	-4.80%	0.52%	21.89%	-0.67%

HUMAN RESOURCES DEPARTMENT

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required	FTEs	Annual cost per capita
\$651,332	3.00	\$11.26

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.33717	Contributions - Wellness Program	-	10,000	-	-	-	-
10.34157.23	Indirect Cost Allocation (GG)	-	-	-	30,500	30,500	36,629
Program Revenues		-	10,000	-	30,500	30,500	36,629
% Inc/dec budget to budget or actual to actual		0.00%	0.00%	0.00%	0.00%	0.00%	20.09%

Personnel Expenditures:							
	<i>FTEs</i>	3.00	3.00	3.00	3.00	3.00	3.00
2301.1110	Regular Salaries	189,678	195,710	199,313	216,231	216,231	231,774
2301.1120	Temporary Salaries	9,397	13,798	17,797	21,000	21,000	23,500
2301.1150	Other Compensation Items	1,121	1,140	-	-	-	-
2301.1210	Health Insurance	40,741	40,124	43,605	45,689	45,689	43,357
2301.1220	FICA Taxes	13,523	14,448	14,790	16,542	16,542	19,529
2301.1230	Retirement	10,600	11,479	12,349	13,495	13,495	14,384
2301.1260	Worker's Compensation	-	-	-	861	835	852
2301.1275	Cell Phone Allowance	1,329	1,599	2,112	2,300	2,390	2,390
Personnel Expenditures Total		266,389	278,298	289,966	316,118	316,182	335,786
% Inc/dec budget to budget or actual to actual		3.22%	4.47%	4.19%	9.22%	9.04%	6.22%

Operating Expenditures:							
2301.1286	Employee Child Care Assistance	42,304	44,149	42,409	45,000	45,000	45,000
2301.1289	Employee Health & Wellness	14,198	18,024	19,091	42,000	38,000	42,000
2301.1292	Relocation Costs	8,939	2,500	-	2,500	2,500	2,500
2301.1293	Employee Recognition	18,757	17,309	14,217	23,500	20,000	20,000
2301.1294	Recruiting Costs	28,100	9,861	10,645	21,500	18,000	21,500
2301.1295	Employee Development	16,202	23,075	24,667	27,500	20,000	27,000
2301.1299	Patient-Centered Outcomes Fee	-	-	1,576	1,800	1,604	1,800
2301.1320	Other Professional Services	17,730	15,953	16,970	48,325	48,325	43,000
2301.1326	Consultants	36,963	86,711	99,966	83,500	83,500	108,000
2301.1341	Software Maintenance	12,834	15,028	15,353	17,000	17,000	16,000
2301.1531	Telephone	39	51	19	75	25	75
2301.1551	Photocopy	3,497	4,107	3,671	4,000	4,000	4,000
2301.1560	Postage	294	563	357	625	625	700
2301.1571	Dues and Subscriptions	7,998	5,814	5,575	6,000	5,800	6,600
2301.1580	Meetings	-	54	-	-	-	-
2301.1581	Training	3,044	5,029	3,278	5,000	3,500	7,500
2301.1612	Operating Supplies	3,325	3,524	3,785	5,500	4,700	6,500
2301.1694	Computer Equip. & Software	14,485	7,032	-	-	-	-
Operating Expenditures		228,708	258,782	261,578	333,825	312,579	352,175
% Inc/dec budget to budget or actual to actual		12.46%	13.15%	1.08%	6.88%	19.50%	5.50%

Tota Human Resources Expenditures		495,097	537,080	551,544	649,943	628,761	687,961
% Inc/dec budget to budget or actual to actual		7.29%	8.48%	2.69%	8.01%	14.00%	5.85%

INFORMATION TECHNOLOGY

Mission Statement

The mission of the Information Technology Department is to provide IT strategic vision, leadership and enterprise solutions through the implementation & support of hardware, software, web-based services and geospatial mapping/land based data services to residents, designated agencies, businesses and La Plata County staff, so they can make informed decisions, meet their objectives and conduct business in an efficient manner.

Services Provided

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

2016 Overview

General Support Required
\$1,774,073

FTEs
14.00

Annual cost per capita
\$30.67

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.34102	GIS Services Reimbursement (GG)	2,908	2,171	2,218	2,000	2,200	2,200
10.34157.22	(Indirect Cost Allocation (GG)	-	-	-	26,041	26,041	23,689
10.36510	City of Durango Cost Share Fiber Locate	-	-	12,782	7,000	7,000	10,000
Program Revenues		2,908	2,171	15,000	35,041	35,241	35,889
% Inc/dec budget to budget or actual to actual		0.00%	-25.34%	590.96%	1068.03%	134.94%	2.42%

Personnel Expenditures:							
	<i>FTEs</i>	14.00	14.00	14.00	14.00	14.00	14.00
2201.1110	Regular Salaries	826,041	873,085	871,755	1,016,339	1,021,639	968,991
2201.1130	Overtime	669	1,234	210	-	400	-
2201.1210	Health Insurance	116,883	131,384	139,079	164,060	164,060	149,024
2201.1220	FICA Taxes	60,103	63,798	63,952	77,750	78,250	74,128
2201.1230	Retirement	59,780	62,600	61,402	69,755	70,255	66,292
2201.1260	Worker's Compensation	-	-	-	4,307	4,307	4,393
2201.1275	Cell Phone Allowance	2,119	2,119	2,535	2,694	2,694	2,694
Personnel Expenditures Total		1,065,596	1,134,221	1,138,933	1,334,905	1,341,605	1,265,522
% Inc/dec budget to budget or actual to actual		51.47%	6.44%	0.42%	6.85%	17.79%	-5.20%

Operating Expenditures:							
2201.1320	Other Professional Services	167,000	29,076	4,000	66,130	66,130	29,000
2201.1341	Software Maintenance	21,700	175,798	195,586	239,100	239,250	258,750
2201.1349	Equipment Repair/ Maintenance	13,858	7,993	26,205	24,000	24,000	23,000
2201.1531	Telephone	30,093	29,365	27,165	29,600	29,600	29,600
2201.1551	Photocopy	2,045	1,854	1,787	1,854	1,854	1,854
2201.1560	Postage	84	26	39	350	350	350
2201.1580	Meetings	38	231	50	500	500	500
2201.1581	Training	6,672	9,293	7,850	15,000	15,000	25,000
2201.1612	Operating Supplies	5,108	43,671	5,739	8,500	8,000	10,000
2201.1626	CERF fuel charges	361	429	262	450	450	243
2201.1694	Computer Equip. & Software	303,997	240,265	126,454	149,500	149,500	145,000
2201.1930	CERF maint & repair charges	931	276	336	86	86	116
2201.1931	CERF rental charges	2,871	1,704	774	978	978	1,027
2201.2902	City/County wide area network	5,380	6,610	11,439	14,000	14,000	20,000
Operating Expenditures		560,138	546,590	407,686	550,048	549,698	544,440
% Inc/dec budget to budget or actual to actual		-11.28%	-2.42%	-25.41%	16.75%	34.83%	-1.02%

Total Personnel & Operating Expenditures	1,625,734	1,680,811	1,546,619	1,884,953	1,891,303	1,809,962
% Inc/dec budget to budget or actual to actual	21.79%	3.39%	-7.98%	9.56%	22.29%	-3.98%

Capital Outlay:							
2201.2118	Information Services Capital	-	25,000	96,466	-	-	-
Capital Outlay		-	25,000	96,466	-	-	-
% Inc/dec budget to budget or actual to actual		0.00%	0.00%	285.87%	-100.00%	-100.00%	0.00%

Total IT Expenditures	1,625,734	1,705,811	1,643,085	1,884,953	1,891,303	1,809,962
% Inc/dec budget to budget or actual to actual	21.79%	4.93%	-3.68%	-4.91%	15.11%	-3.98%

LANDFILL CLOSURE

2016 Overview		
General Support Required	FTEs	Annual cost per capita
\$263,400	0.00	\$4.90

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:						
10.39123 Transfer In - Landfill Closure (GG)	-	10,000	10,000	10,000	10,000	10,000
Program Revenues	-	10,000	10,000	10,000	10,000	10,000
% Inc/dec budget to budget or actual to actual	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Personnel Expenditures:						
<i>FTEs</i>	<i>0.50</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
4550.1110 Salaries-regular employees	22,957	-	-	-	-	-
4550.1130 Overtime	8,571	-	-	-	-	-
4550.1210 Group insurance	4,874	-	-	-	-	-
4550.1220 FICA Taxes	2,251	-	-	-	-	-
4550.1230 Retirement contributions	1,571	-	-	-	-	-
Personnel Expenditures Total	40,223	-	-	-	-	-
% Inc/dec budget to budget or actual to actual	0.00%	-100.00%	0.00%	0.00%	0.00%	0.00%

Operating Expenditures:						
4550.1320 Other Professional Services	4,971	8,790	-	10,000	10,000	10,000
4550.1412 Convenience center operating contract	31,882	33,211	52,982	68,400	68,400	68,400
4550.1470 Grading and maintenance-Durango landfill	4,826	3,361	11,182	35,000	20,000	25,000
4550.1471 Grading and maintenance-other landfills	46,270	34,439	75,868	125,000	115,000	125,000
4550.1475 Monitoring and groundwater testing-Durango	5,909	3,976	4,190	10,000	8,000	10,000
4550.1476 Monitoring and groundwater testing-other landfills	22,984	26,609	30,412	35,000	30,000	35,000
4550.1685 Hazardous Waste Roundup	45,561	-	-	-	-	-
Operating Expenditures	162,404	110,385	174,633	283,400	251,400	273,400
% Inc/dec budget to budget or actual to actual	13.76%	-32.03%	58.20%	-4.90%	43.96%	-3.53%

Landfill Closure Operating Expenditures	202,627	110,385	174,633	283,400	251,400	273,400
% Inc/dec budget to budget or actual to actual	41.93%	-45.52%	58.20%	-4.90%	43.96%	-3.53%

Capital Outlay						
4550.1695 Capital Operating Equipment	-	12,195	-	-	-	-
Capital Outlay	-	12,195	-	-	-	-

Total Landfill Closure Expenditures	202,627	122,580	174,633	283,400	251,400	273,400
% Inc/dec budget to budget or actual to actual	41.93%	-39.50%	42.46%	-4.90%	43.96%	-3.53%

OLD MAIN PROFESSIONAL BUILDING

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
-\$46,995

Annual cost per capita
-\$0.81

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.36315	OMPO Rent (Bldg. Rent) (GG)	300	-	-	-	-	-
10.36316	OMPO Rent Allocation Revenue (Bldg. Re	88,000	88,000	88,000	88,000	88,000	88,000
10.36317	OMPO Utility Allocation Revenue (Bldg. Re	30,000	30,000	30,000	32,000	32,000	32,000
Program Revenues		118,300	118,000	118,000	120,000	120,000	120,000
% Inc/dec budget to budget or actual to actual		-14.81%	-0.25%	0.00%	0.00%	1.69%	0.00%
Operating Expenditures:							
2211.1320	Other Professional Services	-	-	-	500	500	500
2211.1430	Repair & Maintenance Services	11,878	12,530	9,212	10,000	10,000	23,000
2211.1531	Telephone	833	687	644	700	700	735
2211.1617	Janitorial Supplies	-	-	425	-	-	-
2211.1620	Utilities	38,471	-	-	-	-	-
2211.1621	Gas	-	4,994	3,935	3,700	3,700	4,070
2211.1622	Electric	-	33,000	34,856	37,000	37,000	40,700
2211.1411	Water and Sewer	-	1,500	1,648	3,000	2,000	2,000
2211.1421	Waste Disposal	-	1,500	1,272	2,600	2,000	2,000
Operating Expenditures		51,183	54,210	51,992	57,500	55,900	73,005
% Inc/dec budget to budget or actual to actual		-16.18%	5.92%	-4.09%	-8.69%	7.52%	26.97%
Total OMPO Expenditures		51,183	54,210	51,992	57,500	55,900	73,005
% Inc/dec budget to budget or actual to actual		-16.18%	5.92%	-4.09%	-8.69%	7.52%	26.97%

PASS THRUS

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

PLANNING

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$1,018,677

FTEs
11.25

Annual cost per capita
\$17.61

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.34131	Planning Fees(AS)	31,756	30,058	35,068	40,000	40,000	40,000
10.34132	Oil & Gas Fees (AS)	61,450	31,800	73,150	55,000	55,000	55,000
10.34134	Surveyor Fees (AS)	10,135	9,580	11,000	8,500	8,500	8,500
10.36506	Cost Reimbursements (AS)	311	-	-	-	-	-
Program Revenues		103,653	71,438	119,218	103,500	103,500	103,500
% Inc/dec budget to budget or actual to actual		7.39%	-31.08%	66.88%	13.74%	-13.18%	0.00%

Personnel Expenditures:							
	FTEs	11.25	11.75	10.75	11.25	11.25	11.25
5200.1110	Regular Salaries	508,725	615,319	646,172	726,194	728,194	739,387
5200.1120	Temporary Salaries	24,404	20,308	16,256	25,123	25,123	15,000
5200.1130	Overtime	3,754	5,090	1,502	2,200	-	5,000
5200.1150	Other Compensation Items	-	582	-	-	-	-
5200.1210	Health Insurance	71,081	112,634	119,296	115,491	105,096	124,711
5200.1220	FICA Taxes	39,368	46,008	47,531	55,554	51,865	58,093
5200.1230	Retirement	29,640	34,560	37,065	44,379	41,028	45,845
5200.1260	Worker's Compensation	-	-	-	3,980	3,980	4,060
5200.1275	Cell Phone Allowance	901	1,275	1,599	1,729	1,729	1,729
5200.1292	Relocation Cost Reimbursement	246	-	-	-	-	-
Personnel Expenditures Total		678,119	835,774	869,422	974,650	957,015	993,825
% Inc/dec budget to budget or actual to actual		-28.71%	23.25%	4.03%	8.18%	10.07%	1.97%

Operating Expenditures:							
5200.1315	Code Development Project	5,600	-	-	5,000	2,000	5,000
5200.1316	La Posta Area Planning	173,454	35,146	-	-	-	-
5200.1319	Community Comprehensive Plan	-	-	-	10,000	8,000	10,000
5200.1320	Other Professional Services	9,408	-	-	5,000	4,000	5,000
5200.1326	Consultants	21,411	15	-	25,000	12,500	25,000
5200.1327	Surveyor Plat Review Charges	8,510	10,960	7,990	8,500	9,350	9,500
5200.1331	Contract Work	100,234	-	-	-	-	-
5200.1341	Software Maintenance	7,855	13,794	8,000	16,000	16,480	28,500
5200.1343	Contracted Repair/Maint.	1,800	-	2,194	2,550	2,932	3,500
5200.1345	Scanning Services	6,375	-	-	-	-	5,000
5200.1531	Telephone	158	131	127	150	120	125
5200.1540	Advertising	2,862	3,594	3,544	3,400	3,094	3,400
5200.1551	Photocopy	-	4,671	6,268	5,000	5,000	5,000
5200.1560	Postage	2,073	2,299	1,246	2,500	1,750	2,000
5200.1570	Memberships/Registration Fee	1,328	1,651	1,387	3,000	300	3,000
5200.1580	Meetings	2,290	2,146	3,600	3,000	3,000	3,500
5200.1581	Training	1,881	3,642	2,538	4,000	4,000	4,000
5200.1612	Operating Supplies	5,466	5,110	5,362	5,500	4,125	5,000

PLANNING

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
5200.1626	CERF fuel charges	623	501	470	600	456	810
5200.1694	Computer Equip. & Software	585	28	237	2,500	2,500	2,500
5200.1695	Operating Equipment	-	-	-	2,500	1,625	2,000
5200.1696	Furniture	-	-	-	-	500	3,000
5200.1930	CERF maint & repair charges	195	360	2,568	261	230	1,693
5200.1931	CERF rental charges	2,184	1,632	465	773	773	824
Operating Expenditures		354,293	85,679	45,996	105,234	82,735	128,352
% Inc/dec budget to budget or actual to actual		43.45%	-75.82%	-46.32%	-15.50%	79.87%	21.97%

Total Planning Expenditures	1,032,412	921,453	915,418	1,079,884	1,039,750	1,122,177
% Inc/dec budget to budget or actual to actual	-13.83%	-10.75%	-0.66%	5.30%	13.58%	3.92%

Capital Outlay						
5200.1695 Operating Equipment	-	8,675	-	-	-	-
Capital Outlay	-	8,675	-	-	-	-
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	-100.00%	0.00%	0.00%	0.00%

PROCUREMENT

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$189,423

FTEs
2.50

Annual cost per capita
\$3.27

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.34157.22	(Indirect Cost Allocation (GG)	-	-	-	11,415	11,415	10,252
Program Revenues		-	-	-	11,415	11,415	10,252
% Inc/dec budget to budget or actual to actual		0.00%	0.00%	0.00%	0.00%	100.00%	-10.19%
Personnel Expenditures:							
FTEs		3.75	2.75	2.50	2.50	2.50	2.50
2202.1110	Regular Salaries	166,594	120,528	113,666	127,709	128,809	124,902
2202.1120	Temporary Salaries	-	2,427	119	-	-	-
2202.1210	Health Insurance	33,381	18,274	16,571	33,545	33,545	24,356
2202.1220	FICA Taxes	11,478	9,080	8,451	9,770	9,870	9,555
2202.1230	Retirement	9,673	7,385	7,365	8,610	8,710	9,332
2202.1260	Worker's Compensation	-	-	-	3,562	3,562	3,633
Personnel Expenditures Total		221,126	157,694	146,172	183,196	184,496	171,778
% Inc/dec budget to budget or actual to actual		-8.32%	-28.69%	-7.31%	19.84%	26.22%	-6.23%
Operating Expenditures:							
2202.1345	Scanning	4,295	3,546	-	-	-	-
2202.1430	Building Repair & Maintenance	1,330	1,075	32	500	100	-
2202.1531	Telephone	512	448	422	500	500	500
2202.1540	Advertising	2,267	2,507	1,824	3,000	3,100	3,250
2202.1551	Photocopy	2,454	2,079	1,683	2,200	1,770	2,000
2202.1560	Postage	688	591	436	700	750	800
2202.1561	Freight, Express, Shipping	-	89	145	250	200	250
2202.1571	Dues and Subscriptions	757	687	703	700	700	700
2202.1580	Meetings	70	-	-	200	100	200
2202.1581	Training	165	229	-	2,000	1,000	2,000
2202.1612	Operating Supplies	1,974	2,912	606	2,000	1,750	2,000
2202.1620	Utilities	3,404	3,625	-	-	-	-
2202.1411	Water and Sewer	-	-	587	760	760	-
2202.1421	Waste Disposal	-	-	234	250	250	-
2202.1621	Gas	-	-	1,224	1,555	1,555	-
2202.1622	Electric	-	-	1,778	1,650	1,650	-
2202.1626	CERF fuel charges	528	313	335	450	450	-
2202.1911	Inventory Loss/Breakage	6,128	-	-	-	-	-
2202.1930	CERF maint & repair charges	2,327	120	456	995	995	339
2202.1931	CERF rental charges	970	-	-	-	-	-
Operating Expenditures		27,869	18,220	10,464	17,710	15,630	12,039
% Inc/dec budget to budget or actual to actual		0.42%	-34.62%	-42.57%	-12.51%	49.37%	-32.02%
Total Procurement Expenditures		248,995	175,914	156,636	200,906	200,126	183,817
% Inc/dec budget to budget or actual to actual		-7.42%	-29.35%	-10.96%	16.06%	27.77%	-8.51%

PUBLIC SERVICE AGENCY

Mission Statement

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

2016 Overview

General Support Required
\$1,755,346

Annual cost per capita
\$30.34

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

Program Expenditures:							
6100.1782	Animal Cruelty Contingency-PS	-	-	-	5,000	-	5,000
6100.1801	Axis Detox Center-H&W	75,798	69,156	69,156	34,500	33,500	32,500
6100.1828	Axis Health System ATU (operational supp	147,145	149,562	162,264	162,264	162,264	162,264
6100.1848	DATO--Lodger's Tax Collection-GG	180,000	226,607	281,315	230,000	230,000	230,000
6100.1812	Four Corners Office of Resource Efficiency	27,900	27,900	27,900	27,900	27,900	27,900
6100.1823	Humane Society-Animal Control-PS	162,123	170,156	170,156	173,581	173,582	177,030
6100.1802	Humane Society-Shelter Operations-PS	84,580	88,580	88,580	93,423	93,423	95,279
6100.1825	La Plata Economic Development (LEAD)-C	60,000	60,000	60,000	60,000	60,000	60,000
6100.1820	Library--FLM & Sunnyside-R&C	107,706	106,388	106,691	100,444	100,444	115,000
6100.1898	Living with Wildlife Advisory Board-PS	2,332	2,087	2,119	3,700	3,700	4,460
6100.1842	Regional Housing Alliance-HW	174,827	174,252	174,252	174,252	174,252	174,252
6100.1831	S.U.C.A.P. Road Runner & New Freedom	42,309	42,309	42,309	45,246	45,246	45,246
6100.1808	San Juan Basin Health-H&W	444,272	540,248	444,272	444,272	444,272	522,074
6100.1899	San Juan Mountains Assoc Firewise-GG	-	13,801	28,890	32,280	32,280	36,804
6100.1818	SW CO Small Business Development-GG	4,275	5,000	5,000	6,000	6,000	6,000
6100.1856	Wildlife Services Contract-PS	20,000	15,396	18,007	20,000	20,000	27,737
6100.1839	Recreation Scholarships-GG	10,800	-	-	12,000	12,000	16,000
Program Expenditures		1,544,068	1,691,442	1,680,912	1,624,862	1,618,863	1,737,546
% Inc/dec budget to budget or actual to actual		-3.09%	9.54%	-0.62%	-0.90%	-3.69%	6.93%

Donations							
6100.1883	Public Service Agencies - Unallocated	-	-	-	-	-	11,000
6100.1822	Adult Education Center-H&W	5,771	6,000	-	-	-	-
6100.1888	Adult Education Center (GED Program)-H&	7,618	7,700	7,000	7,000	7,000	7,000
6100.1751	Adult Education Center (Ready for Release	-	2,500	-	-	-	-
6100.1834	Alternative Horizons-H&W	1,520	1,600	1,500	1,500	1,500	2,500
6100.1829	American Red Cross-GG	2,138	6,000	5,200	-	5,200	2,500
6100.1828	Axis Health System (post crisis Trans. Svc	34,781	35,000	30,000	30,000	30,000	30,000
6100.1828	Axis Health System (working poor sliding s	55,774	56,000	43,300	43,300	43,300	43,300
6100.1803	Community Connections-H&W	39,200	35,000	30,000	30,000	30,000	30,000
6100.1803	Community Connections (Supported Living	-	6,000	12,000	12,000	12,000	12,000
6100.1752	Companeros: Four Corners Immigrant Res	-	-	-	2,000	2,000	2,000
6100.1844	Dgo Latino Education Coalition (Del Alma)	450	1,000	6,000	-	-	-
6100.1879	Durango Discovery Museum-R&C	1,625	-	-	-	-	-
6100.1780	Durango Food Bank-H&W	10,000	10,000	10,000	10,000	10,000	10,000
6100.1880	Durango Nature Studies-GG	375	400	1,000	-	-	-
6100.1779	Durango Food Bank-H&W Commodities	-	-	-	3,600	3,600	3,600
6100.1827	Housing Solutions for the Southwest-hw	16,652	15,000	13,000	14,400	14,400	14,400
6100.1853	La Plata County Historical Society-GG	375	-	-	-	-	-
6100.1815	La Plata Family Centers Coalition-H&W	1,710	1,700	1,500	3,000	3,000	3,000
6100.1851	La Plata Open Space Conservancy-R&C	2,313	-	-	-	-	-
6100.1855	Manna - Durango Soup Kitchen-H&W	8,123	8,000	8,000	8,000	8,000	8,000
6100.1867	Mercy Health Found.-- Health Service Clin	33,500	33,500	15,000	-	-	5,000

PUBLIC SERVICE AGENCY

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
6100.1897	S.U.C.A.P. Ignacio Senior Services-H&W	31,265	31,000	28,000	28,000	28,000	28,000
6100.1781	San Juan Basin Area Agency on Aging-H&W	1,000	-	-	-	-	-
6100.1899	San Juan Mountains Association-GG	1,250	-	-	-	-	-
6100.1819	San Juan RC&D (sponsorship dues)-GG	90	-	-	-	-	-
6100.1778	Sexual Assault Services Org.	-	-	-	3,000	3,000	5,100
6100.1814	Southwest Center for Independence-H&W	1,663	2,200	1,900	1,900	1,900	2,000
6100.1857	Southwest Conservation Corps-GG	1,000	-	-	-	-	-
6100.1836	SW Transportation Planning-GG	1,127	-	-	-	-	-
6100.1892	U.S. Pro Cycling Challenge Scholarship-G	25,000	-	-	-	-	-
6100.1837	Useful Public Service-GG	3,526	-	-	-	-	-
6100.1858	Violence Prevention Coalition-H&W	7,710	6,500	6,000	-	-	-
6100.1850a	VOA Community Homeless Shelter-H&W	16,200	15,900	15,900	15,900	15,900	15,900
6100.1810	Durango Library JST-R&C	1,695,206	-	-	-	-	-
6100.1804	VOA Southwest Safehouse (operational su	16,200	15,000	15,000	15,000	15,000	15,000
Donations		2,023,162	296,000	250,300	228,600	233,800	250,300
% Inc/dec budget to budget or actual to actual		0.45%	-85.37%	-15.44%	-8.67%	-6.59%	9.49%
Total Public Service Agency Expenditures		3,567,230	1,987,442	1,931,212	1,853,462	1,852,663	1,987,846
% Inc/dec budget to budget or actual to actual		-1.11%	-44.29%	-2.83%	-1.93%	-4.07%	7.25%

PUBLIC TRUSTEE'S OFFICE

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
-\$23,098

FTEs
0.15

Annual cost per capita
-\$0.40

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.34106	Public Trustee's Fees (GG)	89,456	79,712	50,677	50,000	50,000	50,000
Program Revenues		89,456	79,712	50,677	50,000	50,000	50,000
% Inc/dec budget to budget or actual to actual		-7.78%	-10.89%	-36.42%	-34.21%	-1.34%	0.00%

Personnel Expenditures:							
FTEs		0.15	0.15	0.15	0.15	0.15	0.15
1201.1110	Regular Salaries	12,495	12,591	12,543	12,500	12,500	12,495
1201.1210	Health Insurance	1,054	1,751	1,832	1,074	1,074	1,196
1201.1220	FICA Taxes	950	926	925	314	1,100	956
1201.1230	Retirement	1,000	1,007	1,001	199	1,000	625
Personnel Expenditures Total		15,499	16,276	16,301	14,087	15,674	15,272
% Inc/dec budget to budget or actual to actual		0.89%	5.02%	0.15%	-13.75%	-3.85%	8.41%

Operating Expenditures:							
1201.1531	Telephone	21	21	18	30	30	30
1201.1560	Postage	1,446	2,192	1,659	3,000	3,000	3,000
1201.1571	Dues and Subscriptions	236	249	300	450	600	600
1201.1580	Meetings	1,162	455	1,019	2,000	5,000	5,000
1201.1612	Operating Supplies	819	344	376	3,000	3,000	3,000
Operating Expenditures		3,684	3,260	3,372	8,480	11,630	11,630
% Inc/dec budget to budget or actual to actual		-28.70%	-11.50%	3.44%	21.14%	244.85%	37.15%

Total Public Trustee Expenditures		19,183	19,537	19,674	22,567	27,304	26,902
% Inc/dec budget to budget or actual to actual		-6.56%	1.84%	0.70%	-3.28%	38.79%	19.21%

RISK MANAGEMENT

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$649,758

FTEs
1.00

Annual cost per capita
\$11.23

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.36610	Insurance Refunds(GG)	51,872	48,259	62,059	35,000	40,000	40,000
10.34157.24	Indirect Cost Allocation (GG)	-	-	-	31,570	31,570	27,638
Program Revenues		51,872	48,259	62,059	66,570	71,570	67,638
% Inc/dec budget to budget or actual to actual		-7.93%	-6.96%	28.59%	565.70%	15.33%	1.60%

Personnel Expenditures:							
FTEs		1.00	1.00	1.00	1.00	1.00	1.00
2401.1110	Regular Salaries	72,107	73,883	73,627	78,423	78,923	77,784
2401.1150	Other Compensation Items	-	-	-	-	-	-
2401.1210	Health Insurance	9,592	7,621	8,198	8,529	8,529	8,086
2401.1220	FICA Taxes	5,328	5,566	5,547	5,999	6,099	5,951
2401.1230	Retirement	4,853	5,172	5,154	5,490	5,590	5,445
2401.1260	Worker's Compensation	342,334	357,230	322,632	416	416	424
2401.1275	Cell Phone Allowance	897	897	897	947	897	897
Personnel Expenditures Total		435,111	450,370	416,054	99,804	100,454	98,587
% Inc/dec budget to budget or actual to actual		9.79%	3.51%	-7.62%	-77.45%	-75.86%	-1.22%

Operating Expenditures:							
2401.1274	Safety Equipment Reimbursement	-	240	1,360	2,000	1,600	2,000
2401.1295	Safety Program & Training	-	-	-	6,000	6,000	6,000
2401.1660	Ergonomic/Safety Equipment	-	-	-	7,500	7,500	7,500
2401.1521	Casualty, Property, and Liability	410,647	473,312	404,545	416,074	414,242	545,892
2401.1522	Public Official Insurance	100	-	-	-	-	-
2401.1525	Insurance repairs	16,814	40,767	40,505	25,000	40,000	40,000
2401.1531	Telephone	6	8	3	15	25	25
2401.1571	Dues and Subscriptions	385	385	-	1,000	800	1,000
2401.1581	Training	3,023	570	682	1,200	1,200	1,200
2401.	Driving Record Monitoring	-	-	-	-	-	10,158
2401.1612	Operating Supplies	1,276	539	766	1,200	1,000	1,200
2401.1626	CERF fuel charges	356	282	302	390	390	351
2401.1914	Compensation for Damages	-	41	1,000	1,000	1,000	1,000
2401.1930	CERF maint & repair charges	148	984	204	5	5	313
2401.1931	CERF rental charges	2,712	2,712	1,425	2,519	2,519	2,170
Operating Expenditures		435,466	519,840	450,792	463,903	476,281	618,809
% Inc/dec budget to budget or actual to actual		-1.73%	19.38%	-13.28%	2.77%	5.65%	33.39%

Tota Risk Management Expenditures		870,577	970,210	866,846	563,707	576,735	717,396
% Inc/dec budget to budget or actual to actual		3.71%	11.44%	-10.65%	-36.94%	-33.47%	27.26%

ALTERNATIVES TO INCARCERATION

Mission Statement

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

Services Provided

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

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

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

2016 Overview

General Support Required
\$364,713

FTEs
4.00

Annual cost per capita
\$6.30

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.33480	US Marshall SO Roundups	-	-	13,831	10,000	10,000	10,000
10.34235	ATI - Work Release (PS)	15,135	15,457	9,025	15,000	6,000	6,000
10.34250	ATI - Pre-trial Services (PS)	21,667	16,705	14,840	30,000	30,000	30,000
10.34251	ATI - Day Reporting (PS)	97,219	56,549	3,803	329	-	-
10.34252	ATI Offender EHM Fees (PS)	62,838	50,746	43,008	55,000	50,000	50,000
Program Revenues		196,859	139,456	84,506	110,329	96,000	96,000
% Inc/dec budget to budget or actual to actual		20.81%	-29.16%	-39.40%	-24.43%	13.60%	-12.99%

Personnel Expenditures:							
FTEs		5.00	5.00	5.00	5.00	5.00	4.00
2104.1110	Regular Salaries	308,426	307,951	315,074	335,478	335,478	249,461
2104.1130	Overtime	9,779	15,903	21,432	24,000	24,000	24,000
2104.1150	Other Compensation Items	1,442	788	-	-	-	-
2104.1210	Health Insurance	48,854	50,393	58,778	61,067	61,067	29,599
2104.1220	FICA Taxes	22,817	23,493	24,216	25,664	25,664	20,920
2104.1230	Retirement	22,727	22,657	23,386	24,717	24,717	18,666
2104.1260	Worker's Compensation	-	-	-	13,723	13,723	15,197
2104.1275	Cell Phone Allowance	3,588	3,554	3,588	3,860	3,860	3,861
Personnel Expenditures Total		417,631	424,739	446,474	488,509	488,509	361,704
% Inc/dec budget to budget or actual to actual		4.66%	1.70%	5.12%	9.93%	9.41%	-25.96%

Operating Expenditures:							
2104.1321	Medical & Dental Services	88,606	89,528	396	250	-	-
2104.1341	Software Maintenance	10,479	5,253	7,775	9,500	9,500	9,500
2104.1349	Equipment Repair	-	-	1,725	-	-	-
2104.1350	Vehicle Maintenance & Repair	-	-	-	250	-	-
2104.1371	Electronic Home Monitoring	85,705	64,607	28,961	36,000	36,000	40,000
2104.1531	Telephone	2,116	1,891	1,674	2,000	2,000	2,000
2104.1550	Printing, Forms, etc.	-	-	140	500	1,000	750
2104.1551	Photocopy	1,764	1,931	1,850	3,500	3,500	3,500
2104.1560	Postage	-	-	49	200	200	200
2104.1581	Training	-	122	3,577	10,000	6,000	6,000
2104.1612	Operating Supplies	4,093	4,516	3,427	5,500	5,500	5,500
2104.1620	Utilities	919	648	-	500	1,000	500
2104.1621	Gas	-	-	435	1,000	1,000	1,000

ALTERNATIVES TO INCARCERATION

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
2104.1626	CERF fuel charges	6,021	4,822	6,276	6,000	6,000	6,210
2104.1652	Clothing & Uniforms	158	103	157	500	1,000	500
2104.1695	Operating Equipment	-	-	9,582	1,000	1,000	1,000
2104.1696	Office Equipment	100	441	271	1,000	1,000	1,000
2104.1930	CERF maint & repair charges	4,716	2,640	3,216	2,800	2,800	4,480
2104.1931	CERF rental charges	35,484	29,952	14,343	18,560	18,560	16,869
Operating Expenditures		240,161	206,454	83,853	99,060	96,060	99,009
% Inc/dec budget to budget or actual to actual		-0.77%	-14.04%	-59.38%	-42.94%	14.56%	-0.05%
Total Alternative to Incarceration Expenditures		657,792	631,192	530,327	587,569	584,569	460,713
% Inc/dec budget to budget or actual to actual		2.61%	-4.04%	-15.98%	-4.92%	10.23%	-21.59%

CRIMINAL INVESTIGATIONS

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$993,208

FTEs
9.00

Annual cost per capita
17.17

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Personnel Expenditures:							
	FTEs	10.00	11.00	11.00	11.00	11.00	9.00
3005.1110	Regular Salaries	598,528	659,442	656,158	699,150	699,150	563,779
3005.1120	Temporary Salaries	-	3,181	-	-	-	-
3005.1130	Overtime - Regular	74,985	49,370	29,903	48,000	46,000	48,000
3005.1150	Other Compensation Items	3,218	1,065	-	-	-	-
3005.1210	Health Insurance	102,804	112,721	123,934	125,749	125,749	109,714
3005.1220	FICA Taxes	48,778	51,624	49,354	53,485	53,585	46,801
3005.1230	Retirement	40,838	45,425	45,302	47,478	47,478	39,675
3005.1260	Worker's Compensation	-	-	-	26,842	26,842	27,379
3005.1275	Cell Phone Allowance	6,900	7,456	7,722	7,319	7,956	7,957
Personnel Expenditures Total		876,050	930,285	912,374	1,008,023	1,006,760	843,305
% Inc/dec budget to budget or actual to actual		7.82%	6.19%	-1.93%	8.20%	10.35%	-16.34%
Operating Expenditures:							
3005.1349	Repair - Other Mach & Equip	335	200	-	-	-	-
3005.1350	Vehicle Maintenance & Repair	89	500	500	-	-	-
3005.1531	Telephone	2,526	3,968	3,565	3,700	3,700	3,700
3005.1551	Photocopy	4,285	3,083	3,216	2,500	3,300	3,500
3005.1571	Dues and Subscriptions	1,617	1,841	1,964	1,841	1,841	1,841
3005.1580	Meetings	188	942	521	500	3,000	1,000
3005.1581	Training	6,914	12,857	15,466	14,000	14,000	20,000
3005.1592	Investigative Expense	7,041	8,781	6,287	5,000	8,341	8,000
3005.1612	Operating Supplies	14,064	18,651	11,171	14,000	14,000	14,000
3005.1622	Electric	-	3,884	4,360	4,180	4,180	4,180
3005.1411	Water and sewer	-	1,200	738	1,320	1,320	1,320
3005.1626	CERF fuel charges	21,195	22,244	22,121	24,000	24,000	19,440
3005.1652	Clothing & Uniforms & Cleaning uniforms	706	1,267	580	485	485	2,500
3005.1656	Equipment and Supplies	-	367	-	-	-	-
3005.1661	Firearm Supplies	-	1,264	3,101	3,500	3,500	2,000
3005.1694	Computer Equipment & Software	15,717	3,616	-	4,000	-	4,000
3005.1930	CERF maint & repair charges	7,887	12,012	10,680	11,820	11,820	12,463
3005.1931	CERF rental charges	50,028	52,124	40,650	64,968	64,968	51,959
Operating Expenditures		137,271	148,802	124,920	155,814	158,455	149,903
% Inc/dec budget to budget or actual to actual		19.87%	8.40%	-16.05%	11.88%	26.85%	-3.79%
Total Personnel & Operating Expenditures		1,013,321	1,079,086	1,037,293	1,163,837	1,165,215	993,208
% Inc/dec budget to budget or actual to actual		353.33%	6.49%	-3.87%	8.68%	12.33%	-14.66%
Criminal Investigations Capital Outlay							
			-	8,467	-	-	-
Total Criminal Investigations Expenditures							
% Inc/dec budget to budget or actual to actual		9.31%	6.49%	-3.09%	8.68%	11.42%	-14.66%

DETENTIONS-SHERIFF'S OFFICE

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required	FTEs	Annual cost per capita
\$5,248,567	62.00	\$90.73

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.33117	Jail Behavioral Health Grant (PS)	82,778	102,437	172,671	290,000	290,000	289,900
10.33451	Limited Gaming Impact - Detentions	-	-	180,528	105,494	105,494	145,600
10.33481	State Criminal Alien Assist (PS)	14,949	11,120	10,191	10,000	10,000	9,500
10.34228	Booking Fees (Oth. Jail) (PS)	38,914	41,554	41,204	42,000	58,923	47,518
10.34231	Jail Room & Board (PS)	297,481	368,142	329,092	300,000	360,687	436,000
10.34233	Jail Bond Fees (Oth. Jail) (PS)	10,570	9,054	7,229	8,500	1,530	8,000
10.34238	Inmate Medical Co-Payments(PS)	21,830	22,036	29,063	22,242	28,326	22,242
10.34239	Inmate Phone Reimbursement(PS)	79,074	57,673	36,974	40,000	46,665	40,000
10.34810	Jail commissary receipts* (PS)	50,997	31,025	33,371	35,000	35,000	35,000
Program Revenues		596,592	643,041	840,321	853,236	936,625	1,033,760
% Inc/dec budget to budget or actual to actual		-9.04%	7.79%	30.68%	2.55%	11.46%	21.16%

Personnel Expenditures:							
FTEs		59.00	59.00	59.00	59.00	59.00	62.00
3001.1110	Regular Salaries	2,774,916	2,868,134	2,872,797	3,128,801	3,128,801	3,266,843
3001.1120	Temporary Salaries	84,138	92,040	16,750	15,200	30,000	45,600
3001.1130	Overtime - Regular	247,418	142,109	109,739	100,000	187,176	100,000
3001.1150	Other Compensation Items	3,557	3,176	-	-	-	12,600
3001.1210	Health Insurance	564,114	646,374	669,726	716,193	716,193	667,553
3001.1220	FICA Taxes	223,778	221,780	214,245	239,353	239,453	261,051
3001.1230	Retirement	155,746	164,278	169,745	190,730	190,730	205,609
3001.1260	Worker's Compensation	-	-	-	126,731	126,731	126,731
3001.1275	Cell Phone Allowance	5,152	5,207	5,091	5,207	6,000	6,000
Personnel Expenditures Total		4,058,818	4,143,098	4,058,094	4,522,215	4,625,084	4,691,988
% Inc/dec budget to budget or actual to actual		4.88%	2.08%	-2.05%	9.06%	13.97%	3.75%

Operating Expenditures:							
3001.1320	Other Professional Services	56,915	73,628	85,947	82,151	82,151	85,000
3001.1321	Medical & Dental Services	57,582	61,062	59,414	60,000	55,298	60,000
3001.1322	GED Program	-	-	-	-	-	20,000
3001.1341	Software Maintenance	-	-	8,194	11,000	11,000	11,000
3001.1343	Repair/Maintenance	57,829	88,014	100,506	96,000	85,000	96,000
3001.1347	Uniform Cleaning	1,006	867	538	1,200	1,200	4,000
3001.1350	Vehicle Repair and Maintenance	-	-	590	-	-	-
3001.1531	Telephone	1,526	1,474	1,655	1,700	1,700	1,700
3001.1551	Photocopy	8,467	7,032	8,055	8,000	6,844	8,000
3001.1560	Postage	248	-	141	200	200	200
3001.1571	Dues and Subscriptions	423	591	628	1,000	1,000	1,000
3001.1580	Meetings	2,583	3,909	2,006	3,000	2,605	3,000
3001.1581	Training	24,256	32,270	28,127	28,000	28,000	35,000
3001.1612	Operating Supplies	40,620	32,075	28,395	30,000	30,407	30,000
3001.1616	Chem, Lab & Medical Supplies	77,643	90,419	77,524	71,000	106,373	90,000
3001.1617	Janitorial Supplies	43,824	50,014	59,869	50,000	45,205	60,000
3001.1621	Gas	-	43,000	45,756	55,387	53,500	55,387
3001.1622	Electric	-	127,564	142,303	174,379	121,739	174,379
3001.1411	Water and Sewer	-	28,000	34,174	46,725	31,200	46,725

DETENTIONS-SHERIFF'S OFFICE

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
3001.1421	Waste Disposal	-	8,000	7,000	9,000	4,290	9,000
3001.1626	CERF fuel charges	5,677	4,633	4,050	4,800	4,800	3,510
3001.1630	Food	413,817	353,366	389,451	350,000	381,427	375,000
3001.1652	Clothing & Uniforms	18,617	9,572	10,303	18,000	15,000	18,000
3001.1661	Firearm Supplies	15,248	10,626	39,507	12,000	12,000	12,000
3001.1662	Prisoner Supplies	16,787	13,021	25,593	25,000	21,880	25,000
3001.1675	C.E.R.T. Equipment	6,868	5,631	5,865	8,000	8,000	8,000
3001.1679	Commissary Operating Supplies	43,991	37,832	48,922	41,000	34,820	41,000
3001.1686	Jail Behavioral Health Grant	88,882	90,855	151,756	290,000	290,000	289,999
3001.1694	Computer Equipment & Software	-	14,423	5,232	-	-	-
3001.1695	Operating Equipment	10,639	9,130	5,392	11,000	11,000	11,000
3001.1696	Furniture	4,669	2,225	528	4,000	4,000	4,000
3001.1930	CERF maint & repair charges	2,863	2,568	2,376	1,846	1,846	1,288
3001.1931	CERF rental charges	12,960	18,360	8,484	8,835	8,835	11,151
Operating Expenditures		1,219,645	1,220,157	1,388,282	1,503,223	1,461,320	1,590,339
% Inc/dec budget to budget or actual to actual		1.15%	0.04%	13.78%	13.03%	5.26%	5.80%

Total Detentions Expenditures	5,278,463	5,363,255	5,446,376	6,025,438	6,086,404	6,282,327
% Inc/dec budget to budget or actual to actual	3.99%	1.61%	1.55%	10.03%	11.75%	4.26%

PATROL - SHERIFF'S OFFICE

Mission Statement

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

Services Provided

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

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

2016 Overview

General Support Required
\$4,702,290

FTEs
45.00

Annual cost per capita
\$81.28

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.33502	Limited Gaming Impact - Public Safety (PS)	251,000	320,000	150,000	174,303	174,303	200,564
10.33596	Bulletproof Vest Grant(PS)	-	6,586	4,544	6,500	6,500	7,000
10.34212	Reimbursement Security Svcs (PS)	44,882	33,378	8,232	25,000	25,000	35,000
10.34215	Sheriff's Collection Fees (SO fees)(PS)	7,280	8,600	7,280	8,500	8,500	8,500
10.34216	Law Enforcement Assist. Fund (SO fees)(P	5,977	5,884	4,510	5,500	5,500	5,500
10.35102	Traffic Fines (fines & forfeit)	11,136	11,936	9,423	11,500	11,500	11,500
Program Revenues		320,274	386,383	183,989	231,303	231,303	268,064
% Inc/dec budget to budget or actual to actual		-18.05%	20.64%	-52.38%	7.99%	25.72%	15.89%

Personnel Expenditures:							
FTEs		31.00	32.00	32.00	34.00	34.00	45.00
3000.1110	Regular Salaries	1,771,549	1,842,322	1,838,465	2,070,981	2,071,581	2,581,420
3000.1120	Temporary Salaries	4,392	2,236	475	1,500	1,500	-
3000.1130	Overtime - Regular	124,949	98,316	115,674	90,000	93,100	90,000
3000.1131	Special Overtime	-	-	419	-	-	-
3000.1133	SWAT overtime	38,321	28,589	20,795	32,500	32,500	32,500
3000.1135	Extra Duty Salaries	35,352	25,344	6,523	25,000	25,000	35,000
3000.1150	Other Compensation Items	3,981	4,571	-	-	-	12,600
3000.1210	Health Insurance	358,309	391,039	423,002	436,101	436,101	556,941
3000.1220	FICA Taxes	139,386	140,863	139,820	158,430	158,730	209,528
3000.1230	Retirement	109,973	115,288	118,193	133,006	133,106	172,391
3000.1260	Worker's Compensation	-	-	-	88,996	88,996	90,776
3000.1275	Cell Phone Allowance	6,761	7,536	7,852	7,280	8,000	9,000
Personnel Expenditures Total		2,592,973	2,656,105	2,671,218	3,043,794	3,048,614	3,790,156
% Inc/dec budget to budget or actual to actual		5.74%	2.43%	0.57%	12.46%	14.13%	24.52%

PATROL - SHERIFF'S OFFICE

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Operating Expenditures:							
3000.1320	Other Professional Services	1,765	1,320	535	1,000	1,000	1,000
3000.1321	Medical, Dental and Vet Services	-	-	-	500	-	500
3000.1341	Software Maintenance	64,567	66,554	68,151	69,990	69,990	61,031
3000.1347	Uniform Cleaning	1,424	2,610	2,466	2,500	2,500	4,000
3000.1349	Repair - Other Mach & Equip	4,281	2,668	783	2,000	500	1,000
3000.1350	Vehicle Maintenance & Repair	3,026	3,000	2,000	2,000	2,000	2,000
3000.1523	Fire Control Insurance Pool	-	42,708	-	-	-	-
3000.1531	Telephone	22,170	16,267	15,948	20,000	15,000	18,000
3000.1532	Dispatch Fees-Communications	398,357	419,297	390,543	415,000	415,000	410,000
3000.1550	Printing, Forms, etc.	298	816	-	-	-	-
3000.1571	Dues and Subscriptions	718	636	669	800	500	500
3000.1580	Meetings	-	1,018	1,630	1,500	4,000	2,500
3000.1581	Training	8,878	5,820	7,955	10,000	10,000	10,000
3000.1584	SWAT training	11,684	6,457	5,086	10,000	10,000	10,000
3000.1586	Crisis Intervention Training	15,427	20,000	18,033	20,000	18,000	20,000
3000.1592	Investigative Expense	1,359	3,028	1,939	2,000	2,750	4,000
3000.1612	Operating Supplies	11,195	10,729	9,354	13,000	13,000	13,000
3000.1626	CERF fuel charges	138,774	139,595	137,615	150,000	150,000	135,000
3000.1652	Clothing & Uniforms	10,556	8,446	4,154	10,000	10,000	10,000
3000.1656	Equipment and Supplies	27,140	25,731	25,950	30,000	30,000	32,000
3000.1661	Firearm Supplies	15,365	24,875	20,194	15,500	15,500	18,000
3000.1664	Fire Control Expenses	-	17	-	-	-	-
3000.1697	SWAT equipment	11,990	14,862	14,297	16,000	16,000	16,000
3000.1930	CERF maint & repair charges	44,146	54,924	56,612	46,176	46,176	76,814
3000.1931	CERF rental charges	352,218	347,940	236,691	303,686	303,686	334,853
Operating Expenditures		1,145,353	1,219,318	1,020,604	1,141,652	1,135,602	1,180,198
% Inc/dec budget to budget or actual to actual		-2.74%	6.46%	-16.30%	2.33%	11.27%	3.38%
Total Patrol Operating Expenditures		3,738,325	3,875,423	3,691,822	4,185,446	4,184,216	4,970,354
% Inc/dec budget to budget or actual to actual		2.99%	3.67%	-4.74%	9.51%	13.34%	18.75%
Patrol Capital Outlay		-	-	-	57,500		
% Inc/dec budget to budget or actual to actual		0.00%	0.00%	0.00%	0.00%	0.00%	-100.00%
Total Patrol Expenditures		3,738,325	3,875,423	3,691,822	4,242,946	4,184,216	4,970,354
% Inc/dec budget to budget or actual to actual		2.99%	3.67%	-4.74%	11.01%	13.34%	17.14%

SPECIAL INVESTIGATIONS

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$570,965

FTEs
5.00

Annual cost per capita
\$9.87

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.33479	HIDTA Grant(PS)	310,074	351,398	366,849	384,608	384,608	403,763
10.35211.30	(Law Enforcement Restitution(PS)	-	-	-	2,500	2,000	2,500
10.36224.30	(DEA Rent (PS)	-	-	-	6,000	6,000	6,000
10.35210	Law Enforcement Forfeitures (PS)	4,400	201,732	105,725	5,000	15,000	5,000
Program Revenues		314,474	553,130	472,574	398,108	407,608	417,263
% Inc/dec budget to budget or actual to actual		10.78%	75.89%	-14.56%	4.13%	-13.75%	4.81%

Personnel Expenditures:							
	FTEs	5.00	5.00	5.00	5.00	5.00	5.00
3004.1110	Regular Salaries	305,970	313,870	314,285	334,543	334,543	333,584
3004.1120	Temporary Salaries	-	283	-	-	-	-
3004.1130	Overtime - Regular	14,471	14,733	18,975	44,991	44,991	44,991
3004.1210	Health Insurance	53,173	58,796	63,412	64,908	64,908	61,949
3004.1220	FICA Taxes	23,404	23,937	24,201	25,593	25,593	28,961
3004.1230	Retirement	22,461	23,740	23,772	25,272	25,272	25,500
3004.1260	Worker's Compensation	-	-	-	15,489	15,489	15,799
3004.1275	Cell Phone Allowance	3,601	3,673	3,913	3,740	3,740	3,913
Personnel Expenditures Total		423,081	439,032	448,558	514,536	514,536	514,696
% Inc/dec budget to budget or actual to actual		2.25%	3.77%	2.17%	13.41%	14.71%	0.03%

Operating Expenditures:							
3004.1341	Software Maintenance	-	2,668	2,999	2,999	2,999	4,500
3004.1343	Contracted Repair/Maint.	-	-	-	500	-	-
3004.1350	Vehicle Maintenance & Repair	294	746	7	700	900	700
3004.1442	Equipment Rental	11,956	7,677	-	7,000	-	6,000
3004.1531	Telephone	2,654	2,815	2,770	4,200	2,500	4,200
3004.1551	Photocopy	3,578	2,707	2,710	3,000	2,500	3,000
3004.1560	Postage	424	710	848	1,000	600	1,000
3004.1580	Meetings	1,775	277	1,734	2,500	1,500	2,500
3004.1581	Training	10,381	6,700	4,322	10,000	8,000	10,000
3004.1592	Investigative Expense	1,107	281	-	350	200	350
3004.1612	Operating Supplies	9,565	10,109	8,222	5,000	5,000	5,000
3004.1626	CERF fuel charges	13,249	12,149	10,886	12,000	11,000	9,450
3004.1656	Equipment and Supplies	932	-	1,130	7,500	7,500	7,500
3004.1661	Firearm Supplies	-	1,051	-	-	-	-
3004.1676	HIDTA Expenses	176,303	182,574	203,925	349,617	340,000	380,000
3004.1680	Expenditure of forfeiture funds	366	109,147	112,489	5,000	5,000	5,000
3004.1930	CERF maint & repair charges	9,508	6,636	10,080	5,389	5,389	5,840
3004.	CERF maint & repair charges (lease)	-	-	-	-	-	2,008
3004.1931	CERF rental charges	30,360	30,300	26,025	31,078	31,078	26,484
Operating Expenditures		272,452	376,547	388,146	447,833	424,166	473,532
% Inc/dec budget to budget or actual to actual		27.32%	38.21%	3.08%	-5.45%	9.28%	5.74%

Total Special Investigations Expenditures		695,533	815,579	836,704	962,369	938,702	988,228
% Inc/dec budget to budget or actual to actual		10.80%	17.26%	2.59%	3.78%	12.19%	2.69%

SPECIAL SERVICES - SHERIFF'S OFFICE

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$1,098,070

FTEs
11.00

Annual cost per capita
\$18.98

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.33793	9-R School Resource Officer Contribution	-	25,000	50,000	50,000	50,000	50,000
10.34209	Sheriff's Civil Process Fees	-	-	25	-	-	-
10.34213	Civil Process Fees	70,814	52,802	42,659	35,000	46,000	46,000
10.34214	Permits & Fees (Fingerprint, weapons)	32,689	37,993	33,543	28,000	30,000	30,000
10.34237	Prisoner Transport (PS)	30,170	27,090	34,135	32,000	32,000	32,000
Program Revenues		141,120	142,885	160,363	145,000	158,000	158,000
% Inc/dec budget to budget or actual to actual		0.96%	1.25%	12.23%	-26.33%	-1.47%	8.97%
Personnel Expenditures:							
FTEs		20.25	22.25	22.25	22.25	22.25	11.00
3002.1110	Regular Salaries	1,074,805	1,194,177	1,220,067	1,311,502	1,315,502	706,689
3002.1120	Temporary Salaries	26,585	28,184	18,484	20,000	20,000	20,000
3002.1130	Overtime - Regular	27,442	24,212	31,333	30,000	33,700	20,000
3002.1150	Other Compensation Items	1,581	2,243	-	-	-	-
3002.1210	Health Insurance	214,291	244,921	256,146	272,212	272,212	137,879
3002.1220	FICA Taxes	80,091	88,449	90,533	100,330	100,930	57,122
3002.1230	Retirement	70,237	78,836	80,889	86,898	87,198	51,643
3002.1260	Worker's Compensation	-	-	-	51,049	51,049	52,070
3002.1275	Cell Phone Allowance	6,560	6,391	6,676	7,170	6,500	6,501
Personnel Expenditures Total		1,501,592	1,667,412	1,704,127	1,879,161	1,887,091	1,051,904
% Inc/dec budget to budget or actual to actual		2.65%	11.04%	2.20%	9.74%	10.74%	-44.02%
Operating Expenditures:							
3002.1293	Annual Awards Banquet	500	1,113	1,000	1,000	1,000	1,000
3002.1350	Vehicle Maintenance & Repair	-	1,000	500	-	-	-
3002.1360	Search & Rescue	16,644	6,318	2,665	10,000	5,000	10,000
3002.1370	Prisoner Transportation	40,345	48,681	33,330	35,000	18,000	35,000
3002.1531	Telephone	3,478	3,724	3,429	3,200	3,800	3,800
3002.1551	Photocopy	3,639	5,265	3,830	3,500	2,800	3,500
3002.1560	Postage	3,381	2,841	3,381	4,500	2,000	3,500
3002.1571	Dues and Subscriptions	6,576	6,521	6,643	7,200	7,200	7,200
3002.1580	Meetings	378	836	727	1,000	100	-
3002.1581	Training	19,544	7,140	17,545	15,000	10,000	15,000
3002.1612	Operating Supplies	16,837	12,183	12,761	10,000	10,000	10,000
3002.1626	CERF fuel charges	29,568	28,363	26,660	30,120	30,120	22,435
3002.1652	Clothing & Uniforms	4,950	6,769	8,379	5,500	2,800	5,500
3002.1661	Firearm Supplies	1,387	2,490	3,828	4,500	4,500	4,500
3002.1666	School resource operating	841	79	1,980	3,000	2,200	4,000
3002.1670	Victim Services	937	1,820	953	1,030	1,030	1,030
3002.1671	Reserve Officers Program	1,984	478	2,956	3,000	2,500	3,000
3002.1689	Courthouse Security Grant	1,677	-	875	875	875	875
3002.1930	CERF maint & repair charges	17,488	18,312	22,240	16,427	16,427	15,825
3002.1931	CERF rental charges	89,796	77,424	40,937	69,834	69,834	58,001
Operating Expenditures		259,950	231,357	194,619	224,686	190,186	204,166
% Inc/dec budget to budget or actual to actual		-7.00%	-11.00%	-15.88%	-13.23%	-2.28%	-9.13%
Total Special Services Expenditures		1,761,542	1,898,770	1,898,747	2,103,847	2,077,277	1,256,070
% Inc/dec budget to budget or actual to actual		1.10%	7.79%	0.00%	6.72%	9.40%	-40.30%

SENIOR SERVICES - JOINT SALES TAX

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
-\$56,218

FTEs
7.78

Annual cost per capita
-\$0.97

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.33140	Sr Services-Area Agency on Aging (AS)	90,035	113,593	139,717	83,758	83,758	85,918
10.33141	Sr Services--NSIP (USDA) (AS)	21,653	20,507	25,006	24,000	22,300	23,205
10.33143	Sr Services--SMP/SHIP (AS)	22,729	7,200	13,450	11,980	13,240	13,240
10.33464	Sr. Services - CSBG Funds(AS)	5,000	5,000	4,297	4,500	5,000	5,000
10.33712	Sr Svcs General State Funds AAA (AS)	86,221	107,159	179,295	161,620	175,620	321,326
10.34130	Durango Senior Services Donations	-	-	4,311	-	6,000	7,000
10.34135	Senior Meal Collections - Durango (AS)	81,436	79,254	80,310	80,000	80,500	80,500
10.34136	Senior Services - Misc Grants (AS)	1,700	1,800	-	-	-	-
10.34138	Senior Center Activities (AS)	11,050	8,738	15,388	14,000	14,000	14,000
10.34139	Senior Center Rentals (AS)	3,207	4,060	3,753	4,000	4,000	4,300
10.34165	Sr Services - Transportation (AS)	19,692	16,902	12,707	16,000	18,000	18,000
10.34166	Sr Services - United Way (AS)	16,673	12,071	14,039	12,071	19,625	19,625
10.34167	Sr Svcs--Home Chore (AS)	9,018	11,000	10,444	9,000	12,500	12,500
10.39122	Transfer in from Joint Sales Tax (GG)	315,218	310,942	342,171	393,853	320,666	342,850
Program Revenues		683,631	698,227	844,889	814,782	775,209	947,464
% Inc/dec budget to budget or actual to actual		-7.41%	2.14%	21.00%	9.10%	-8.25%	16.28%

Personnel Expenditures:							
FTEs		7.46	7.71	7.78	7.78	7.78	8.28
5500.1110	Regular Salaries	302,027	311,450	309,932	290,673	290,533	329,113
5500.1120	Temporary Salaries	70,246	76,425	113,145	108,557	122,557	143,206
5500.1130	Overtime	51	91	332	-	190	250
5500.1150	Other Compensation Items	755	-	-	-	-	-
5500.1210	Health Insurance	65,953	69,189	73,719	73,786	69,500	80,253
5500.1220	FICA Taxes	26,862	28,006	31,409	22,236	29,650	36,151
5500.1230	Retirement	17,759	18,224	17,973	16,338	17,116	19,802
5500.1260	Worker's Compensation	-	-	-	4,877	9,453	9,835
5500.1275	Cell Phone Allowance	667	667	667	667	667	667
5500.1293	Awards Programs and events	2,496	2,247	1,843	-	-	2,000
Personnel Expenditures Total		486,816	506,300	549,020	517,134	539,666	621,277
% Inc/dec budget to budget or actual to actual		10.06%	4.00%	8.44%	-2.32%	-1.70%	20.14%

Operating Expenditures:							
5500.1320	Other Professional Services (Home Chore)	-	1,924	-	-	-	-
5500.1350	Vehicle Maintenance & Repair	386	-	-	-	-	-
5500.1411	Water and Sewer	-	-	4,036	3,850	3,510	3,850
5500.1421	Waste Disposal	-	-	-	1,320	1,320	1,320
5500.1425	Senior Activities	1,584	54	638	1,500	1,500	1,500
5500.1430	Repair & Maintenance	5,613	11,876	6,467	10,000	9,500	10,000
5500.1531	Telephone	1,673	1,589	1,527	1,600	1,550	1,600
5500.1550	Printing, Forms, etc.	1,615	1,696	4,965	4,500	5,500	7,000
5500.1551	Photocopy	3,518	3,568	4,101	3,400	3,400	3,400
5500.1560	Postage	421	420	371	500	300	500
5500.1580	Meetings	670	8	54	-	-	-
5500.1581	Training	2,692	2,146	2,325	2,500	4,000	5,000
5500.1595	Senior Services -- Home Chore	2,764	3,035	2,988	4,000	3,900	4,000
5500.1597	Senior Services -- Durango Nutrition	95,769	103,985	118,436	140,800	139,500	142,000
5500.1612	Operating Supplies	4,946	7,063	5,222	5,000	4,000	5,000

SENIOR SERVICES - JOINT SALES TAX

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
5500.1617	Janitorial Supplies	2,261	1,207	2,187	2,000	1,750	2,000
5500.1620	Utilities	22,712	-	-	-	-	-
5500.1621	Gas	-	4,500	4,298	5,000	5,298	5,500
5500.1622	Electric	-	16,863	14,837	17,050	16,750	17,050
5500.1626	CERF fuel charges	8,021	6,610	4,911	8,087	7,250	5,827
5500.1694	Computer equip. & software	3,839	2,188	474	2,500	2,000	2,500
5500.1695	Operating Equipment	248	488	175	500	500	500
5500.1696	Furniture	325	2,242	-	2,500	2,500	2,500
5500.1930	CERF maint & repair charges	5,139	5,556	7,608	2,208	2,208	4,172
5500.1931	CERF rental charges	21,876	19,524	13,071	19,307	19,307	19,805
Operating Expenditures		186,070	196,543	198,690	238,122	235,543	245,023
% Inc/dec budget to budget or actual to actual		-21.18%	5.63%	1.09%	25.51%	18.55%	2.90%

Senior Services - Joint Sales Tax Operating Expend	672,886	702,843	747,711	755,256	775,209	866,300
% Inc/dec budget to budget or actual to actual	-0.81%	4.45%	6.38%	5.02%	3.68%	14.70%

Capital Outlay						
5500.2402 Senior Services Capital	10,744	-	46,307	-	-	48,622
Capital Outlay	10,744	-	46,307	-	-	48,622

Senior Services JST Total Expenditures	683,631	702,843	794,018	755,256	775,209	914,922
% Inc/dec budget to budget or actual to actual	0.77%	2.81%	12.97%	-2.69%	-2.37%	21.14%

SENIOR SERVICES - NON JOINT SALES TAX

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$13,114

FTEs
0.22

Annual cost per capita
\$0.23

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.33140	Sr Services-Area Agency on Aging (AS)	24,252	51,034	24,656	37,630	37,630	15,162
10.33141	Sr Services--NSIP (USDA) (AS)	3,821	4,526	4,413	5,000	10,000	4,095
10.33712	Sr Svcs General State Funds AAA (AS)	86,221	48,145	31,640	72,613	72,613	56,705
10.34136	Senior Services - Misc Grants (AS)	300	1,965	-	1,965	-	-
10.34162	Senior Meal Collections - Bayfield(AS)	14,866	12,792	13,642	14,000	11,500	11,500
Program Revenues		129,460	118,462	74,351	131,208	131,743	87,462
% Inc/dec budget to budget or actual to actual		-20.98%	-8.50%	-37.24%	12.07%	77.19%	-33.34%

Personnel Expenditures:

FTEs		0.29	0.29	0.22	0.22	0.22	0.22
5501.1110	Regular Salaries	10,900	11,301	11,237	12,065	12,415	11,969
5501.1120	Temporary Salaries	23,878	21,346	22,388	25,000	25,000	28,758
5501.1130	Overtime	-	-	45	-	-	-
5501.1150	Other Compensation Items	40	-	-	-	-	-
5501.1210	Health Insurance	2,251	2,623	3,125	3,054	3,028	2,997
5501.1220	FICA Taxes	2,605	2,437	2,542	923	2,200	3,116
5501.1230	Retirement	687	712	708	761	682	791
5501.1230	Worker's Compensation	-	-	-	182	352	366
5501.1275	Cell Phone Allowance	35	35	35	24	35	35
Personnel Expenditures Total		40,397	38,454	40,080	42,009	43,712	48,032
% Inc/dec budget to budget or actual to actual		15.57%	-4.81%	4.23%	-1.75%	9.06%	14.34%

Operating Expenditures:

5501.1593	Senior Meals - Bayfield	26,054	29,625	30,120	38,000	30,000	38,000
5501.1594	Senior Services - SUCAP	27,879	46,009	54,858	62,000	69,821	78,382
5501.1598	Senior Meals - Allison	800	800	1,000	1,000	1,000	1,000
5501.1612	Operating Supplies	1,450	2,742	885	3,000	2,500	3,000
5501.1626	CERF fuel charges	2,644	2,199	2,222	1,213	1,808	1,193
5501.1930	CERF maint & repair charges	402	816	1,788	1,469	1,469	854
5501.1931	CERF rental charges	7,344	7,452	1,962	2,711	2,711	4,056
Operating Expenditures		66,573	89,643	92,834	109,393	109,309	126,486
% Inc/dec budget to budget or actual to actual		-16.54%	34.65%	3.56%	23.26%	17.75%	15.63%

Total Senior Services Non JST Expenditures		106,970	128,097	132,914	151,402	153,021	174,519
% Inc/dec budget to budget or actual to actual		-6.75%	19.75%	3.76%	15.13%	15.13%	15.27%

COUNTY SURVEYOR

Mission Statement

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

2016 Overview

General Support Required
\$6,641

FTEs
0.25

Annual cost per capita
\$0.11

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Personnel Expenditures:							
	<i>FTEs</i>	0.25	0.25	0.25	0.25	0.25	0.25
1400.1110	Regular Salaries	4,400	4,434	4,415	4,400	4,400	4,400
1400.1210	Health Insurance	10,580	11,716	12,698	12,673	12,673	184
1400.1220	FICA Taxes	69	78	67	337	337	337
1400.1230	Retirement	220	266	265	264	267	220
Personnel Expenditures Total		15,269	16,494	17,445	17,674	17,677	5,141
% Inc/dec budget to budget or actual to actual		6.65%	8.02%	5.76%	0.44%	1.33%	-70.91%
Operating Expenditures:							
1400.1320	Other Professional Services	640	1,040	1,050	1,500	1,500	1,500
Operating Expenditures		640	1,040	1,050	1,500	1,500	1,500
% Inc/dec budget to budget or actual to actual		-25.58%	62.50%	0.96%	0.00%	42.86%	0.00%
Total County Surveyor Expenditures		15,909	17,534	18,495	19,174	19,177	6,641
% Inc/dec budget to budget or actual to actual		4.82%	10.21%	5.48%	0.41%	3.69%	-65.36%

TRANSFERS IN/OUT

Account Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Other Sources:						
10.39113 Transfer in DHRID	-	-	25,000	-	-	-
10.3912 Transfer in JST Senior Services	-	-	342,171	393,853	393,853	342,850
10.3912 Transfer in JST Landfill	-	-	10,000	10,000	10,000	10,000
Revenues	-	-	377,171	403,853	403,853	352,850
% Inc/dec budget to budget or actual to actual	0.00%	0.00%	100.00%	1515.41%	7.07%	-12.63%
Other Uses						
10.49113. Transfer to DHRID	-	25,000	-	-	-	-
10.49111. Transfer to Road & Bridge Fund	2,770,000	-	-	-	-	-
10.49114. Contribution to District Attorney	1,424,489	1,433,164	1,431,002	1,569,794	1,562,230	1,649,522
10.49155. Transfer to Finance Authority Fund	923,565	-	-	-	-	-
10.49140. Transfer to Capital Improvement Fund	2,000,004	-	-	5,577,637	5,577,637	10,000,000
Total Other Uses	7,118,058	1,458,164	1,431,002	7,147,431	7,139,867	11,649,522
% Inc/dec budget to budget or actual to actual	13.61%	-79.51%	-1.86%	377.95%	398.94%	62.99%
Contingency						
10.19600 General Budget Contingency	-	-	-	850,000	300,000	1,000,000
Total Contingency	-	-	-	850,000	300,000	1,000,000
Total Transfers Out and Contingency	7,118,058	1,458,164	1,431,002	7,997,431	7,439,867	12,649,522
% Inc/dec budget to budget or actual to actual	13.61%	-79.51%	-1.86%	271.21%	419.91%	58.17%

COUNTY TREASURER

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
-\$456,569

FTEs
4.85

Annual cost per capita
-\$7.89

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.34107	Treasurer's Tax Collection Fees (GG)	666,262	637,267	559,347	550,000	615,000	640,000
10.34108	Treasurer's Fees - Other (GG)	79,734	80,079	74,493	50,000	70,000	50,000
10.34109	Treasurer Advertising (GG)	35,566	31,685	32,650	22,000	22,000	32,000
10.34111	Treasurer Postage Collection (GG)	939	255	343	550	300	400
10.36115	Interest on Investments	346,865	42,138	487,774	300,000	300,000	300,000
Program Revenues		1,129,366	791,425	1,154,608	922,550	1,007,300	1,022,400
% Inc/dec budget to budget or actual to actual		-4.28%	-29.92%	45.89%	0.01%	-12.76%	10.82%

Personnel Expenditures:							
	FTEs	4.85	4.85	4.85	4.85	4.85	4.85
1200.1110	Regular Salaries	248,414	252,560	253,593	268,226	268,226	267,356
1200.1120	Temporary Salaries	-	-	-	-	10,000	5,000
1200.1130	Overtime	-	-	-	-	2,500	2,000
1200.1150	Other Compensation Items	1,263	1,298	-	-	-	-
1200.1210	Health Insurance	33,729	46,422	42,487	43,896	43,896	51,164
1200.1220	FICA Taxes	18,975	18,736	19,096	21,162	21,162	20,988
1200.1230	Retirement	18,194	19,026	19,452	21,388	21,388	17,573
1200.1260	Worker's Compensation	-	-	-	574	574	585
Personnel Expenditures Total		320,576	338,043	334,629	355,246	367,746	364,667
% Inc/dec budget to budget or actual to actual		2.54%	5.45%	-1.01%	5.59%	9.90%	2.65%

Operating Expenditures:							
1200.1320	Other Professional Services	49,851	47,586	48,563	48,000	80,000	60,000
1200.1341	Software Maintenance	7,170	22,630	23,761	26,500	26,500	26,500
1200.1349	Equipment Repair	-	-	-	475	120	120
1200.1531	Telephone	31	26	24	45	45	45
1200.1540	Advertising	36,451	33,629	19,352	34,000	20,000	60,200
1200.1550	Printing, Forms, etc.	6,296	4,013	3,629	9,000	5,000	6,000
1200.1551	Photocopy	2,806	2,042	1,668	3,000	3,000	2,000
1200.1560	Postage	9,444	15,934	15,559	17,500	21,000	22,000
1200.1571	Dues and Subscriptions	536	524	597	800	1,800	2,500
1200.1580	Meetings	1,207	509	1,079	2,500	2,500	7,500
1200.1581	Training	-	-	-	-	14,500	5,000
1200.1612	Operating Supplies	1,434	932	709	3,000	3,000	3,000
1200.1694	Computer Equipment & Software	8,831	-	90	-	-	6,300
1200.1914	Compensation for Damages	-	-	132	3,000	-	-
Operating Expenditures		124,056	127,825	115,164	147,820	177,465	201,165
% Inc/dec budget to budget or actual to actual		-53.04%	3.04%	-9.91%	7.64%	54.10%	36.09%

Total Treasurer Expenditures		444,632	465,868	449,792	503,066	545,211	565,832
% Inc/dec budget to budget or actual to actual		-22.91%	4.78%	-3.45%	6.19%	21.21%	12.48%

VETERANS SERVICES OFFICE

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$75,686

FTEs
1.00

Annual cost per capita
\$1.31

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.33466	Veteran's Service(AS)	3,200	1,800	1,200	2,400	9,520	16,640
Program Revenues		3,200	1,800	1,200	2,400	9,520	16,640
% Inc/dec budget to budget or actual to actual		33.33%	-43.75%	-33.33%	0.00%	693.33%	593.33%

Personnel Expenditures:							
FTEs		1.00	1.00	1.00	1.00	1.00	1.00
5504.1110	Regular Salaries	43,126	44,199	44,040	47,809	47,809	47,411
5504.1120	Temporary Salaries	2,340	2,430	206	6,071	-	6,071
5504.1210	Health Insurance	13,934	15,422	16,768	16,635	16,635	16,545
5504.1220	FICA	2,951	2,996	2,957	3,657	3,657	4,091
5504.1230	Retirement	2,588	2,652	2,642	2,869	2,869	2,845
5504.1260	Worker's Compensation	-	-	-	141	141	147
5504.1275	Cell Phone Allowance	711	745	745	754	745	745
Personnel Expenditures Total		65,651	68,443	67,358	77,936	71,856	77,855
% Inc/dec budget to budget or actual to actual		4.38%	4.25%	-1.59%	16.09%	6.68%	-0.10%

Operating Expenditures:							
5504.1441	Building Rent	3,000	2,750	3,000	3,000	3,000	3,000
5504.1531	Telephone	348	335	337	350	348	350
5504.1560	Postage & box rent	718	838	883	1,000	800	1,000
5504.1580	Meetings	782	1,208	784	1,800	1,000	1,800
5504.1581	Training	-	-	25	-	-	-
5504.1591	Mileage Reimbursement	-	-	-	2,481	300	2,481
5504.1612	Operating Supplies	1,358	1,079	4,589	4,840	4,500	4,840
5504.1696	Furniture	-	200	1,082	1,500	900	1,000
Operating Expenditures		6,206	6,411	10,700	14,971	10,848	14,471
% Inc/dec budget to budget or actual to actual		-23.94%	3.30%	66.90%	2.26%	1.38%	-3.34%

Total Veterans Services Expenditures		71,857	74,854	78,058	92,907	82,704	92,326
% Inc/dec budget to budget or actual to actual		1.13%	4.17%	4.28%	13.61%	5.95%	-0.63%

WEED MANAGEMENT

Mission Statement

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

Services Provided

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

2016 Overview

General Support Required
\$174,809

FTEs
2.00

Annual cost per capita
\$3.02

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Program Revenues:							
10.33303	Forest Service Joint Project Reimburse (A	51,652	64,433	-	-	-	-
Program Revenues		51,652	64,433	-	-	-	-
% Inc/dec budget to budget or actual to actual		-10.86%	24.74%	0.00%	0.00%	0.00%	0.00%

Personnel Expenditures:							
FTEs		1.00	1.00	1.00	2.00	2.00	2.00
5102.1110	Regular Salaries	49,761	50,987	50,809	78,653	78,753	88,257
5102.1120	Temporary Salaries	20,210	25,686	19,513	-	-	-
5102.1123	Forest Service Weed Project	18,960	17,242	-	-	-	-
5102.1210	Health Insurance	11,036	12,186	13,086	29,735	29,735	12,969
5102.1220	FICA Taxes	6,228	6,554	4,845	6,807	6,907	6,752
5102.1230	Retirement	3,981	4,079	4,065	6,073	6,173	6,023
5102.1260	Worker's Compensation	-	-	-	2,550	2,550	2,653
Personnel Expenditures Total		110,176	116,732	92,318	123,818	124,118	116,654
% Inc/dec budget to budget or actual to actual		2.00%	5.95%	-20.91%	25.87%	34.45%	-5.79%

Operating Expenditures:							
5102.1320	Other Professional Services	260	-	-	500	250	500
5102.1349	Equipment Repair	-	-	-	500	250	500
5102.1455	Weed Control	32,889	34,714	34,906	36,000	36,000	40,000
5102.1454	Weed Management Enforcement	-	-	-	5,000	5,000	12,000
5102.1531	Telephone	8	9	17	20	20	20
5102.1560	Postage	243	182	108	350	200	350
5102.1571	Dues/Subscriptions	50	50	-	50	50	50
5102.1581	Training	425	170	85	500	500	500
5102.1612	Operating Supplies	482	46	222	400	300	400
5102.1626	CERF fuel charges	1,338	842	416	900	900	459
5102.1659	Education Materials	-	848	36	1,000	1,000	1,000
5102.1688	Forest Service Weed Project	32,692	29,593	-	-	-	-
5102.1930	CERF maint & repair charges	109	372	324	331	331	1,410
5102.1931	CERF rental charges	4,512	3,900	1,635	1,444	144	966
Operating Expenditures		73,008	70,726	37,749	46,995	44,945	58,155
% Inc/dec budget to budget or actual to actual		-6.63%	-3.13%	-46.63%	10.00%	19.06%	23.75%

Total Weed Management Expenditures		183,184	187,458	130,068	170,813	169,063	174,809
% Inc/dec budget to budget or actual to actual		-1.63%	2.33%	-30.62%	21.07%	29.98%	2.34%

SPECIAL REVENUE FUNDS

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

Road & Bridge Fund

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

Social Services Fund

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

Joint Sales Tax Fund

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

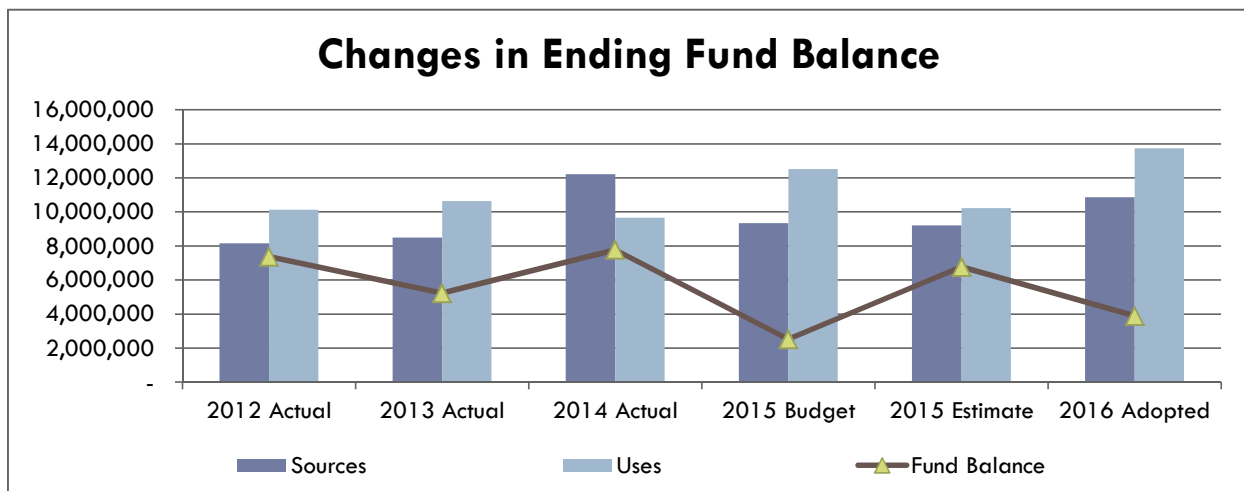
Conservation Trust Fund

C.R.S. § 30-11-122 allows each county in the state to create a conservation trust fund as provided in C.R.S. § 29-21-101 for net lottery proceeds to be deposited to said fund. Funds shall be expended only for the acquisition, development and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site.

ROAD & BRIDGE FUND

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

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Beginning Fund Balance	\$ 9,355,155	\$ 7,375,469	\$ 5,236,001	\$ 5,694,538	\$ 7,780,697	\$ 6,776,842
Revenues & Other Sources:						
Property Taxes	1,516,294	1,614,308	1,307,853	1,425,256	1,423,690	1,576,849
Specific Ownership Tax	124,080	123,259	135,739	125,000	127,500	121,890
Sales Tax	-	2,770,000	3,570,000	3,445,000	3,445,000	2,770,000
License & Permits	222,601	241,454	244,332	230,000	218,000	230,000
HUTF	2,848,958	2,853,916	2,937,692	2,778,913	2,808,940	2,915,234
Intergovernmental	317,303	634,185	3,215,736	1,182,238	936,218	3,088,667
Miscellaneous	355,262	253,336	800,343	159,500	259,500	159,500
Transfers	2,770,000	-	-	-	-	-
TOTAL REVENUES & OTHER SOURCES	8,154,497	8,490,460	12,211,695	9,345,907	9,218,848	10,862,140
Expenditures & Other Uses:						
Personnel Costs:						
Salary & Wages	2,055,088	2,137,943	2,113,203	2,282,246	2,285,646	2,250,012
Temporary Employees	223,182	155,187	53,843	74,000	66,000	73,000
Overtime	123,764	120,125	38,099	120,000	98,647	119,000
Medical Benefits	348,525	393,352	404,023	427,738	427,738	388,489
Other Benefits & Costs	456,277	467,082	448,597	458,192	458,336	480,231
Operating	4,822,684	4,585,093	3,488,135	4,467,138	3,955,036	4,593,051
Projects	1,279,270	2,760,151	3,119,515	2,044,000	1,669,000	3,998,667
Capital	825,393	10,995	1,583	2,150,300	1,262,300	1,097,000
Contingency	-	-	-	500,000	-	750,000
TOTAL EXPENDITURES & OTHER USES	10,134,183	10,629,928	9,666,999	12,523,614	10,222,703	13,749,450
Ending Fund Balance	\$ 7,375,469	\$ 5,236,001	\$ 7,780,697	\$ 2,516,831	\$ 6,776,842	\$ 3,889,532



ROAD & BRIDGE FUND

Mission Statement

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

2016 Overview

General Support Required
\$2,887,310

FTEs
41.00

Annual cost per capita
\$49.91

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Revenues:							
Tax Collections							
11.31101	Property Tax Current	1,515,421	1,604,494	1,296,960	1,423,256	1,423,256	1,576,849
11.31102	Prior Taxes	-	1,031	910	-	230	-
11.311XX	Prior Taxes, Exempt & Abatements	(2,476)	6,147	7,471	-	204	-
11.31200	Specific Ownership Tax	124,080	123,259	135,739	125,000	127,500	121,890
11.31300	Sales Tax	-	2,770,000	3,570,000	3,445,000	3,445,000	2,770,000
11.31900	Property Tax Penalties & Interest	3,349	2,636	2,512	2,000	-	-
Total Tax Collections		1,640,374	4,507,568	5,013,592	4,995,256	4,996,190	4,468,739
Licenses & Permits							
11.32221	Motor Vehicle License 1.50 Fee	76,628	76,187	77,517	75,000	75,000	75,000
11.32222	Motor Vehicle License 2.50 Fee	99,560	99,445	104,220	95,000	95,000	95,000
11.32271	Utility Permit Fees	4,663	25,618	16,920	15,000	8,000	15,000
11.32272	Road Permits	37,550	36,505	41,375	40,000	35,000	40,000
11.32273	Construction Permits	4,200	3,700	4,300	5,000	5,000	5,000
Total Licenses & Permits		222,601	241,454	244,332	230,000	218,000	230,000
Intergovernmental							
11.33199	Miscellaneous Federal Grants	25,175	-	24,440	-	-	-
11.33131	Title II - Secure Rural Schools	-	-	-	35,058	35,038	23,667
11.33302	Forest Reserve Act	240,028	205,633	198,664	198,000	-	-
11.33304	Allocation of Forest Reserve	(240,028)	(205,633)	(198,664)	(198,000)	-	-
11.33401	Bridge Funds & Enhancement Grant	-	493,256	2,250,999	-	-	-
11.33440	Energy Impact Grants	65,928	68,955	896,639	807,180	807,180	1,900,000
11.33441	FASTER Grant	-	-	-	96,000	-	96,000
11.33541	Highway User's Tax (HUTF)	2,932,952	2,962,408	3,037,128	2,869,000	2,900,000	3,009,740
11.33542	Allocation of HUTF	(83,994)	(108,492)	(99,436)	(90,087)	(91,060)	(94,506)
11.33714	SUIT Contributions CR 517 Grant	-	-	-	200,000	50,000	750,000
11.33799	CDOT Grants	43	-	-	-	-	275,000
11.33910	Tribal Payment in Lieu of Tax	63,390	58,974	43,657	44,000	44,000	44,000
Total Intergovernmental		3,166,261	3,475,102	6,153,428	3,961,151	3,745,158	6,003,901
Miscellaneous Revenues							
11.33717	Airport contribution CR 309	-	13,000	-	-	-	-
11.34197	Miscellaneous Receipts	33,994	420	336,088	7,500	7,500	7,500
11.34198	Reimbursements and Refunds	2,835	(237)	-	2,000	2,000	2,000
11.36320	Oil & Gas Leases & Royalties	280,469	138,692	193,387	150,000	150,000	150,000
11.36502	Road Impact Improvement Agreements	37,964	99,376	264,284	-	100,000	-
11.36610	Insurance Refunds	-	12,046	4,612	-	-	-
11.36620	COERA Refunds	-	3,039	1,973	-	-	-
Total Miscellaneous		355,262	266,336	800,343	159,500	259,500	159,500
Transfers in from other funds							
11.49110	Transfers in from General Fund	2,770,000	-	-	-	-	-
Total Transfers in		2,770,000	-	-	-	-	-
TOTAL REVENUES		8,154,497	8,490,460	12,211,695	9,345,907	9,218,848	10,862,140
% Inc/dec budget to budget or actual to actual		4.97%	4.12%	43.83%	-17.34%	-24.51%	16.22%

ROAD & BRIDGE FUND

Engineering Department

Mission Statement

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

Services Provided

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

2015 Overview

General Support Required
\$6,008,756

FTEs
8.00

Annual cost per capita
\$103.87

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Personnel Expenditures:							
	<i>FTEs</i>	<i>8.00</i>	<i>8.00</i>	<i>8.00</i>	<i>8.00</i>	<i>8.00</i>	<i>8.00</i>
4200.1110	Regular Salaries	534,905	537,112	521,940	560,360	563,760	557,931
4200.1120	Temporary Salaries	-	2,485	3,884	4,000	1,000	3,000
4200.1130	Overtime - Regular	7,042	5,264	2,978	5,000	2,000	4,000
4200.1210	Health Insurance	59,812	62,464	61,789	62,232	62,232	48,639
4200.1220	FICA Taxes	40,288	40,385	39,077	42,868	43,168	43,218
4200.1230	Retirement	34,450	34,796	34,863	37,691	37,991	37,683
4200.1260	Worker's Compensation	-	-	-	5,630	5,630	5,743
4200.1275	Cell Phone Allowance	3,562	3,562	3,286	3,699	3,699	3,700
Personnel Expenditures Total		680,060	686,067	667,817	721,480	719,480	703,914
% Inc/dec budget to budget or actual to actual		3.59%	0.88%	-2.66%	5.87%	7.74%	-2.43%

Operating Expenditures:							
4200.1325	Architect, Engineer, Landscape	42,982	88,932	8,286	75,000	30,000	50,000
4200.1326	Consultants	166,063	149,465	122,072	326,500	150,000	340,000
4200.1341	Software Maintenance	4,028	4,028	3,107	4,028	4,028	4,028
4200.1349	Equipment Repair	-	-	115	-	-	-
4200.1531	Telephone	44	85	57	75	60	75
4200.1551	Photocopy	1,726	3,332	3,035	3,600	3,300	3,600
4200.1560	Postage	232	340	149	350	150	350
4200.1571	Subscriptions	1,099	2,284	2,074	1,400	1,400	1,400
4200.1580	Meetings	48	-	30	100	100	100
4200.1581	Training	4,575	4,161	847	4,500	2,500	4,500
4200.1612	Operating Supplies	7,164	6,199	4,199	7,000	4,000	6,000
4200.1626	CERF Fuel Charges	8,328	6,837	7,802	9,000	9,000	7,020
4200.1696	Furniture	429	565	2,161	500	500	500
4200.1930	CERF Maint & Repair Charges	5,174	3,984	6,288	8,544	8,544	5,224
4200.1931	CERF Rental Charges	13,944	11,136	13,839	17,518	17,518	13,378
Operating Expenditures		255,837	281,348	174,062	458,115	231,100	436,175
% Inc/dec budget to budget or actual to actual		41.06%	9.97%	-38.13%	49.46%	32.77%	-4.79%

ROAD & BRIDGE FUND

Engineering Department						
Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate 2016 Adopted
Road & Bridge Projects						
Right of Way						
4200.2311	Right-of-way Acquisition	108,704	100	12,128	150,000	75,000 100,000
Maintenance						
4200.2344	Guardrail Projects	-	59,403	-	-	-
4200.2389	Trails/Alternate Modes of Transportation	-	12,000	-	-	-
General Projects						
4200.2391	Gas Well Infill - Road Mitigation Projects	-	-	-	200,000	50,000 200,000
4200.2396	CR 513/311 Intersection (Oxford)	167,156	193,386	3,061,925	-	-
	CR 517 Urban & Access Improv	-	-	-	-	2,125,000
	CR 318 Overlay	-	-	-	-	1,400,000
	CR 253 Gravel 1.8 mile section	435,058	-	-	-	23,667
4200.2411	Contribution to City for Wilson Gulch	52,935	-	-	1,304,000	1,304,000
4200.2420	Contribution Ignacio RAMP Project CR	-	-	-	180,000	180,000
4200.2415	CR 141 Full-depth Reclamation	-	1,384,906	-	-	-
4200.2416	CR 320 Inter. School	-	496,130	-	-	-
4200.2418	CR 105 Box Culvert	-	-	45,462	-	-
4200.2421	CR 141 Culvert Replacement	-	-	-	150,000	-
4200.2394	CR 207 Lightner Creek Bridge	63,516	614,226	-	-	-
4200.2413	CR 124A Lewis Creek Bridge	-	-	-	60,000	60,000
Road & Bridge Projects Expenditures		1,279,270	2,760,151	3,119,515	2,044,000	1,669,000 3,998,667
% Inc/dec budget to budget or actual to actual		109.39%	115.76%	13.02%	-45.64%	-46.50% 95.63%
Capital Outlay						
4200.2422	Marvel & Ignacio Equip Sheds	-	-	-	1,345,300	945,300 400,000
4200.2417	CR 223/225 Intersection Realign	-	-	-	315,000	315,000
4200.2412	CR 210 Overlay & Boat Ramp Turn Lan	821,390	14	1,583	350,000	-
4200.2414	CR 302-US 550 Park and Ride	4,003	-	-	120,000	2,000 120,000
Capital Outlay		825,393	14	1,583	2,130,300	1,262,300 870,000
% Inc/dec budget to budget or actual to actual		190.68%	-100.00%	11024.39%	610.10%	79641.00% -59.16%
Engineering Department Total Expenditures		3,040,559	3,727,581	3,962,978	5,353,895	3,881,880 6,008,756
% Inc/dec budget to budget or actual to actual		75.47%	22.60%	6.32%	6.06%	-2.05% 12.23%

ROAD & BRIDGE FUND

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

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

2015 Overview		
General Support Required	FTEs	Annual cost per capita
\$7,740,694	33.00	\$133.81

Acct #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Personnel Expenditures:							
	<i>FTEs</i>	33.00	33.00	33.00	33.00	33.00	33.00
4100.1110	Regular Salaries	1,520,184	1,600,831	1,591,263	1,721,886	1,721,886	1,692,081
4100.1120	Temporary Salaries	223,182	152,702	49,959	70,000	65,000	70,000
4100.1130	Overtime - Regular	116,722	114,862	35,121	115,000	96,647	115,000
4100.1150	Other Compensation Items	1,900	645	-	-	-	-
4100.1210	Health Insurance	288,713	330,888	342,233	365,506	365,506	339,850
4100.1220	FICA Taxes	135,149	135,031	121,265	131,724	131,724	143,597
4100.1230	Retirement	104,895	111,017	111,481	121,481	121,481	126,683
4100.1260	Worker's Compensation	133,016	138,493	135,453	111,599	111,599	116,108
4100.1275	Cell Phone Allowance	3,017	3,152	3,172	3,500	3,044	3,500
Personnel Expenditures Total		2,526,776	2,587,621	2,389,948	2,640,696	2,616,887	2,606,818
% Inc/dec budget to budget or actual to actual		1.54%	2.41%	-7.64%	-0.76%	9.50%	-1.28%

Operating Expenditures:							
4100.1320	Other Professional Services	2,326	293	-	-	-	10,000
4100.1321	CDL Medical	2,970	3,645	2,565	3,293	2,970	2,086
4100.1341	Software Maintenance	3,992	3,555	3,630	4,000	3,702	4,000
4100.1343	Contracted Repair/Maint	3,601	5,109	5,609	5,776	5,609	5,777
4100.1350	Repair and Maintenance - Motor Vehicle	500	1,582	1,785	-	-	-
4100.1442	Machinery and Equipment Rental	47,818	13,358	20,058	37,000	36,000	42,500
4100.1451	Sign Parts & Supplies	29,482	27,521	33,456	30,000	29,500	30,000
4100.1452	Highway Stripe	143,437	126,202	124,385	134,000	120,000	131,572
4100.1456	Cutting Edges and Chains	80,868	65,772	61,704	72,000	72,000	75,000
4100.1457	Dust Control/De-Icing	668,597	558,841	571,499	682,516	643,456	710,629
4100.1459	Metal Culverts	93,829	51,368	35,199	40,000	36,242	40,000
4100.1460	Gravel/Sand/Chips	416,334	503,366	180,599	344,104	308,525	520,342
4100.1461	Hot Mix	351,563	211,590	309,887	351,450	302,400	341,880
4100.1463	Chip & Seal Asphalt Oil	183,763	176,274	76,837	136,270	112,715	134,542
4100.1466	Crack Sealing Materials	33,783	5,757	18,643	32,000	28,988	29,201
4100.1468	Fencing	-	-	226	-	-	-
4100.1531	Telephone	8,214	8,419	6,179	8,000	5,935	6,114
4100.1551	Photocopy	-	1,528	960	1,530	960	989
4100.1560	Postage	52	64	28	75	70	75
4100.1580	Meetings	-	-	145	-	-	-
4100.1581	Training	3,831	5,052	3,416	5,000	3,786	5,000
4100.1612	Operating Supplies	10,416	17,191	14,231	20,000	19,000	20,600
4100.1620	Utilities	47,910	52,941	168	-	-	-
4100.1621	Gas	-	-	21,315	24,954	26,471	28,853
4100.1622	Electric	-	-	21,651	29,411	28,330	30,293
4100.1411	Water and Sewer	-	-	4,902	4,196	4,196	5,539
4100.1421	Waste Disposal	-	-	2,101	1,464	2,694	2,962
4100.1626	CERF Fuel Charges	485,299	454,325	325,614	429,200	334,704	402,660
4100.1652	Employee Uniforms & Cleaning	3,310	3,166	3,278	3,425	3,831	4,214
4100.1693	GPS Units	-	-	-	10,058	-	-

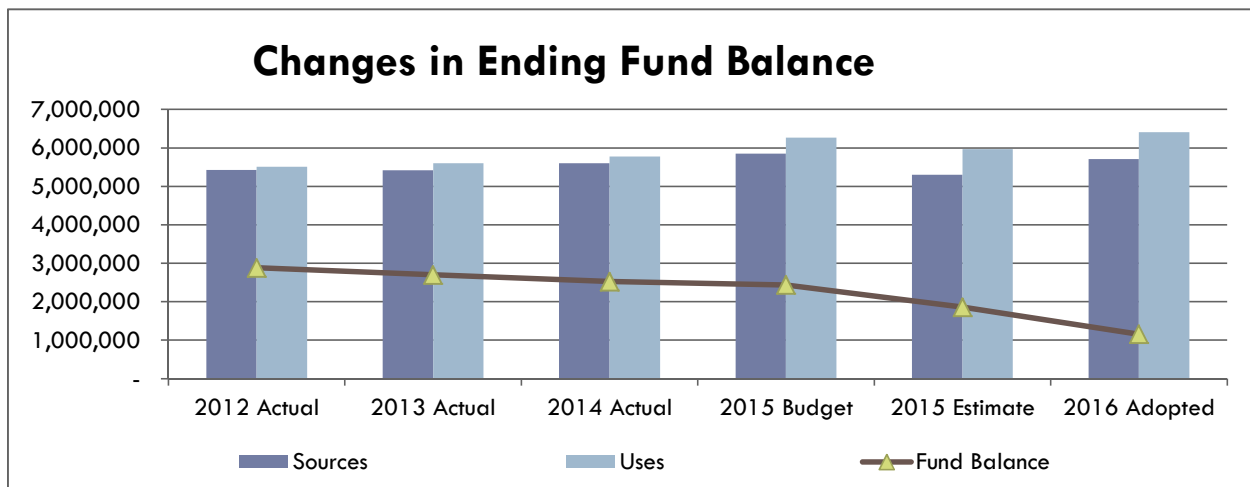
ROAD & BRIDGE FUND

Maintenance Department							
Acct #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
4100.1930	CERF Maint & Repair Charges	555,836	557,896	531,816	459,391	459,391	378,099
4100.1931	CERF Rental Charges	1,268,218	1,256,666	724,245	856,811	856,811	897,404
4100.2333	Gravel Pit Permits/Reclamation	1,148	398	2,591	3,000	2,650	3,000
4100.2340	Bridge Maintenance	25	-	466	15,000	5,000	15,000
4100.2344	Guardrail Projects	88,501	-	21,647	70,000	78,000	70,000
4100.2350	Minor Safety Improvements	-	660	9,145	10,000	5,000	10,000
4100.4511	Road and Bridge Tax Allocation	-	180,558	174,095	185,099	185,000	198,545
4100.4519	Allocation of Title III Funds	24,450	10,649	-	-	-	-
Operating Expenditures		4,566,847	4,303,745	3,314,073	4,009,023	3,723,936	4,156,876
% Inc/dec budget to budget or actual to actual		2.33%	-5.76%	-23.00%	-5.70%	12.37%	3.69%
Maintenance Department Total Expenditures		7,093,623	6,891,366	5,704,022	6,649,719	6,340,823	6,763,694
% Inc/dec budget to budget or actual to actual		2.04%	-2.85%	-17.23%	-3.80%	11.16%	1.71%
Capital Outlay							
	Space Planning		-	-	-	-	50,000
4100.7400	Capital Outlay	-	10,981	-	20,000	-	177,000
Capital Outlay		-	10,981	-	20,000	-	227,000
Road & Bridge Fund Contingency							
11.1960	Contingency	-	-	-	500,000	-	750,000
Total Road & Bridge Fund Contingency		-	-	-	500,000	-	750,000
Total Road & Bridge Expenditures							
Total Road & Bridge Expenditures		10,134,183	10,629,928	9,666,999	12,523,614	10,222,703	13,749,450
% Inc/dec budget to budget or actual to actual		16.70%	4.89%	-9.06%	0.51%	5.75%	9.79%

SOCIAL SERVICES FUND

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

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Beginning Fund Balance	\$ 2,966,169	\$ 2,881,164	\$ 2,699,440	\$ 2,853,213	\$ 2,526,130	\$ 1,857,212
Revenues & Other Sources:						
Property Taxes	908,625	858,743	693,702	761,743	761,743	843,948
Specific Ownership Tax	53,697	65,970	72,649	61,000	61,000	58,316
Other Taxes	2,578	5,250	6,271	-	-	-
Intergovernmental	4,460,029	4,490,853	4,828,144	5,031,374	4,476,930	4,808,774
TOTAL REVENUES & OTHER SOURCES	5,424,929	5,420,816	5,600,766	5,854,117	5,299,673	5,711,038
Expenditures & Other Uses:						
Personnel Costs:						
Salary & Wages	2,904,441	2,847,072	4,152,826	3,257,367	3,259,167	3,434,172
Temporary Employees	72,684	58,348	-	78,569	98,927	109,427
Medical Benefits	943,057	1,026,159	-	754,662	754,662	758,146
Other Benefits & Costs	-	-	-	492,136	492,536	527,781
Operating	1,589,753	1,670,961	1,621,250	1,653,149	1,363,299	1,332,069
Contingency	-	-	-	33,447	-	250,000
TOTAL EXPENDITURES & OTHER USES	5,509,934	5,602,540	5,774,076	6,269,330	5,968,591	6,411,596
Ending Fund Balance	\$ 2,881,164	\$ 2,699,440	\$ 2,526,130	\$ 2,438,000	\$ 1,857,212	\$ 1,156,654



SOCIAL SERVICES FUND

Mission Statement

The mission of the Department of Human Services is to provide prevention, protection, advocacy and support services to families, children and adults so they can maximize their quality of life, well-being and potential.

Services Provided

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

2016 Overview

General Support Required
\$700,558

Annual cost per capita
\$ 12.11

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Revenues:							
County Revenues							
	Property Taxes	908,625	858,743	693,702	761,743	761,743	843,948
	Penalties, Interest, Delinquent T	2,578	5,250	6,271	-	-	-
	Specific Ownership Tax	53,697	65,970	72,649	61,000	61,000	58,316
	Intergovernmental Revenue	33,927	31,564	23,366	23,673	23,673	23,500
	Total County Revenues	998,827	961,527	795,988	846,416	846,416	925,764
Adult Protective Services							
	Federal and state	193,304	194,380	208,940	146,638	216,142	160,030
	Total Adult Protective Services	193,304	194,380	208,940	146,638	216,142	160,030
Child Care							
	Federal and state	521,219	533,305	109,277	426,316	423,339	492,734
	Grants	-	-	-	42,241	42,241	42,456
	Other	-	-	36,866	59,292	-	-
	Total Child Care	521,219	533,305	146,143	527,849	465,580	535,190
Child Support Enforcement							
	Federal and state	372,809	390,190	391,292	417,606	358,109	403,397
	Incentives	39,443	12,614	43,114	20,000	42,069	35,000
	Other	-	-	-	2,500	1,047	1,100
	Total Child Support Enforcement	412,958	402,804	434,406	440,106	401,225	439,497
Child Welfare							
	Federal and state	1,880,252	1,732,117	1,595,170	2,446,531	2,028,062	2,453,851
	Grants	143,511	171,906	108,894	118,750	118,750	118,750
	Other	-	3,194	-	2,400	5,380	2,500
	Total Child Child Welfare	2,023,763	1,907,216	1,704,064	2,567,681	2,152,192	2,575,101
Core Services							
	Federal and state	897,997	929,404	558,090	1,013,632	1,008,595	1,057,390
	Total Core Services	897,997	929,404	558,090	1,013,632	1,008,595	1,057,390
Colorado Works							
	Federal and state	930,858	873,520	415,961	866,421	765,866	874,585
	Other	66,699	51,449	38,396	51,448	51,448	51,448
	Total Colorado Works	997,557	924,969	454,357	917,869	817,314	926,033
Income Maintenance							
	Federal and state	1,382,096	1,642,244	1,298,778	1,839,779	1,977,731	2,132,698
	Other	12,355	10,002	-	-	13,000	39,272
	Total Income Maintenance	1,394,451	1,652,246	1,298,778	1,839,779	1,990,731	2,171,970

SOCIAL SERVICES FUND

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Other Revenues							
	Adjustments MOE/EBT	(2,015,148)	(2,085,036)	-	(2,445,853)	(2,598,522)	(3,079,937)
Total Other Revenues		(2,015,148)	(2,085,036)	-	(2,445,853)	(2,598,522)	(3,079,937)

Total Revenues	5,424,929	5,420,816	5,600,766	5,854,117	5,299,673	5,711,038
% Inc/dec budget to budget or actual to actual	-1.78%	-0.08%	3.32%	13.56%	-5.38%	-2.44%

Operating Expenditures:

Personnel Costs							
	FTEs	61.25	63.75	63.75	64.75	64.75	70.75
	Salaries	-	-	-	3,257,367	3,259,167	3,434,172
	Health Insurance	-	-	-	754,662	754,662	758,146
	FICA Taxes	-	-	-	249,189	249,389	271,085
	Retirement	-	-	-	210,954	211,154	222,755
	Worker's Compensation	-	-	-	31,993	31,993	33,941
Total Personnel Costs		-	-	-	4,504,165	4,506,365	4,720,100

Adult Protective Services							
	Personnel:	-	-	-	-	-	-
	Salaries	160,036	168,807	217,057	-	-	-
	Medical Benefits	56,303	57,103	-	-	-	-
	Operating	15,291	13,504	42,033	9,809	24,507	24,620
	CERF Fuel Charges	-	-	-	1,125	1,125	5,300
	CERF M&R Charges	-	-	-	950	950	477
	CERF Vehicle Rental	-	-	-	1,035	1,035	-
	Rent	-	-	-	-	-	1,969
	Utilities	-	-	-	-	-	3,780
	EBT and contract	10,000	3,562	-	12,428	13,272	13,674
Total Adult Protective Services		241,630	242,976	259,090	25,347	40,889	49,820

Child Care							
	Personnel:	-	-	-	-	-	-
	Salaries	104,463	99,369	112,682	-	-	-
	Medical Benefits	33,128	32,451	-	-	-	-
	Operating	6,741	6,180	10,045	8,657	8,983	12,043
	Rent	-	-	-	-	-	1,407
	Utilities	-	-	-	-	-	2,268
	EBT and contract	461,563	473,173	96,715	522,241	453,521	522,456
Total Child Care		605,896	611,173	219,442	530,898	462,504	538,174

Child Support Enforcement							
	Personnel:	-	-	-	-	-	-
	Salaries	387,441	392,534	490,938	-	-	-
	Medical Benefits	117,669	128,173	-	-	-	-
	Temp	5,792	6,035	-	13,135	11,888	12,483
	Operating	29,196	35,931	52,744	39,500	41,738	70,520
	Rent	-	-	-	-	-	4,501
	Utilities	-	-	-	-	-	8,316
	EBT and contract	2,086	4,612	-	-	-	-
Total Child Support Enforcement		542,184	567,285	543,682	52,635	53,626	95,820

Child Welfare							
	Personnel:	-	-	-	-	-	-
	Salaries	1,191,616	1,159,390	1,273,092	-	-	-
	Medical Benefits	261,969	306,024	-	-	-	-
	Temp	14,631	9,312	-	17,745	17,745	24,685
	Operating	206,835	209,549	578,935	138,937	103,054	147,460
	CERF Fuel Charges	-	-	-	3,375	22,500	35,470
	CERF M&R Charges	-	-	-	2,751	2,751	5,296
	CERF Vehicle Rental	-	-	-	7,095	7,095	7,845
	Rent	-	-	-	-	-	9,058
	Utilities	-	-	-	-	-	21,924
	EBT and contract	895,312	905,951	225,796	1,053,964	772,069	1,086,999
Total Child Welfare		2,570,363	2,590,226	2,077,822	1,223,867	925,214	1,338,737

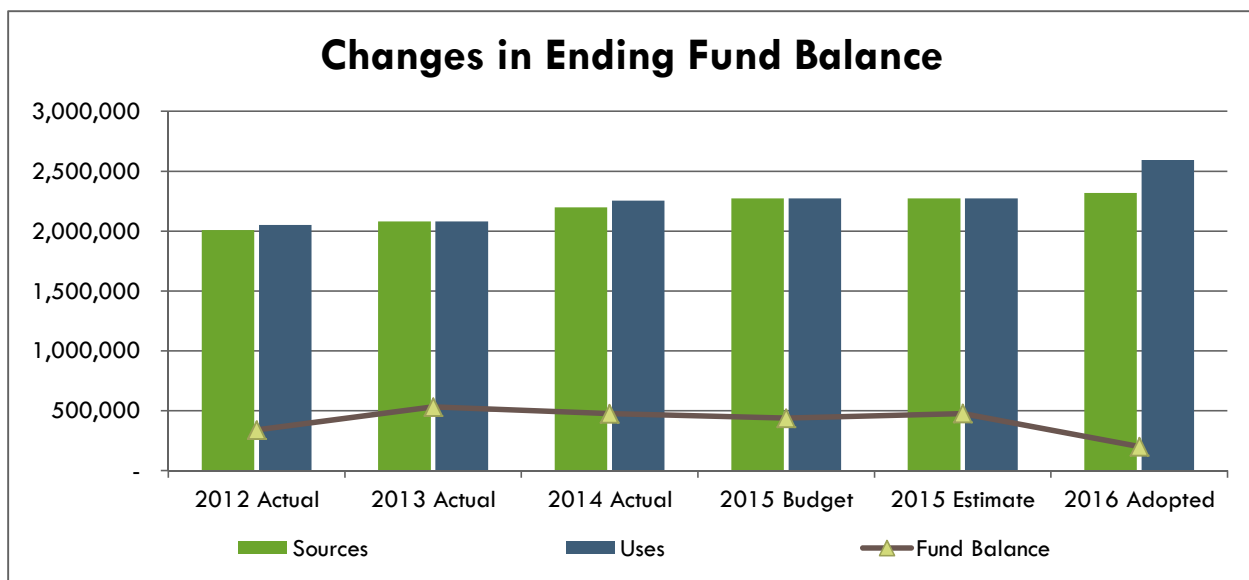
SOCIAL SERVICES FUND

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Core Services							
	Personnel:	-	-	-	-	-	-
	Salaries	391,423	386,321	572,334	-	-	-
	Medical Benefits	138,152	140,284	-	-	-	-
	Operating	37,794	31,381	91,776	26,500	16,871	33,050
	Rent	-	-	-	-	-	3,750
	Utilities	-	-	-	-	-	9,450
	EBT and contract	440,814	468,400	-	566,731	566,731	567,712
Total Core Services		1,008,182	1,026,386	664,110	593,231	583,602	613,962
Colorado Works							
	Personnel:	-	-	-	-	-	-
	Salaries	205,151	210,266	170,245	-	-	-
	Medical Benefits	54,385	47,346	-	-	-	-
	Operating	44,303	46,645	425,922	35,000	134,732	172,870
	Rent	-	-	-	-	-	1,200
	Utilities	-	-	-	-	-	3,150
	EBT and contract	770,876	716,462	-	752,523	669,535	698,000
Total Colorado Works		1,074,715	1,020,720	596,167	787,523	804,267	875,220
Income Maintenance							
	Personnel	-	-	-	-	-	-
	Salaries	464,312	430,385	1,316,479	-	-	-
	Medical Benefits	281,452	314,778	-	-	-	-
	Temp	52,260	43,000	-	47,689	69,294	72,259
	Operating	48,384	69,194	71,334	74,690	59,797	109,164
	Rent	-	-	-	-	-	10,690
	Utilities	-	-	-	-	-	26,838
	EBT and contract	736,376	956,206	25,951	1,026,691	1,246,555	1,373,782
Total Income Maintenance		1,582,785	1,813,563	1,413,763	1,149,070	1,375,646	1,592,733
Other Uses							
	Adjustments MOE/EBT	(2,115,820)	(2,269,789)	-	(2,630,853)	(2,783,522)	(3,662,970)
Total Other Uses		(2,115,820)	(2,269,789)	-	(2,630,853)	(2,783,522)	(3,662,970)
Total Operating Expenditures		5,509,934	5,602,540	5,774,076	6,235,883	5,968,591	6,161,596
% Inc/dec budget to budget or actual to actual		0.03%	1.68%	3.06%	11.81%	3.37%	-1.19%
Contingency							
	Contingency	-	-	-	33,447	-	250,000
Contingency		-	-	-	33,447	-	250,000
Total Social Services Expenditures		5,509,934	5,602,540	5,774,076	6,269,330	5,968,591	6,411,596
% Inc/dec budget to budget or actual to actual		0.03%	1.68%	3.06%	11.61%	3.37%	2.27%

JOINT SALES TAX FUND

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

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Beginning Fund Balance	\$ 383,530	\$ 531,722	\$ 531,506	\$ 437,173	\$ 476,207	\$ 476,590
Revenues & Other Sources:						
Sales Taxes	2,008,862	2,080,387	2,197,103	2,272,374	2,272,374	2,317,822
Interest on Deposits (Misc.)	-	391	1,390	300	300	300
TOTAL REVENUES & OTHER SOURCES	2,008,862	2,080,778	2,198,493	2,272,674	2,272,674	2,318,122
Expenditures & Other Uses:						
Durango Library	1,695,206	1,760,052	1,901,622	1,868,438	1,868,438	1,914,769
Transfers Out for Durango Senior Services	315,218	310,942	342,171	393,853	393,853	403,353
Transfers Out for Durango Landfill	10,000	10,000	10,000	10,000	10,000	10,000
Transfers Other	31,768	-	-	-	-	-
Telecommunication Infrastructure	-	-	-	-	-	266,590
TOTAL EXPENDITURES & OTHER USES	2,052,192	2,080,994	2,253,793	2,272,291	2,272,291	2,594,712
Ending Fund Balance	\$ 340,200	\$ 531,506	\$ 476,207	\$ 437,556	\$ 476,590	\$ 200,000



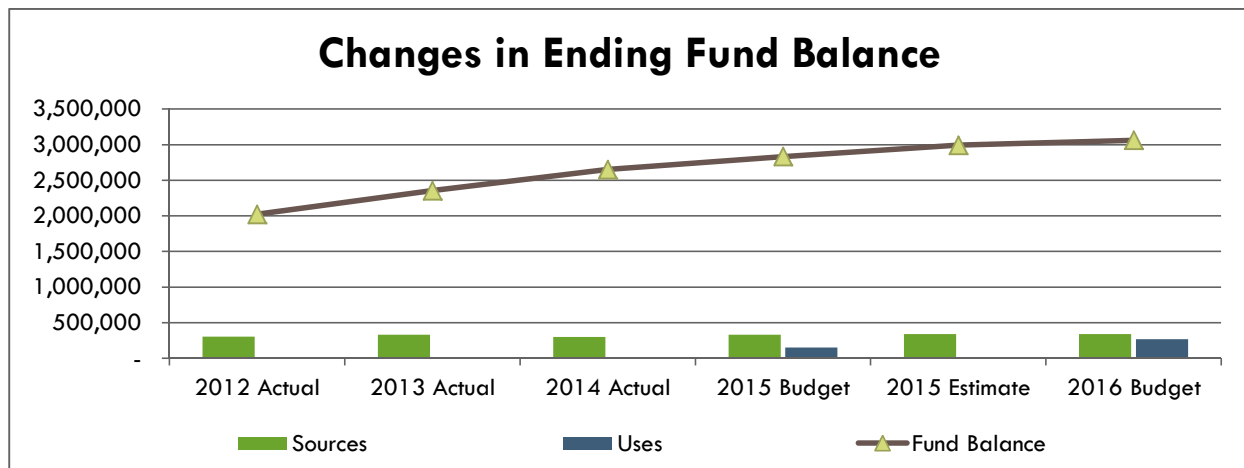
JOINT SALES TAX FUND

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Revenues:							
16.31300	Sales Taxes	2,008,862	2,080,387	2,197,103	2,272,374	2,272,374	2,317,822
16.36110	Interest on Deposits (Misc.)	-	391	1,390	300	300	300
Revenues		2,008,862	2,080,778	2,198,493	2,272,674	2,272,674	2,318,122
% Inc./Dec budget to budget or actual to actual		9.92%	3.58%	5.66%	5.99%	3.37%	2.00%
Operating Expenditures:							
16.48010	Durango Public Library	1,695,206	1,760,052	1,901,622	1,868,438	1,868,438	1,914,769
16.49110	Transfer to General Fund	31,768	-	-	-	-	-
16.49122	Transfer for Senior Services	315,218	310,942	342,171	393,853	393,853	403,353
16.49123	Transfer for Landfill	10,000	10,000	10,000	10,000	10,000	10,000
	Telecommunication Infrastructure	-	-	-	-	-	266,590
Total Joint Sales Tax Expenditures		2,052,192	2,080,994	2,253,793	2,272,291	2,272,291	2,594,712
% Inc./dec budget to budget or actual to actual		9.77%	1.40%	8.30%	0.82%	0.82%	14.19%

CONSERVATION TRUST FUND

The Conservation Trust Fund was created by resolution on December 8, 2015 pursuant to Article 21 of Title 29, C.R.S. Prior to the adoption of the resolution lottery proceeds were accounted for in the General Fund. The purpose of this special revenue fund is to deposit net lottery proceeds received from the State of Colorado and to account for these funds separately from any other source of moneys available to La Plata County for the acquisition of new conservation sites or recreational facilities. No moneys shall be used to acquire real property through condemnation by eminent domain. Pursuant to C.R.S. § 29-21-101 all Conservation Trust moneys received from the state shall be deposited in the La Plata County's Conservation Trust Fund and shall be expended only for the acquisition, development and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Beginning Fund Balance	\$ 1,715,622	\$ 2,021,422	\$ 2,354,084	\$ 2,652,676	\$ 2,652,676	\$ 2,992,756
Revenues & Other Sources:						
State Lottery Proceeds	301,481	327,842	295,702	331,120	337,080	338,000
Interest on Deposits (Misc.)	4,318	4,821	2,890	-	3,000	3,000
TOTAL REVENUES & OTHER SOURCES	305,799	332,663	298,592	331,120	340,080	341,000
Expenditures & Other Uses:						
Multi Event Center	-	-	-	150,000	-	270,000
TOTAL EXPENDITURES & OTHER USES	-	-	-	150,000	-	270,000
Ending Fund Balance	\$ 2,021,422	\$ 2,354,084	\$ 2,652,676	\$ 2,833,796	\$ 2,992,756	\$ 3,063,756



CONSERVATION TRUST FUND

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Revenues:							
	State Lottery Proceeds	301,481	327,842	295,702	331,120	337,080	338,000
	Interest on Deposits (Misc)	4,318	4,821	2,890	-	3,000	3,000
Revenues		305,799	332,663	298,592	331,120	340,080	341,000
% Inc/dec budget to budget or actual to actual		-83.27%	8.78%	-10.24%	-84.56%	13.89%	2.98%
Multi-Event Center		-	-	-	150,000	-	270,000
Total Conservation Trust Fund Expenditures		-	-	-	150,000	-	270,000
% Inc/dec budget to budget or actual to actual		-100.00%	#DIV/0!	#DIV/0!	-91.91%	0.00%	80.00%

CAPITAL PROJECT FUND

Capital Projects Fund account for the construction, rehabilitation, and acquisition of capital assets, such as buildings and equipment. A separate Capital Projects Fund is often established when the acquisition or construction of a capital project extends beyond a single fiscal year and the financing sources are provided by specifically designated resources. Capital expenditures fall into one of two categories: Capital Improvements and Capital Outlay.

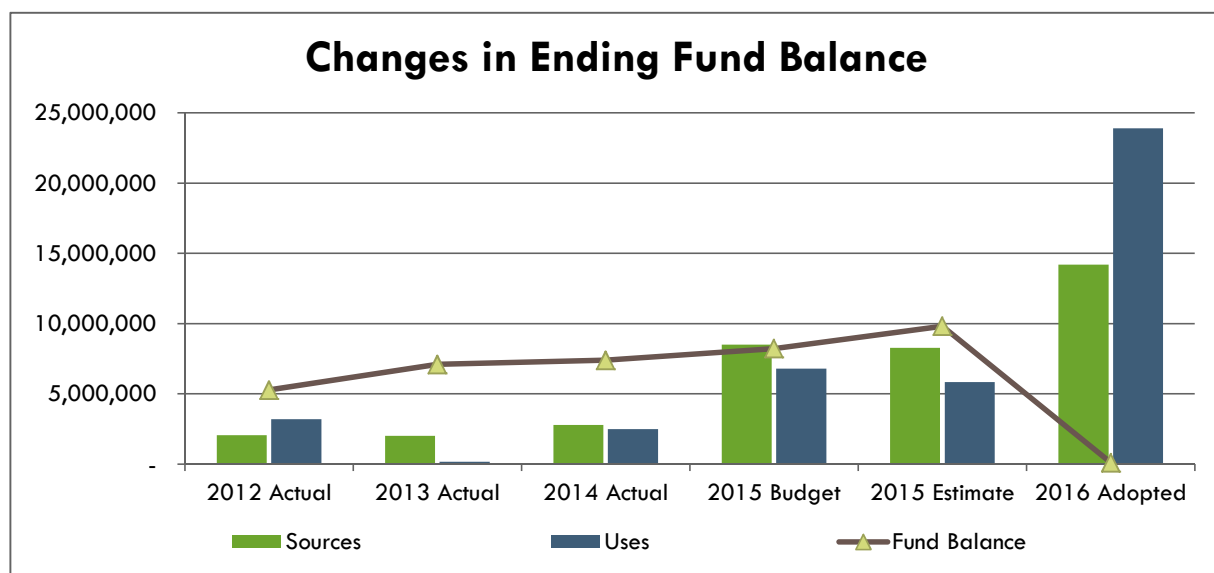
Capital Improvement Fund

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

Capital Improvement Fund

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

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Beginning Fund Balance	\$ 6,419,874	\$ 5,271,376	\$ 7,101,746	\$ 6,521,337	\$ 7,386,827	\$ 9,822,266
Revenues & Other Sources:						
Sales Taxes	2,000,003	2,000,004	2,000,000	2,000,000	2,000,000	2,000,000
Intergovernmental Revenues	43,300	-	772,473	918,182	693,182	2,188,000
Transfers In	-	-	-	5,577,637	5,577,637	10,000,000
TOTAL REVENUES & OTHER SOURCES	2,043,303	2,000,004	2,772,473	8,495,819	8,270,819	14,188,000
Capital and Other Uses:						
Capital Projects	-	992	11,354	325,000	180,580	41,000
Capital Outlay	3,191,801	168,643	2,476,038	6,272,163	5,654,800	17,366,094
Contingencies and Other	-	-	-	200,000	-	6,500,000
TOTAL EXPENDITURES & OTHER USES	3,191,801	169,634	2,487,392	6,797,163	5,835,380	23,907,094
Ending Fund Balance	\$ 5,271,376	\$ 7,101,746	\$ 7,386,827	\$ 8,219,993	\$ 9,822,266	\$ 103,172



CAPITAL IMPROVEMENT FUND

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Revenues:						
40.31300 Sales Tax	2,000,003	2,000,004	2,000,000	2,000,000	2,000,000	2,000,000
40.33446 Energy Impact Grant (Intergov)	43,300	-	-	-	-	1,900,000
40.33715 Joint Recreation Fund (intergov)	-	-	-	-	-	-
40.33792 City of Durango Project Cost Share Gun Range	-	-	-	225,000	-	225,000
40.34000.13 Pictometry Contributions from Other Government	-	-	-	93,182	93,182	-
40.33597 Courthouse Security Grant	-	-	-	-	-	-
40.33442 Energy Imp Assist Funds-	-	-	772,473	600,000	600,000	63,000
40.36508 Federal Court Reimbursement	-	-	-	-	-	-
40.33910.00 Transfer In from Gen Fund	-	-	-	5,577,637	5,577,637	10,000,000
Revenues	2,043,303	2,000,004	2,772,473	8,495,819	8,270,819	14,188,000
% Inc/dec budget to budget or actual to actual	-4.38%	-2.12%	38.62%	217.01%	198.32%	67.00%
Expenditures:						
2203.2915 Building Remodel - Furniture	-	992	-	325,000	180,580	15,000
2203.1430 Repairs and Maintenance	-	-	11,354	-	-	-
Contribution- Montezuma 800 mghz Tower	-	-	-	-	-	26,000
Expenditures	-	992	11,354	325,000	180,580	41,000
Capital Outlay:						
2100.2920 CO 211 Rockpoint Property	-	-	-	-	1,960,677	-
10 Burnett CT	-	-	-	-	225,261	8,000,000
Remodel Courthouse 6th Judicial District Attr	-	-	-	-	17,000	1,500,000
2201.1744 Credit Card Equipment	-	-	-	6,000	-	-
2201.2108 Information Technology Capital (Gen Govt)	7,930	7,330	-	882,663	1,207,663	1,192,142
2201.2109 Information systems -SWCCOG Fiber Share	-	20,810	-	-	-	-
2203.2109 Fairgrounds Repairs	-	16,999	19,202	-	-	-
2203.2905 General Services Capital (Gen Govt)	3,003,689	32,513	8,000	-	-	-
2203.2909 Asbestos Remediation - LPC Admin Building	-	55,990	12,269	-	-	-
2203.2912 Courthouse Remodel-Federal Courts & Judicial	-	-	125,801	2,900,000	157,000	5,289,952
2203.2913 LPC Admin Building Remodel & Relocation	-	4,015	2,285,756	1,950,000	1,980,600	-
2203.2914 Federal County Remodel Doc License	-	333	-	-	23,289	-
3000.2201 Gun Range Improvements (PS)	18,649	4,382	-	450,000	-	500,000
3001.2202 SO Detentions Commercial Dishwasher	-	26,271	15,365	15,000	13,678	-
3001. Sheriff Control Room	-	-	-	-	-	364,000
3002.2203 Sheriff Offices	-	-	-	-	-	480,000
3300.2213 Emergency Management (PS)	-	-	-	-	-	40,000
4100.2330 Public Works Capital (PW)	23,563	-	-	-	-	-
5000.2504 Fairgrounds Capital (Aux Svcs)	134,761	-	9,646	-	-	-
2203.1740 Wheeled Diesel Generator	-	-	-	35,000	32,456	-
5000.1741 Sheep Pen Wiring	-	-	-	8,500	7,366	-
5000.1742 Telescopic Boom Lift	-	-	-	15,000	10,750	-
5000.1743 2 Fairgrounds Capital	-	-	-	10,000	19,060	-
5500.2402 Senior Services Capital (Non-JST)	3,209	-	-	-	-	-
Capital Outlay	3,191,801	168,643	2,476,038	6,272,163	5,654,800	17,366,094
% Inc/dec budget to budget or actual to actual	177.21%	-94.72%	1368.21%	-13.03%	128.38%	176.88%
Contingency:						
40.1960 Budget Contingency	-	-	-	200,000	-	6,500,000
Contingency	-	-	-	200,000	-	6,500,000
Total CIP Expenditures	3,191,801	169,634	2,487,392	6,797,163	5,835,380	23,907,094
% Inc/dec budget to budget or actual to actual	177.21%	-94.69%	1366.32%	-16.38%	134.60%	251.72%

BLENDING COMPONENT UNITS

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

La Plata County has three such blended component units:

Sixth Judicial District Attorney

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

Durango Hills Road Improvement District

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

Palo Verde Public Improvement District #3

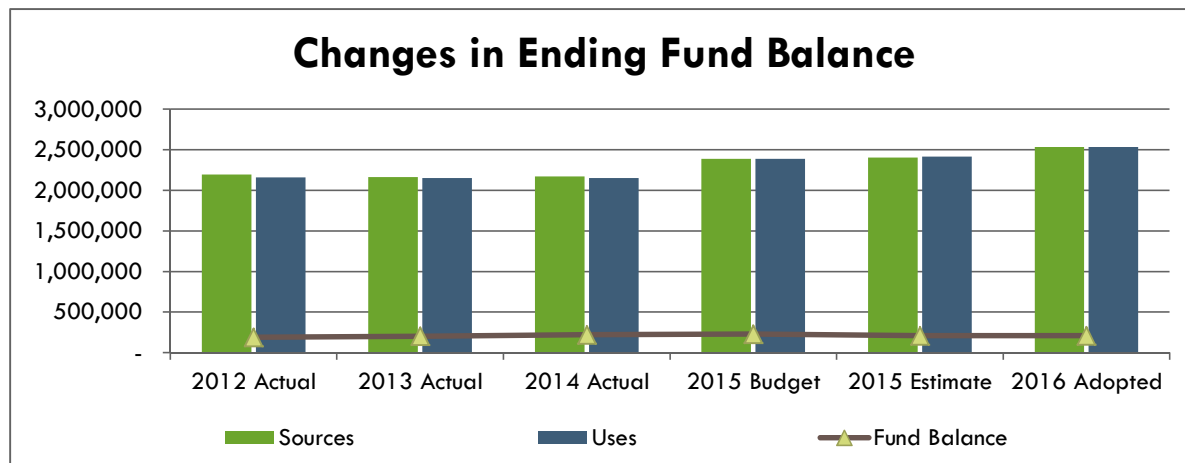
The Palo Verde Public Improvement District #3 was established Nov. 5, 2013 to account for a water line extension project to connect service to the City of Durango water.

Sixth Judicial District Attorney

The office of the District Attorney of the Sixth Judicial District provides prosecutorial and other public safety services to the citizens of La Plata, Archuleta, and San Juan Counties. The District Attorney's Fund previously has been reported as a discretely presented component unit of La Plata County. GASB No.

61, The Financial Reporting Entity, amends the criteria for reporting component units. When there is a financial benefit or burden relations present between the primary government and the component unit or if management (below the level of the elected officials) have operational responsibility for the activities of the component unit, then it should be reported as if they were part of the primary government. The District Attorney's Office does not prepare independent financial statements. The County provides accounting and financial operations, payroll, human resources, procurement and independent auditor costs. Starting in 2015, the District Attorneys office will be reported as if they were part of the primary government.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Beginning Fund Balance	\$ 154,462	\$ 189,563	\$ 202,904	\$ 229,275	\$ 221,989	\$ 207,852
Revenues & Other Sources:						
La Plata County Contribution	1,424,489	1,433,164	1,431,002	1,569,794	1,569,794	1,649,522
Archuleta County Contribution	343,658	331,430	342,274	342,804	350,312	367,233
San Juan County Contribution	14,790	18,316	18,916	18,961	19,016	20,312
Fees and Fines	70,719	87,031	104,483	89,500	99,500	89,500
Intergovernmental Revenues	325,638	285,729	268,872	363,897	353,962	406,325
Miscellaneous Revenues	16,604	9,231	6,172	1,750	10,350	250
TOTAL REVENUES & OTHER SOURCES	2,195,898	2,164,900	2,171,718	2,386,706	2,402,934	2,533,142
Expenditures & Other Uses:						
Personnel Costs:						
Personnel Wages	1,370,875	1,361,744	1,359,510	1,458,460	1,458,560	1,498,835
Personnel Medical Benefits	229,290	253,492	263,924	276,677	276,677	280,475
Other Benefits & Costs	190,909	193,364	193,709	213,784	213,984	214,118
Operating Expenditures	344,875	342,959	328,495	392,785	452,850	479,714
Capital Outlay and Contingency	24,848	-	6,995	45,000	15,000	60,000
TOTAL EXPENDITURES & OTHER USES	2,160,797	2,151,559	2,152,633	2,386,706	2,417,071	2,533,142
Ending Fund Balance	\$ 189,563	\$ 202,904	\$ 221,989	\$ 229,275	\$ 207,852	\$ 207,852



SIXTH JUDICIAL DISTRICT ATTORNEY

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Revenues:							
14.33114	Federal Domestic Violence Grant	22,939	-	-	-	-	-
14.33306	Adult Diversion Grant	-	-	20,000	70,000	40,000	40,000
14.33474	VALE Grant (Intergov)	59,644	47,096	54,937	38,000	38,000	38,000
14.33475	Federal Victim Comp	61,000	47,997	-	61,000	61,000	61,000
14.33477	State Funding-D.A. Salary (Intergov)	118,981	130,636	122,150	110,000	110,000	110,000
14.33502	Limited Gaming Impact Grant (Intergov)	63,074	60,000	71,785	84,897	84,897	112,175
14.33710	Archuleta County Contribution (Intergov)	343,658	331,430	342,274	342,804	350,312	367,233
14.33711	San Juan County Contribution (Intergov)	14,790	18,316	18,916	18,961	19,016	20,312
14.34158	Adult Diversion Fee	-	-	-	-	3,000	-
14.34159	Discovery Fees (Misc)	48,479	36,997	62,119	50,000	60,000	50,000
14.34160	Mandated Costs Reimbursement	21,376	49,724	29,321	37,500	37,500	37,500
14.34197	Other Miscellaneous Revenue (Misc)	7,431	8,331	3,682	-	-	-
14.35220	Forfeitures (Misc)	864	311	13,043	2,000	2,000	2,000
14.36110	Interest (Misc)	-	-	19	250	250	250
14.36620	CCOERA refunds (Misc)	9,173	901	2,471	1,500	10,100	-
14.33504	CDAC Fellow Attorney Grant	-	-	-	-	20,065	45,150
14.39110	La Plata County Contribution (Intergov)	1,424,489	1,433,164	1,431,002	1,569,794	1,569,794	1,649,522
Revenues		2,195,898	2,164,900	2,171,718	2,386,706	2,405,934	2,533,142
% Inc/dec budget to budget or actual to actual		4.58%	-1.41%	0.31%	6.83%	10.78%	6.14%

Personnel Expenditures:							
FTEs		25.00	25.00	25.00	25.00	25.00	26.00
3200.1110	Regular Salaries	1,353,191	1,361,744	1,353,815	1,458,460	1,458,560	1,498,835
3200.1130	Overtime	-	-	5,695	-	-	-
3200.1150	Other Compensation Items	1,756	1,092	-	-	-	-
3200.1210	Health Insurance	228,168	253,492	263,924	276,677	276,677	280,475
3200.1220	FICA Taxes	89,824	89,851	89,967	103,512	103,612	114,661
3200.1230	Retirement	89,778	94,868	96,287	103,311	103,411	92,417
3200.1260	Worker's Compensation	4,392	4,564	4,464	3,971	3,971	4,050
3200.1275	Cell Phone Allowance	2,990	2,990	2,990	2,990	2,990	2,990
3205.1110	Regular Salaries - DOJ ARRA Grant	17,684	-	-	-	-	-
3205.1210	Health Insurance - DOJ ARRA Grant	1,122	-	-	-	-	-
3205.1220	FICA Taxes - DOJ ARRA Grant	1,285	-	-	-	-	-
3205.1230	Retirement - DOJ ARRA Grant	884	-	-	-	-	-
Personnel Expenditures Total		1,791,074	1,808,600	1,817,144	1,948,921	1,949,221	1,993,428
% Inc/dec budget to budget or actual to actual		2.68%	0.98%	0.47%	6.09%	7.27%	2.28%

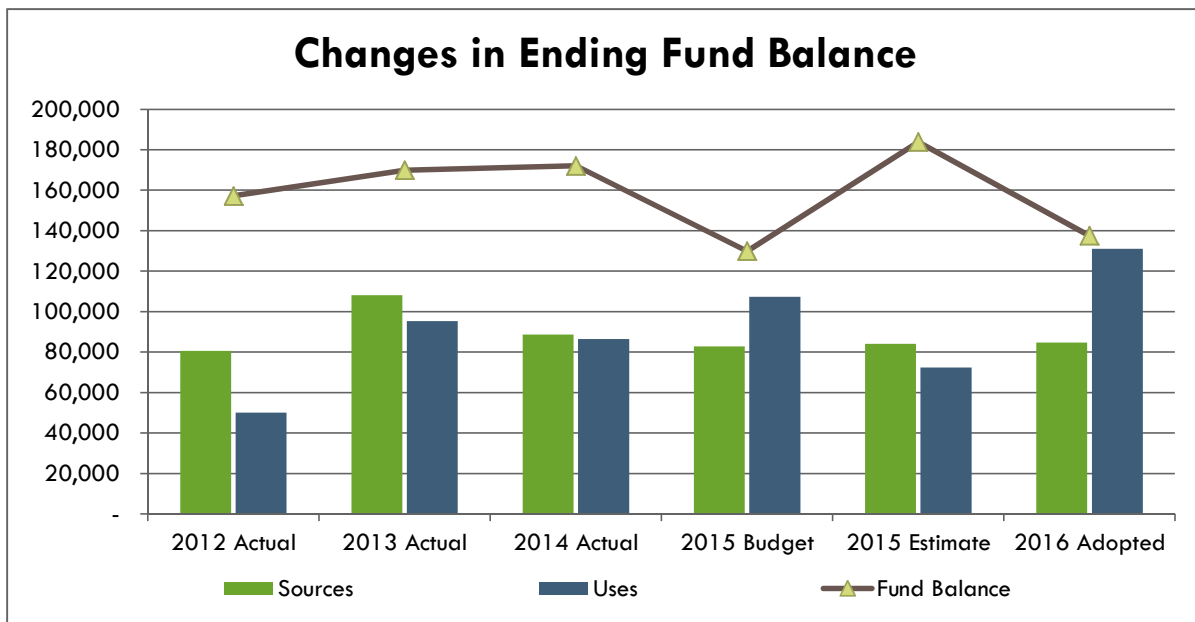
SIXTH JUDICIAL DISTRICT ATTORNEY

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Operating Expenditures:							
3200.1320	Other Professional Services	569	3,733	23,003	4,000	4,000	4,000
3200.1321	Mental Health Services	-	820	-	500	500	500
3200.1330	Legal Preparation	13,746	5,950	3,912	7,000	7,000	7,000
3200.1349	Contracted Repair/Maint.	113	-	-	-	-	-
3200.1441	Building & Office Rental	10,200	10,200	18,501	20,000	20,000	20,000
3200.1446	OMPO Rent Allocation	88,000	88,000	88,000	88,000	88,000	88,000
3200.1447	OMPO Utility Allocation	30,000	30,000	30,000	30,000	30,000	30,000
3200.1531	Telephone	5,324	5,684	5,493	5,700	5,700	5,700
3200.1532	Dispatch Fees	-	14,516	16,318	15,200	15,200	15,200
3200.1560	Postage, Box Rent, etc.	5,946	5,839	5,937	5,500	5,500	5,500
3200.1571	Dues & Subscriptions	20,874	21,196	22,169	22,500	22,500	22,500
3200.1580	Meetings	19,017	15,943	15,683	21,000	21,000	21,000
3200.1588	Mandated Expenses Reimbursed	29,095	50,965	37,043	37,500	37,500	37,500
3200.1591	Jury & Witness Fees	1,772	1,448	1,867	2,500	2,500	2,500
3200.1592	Investigative Expense	229	367	578	1,000	1,000	1,000
3200.1612	Operating Supplies	25,602	20,335	21,008	20,000	20,000	20,000
3200.1626	CERF Fuel Charges	7,866	7,045	7,472	7,500	7,500	7,290
3200.1680	Expenditure of forfeiture fund	3,175	-	-	5,000	5,000	5,000
3200.1694	Computers and Software	9,783	-	18,234	20,000	20,000	20,000
3200.1695	Operating Equipment	-	1,382	2,555	2,840	2,840	2,840
3200.1698	File Storage Software-Statewide	-	-	-	8,000	8,000	8,000
3200.1930	CERF maint. & repair charges	5,618	5,621	7,560	4,296	4,296	6,702
3200.1931	CERF Rental Charges	6,946	5,916	3,162	3,749	3,749	3,332
3206.1542	Federal Victim's Compensation	61,000	48,000	-	61,000	61,000	61,000
	Adult Diversion Grant	-	-	-	-	40,000	40,000
	CDAC Fellow Attorney Grant	-	-	-	-	20,065	45,150
Operating Expenditures		344,875	342,959	328,495	392,785	452,850	479,714
% Inc/dec budget to budget or actual to actual		-2.41%	-0.56%	-4.22%	0.68%	37.86%	22.13%
Capital Outlay:							
3200.2206	Capital Expenditures (Capital Ou	24,848	-	6,995	15,000	15,000	-
Capital Outlay		24,848	-	6,995	15,000	15,000	-
% Inc/dec budget to budget or actual to actual		0.00%	-100.00%	0%	114.44%	114.44%	-100.00%
Contingency:							
14.1960	Contingency	-	-	-	30,000	-	60,000
Contingency		-	-	-	30,000	-	60,000
% Inc/dec budget to budget or actual to actual		0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Total DA Expenditures		2,160,797	2,151,559	2,152,633	2,386,706	2,417,071	2,533,142
% Inc/dec budget to budget or actual to actual		3.01%	-0.43%	0.05%	6.83%	12.28%	6.14%

DURANGO HILLS ROAD IMPROVEMENT (LID)

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

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Beginning Fund Balance	\$ 126,685	\$ 157,203	\$ 169,896	\$ 154,516	\$ 172,036	\$ 183,813
Revenues & Other Sources:						
Property Taxes	74,857	77,293	73,802	74,581	75,652	76,752
Other Taxes	5,457	5,761	7,430	5,700	6,000	5,500
Other Misc. Revenue	275	-	7,425	2,475	2,475	2,475
Transfers In	-	25,000	-	-	-	-
TOTAL REVENUES & OTHER SOURCES	80,589	108,054	88,657	82,756	84,127	84,727
Expenditures & Other Uses:						
Snow Removal	19,250	23,100	19,830	29,350	29,350	30,000
Grading & Maintenance	30,821	72,261	41,687	42,000	42,000	50,000
Misc. Expenditures	-	-	-	1,000	1,000	1,000
Transfers Out	-	-	25,000	-	-	-
Contingencies and Other	-	-	-	35,000	-	50,000
TOTAL EXPENDITURES & OTHER USES	50,071	95,361	86,517	107,350	72,350	131,000
Ending Fund Balance	\$ 157,203	\$ 169,896	\$ 172,036	\$ 129,922	\$ 183,813	\$ 137,540



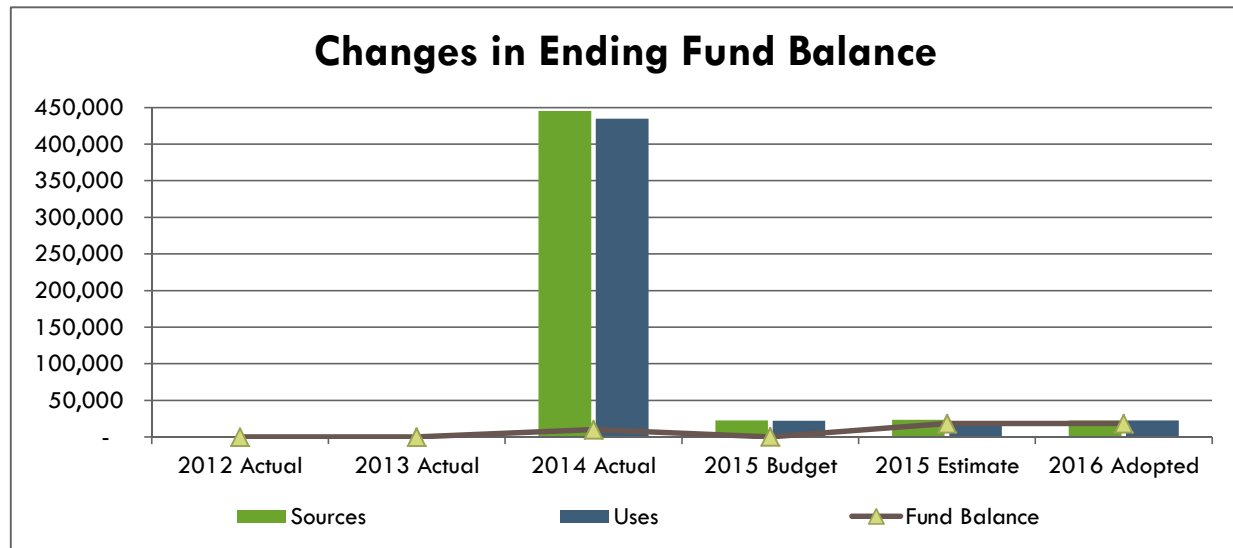
DURANGO HILLS ROAD IMPROVEMENT (LID)

Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Revenues:						
13.31101 Current Property Taxes	74,753	75,643	71,910	74,481	74,000	76,752
13.31200 Specific Ownership Taxes	5,457	5,761	7,430	5,700	6,000	5,500
13.31103 Property Tax Senior/Veteran Exemp	2	1,447	1,784	-	1,622	-
13.31900 Property Tax Penalties & Int	103	202	108	100	30	-
Revenues	80,314	83,054	81,232	80,281	81,652	82,252
% Inc/dec budget to budget or actual to actual	3.4%	3.4%	-2.2%	2.5%	0.5%	2.5%
Misc Revenues:						
13.34197 Other Miscellaneous Revenues	275	-	7,425	2,475	2,475	2,475
Misc Revenues	275	-	7,425	2,475	2,475	2,475
% Inc/dec budget to budget or actual to actual	-90.0%	-100.0%	0.0%	0.0%	-66.7%	0.0%
Transfers in:						
13.39110 Transfers in from General Fund	-	25,000	-	-	-	-
Transfers in	-	25,000.00	-	-	-	-
Total Revenue:						
Total Revenue	80,589	108,054	88,657	82,756	84,127	84,727
% Inc/dec budget to budget or actual to actual	0.2%	34.1%	-18.0%	2.5%	-5.1%	2.4%
Operating Expenditures:						
4600.1324 Administrative Expense	-	-	-	1,000	1,000	1,000
4600.1422 Snow Removal Expense	19,250	23,100	19,830	29,350	29,350	30,000
4600.1469 Grading and Maintenance	30,821	72,261	41,687	42,000	42,000	50,000
13.49110 Transfers to General Fund	-	-	25,000	-	-	-
Operating Expenditures	50,071	95,361	86,517	72,350	72,350	81,000
% Inc/dec budget to budget or actual to actual	-3.8%	90.5%	-9.3%	-25.7%	-16.4%	12.0%
Contingency:						
4600.1960 Contingency	-	-	-	35,000	-	50,000
Contingency	-	-	-	35,000	-	50,000
Total Durango Hills Expenditures	50,071	95,361	86,517	107,350	72,350	131,000
% Inc/dec budget to budget or actual to actual	-3.8%	90.5%	-9.3%	-18.9%	-16.4%	22.0%

PALO VERDE PID #3

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

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 47	\$ 10,202	\$ 18,282
Revenues & Other Sources:						
Property Taxes	-	-	46,442	22,419	23,582	22,563
Operating Grants & Contributions	-	-	126,131	-	-	-
Debt Proceeds	-	-	272,500	-	-	-
TOTAL REVENUES & OTHER SOURCES	-	-	445,073	22,419	23,582	22,563
Expenditures & Other Uses:						
Administrative Cost	-	-	5,000	5,000	5,000	5,000
HOA reimburse for engineering Dec. 2013	-	-	4,985	-	-	-
Bond Counsel	-	-	6,909	-	-	-
Treasurer Fee	-	-	1,240	673	675	675
Debt Principal	-	-	-	11,205	6,657	11,629
Debt Interest	-	-	-	5,395	3,170	5,259
Capital Outlay	-	-	416,737	-	-	-
TOTAL EXPENDITURES & OTHER USES	-	-	434,871	22,273	15,502	22,563
Ending Fund Balance	\$0	\$0	\$ 10,202	\$ 193	\$ 18,282	\$ 18,282



PALO VERDE PID #3

Account # Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Revenues:						
58.31101 Current Property Taxes	-	-	41,110	22,419	22,419	22,563
58.31102 Delinquent Property Taxes	-	-	218	-	-	-
58.31103 Property Tax-Senior/Veteran Exemption	-	-	1,136	-	350	-
58.31200 Specific Ownership Taxes	-	-	3,978	-	813	-
58.33430 WSRA Grant	-	-	25,000	-	-	-
58.33603 Colorado Drinking Water Revolving Fund Loan	-	-	272,500	-	-	-
58.33713 SW Water Conservation District Grant	-	-	50,000	-	-	-
58.33641 Oak Contribution	-	-	51,131	-	-	-
Revenues	-	-	445,073	22,419	23,582	22,563
% Inc/dec budget to budget or actual to actual	0.0%	0.0%	0.0%	-96.1%	-94.7%	0.6%
Operating Expenditures:						
4601.1324 Administrative Expense	-	-	5,000	5,000	5,000	5,000
4601.1325 HOA reimburse for engineering Dec. 2013	-	-	4,985	-	-	-
4601.1333 Bond Counsel	-	-	6,909	-	-	-
4601.1997 Treasurer Fee	-	-	1,240	673	675	675
Operating Expenditures	-	-	18,134	5,673	5,675	5,675
% Inc/dec budget to budget or actual to actual	0.0%	0.0%	0.0%	-89.1%	-68.7%	0.0%
Capital Outlay:						
4601.2315 Construction of Water Line	-	-	321,843	-	-	-
4601.2316 Plant investment fees	-	-	94,894	-	-	-
Capital Outlay	-	-	416,737	-	-	-
% Inc/dec budget to budget or actual to actual	0.0%	0.0%	0.0%	-100.0%	-100.0%	0.0%
Debt:						
4601.3610 Principal Payment	-	-	-	11,205	6,657	11,629
4601.3620 Interest	-	-	-	5,395	3,170	5,259
Debt	-	-	-	16,600	9,827	16,888
% Inc/dec budget to budget or actual to actual	0.0%	0.0%	0.0%	8.3%	100.0%	1.7%
Total Palo Verde PID Expenditures	-	-	434,871	22,273	15,502	22,563
% Inc/dec budget to budget or actual to actual	0.0%	0.0%	0.0%	-96.1%	-96.4%	1.3%

INTERNAL SERVICE FUNDS

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

La Plata County has two internal service funds:

Capital Equipment Replacement Fund

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

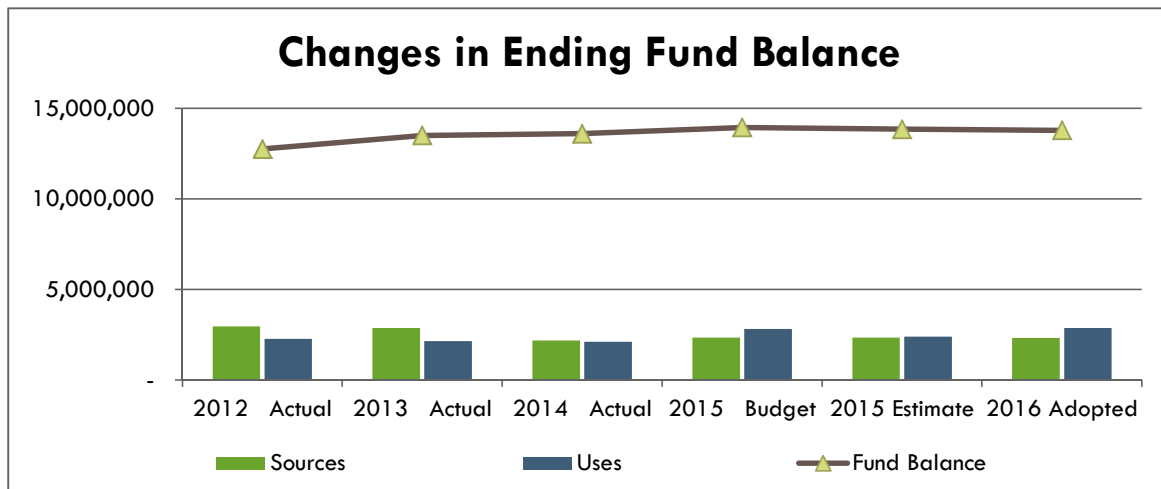
Employee Medical Self Insurance Fund

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

CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)

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

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Beginning Fund Balance	\$11,987,804	\$12,760,870	\$13,507,598	\$13,859,594	\$13,602,827	\$13,852,478
Revenues & Other Sources:						
Internal Charges for Services	2,766,224	2,737,330	1,893,076	2,096,167	2,096,167	2,083,608
Sale of Fixed Assets	192,682	126,007	277,064	239,000	242,000	211,200
Miscellaneous	2,933	551	4,680	-	-	25,200
TOTAL REVENUES & OTHER SOURCES	2,961,839	2,863,888	2,174,820	2,335,167	2,338,167	2,320,008
Expenditures & Other Uses:						
Personnel Costs:						
Personnel Wages	430,779	453,282	425,850	485,834	486,434	479,948
Overtime	1,260	1,269	761	1,500	1,500	1,500
Medical Benefits	93,170	98,201	92,192	111,639	111,639	110,849
Other Benefits & Costs	74,150	78,843	75,646	89,621	89,821	88,082
Operating Expenditures	390,692	402,527	368,107	421,914	343,062	426,733
CERF Charges	50,848	60,207	-	-	-	-
Capital	1,226,899	1,042,857	1,150,376	1,624,792	1,355,386	1,651,523
Contingencies & One Time Expenditures	-	-	-	81,240	-	100,000
TOTAL EXPENDITURES & OTHER USES	2,267,799	2,137,186	2,112,932	2,816,540	2,387,842	2,858,635
Reconcile to GAAP Net Income	79,027	20,025	33,341	570,022	299,326	481,130
Ending Fund Balance	\$12,760,870	\$13,507,598	\$13,602,827	\$13,948,243	\$13,852,478	\$13,794,981



CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)

Mission Statement

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

Services Provided

Perform routine maintenance and repairs on county fleet which includes cars, trucks, and heavy equipment utilized by all departments including Road & Bridge, Sheriff's Office, Building Inspection, Human Services, Procurement, Planning Services, and the Assessor's Office. Bid, quote and price check all parts and fuel; track and maintain inventory parts and safety supplies. Utilize diagnostic testing equipment to lessen repair time and reduce out of service costs. Research and write detailed specifications for Road & Bridge fleet vehicles and equipment. Manage and update annually the five year capital Equipment Replacement Fund. Perform preventative maintenance services on vehicles and equipment including safety inspections and oil changes that serve to extend the life of each item. Track vehicle and equipment operating costs and issue charges to all departments for services.

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Revenues:							
64.34175	Maint. & Repair Charges	739,664	744,706	713,959	609,822	609,822	562,184
64.39250	Capital Replacement Charges	2,026,560	1,992,624	1,179,117	1,486,345	1,486,345	1,521,424
64.39210	Sale of Fixed Assets (Misc)	192,682	126,007	277,064	239,000	242,000	211,200
64.34178	Vehicle Registration and Admin Fee	629	551	365	-	-	-
64.34177	Health Dept M & R Direct Charge (-	-	4,315	-	-	-
64.34197	Miscellaneous Receipts	2,304	-	-	-	-	-
	Grant Revenue	-	-	-	-	-	25,200
Revenues		2,961,839	2,863,888	2,174,820	2,335,167	2,338,167	2,320,008
% Inc/dec budget to budget or actual to actual		-2.48%	-3.31%	-24.06%	11.58%	7.51%	-0.65%

Personnel Expenditures:

FTEs	9.00	9.00	9.00	9.00	9.00	9.00
2212.1110 Regular Salaries	430,779	453,282	425,850	485,834	486,434	479,948
2212.1130 Overtime	1,260	1,269	761	1,500	1,500	1,500
2212.1210 Health Insurance	93,170	98,201	92,192	111,639	111,639	110,849
2212.1220 FICA Taxes	30,181	31,673	30,583	37,166	37,266	36,831
2212.1230 Retirement	27,440	29,959	28,217	32,704	32,804	31,117
2212.1260 Worker's Compensation	15,944	16,626	16,261	19,143	19,143	19,526
2212.1275 Cell Phone Allowance	585	585	585	608	608	608
Personnel Expenditures Total		599,359	631,595	594,448	688,594	689,394
% Inc/dec budget to budget or actual to actual		4.28%	5.38%	-5.88%	7.15%	15.97%

Operating Expenditures:

2212.1320 Other Professional Services	2,442	7,547	5,759	5,500	2,100	5,500
2212.1321 Medical and Dental	-	-	-	560	560	560
2212.1341 Software Maintenance	8,622	8,836	9,056	9,328	9,328	9,638
2212.1349 Equipment Repair	31,723	29,584	22,588	24,000	24,000	24,000
2212.1411 Water and Sewer	-	-	1,878	2,025	1,780	2,300
2212.1421 Waste Disposal	-	-	2,098	1,300	1,654	2,000
2212.1531 Telephone	821	397	399	500	400	500
2212.1551 Photocopy	-	-	960	1,530	1,530	1,530
2212.1560 Postage	32	16	11	25	10	25
2212.1580 Meetings	-	901	204	1,000	1,000	1,000
2212.1581 Training	1,291	200	1,970	1,500	1,000	1,500
2212.1612 Operating Supplies	14,069	16,309	18,858	17,000	17,000	22,000
2212.1618 Shop Supplies	18,427	20,281	29,286	25,000	23,000	25,000
2212.1620 Utilities	26,701	23,866	-	-	-	-
2212.1621 Gas	-	-	3,872	5,566	-	6,000
2212.1622 Electric	-	-	14,037	17,000	12,000	17,000
2212.1626 Fuel Charges	12,063	12,436	11,438	11,980	4,500	10,580
2212.1652 Employee Uniforms and Cleaning	5,387	5,605	5,660	6,000	4,000	5,500
2212.1653 Motor Vehicle Parts	19,937	30,684	32,259	30,000	28,000	30,000
2212.1654 Machinery & Equipment Parts	138,278	153,018	110,856	155,000	126,000	155,000
2212.1657 Tires & Tubes	100,315	96,452	78,781	100,000	80,000	100,000
2212.1672 Hazardous Materials Disposal	1,491	1,306	1,237	2,500	1,000	2,500
2212.1694 Computer equipment & software	1,496	1,765	1,015	1,600	1,200	1,600

CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
2212.1911	Inventory Loss/Breakage	7,097	(6,674)	15,884	3,000	3,000	3,000
2212.1930	CERF Maint & Repair Charges	9,112	16,867	-	-	-	-
2212.1931	CERF Rental Fee	41,736	43,340	-	-	-	-
Operating Expenditures		441,541	462,734	368,107	421,914	343,062	426,733
% Inc/dec budget to budget or actual to actual		-9.14%	4.80%	-20.45%	-6.46%	-6.80%	1.14%

Capital Outlay:							
2212.2800	Capital Expenditures - Rental Equip	1,219,547	1,042,857	1,101,145	1,624,792	1,355,386	1,523,946
2212.2801	CERF Equipment Purchases - Non-	7,352	-	49,231	-	-	127,577
Capital Outlay		1,226,899	1,042,857	1,150,376	1,624,792	1,355,386	1,651,523
% Inc/dec budget to budget or actual to actual		66.28%	-15.00%	10.31%	14.85%	17.82%	1.65%

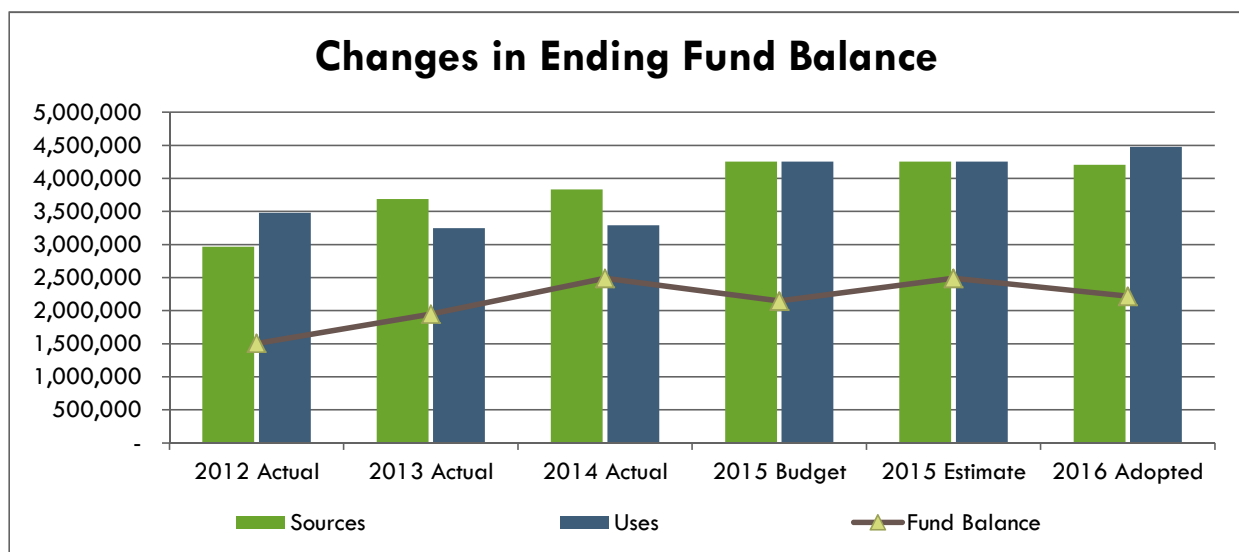
Contingency:							
64.1960	Contingency	-	-	-	81,240	-	100,000
Contingency		-	-	-	81,240	-	100,000
% Inc/dec budget to budget or actual to actual		0.00%	0.00%	0.00%	0.00%	0.00%	23.09%

Total CERF Expenditures		2,267,799	2,137,186	2,112,932	2,816,540	2,387,842	2,858,635
% Inc/dec budget to budget or actual to actual		26.09%	-5.76%	-1.13%	12.28%	13.01%	1.49%

EMPLOYEE MEDICAL SELF INSURANCE FUND

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

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



EMPLOYEE MEDICAL SELF INSURANCE FUND

Account #	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
Revenues:							
70.36110	Interest on Deposits (Investment)	792	678	132	1,000	1,000	1,000
70.38100	Deposits - County	2,789,258	3,470,101	3,556,594	4,057,354	4,057,354	3,978,252
70.38103	Deposits - Other	207	-	45,329	-	-	-
70.38200	Dental Deposits-County	174,285	211,004	230,107	197,310	197,310	227,274
70.38203	Dental Deposits-Other	4,168	6,939	2,426	-	-	-
Revenues		2,968,709	3,688,722	3,834,588	4,255,664	4,255,664	4,206,526
% Inc/dec budget to budget or actual to actual		-2.70%	24.25%	3.95%	5.30%	10.98%	-1.15%

Operating Expenditures:							
2210.1950	Medical and Dental Services	3,482,546	3,247,164	3,243,627	4,254,664	4,254,664	4,206,526
	Employee Health Clinic	-	-	-	-	-	272,000
2210.1951	Reinsurance Program	-	-	48,825	-	-	-
Total Employee Medical Ins Expenditures		3,482,546	3,247,164	3,292,452	4,254,664	4,254,664	4,478,526
% Inc/dec budget to budget or actual to actual		9.99%	-6.76%	1.39%	10.70%	29.22%	5.26%

CONTINGENCY, ONE TIME & CAPITAL

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

Contingency

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

One Time Expenditures

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

Capital Projects

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

CONTINGENCY		
Dept./Fund		Expenditure
General Fund		1,000,000
Road & Bridge Fund		750,000
Social Services Fund		250,000
District Attorney Fund		60,000
Durango Hills Road Improvement Fund		50,000
Capital Improvement Plan Fund		6,500,000
Capital Equipment Replacement Fund		100,000
TOTAL CONTINGENCIES		8,710,000

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

ALL CAPITAL PROJECTS

Dept./Fund	Project	Description	Expenditure	Revenue
Conservation Trust	Multi-Event Center	Master Plan	270,000	-
Conservation Trust Fund			270,000	-

Road & Bridge	Marvel & Ignacio Equip Sheds	2015 Project to be completed in 2016 - One equipment storage shed will be constructed at each facility. A new environmentally friendly diesel fuel storage tank will be installed at the Marvel Facility. As well as domestic and natural gas lines for the Marvel facility. The parking areas will also be paved for worker safety. Costs are partially offset by an energy impact grant in the amount of \$807,180.	\$ 400,000	\$ 200,000
Road & Bridge	CR 210 Overlay & Boat Ramp Turn Lane	This project will add a left turn lane at the entrance road to the Lake Nighthorse boat ramp, a project identified during the Environmental Assessment for the Lake Nighthorse Recreational Planning process. The County agreed to construct the boat ramp turn lane as funding assistance to the City of Durango with their overall expenses in developing and managing recreational amenities at Lake Nighthorse.	350,000	-
Road & Bridge	CR 302-US 550 Park and Ride	The park and ride will be located at the south-east quadrant of the new intersection of State Highway 550 and County Roads 302. The Colorado Department of Transportation encouraged the County to apply for a FASTER Grant to help fund the construction of a park and ride facility which will be in the amount of \$96,000.	120,000	96,000
Road & Bridge	New Equipment	Four Motor Grader Roller Attachments at \$28,000 each one for each of the four districts). The rollers will insure compaction of gravel during grading and application of dust palliative to gravel roads. Compaction of gravel is an important step of best maintenance practices. A Vacuum Excavator with a cost of \$65,000 to be used to pothole utilities and excavate postholes for signs. Currently excavation is done mechanically or by hand utilities and post holes. This purchase is expected to reduce injuries to employees and provide a safer work environment.	177,000	-
Road & Bridge	Right-of-way Acquisition	Miscellaneous acquisitions including CR 234, 204, and 251	100,000	-
Road & Bridge	CR 517 Urban and Access Improvements	CR 517 located on NE of Ignacio and bi-sects the Southern Ute Tribal Campus. The road is located in the heart of the energy development area and has a high level of pedestrian activity. This project will provide public safety, access and reconstruct a paved road. Expected funding provided by DOLA-\$1 million, SUIT \$600,000 and CDOT-\$275,000	2,125,000	1,875,000
Road & Bridge	CR 253 Gravel on 1.8 mile section	To address road maintenance on the first 1.8 miles of Missionary Ridge Road and will surface the road with 4" class 6 gravel treated with magnesium chloride. Funding from SRS Title II funds. Total cost of project is \$65,000 of which \$23,667 in material costs will be covered by the SRS Title II funds and in-kind services, labor and equipment, are included in the operating budget.	23,667	23,667
Road & Bridge	CR 318 Mill & Overlay of a 3 mile section	CR 318 connects the Town of Ignacio and State Highway 172 to State Highway 550, providing vital transportation link for the industrial energy traffic and workers commuting. This 3 mile section is classified as a major arterial with approx. 3,800 average daily trips.	1,400,000	700,000

ALL CAPITAL PROJECTS

Dept./Fund	Project	Description	Expenditure	Revenue
Road & Bridge	Gas Well Infill - Road Mitigation Projects	In 2005 La Plata County started collecting infill MOU fees from the energy industry to mitigate the increased maintenance costs and public safety issues associated with the additional traffic. In 2016 the funds will be used for the design of two county bridge replacement projects near Ignacio. Design of the Rock Creek Bridge on CR 514 and on the Tiffany /draw Bridge on CR 321.	200,000	-
Road & Bridge	CR 141 Culvert Replacement	This project will replace two culverts (one 18" and one 36") under County Road 141 that are too deep to be replaced economically by conventional cut and cover without significant disruption to traffic. Replacing these two culverts in 2014 will hopefully ensure the existing culverts do not fail, potentially resulting in a road closure and damage.	150,000	-
Road & Bridge	Space Planning	The Engineering Department will be moving out of the OMPO to open up space for the District Attorney's Office. An analysis of spacing needs and placement is needed to accommodate the Engineering Department.	50,000	-
ROAD & BRIDGE FUND			5,095,667	2,894,667

	10 Burnett Court for Human Services	The purchase of this building will allow La Plata County to move all the Human Services Department operations under one roof in a facility with adequate parking and office space.	8,000,000	-
	Courthouse Remodel	This remodel will address existing courtroom and space needs of the Sixth Judicial District, for which the County must provide space, as well as provide a courtroom and related space for the U.S. District Court functions downtown. This project will also move the La Plata County Attorney out of leased space and into the Courthouse.	5,224,000	1,900,000
	6th Judicial District Attorney Space Courthouse Remodel	This remodel will be in the basement of the Courthouse and will address space needs of the Sixth Judicial District Attorney's Office. La Plata County will construct the remodel and will lease space to the District Attorney for a 10 year to coincide with the GSA Lease.	1,500,000	
OEM	Fixed Wing Unmanned Aerial System	Fixed wing unmanned aerial system (UAS) with minimum 1 hour flight time including minimum 10lb payload, ½ mile first person view (FPV), 5mile radio control, GPS guided preprogrammed flight path, semi-autonomous safety mode, return to home and manual remote control capability. The aerial platform would be expected to fly carrying function specific payloads including still and video cameras including daylight, low light, night vision, near infrared or infrared sensors; LiDAR or aerial survey equipment, radio repeaters or radio direction finding equipment.	40,000	-
Sheriff Office	Design costs of the remodeling of Jail & Sheriff's Offices	Remodeling of space within the new jail wings to accommodate prisoners currently housed in the original jail building. Allowing for the construction to take place to increase office and support space within the old jail to provide more efficient working areas for the Sheriff's office operations. The efficiency of the design will be reflected in possible staff reductions due to the movement of prisoner supervision from an old control room in the old jail building to a new control center in the new jail wings. Possible staff reductions yet to be determined, however if one position was eliminated the savings would approach \$50,000 annually.	480,000	-
	Design and construction of jail control room	Design and construction of jail control room to house the new camera system.	364,000	
	Feasibility Study for Gun Range Improvements	DOLA Planning grant to identify potential stakeholders, training needs, and identify potential shooting range sites.	50,000	25,000

ALL CAPITAL PROJECTS

Dept./Fund	Project	Description	Expenditure	Revenue
Sheriff Office	Multi-Agency Shooting Range	The Sheriff's Office certifies over 100 deputies' firearm proficiency. The shooting range will be shared with all local, state and federal agencies, and local Police academy.	450,000	225,000
IT - Clerk & Recorder	Document Recording System	Replacement of current recording software which is essential to every day work for Clerk & Recorder office as well as in dealing with customers. After live date in Sept. 2012 the company was sold and has been henceforth unreliable.	125,000	-
IT - Admin	Camera for Board Room for Broadcasting	Currently the County only audio broadcasts its meetings through the County's website. The installation of cameras and associated equipment in the Board room would enable us to record and broadcast video of the Board's business and planning meetings on the County's website and through other internet tools. Video broadcasts of meetings would allow members of the public to view presentations, see speakers and have better understanding of the Board's decision making processes.	35,000	-
IT - Finance	Financial Software System to be completed in 2016	Tyler Munis ERP was awarded the bid for the new financial software system in 2015 with implementation and conversion starting in June 2015. Financial software is expected to go live in Jan. 2016 with the HR/Payroll to go live in April 2016. The cost to complete the project in 2016 is the amount budgeted.	200,000	38,000
IT - GIS	Prof. Service - 3rd Party Scanner	In hiring a data management firm to scan the inventory of historic property records to Laserfiche the documents will be more secure as well as easily accessible to the public. Having the data more easily accessible to public will allow the GIS department to focus on county projects.	4,000	-
	Map Plotter/Scanner	The current plotter/scanner is no longer in production by HP and parts and service will soon be discontinued as well. A new plotter/scanner will allow the GIS department to increase efficiency. The plotter/scanner will also be smaller possibly allowing it to return to the GIS offices.	12,000	-
IT - Planning	Surface Pro Mobile Devices (4)	The Surface Pro Mobile Devices will allow Planning to access notes, computer tools, documents and presentation materials that are essential for meetings without having to return to the remote Planning facility to prepare for meetings.	7,596	-
IT - County Attorneys	Copier/Scanner for main desk	A Konica Minolta BizHub copier/scanner is requested for more efficient copying and scanning. The copies will be more legible, there will be decreased wait time, and more energy efficient.	1,920	-
IT	Replacement Data Storage System	A replacement is required for the Left-hand data storage system which is scheduled to go end of life next year. The existing system is inadequate to handle the new approach to convert data into our CMS. Also the District Attorney's office and Sheriff's Office have recently been required to store documents and video.	420,000	-
	Laserfiche licensing - 25 new	Additional Laserfiche software licenses are necessary to expand the use of Laserfiche throughout the County. Laserfiche is needed to allow the County to retain records electronically. Licenses will be used to meet the increased demand with Road & Bridge and the County Treasurer.	16,500	-
	Various production software licenses	This request is to purchase various software licensing we need to bring us into compliancy with current standards or to allow us to expand the software offerings to end users.	20,920	-
IT	Laptops and Charging Cart for training room	20 Laptops and Charging Cart are required to provide computing devices to be used in hands-on trainings in the new CAB Building. Replaces the need for cabling and switching with standard laptops.	44,206	-

ALL CAPITAL PROJECTS

Dept./Fund	Project	Description	Expenditure	Revenue
IT/OEM	Portable Weather Station/Stream Gauges	To increase situational awareness of weather and its effects, OEM will be applying for a grant from Homeland Security which would cover 100% of up front costs. Equipment needed includes: Portable Remote Automated Weather Station (RAWS), a stream gauge at Junction and Hermosa Creek.	5,000	-
IT - OEM/Planning	Electronic Plans Review Module from CityView	CityView's Electronic Plans Review solution will enhance and expand La Plata County's ability to submit, approve, and efficiently route planning documents. Additionally, improved version control and workflow capabilities will enable the Planning Department to circulate, mark up and review documents, plans and construction drawings and stimulate online collaboration throughout the process. The County will be able to receive the electronic plans, and convert them into high quality, vector-based PDFs for review- resulting in a paperless procedure that shortens the municipal review process; offers exceptional and convenient service to the County's contractors, applicants and architects; and saves time, money and the environment. The use of CityView's Electronic Plans Review solution will enhance the County's planning and engineering review processes. The tool will provide an opportunity to increase service and efficiency through automation and ultimately allow for a consistent method of plan evaluation."	50,000	
IT - Detention	Cameras & DVR (possibly a control board)	The current system is analog and unsupportive. A new camera system, DVRs and a control board are needed for the LOC Sheriff's Office Detention Facility.	250,000	-
CAPITAL IMPROVEMENT FUND			17,300,142	2,188,000
Operations	Replacement Vehicles and Equipment	20 Vehicles and 6 pieces of equipment to be replaced in 2016 with extra equipment	1,523,946	-
CAPITAL EQUIPMENT REPLACEMENT FUND			1,523,946	-

TECHNOLOGY PORTION OF CAPITAL

Dept./Fund	Project	Priority	Description	Expenditure
Clerk & Recorder	Document Recording System	1	Replacement of current recording software which is essential to every day work for Clerk & Recorder office as well as in dealing with customers. After live date in Sept. 2012 the company was sold and has been henceforth unreliable.	125,000
Admin	Camera for Board Room for Broadcasting		Currently the County only audio broadcasts its meetings through the County's website. The installation of cameras and associated equipment in the Board room would enable us to record and broadcast video of the Board's business and planning meetings on the County's website and through other internet tools. Video broadcasts of meetings would allow members of the public to view presentations, see speakers and have better understanding of the Board's decision making processes.	35,000
Finance	Financial Software System to be completed in 2016		Tyler Munis ERP was awarded the bid for the new financial software system in 2015 with implementation and conversion starting in June 2015. Financial software is expected to go live in Jan. 2016 with the HR/Payroll to go live in April 2016. The cost to complete the project in 2016 is the amount budgeted.	200,000
GIS	Prof. Service - 3rd party scanner	15	In hiring a data management firm to scan the inventory of historic property records to Laserfiche the documents will be more secure as well as easily accessible to the public. Having the data more easily accessible to public will allow the GIS department to focus on county projects.	4,000
	Map Plotter/Scanner	16	The current plotter/scanner is no longer in production by HP and parts and service will soon be discontinued as well. A new plotter/scanner will allow the GIS department to increase efficiency. The plotter/scanner will also be smaller possibly allowing it to return to the GIS offices.	12,000
Planning	Surface Pro Mobile Devices (4)	5	The Surface Pro Mobile Devices will allow Planning to access notes, computer tools, documents and presentation materials that are essential for meetings without having to return to the remote Planning facility to prepare for meetings.	7,596
County Attorneys	Copier/Scanner for main desk	14	A Konica Minolta BizHub copier/scanner is requested for more efficient copying and scanning. The copies will be more legible, there will be decreased wait time, and more energy efficient.	1,920
IT	Replacement Data Storage System	2	A replacement is required for the Lefthand data storage system which is scheduled to go end of life next year. The existing system is inadequate to handle the new approach to convert data into our CMS. Also the District Attorney's office and Sheriff's Office have recently been required to store documents and video.	420,000
	Laserfiche licensing - 25 new	3	Additional Laserfiche software licenses are necessary to expand the use of Laserfiche throughout the County. Laserfiche is needed to allow the County to retain records electronically. Licenses will be used to meet the increased demand with Road & Bridge and the County Treasurer.	16,500

TECHNOLOGY PORTION OF CAPITAL

Dept./Fund	Project	Priority	Description	Expenditure
	Various production software licenses	7	This request is to purchase various software licensing we need to bring us into compliancy with current standards or to allow us to expand the software offerings to end users.	20,920
IT	Laptops and Charging Cart for training room	10	Laptops and Charging Cart are required to provide computing devices to be used in hands-on trainings in the new CAB Building. Replaces the need for cabling and switching with standard laptops.	44,206
IT/OEM	Portable Weather Station/Stream Gauges	19	To increase situational awareness of weather and its effects, OEM will be applying for a grant from Homeland Security which would cover 100% of up front costs. Equipment needed includes: Portable Remote Automated Weather Station (RAWS), a stream gauge at Junction and Hermosa Creek.	5,000
Planning/ Building	Electronic Plans Review Module from CityView		CityView's Electronic Plans Review solution will enhance and expand La Plata County's ability to submit, approve, and efficiently route planning documents. Additionally, improved version control and workflow capabilities will enable the Planning Department to circulate, mark up and review documents, plans and construction drawings and stimulate online collaboration throughout the process. The County will be able to receive the electronic plans, and convert them into high quality, vector-based PDFs for review- resulting in a paperless procedure that shortens the municipal review process; offers exceptional and convenient service to the County's contractors, applicants and architects; and saves time, money and the environment. The use of CityView's Electronic Plans Review solution will enhance the County's planning and engineering review processes. The tool will provide an opportunity to increase service and efficiency through automation and ultimately allow for a consistent method of plan evaluation.	50,000
Sheriff Patrol	Cameras & DVR (possibly a control board)	12	The current system is analog and unsupportive. A new camera system, DVRs and a control board are needed for the LOC Sheriff's Office Detention Facility.	250,000

TOTAL TECHNOLOGY

1,192,142

CAPITAL EQUIPMENT REPLACEMENT FUND

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

ROAD & BRIDGE PORTION OF PROJECTS AND CAPITAL

	Description	Expenditure	Revenue
Capital:			
Marvel & Ignacio Equip Sheds	2015 Project to be completed in 2016 - One equipment storage shed will be constructed at each facility. A new environmentally friendly diesel fuel storage tank will be installed at the Marvel Facility. As well as domestic and natural gas lines for the Marvel facility. The parking areas will also be paved for workers safety. Costs are partially offset by an energy impact grant in the amount of \$807,180.	\$ 400,000	\$ 200,000
CR 210 Overlay & Boat Ramp Turn Lane	This project will add a left turn lane at the entrance road to the Lake Nighthorse boat ramp, a project identified during the Environmental Assessment for the Lake Nighthorse Recreational Planning process. The County agreed to construct the boat ramp turn lane as funding assistance to the City of Durango with their overall expenses in developing and managing recreational amenities at Lake Nighthorse.	350,000	-
CR 302-US 550 Park and Ride	The park and ride will be located at the south-east quadrant of the new intersection of State Highway 550 and County Roads 302. The Colorado Department of Transportation encouraged the County to apply for a FASTER Grant to help fund the construction of a park and ride facility which will be in the amount of \$96,000.	120,000	96,000
CAPITAL		870,000	296,000
Projects:			
Right-of-way Acquisition	Right-of-way acquisitions for future projects.	100,000	-
Engineering Space Planning	The Engineering Department will be moving out of the OMPO to open up space for the District Attorney's Office. An analysis of spacing needs and placement is needed to accommodate the Engineering Department.	50,000	-
CR 517 Urban and Access Improvements	CR 517 located on NE of Ignacio and bi-sects the Southern Ute Tribal Campus. The road is located in the heart of the energy development area and has a high level of pedestrian activity. This project will provide public safety, access and reconstruct a paved road. Expected funding provided by DOLA-\$1 million, SUIT \$750,000 in 2016 and \$50,000 in 2015 for design and CDOT-\$275,000. \$200,000 is in Engineering.	2,125,000	1,875,000
CR 253 Gravel on 1.8 mile section	To address road maintenance on the first 1.8 miles of Missionary Ridge Road and will surface the road with 4" class 6 gravel treated with magnesium chloride. Funding from SRS Title II funds. Total cost of project is \$65,000 of which \$23,667 in material costs will be covered by the SRS Title II funds and in-kind services, labor and equipment, are included in the operating budget.	23,667	23,667
CR 318 Mill & Overlay of a 3 mile section	CR 318 connects the Town of Ignacio and State Highway 172 to State Highway 550, providing vital transportation link for the industrial energy traffic and workers commuting. This 3 mile section is classified as a major arterial with approx. 3,800 average daily trips.	1,400,000	700,000
Gas Well Infill - Road Mitigation Projects	In 2005 La Plata County started collecting infill MOU fees from the energy industry to mitigate the increased maintenance costs and public safety issues associated with the additional traffic. In 2016 the funds will be used for the design of two county bridge replacement projects near Ignacio. Design of the Rock Creek Bridge on CR 514 and on the Tiffany Draw Bridge on CR 321.	200,000	-
CR 141 Culvert Replacement	This project will replace two culverts (one 18" and one 36") under County Road 141 that are too deep to be replaced economically by conventional cut and cover without significant disruption to traffic. Replacing these two culverts in 2014 will hopefully ensure the existing culverts do not fail, potentially resulting in a road closure and damage.	150,000	-
PROJECTS		4,048,667	2,598,667

ROAD & BRIDGE PORTION OF PROJECTS AND CAPITAL

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

HUMAN RESOURCES

Personnel costs comprise the largest area of expenditures within the County's Budget. For 2016, personnel costs represent 54% of the County operating budget. Over the last several years, we have recommended a number of measures designed to more effectively manage, and in some cases reduce, the County's personnel budget. Based on the County's continued financial challenges, Department Heads and Elected Officials were asked to minimize any additional staffing requests for 2016. While we acknowledge there is a need in some cases for additional resources in the organization, the priority for 2016 was to find a way to provide salary increases to our existing employees first and foremost. Therefore, we have attempted to minimize any additional staffing requests.

Staffing:

In 2016, the following new positions are proposed:

- One Public Affairs Officer to manage the County's public information functions. This position will be housed in the Administration Department.

- One Project/Grants Administrator to manage the County's grant compliance activities. The Gold King Mine incident highlighted the need for the County to dedicate resources to existing grants as well as ongoing maintenance and compliance. This position will be housed in the Administration Department.

-

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

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

- The Colorado Office of the State Auditor completed a County Child Welfare Workload Study in 2014. This study suggested a recommended workload of 1 supervisor to 5 employees. The current Child Welfare Manager supervises 9 employees. Adding a second Manager will ensure that the department has the adequate supervisory resources to accommodate their current workload. These positions will be funded 80% by the State and 20% by the County.

One Caseworker in the Human Services Adult Protection Division. The Department has requested this position from the State and has not received approval yet. The State suggests a recommended

- workload of 25 cases to 1 Caseworker. The Division's current workload ratio is 27 cases to 1 Caseworker. If the position is approved by the State it would be added in July, 2016 and be funded 80% by the State and 20% by the County.

Salary Increases:

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

HUMAN RESOURCES

Medical Benefits:

Over the last several years, the County has been implementing plan design changes to our medical plans in order to minimize annual premium increases and provide employees with additional choices. The County's medical insurance renewal for 2016 represents no increase in premium costs to the County. We are retaining the PPO J Plan in 2016 along with the High Deductible Health Plan (18) and Health Savings Account (HSA) and eliminating the PPO I Plan. In 2016 we will also be adding two additional High Deductible Health Plans (22 and 26). These new plans will provide employees with two additional lower premium cost options combined with an HSA to which the County will contribute. These plan design changes encourage employees to become more educated consumers of health care, while minimizing cost increases for health insurance, thereby freeing up financial resources to be utilized on other priorities such as employee salary increases. Dental and Vision plans remain the same with no premium increases.

FULL TIME EQUIVALENT BY FUNCTION

						% Change 2016 over 2015
Department	2012	2013	2014	2015	2016	2015
General Government:						
Administration	7.00	7.00	7.00	7.00	8.00	14.3%
Assessor	19.00	17.00	17.00	17.00	17.00	0.0%
Attorney	6.00	6.00	6.00	6.00	6.00	0.0%
Clerk/Elections	16.00	17.00	16.00	16.00	16.00	0.0%
Commissioners	5.00	5.00	5.00	3.00	3.00	0.0%
County Surveyor	0.25	0.25	0.25	0.25	0.25	0.0%
Facilities & Grounds	10.00	11.00	11.00	12.00	15.00	25.0%
Finance	4.00	4.00	4.00	5.00	5.00	0.0%
Human Resources	3.00	3.00	3.00	3.00	3.00	0.0%
Information Technology	14.00	14.00	14.00	14.00	14.00	0.0%
Planning	11.25	11.75	10.75	11.25	11.25	0.0%
Procurement	3.75	2.75	2.50	2.50	2.50	0.0%
Risk Management	1.00	1.00	1.00	1.00	1.00	0.0%
Treasurer/Trustee	5.00	5.00	5.00	5.00	5.00	0.0%
General Government Total	105.25	104.75	102.50	103.00	107.00	3.9%
Public Safety:						
Alternatives to Incarceration	5.00	5.00	5.00	5.00	4.00	-20.0%
Building Inspection (2010 Construction Manag	6.60	6.60	6.60	6.60	8.60	30.3%
Coroner	1.50	1.50	1.50	1.50	1.50	0.0%
Criminal Investigations	10.00	11.00	11.00	11.00	9.00	-18.2%
Detentions	59.00	59.00	59.00	59.00	62.00	5.1%
District Attorney	25.00	25.00	25.00	25.00	26.00	4.0%
Emergency Management	1.40	1.40	1.40	1.40	1.40	0.0%
Patrol	31.00	32.00	32.00	34.00	45.00	32.4%
Special Investigations	5.00	5.00	5.00	5.00	5.00	0.0%
Special Services	20.25	22.25	22.25	22.25	11.00	-50.6%
Public Safety Total	164.75	168.75	168.75	170.75	173.50	1.6%
Public Works:						
Engineering	8.00	8.00	8.00	8.00	8.00	0.0%
Road & Bridge Maintenance	33.00	33.00	33.00	33.00	33.00	0.0%
Weed Control	1.00	1.00	1.00	2.00	2.00	0.0%
Public Works Total	42.00	42.00	42.00	43.00	43.00	0.0%
Recreation & Culture:						
Fairgrounds (in 2010 Extension)	10.00	10.00	10.00	10.00	9.00	-10.0%
Recreation & Culture Total	10.00	10.00	10.00	10.00	9.00	-10.0%
Health & Welfare:						
Social Services Fund	61.25	63.75	63.75	64.75	70.75	9.3%
Senior Services	7.75	8.00	8.00	8.00	8.00	0.0%
Veterans' Services Office	1.00	1.00	1.00	1.00	1.00	0.0%
Health & Welfare Total	70.00	72.75	72.75	73.75	79.75	8.1%
Internal Service Fund:						
CERF	9.00	9.00	9.00	9.00	9.00	0.0%
Internal Service Fund Total	9.00	9.00	9.00	9.00	9.00	0.0%
TOTAL FULL TIME EQUIVALENT	401.00	407.25	405.00	409.50	421.25	2.9%

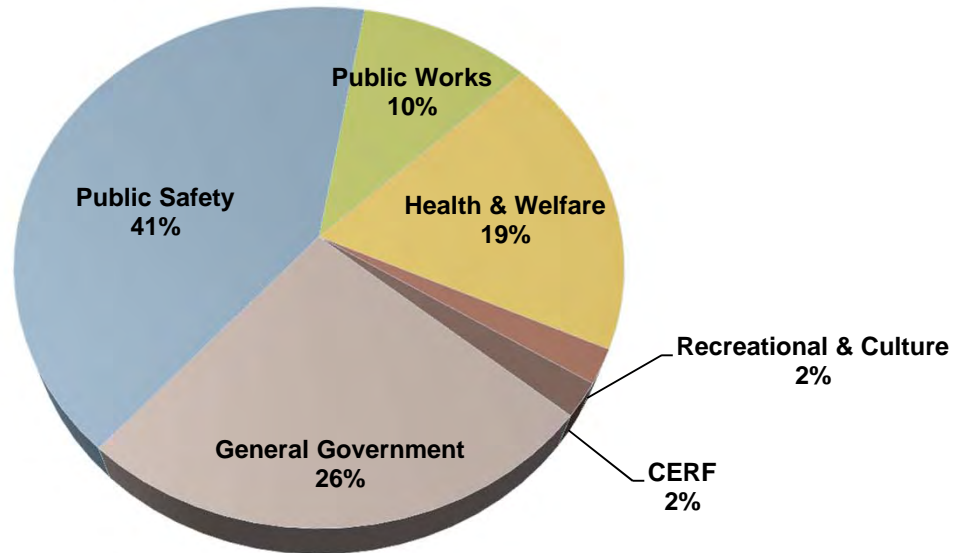
PERSONNEL AND FTE BY FUNCTION

Salary and benefits represent 31.2% of the County's overall budget and 53.7% of the County's operating budget.

Function	SALARIES & WAGES			
	2015 Budget	2016 Budget	Increase	% Chg
General Government	\$ 6,206,428	\$ 6,301,786	\$ 95,358	1.5%
Public Safety	10,345,163	10,330,666	(14,497)	-0.1%
Public Works	2,554,899	2,530,269	(24,630)	-1.0%
Health & Welfare	3,826,111	4,110,377	284,266	7.4%
Recreational & Culture	396,442	360,907	(35,535)	-9.0%
CERF	487,334	481,448	(5,886)	-1.2%
TOTAL	\$ 23,816,377	\$ 24,115,453	\$ 299,076	1.3%

	BENEFITS			
	2015 Budget	2016 Budget	Increase	% Chg
	\$ 2,041,346	\$ 2,018,224	\$ (23,122)	-1.1%
	3,811,577	3,819,805	8,228	0.2%
	931,095	897,117	(33,978)	-3.6%
	1,393,702	1,466,314	72,612	5.2%
	151,624	135,356	(16,268)	-10.7%
	201,260	198,931	(2,329)	-1.2%
	\$ 8,530,604	\$ 8,535,746	\$ 5,142	0.1%

Percentage of FTEs by Function



BUDGET AUTHORITIES

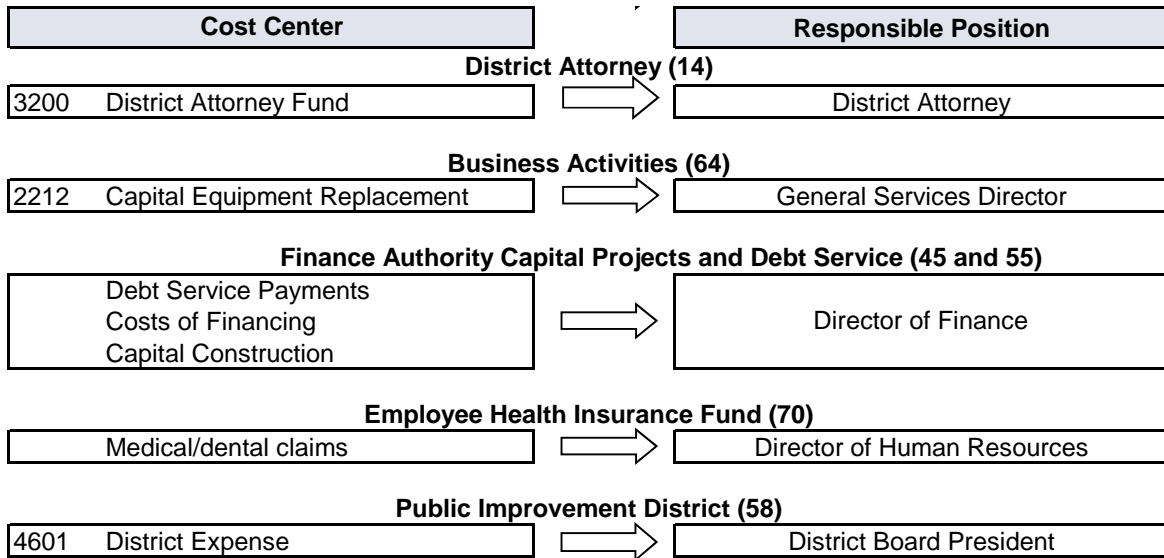
This table sets forth the responsibility for budgetary management and accountability for each County cost center for 2016. Each budget authority may appoint, in writing, a deputy or deputies authorized to initiate or approve payments. A copy of such designation of authority shall be filed in the Finance Department.

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

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

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

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



BUDGET RESOLUTIONS

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

La Plata County

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

La Plata County Palo Verde Public Improvement District #3

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

RESOLUTION NO. 2015-35

A RESOLUTION PROVIDING FOR THE ESTABLISHMENT OF A CONSERVATION TRUST FUND, A SPECIAL REVENUE FUND, TO ACCOUNT FOR ALL MONEYS RECEIVED FROM THE PORTION OF LOTTERY PROCEEDS CONSTITUTIONALLY MANDATED TO BE DISTRIBUTED DIRECTLY TO LOCAL GOVERNMENTS, BASED ON POPULATION, FOR ACQUIRING AND MAINTAINING PARKS, OPEN SPACE AND RECREATIONAL FACILITIES.

WHEREAS, C.R.S. 30-11-122 allows each county in the state to create a conservation trust fund as provided in C.R.S. 29-21-101 for net lottery proceeds to be deposited to said fund; and,

WHEREAS, The Board of County Commissioners of the La Plata County desires to create such a fund and shall maintain records regarding accounting and expenditures of Conservation Trust Fund moneys.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE LA PLATA COUNTY:

Section 1. A Conservation Trust Fund is hereby created pursuant to C.R.S. 30-11-122; and

Section 2. The monies received from the State of Colorado to La Plata County pursuant to said statutes be deposited in said fund and expended only for the purposes set forth in said law.

DONE AND ADOPTED in Durango, Colorado this 8th day of December, 2015.

ATTEST:



BOARD OF COUNTY COMMISSIONERS OF LA
PLATA COUNTY, COLORADO

A handwritten signature in blue ink, reading "Gwen Lachelt".

Gwen Lachelt, Chair

A handwritten signature in blue ink, reading "Brad Blake".

Brad Blake, Vice-Chair

A handwritten signature in blue ink, reading "Julie Westendorff".

Julie Westendorff, Commissioner

RESOLUTION NO. 2015-38

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR LA PLATA COUNTY GOVERNMENT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2016 AND ENDING ON THE LAST DAY OF DECEMBER 2016

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

WHEREAS, the Board received a proposed budget on October 6, 2015, for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the requirements of Colorado law, said proposed budget was open for public inspection at a designated place, a public hearing was held on October 14, 2015, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

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

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

Section 1. That the budget as submitted and amended hereby is approved and adopted as the budget of La Plata County, Colorado for the calendar year 2016. Summary of expenditures by fund is as follows:

FUND

General Fund	\$ 47,747,252
Road & Bridge Fund	13,749,450
Department of Human Services Fund	6,411,596
Joint Sales Tax Fund	2,594,712
Conservation Trust Fund	270,000
Durango Hills Road Improvement Fund	131,000
District Attorney Fund	2,533,142
Capital Improvement Fund	23,907,094
Capital Equipment Replacement Fund	2,858,635
Employee Medical Insurance Fund	4,478,526
Total All Funds	<u>\$ 104,681,407</u>

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

DONE AND ADOPTED IN DURANGO, LA PLATA COUNTY, COLORADO, this 8th day of December, 2015.

(SEAL)

ATTEST:


Clerk to the Board

BOARD OF COUNTY COMMISSIONERS
LA PLATA COUNTY, COLORADO


Gwen A. Lachelt, Chair


Brad Blake, Vice-Chair


Julie Westendorff, Commissioner

Distribution:

Minutes

Finance Department

RESOLUTION NO. 2015-39

A RESOLUTION TO APPROPRIATE SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AS SET FORTH BELOW, FOR THE COUNTY OF LA PLATA, COLORADO, FOR THE 2016 BUDGET YEAR

WHEREAS, the Board of County Commissioners of La Plata County, Colorado (the "Board"), adopted the annual budget in accordance with C.R.S. § 29-1-101, *et seq.* (the "Local Government Budget Law of Colorado") on December 8, 2015, and;

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

WHEREAS, the Board held a duly noticed public hearing on October 14, 2015, and received competent evidence regarding the appropriation of expenditures as set forth in this Resolution.

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

GENERAL FUND:

Operating Expenditures	\$ 47,698,630
Capital Outlay	48,622
TOTAL GENERAL FUND	<u>47,747,252</u>

ROAD & BRIDGE FUND:

Operating Expenditures	12,652,450
Capital Outlay	1,097,000
TOTAL ROAD & BRIDGE FUND	<u>13,749,450</u>

DEPT. OF HUMAN SERVICES FUND:

Operating Expenditures	6,411,596
Capital Outlay	-
TOTAL SOCIAL SERVICES FUND	<u>6,411,596</u>

JOINT SALES TAX FUND:

Operating Expenditures	2,594,712
Capital Outlay	-
TOTAL JOINT SALES TAX FUND	<u>2,594,712</u>

CONSERVATION TRUST FUND:

Operating Expenditures	-
Capital Outlay	270,000
TOTAL CONSERVATION TRUST FUND	<u>270,000</u>

Return to Boco

DURANGO HILLS ROAD IMPROVEMENT FUND:

Operating Expenditures	131,000
Capital Outlay	-
TOTAL DURANGO HILLS ROAD IMPROVEMENT FUND	<u>131,000</u>

DISTRICT ATTORNEY FUND:

Operating Expenditures	2,533,142
Capital Outlay	-
TOTAL DISTRICT ATTORNEY FUND	<u>2,533,142</u>

CAPITAL IMPROVEMENT PLAN FUND:

Operating Expenditures	6,541,000
Capital Outlay	17,366,094
TOTAL CAPITAL IMPROVEMENT PLAN FUND	<u>23,907,094</u>

CAPITAL EQUIPMENT REPLACEMENT FUND:

Operating Expenses	1,207,112
Capital Outlay	1,651,523
TOTAL CAPITAL EQUIPMENT REPLACEMENT FUND	<u>2,858,635</u>

EMPLOYEE MEDICAL INSURANCE FUND:

Operating Expenses	4,478,526
Capital Outlay	-
TOTAL EMPLOYEE MEDICAL INSURANCE FUND	<u>4,478,526</u>

Total All Funds \$ 104,681,407

1. Amounts appropriated for personnel expenditures shall be expended only for that purpose. In addition, such appropriations for personnel expense shall be used only for the purpose of funding the number of authorized FTEs not to exceed the number and type of positions authorized, unless subsequently approved by the Board of County Commissioners. All expenditures for personnel shall be processed in accordance with La Plata County's Salary Administration policy IV.1.
2. Amounts appropriated for operating expenditures shall be expended only for said purpose in accordance with specific restrictions on the function and object of such expenditures, as set forth in 2016 Budget document except as authorized by the Director of Finance and County Manager in accordance with County Policy III.1.
3. Amounts appropriated for capital shall be expended only for purchasing capital assets and projects as approved in the 2016 Adopted Budget or when approved by the Director of Finance and the County Manager in accordance with County Policy III.1.
4. Expenditures of funds, except for those funds appropriated for the Office of the District Attorney of the Sixth Judicial District, for operating and capital expenditures shall be made in

compliance with the County Procurement Code and Addendum as the same may be from time to time amended.

5. In accordance with the provisions of C.R.S. § 29-1-110 and C.R.S. § 30-25-103, as amended, within those areas of expenditures designated in budget document, incorporated herein by reference, for the various spending agencies specified for the purposes of personnel, operations, and capital expenditures, no expenditure, contract to expend any County money, or financial liability, shall be incurred on behalf of La Plata county unless such function, activity, or object of expenditure is specifically set forth by line item detail in the budget document attached hereto and incorporated herein by reference, unless the Director of Finance and the County Manager have granted a variance authorizing such expenditure or contractual liability in accordance with County Policy.
6. Expenditures in excess of the amounts appropriated by fund, herein, together with any lawfully adopted amendments hereto, or for purposes other than specified herein, together with any lawfully adopted amendments hereto, shall constitute a violation of the Local Government Budget Law of Colorado, Title 29, Part 1, C.R.S., as amended.
7. Equipment purchases of \$5,000 or more and a useful life of at least 5 years are considered to be capital assets. Any changes or increases to line items subsequent to budget adoption must be specifically approved by the Director of Finance and the County Manager. Purchases of capital items shall be made through the La Plata County Procurement Division in accordance with the applicable provisions of the County Procurement Code and Addendum.
8. The Finance Department shall maintain a list of "Spending Authorities for La Plata County offices, departments, boards, commissions, and other spending agencies" and shall ensure that all expenditures are properly authorized by the appropriate spending authority or his/her designee prior to payment.
9. The appropriations for "Contingency" in the individual Funds shall be used to address unanticipated or unforeseen expenditures that may arise subsequent to the adoption of the budget. The County Manager, upon recommendation from the Director of Finance, shall be authorized to transfer amounts not exceeding \$50,000 per adjustment into the various line item budgets. The County Manager shall prepare a summary of these adjustments for review by the Board. Budgetary transfers from the Contingency line item in excess of \$50,000 shall be presented to the Board of County Commissioners for their specific approval. In no case shall the total amount transferred by fund exceed those amounts identified as "Contingency" in the General Fund, Road and Bridge Fund and Capital Improvement Fund.
10. There shall be a Budget Review Team (the "BRT") established by the County Manager that shall review the County's financial position, revenues, expenditures and any other issues deemed relevant to the County's fiscal stability. The Budget Review Team shall seek counsel and input from Elected Officials, Department Heads, County staff and other experts as necessary.
11. The BRT shall establish procedures for review of all professional service agreements, capital and technology expenditures in excess of \$50,000, and other operating expenses as may be deemed necessary due to budgetary concerns. All agreements for outside legal services, expert witnesses and related professional services shall be reviewed and approved by the County Attorney and are exempted from the BRT review.

12. No expenditure of County funds designated for personnel expenses in the Resolution shall be authorized to fill budgeted personnel vacancies which may occur in any County office, department or spending agency during 2016 unless the BRT approves filling the vacant position. An elected official may appeal a recommendation to not fill a budgeted personnel vacancy to the Board. All County elected officials and department heads shall give written notification to the Director of Human Resources of any vacancies which occur during budget year 2016 as soon as possible, and in any case, prior to requesting expenditure of any County funds to fill any such personnel vacancies.
13. In the event of fiscal and/or organizational efficiency, the Board may, upon recommendation of the County Manager, initiate a generalized reduction in workforce policy and/or furlough policy. Any such reduction in workforce shall be in accordance with all applicable federal and state employment laws and regulations and County personnel policy and procedures with the goal of maintaining service levels and employee morale to the extent possible.
14. For purposes of compliance with Governmental Accounting Standards Board Statement Number 54, which provides specific guidance on reporting fund balance, the Finance Director is authorized to determine "assignment" of fund balance amounts.

DONE AND ADOPTED IN DURANGO, LA PLATA COUNTY, COLORADO, this 8th day of December 2015:

(SEAL)

ATTEST:


Clerk to the Board

BOARD OF COUNTY COMMISSIONERS
LA PLATA COUNTY, COLORADO


Gwen A. Lachelt, Chair


Brad Blake, Vice-Chair

Distribution:

Minutes

Finance Department


Julie Westendorff, Commissioner

RESOLUTION NO. 2015-40

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2015, TO HELP DEFRAY THE COSTS FOR LA PLATA COUNTY AND THE DURANGO HILLS LOCAL IMPROVEMENT DISTRICT, COLORADO, FOR THE 2016 BUDGET YEAR.

WHEREAS, the Board of County Commissioners of La Plata County, Colorado, has adopted the 2016 budget in accordance with the Local Government Budget Law on December 8th, 2015, and;

WHEREAS, the amount of money necessary to balance the budget for La Plata County government general operating purposes from property tax revenue is \$18,877,774, and;

WHEREAS, the 2015 valuation assessment for the County of La Plata, as certified by the County Assessor is \$2,220,914,600, and;

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes for the Durango Hills Road Improvement District is \$76,752, and;

WHEREAS, the 2015 valuation assessment for the Durango Hills Road Improvement District as certified by the County Assessor is \$3,766,230, and;

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

Section 1. For the purpose of meeting all general operating expenses of the County of La Plata during the 2016 budget year, there is hereby levied a tax of 8.5 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2015.

Section 2. For the purpose of meeting expenses of the Durango Hills Local Improvement District during the 2016 budget year, there is hereby levied a tax of 20.379 mills upon each dollar of the total valuation for assessment of all taxable property within the Durango Hills Local Improvement District Taxing District for the year 2015.

DONE AND ADOPTED IN DURANGO, LA PLATA COUNTY, COLORADO, this 8th day of December, 2015.

ATTEST:


Jeanne Bignall
Clerk to the Board

BOARD OF COUNTY COMMISSIONERS
LA PLATA COUNTY, COLORADO

Gwen A. Lachelt
Gwen A. Lachelt, Chair

Brad Blake
Brad Blake, Vice-Chair

Julie Westendorff, Jr.
Julie Westendorff, Jr, Commissioner

Distribution:

Finance Department

County Assessor

County Treasurer

Minutes

State of Colorado Division of Local Government

1313 Sherman Street, Room 521

Denver, Colorado 80203

RESOLUTION NO. PID3-2015-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3 SUMMARIZING EXPENDITURES AND REVENUES, AND ADOPTING A BUDGET FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2016 AND ENDING ON THE LAST DAY OF DECEMBER 2016.

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

WHEREAS, pursuant to C.R.S. § 30-20-515, the Board of Directors are required to determine the annual amount of money necessary to be raised by a levy on the taxable property in the district. C.R.S. § 29-1-108 requires that before certifying a mill levy, the Board of Directors, enact resolutions adopting the budget and making appropriations for the budget year. Per C.R.S. § 30-20-510, the Board of County Commissioners of La Plata County serves as the *ex officio* Board of Directors of the La Plata County Palo Verde Public Improvement District #3.

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

Section 1. That the budget is approved and adopted as the budget of the La Plata County Palo Verde Public Improvement District #3 for the calendar year 2016, summarized as follows:

Operating Expenditures	\$ 5,675
Debt	16,888
Total	\$ 22,563

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

DONE AND ADOPTED in Durango, Colorado this 8th day of December, 2015.

ATTEST:


Clerk to the Board

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


Gwen A. Lachelt, Chair


Brad Blake, Vice-Chair


Julie Westendorff, Commissioner

RESOLUTION NO. PID3-2015-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3 APPROPRIATING SUMS OF MONEY IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW FOR THE 2016 BUDGET YEAR.

WHEREAS, the Board of Directors of the La Plata County Palo Verde Public Improvement District #3. adopted the annual budget on December 8th, 2015, and;

WHEREAS, per C.R.S. § 29-1-108, the Board of Directors has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and the Board of Directors will enact a resolution to appropriate the revenues provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the La Plata County Palo Verde Public Improvement District #3.

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

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

Operating Expenses	\$ 5,675
Debt Service	16,888
TOTAL	\$ 22,563

DONE AND ADOPTED in Durango, Colorado this 8th day of December, 2015.

ATTEST:

Jeanne Bognall
Clerk to the Board

(SEAL)



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

Gwen A. Lachelt
Gwen A. Lachelt, Chair

Brad Blake
Brad Blake, Vice-Chair

Julie Westendorff
Julie Westendorff, Commissioner

RESOLUTION NO. PID3-2015-03

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2015, TO HELP DEFRAID THE COSTS OF LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3, COLORADO, FOR THE 2016 BUDGET YEAR.

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

WHEREAS, the Board of Directors adopted the annual budget on December 8th, 2015; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$5,675, and;

WHEREAS, the amount of money necessary to balance the budget for voter-approved debt and interest is \$16,888, and;

WHEREAS, the 2015 valuation for assessment for the La Plata County Palo Verde Public Improvement District #3 as certified by the County Assessor is \$1,244,770, and;

WHEREAS, C.R.S. § 39-5-128 requires the Board of Directors to certify the District mill levy to the Board of County Commissioners by December 15 of each year.

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

1. That the purpose of meeting all general operating expenses of the La Plata County Palo Verde Public Improvement District #3 during the 2016 budget year, there is hereby levied a tax of 4.559 mills upon each dollar of the total valuation for assessment of all taxable property within La Plata County Palo Verde Public Improvement District #3 for the year 2015.
2. That for the purpose of meeting all debt and interest of the La Plata County Palo Verde Public Improvement District #3 during the 2016 budget year, there is hereby levied a tax of 13.567 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2015.
3. That the Board of Directors is hereby authorized and directed to immediately certify to the County Commissioners of La Plata County, Colorado, the mill levies for the La Plata County Palo Verde Public Improvement District #3 as hereinabove determined and set.

DONE AND ADOPTED in Durango, Colorado this 8th day of December, 2015.



ATTEST:


Clerk to the Board

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


Gwen A. Lachelt, Chair


Brad Blake, Vice-Chair


Julie Westendorff, Commissioner