



*La Plata County*  
Colorado

# 2018 Adopted Budget



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## **2018 Budget Message**

We are pleased to present La Plata County's 2018 Budget. The 2018 Adopted Budget represents the County's overall financial plan for the fiscal year beginning January 1, 2018. 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 2018 budget has been developed collaboratively working with County staff members, department heads, and elected officials. The budget is in compliance with the Colorado Budget Law, C.R.S. § 29-1-103, and is a balanced budget as defined by the Colorado Budget Law. 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 February 2017, the BOCC held a retreat to establish organizational goals for 2018. The County Manager then shared these goals with the County Leadership Team with the intent that these priorities would drive and influence budget decisions and resource allocations for 2018. The Board of County Commissioners' goals for 2018 are:

### **Highest priorities:**

- Address short-term financial challenges in 2018 and 2019 through cost-reduction, revenue enhancement and increased efficiency and innovation
- Begin developing a long-term plan for financial sustainability of La Plata County
- Adopt a new land use code, prioritizing policies that will enhance economic development, broadband, infrastructure, housing availability, and staffing efficiencies

### **Continuing priorities:**

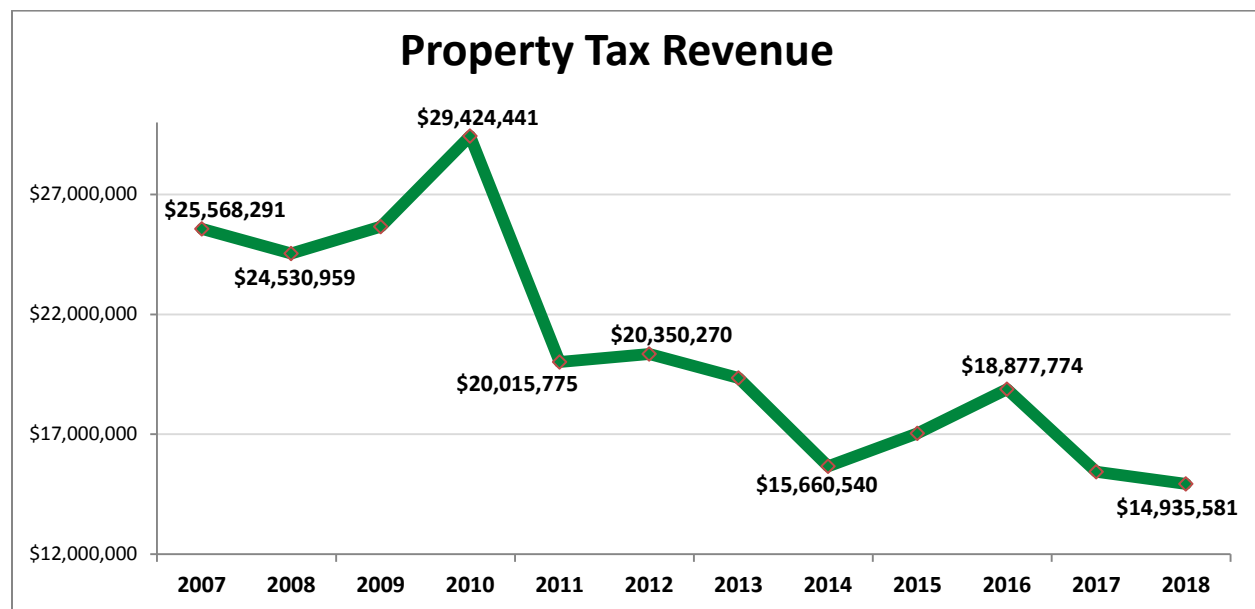
- Communicate the County's story to build community engagement
- Develop and improve water quality and availability throughout the County
- Promote and encourage economic development through policymaking, advocacy and strategic partnerships to enable beneficial business growth and promote a healthy, diverse and vibrant local economy
- Continue to focus on the future of the airport
- Serve as a catalyst to address septage and septic issues
- Understand possibility for, and prepare for, potential resurgence of oil and gas industry
- Promote public and environmental health through improved water quality/quantity, air quality and prevention/mitigation
- Continue to advance the Multi-Event Center Project utilizing Conservation Trust Funds available strictly for such purposes

- Provide leadership and advocate for La Plata County residents at the federal, tribal, state and local levels on matters of importance and county interest and concern
- Continued strategic implementation of facilities plan using capital reserves set aside for that purpose

The 2018 budget was developed taking into consideration the priorities and direction and attempting to balance these against anticipated revenues in 2018. As current revenues are not adequate to support full service levels, this budget includes service level reductions, operational cost-cutting, and employee-related cost reductions.

The 2018 budget comprises the General Fund, Road & Bridge Fund, Social Services Fund, Joint Sales Tax Fund, Conservation Trust Fund, Capital Improvement Fund, Durango Hills Road Improvement Fund, La Plata County Palo Verde District, District Attorney's Office and two internal services fund, the Capital Equipment Replacement Fund and the Employee Medical Fund.

Historically, much of the County's property tax base has derived from coalbed methane gas production. In recent years natural gas prices and production have fluctuated, trending downward. This has had a deleterious effect on property tax revenue. In 2018 La Plata County's total property tax revenue is expected to be \$14.9 million as compared to \$29.4 million in 2010 – a decline of 49%. Property tax revenue from natural gas production has fallen 78% during the same period: from \$17.6 million in 2010 to \$3.8 million in 2018.



\* The chart illustrates property taxes paid to La Plata County not including Durango Hills Road Improvement District or Palo Verde Improvement District #3.

With an 8.5-mill levy, La Plata County has the fourth-lowest property tax rate in the state. The Department of Local Affairs' 2014 County Comparison Report of Colorado's 52 small- and medium-sized counties report the median mill levy was 20.021 mills. At \$293.61 in per capita property tax revenue, La Plata County ranks 41<sup>st</sup> among 52 like-sized counties in the state. When oil and gas

activity was strong, that low mill levy rate was adequate to support the County's full service level. When that activity fell off, the disproportionately low tax rate became vulnerability for the County.

**Living within our Means** - The BOCC's goals includes developing both short term and long-term plans for La Plata County's financial sustainability. "Living within our means" has been a consistent and fundamental value for La Plata County, and with the steadily falling revenue trend we have experienced over the last ten years, it has become an overarching and urgent priority. We are meeting this challenge using a three-legged stool approach: budget reductions, revenue enhancements and organizational innovation.

- **Budget reductions** – La Plata County's department heads and elected officials have advanced numerous proposals to reduce direct costs. These include staffing and service level reductions to adjust to the reduced revenues. As noted below, some popular customer services such as the Bayfield Clerk's Office, the branch libraries at Sunnyside and Fort Lewis Mesa elementary school, the recreational scholarship program for disadvantaged youth and financial support for local public service agencies and nonprofits will be reduced in the 2018 budget. We have also offered an early retirement option to eligible employees, and to date 15 staff members will exercise the option by June 2018. We estimate that this will achieve \$418,671 in ongoing savings for the County. Finally, we have been actively managing our vacancies, in some cases holding positions open for 60 days or longer prior to refilling those deemed essential.
- **Revenue enhancements** – In the face of two failed requests to voters to raise the mill levy for Road & Bridge maintenance and improvements in 2015 and 2016, La Plata County must seek other sources of revenue. As such, the 2018 budget reflects modest but appropriate increases in some fees. New revenues also include rental of the Fairgrounds house and the potential to lease additional space to U.S. Marshal in the county courthouse. The Board evaluated whether to ask voters to approve an excise tax on wholesale marijuana cultivation but after considerable public input, determined that its potential negative impacts would outweigh its financial benefits to the county. The Board also has the option to consider impacts fees on new development and asking voters to impose a use tax on vehicles and/or construction materials purchased outside La Plata County. However, like fee increases, these alone cannot keep pace with rising costs, increasing county population and related service demands.
- **Innovate La Plata** – We are also aggressively developing internal efficiencies by empowering employees to pursue and implement organizational innovations. In September 2016, we set a goal to train 50% of our workforce by December 2017 to implement innovative tools and support to assist them in thinking differently about their work to improve processes, increase capacity and improve our customers' and employees' experience. Through November 2017, 183 employees had been through the innovation training, resulting in more than 103 innovations that have saved nearly \$737,843 in soft and hard costs. Those employees actively involved in these efforts report improved morale and job satisfaction as they are empowered to make changes that have positive impacts on their customers and their work environments.

These strategies will enable La Plata County to weather the fiscal storm in 2018 but they do not provide a platform for long-term fiscal sustainability. Engaging our constituents in a meaningful conversation about what La Plata County **MUST** do – the mandatory services we provide – what the County **DOES** do – the discretionary services - and what we **COULD** do, shaped by our community's



vision for La Plata County and, importantly, how we invest in that vision, will be our highest priority task in the year ahead.

**Here is our reality:**

- Property tax revenue will decrease \$505,667 in 2018 – a 3.3% reduction from 2017. While residential market values have increased significantly (10.4%), the assessed values have not increased proportionately because the Gallagher Amendment forced a decrease in the residential assessed ratio, from 7.96 to 7.2% (a 9.5% reduction).
- According to the 2016 Comprehensive Annual Financial Report, the County's governmental funds' ending balance decreased \$8.78 million (11.3%) from the 2015 year-ending balances.
- Sales tax revenues through the third quarter of 2017 are \$17,118,352 and have increased \$923,782 or 5.7% over the same period in 2016. However, \$555,565 of the increase is due to one-time collections based on the sale of assets in July 2017 and late filings. Without these anomalies, the increase is actually \$368,217 or 2.3%. In the 2018 budget, the county is not projecting an increase in 2018 sales tax revenues.
- Severance tax decreased significantly in 2016, from an anticipated \$1.3 million down to \$400,000 and we anticipate the 2017 and 2018 revenue will be no more than received in 2016
- The Consumer Price Index measures the average change in prices paid for goods and services. The Denver-Boulder-Greeley Metropolitan area CPI increased 2.772% in 2016. The same measure increased 3.2% at the end of the 2017 third quarter.
- According to the Bureau of Labor Statistics, unemployment in La Plata County has decreased from 2.9% in 2016 to 2% in 2017.

The 2018 budget attempts to balance many competing needs and requests as we once again experience a decline in property tax revenues. Due to prudent financial management the 2018 budget is a balanced budget as defined by the Colorado law. Despite the fact that we have managed a short-term solution to our declining revenues, it is clear that our revenue structure requires a comprehensive solution for long-term fiscal and service-level sustainability.

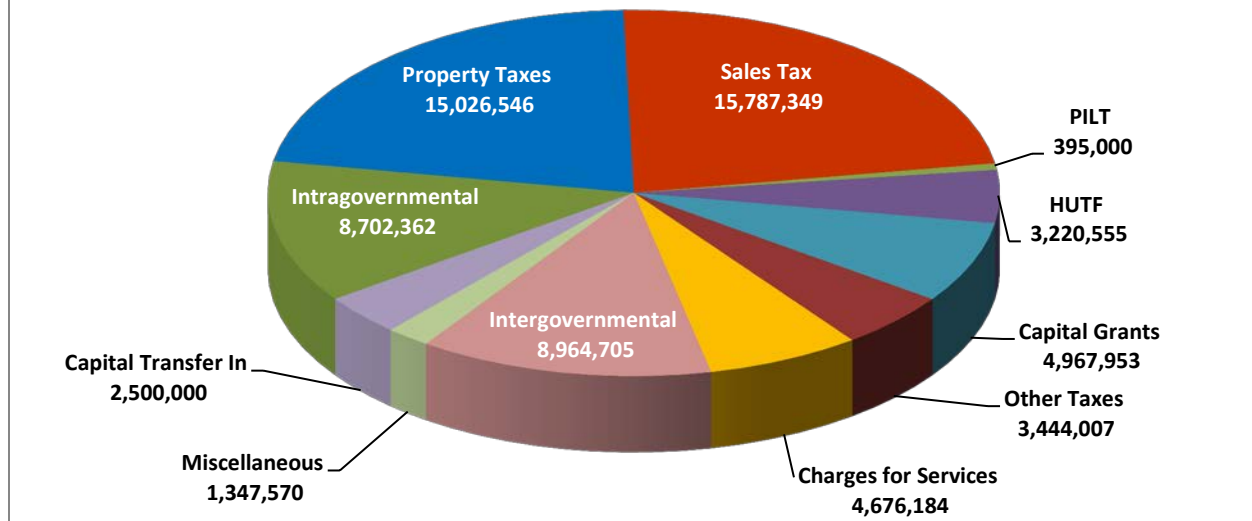
**Revenues:**

Countywide overall revenue is anticipated to be \$69 million in 2018. This is an increase of approximately \$524,400 or 0.8% over the 2017 adopted budget.

General revenues – funds that may be utilized for any purpose – are projected to decrease approximately \$767,600 or 1.9%. This largely results from the residential assessment rate adjustment that the state Gallagher Amendment triggered in 2017. Program revenues – funds derived directly from or for a specific service or program – are anticipated to increase almost \$929,000 or 4.3% and are directly related to an expected increase in intergovernmental revenues – state or federal funds the County receives for a specific mandatory service.



## 2018 Revenues - \$69,032,231



The County's 2% sales tax comprises another significant component of our revenue base. Through September 2017, sales tax revenue based on retail sales is up 2.3%, or \$368,217. The budget does not project an increase in sales tax revenues over 2017.

A third major source of revenue is grants and intergovernmental revenues. For example, the state of Colorado, using funds from multiple state and federal sources, provides direct funding to the County 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.

The state's Energy Impact Assistance Fund (EIAF) grant program has been a significant source of funding for capital improvement projects in La Plata County over the last 15+ years. Since 2014 we have been awarded a total of \$7,702,180 in EIAF grants for the following projects:

- County Administration Building remodel: \$1,500,000
- R&B equipment storage sheds (Ignacio & Marvel): \$807,180
- Courthouse remodel – Federal/State Courts: \$1,900,000
- Financial replacement system: \$100,000
- County Road 517 & County Road 318 improvements: \$1,700,000
- County Road 302 improvements: \$700,000
- Emergency power generator for evacuation site: \$150,000

Unfortunately for local governments, in 2016 the Department of Local Affairs reduced the amount of money available for the EIAF grant program, related to the statewide decline in gas and oil production, which funds the grant program through severance tax. Therefore, we anticipate these grants will become increasingly competitive and yield smaller awards.

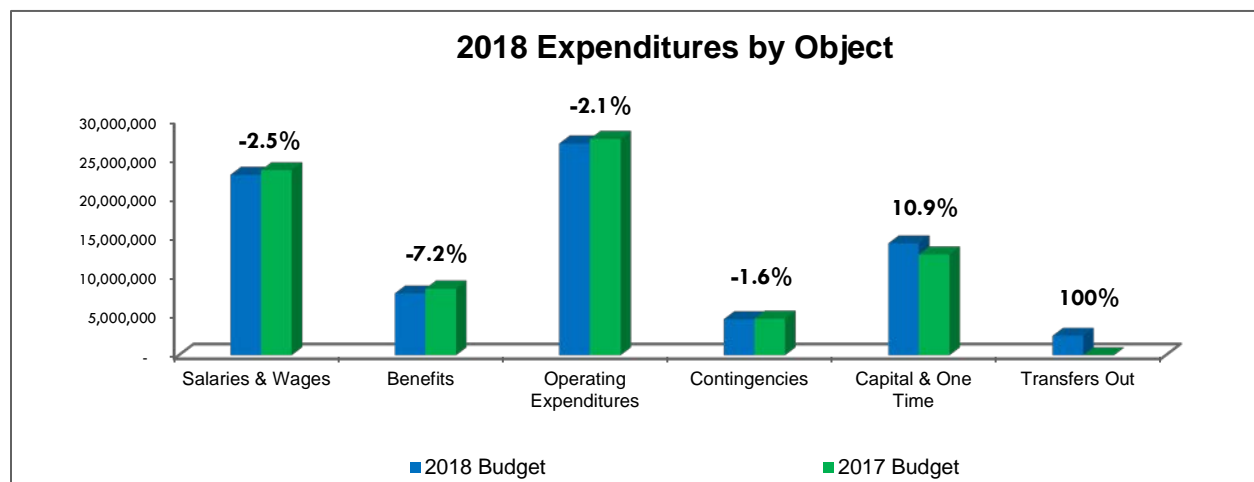
The County has historically received funding through the state's gaming grant program for our District Attorney and Public Safety programs. We anticipate that the 2018 gaming grants La Plata

County receives will increase approximately \$110,000. Other significant sources of intergovernmental revenues are severance taxes derived from oil and gas production (\$400,000 in 2017, down from \$1.3 million in 2016), federal mineral lease funding (\$426,000 – down \$308,305 from 2016 funding), lottery funds (\$338,000), and Highway User Tax Funds (\$3.314 million – down \$55,162 from 2017). Some federal revenues such as payments in lieu of taxes (down 37% in 2017 from \$627,520 to \$395,614) and secure rural schools funding (down 69% in 2017 from \$180,625 to \$56,402) may or may not be re-authorized in 2018.

In 2018, we will realize the first full year of annual rental payments in the amount of \$170,610 from the U.S. General Services Administration for space in the County Courthouse for the U.S. District Court, the U.S. Marshal and U.S. Probation offices. Over the 10-year period of the lease, this will generate \$1,706,100 in revenue and reimbursement of capital investment for La Plata County.

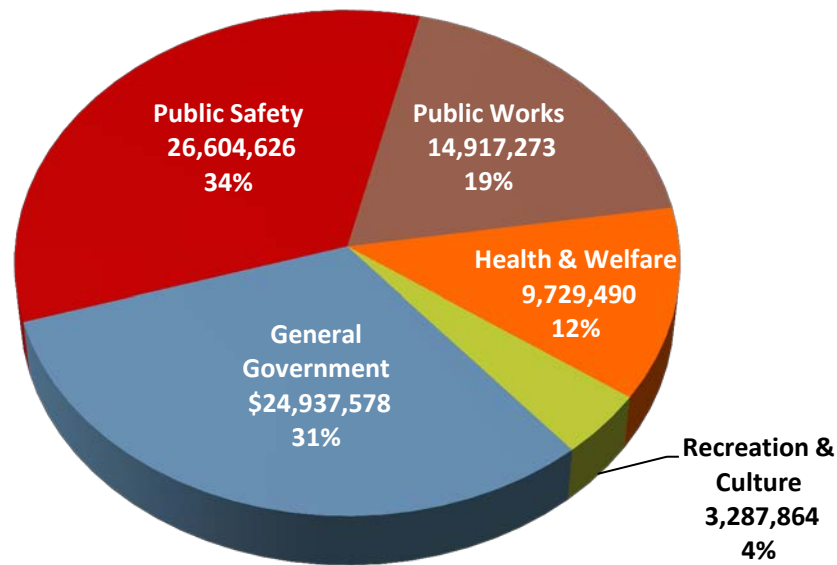
### ***Expenditures, Programs and Projects***

Countywide expenditures are projected to be \$79,463,832. This represents an increase of \$1.99 million or 2.6% from the 2017 adopted budget. Personnel costs have decreased \$1,219,060 or -3.8% from the 2017 budget. Operating costs have decreased \$599,819 or -2.2%. Capital and one time expenditures are increasing \$1.38 million or 10.7% from the 2017 budget.



Countywide expenditures include funding for the full range of County functions required by state statutes as well as many auxiliary services. This includes public safety, public works, general government, health and welfare and recreation and culture.

## 2018 Expenditure By Function Percentage



**Public Safety** consists of law enforcement services and facilities provided by the Sheriff's Office including: the County jail, patrol, investigations and emergency management; services provided by the 6th Judicial District Attorney's Office of the State of Colorado; services provided by the Coroner and Building Inspections; and contributions to municipalities and non-profit entities that provide public safety services.

**General Government** consists of services provided by the offices of elected officials: Board of County Commissioners, Assessor, Clerk and Recorder, Treasurer, Public Trustee, and Surveyor; services provided by administrative departments and offices: County Manager, County Attorney, Facilities Management, Finance, Human Resources, Information Technology, Planning, Risk Management, and Procurement; agricultural and other educational programs provided by the Extension Office of Colorado State University; and contributions to municipalities and non-profit entities that provide general government services.

**Public Works** consists of construction and maintenance of the County's road and bridge system; Durango Hills Road Improvement District road system; weed management, landfill, construction and maintenance of the water system of the Palo Verde #3 District; and contributions to municipalities and non-profit entities that provide public works services.

**Health & Welfare** consists of programs provided by the department of Human Services such as: child welfare and adult protections, child care quality, senior programs and child support enforcement; programs provided by the Senior Services and Veterans Services; and contributions to municipalities and non-profit entities that provide health and welfare services.

**Recreation & Culture** consists of services include the annual County Fair; maintenance of the County fairgrounds; open spaces and recreational sites as per State of Colorado Conservation Trust

Fund; public libraries; and contributions to municipalities and non-profit entities that provide recreation and culture services.

The five year trend of expenditures by function is as follows:

<b>FUNCTION SUMMARY</b>	<b>2014 Actual</b>	<b>2015 Actuals</b>	<b>2016 Actuals</b>	<b>2017 Adopted</b>	<b>2017 Estimate</b>	<b>2018 Budget</b>	<b>Inc/(Dec) from 2017 Budget</b>
General Government	\$ 15,063,689	\$ 18,639,881	\$34,833,106	\$ 18,691,498	\$ 15,371,238	\$ 24,937,578	33.4%
Public Safety	20,507,490	28,011,930	28,833,161	27,375,033	26,052,157	26,591,627	-2.9%
Public Works	12,174,526	11,769,970	11,301,665	18,566,240	15,266,430	14,917,273	-19.7%
Health & Welfare	8,741,029	9,222,134	9,811,583	9,868,456	9,566,833	9,729,490	-1.4%
Recreation & Culture	2,823,977	5,516,258	2,707,906	2,971,651	2,937,585	3,287,864	10.6%
<b>TOTAL</b>	<b>\$ 59,310,711</b>	<b>\$ 73,160,174</b>	<b>\$87,487,421</b>	<b>\$77,472,878</b>	<b>\$ 69,194,242</b>	<b>\$ 79,463,832</b>	<b>2.6%</b>

### ***Personnel***

Staffing is the largest expenditure area in the County's budget. For 2018, personnel costs will make up approximately 53% of the total operating budget. Those costs are projected to decrease 3.8% or more than \$1.2 million from 2017 adopted budget.

Our approach to personnel expenditures in 2018 is conservative and deliberate:

- **No new positions** - Due to the projected drop in revenues for 2018, new position requests were discouraged in the budgeting process. As a result, no new positions were requested by any department head or elected official and none are included in the 2018 budget.
- **Limited promotions** - Requests for reclassification or promotion were also discouraged unless there is a compelling market-based justification, attainment of specialized certification or Human Resources has determined that a classification change is necessary for compliance with state and federal law. Based on these criteria, the 2018 budget proposes only seven reclassifications: four in the Assessor's Office and three in the Human Services Department.
- **Unfilled positions** - Most notably, the 2018 budget reflects 19 positions that will remain vacant in 2018. This will result in a considerable savings of \$1.16 million. While this approach is more strategic than an involuntary reduction in force, it is nonetheless a difficult reality for the departments affected. While we can be proud of the efforts made by our staff, department heads and elected officials to absorb the workload, we are concerned about the impacts on services we provide to our constituents and the ability of our staff to keep up in the face of increasing demands.
- **Salary adjustment** - The BOCC and County administration have both made it a priority to pay County employees as competitively as possible based on performance, market data and analysis; however, due to our revenue constraints, our ability to do so is limited. Especially given the unfilled positions noted above, we need to retain and attract qualified and highly productive staff, which are the hallmark of our organization. Therefore, the 2018 budget

includes a 1.5% salary increase for eligible employees. The County's turnover rate has increased from 6.6% in 2013 to 8% year to date in 2017. This trend is cause for concern if we are unable to provide salary adjustments.

- **Employer's Cost Index** - The County has historically looked to the Employer's Cost Index (ECI) to help gauge how wages are moving in the public 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 2.6% for the 12-month period ending June 2017. We also consider the Consumer Price Index (CPI) which indicates 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 3.1% from the first half of 2016 to the first half of 2017. These data, coupled with the considerable efforts and performance of our staff, provide justification for salary adjustments, when the County is financially able to provide them.
- **Hiring hiatus** - For positions that must be refilled, there is a 60-day hiring hiatus when possible. Our Budget Review Team, consisting of the County Manager, Finance Director, and Human Resources Director reviews all open positions prior to their being filled. This practice will continue in 2018. By evaluating each vacancy, we will assess the continued need for each position and determine if there are efficiencies we can achieve in order to aggressively manage our staffing levels.
- **Medical, Dental & Vision Benefits** - One remarkable success story has been our four-year strategy aimed at controlling medical costs to employees and the County. In that regard, we have implemented medical plan design changes to minimize annual premium increases and provide employees with additional choices. In addition, in 2017, we partnered with Mercy Regional Medical Center to implement an employee health clinic for primary care services to further reduce costs for employees and the County. As a result of sound management practices, responsible stewardship of our medical fund, a good claims experience in 2017, more informed utilization of health care by our staff and more cost-effective plan and provider options, we are pleased to report that there will be no increase in premium costs to either our employees or the County.

In a national health insurance landscape where double-digit increases in premiums are common for employers and employees, this is a remarkable achievement for La Plata County. The County, over the last two years, has contributed to employee Health Savings Accounts (HSAs) in order to incentivize employees to migrate out of the costlier Preferred Provider Organization (PPO) plan. In 2017 the County contributed to HSAs by depositing \$400 for a family and \$200 for a single employee. In 2018 we propose to maintain 2017 contribution levels.

### ***Operational Budgets***

Countywide operating expenditures in 2018 are projected to decrease 2.2% or \$1.8 million compared with 2017. Of this, approximately \$1.2 million results directly from decreased personnel costs, a \$125,000 decrease in funding to public service agencies, and \$115,000 not budgeted for the branch libraries at Sunnyside and Fort Lewis Mesa elementary schools.

We project a \$644,982 decrease in General Fund operating costs – or 1.8%. Of this, \$404,198 results from reduced personnel costs.

The Road & Bridge Fund shows a decrease in expenditures of approximately \$2.76 million. Almost \$362,100 of this results from decreased personnel costs, and we project a \$735,875 savings in operations. This includes reduced dust control, gravel & sand, and guardrail projects. The remaining \$1.66 million will be saved by embarking on fewer projects.

### ***Infrastructure/Capital***

The 2018 budget proposes several projects, many of which would involve grants or funding partnerships with other agencies.

- **County Road 509 Bayfield Parkway-Siphon project - \$80,000**  
Improvements to an existing irrigation siphon are required to improve the sight distance at CR 309 and Bayfield Parkway. The existing sight distance is limited and presents a safety risk. Funding will come from fees paid by the oil and gas industry for infill drilling in the amount of \$40,000, and the Town of Bayfield has conceptually agreed to fund the remaining \$40,000, pending the outcome of Bayfield's 2017 bridge replacement project.
- **County Road 517 urban pedestrian improvements - \$1,500,000**  
CR 517 is located on the northeast boundary of Ignacio and bisects the Southern Ute Tribal campus. The road is the heart of the energy development area and has a high level of pedestrian activity. This project will provide for public safety, access and reconstruct a paved road. DOLA has committed \$1 million to the project, and the Southern Ute Indian Tribe will contribute \$300,000. This project began in 2017 and will be completed in 2018.
- **County road intersections safety improvement projects - \$ 1,000,000**  
There are numerous county road intersections where gravel roads meet paved roads, creating a potential public safety issue because traction is compromised where the surface transitions. Paving the approach on the gravel roads will help to eliminate this concern and will isolate the end of the gravel road maintenance a safe distance away from the paved road. We have requested \$500,000 in DOLA grant funding, with a 50% local match drawn from fees collected from the oil and gas industry for activity in La Plata County.
- **Road and Bridge facility remodel - \$50,000**  
This project began in 2017 and will be completed in 2018. The remodel will add 1,500 square feet to the existing structure to co-locate the Public Works/Engineering Department with the Road & Bridge Department, creating efficiencies for the interlinked departments. Cost is estimated at \$650,000.
- **County Road 502 culver replacement - \$400,000**  
This project will replace two existing corrugated metal irrigation culverts under County Road 502 with two four foot by six foot concrete box culverts. The project will also require the replacement of a section of guardrail and two small sections of asphalt paving. The culverts convey the Thompson - Epperson Ditch under County Road at two locations, and is being proposed in advance of a future paving project when funds are

available. The County will apply to the Colorado Department of Local Affairs for a 50% project funding with an Energy Assistance Impact Fund Grant at the December 1, 2017 cycle.

➤ **US 550 & 160 Grandview interchange - \$2,000,000**

In association with a major regional project funded by Colorado Dept. of Transportation (CDOT), the County is planning on partnering with CDOT, City of Durango, and the Southern Ute Indian Tribe (SUIT) to provide local funding assistance with the US 550-160 Grandview Interchange project. This project will fund some of the required improvements outside the CDOT Right-of-Way, specifically major improvements to County Roads 220 and 219. Total cost is estimated at \$2 million with expected funding provided by \$500,000 from SUIT, \$250,000 by City of Durango, and \$1 million from Energy Impact Assistance Fund Grant. La Plata County's contribution would be \$250,000.

➤ **Search & Rescue building - \$250,000**

This project would provide a long-term home for the La Plata County Search and Rescue Team to be funded by \$65,000 in donations to the SAR Team, \$60,000 in County funding and a grant from the Colorado Department of Local Affairs (DOLA) in the amount of \$125,000. If DOLA grant application is unsuccessful, this project would not be pursued until adequate funding is secured from other sources.

➤ **Courthouse lower level remodel - \$1,946,258**

1. Remodel the north lower level of the Courthouse for lease to the U.S. Marshal. \$608,451.
2. General courthouse improvements including the addition of a generator, as well as heating, ventilation and air conditioning, elevator and common area improvements in the basement. Also includes relocation of the County's data center and Information Technology staff. \$1,337,807.

➤ **Assessor, Clerk, Treasurer (ACT) building- \$4,462,800**

The ACT building, to be constructed in Bodo Industrial Park at either the Jebco or Armory property, would consolidate the functions of the Clerk, Treasurer and Assessor's offices in one convenient location, centrally located with ample parking for the benefit of the public. A pre-engineered building will be constructed to reduce construction time and cost. All three of these offices are public-facing with in-person customer contact. These offices collaborate on work processes as well. This would move the Clerk & Recorder out of leased space, saving \$135,000 in annual rent payments. Election schedules dictate when a move is feasible: window opens following the 2018 General Election in early 2019.

### ***Capital Equipment Replacement Fund***

At Board direction, staff implemented the Capital Equipment Replacement Fund (CERF) in January 2005 to centralize maintenance and replacement of vehicles and machinery, ensuring all county departments have the vehicular resources required to provide county services. The program has allowed La Plata County to better manage vehicle allocations, usage, maintenance and replacement. The budget provides for the replacement of 14 vehicles and heavy equipment for a total cost of \$936,448. This is a decrease of \$420,044 – or 31% – from 2017.



### ***Public Service Agency and Community Funding***

The County provides discretionary support to local public service agencies and programs that provide critical services that impact quality of life in the community. These agencies also serve as community partners to deliver direct services that the County would otherwise be required to provide. The services must be consistent with County priorities. Funding for public service agencies is contingent upon cooperation between organizations to reduce duplication, efficiency, and agencies' ability to provide measurable and auditable results.

In 2018, the County will again partner with United Way of Southwest Colorado to assist in reviewing agencies' applications and making funding recommendations to County staff. The Board of County Commissioners will make the final funding decisions. In 2018, we have requested that United Way provide recommendations for allocating \$125,000 – a 50% decrease from 2017.

### ***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 taxes in 2018 are the Durango Library (\$1,944,859) and the La Plata County Senior Center in Durango (\$409,319). In addition, the Joint Sales Tax Fund budget includes an ongoing transfer of \$10,000 to the Durango landfill for post-closure monitoring and maintenance. The 2018 budget includes the potential to accommodate a telecommunication infrastructure project of \$169,920 and a Durango Library Capital Expenditure of \$50,000. The Durango City Council and La Plata County Board of County Commissioners met on October 3, 2017 and agreed on the projects to be funded in 2018.

### ***Debt***

La Plata County primary government has no debt. La Plata County Palo Verde Public Improvement District #3, a legally separate entity that is included in the County's financial report as a special revenue fund, is the only fund with outstanding debt in the amount of \$254,215 as of the end of year 2016 Comprehensive Annual Financial Report.

### ***Basis of Budgeting and Accounting***

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

Those revenues subject to accrual are property taxes, interest revenue, special assessments, and charges for services. Sales taxes collected and held by the state of Colorado at year-end on behalf of

the County also are recognized as revenue. Fees, permits, fines, entitlements, and share revenues are not susceptible to accrual because generally they are not measurable until received. Grant revenues are recognized as they are earned.

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

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

Some legally separate entities are, in substance, part of the primary government's operations and are therefore included in the 2018 budget. The Durango Hills Road Improvement District and the Palo Verde Public Improvement District #3 are reported as a special revenue fund of the County. The District Attorney's Fund previously has been reported as a discretely presented component unit of La Plata County. GASB No. 61 "The Financial Reporting Entity" amends the criteria for reporting component units. When there is a financial benefit or burden relationship 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 2018 the District Attorney's office will be reported as if it were part of the primary government.

Additionally, because the La Plata County Treasurer also serves as the Public Trustee, and is required by statute to adopt a budget separately from the County's budget, the attached 2018 budget includes information on the activities of the Public Trustee's Office.

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

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

### ***Summary***

The budget services as La Plata County's complete financial plan for 2018. In total, the 2018 budget has \$58 million in proposed operating expenditures and almost \$21.4 million in proposed one-time expenditures which includes capital, transfers out, and contingencies. Total expenditures County-


wide are proposed at \$79,463,832. When compared to 2017 Budget, operating expenditures decreased about \$1.99 million or -2.6% and the capital and one-time expenditures increased \$3.8 million. The majority of the increase is directly related to the Transfer Out of the General Fund into the Capital Improvement Fund in the amount of \$2.5 million. The transfer will move funds from the General Fund Fund Balance 'Restricted for Capital' into the Capital Improvement Fund to help pay for capital projects.

We would like to express our gratitude to the staff of the Finance, Technology and Human Resources Departments for their invaluable assistance in preparing this document, and also to County elected officials and department heads for responding to the County's structural revenue challenges in developing their budget requests. Our fiscal limitations have not diminished our commitment to serving the citizens of La Plata County or our willingness to explore every option to fulfill our mission "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."

Respectfully submitted,



Joanne M. Spina  
County Manager



Diane Sorensen  
Finance Director



## 2018 BUDGET CALENDAR

Date	Action Item	Required
Jan 20	Board retreat to establish goals for 2017	BOCC, County Manager, County Attorney, Assist. County Manager
Jun 7	Budget Strategy Meeting, projections, PSA funding	Cty Manager, Assist. Cty Manager & Finance Director
Jun 8	Kick Off Meeting with budget instructions, calendar, and capital requests distributed to Elected Officials and Department Heads.	Dept. Heads Elected Officials, Cty Manager, and Assist. Cty Manager & Finance Director
Jun 9	Public Service Agencies (PSA) notification of accepting applications for 2018 funding. <b><i>Publish twice.</i></b>	Finance
Jun 30	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, Spending Agencies
Jul 18	2018 Budget Public Input Meeting	Cty Manager, Assist. Cty Manager & Finance Director
Jul 24 – Aug 14	BRT to review capital outlay, technology, grant funding and personnel requests.	BRT, Capital, Technology, Grant, and Personnel requesters.
July 28	Elected Officials, Department Heads, and spending authorities shall submit into Munis all operating budgets, revenue projections, and 2017 expected ending balances for expenditures and revenues.	Dept. Heads, Elected Officials, and Spending Authorities
July 28	PSA deadline for submittal of 2018 applications for funding.	Public Service Agencies
<b>August 25</b>	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)	
Aug 14 –Aug 25	Individual meetings with County Manager, Finance Director and Elected Officials and Department Heads. Meeting on PSA total funding. (As needed)	Dept. Heads Elected Officials, Cty Manager, and Finance Director
Sept. 26	Joint meeting with Board of County Commissioners and City Council re: Joint Sales Tax 4-6pm City Hall	BOCC, Cty Manager, Assist. Cty Manager and Finance Director

<b>October 10</b> (Deadline Oct. 15)	Proposed Budget submitted to BOCC and publishes “Notice of Budget”. (C.R.S. § 29-1-105 & 29-1-106) Regular Business Meeting	BOCC, County Manager, and Finance Director
October 16 - October 27	BOCC budget meetings with Elected Officials and Department Heads.	BOCC, Cty Manager, Assist. Cty Manager and Finance Director
October 17	BOCC Holds Public Meeting to receive input from the Public on Proposed Budget 6-8pm CAB	BOCC, Cty Manager, Assist. Cty Manager and Finance Director
October 30 – November 2	BOCC, County Manager, and Finance Director meetings to wrap up outstanding issues and to receive final direction from BOCC	BOCC, Cty Manager, Assist. Cty Manager and Finance Director
<b>December 8</b>	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))	
<b>December 12</b> (Deadline Dec. 15)	BOCC adopt the 2018 Budget, resolution to appropriate funds to be spent by fund, and to set and certify County’s mill levy. Regular Business Meeting. (C.R.S. § 29-1-108)	BOCC, Cty Manager, Assist. Cty Manager and Finance Director
<b>December 15</b>	Deadline for certification of mill levy to county commissioners. Local governments levying property tax must adopt their budgets before certifying the levy to the county. (C.R.S § 39-5-128(1)) (C.R.S. § 29-1-108(2) and (3))	
<b>December 21</b> (Deadline Dec. 22)	County commissioners to levy taxes and to certify the levies to the assessor. <b>Special Board Meeting.</b> (C.R.S. § 39-1-111(1))	BOCC and Finance
<b>January 31</b>	A certified copy of the adopted budget must be filed with the Division. (C.R.S § 29-1-113(1))	Finance

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

## LIST OF COUNTY OFFICIALS

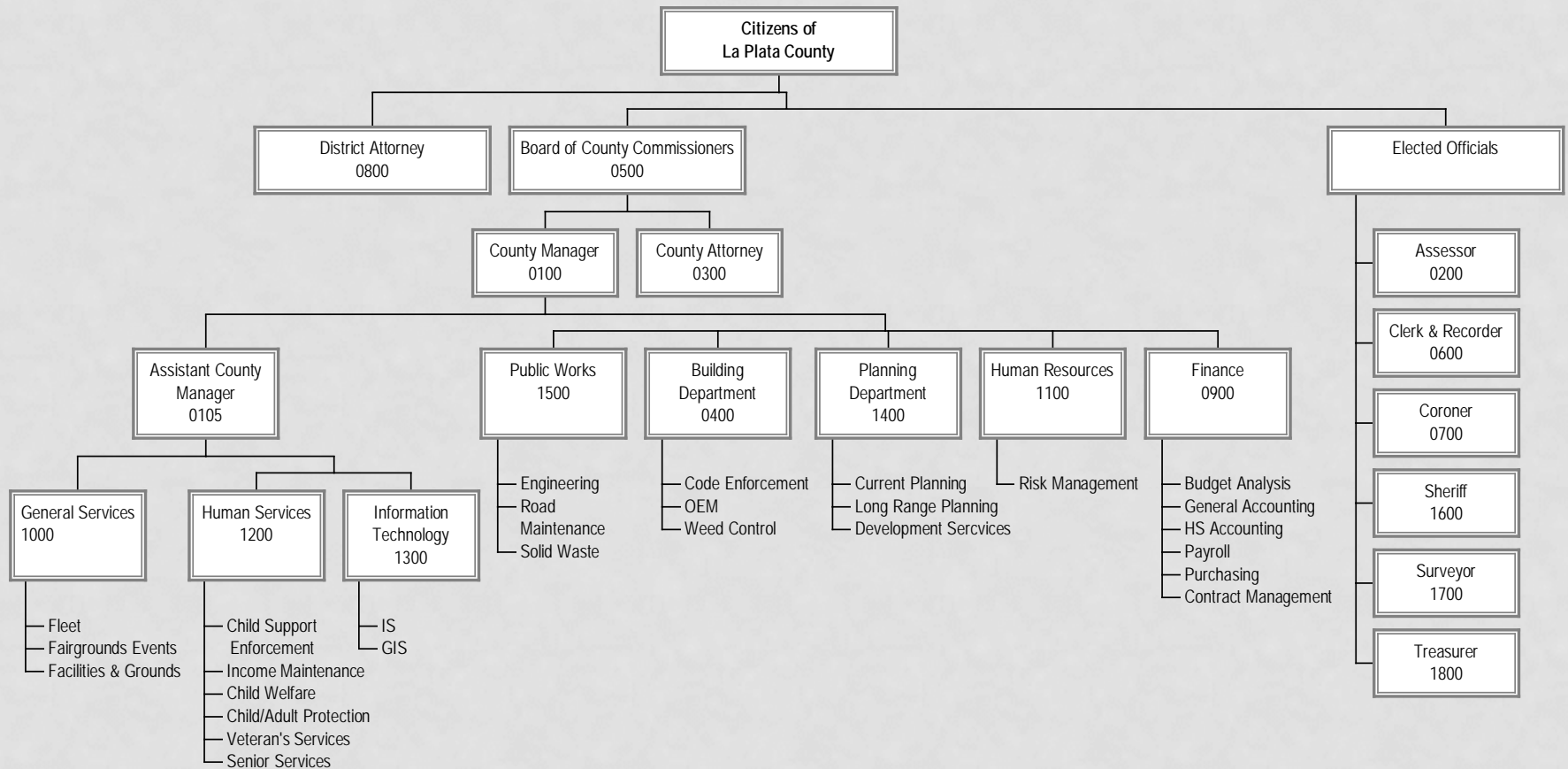
### ELECTED OFFICIALS

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

### APPOINTED OFFICIALS

<u>Title</u>	<u>Name</u>
County Manager	Joanne Spina
County Attorney	Sheryl Rogers
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	Martha Johnson
Director of Information Technology	Alan Andrews
Director of Planning Services	Jason Meininger
Director of Public Works	Jim Davis

# LA PLATA COUNTY





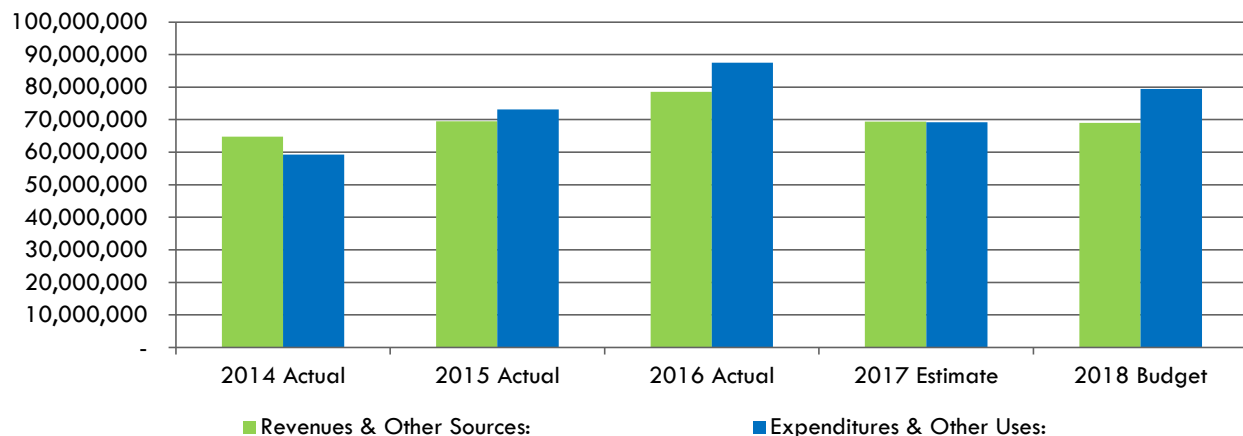
# SUMMARY BUDGET BY FUND

La Plata County Funds	2018 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	2018 Budgeted Ending Fund Balance
<b>MAJOR GOVERNMENTAL FUNDS:</b>								
General Fund	\$ 49,410,371	\$ 34,220,843	\$ 419,319	\$ 34,640,162	\$ 34,417,850	\$ 4,010,000	\$ 38,427,850	\$ 45,622,683
Road & Bridge Fund	6,196,875	11,473,901	-	11,473,901	12,325,928	725,000	13,050,928	4,619,848
Dept. of Human Services Fund	2,474,199	6,524,398	-	6,524,398	6,303,200	46,000	6,349,200	2,649,397
Capital Improvement Fund	5,922,706	1,839,953	2,500,000	4,339,953	-	9,123,558	9,123,558	1,139,101
<b>NON-MAJOR SPECIAL REVENUE FUNDS:</b>								
Joint Sales Tax Fund	490,545	2,364,478	-	2,364,478	1,944,859	710,164	2,655,023	200,000
Durango Hills Road Improvement District	197,191	82,414	-	82,414	111,000	50,000	161,000	118,605
Palo Verde PID #3	30,751	18,111	-	18,111	31,357	-	31,357	17,505
Conservation Trust Fund	3,400,876	358,000	-	358,000	-	762,000	762,000	2,996,876
District Attorney	295,001	802,271	1,635,541	2,437,812	2,417,812	20,000	2,437,812	295,001
<b>PROPRIETY - INTERNAL SERVICE FUNDS:</b>								
Capital Equipment Replacement Fund	13,020,397	144,500	2,127,695	2,272,195	1,025,090	1,186,448	2,211,538	13,081,054
Employee Medical Self Insurance Fund	2,752,946	1,000	4,519,807	4,520,807	4,253,566	-	4,253,566	3,020,187
<b>TOTAL LA PLATA COUNTY</b>	<b>\$ 84,191,859</b>	<b>\$ 57,829,869</b>	<b>\$ 11,202,362</b>	<b>\$ 69,032,231</b>	<b>\$ 62,830,663</b>	<b>\$ 16,633,170</b>	<b>\$ 79,463,832</b>	<b>\$ 73,760,257</b>

# COUNTY WIDE SUMMARY

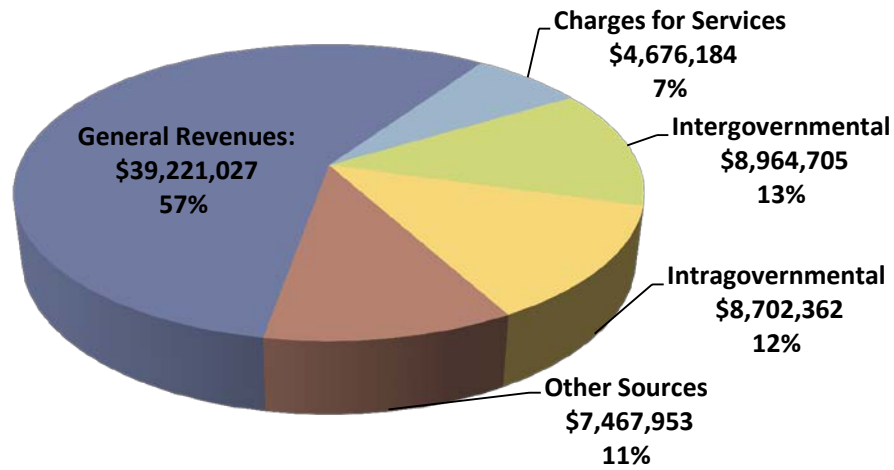
	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimate	2018 Budget
<b>Beginning Fund Balance</b>	<b>\$ 91,484,419</b>	<b>\$ 96,983,153</b>	<b>\$ 93,690,534</b>	<b>\$ 78,159,977</b>	<b>\$ 83,971,018</b>	<b>\$ 84,191,859</b>
Revenues & Other Sources:						
Property Taxes	15,639,563	16,986,476	18,827,958	15,532,213	15,532,213	15,026,546
Sales Tax	14,870,392	15,734,280	16,018,770	15,787,349	15,787,349	15,787,349
Specific Ownership Tax	1,531,022	1,556,164	1,639,484	1,586,882	1,585,422	1,585,420
Severance Tax	1,248,807	1,332,528	407,825	400,000	400,000	400,000
Highway Users Tax	2,937,692	3,065,263	3,108,663	3,274,162	3,274,162	3,220,555
Other Taxes	2,539,745	2,013,780	2,300,012	2,105,007	1,859,181	1,853,587
Charges for Services	4,407,091	4,426,181	5,076,806	4,881,702	5,033,865	4,676,184
Intergovernmental	12,174,121	9,970,785	12,479,277	14,850,905	15,453,696	13,932,658
Miscellaneous	1,935,039	1,377,813	1,268,554	1,303,070	1,702,655	1,347,570
Intragovernmental	7,492,630	7,493,515	7,462,793	8,786,541	8,786,541	8,702,362
Transfers In	-	5,577,637	10,000,000	-	-	2,500,000
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>64,776,103</b>	<b>69,534,422</b>	<b>78,590,142</b>	<b>68,507,831</b>	<b>69,415,083</b>	<b>69,032,231</b>
Expenditures & Other Uses:						
Personnel Costs:						
Salary & Wages	22,110,322	21,548,182	21,829,234	22,654,415	21,738,665	21,979,732
Temporary Employees	286,754	349,867	368,285	456,865	428,168	530,567
Overtime	411,108	652,871	487,348	568,686	717,046	568,679
Medical Benefits	3,686,433	4,224,207	4,455,599	4,536,877	4,415,344	4,266,161
Other Benefits & Costs	3,028,897	3,584,287	3,805,686	3,992,279	3,858,998	3,644,924
Operating	14,874,968	16,559,525	18,088,303	18,882,163	18,589,508	18,366,849
Intragovernmental	7,110,779	7,112,519	7,082,933	8,367,538	8,367,538	8,283,043
Capital Outlay & One Time Exp	7,424,280	10,507,851	20,973,406	12,900,440	10,642,760	14,283,426
Debt Service	-	9,827	16,887	16,888	16,888	16,887
Contingency & Other Uses	-	-	-	4,677,400	-	4,604,246
Transfers Out	377,171	8,611,037	10,379,740	419,327	419,327	2,919,319
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>59,310,712</b>	<b>73,160,174</b>	<b>87,487,422</b>	<b>77,472,878</b>	<b>69,194,242</b>	<b>79,463,832</b>
<b>Ending Fund Balance</b>	<b>\$ 96,949,810</b>	<b>\$ 93,357,401</b>	<b>\$ 84,793,254</b>	<b>\$ 69,194,930</b>	<b>\$ 84,191,859</b>	<b>\$ 73,760,258</b>

## Changes in Ending Fund Balance



# COUNTY WIDE REVENUES BY SOURCE

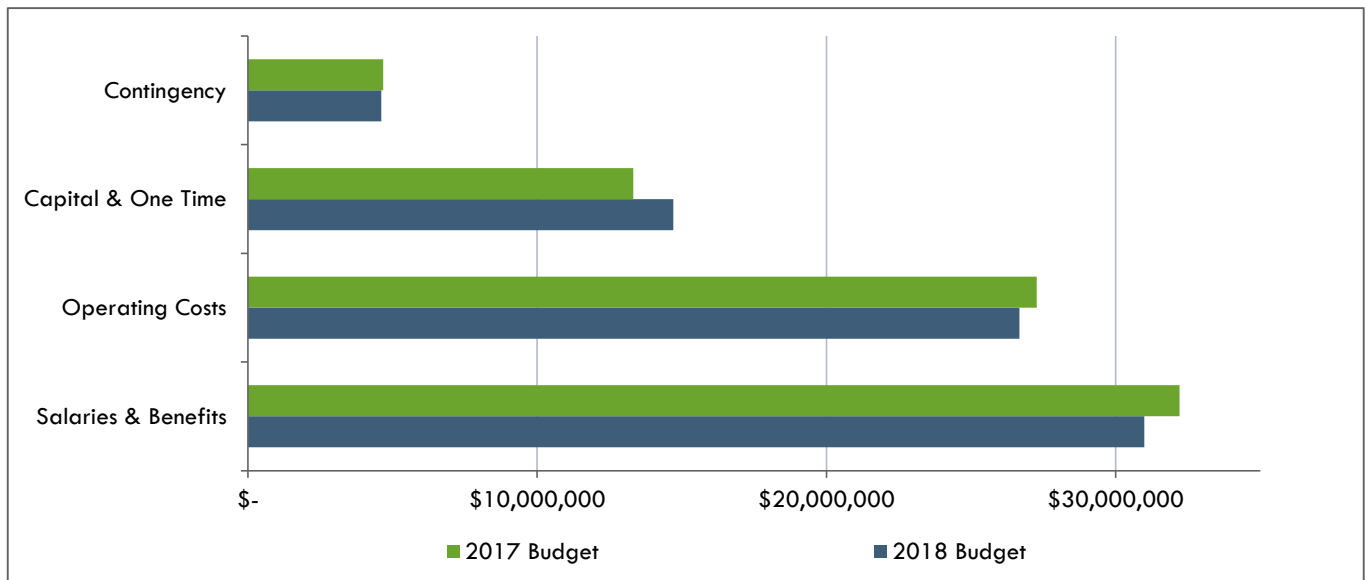
## Revenues 2018 Budget - \$69,032,231



Revenues by Source	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimate	2018 Budget
<b>General Revenues:</b>						
Property Taxes	\$ 15,639,563	\$ 16,986,476	\$ 18,827,958	\$ 15,532,213	\$ 15,532,213	\$ 15,026,546
Sales Tax	14,870,392	15,734,280	16,018,770	15,787,349	15,787,349	15,787,349
Specific Ownership Tax	1,531,022	1,556,164	1,639,484	1,586,882	1,585,422	1,585,420
Severance Tax	1,248,807	1,332,528	407,825	400,000	400,000	400,000
HUTF	2,937,692	3,065,263	3,108,663	3,274,162	3,274,162	3,220,555
Other Taxes	2,539,745	2,013,780	2,300,012	2,105,007	1,859,181	1,853,587
Miscellaneous	1,935,039	1,377,813	1,268,554	1,303,070	1,702,655	1,347,570
Subtotal	40,702,260	42,066,304	43,571,265	39,988,683	40,140,982	39,221,027
<b>Program Revenues:</b>						
Charges for Services	4,407,091	4,426,181	5,076,806	4,881,702	5,033,865	4,676,184
Intergovernmental	7,933,867	8,118,024	9,184,824	7,746,554	9,273,573	8,964,705
Intragovernmental	7,492,630	7,493,515	7,462,793	8,786,541	8,786,541	8,702,362
Subtotal	19,833,589	20,037,720	21,724,422	21,414,797	23,093,979	22,343,251
<b>Total General &amp; Program Revenues</b>	<b>60,535,849</b>	<b>62,104,024</b>	<b>65,295,688</b>	<b>61,403,480</b>	<b>63,234,961</b>	<b>61,564,278</b>
<b>Capital or One Time Revenues:</b>						
Capital Revenue & Grants	4,240,254	1,852,761	3,294,454	7,104,351	6,180,123	4,967,953
Capital Transfer In	-	5,577,637	10,000,000	-	-	2,500,000
Subtotal	4,240,254	7,430,398	13,294,454	7,104,351	6,180,123	7,467,953
<b>TOTAL OP. &amp; ONE TIME REVENUES</b>	<b>\$ 64,776,103</b>	<b>\$ 69,534,422</b>	<b>\$ 78,590,142</b>	<b>\$ 68,507,831</b>	<b>\$ 69,415,083</b>	<b>\$ 69,032,231</b>

# COUNTY WIDE SUMMARY OF EXPENDITURES

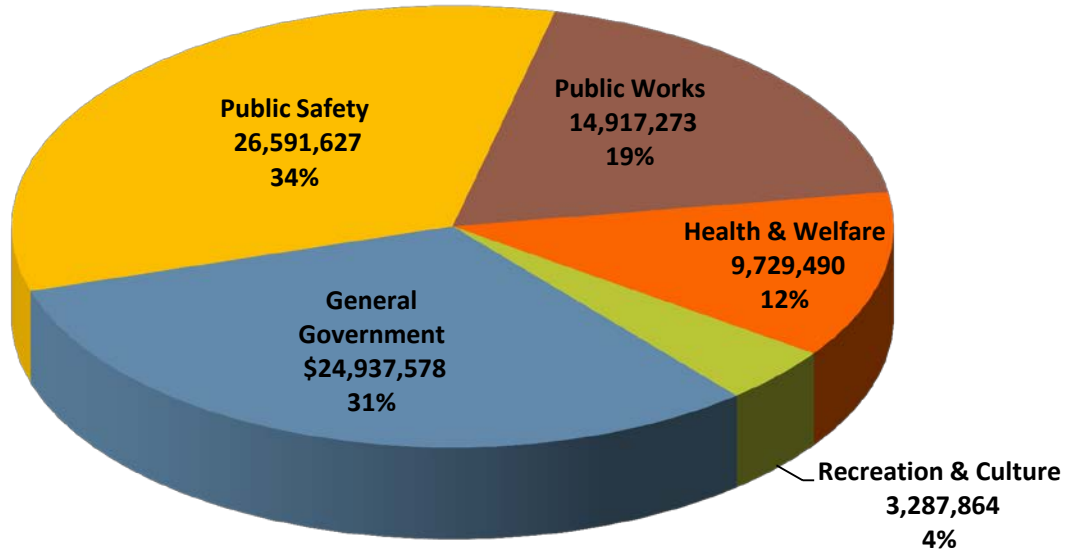
Summary of Expenditures	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimate	2018 Budget
Personnel Wages	\$ 22,110,322	\$ 21,548,182	\$ 21,829,234	\$ 22,654,415	\$ 21,738,665	\$ 21,979,732
Temporary Salaries	286,754	349,867	368,285	456,865	428,168	530,567
Overtime	411,108	652,871	487,348	568,686	717,046	568,679
Medical Benefits	3,686,433	4,224,207	4,455,599	4,536,877	4,415,344	4,266,161
Other Benefits	3,028,897	3,584,287	3,805,686	3,992,279	3,858,998	3,644,924
<b>Personnel Expenditures</b>	<b>29,523,514</b>	<b>30,359,415</b>	<b>30,946,152</b>	<b>32,209,122</b>	<b>31,158,222</b>	<b>30,990,062</b>
Operating Expenditures	14,874,968	16,559,525	18,088,303	18,882,163	18,589,508	18,366,849
Intragovernmental Charges	7,110,779	7,112,519	7,082,933	8,367,538	8,367,538	8,283,043
Transfers Out Operations	377,171	380,723	379,740	419,327	419,327	419,319
Debt Service	-	9,827	16,887	16,888	16,888	16,887
<b>Operational Expenditures</b>	<b>22,362,917</b>	<b>24,062,594</b>	<b>25,567,863</b>	<b>27,685,916</b>	<b>27,393,261</b>	<b>27,086,098</b>
<b>Total Personnel &amp; Operational</b>	<b>51,886,432</b>	<b>54,422,009</b>	<b>56,514,016</b>	<b>59,895,038</b>	<b>58,551,482</b>	<b>58,076,160</b>
Contingencies	-	-	-	4,677,400	-	4,604,246
Capital & One Time Expenditures	7,424,280	10,507,851	20,973,406	12,900,440	10,642,760	14,283,426
Transfers Out For Capital	-	8,230,314	10,000,000	-	-	2,500,000
<b>Capital &amp; One Time Expenditures</b>	<b>7,424,279</b>	<b>18,738,166</b>	<b>30,973,406</b>	<b>17,577,840</b>	<b>10,642,760</b>	<b>21,387,672</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 59,310,712</b>	<b>\$ 73,160,174</b>	<b>\$ 87,487,422</b>	<b>\$ 77,472,878</b>	<b>\$ 69,194,242</b>	<b>\$ 79,463,832</b>



# COUNTY WIDE FUNCTION SUMMARY

*La Plata County provides a full range of services, or functions, including public safety, public works, health and welfare, recreational cultural and general government services.*

**Budget by Function**



FUNCTION SUMMARY	2014 Actual	2015 Actuals	2016 Actuals	2017 Adopted	2017 Estimate	2018 Budget	Inc/(Dec) from 2017 Budget
General Government	\$15,063,689	\$18,639,881	\$34,833,106	\$18,691,498	\$15,371,238	\$24,937,578	33.4%
Public Safety	20,507,490	28,011,930	28,833,161	27,375,033	26,052,157	26,591,627	-2.9%
Public Works	12,174,526	11,769,970	11,301,665	18,566,240	15,266,430	14,917,273	-19.7%
Health & Welfare	8,741,029	9,222,134	9,811,583	9,868,456	9,566,833	9,729,490	-1.4%
Recreation & Culture	2,823,977	5,516,258	2,707,906	2,971,651	2,937,585	3,287,864	10.6%
<b>TOTAL</b>	<b>\$59,310,711</b>	<b>\$73,160,174</b>	<b>\$87,487,421</b>	<b>\$77,472,878</b>	<b>\$69,194,242</b>	<b>\$79,463,832</b>	<b>2.6%</b>

**General Government-** services provided by the offices of Elected Officials-Board of County Commissioners, Assessor, Clerk and Recorder, Treasurer, Public Trustee, and Surveyor. Services provided by administrative departments and offices-County Manager, County Attorney, Facilities Management, Finance, Human Resources, Information Technology, Planning, Risk Management, and Procurement, and contributions to municipalities and non-profit entities that provide general government services.

**Public Safety-** law enforcement services and facilities provided by the Sheriff's Office including the County jail, patrol, investigations, and emergency management. Services provided by the 6th Judicial District Attorney's office of the State of Colorado. Services provided by the Coroner and Building Inspections, and contributions to municipalities and non-profit entities that provide public safety services.

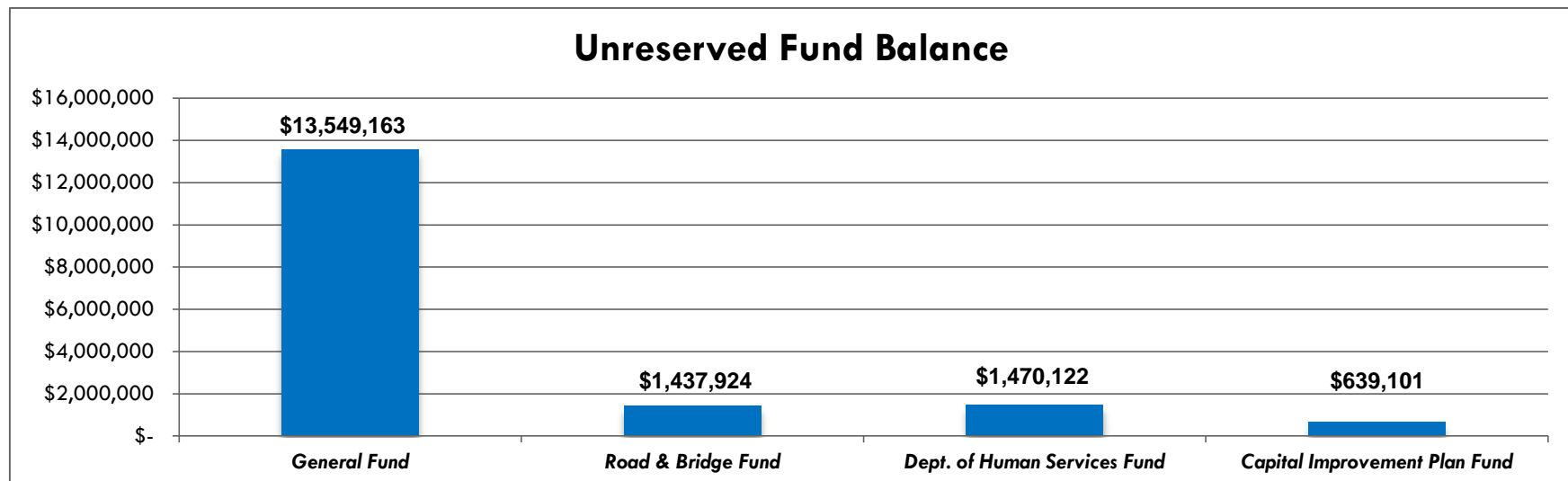
**Public Works-** construction and maintenance of the County's road and bridge system and Durango Hills Road Improvement District. Weed management, landfill, construction and maintenance of water system of the Palo Verde #3 District, and contributions to municipalities and non-profit entities that provide public works services.

**Health & Welfare-** programs provided by the department of Human Services such as: child welfare and adult protections, child care quality, senior programs and child support enforcement. Programs provided by the Senior Services and Veterans Services, and contributions to municipalities and non-profit entities that provide health and welfare services.

**Recreation & Culture-** services include the annual County Fair, maintenance of the County fairgrounds, open spaces and recreational sites as per State of Colorado Conservation Trust Fund, Agricultural and other educational programs provided by the Extension service of Colorado State University, and public libraries and contributions to municipalities and non-profit entities that provide recreation and culture services.

# MAJOR FUNDS

2018 Budget	General Fund	Road & Bridge Fund	Dept. of Human Services Fund	Capital Improvement Plan Fund	TOTAL MAJOR FUNDS
Expected Beginning Fund Balance	\$ 49,410,371	\$ 6,196,875	\$ 2,474,199	\$ 5,922,706	\$ 58,081,445
On Going Revenues	34,640,162	7,683,901	6,524,398	-	48,848,461
Operating Expenditures	34,417,850	7,094,428	6,303,200	-	47,815,478
Change in Fund Balance-Operations	222,312	589,473	221,198	-	1,032,983
One Time Revenues	-	3,790,000	-	4,339,953	3,790,000
One Time Expenditures	4,010,000	5,956,500	46,000	9,123,558	10,012,500
Change in Fund Balance-One Time Exp	(4,010,000)	(2,166,500)	(46,000)	(4,783,605)	(6,222,500)
<b>TOTAL CHANGE IN FUND BALANCE</b>	<b>(3,787,688)</b>	<b>(1,577,027)</b>	<b>175,198</b>	<b>(4,783,605)</b>	<b>(5,189,517)</b>
Ending Fund Balance	45,622,683	4,619,848	2,649,397	1,139,101	52,891,928
Less Reserved Fund Balance*	32,073,520	3,181,924	1,179,275	500,000	36,434,719
<b>EXPECTED UNRESERVED FUND BALANCE</b>	<b>\$ 13,549,163</b>	<b>\$ 1,437,924</b>	<b>\$ 1,470,122</b>	<b>\$ 639,101</b>	<b>\$ 16,457,209</b>



# REVENUE MANUAL

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

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

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

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



# PROPERTY TAXES

<b>Allocation</b>	General Fund	86.4%
	Road & Bridge Fund	8.4%
	Dept. of Human Services Fund	5.2%

Property taxes are the largest single source of operating revenue for La Plata County and account for approximately 21.8% of the total revenues budgeted for Budget year 2018.

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 property owners.

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, assessed value, tax rate, and assessment rate.

In 2017 the residential assessment rate fell to 7.2% from 7.96% in 2016. The decrease is due to the Gallagher Amendment which was passed in 1982 requiring the residential percentage of the total assessment must stay at or below 45%. Taxpayer's Bill of Rights (TABOR) states the rate can't go back up without voter approval.

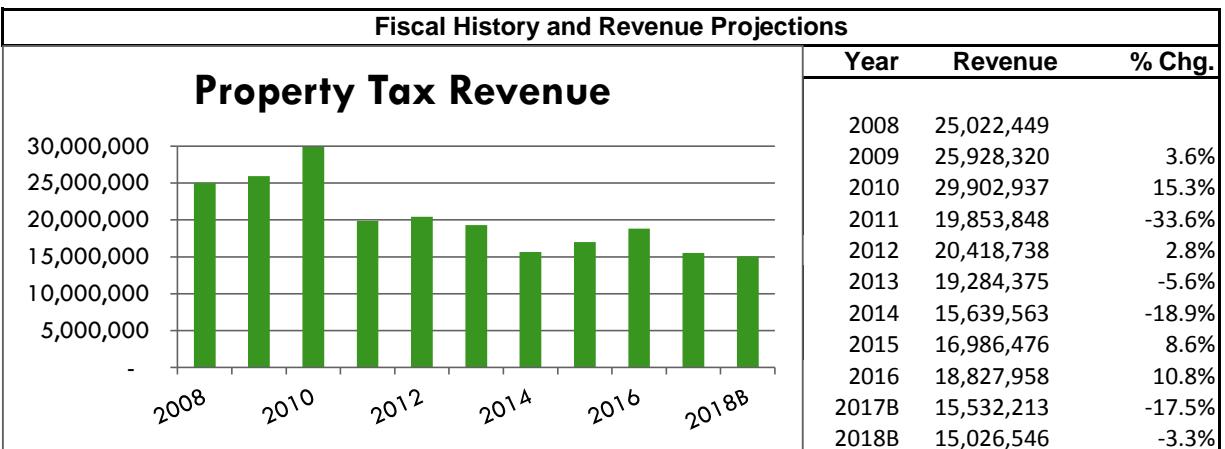
Assessment rates are as follows:

- Residential assessment rate is 7.20% of market value,
- Primary oil and gas production assessment rate is 87.5% of actual value, and
- All other types of property is 29% of actual value.

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

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

<b>Assumption:</b>	<b>Residential</b>	<b>Commercial</b>
Value of Property	\$ 350,000	\$ 1,010,000
Assessment Ratio	7.20%	29.00%
Assessed Value	25,200	292,900
La Plata County Mill Levy	8.500	8.500
<b>Current Yearly Property tax</b>	<b>\$ 214</b>	<b>\$ 2,490</b>



**2018 Forecast of \$15,026,546 is a 3.3% decrease from 2017 Budget.**

# 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%

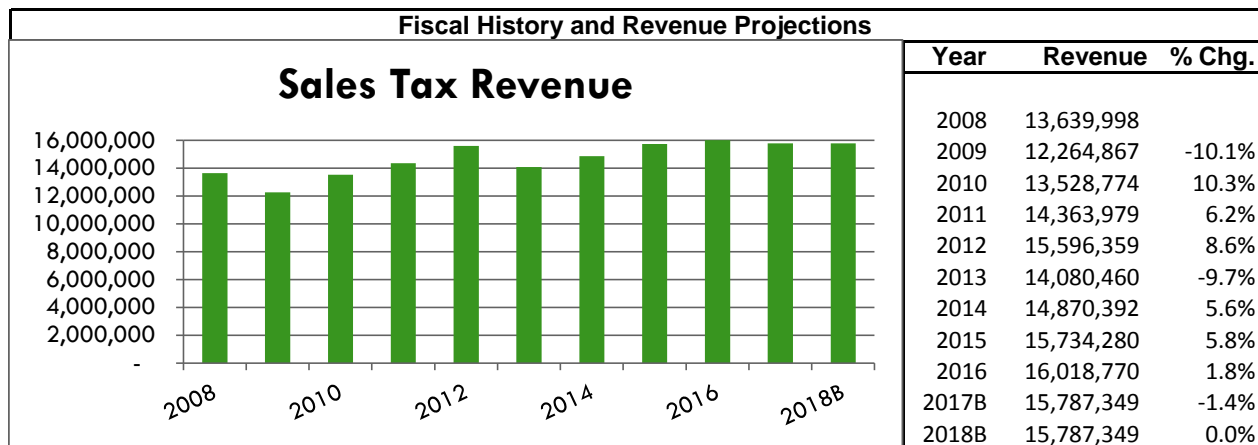
**Source** Residents and Visitors in La Plata County

Sales Tax is one of the County's major revenue sources and accounts for approximately 22.90% of all revenues in 2018.

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.



**2018 Forecast of \$15,787,349, this is a 0% change from 2017 Budget.**

# 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.

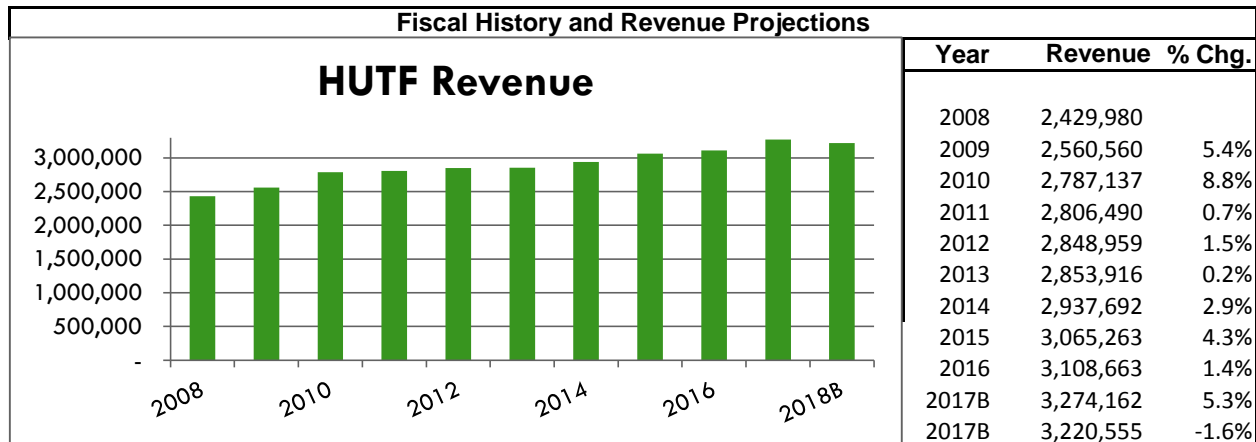
**Supplemental Fund** --- 18% of the next eleven cents of gasoline taxes are distributed to municipalities and may be spent only on road improvements including new construction, safety improvements, maintenance, and capacity improvements.

**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.



**2018 Forecast \$3,220,555, this is a 1.6% decrease from 2017 Budget.**

# SPECIFIC OWNERSHIP TAXES

<b>Allocation</b>	General Fund	86.4%
	Road & Bridge Fund	8.4%
	Dept. of Human Services Fund	5.2%

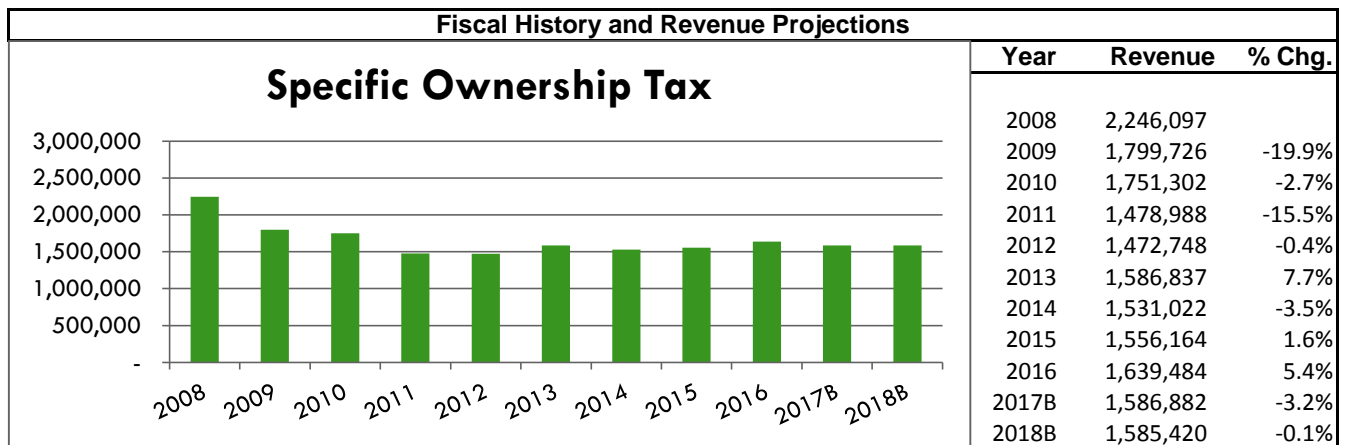
**Source** La Plata County Vehicle Owners

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



**2018 Forecast \$1,585,420, this is a 0.1% decrease from 2017 Budget.**

# SEVERANCE TAX REVENUE

**Distribution** General Fund 100.0%

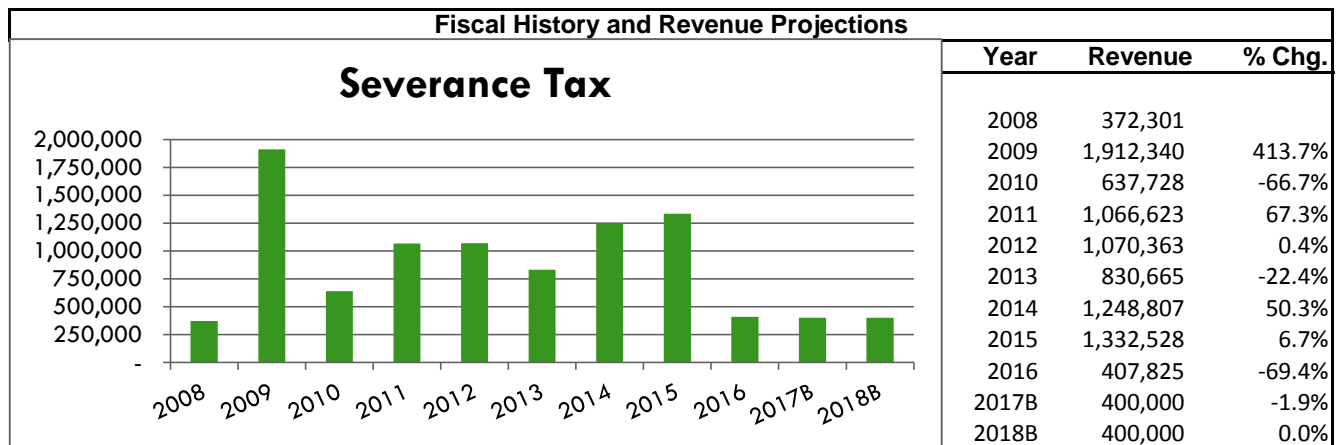
**Source** Tax on nonrenewable natural resources that are removed from the earth

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.



**2018 Forecast \$400,000, this is a 0% change from 2017 Budget.**

# TREASURER FEES

**Distribution**      General Fund      100%

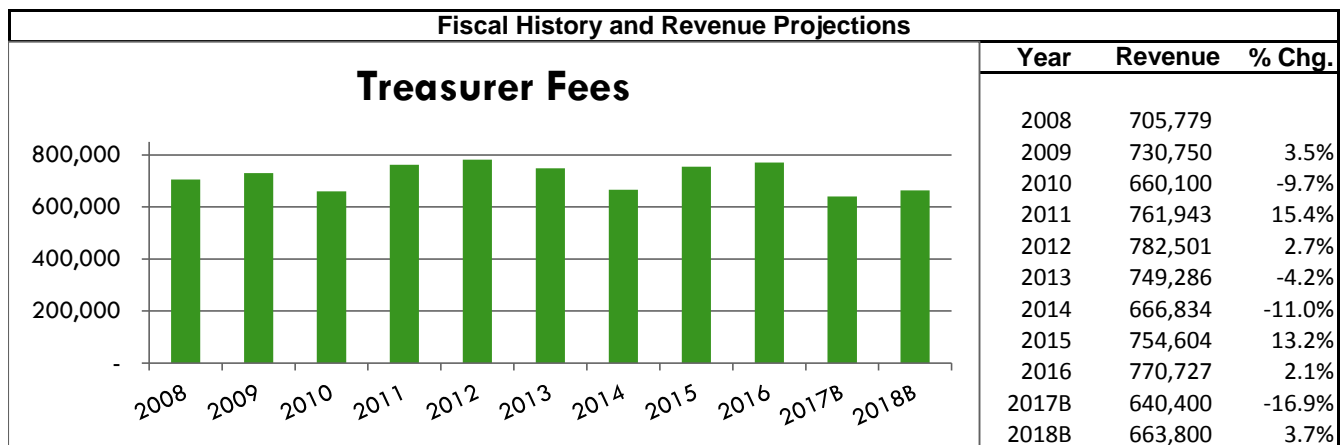
The fees and commissions of the Treasurer that are included with and collected as part of the property taxation functions are itemized in Colorado Revised Statute 30-1-102 County Compensation Fees. These include moneys paid to the Treasurer for collection of taxes, collection of funds other than taxes, 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.



**2018 Forecast \$663,800 this is a 3.7% increase from 2017 Budget.**

# PAYMENT IN LIEU OF TAXES

**Distribution** General Fund 100%

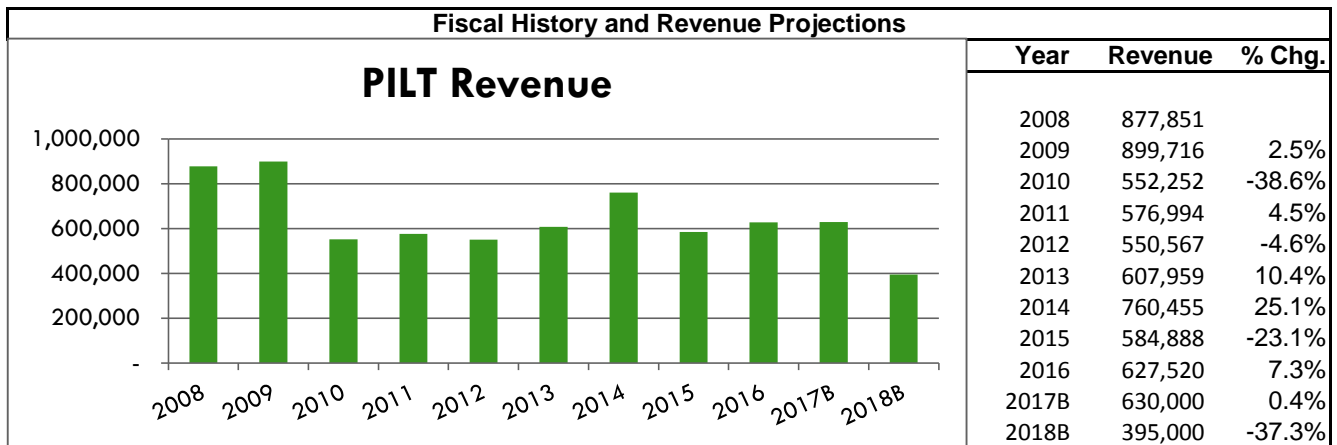
**Source** Federal Lands within the county

"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.



**2018 Forecast \$395,000, this is a 37.3% decrease from 2017 Budget.**



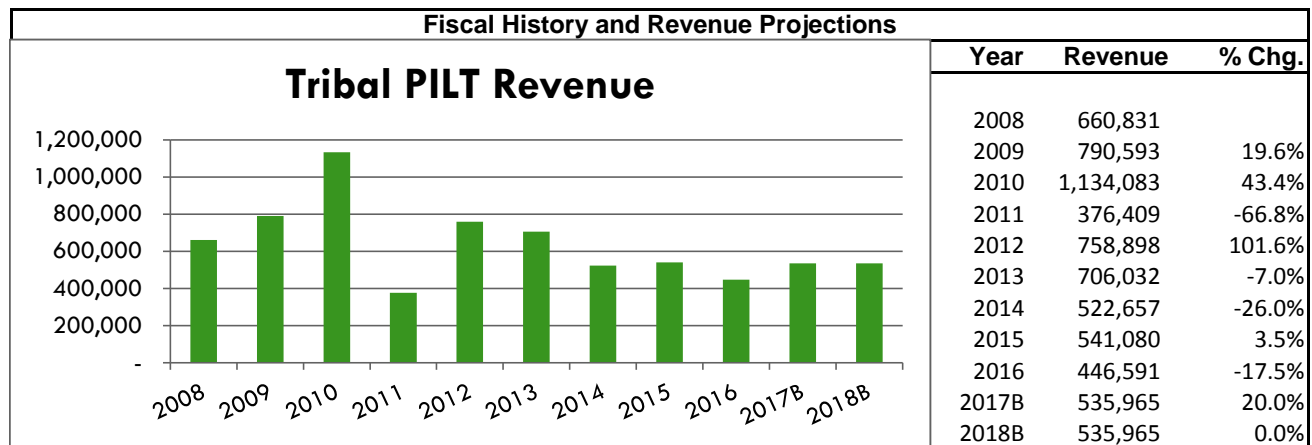
# TRIBAL PAYMENT IN LIEU OF TAXES

<b>Distribution</b>	General Fund	86.4%
	Road & Bridge Fund	8.4%
	Dept. of Human Services Fund	5.2%

**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.



**2018 Forecast \$535,965 is a 0% change from 2017 Budget.**

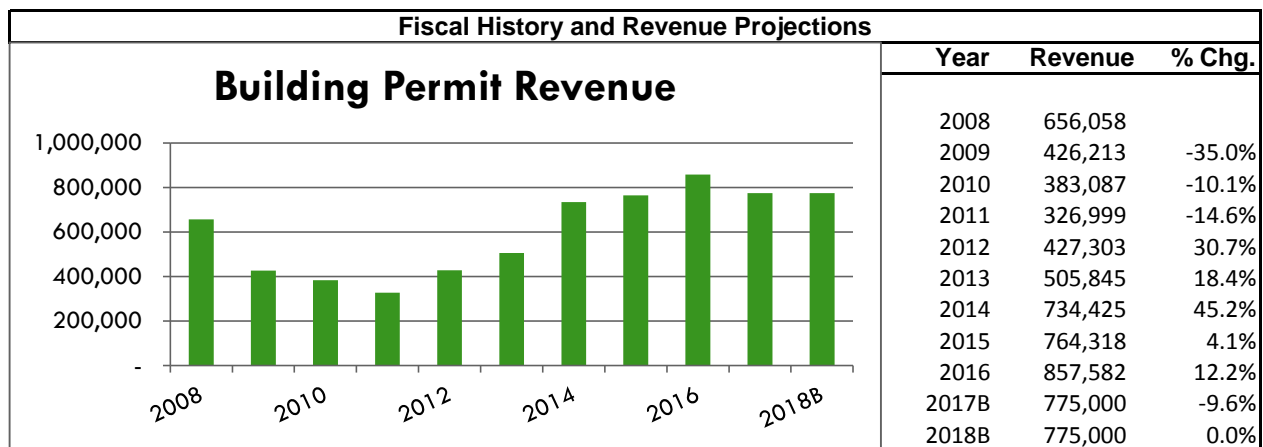
# BUILDING PERMITS

**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.



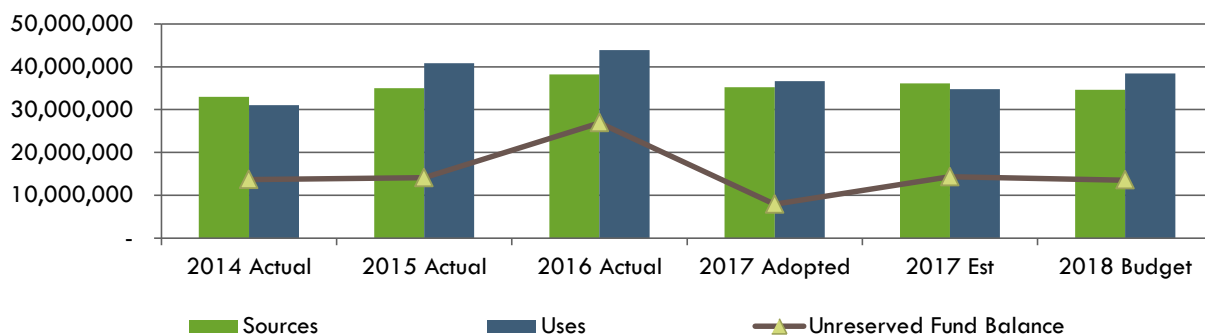
**2018 Forecast \$775,000, is a 0% change from 2017 Budget**

# 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.

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimate	2018 Budget
<b>Beginning Fund Balance</b>	<b>\$ 57,733,913</b>	<b>\$ 59,664,094</b>	<b>\$ 53,796,251</b>	<b>\$ 44,435,543</b>	<b>\$ 48,112,091</b>	<b>\$ 49,410,371</b>
<b>Revenues &amp; Other Sources:</b>						
Property Taxes	13,535,882	14,720,961	16,328,917	13,339,523	13,339,523	12,911,371
Sales Tax	7,103,289	7,964,537	8,881,995	9,903,171	9,903,171	9,653,171
Specific Ownership Tax	1,311,225	1,348,937	1,421,765	1,400,000	1,400,000	1,400,000
Severance Tax	1,248,807	1,332,528	407,825	400,000	400,000	400,000
Other Taxes	2,452,311	1,895,290	2,222,289	1,976,281	1,728,467	1,766,856
Charges for Services	436,345	599,163	968,183	1,179,200	1,034,340	1,024,200
Intergovernmental	2,146,715	2,411,768	2,953,692	2,321,904	2,946,450	2,537,216
License, Permits, Fees & Fines	3,325,362	3,385,311	3,701,696	3,355,002	3,570,827	3,384,484
Miscellaneous	1,042,119	935,507	933,511	970,945	1,373,243	1,143,545
Transfers In	377,171	380,723	379,740	419,003	419,003	419,319
<b>TOTAL REVENUES &amp; SOURCES</b>	<b>32,979,227</b>	<b>34,974,725</b>	<b>38,199,612</b>	<b>35,265,029</b>	<b>36,115,023</b>	<b>34,640,162</b>
<b>Expenditures &amp; Other Uses:</b>						
<b>Personnel Costs:</b>						
Salary & Wages	14,064,628	14,344,647	14,886,606	15,221,811	14,880,805	15,013,809
Temporary Employees	232,911	247,543	269,194	268,910	266,858	341,940
Overtime	366,553	541,911	411,866	408,611	577,581	426,503
Medical Benefits	2,926,293	2,775,921	2,833,551	3,037,522	2,981,255	2,948,404
Other Benefits & Costs	2,310,945	2,424,499	2,438,503	2,625,401	2,553,241	2,427,402
Operating	10,906,035	12,046,360	13,000,113	13,500,577	13,548,003	13,259,793
Capital Outlay	151,240	140,931	43,939	44,000	9,000	10,000
Contingency & Other Uses	-	-	-	1,566,000	-	1,500,000
One Time Expenditures	90,441	90,441	-	-	-	-
Transfers Out	-	8,230,314	10,000,000	-	-	2,500,000
<b>TOTAL EXPENDITURES &amp; SOURCES</b>	<b>31,049,046</b>	<b>40,842,568</b>	<b>43,883,771</b>	<b>36,672,832</b>	<b>34,816,743</b>	<b>38,427,850</b>
<b>Change in Fund Balance</b>	<b>1,930,181</b>	<b>(5,867,843)</b>	<b>(5,684,160)</b>	<b>(1,407,803)</b>	<b>1,298,280</b>	<b>(3,787,688)</b>
<b>Ending Fund Balance</b>	<b>59,664,094</b>	<b>53,796,251</b>	<b>48,112,091</b>	<b>43,027,740</b>	<b>49,410,371</b>	<b>45,622,683</b>
<b>Reserved Fund Balance</b>	<b>46,023,953</b>	<b>39,704,256</b>	<b>21,201,257</b>	<b>35,096,226</b>	<b>35,096,226</b>	<b>32,073,520</b>
<b>Unreserved Fund Balance</b>	<b>\$ 13,640,141</b>	<b>\$ 14,091,995</b>	<b>\$ 26,910,834</b>	<b>\$ 7,931,514</b>	<b>\$ 14,314,145</b>	<b>\$ 13,549,163</b>

**Changes in Ending Unreserved Fund Balance**



## GENERAL FUND REVENUES

Revenue Sources	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Taxes:</b>						
100.41000 Property Taxes	13,535,882	14,720,961	16,328,917	13,339,523	13,339,523	12,911,371
100.41200 Specific Ownership Taxes	1,311,225	1,348,937	1,421,765	1,400,000	1,400,000	1,400,000
100.41300 Sales Taxes	12,206,562	13,364,279	14,379,368	15,608,351	15,608,351	15,358,351
100.41320 Sales Taxes Allocated to Citie	(5,103,273)	(5,399,742)	(5,497,373)	(5,705,180)	(5,705,180)	(5,705,180)
100.43310 Tobacco Taxes	23,350	22,030	22,133	23,000	23,000	23,000
100.41900 Delinquent Property Taxes	9,622	3,015	4,681	2,100	2,100	2,100
100.41910 Penalties & Interest Delin tax	26,680	22,563	23,081	36,000	36,000	25,000
100.41920 Prop Tax-Senior/Veteran Exem	101,027	104,436	109,375	110,000	110,000	110,000
100.41930 Abatements	(23,058)	(13,781)	(13,799)	(3,245)	(16,673)	(16,670)
1070011.41460 Lodger's Tax	281,315	274,019	325,245	280,000	280,000	330,000
<b>Total Tax Revenue</b>	<b>22,369,331</b>	<b>24,446,717</b>	<b>27,103,392</b>	<b>25,090,549</b>	<b>25,077,121</b>	<b>24,437,972</b>

% Inc/dec budget

9.29%

10.87%

-5.45%

-7.48%

-2.60%

<b>Intergovernmental:</b>						
<b>Local Government Revenue:</b>						
10201015.43100 9-R Contrib Resource Officer	50,000	25,000	-	-	25,000	25,000
1020102.43115 POST grant reimbursement	-	6,022	6,625	-	-	-
1012401.43120 Durango Cost Share Reimb	12,782	4,993	6,844	10,000	10,000	10,000
1070011.43140 Predator Control Reimbursemt	1,720	2,346	1,131	1,500	1,500	1,500
<b>State Revenue:</b>						
100.43155 Lottery Funds	295,702	-	-	-	-	-
100.43330 Severance Taxes	1,248,807	1,332,528	407,825	400,000	400,000	400,000
100.44344 Cost Allocation Revenue	163,309	-	-	-	-	-
1010251.44315 Ballot Drop Box State grant	-	-	4,000	-	-	-
1010251.44316 Voting Equipment State grant	-	-	-	16,500	19,149	-
1012101.44335 Energy Impact Assistance Funds	42,077	-	-	-	-	-
1012101.44344 Cost Allocation Revenue	-	9,756	13,950	11,176	11,176	20,219
1012151.44344 Cost Allocation Revenue	-	52,614	73,495	164,700	164,700	127,011
1012201.44344 Cost Allocation Revenue	-	6,969	-	4,000	4,000	20,693
1012301.44344 Cost Allocation Revenue	-	7,666	8,775	6,250	6,250	4,909
1012401.44344 Cost Allocation Revenue	-	25,436	26,127	21,330	21,330	39,220
1012451.44344 Cost Allocation Revenue	-	29,791	40,399	30,509	30,509	31,996
1012501.44344 Cost Allocation Revenue	-	11,150	11,307	2,480	2,480	5,955
1012701.44344 Cost Allocation Revenue	-	30,836	37,220	23,405	23,405	36,083
1020202.44304 Gaming Funds-Detentions	180,528	105,494	99,031	9,750	9,750	59,068
1020202.44306 Jail Behavioral Health Grant	172,671	312,204	303,127	360,000	360,000	365,000
1020202.44307 State Criminal Alien -SCAAP	10,191	12,653	5,125	1,000	1,000	1,000
1024012.44308 Office of Emergency Managem't	60,863	56,282	61,927	63,300	63,300	63,300
1024012.44314 Multi-Hazard ID & Risk Grant	-	-	-	-	50,052	26,919
1070011.44330 CDBG Region 9 Grant Funds	403,493	498,110	832,345	500,000	500,000	500,000
1070011.44331 CDBG Hospice Grant Funds	-	-	-	-	499,042	-
1070015.45312 GOCO grant- Sunnyside project	-	-	22,082	-	-	-
10201015.44302 Gaming Funds - SO Patrol	150,000	174,303	200,564	147,855	147,044	219,408
10201015.44310 Bulletproof Vest Grant	4,544	2,348	5,060	7,000	16,870	6,400
10201015.44317 CIOT and Chkpoint Grants	-	-	-	-	5,120	2,380
10201015.44318 DUI Enforcement grant	-	-	-	-	18,998	13,000
10201015.44347 Courthouse security grant	-	-	-	-	8,442	8,500
10202011.44312 Pre-Trial Service Testing Grnt	-	-	1,853	5,000	5,000	10,000
<b>Federal Revenue:</b>						
100.43500 PILT	760,455	584,888	627,520	630,000	395,614	395,000
100.43510 Southern Ute Tribal PILT	455,634	471,694	389,322	472,000	472,000	472,000
100.43520 Mineral Leasing	521,585	426,426	734,731	426,426	426,426	426,426
100.44660 DOW Impact Assistance	3,439	3,439	3,501	3,439	3,439	3,500
100.44661 Allocation DOW Impact Assist	(2,498)	(2,498)	(2,498)	(2,498)	(2,498)	(2,500)
100.44690 Miscellaneous Federal Grants	-	-	-	-	-	-
1012801.44655 Veteran's Service	1,200	10,716	16,632	16,640	20,020	23,400
1020002.44619 Search & Rescue Tier I	-	-	-	-	200	-
1020002.44620 Search & Rescue Reimbursement	5,075	5,533	-	-	-	-
1024012.43540 DNR Wildfire Risk Reduction	45,000	-	45,000	-	-	-
1024012.44605 Gold King/Animas River Funding	-	203,962	208,709	-	-	-
1041004.44625 Sen Services - SFSS Funding	210,935	241,789	320,859	287,732	218,534	213,342
1041004.44630 Senior Services - SMP/SHIP	13,450	15,422	18,643	13,240	13,240	13,240
1041004.44635 Senior Services-CSBG Funds	4,297	5,000	10,857	5,000	5,000	5,000
1041004.44640 Senior Services-NSIP	29,419	32,297	44,306	22,000	22,000	22,000

## GENERAL FUND REVENUES

Revenue Sources	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Federal Revenues Continued:</b>						
1041004.44645 Sen Services-Older Amer Act	164,373	150,278	143,645	110,062	160,199	162,638
1041004.44647 Senior Srvs Medicaid Transport	12,707	15,048	7,467	4,000	4,000	3,500
1041054.44625 Sen Services - SFSS Funding	-	-	-	54,806	44,760	40,420
1041054.44640 Senior Services-NSIP	-	-	-	3,000	3,000	3,000
1041054.44645 Sen Services-Older Amer Act	-	-	-	20,964	32,812	31,878
1070024.44600 Climate Showcase Grant - EPA	26,461	(43)	-	-	-	-
10201013.44615 HIDTA Grant	366,849	356,854	375,583	397,764	417,627	420,237
10202011.44650 US Marshalls Revenues	13,830	-	-	-	-	-
<b>Total Intergovernmental</b>	<b>5,428,898</b>	<b>5,227,304</b>	<b>5,113,089</b>	<b>4,250,330</b>	<b>4,640,490</b>	<b>4,230,642</b>
% Inc/dec budget		-3.71%	-2.18%	-27.24%	-9.24%	-0.46%

<b>Licenses, Permits &amp; Fees:</b>						
100.42110 Ambulance Licenses	100	-	-	-	-	-
100.42115 Medical Marijuana Licenses	13,300	17,500	30,000	17,000	17,000	17,000
100.42116 Rec Marijuana Licenses	12,753	28,100	49,000	35,000	35,000	35,000
100.42118 Alcoholic Beverages	8,793	9,555	8,083	6,000	6,000	6,000
100.42305 Cable Franchise Fees	108,759	106,991	110,983	109,584	109,584	109,584
100.42322 Useful Public Service Fees	37,136	30,245	27,570	-	-	-
10202011.42322 Useful Public Service Program	-	-	30,533	31,000	50,000	50,000
100.42323 Allocation-Useful Public Servi	(51,512)	(40,002)	(37,385)	-	-	-
100.42910 Other Fines & Forfeitures	-	375	2,922	-	-	-
1010101.42301 Assessor's DPL Fees	96,616	16,626	41,157	30,000	31,075	31,000
1010101.42303 Assessor's Fees	506	278	133	500	250	500
1010201.42331 Clerk's Restrict HB 1119 Fees	14,061	14,397	15,424	14,000	14,500	14,500
1010201.42334 Clerks's Fees	1,115,298	1,126,478	1,172,440	1,100,000	1,100,000	1,100,000
1010201.42367 Vehicle Inspection Fees	43,806	45,400	43,340	42,000	60,000	60,000
1010401.42310 Treasurer's Advertising	32,650	41,656	25,137	32,000	32,000	30,000
1010401.42313 Treasurer's Fees-other	74,493	99,443	78,615	75,000	75,000	75,000
1010401.42316 Treasurer's Postage Collection	343	123	286	400	400	200
1010401.42319 Treasurer's Tax Collection Fee	559,347	613,382	666,689	533,000	558,000	558,600
1010451.42304 Public Trustee Fees	50,677	28,634	39,232	50,000	40,000	40,000
1012151.42360 Hazardous Waste Fees	14,151	-	26,427	-	-	-
1012601.42307 Surveyor Fees	11,000	12,880	12,920	8,500	8,500	9,500
1012601.42328 General Planning Fees	35,068	38,200	57,555	40,000	40,000	30,000
1012601.42329 Consultant Fee Reimbursement	-	-	-	10,000	10,000	12,000
1012601.42395 Oil & Gas Facility Fees	73,150	52,200	48,925	35,000	35,000	24,500
1020202.42355 Prisoner Transport	34,135	38,442	36,790	35,000	40,000	40,000
1020002.42385 Civil Process Fees	42,684	44,388	41,737	46,000	40,000	40,000
1020002.42705 Fingerprint/Weapon Fee/Permit	33,543	34,165	45,098	35,000	43,000	43,000
1020102.42352 Law Enforcement Assist Fund	4,511	9,202	5,714	6,500	6,500	6,500
1020102.42358 Extra Duty Fees	8,232	33,393	6,369	35,000	160,000	35,000
1020102.42364 Sheriff's Fees	7,280	7,600	10,190	8,500	4,000	8,500
1020102.42373 Drug Offender's Fees	17,510	8,196	22,096	18,000	18,000	18,000
1020102.42905 Traffic Fines	9,423	8,621	10,704	11,500	11,500	11,500
1020202.42343 Inmate Medical Co-Payments	29,063	42,906	36,694	30,000	20,000	20,000
1020202.42346 Inmate Phone Refunds	36,974	44,761	32,751	27,000	30,000	30,000
1020202.42349 Jail Bond Fees	7,229	9,763	12,746	10,000	10,000	10,000
1020202.42382 Booking Fees	41,204	44,821	56,153	47,518	55,518	55,600
1023002.42701 Building Structures Permits	734,425	764,318	857,582	775,000	825,000	775,000
1070012.42379 Animal Control & Shelter Fees	1,781	766	610	1,000	1,000	1,000
10202011.42340 ATI - Pre-trial Services	14,840	18,287	26,437	30,000	30,000	30,000
10202011.42370 ATI-Offender EHM Fees	43,008	26,621	30,567	50,000	32,000	32,000
10202011.42376 ATI-Work Release	9,025	6,600	14,970	10,000	12,000	15,000
10201015.42374 Victim Impact Panel Fees	-	-	4,505	10,000	10,000	10,000
<b>Total Licenses, Permit, Fees</b>	<b>3,325,362</b>	<b>3,385,311</b>	<b>3,701,696</b>	<b>3,355,002</b>	<b>3,570,827</b>	<b>3,384,484</b>
% Inc/dec budget		1.80%	9.35%	-2.18%	-3.54%	0.88%

<b>Charges for Services:</b>						
100.46115 Photocopies	718	479	636	-	140	-
1010251.46140 Election reimbursement	29,319	56,371	81,811	35,000	35,000	45,000
1012161.46190 OMPO Utility Allocation Rev	30,000	30,000	30,000	16,000	8,000	-
1012201.46940 Charges for Services - DHS	-	-	176,532	220,000	220,000	220,000
1012401.46120 GIS Charges for Services	2,218	1,714	2,313	2,200	2,200	2,200
1020202.46240 Jail Room & Board	329,092	458,885	636,791	850,000	728,000	730,000
10201015.46250 Crisis Intervention Train Fee	-	-	-	3,000	3,000	3,000

## GENERAL FUND REVENUES

Revenue Sources	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Charges for Services Continued:</b>						
1023002.46100 Maps & Code Book Sales	1,325	1,796	235	6,000	6,000	3,000
1031553.46810 Weed Control Enforcement Reimb	-	-	-	12,000	-	-
1041004.46400 Senior Services-Home Chore	10,443	11,632	7,360	8,000	6,000	6,000
1041004.46440 Senior Services-United Way	14,039	19,625	14,716	14,000	14,000	-
1041004.46480 Senior Center Activities	15,388	18,503	16,867	12,000	12,000	15,000
10202011.46220 ATI - Day Reporting	3,803	158	922	1,000	-	-
<b>Total Charges for Services</b>	<b>436,345</b>	<b>599,163</b>	<b>968,183</b>	<b>1,179,200</b>	<b>1,034,340</b>	<b>1,024,200</b>

% Inc/dec budget

37.31%

61.59%

111.58%

6.83%

-13.14%

<b>Investment Earnings:</b>						
1010401.47000 Investment Earnings	487,774	405,091	458,797	347,000	678,000	600,000
<b>Total Investment Earnings</b>	<b>487,774</b>	<b>405,091</b>	<b>458,797</b>	<b>347,000</b>	<b>678,000</b>	<b>600,000</b>

% Inc/dec budget

-16.95%

13.26%

15.67%

47.78%

72.91%

<b>Miscellaneous Revenues:</b>						
<b>Rents:</b>						
1012151.47110 Courthouse rent	33,499	54,336	28,141	110,199	110,199	110,199
100.47128 GSA Operations Rent	-	-	-	59,823	59,823	59,823
100.47190 DHS Rent	-	-	-	113,323	113,323	113,323
1012161.47112 OMPO Rent Allocation Rev	88,000	88,000	88,000	44,000	42,000	-
1041004.47140 Senior Center Rentals	3,753	2,473	3,038	4,300	3,500	3,500
1041004.47640 Senior Meal Collections	80,310	78,791	63,480	65,000	60,000	60,000
1041054.47639 Senior Meal Collections-Bayfie	13,642	10,638	11,827	12,000	10,000	10,000
1051105.47142 Fairgrounds-Pavillion Rent	1,659	1,608	733	1,600	1,600	1,000
1051105.47144 Fairgrounds-Stall Rent	2,050	380	1,273	1,200	1,445	20,000
1051105.47146 Fairgrounds-Arena Rent	4,284	3,312	8,731	6,000	6,000	5,000
1051105.47150 Fairgrounds-Other Rent	12,288	21,662	22,267	12,000	12,000	21,000
1051105.47152 Fairgrounds-Exhibit Hall Rent	39,473	31,753	37,551	40,000	40,000	35,000
1051105.47154 Fairgrounds House Rent	-	-	-	-	5,894	25,200
1051105.47178 Extension Building Rent	-	11,766	8,346	15,000	15,000	8,000
10201013.47120 DEA Rent	5,500	7,500	10,000	10,000	10,000	-
<b>Donations &amp; Contributions:</b>						
1010401.47611 Donations & Contributions	-	513	1,156	-	-	-
1012201.47611 Donations & Contributions	-	7,766	329	-	-	-
1020002.47611 SW Post Scholarship	-	-	13,396	25,000	20,000	20,000
1020002.47613 Training Contrib/Reimb	-	-	-	-	1,500	1,500
1041004.47642 Durango Senior Services Don	4,311	6,121	6,132	5,000	5,000	6,000
1041004.47643 Senior SrvsTransport Donations	-	-	6,663	12,000	8,500	8,500
<b>Refunds &amp; Reimbursements:</b>						
100.47800 CCOERA refunds	33,006	36,045	33,613	-	-	-
100.47840 LP Electric Rebate Refunds	237	4,810	-	-	-	-
1010001.47896 Travel/Train Reimb	-	-	320	-	400	-
<b>Refunds &amp; Reimbursements Continued:</b>						
100.47898 Cost Reimbursements	-	15,000	-	-	-	-
1012201.47897 Bayfield Landfill Remed Reimb	-	-	21,791	-	2,612	-
1012701.47820 Insurance Refunds	62,059	25,040	12,072	5,000	5,000	-
<b>Other:</b>						
100.47900 Miscellaneous Revenue	28,756	58,218	31,994	-	4,000	-
100.47905 Vending Machine Commissions	710	812	335	-	45	-
100.47910 Reimbursed Outlay	-	-	-	-	-	-
1012451.47610 Employee Wellness	-	2,750	3,095	50,000	50,000	-
1020002.47900 Miscellaneous Revenue	-	-	5,200	-	-	-
1020202.47822 Prisoner Commissary Receipts	33,371	19,506	23,081	25,000	30,000	30,000
10201013.47420 Law Enforcement Forfeitures	105,725	39,524	30,646	5,000	76,902	5,000
10201013.47826 Law Enforcement Restitution	1,713	2,092	1,508	2,500	500	500
<b>Total Miscellaneous Revenue</b>	<b>554,345</b>	<b>530,415</b>	<b>474,716</b>	<b>623,945</b>	<b>695,243</b>	<b>543,545</b>

% Inc/dec budget

-4.32%

-10.50%

67.08%

46.45%

-12.89%

<b>Transfers from Other Funds:</b>						
100.48410 Transfer in from DHRID	25,000	-	-	-	-	-
1031523.48315 Transfer in from JST-Landfill	10,000	10,000	10,000	10,000	10,000	10,000
1041004.48311 Transfer in JST-Senior Svcs	342,171	370,723	369,740	409,003	409,003	409,319
<b>Total Transfers from Other Funds</b>	<b>377,171</b>	<b>380,723</b>	<b>379,740</b>	<b>419,003</b>	<b>419,003</b>	<b>419,319</b>

% Inc/dec budget

0.94%

-0.26%

18.75%

10.34%

0.08%

<b>TOTAL REVENUES</b>	<b>32,979,227</b>	<b>34,974,725</b>	<b>38,199,613</b>	<b>35,265,029</b>	<b>36,115,023</b>	<b>34,640,162</b>
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% Inc/dec budget

6.05%

9.22%

-5.69%

-5.46%

-1.77%

## GENERAL FUND EXPENDITURES

DEPARTMENT'S OPERATING:	Function	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
Administration - 1210	Gen Gov	696,035	802,405	787,693	855,300	798,451	792,985
Assessor - 1010	Gen Gov	1,222,017	1,150,319	1,159,735	1,245,079	1,228,591	1,192,606
Attorney 1220	Gen Gov	846,698	882,062	1,091,446	1,111,439	1,065,152	1,040,779
Building - 2300	Public Safety	554,866	644,719	707,521	772,677	764,556	683,612
Clerk - 1020	Gen Gov	1,055,740	1,116,491	1,137,802	1,139,393	1,113,353	1,149,927
Commissioners - 1000	Gen Gov	477,257	366,510	383,010	403,075	406,518	406,444
Coroner - 2100	Public Safety	157,241	186,305	222,955	253,097	245,461	284,358
Elections - 1025	Gen Gov	239,954	191,830	291,920	287,298	288,398	365,393
Emergency Management - 2401	Public Safety	183,262	278,316	161,637	278,916	291,370	304,557
Extension Service - 1225	Gen Gov	81,624	84,381	83,559	86,358	85,088	86,020
Fairgrounds - 5110	R&C	671,885	712,825	561,205	449,068	444,268	388,922
Finance - 1230	Gen Gov	472,745	517,683	493,549	585,580	593,080	572,224
Facilities & Grounds - 1215	Gen Gov	1,065,560	1,537,144	1,988,697	2,049,241	1,838,882	2,250,066
Human Resources - 1245	Gen Gov	551,544	596,791	607,888	701,646	683,878	656,613
IT - 1240	Gen Gov	1,548,580	1,687,507	1,658,024	1,777,411	1,734,383	1,685,183
OMPO - 1216	Gen Gov	51,991	63,698	51,293	59,165	59,165	30,650
Planning - 1260	Gen Gov	915,418	966,488	1,071,615	1,032,575	947,102	1,058,923
Procurement - 1250	Gen Gov	156,636	169,029	175,491	173,862	170,339	156,375
Public Trustee - 1045	Gen Gov	19,674	26,647	22,610	24,530	24,530	74,397
Risk Management - 1270	Gen Gov	866,846	554,964	310,833	492,999	492,999	474,499
Senior Services - 4100 & 4105	H&W	880,625	909,688	1,010,603	1,107,049	1,095,157	1,082,910
SO Administration - 2000	Public Safety	1,863,436	1,645,808	1,164,054	1,335,169	1,334,019	1,167,146
SO Operations - 2010	Public Safety	3,654,406	4,153,830	4,216,210	3,915,858	3,918,292	3,921,098
SO Special Invest 201013	Public Safety	836,704	837,973	792,282	715,640	717,490	746,196
SO Criminal Invest - 201014	Public Safety	1,037,293	1,025,563	898,625	885,239	885,239	908,332
SO Special Operations - 201015	Public Safety	39,396	42,610	673,613	1,256,322	1,325,942	1,409,019
SO Detentions - 2020	Public Safety	5,479,706	6,048,558	6,334,272	6,400,539	6,217,390	6,349,504
SO Alternate to Inc - 202011	Public Safety	530,327	455,473	394,205	460,764	439,668	425,970
Surveyor - 1030	Gen Gov	18,495	11,497	15,559	21,833	21,833	21,639
Treasurer - 1040	Gen Gov	430,340	507,246	546,223	596,357	598,364	544,960
Veteran's Service Office - 1280	Gen Gov	78,058	79,190	81,065	86,452	78,947	80,847
Weed Control - 3155	PW	130,068	135,696	126,051	162,269	62,664	74,080
Landfill - 3152	PW	174,633	103,482	148,241	255,000	255,000	182,300
Pass Thrus		415,490	480,826	871,711	500,000	999,042	500,000
Public Service Agencies - 700*		1,971,813	1,895,422	2,065,834	1,921,168	1,918,668	1,713,775
Contribution to DA		1,431,002	1,511,905	1,532,801	1,664,465	1,664,465	1,635,541
<b>Total Operating Expenditures</b>		<b>30,807,364</b>	<b>32,380,882</b>	<b>33,839,832</b>	<b>35,062,832</b>	<b>34,807,743</b>	<b>34,417,850</b>
% Inc/dec budget			5.11%	4.51%	-4.46%	2.86%	-1.84%
<b>OTHER USES:</b>							
Capital Outlay		151,240	140,931	43,939	44,000	9,000	10,000
Contingency & Other Uses		-	-	-	1,566,000	-	1,500,000
One Time		90,441	90,441	-	-	-	-
Transfer Out		-	8,230,314	10,000,000	-	-	2,500,000
<b>Total Other Uses</b>		<b>241,681</b>	<b>8,461,686</b>	<b>10,043,939</b>	<b>1,610,000</b>	<b>9,000</b>	<b>4,010,000</b>
% Inc/dec budget			3401.17%	18.70%	-85.43%	-99.91%	149.07%
<b>TOTAL GENERAL FUND EXPENDITURES &amp; USES</b>		<b>31,049,046</b>	<b>40,842,568</b>	<b>43,883,771</b>	<b>36,672,832</b>	<b>34,816,743</b>	<b>38,427,850</b>
% Inc/dec budget			31.54%	7.45%	-23.19%	-20.66%	4.79%



## 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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$772,766	7.00	\$13.56

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1012101.44335	Energy Impact Assistance Funds	42,077	-	-	-	-	-
1012101.44344	Cost Allocation Revenue	-	9,756	13,950	11,176	11,176	20,219
<b>Program Revenues</b>		<b>42,077</b>	<b>9,756</b>	<b>13,950</b>	<b>11,176</b>	<b>11,176</b>	<b>20,219</b>
% Inc/dec budget			-76.81%	42.99%	-8.87%	-19.88%	80.91%

<b>Personnel Expenditures:</b>							
<b>FTEs</b>		<b>7.00</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
1012101.51000	Salaries & Wage	403,185	491,485	547,493	575,809	556,629	559,855
1012101.51120	Temporary Salaries	2,010	1,078	1,536	2,000	2,000	1,523
1012101.51230	Overtime	690	20,613	837	1,000	1,000	1,015
1012101.52001	Medical Insurance	59,963	72,751	70,591	72,389	71,025	56,995
1012101.52020	Other Insurance & Benefits	-	-	4,828	10,212	10,212	9,061
1012101.52100	Social Security Contributions	28,132	34,119	37,334	44,279	42,841	39,143
1012101.52200	Retirement Contributions	24,799	30,155	33,799	34,970	33,436	35,699
1012101.52330	Worker's Compensation	-	-	1,460	1,732	1,732	1,366
1012101.52410	Cell Phone Allowance	1,729	3,032	3,145	2,431	1,174	260
<b>Personnel Expenditures</b>		<b>520,507</b>	<b>653,233</b>	<b>701,022</b>	<b>744,822</b>	<b>720,048</b>	<b>704,916</b>
% Inc/dec budget			25.50%	7.32%	-8.93%	2.71%	-5.36%

<b>Operating Expenditures:</b>							
1012101.53800	Software Maintenance Contract	33,020	14,593	28,757	32,250	28,810	27,900
1012101.53825	Consultants	32,397	77,480	19,978	25,000	-	17,000
1012101.53930	Other Professional Services	5,075	7,248	550	10,000	10,000	1,000
1012101.53998	Special Project - Facilities	60,436	8,270	-	-	-	-
1012101.54150	Telephone	1,265	1,839	1,631	2,700	1,200	1,350
1012101.55400	Advertising	4,118	6,348	6,109	6,000	6,000	5,500
1012101.55500	Printing	3,464	649	1,179	2,000	2,000	2,000
1012101.55520	Photocopy	3,201	3,639	2,794	2,000	2,000	3,500
1012101.55600	Postage & Box Rent	778	1,737	1,429	3,700	3,000	2,500
1012101.55725	Dues & Subscriptions	4,942	2,816	3,119	3,420	1,985	4,300
1012101.55920	Meetings	11,218	7,373	4,446	7,000	7,000	7,000
1012101.56170	Operating Supplies	7,127	8,405	8,194	7,500	7,500	6,000
1012101.56181	Innovation Supplies & Books	-	-	-	-	-	2,000
1012101.57650	CERF Fuel	2,061	1,335	553	945	945	841
1012101.57655	CERF Maintenance & Repair	1,356	1,944	1,416	629	629	405
1012101.57670	CERF Rental Charges	5,070	5,496	6,516	7,334	7,334	6,773
<b>Operating Expenditures</b>		<b>175,528</b>	<b>149,173</b>	<b>86,671</b>	<b>110,478</b>	<b>78,403</b>	<b>88,069</b>
% Inc/dec budget			-15.01%	-41.90%	-49.94%	-9.54%	-20.28%

<b>Capital Outlay:</b>							
1012101.59108	Camera for Broadcasting	-	-	-	35,000	-	-
<b>Other Uses:</b>		-	-	-	<b>35,000</b>	-	-
% Inc/dec budget			0.00%	0.00%	0.00%	0.00%	-100.00%

<b>Total Administrative Expenditures</b>		<b>696,035</b>	<b>802,405</b>	<b>787,693</b>	<b>890,300</b>	<b>798,451</b>	<b>792,985</b>
% Inc/dec budget			15.28%	-1.83%	-14.27%	1.37%	-10.93%



## 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.

### 2018 Overview

General Support Required	FTEs	Annual cost per capita
\$1,161,106	16.00	\$20.37

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1010101.42301	Assessor's DPL Fees	96,616	16,626	41,157	30,000	31,075	31,000
1010101.42303	Assessor's Fees	506	278	133	500	250	500
<b>Program Revenues</b>		<b>97,123</b>	<b>16,904</b>	<b>41,289</b>	<b>30,500</b>	<b>31,325</b>	<b>31,500</b>
% Inc/dec budget			-82.60%	144.26%	48.06%	-24.13%	3.28%

<b>Personnel Expenditures:</b>							
<b>FTEs</b>		<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>16.00</b>
1010101.51000	Salaries & Wage	775,623	725,435	739,059	768,885	766,861	752,300
1010101.51120	Temporary Salaries	1,331	-	2,800	-	-	-
1010101.51230	Overtime	-	84	15	1,000	1,000	-
1010101.52001	Medical Insurance	196,527	169,937	160,699	174,758	174,287	155,663
1010101.52020	Other Insurance & Benefits	-	-	8,761	18,261	18,261	16,685
1010101.52100	Social Security Contributions	54,595	51,219	52,249	58,896	58,744	53,292
1010101.52200	Retirement Contributions	71,130	46,602	46,725	48,946	48,784	47,819
1010101.52330	Worker's Compensation	-	8,702	7,875	9,341	9,341	9,491
<b>Personnel Expenditures</b>		<b>1,099,207</b>	<b>1,001,979</b>	<b>1,018,184</b>	<b>1,080,087</b>	<b>1,077,279</b>	<b>1,035,250</b>
% Inc/dec budget			-8.85%	1.62%	3.70%	5.80%	-4.15%

<b>Operating Expenditures:</b>							
1010101.53800	Software Maintenance Contract	69,153	78,898	79,679	86,000	81,000	87,846
1010101.53930	Other Professional Services	2,000	-	-	1,000	-	1,000
1010101.54150	Telephone	1,867	2,208	2,202	2,500	1,820	1,150
1010101.55600	Postage & Box Rent	1,428	14,055	4,935	16,000	13,000	10,000
1010101.55725	Dues & Subscriptions	5,728	9,291	9,671	9,500	9,500	9,750
1010101.55940	Training	13,029	14,604	17,838	14,000	12,000	13,000
1010101.56114	Computer Equip & Software	11,802	-	-	-	-	-
1010101.56170	Operating Supplies	8,813	18,012	13,849	18,000	18,000	18,000
1010101.57572	Abatement Refunds	-	-	-	2,000	-	2,000
1010101.57650	CERF Fuel	4,083	2,714	1,988	3,075	3,075	2,796
1010101.57655	CERF Maintenance & Repair	2,856	2,298	3,330	2,060	2,060	2,340
1010101.57670	CERF Rental Charges	2,052	6,259	8,060	10,857	10,857	9,474
<b>Operating Expenditures</b>		<b>122,810</b>	<b>148,340</b>	<b>141,551</b>	<b>164,992</b>	<b>151,312</b>	<b>157,356</b>
% Inc/dec budget			20.79%	-4.58%	8.49%	6.90%	-4.63%

<b>Total Assessor Expenditures</b>		<b>1,222,017</b>	<b>1,150,319</b>	<b>1,159,735</b>	<b>1,245,079</b>	<b>1,228,591</b>	<b>1,192,606</b>
% Inc/dec budget			-5.87%	0.82%	4.31%	5.94%	-4.21%

# 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.

## 2018 Overview

General Support Required	FTEs	Annual cost per capita
\$800,086	7.50	\$14.04

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1012201.44344	Cost Allocation Revenue	-	6,969	-	4,000	4,000	20,693
1012201.46940	Charges for Services - DHS	-	-	176,532	220,000	220,000	220,000
1012201.47611	Donations & Contributions	-	7,766	329	-	-	-
1012201.47897	Bayfield Landfill Remed Reimb	-	-	21,791	-	2,612	-
<b>Program Revenues</b>		-	<b>14,735</b>	<b>198,652</b>	<b>224,000</b>	<b>226,612</b>	<b>240,693</b>
% Inc/dec budget			0.00%	1248.14%	0.00%	14.07%	7.45%

<b>Personnel Expenditures:</b>							
<b>FTEs</b>		<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>
1012201.51000	Salaries & Wage	532,351	509,379	567,506	668,394	666,899	649,144
1012201.51120	Temporary Salaries	-	-	6,625	4,000	4,000	-
1012201.51230	Overtime	-	6,483	-	-	-	-
1012201.52001	Medical Insurance	72,514	58,232	70,738	82,120	81,928	92,000
1012201.52020	Other Insurance & Benefits	-	-	5,234	10,281	10,281	10,332
1012201.52100	Social Security Contributions	36,088	33,757	38,817	51,438	51,326	45,184
1012201.52200	Retirement Contributions	26,618	27,685	31,163	35,679	35,559	34,450
1012201.52330	Worker's Compensation	-	-	1,573	1,866	1,866	1,949
1012201.52410	Cell Phone Allowance	976	1,759	2,047	3,471	3,471	520
<b>Personnel Expenditures</b>		<b>668,547</b>	<b>637,296</b>	<b>723,703</b>	<b>857,249</b>	<b>855,330</b>	<b>833,579</b>
% Inc/dec budget			-4.67%	13.56%	25.38%	18.19%	-2.76%

<b>Operating Expenditures:</b>							
1012201.53510	Outside Counsel	62,463	51,000	129,318	112,000	112,000	100,000
1012201.53800	Software Maintenance Contract	10,043	11,724	5,025	6,300	6,300	6,000
1012201.53825	Consultants	10,133	526	19,789	25,000	3,000	25,000
1012201.53920	Other Contracted Services	-	-	4,733	-	3,100	-
1012201.53932	Office Move	-	-	-	15,000	1,648	-
1012201.53935	Litigation Support	-	-	72,500	7,500	7,500	7,500
1012201.54102	Electric	1,434	1,701	1,847	500	500	-
1012201.54150	Telephone	5,449	4,618	5,466	4,116	4,000	4,000
1012201.54410	Building Rent	48,440	47,120	44,087	16,534	16,534	1,200
1012201.55520	Photocopy	-	-	-	1,440	1,440	3,600
1012201.55600	Postage & Box Rent	130	100	332	1,700	1,700	800
1012201.55725	Dues & Subscriptions	23,231	26,750	27,844	21,600	21,600	21,600
1012201.55920	Continuing Education & Travel	11,021	9,487	13,412	25,000	13,000	25,000
1012201.56114	Computer Equip & Software	-	-	3,302	1,000	1,000	1,000
1012201.56133	GKM/Animas River Water Analyti	-	82,607	-	-	-	-
1012201.56134	Furniture, Fixtures, Office Eq	-	3,853	34,006	10,000	10,000	5,000
1012201.56170	Operating Supplies	5,809	5,281	6,081	6,500	6,500	6,500
<b>Operating Expenditures</b>		<b>178,151</b>	<b>244,766</b>	<b>367,743</b>	<b>254,190</b>	<b>209,822</b>	<b>207,200</b>
% Inc/dec budget			37.39%	50.24%	-4.22%	-42.94%	-18.49%

<b>Total Personnel &amp; Operating Expenditures</b>	<b>846,698</b>	<b>882,062</b>	<b>1,091,446</b>	<b>1,111,439</b>	<b>1,065,152</b>	<b>1,040,779</b>
% Inc/dec budget		4.18%	23.74%	17.10%	-2.41%	-6.36%

<b>Other Uses:</b>							
1012201.53910	Global Right Of Way Agreemt	90,441	90,441	-	-	-	-
<b>Other Uses:</b>		<b>90,441</b>	<b>90,441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Inc/dec budget			0.00%	-100.00%	0.00%	0.00%	0.00%

<b>Total County Attorney Expenditures</b>	<b>937,139</b>	<b>972,503</b>	<b>1,091,446</b>	<b>1,111,439</b>	<b>1,065,152</b>	<b>1,040,779</b>
% Inc/dec budget		3.77%	12.23%	17.10%	-2.41%	-6.36%

## 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. Ensures stewardship of county resources.

2018 Overview		
General Support Required	FTEs	Cost per capita
\$406,444	3.00	\$7.13

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1010001.47611	Donations & Contributions	-	513	-	-	-	-
1010001.47896	Travel/Train Reimb	-	-	320	-	400	-
<b>Program Revenues</b>		-	<b>513</b>	<b>320</b>	-	<b>400</b>	-
% Inc/dec budget			0.00%	-37.73%	0.00%	25.15%	0.00%

<b>Personnel Expenditures:</b>							
<b>FTEs</b>		5.00	3.00	3.00	3.00	3.00	3.00
1010001.51000	Salaries & Wage	303,388	212,794	217,500	261,000	261,000	261,000
1010001.51230	Overtime	712	-	-	-	-	-
1010001.52001	Medical Insurance	35,058	31,903	23,884	23,166	23,166	23,351
1010001.52020	Other Insurance & Benefits	-	-	1,612	2,691	2,691	3,344
1010001.52100	Social Security Contributions	22,654	15,468	15,793	19,966	19,966	18,739
1010001.52200	Retirement Contributions	15,555	10,639	10,915	13,050	13,050	13,246
1010001.52330	Worker's Compensation	-	259	234	277	277	783
<b>Personnel Expenditures</b>		<b>377,367</b>	<b>271,063</b>	<b>269,938</b>	<b>320,150</b>	<b>320,150</b>	<b>320,463</b>
% Inc/dec budget			-28.17%	-0.42%	18.23%	18.60%	0.10%

<b>Operating Expenditures:</b>							
1010001.53110	Contracted Employee Services	2,202	2,281	2,672	5,000	5,000	3,500
1010001.54150	Telephone	3,075	3,510	3,135	4,000	1,800	2,000
1010001.55710	Dues - Colorado Counties (CCI)	27,024	25,000	28,053	-	-	-
1010001.55715	Dues - Region 9 Edd	8,316	8,316	11,628	11,700	11,628	11,700
1010001.55720	Dues - SW Council Of Gov	38,800	38,800	43,067	43,800	43,800	50,581
1010001.55725	Dues & Subscriptions	5,757	5,599	6,954	6,225	6,000	6,000
1010001.55920	Meetings	13,453	8,782	17,128	10,000	10,000	10,000
1010001.56170	Operating Supplies	428	545	168	700	700	700
1010001.56180	Special Events & Productions	834	2,614	268	1,500	1,500	1,500
1010001.57112	SWCOG Grant Match	-	-	-	-	5,940	-
<b>Operating Expenditures</b>		<b>99,890</b>	<b>95,446</b>	<b>113,072</b>	<b>82,925</b>	<b>86,368</b>	<b>85,981</b>
% Inc/dec budget			-4.45%	18.47%	-36.29%	-23.62%	3.69%

<b>Total BOCC Expenditures</b>		<b>477,257</b>	<b>366,510</b>	<b>383,010</b>	<b>403,075</b>	<b>406,518</b>	<b>406,444</b>
% Inc/dec budget			-23.20%	4.50%	0.54%	6.14%	0.84%

## 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 homeowners, contractors and other interested parties so they can be assured of safe and healthy building through the adopted codes and standards.		

2018 Overview		
General Support Required -\$94,388	FTEs 7.60	Annual cost per capita -\$1.66

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1023002.42701	Building Structures Permits	734,425	764,318	857,582	775,000	825,000	775,000
1023002.46100	Maps & Code Book Sales	1,325	1,796	235	6,000	6,000	3,000
<b>Program Revenues</b>		<b>735,750</b>	<b>766,114</b>	<b>857,817</b>	<b>781,000</b>	<b>831,000</b>	<b>778,000</b>
% Inc/dec budget			4.13%	11.97%	-6.02%	-3.13%	-0.38%

<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	<i>6.60</i>	<i>6.60</i>	<i>7.60</i>	<i>8.60</i>	<i>8.60</i>	<i>7.60</i>
1023002.51000	Salaries & Wage	378,512	409,513	465,503	489,827	468,157	400,768
1023002.51120	Temporary Salaries	-	-	-	-	21,850	41,209
1023002.51230	Overtime	-	4,991	-	-	-	-
1023002.52001	Medical Insurance	68,408	79,028	81,374	79,981	75,039	64,166
1023002.52020	Other Insurance & Benefits	-	-	4,905	10,258	10,258	7,754
1023002.52100	Social Security Contributions	27,680	30,496	34,616	37,472	35,847	31,956
1023002.52200	Retirement Contributions	23,909	25,748	29,595	30,957	29,224	27,546
1023002.52330	Worker's Compensation	-	5,915	5,353	6,350	6,350	6,291
1023002.52410	Cell Phone Allowance	-	773	900	897	897	-
<b>Personnel Expenditures</b>		<b>498,509</b>	<b>556,465</b>	<b>622,247</b>	<b>655,742</b>	<b>647,621</b>	<b>579,690</b>
% Inc/dec budget			11.63%	11.82%	-1.66%	4.08%	-11.60%

<b>Operating Expenditures:</b>							
1023002.53800	Software Maintenance Contract	8,000	13,314	24,128	33,650	33,650	35,335
1023002.53805	Scanning/Imaging	-	-	-	5,000	5,000	5,000
1023002.53920	Other Contracted Services	1,810	150	900	2,700	2,700	2,700
1023002.53930	Other professional services	-	1,928	-	1,200	1,200	-
1023002.54150	Telephone	39	2,147	3,521	3,500	3,500	3,500
1023002.54335	Insurance Deductibel/Repair	-	500	-	-	-	-
1023002.55520	Photocopy	4,751	4,365	5,057	5,000	5,000	5,000
1023002.55600	Postage & Box Rent	138	104	22	700	700	150
1023002.55725	Dues & Subscriptions	808	679	999	1,000	1,000	250
1023002.55920	Meetings	104	-	135	1,000	1,000	1,000
1023002.55940	Training	565	7,658	7,003	8,500	8,500	8,500
1023002.56114	Computer Equip & Software	-	-	-	3,000	3,000	4,800
1023002.56134	Furniture, Fixtures, Office Eq	480	-	280	500	500	280
1023002.56170	Operating Supplies	5,500	6,546	3,806	6,000	6,000	6,000
1023002.56420	Books & Periodicals	4,317	9,379	9,724	10,000	10,000	6,000
1023002.57650	CERF Fuel	9,241	6,864	5,990	7,585	7,585	8,155
1023002.57655	CERF Maintenance & Repair	5,580	8,928	5,754	6,647	6,647	4,356
1023002.57670	CERF Rental Charges	15,027	25,692	17,956	20,953	20,953	12,896
<b>Operating Expenditures</b>		<b>56,358</b>	<b>88,254</b>	<b>85,275</b>	<b>116,935</b>	<b>116,935</b>	<b>103,922</b>
% Inc/dec budget			56.60%	-3.38%	9.52%	37.13%	-11.13%

<b>Total Building Inspection Expenditures</b>		<b>554,866</b>	<b>644,719</b>	<b>707,521</b>	<b>772,677</b>	<b>764,556</b>	<b>683,612</b>
% Inc/dec budget			16.19%	9.74%	-0.12%	8.06%	-11.53%

## 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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
-\$24,573	15.00	-\$0.43

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1010201.42331	Clerk's Restrict HB 1119 Fees	14,061	14,397	15,424	14,000	14,500	14,500
1010201.42334	Clerks's Fees	1,115,298	1,126,478	1,172,440	1,100,000	1,100,000	1,100,000
1010201.42367	Vehicle Inspection Fees	43,806	45,400	43,340	42,000	60,000	60,000
<b>Program Revenues</b>		<b>1,173,165</b>	<b>1,186,275</b>	<b>1,231,204</b>	<b>1,156,000</b>	<b>1,174,500</b>	<b>1,174,500</b>
% Inc/dec budget			1.12%	3.79%	0.00%	-4.61%	1.60%

<b>Personnel Expenditures:</b>							
	<b>FTEs</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>
1010201.51000	Salaries & Wage	604,774	648,461	647,306	628,673	612,278	660,087
1010201.51120	Temporary Salaries	-	2,429	-	-	-	27,459
1010201.51230	Overtime	2,824	2,718	4,529	3,000	3,000	-
1010201.52001	Medical Insurance	135,196	126,015	134,516	145,473	138,369	150,418
1010201.52020	Other Insurance & Benefits	-	-	8,335	17,811	17,811	16,343
1010201.52100	Social Security Contributions	43,709	47,320	46,154	48,323	47,093	47,816
1010201.52200	Retirement Contributions	37,430	40,909	39,935	36,930	35,618	39,776
1010201.52330	Worker's Compensation	-	1,716	1,552	1,841	1,841	1,301
<b>Personnel Expenditures</b>		<b>823,933</b>	<b>869,567</b>	<b>882,328</b>	<b>882,051</b>	<b>856,011</b>	<b>943,202</b>
% Inc/dec budget			5.54%	1.47%	-1.89%	-2.98%	6.93%

<b>Operating Expenditures:</b>							
1010201.53800	Software Maintenance Contract	16,015	16,816	17,320	17,500	17,500	14,000
1010201.53805	Scanning/Imaging	5,717	15,251	12,258	2,000	2,000	1,000
1010201.54104	Utilities	13,399	12,835	12,411	13,000	13,000	10,000
1010201.54150	Telephone	1,897	2,502	2,364	2,600	2,600	2,000
1010201.54200	Cleaning Services	300	233	789	1,000	1,000	1,000
1010201.54410	Building Rent	151,957	154,557	165,456	172,000	172,000	135,000
1010201.55520	Photocopy	3,477	3,465	3,847	3,500	3,500	4,000
1010201.55600	Postage & Box Rent	15,998	20,074	20,827	25,000	25,000	20,000
1010201.55725	Dues & Subscriptions	1,974	2,541	2,767	3,500	3,500	3,500
1010201.55940	Training	3,574	3,265	4,125	4,000	4,000	4,200
1010201.56112	Computer & Operating Equip	1,395	-	-	-	-	-
1010201.56134	Furniture, Fixtures, Office Eq	-	2,742	-	-	-	-
1010201.56170	Operating Supplies	12,122	9,013	9,684	9,500	9,500	8,000
1010201.57650	CERF Fuel	1,066	440	315	615	615	466
1010201.57655	CERF Maintenance & Repair	132	624	360	118	118	1,097
1010201.57670	CERF Rental Charges	2,784	2,568	2,952	3,009	3,009	2,462
<b>Operating Expenditures</b>		<b>231,807</b>	<b>246,925</b>	<b>255,474</b>	<b>257,342</b>	<b>257,342</b>	<b>206,725</b>
% Inc/dec budget			6.52%	3.46%	-1.36%	0.73%	-19.67%

<b>Total Clerk and Recorder Expenditures</b>	<b>1,055,740</b>	<b>1,116,491</b>	<b>1,137,802</b>	<b>1,139,393</b>	<b>1,113,353</b>	<b>1,149,927</b>
% Inc/dec budget		5.75%	1.91%	-1.77%	-2.15%	0.92%

## 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, ensuring 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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$284,358	1.50	\$4.99

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	1.50	1.50	1.50	1.50	1.50	1.50
1021002.51000	Salaries & Wage	66,136	65,136	67,480	67,560	67,560	44,200
1021002.51120	Temporary Salaries	2,430	3,651	6,241	12,250	12,250	36,143
1021002.52001	Medical Insurance	8,161	7,970	7,247	13,136	7,500	6,935
1021002.52020	Other Insurance & Benefits	-	-	601	1,175	1,175	958
1021002.52100	Social Security Contributions	5,259	5,194	5,563	6,105	6,105	6,060
1021002.52200	Retirement Contributions	3,750	3,684	3,818	3,803	3,803	3,140
1021002.52330	Worker's Compensation	-	167	154	183	183	372
1021002.52410	Cell Phone Allowance	702	108	-	1,500	1,500	-
<b>Personnel Expenditures</b>		<b>86,438</b>	<b>85,908</b>	<b>91,103</b>	<b>105,712</b>	<b>100,076</b>	<b>97,808</b>
% Inc/dec budget			-0.61%	6.05%	6.13%	9.85%	-7.48%

<b>Operating Expenditures:</b>							
1021002.53110	Contracted Employee Services	200	-	-	-	-	-
1021002.53410	Autopsy Facility	7,100	400	8,600	9,800	9,800	15,000
1021002.53420	Forensic Pathology	41,043	69,629	81,700	90,000	90,000	120,000
1021002.53650	Other Medical Services	335	288	419	2,000	2,000	500
1021002.54150	Telephone	1	2	0	10	10	200
1021002.55600	Postage & Box Rent	18	59	31	250	250	500
1021002.55725	Dues & Subscriptions	1,200	1,200	1,560	1,600	1,600	1,960
1021002.55805	Travel	-	-	-	2,000	2,000	500
1021002.55901	Transport	-	-	-	2,000	2,000	1,000
1021002.55940	Training	1,356	3,668	3,772	6,000	4,000	5,000
1021002.56112	Computer & Operating Equip	469	-	-	-	-	-
1021002.56170	Operating Supplies	2,543	4,618	8,942	7,000	7,000	9,000
1021002.56192	Toxicology	10,397	14,429	11,190	15,000	15,000	15,000
1021002.57650	CERF Fuel	2,034	1,880	2,641	2,665	2,665	3,495
1021002.57655	CERF Maintenance & Repair	1,464	132	2,928	2,316	2,316	2,864
1021002.57670	CERF Rental Charges	2,643	4,092	10,068	6,744	6,744	11,531
<b>Operating Expenditures</b>		<b>70,802</b>	<b>100,397</b>	<b>131,851</b>	<b>147,385</b>	<b>145,385</b>	<b>186,550</b>
% Inc/dec budget			41.80%	31.33%	0.21%	10.26%	26.57%

## 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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$320,393	1.00	\$5.62

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1010251.44315	Ballot Drop Box State grant	-	-	4,000	-	-	-
1010251.44316	Voting Equipment State grant	-	-	-	16,500	19,149	-
1010251.46140	Election reimbursement	29,319	56,371	81,811	35,000	35,000	45,000
<b>Program Revenues</b>		<b>29,319</b>	<b>56,371</b>	<b>85,811</b>	<b>51,500</b>	<b>54,149</b>	<b>45,000</b>
% Inc/dec budget			92.27%	52.23%	47.14%	-36.90%	-12.62%

<b>Personnel Expenditures:</b>							
<b>FTEs</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
1010251.51000	Salaries & Wage	47,401	49,649	52,402	52,674	52,674	53,456
1010251.51230	Overtime	4,857	1,287	7,895	3,000	3,000	16,240
1010251.52001	Medical Insurance	8,165	12,775	13,739	12,803	12,803	13,203
1010251.52020	Other Insurance & Benefits	-	-	660	1,377	1,377	1,149
1010251.52100	Social Security Contributions	3,914	3,627	4,213	4,259	4,259	4,933
1010251.52200	Retirement Contributions	2,392	2,487	2,620	2,595	2,595	3,207
1010251.52330	Worker's Compensation	-	146	132	157	157	105
<b>Personnel Expenditures</b>		<b>66,729</b>	<b>69,972</b>	<b>81,662</b>	<b>76,865</b>	<b>76,865</b>	<b>92,293</b>
% Inc/dec budget			4.86%	16.71%	-5.46%	-5.87%	20.07%

<b>Operating Expenditures:</b>							
1010251.53110	Contracted Employee Services	-	16,793	-	-	-	-
1010251.53890	Election Judges Reimbursement	39,869	-	63,588	25,000	25,000	60,000
1010251.53800	Software Maintenance Contract	13,440	13,440	13,440	69,333	69,333	67,500
1010251.53920	Other Contracted Services	-	-	-	9,000	9,000	-
1010251.54150	Telephone	140	61	37	100	100	100
1010251.55400	Advertising	3,020	1,557	2,161	2,000	2,000	4,000
1010251.55500	Printing	56,339	34,783	56,682	45,000	45,000	100,000
1010251.55600	Postage & Box Rent	50,462	46,695	64,291	50,000	50,000	30,000
1010251.55940	Training	1,532	3,149	2,952	3,000	4,100	4,500
1010251.56114	Computer Equip & Software	878	-	-	-	-	-
1010251.56170	Operating Supplies	7,545	5,381	7,107	7,000	7,000	7,000
<b>Operating Expenditures</b>		<b>173,225</b>	<b>121,858</b>	<b>210,258</b>	<b>210,433</b>	<b>211,533</b>	<b>273,100</b>
% Inc/dec budget			-29.65%	72.54%	1.57%	0.61%	29.78%

<b>Total Clerk Elections Expenditures</b>		<b>239,954</b>	<b>191,830</b>	<b>291,920</b>	<b>287,298</b>	<b>288,398</b>	<b>365,393</b>
% Inc/dec budget			-20.06%	52.18%	-0.41%	-1.21%	27.18%



## 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 affect the people, property and infrastructure within the County.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$214,338	1.40	\$3.76

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1024012.43540	DNR Wildfire Risk Reduction	45,000	-	45,000	-	-	-
1024012.44308	Office of Emergency Managem't	60,863	56,282	61,927	63,300	63,300	63,300
1024012.44314	Multi-Hazard ID & Risk Grant	-	-	-	-	50,052	26,919
1024012.44605	Gold King/Animas River Funding	-	203,962	208,709	-	-	-
<b>Program Revenues</b>		<b>105,863</b>	<b>260,244</b>	<b>315,636</b>	<b>63,300</b>	<b>113,352</b>	<b>90,219</b>

% Inc/dec budget	145.83%	21.28%	-91.96%	-64.09%	42.53%
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<b>Personnel Expenditures:</b>							
	FTEs	1.40	1.40	1.40	1.40	1.40	1.40
1024012.51000	Salaries & Wage	93,593	96,413	99,288	100,362	100,362	101,867
1024012.51230	Overtime	-	4,235	-	-	-	-
1024012.52001	Medical Insurance	18,795	6,764	9,658	2,774	2,774	18,872
1024012.52020	Other Insurance & Benefits	-	-	641	1,463	1,463	1,886
1024012.52100	Social Security Contributions	6,458	7,453	7,216	7,678	7,678	6,800
1024012.52200	Retirement Contributions	6,014	6,565	6,761	6,733	6,733	6,936
1024012.52330	Worker's Compensation	-	503	455	540	540	233
1024012.52410	Cell Phone Allowance	767	808	770	767	767	-
<b>Personnel Expenditures</b>		<b>125,628</b>	<b>122,740</b>	<b>124,788</b>	<b>120,316</b>	<b>120,316</b>	<b>136,595</b>

% Inc/dec budget	-2.30%	1.67%	-12.10%	-3.58%	13.53%
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<b>Operating Expenditures:</b>							
1024012.53920	Other Contracted Services	3,594	3,910	3,363	7,000	7,000	7,000
1024012.53930	Other professional services	-	-	-	10,000	10,000	10,000
1024012.54150	Telephone	3,730	6,177	4,920	4,200	4,200	5,000
1024012.55200	Fire Control Insurance Pool	40,463	34,584	36,874	43,000	36,000	35,000
1024012.55400	Advertising	51	-	-	500	500	50
1024012.55500	Printing	-	-	-	4,000	4,000	-
1024012.55725	Dues & Subscriptions	35	35	65	500	500	100
1024012.55920	Meetings	228	803	178	1,200	1,200	1,000
1024012.55940	Training	68	396	-	800	800	400
1024012.56114	Computer Equip & Software	509	2,611	194	9,400	9,400	5,000
1024012.56134	Furniture, Fixtures, Office Eq	32	-	-	4,000	4,000	800
1024012.56135	Gold King/Animas River Spill	-	51,350	-	-	-	-
1024012.56136	General Fire Control Expenses	312	79	-	50,000	10,000	50,000
1024012.56137	Vallecito Flooding	-	304	-	-	-	-
1024012.56143	DNR Forest Restoration	-	45,000	45,000	-	-	-
1024012.56165	General Fire Expenses	-	-	(72,972)	-	-	-
1024012.56167	OEM Supplies	(209)	708	377	2,000	2,000	2,000
1024012.56168	OEM Grant Expenses	5,312	250	8,229	12,000	12,000	12,000
1024012.56169	Multi-Hazard ID & Risk Expense	-	-	-	-	59,454	26,919
1024012.56170	Operating Supplies	3,511	9,368	7,406	10,000	10,000	7,500
1024012.57650	CERF Fuel	-	-	581	-	-	932
1024012.57655	CERF Maintenance & Repair	-	-	585	-	-	775
1024012.57670	CERF Rental Charges	-	-	2,050	-	-	3,486
<b>Operating Expenditures</b>		<b>57,634</b>	<b>155,576</b>	<b>36,849</b>	<b>158,600</b>	<b>171,054</b>	<b>167,962</b>

% Inc/dec budget	169.94%	-76.31%	-81.61%	364.20%	5.90%
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<b>Total Emergency Management Expenditures</b>	<b>183,262</b>	<b>278,316</b>	<b>161,637</b>	<b>278,916</b>	<b>291,370</b>	<b>304,557</b>
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% Inc/dec budget	51.87%	-41.92%	-72.09%	80.26%	9.19%
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## 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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$86,020	0.00	\$1.51

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Operating Expenditures:</b>							
1012251.53110	Contracted Employee Services	57,130	59,442	60,190	60,331	60,331	62,880
1012251.54150	Telephone	2,118	2,240	2,090	2,300	2,300	2,200
1012251.54320	Equip Repair & Maint - Mv	500	-	-	500	-	-
1012251.55520	Photocopy	2,945	3,206	2,874	3,300	3,300	3,300
1012251.55600	Postage & Box Rent	686	536	-	600	600	600
1012251.55730	Membership & Registrat Fees	1,372	1,243	717	800	800	800
1012251.55940	Training	4,223	4,946	4,724	4,800	4,800	4,800
1012251.56114	Computer Equip & Software	391	927	1,200	1,000	1,000	1,000
1012251.56121	Educational Supplies	1,193	1,152	728	1,500	730	730
1012251.56170	Operating Supplies	1,355	1,696	1,692	1,700	1,700	1,700
1012251.57650	CERF Fuel	3,059	1,781	1,580	1,845	1,845	1,864
1012251.57655	CERF Maintenance & Repair	1,752	1,524	2,436	2,112	2,112	2,569
1012251.57670	CERF Rental Charges	4,899	5,688	5,328	5,570	5,570	3,577
<b>Operating Expenditures</b>		<b>81,624</b>	<b>84,381</b>	<b>83,559</b>	<b>86,358</b>	<b>85,088</b>	<b>86,020</b>
% Inc/dec budget			3.38%	-0.97%	-1.35%	1.83%	-0.39%

<b>Total Extension Services Expenditures</b>	<b>81,624</b>	<b>84,381</b>	<b>83,559</b>	<b>86,358</b>	<b>85,088</b>	<b>86,020</b>
% Inc/dec budget		3.38%	-0.97%	-1.35%	1.83%	-0.39%

## 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

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$2,012,856	22.00	\$35.31

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1012151.42360	Hazardous Waste Fees	14,151	-	26,427	-	-	-
1012151.44344	Cost Allocation Revenue	-	52,614	73,495	164,700	164,700	127,011
1012151.47110	Courthouse rent	33,499	54,336	28,141	110,199	110,199	110,199
<b>Program Revenues</b>		<b>47,650</b>	<b>106,950</b>	<b>128,063</b>	<b>274,899</b>	<b>274,899</b>	<b>237,210</b>
% Inc/dec budget			124.45%	19.74%	186.08%	114.66%	-13.71%

<b>Personnel Expenditures:</b>							
	FTEs	11.00	12.00	15.00	21.00	22.00	22.00
1012151.51000	Salaries & Wage	433,827	464,406	703,085	822,121	822,121	909,588
1012151.51120	Temporary Salaries	-	-	2,757	12,500	12,500	6,090
1012151.51230	Overtime	523	121	281	1,000	1,000	1,015
1012151.52001	Medical Insurance	99,936	97,065	134,147	160,372	160,372	157,922
1012151.52020	Other Insurance & Benefits	-	-	10,145	20,534	20,534	20,806
1012151.52100	Social Security Contributions	32,149	33,958	51,785	63,925	63,925	67,353
1012151.52200	Retirement Contributions	25,328	26,888	38,827	43,806	43,806	50,836
1012151.52330	Worker's Compensation	-	15,302	14,120	16,748	16,748	36,063
1012151.52410	Cell Phone Allowance	2,810	4,059	4,845	4,966	4,966	780
<b>Personnel Expenditures</b>		<b>594,573</b>	<b>641,799</b>	<b>959,992</b>	<b>1,145,972</b>	<b>1,145,972</b>	<b>1,250,453</b>
% Inc/dec budget			7.94%	49.58%	31.67%	19.37%	9.12%

<b>Operating Expenditures:</b>							
1012151.53800	Software Maintenance Contract	-	-	5,418	5,689	6,580	7,000
1012151.53920	Other Contracted Services	28,019	21,850	13,481	45,000	45,000	45,000
1012151.54102	Electric	130,845	137,932	119,352	200,000	200,000	200,000
1012151.54106	Gas	14,157	18,572	14,080	40,000	35,000	35,000
1012151.54108	Grassy Mountain Electricity	654	2,766	2,111	3,200	3,200	3,500
1012151.54110	Water & Sewer	9,809	21,831	15,914	40,250	35,000	35,000
1012151.54150	Telephone	987	3,810	4,094	3,500	4,500	6,000
1012151.54212	Waste Disposal	4,544	4,793	5,096	8,500	7,500	7,500
1012151.54315	Equip Repair & Maint - Non-Mv	-	4,651	72	5,250	5,250	5,000
1012151.54350	Repair & Maintenance Services	123,709	78,874	138,465	130,000	130,000	150,000
1012151.54410	10 Burnett Lease	-	397,537	402,446	-	-	-
1012151.54413	135 Burnett Lease	-	89,145	134,767	134,767	134,767	55,862
1012151.54419	Owner's Association Dues	-	-	1,645	13,000	13,000	7,000
1012151.55520	Photocopy	-	-	1,019	1,100	1,100	1,100
1012151.55600	Postage & Box Rent	-	-	5	100	100	100
1012151.55940	Training	135	1,329	286	3,000	3,000	2,000
1012151.56110	Clothing & Uniforms	1,434	1,661	2,474	3,000	3,000	3,000
1012151.56134	Furniture, Fixtures, Office Eq	-	-	-	1,200	1,200	1,000
1012151.56146	Hazardous Waste Roundup	32,244	-	47,291	-	-	-
1012151.56153	Jail Indoor Air Quality	-	167	-	200	200	5,000
1012151.56154	Janitorial Supplies	9,385	12,621	18,556	19,000	19,000	19,000
1012151.56170	Operating Supplies	975	1,070	3,854	4,000	3,000	3,000

## FACILITIES & GROUNDS

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Operating Expenditures Continued:</b>							
1012151.56152	Jail Site Clean Up	99,689	74,565	75,425	25,000	25,000	192,000
1012151.56131	Gun Range Remediation	-	-	-	200,000	-	200,000
1012151.57650	CERF Fuel	5,289	2,503	4,059	3,783	3,783	6,096
1012151.57655	CERF Maintenance & Repair	6,635	16,020	14,682	9,874	9,874	9,487
1012151.57670	CERF Rental Charges	2,477	3,648	4,113	3,856	3,856	968
<b>Operating Expenditures</b>		<b>470,987</b>	<b>895,345</b>	<b>1,028,705</b>	<b>903,269</b>	<b>692,910</b>	<b>999,613</b>
% Inc/dec budget			90.10%	14.89%	-41.25%	-32.64%	10.67%
<b>Total Personnel &amp; Operations Expenditures</b>		<b>1,065,560</b>	<b>1,537,144</b>	<b>1,988,697</b>	<b>2,049,241</b>	<b>1,838,882</b>	<b>2,250,066</b>
% Inc/dec budget			51.43%	29.38%	-14.89%	-7.53%	9.80%
<b>Capital Outlay</b>							
1012151.59135	Capital Outlay Op Equip	-	-	-	9,000	9,000	-
<b>Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>
<b>Total Facilities &amp; Grounds Expenditures</b>		<b>1,065,560</b>	<b>1,537,144</b>	<b>1,988,697</b>	<b>2,058,241</b>	<b>1,847,882</b>	<b>2,250,066</b>
% Inc/dec budget			51.43%	29.38%	-14.52%	-7.08%	9.32%

## 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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$273,722	2.00	\$4.80

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1051105.47142	Fairgrounds-Pavillion Rent	1,659	1,608	733	1,600	1,600	1,000
1051105.47144	Fairgrounds-Stall Rent	2,050	380	1,273	1,200	1,445	20,000
1051105.47146	Fairgrounds-Arena Rent	4,284	3,312	8,731	6,000	6,000	5,000
1051105.47150	Fairgrounds-Other Rent	12,288	21,662	22,267	12,000	12,000	21,000
1051105.47152	Fairgrounds-Exhibit Hall Rent	39,473	31,753	37,551	40,000	40,000	35,000
1051105.47154	Fairgrounds House Rent	-	-	-	-	5,894	25,200
1051105.47178	Extension Building Rent	-	11,766	8,346	15,000	15,000	8,000
<b>Program Revenues</b>		<b>59,754</b>	<b>70,481</b>	<b>78,899</b>	<b>75,800</b>	<b>81,939</b>	<b>115,200</b>
% Inc/dec budget			17.95%	11.94%	15.73%	3.85%	51.98%

<b>Personnel Expenditures:</b>							
	FTEs	10.00	10.00	9.00	3.00	3.00	2.00
1051105.51000	Salaries & Wage	332,369	343,487	224,183	144,660	144,660	94,037
1051105.51120	Temporary Salaries	-	-	7,231	6,000	6,000	9,326
1051105.51230	Overtime	109	446	-	500	500	508
1051105.52001	Medical Insurance	83,545	77,133	43,999	30,219	30,219	14,306
1051105.52020	Other Insurance & Benefits	-	-	1,384	3,458	3,458	2,141
1051105.52100	Social Security Contributions	24,411	24,832	17,037	11,564	11,564	7,316
1051105.52200	Retirement Contributions	19,101	19,284	13,147	8,077	8,077	6,156
1051105.52330	Worker's Compensation	-	10,283	9,491	11,258	11,258	2,859
1051105.52410	Cell Phone Allowance	285	601	345	-	-	-
<b>Personnel Expenditures</b>		<b>459,819</b>	<b>476,065</b>	<b>316,817</b>	<b>215,736</b>	<b>215,736</b>	<b>136,649</b>
% Inc/dec budget			3.53%	-33.45%	-56.53%	-31.91%	-36.66%

<b>Operating Expenditures:</b>							
1051105.53800	Software Maintenance Contract	1,896	1,422	1,384	1,896	1,896	1,500
1051105.53920	Other Contracted Services	978	2,427	5,848	4,500	4,500	4,000
1051105.54102	Electric	47,180	49,551	60,781	51,975	51,975	69,358
1051105.54106	Gas	13,606	13,372	7,806	19,800	15,000	8,600
1051105.54110	Water & Sewer	15,066	45,579	50,378	57,500	57,500	66,755
1051105.54150	Telephone	1,665	1,939	1,972	2,500	2,500	2,100
1051105.54200	Cleaning Services	2,138	1,136	-	-	-	-
1051105.54212	Waste Disposal	10,399	10,592	13,877	15,000	15,000	14,800
1051105.54350	Repair & Maintenance Services	70,437	58,047	53,558	7,000	7,000	25,000
1051105.55600	Postage & Box Rent	45	32	601	210	210	100
1051105.55730	Membership & Registrat Fees	297	50	100	-	-	-
1051105.55940	Training	85	455	225	1,000	1,000	500
1051105.56134	Furniture, Fixtures, Office Eq	-	-	139	1,000	1,000	500
1051105.56154	Janitorial Supplies	3,780	5,443	8,868	6,300	6,300	6,300
1051105.56170	Operating Supplies	3,948	3,497	3,098	2,500	2,500	2,500
1051105.56180	Special Events & Productions	2,500	2,500	-	2,500	2,500	2,500
1051105.56261	Bulk Diesel - Fairgrounds	-	4,369	1,858	2,784	2,784	2,784

## FAIRGROUNDS

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Operating Expenditures Continued:</b>							
1051105.57650	CERF Fuel	3,900	1,360	1,502	6,702	6,702	7,634
1051105.57655	CERF Maintenance & Repair	17,689	11,584	10,980	13,194	13,194	6,605
1051105.57670	CERF Rental Charges	16,457	18,396	21,414	21,971	21,971	15,737
1051105.58502	Fairboard	-	5,010	-	15,000	15,000	15,000
<b>Operating Expenditures</b>		<b>212,066</b>	<b>236,761</b>	<b>244,388</b>	<b>233,332</b>	<b>228,532</b>	<b>252,273</b>
% Inc/dec budget			11.64%	3.22%	-9.23%	-6.49%	8.12%
<b>Total Fairgrounds Expenditures</b>		<b>671,885</b>	<b>712,825</b>	<b>561,205</b>	<b>449,068</b>	<b>444,268</b>	<b>388,922</b>
% Inc/dec budget			6.09%	-21.27%	-40.39%	-20.84%	-13.39%

## FINANCE DEPARTMENT

Mission Statement
The purpose of the Finance Department is to promote sound fiscal management, manage the County's finance and accounting processes to ensure the proper stewardship of taxpayer funds, safeguarding of the County assets and to monitor the receipt and disbursement of public funds in compliance with statutory requirements.

Services Provided
Essential services include general finance, accounting, payroll, auditing, grant administration, inventory management, budgetary development, fixed asset management, and monitoring performance of legal, contractual and fiduciary responsibilities.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$567,315	5.00	\$9.95

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1012301.44344	Cost Allocation Revenue	-	7,666	8,775	6,250	6,250	4,909
<b>Program Revenues Total</b>		-	<b>7,666</b>	<b>8,775</b>	<b>6,250</b>	<b>6,250</b>	<b>4,909</b>
% Inc/dec budget			0.00%	14.47%	-21.44%	-28.78%	-21.46%

<b>Personnel Expenditures:</b>							
	FTEs	4.00	5.00	5.00	5.00	5.00	5.00
1012301.51000	Salaries & Wage	285,521	328,954	312,008	326,061	326,061	330,702
1012301.51120	Temporary Salaries	-	1,914	3,273	-	-	-
1012301.51230	Overtime	-	2,015	-	-	-	-
1012301.52001	Medical Insurance	49,934	54,560	45,118	53,648	53,648	51,021
1012301.52020	Other Insurance & Benefits	-	-	2,788	6,693	6,693	6,237
1012301.52003	Employee Insurance Clearing	4,628	(1,694)	(7,095)	-	-	-
1012301.52100	Social Security Contributions	20,337	23,781	22,226	24,944	24,944	23,303
1012301.52200	Retirement Contributions	16,242	18,325	15,600	16,126	16,126	17,053
1012301.52330	Worker's Compensation	-	1,246	1,128	1,338	1,338	873
<b>Personnel Expenditures</b>		<b>376,662</b>	<b>429,102</b>	<b>395,047</b>	<b>428,810</b>	<b>428,810</b>	<b>429,189</b>
% Inc/dec budget			13.92%	-7.94%	5.89%	8.55%	0.09%

<b>Operating Expenditures:</b>							
1012301.53310	Auditing	41,250	42,000	42,000	50,000	57,500	75,000
1012301.53311	Lodger's Tax Audit	-	-	18,838	24,000	24,000	-
1012301.53800	Software Maintenance Contract	33,231	27,671	20,389	41,228	41,228	41,228
1012301.53930	Other Professional Services	8,265	4,860	4,860	20,500	20,500	6,000
1012301.54150	Telephone	34	28	37	40	40	40
1012301.55400	Advertising	2,794	3,044	2,324	4,367	4,367	4,367
1012301.55600	Postage & Box Rent	2,314	2,226	2,321	2,400	2,400	2,400
1012301.55725	Dues & Subscriptions	1,010	1,574	2,100	1,735	1,735	2,150
1012301.55940	Training	1,850	2,312	3,267	2,500	2,500	2,850
1012301.56114	Computer Equip & Software	503	-	-	5,000	5,000	4,000
1012301.56170	Operating Supplies	4,832	4,865	4,488	5,000	5,000	5,000
1012301.57560	Miscellaneous Expense	-	-	(2,120)	-	-	-
<b>Operating Expenditures</b>		<b>96,083</b>	<b>88,580</b>	<b>98,503</b>	<b>156,770</b>	<b>164,270</b>	<b>143,035</b>
% Inc/dec budget			-7.81%	11.20%	-6.37%	66.77%	-8.76%

<b>Total Finance Expenditures</b>		<b>472,745</b>	<b>517,683</b>	<b>493,549</b>	<b>585,580</b>	<b>593,080</b>	<b>572,224</b>
% Inc/dec budget			9.51%	-4.66%	2.30%	20.17%	-2.28%

## 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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$624,617	3.50	\$10.96

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1012451.44344	Cost Allocation Revenue	-	29,791	40,399	30,509	30,509	31,996
1012451.47610	Employee Wellness	-	2,750	3,095	50,000	50,000	-
<b>Program Revenues</b>		-	<b>32,541</b>	<b>43,494</b>	<b>80,509</b>	<b>80,509</b>	<b>31,996</b>
% Inc/dec budget			0.00%	33.66%	119.80%	85.10%	-60.26%

<b>Personnel Expenditures:</b>							
	<b>FTEs</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>
1012451.51000	Salaries & Wage	199,313	209,385	236,016	254,065	252,570	257,593
1012451.51120	Temporary Salaries	17,797	20,638	17,481	-	-	-
1012451.52001	Medical Insurance	43,605	45,538	45,037	56,064	55,872	49,847
1012451.52020	Other Insurance & Benefits	-	-	2,372	5,332	5,332	4,623
1012451.52100	Social Security Contributions	14,790	15,933	17,867	19,435	19,323	16,728
1012451.52200	Retirement Contributions	12,349	13,067	14,661	15,325	15,205	17,423
1012451.52330	Worker's Compensation	-	835	733	869	869	710
1012451.52410	Cell Phone Allowance	2,112	2,425	2,310	2,301	2,301	780
1012451.52490	Other Compensation Items	-	-	1,000	-	-	2,500
<b>Personnel Expenditures</b>		<b>289,966</b>	<b>307,821</b>	<b>337,477</b>	<b>353,391</b>	<b>351,473</b>	<b>350,204</b>
% Inc/dec budget			6.16%	9.63%	4.47%	4.15%	-0.90%

<b>Operating Expenditures:</b>							
1012451.52420	Employee Child Care Assist	42,409	40,120	41,526	45,000	45,000	30,450
1012451.53100	Employee Developmt & Training	24,667	26,188	30,780	27,000	27,000	27,000
1012451.53610	Patient-Centered Outcome Fee	1,576	1,604	1,588	1,736	1,736	3,040
1012451.53630	Employee Health Clinic	-	-	-	58,800	58,800	51,760
1012451.53800	Software Maintenance Contract	15,353	14,468	19,121	25,334	25,334	25,334
1012451.53825	Consultants	99,966	85,820	75,651	46,500	46,500	46,500
1012451.53826	Recruitment	10,645	19,191	16,916	21,500	21,500	17,000
1012451.53930	Other Professional Services	16,970	37,705	34,924	43,000	43,000	43,000
1012451.54150	Telephone	19	12	35	75	75	75
1012451.55520	Photocopy	3,671	4,008	3,691	4,010	4,010	4,000
1012451.55600	Postage & Box Rent	357	658	342	700	700	700
1012451.55722	Employee Wellness Programs	19,091	26,369	21,127	34,000	30,000	25,000
1012451.55725	Dues & Subscriptions	5,575	5,195	5,485	6,600	5,950	5,950
1012451.55940	Training	3,278	4,654	174	7,500	500	5,000
1012451.56170	Operating Supplies	3,785	4,123	3,443	6,500	6,500	6,000
1012451.56177	Awards/Employee Recognition	14,217	18,857	15,609	20,000	15,800	15,600
<b>Operating Expenditures</b>		<b>261,578</b>	<b>288,971</b>	<b>270,411</b>	<b>348,255</b>	<b>332,405</b>	<b>306,409</b>
% Inc/dec budget			10.47%	-6.42%	-0.41%	22.93%	-12.02%

<b>Total Human Resources Expenditures</b>		<b>551,544</b>	<b>596,791</b>	<b>607,888</b>	<b>701,646</b>	<b>683,878</b>	<b>656,613</b>
% Inc/dec budget			8.20%	1.86%	1.99%	12.50%	-6.42%

## INFORMATION SERVICES

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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$1,633,763	13.00	\$28.66

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1012401.43120	Durango Cost Share Reimb	12,782	4,993	6,844	10,000	10,000	10,000
1012401.44344	Cost Allocation Revenue	-	25,436	26,127	21,330	21,330	39,220
1012401.46120	GIS Charges for Services	2,218	1,714	2,313	2,200	2,200	2,200
<b>Program Revenues</b>		<b>15,000</b>	<b>32,143</b>	<b>35,284</b>	<b>33,530</b>	<b>33,530</b>	<b>51,420</b>
% Inc/dec budget			114.29%	9.77%	-6.57%	-4.97%	53.36%

<b>Personnel Expenditures:</b>							
	<b>FTEs</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>13.00</b>
1012401.51000	Salaries & Wage	871,755	947,624	904,773	984,264	957,245	923,166
1012401.51120	Temporary Salaries	1,961	-	-	-	-	-
1012401.51230	Overtime	210	272	424	2,000	2,000	2,030
1012401.52001	Medical Insurance	139,079	139,353	141,506	144,842	140,574	142,265
1012401.52020	Other Insurance & Benefits	-	-	8,883	16,184	16,184	16,746
1012401.52100	Social Security Contributions	63,952	70,121	66,263	75,449	73,423	66,254
1012401.52200	Retirement Contributions	61,402	64,407	56,930	60,304	58,143	59,595
1012401.52330	Worker's Compensation	-	4,175	3,778	4,481	4,481	3,152
1012401.52410	Cell Phone Allowance	2,535	3,203	4,087	3,211	3,211	780
<b>Personnel Expenditures</b>		<b>1,140,894</b>	<b>1,229,154</b>	<b>1,186,644</b>	<b>1,290,735</b>	<b>1,255,261</b>	<b>1,213,988</b>
% Inc/dec budget			7.74%	-3.46%	1.99%	5.78%	-5.95%

<b>Operating Expenditures:</b>							
1012401.53800	Software Maintenance Contract	195,586	224,701	224,533	260,000	260,000	255,000
1012401.53930	Other Professional Services	4,000	48,540	12,954	15,000	13,000	10,000
1012401.54150	Telephone	27,165	29,283	30,056	30,000	30,000	30,000
1012401.54315	Equip Repair & Maint - Non-Mv	26,205	12,614	22,799	15,000	13,000	13,000
1012401.55520	Photocopy	1,787	1,698	1,459	1,854	1,400	1,400
1012401.55600	Postage & Box Rent	39	77	93	100	-	-
1012401.55920	Meetings	50	1,071	298	500	500	500
1012401.55940	Training	7,850	11,335	15,873	15,000	12,000	12,000
1012401.56112	Computer & Operating Equip	1,206	-	-	-	-	-
1012401.56114	Computer Equip & Software	125,248	110,107	137,416	120,000	120,000	120,000
1012401.56170	Operating Supplies	5,740	7,569	10,885	8,000	8,000	8,000
1012401.56252	Wide Area Network Projects	11,439	9,987	13,689	20,000	20,000	20,000
1012401.57650	CERF Fuel	262	314	173	195	195	256
1012401.57655	CERF Maintenance & Repair	336	84	120	-	-	12
1012401.57670	CERF Rental Charges	774	972	1,032	1,027	1,027	1,027
<b>Operating Expenditures</b>		<b>407,687</b>	<b>458,352</b>	<b>471,380</b>	<b>486,676</b>	<b>479,122</b>	<b>471,195</b>
% Inc/dec budget			12.43%	2.84%	-10.61%	1.64%	-3.18%

<b>Total Personnel &amp; Operating Expenditures</b>	<b>1,548,580</b>	<b>1,687,507</b>	<b>1,658,024</b>	<b>1,777,411</b>	<b>1,734,383</b>	<b>1,685,183</b>
% Inc/dec budget		8.97%	-1.75%	-1.80%	4.61%	-5.19%

<b>Capital Outlay:</b>							
1012401.59130	Info Serv Capital & Projects	96,466	-	-	-	-	-
<b>Capital Outlay</b>		<b>96,466</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Inc/dec budget			-100.00%	0.00%	0.00%	0.00%	0.00%

<b>Total IT Expenditures</b>	<b>1,645,047</b>	<b>1,687,507</b>	<b>1,658,024</b>	<b>1,777,411</b>	<b>1,734,383</b>	<b>1,685,183</b>
% Inc/dec budget		2.58%	-1.75%	-1.80%	4.61%	-5.19%



## LANDFILL CLOSURE

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$172,300	0.00	\$4.97

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1031523.48315	Transfer in from JST-Landfill	10,000	10,000	10,000	10,000	10,000	10,000
<b>Program Revenues</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
% Inc/dec budget			0.00%	0.00%	0.00%	0.00%	0.00%

<b>Operating Expenditures:</b>							
1031523.53815	Convenience Ctr Oper Contract	52,982	65,901	60,711	85,000	85,000	85,000
1031523.53930	Other Professional Services	-	2,219	9,367	10,000	10,000	9,300
1031523.54102	Electric	-	-	-	-	-	2,000
1031523.56140	Grading & Maint-Durango LF	11,182	5,019	10,084	15,000	15,000	10,000
1031523.56142	Grading & Maint - Other LF	75,868	8,349	46,934	100,000	100,000	48,000
1031523.56160	Monitor & Groundwater-Dgo LF	4,190	10,571	4,998	10,000	10,000	8,000
1031523.56162	Monitor & Groundwatr-Other LF	30,412	11,424	16,146	35,000	35,000	20,000
<b>Operating Expenditures</b>		<b>174,633</b>	<b>103,482</b>	<b>148,241</b>	<b>255,000</b>	<b>255,000</b>	<b>182,300</b>
% Inc/dec budget			-40.74%	43.25%	-6.73%	72.02%	-28.51%

<b>Total Landfill Closure Expenditures</b>		<b>174,633</b>	<b>103,482</b>	<b>148,241</b>	<b>255,000</b>	<b>255,000</b>	<b>182,300</b>
% Inc/dec budget			-40.74%	43.25%	-6.73%	72.02%	-28.51%

## 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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$30,650	0.00	\$0.54

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1012161.46190	OMPO Utility Allocation Rev	30,000	30,000	30,000	16,000	8,000	-
1012161.47112	OMPO Rent Allocation Rev	88,000	88,000	88,000	44,000	42,000	-
<b>Program Revenues</b>		<b>118,000</b>	<b>118,000</b>	<b>118,000</b>	<b>60,000</b>	<b>50,000</b>	<b>-</b>
% Inc/dec budget			0.00%	0.00%	-50.00%	-57.63%	-100.00%

<b>Operating Expenditures:</b>							
1012161.54102	Electric	34,856	37,520	32,046	35,000	35,000	19,000
1012161.54106	Gas	3,935	3,410	2,449	4,070	4,070	2,500
1012161.54110	Water & Sewer	1,648	2,636	3,608	2,300	2,300	1,300
1012161.54150	Telephone	644	784	746	735	735	650
1012161.54212	Waste Disposal	1,272	1,490	1,492	2,060	2,060	1,200
1012161.54350	Repair & Maintenance Services	9,212	16,821	10,951	15,000	15,000	6,000
1012161.56170	Operating Supplies	425	1,037	-	-	-	-
<b>Operating Expenditures</b>		<b>51,991</b>	<b>63,698</b>	<b>51,293</b>	<b>59,165</b>	<b>59,165</b>	<b>30,650</b>
% Inc/dec budget			22.52%	-19.48%	-18.96%	15.35%	-48.20%

<b>Total OMPO Expenditures</b>		<b>51,991</b>	<b>63,698</b>	<b>51,293</b>	<b>59,165</b>	<b>59,165</b>	<b>30,650</b>
% Inc/dec budget			22.52%	-19.48%	-18.96%	15.35%	-48.20%

## PASS THRUS

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1070024.44600	Climate Showcase Grant - EPA	26,461	(43)	-	-	-	-
1012101.44335	Energy Impact Assistance Funds	42,077	-	-	-	-	-
1070015.45312	GOCO grant- Sunnyside project	-	-	22,082	-	-	-
1070011.44330	CDBG Region 9 Grant Funds	403,493	498,110	832,345	500,000	500,000	500,000
1070011.44331	CDBG Hospice Grant Funds	-	-	-	-	499,042	-
<b>Program Revenues</b>		<b>472,031</b>	<b>498,067</b>	<b>854,427</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
% Inc/dec budget			5.52%	71.55%	7.76%	-41.48%	0.00%

<b>Program Expenditures:</b>							
1070011.58104	CDBG Region 9 Ecom Develop	403,493	480,826	849,629	500,000	500,000	500,000
1070015.58112	GOCO- Sunnyside Campus Imprv.	-	-	22,082	-	-	-
1070011.58113	CDBG Hospice	-	-	-	-	499,042	-
1070011.58600	2011-12 PSA Rollup	11,997	-	-	-	-	-
<b>Program Expenditures</b>		<b>415,490</b>	<b>480,826</b>	<b>871,711</b>	<b>500,000</b>	<b>999,042</b>	<b>500,000</b>
% Inc/dec budget			15.72%	81.29%	7.76%	14.61%	0.00%

<b>Total Pass Thrus Expenditures</b>		<b>415,490</b>	<b>480,826</b>	<b>871,711</b>	<b>500,000</b>	<b>999,042</b>	<b>500,000</b>
% Inc/dec budget			15.72%	81.29%	7.76%	14.61%	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.						

2018 Overview						
General Support Required		FTEs		Annual cost per capita		
\$982,923		11.00		\$17.24		

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1012601.42307	Surveyor Fees	11,000	12,880	12,920	8,500	8,500	9,500
1012601.42328	General Planning Fees	35,068	38,200	57,555	40,000	40,000	30,000
1012601.42329	Consultant Fee Reimbursement	-	-	-	10,000	10,000	12,000
1012601.42395	Oil & Gas Facility Fees	73,150	52,200	48,925	35,000	35,000	24,500
<b>Program Revenues</b>		<b>119,218</b>	<b>103,280</b>	<b>119,400</b>	<b>93,500</b>	<b>93,500</b>	<b>76,000</b>
% Inc/dec budget			-13.37%	15.61%	-9.66%	-21.69%	-18.72%

<b>Personnel Expenditures:</b>							
FTEs		10.75	11.25	11.25	11.25	11.25	11.00
1012601.51000	Salaries & Wage	646,172	689,048	724,030	717,954	643,951	743,108
1012601.51120	Temporary Salaries	16,256	17,694	8,885	1,500	1,500	-
1012601.51230	Overtime	1,502	211	14	5,000	5,000	-
1012601.52001	Medical Insurance	119,296	92,096	100,857	82,546	82,546	93,502
1012601.52020	Other Insurance & Benefits	-	-	6,983	13,500	13,500	14,619
1012601.52100	Social Security Contributions	47,531	51,211	51,975	55,421	49,871	53,333
1012601.52200	Retirement Contributions	37,065	41,148	42,092	41,238	35,318	42,542
1012601.52330	Worker's Compensation	-	3,858	3,491	4,141	4,141	2,860
1012601.52410	Cell Phone Allowance	1,599	1,685	1,605	1,599	1,599	-
<b>Personnel Expenditures</b>		<b>869,422</b>	<b>896,950</b>	<b>939,931</b>	<b>922,899</b>	<b>837,426</b>	<b>949,964</b>
% Inc/dec budget			3.17%	4.79%	-7.14%	-10.91%	2.93%

<b>Operating Expenditures:</b>							
1012601.53800	Software Maintenance Contract	8,000	9,413	23,522	28,500	28,500	35,740
1012601.53825	Consultants	-	11,246	5,549	20,000	20,000	15,000
1012601.53830	Surveyors	7,990	8,090	12,080	9,500	9,500	9,500
1012601.53920	Other Contracted Services	2,194	1,810	-	1,500	1,500	1,000
1012601.53930	Other Professional Services	-	1,928	6,765	12,500	12,500	11,000
1012601.53997	District Plan Update	-	15	20	3,000	3,000	5,000
1012601.54150	Telephone	127	106	147	225	225	300
1012601.55400	Advertising	3,544	3,145	3,386	3,400	3,400	3,400
1012601.55520	Photocopy	6,268	12,131	11,318	5,000	5,000	4,500
1012601.55600	Postage & Box Rent	1,246	1,791	1,235	2,000	2,000	1,700
1012601.55730	Membership & Registrat Fees	1,387	147	365	1,500	1,500	1,500
1012601.55920	Meetings	3,600	5,146	6,151	7,000	7,000	7,000
1012601.55940	Training	2,538	7,639	10,925	6,500	6,500	5,900
1012601.56112	Computer & Operating Equip	-	473	1,007	-	-	-
1012601.56114	Computer Equip & Software	237	-	1,335	1,500	1,500	2,085
1012601.56134	Furniture, Fixtures, Office Eq	-	-	901	1,500	1,500	1,000
1012601.56170	Operating Supplies	5,362	4,072	4,367	2,500	2,500	2,000
1012601.57575	Code Development	-	1,025	39,517	-	-	-
1012601.57650	CERF Fuel	470	329	573	1,230	1,230	932

## PLANNING

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Operating Expenditures Continued:</b>							
1012601.57655	CERF Maintenance & Repair	2,568	242	1,692	997	997	546
1012601.57670	CERF Rental Charges	465	790	828	1,324	1,324	857
<b>Operating Expenditures</b>		<b>45,996</b>	<b>69,538</b>	<b>131,684</b>	<b>109,676</b>	<b>109,676</b>	<b>108,960</b>
% Inc/dec budget			51.18%	89.37%	-14.55%	-16.71%	-0.65%
<b>Total Planning Expenditures</b>		<b>915,418</b>	<b>966,488</b>	<b>1,071,615</b>	<b>1,032,575</b>	<b>947,102</b>	<b>1,058,923</b>
% Inc/dec budget			5.58%	10.88%	-7.98%	-11.62%	2.55%

## 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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$150,420	2.00	\$2.64

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1012501.44344	Cost Allocation Revenue	-	11,150	11,307	2,480	2,480	5,955
<b>Program Revenues</b>		-	<b>11,150</b>	<b>11,307</b>	<b>2,480</b>	<b>2,480</b>	<b>5,955</b>
% Inc/dec budget			0.00%	1.41%	-75.81%	-78.07%	140.12%

<b>Personnel Expenditures:</b>							
<b>FTEs</b>		<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
1012501.51000	Salaries & Wage	113,666	118,999	118,776	107,507	107,507	109,118
1012501.51120	Temporary Salaries	119	63	577	3,000	3,000	-
1012501.52001	Medical Insurance	16,571	17,348	27,279	29,180	29,180	20,656
1012501.52020	Other Insurance & Benefits	-	-	1,406	3,035	3,035	2,554
1012501.52100	Social Security Contributions	8,451	8,806	8,354	8,454	8,454	7,870
1012501.52200	Retirement Contributions	7,365	7,728	6,916	5,375	5,375	5,456
1012501.52330	Worker's Compensation	-	3,452	3,124	3,706	3,706	215
<b>Personnel Expenditures</b>		<b>146,172</b>	<b>156,396</b>	<b>166,433</b>	<b>160,257</b>	<b>160,257</b>	<b>145,870</b>
% Inc/dec budget			6.99%	6.42%	-6.71%	-3.71%	-8.98%

<b>Operating Expenditures:</b>							
1012501.53805	Scanning/Imaging	-	-	-	1,200	1,200	1,200
1012501.54102	Electric	1,778	1,300	-	-	-	-
1012501.54106	Gas	1,224	1,120	-	-	-	-
1012501.54110	Water & Sewer	587	688	-	-	-	-
1012501.54150	Telephone	422	503	622	500	500	500
1012501.54212	Waste Disposal	234	240	-	-	-	-
1012501.54350	Repair & Maintenance Services	32	32	-	-	-	-
1012501.55400	Advertising	1,824	2,822	2,821	3,250	2,500	2,500
1012501.55520	Photocopy	1,683	1,628	1,327	2,000	1,327	1,325
1012501.55600	Postage & Box Rent	436	637	593	800	200	595
1012501.55610	Freight, Express & Shipping	145	39	83	250	50	85
1012501.55725	Dues & Subscriptions	703	753	394	700	400	400
1012501.55920	Meetings	-	-	-	200	-	200
1012501.55940	Training	-	-	1,596	2,500	2,500	2,500
1012501.56170	Operating Supplies	606	1,663	1,168	2,000	1,200	1,200
1012501.57650	CERF Fuel	335	211	118	205	205	-
1012501.57655	CERF Maintenance & Repair	456	996	336	-	-	-
<b>Operating Expenditures</b>		<b>10,464</b>	<b>12,633</b>	<b>9,058</b>	<b>13,605</b>	<b>10,082</b>	<b>10,505</b>
% Inc/dec budget			20.73%	-28.29%	13.01%	11.30%	-22.79%

<b>Total Procurement Expenditures</b>		<b>156,636</b>	<b>169,029</b>	<b>175,491</b>	<b>173,862</b>	<b>170,339</b>	<b>156,375</b>
% Inc/dec budget			7.91%	3.82%	-5.42%	-2.94%	-10.06%

## PUBLIC SERVICE AGENCY

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

2018 Overview		
General Support Required \$1,381,275	FTEs 0.00	Annual cost per capita \$24.23

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1070011.41460	Lodger's Tax	281,315	274,019	325,245	280,000	280,000	330,000
1070011.43140	Predator Control Reimbursemt	1,720	2,346	1,131	1,500	1,500	1,500
1070012.42379	Animal Control & Shelter Fees	1,781	766	610	1,000	1,000	1,000
<b>Program Revenues</b>		<b>284,816</b>	<b>277,131</b>	<b>326,985</b>	<b>282,500</b>	<b>282,500</b>	<b>332,500</b>
% Inc/dec budget			-2.70%	17.99%	21.51%	-13.60%	17.70%

<b>Program Expenditures:</b>							
1070011.58012	DATO Lodger's Tax Collection	281,315	274,019	325,245	230,000	230,000	330,000
1070011.58015	Four Corners Office Of Resourc	27,900	27,900	27,900	16,900	16,900	10,000
1070011.58016	La Plata Economic Development	60,000	60,000	60,000	60,000	60,000	60,000
1070011.58020	Firewise - San Juan Mtn Assoc	28,890	32,280	36,804	36,804	36,804	36,804
1070011.58108	Ft Lewis Co. Small Bus Dev Ctr	5,000	6,000	6,000	6,000	6,000	-
1070011.58201	Recreation Scholarships	-	11,999	11,745	8,000	8,000	-
1070012.58023	Animal Cruelty Contingency	-	-	-	5,000	5,000	5,000
1070012.58024	Humane Society Operations	88,580	93,423	95,279	95,279	95,279	95,279
1070012.58028	Humane Society-Animal Control	170,156	173,581	177,030	177,030	177,030	177,030
1070012.58030	Living/W Wildlife Advisory Bd	2,119	3,275	3,936	2,000	2,000	1,000
1070012.58402	Predator Control	18,007	11,980	20,051	12,000	12,000	11,000
1070013.58041	SUCAP Transit-Road Runner	42,309	45,246	45,246	46,246	46,246	23,623
1070014.58044	AXIS Detox	69,156	31,792	35,208	34,000	34,000	27,913
1070014.58050	San Juan Basin Health	444,272	444,272	522,074	522,074	522,074	522,074
1070014.58101	Regional Housing Alliance	174,252	174,252	174,252	31,983	31,983	-
1070014.58111	La Plata Homes Fund	-	-	-	110,288	110,288	110,288
1070014.58422	Axis ATU - SW CO Ment Hlth Cen	235,564	235,564	162,264	162,264	162,264	162,264
1070015.58102	Library - FLM & Sunnyside	106,691	100,039	115,000	115,000	115,000	-
<b>Program Expenditures</b>		<b>1,754,212</b>	<b>1,725,622</b>	<b>1,818,034</b>	<b>1,670,868</b>	<b>1,670,868</b>	<b>1,572,275</b>
% Inc/dec budget			-1.63%	5.36%	-3.84%	-8.09%	-5.90%

<b>Donations</b>							
1070021.58010	PSA Unallocated	-	-	6,500	-	-	-
1070021.53920	Contracted Services	-	-	-	6,500	4,000	5,500
1070024.58403	Adult Edu Center - GED	7,000	7,000	7,000	7,000	7,000	3,000
1070024.58405	Alternative Horizons	1,500	1,500	2,500	2,250	2,250	-
1070021.58103	American Red Cross	5,200	5,200	2,500	-	-	-
1070024.58406	Axis Health - Working Poor	-	-	43,300	35,980	35,980	10,000
1070024.58407	Axis Health Post Crisis Transi	-	-	30,000	37,320	37,320	10,000
1070024.58408	Community Connections	42,000	42,000	30,000	30,000	30,000	24,000
1070024.58409	Community Connections Support	-	-	12,000	12,000	12,000	11,000
1070024.58410	Companeros: 4 Corners Immigran	-	2,000	2,000	2,000	2,000	-
1070024.58411	Durango Food Bank	10,000	13,600	10,000	15,000	15,000	13,700
1070024.58428	Durango Food Bank Commodities	-	-	3,600	5,000	5,000	4,500
1070024.58412	Durango Latino Educ Coalition	6,000	-	-	-	-	-
1070021.58106	Durango Nature Studies	1,000	-	-	-	-	-
1070025.58502	Fairboard	14,140	-	-	-	-	-
1070023.58301	Five Rivers Trout Unlimited	-	-	2,000	-	-	-
1070024.58413	Housing Solutions for SW	13,000	14,400	14,400	14,400	14,400	14,000
1070024.58414	La Plata Family Center Coaliti	1,500	3,000	3,000	3,000	3,000	1,500
1070024.58415	Manna-Durango Soup Kitchen	8,000	8,000	8,000	7,500	7,500	5,500
1070024.58417	Oper Subsidy Health Care Clini	15,000	-	5,000	3,950	3,950	-
1070024.58418	Pine River Learning	-	9,300	-	-	-	-
1070024.58419	Sexual Assault Services	-	3,000	5,100	4,500	4,500	2,500
1070024.58425	Southwest Safehouse	15,900	15,900	15,000	15,000	15,000	13,700

## PUBLIC SERVICE AGENCY

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Donations Continued:</b>							
1070024.58420	SUCAP Senior Services Program	28,000	28,000	28,000	28,000	28,000	10,000
1070024.58421	SW Center For Independence	1,900	1,900	2,000	2,000	2,000	1,000
1070024.58430	SW CO Accel Prgrm for Entrprns	-	-	-	-	-	100
1070024.58423	Violence Prev Coaliti	6,000	-	-	-	-	-
1070024.58426	VOA Homeless Shelter	15,000	15,000	15,900	15,900	15,900	10,000
1070024.58429	Big Brothers Big Sisters	-	-	-	3,000	3,000	1,500
1070011.58600	2011-12 PSA Rollup	26,461	-	-	-	-	-
<b>Donations</b>		<b>217,601</b>	<b>169,800</b>	<b>247,800</b>	<b>250,300</b>	<b>247,800</b>	<b>141,500</b>
% Inc/dec budget			-21.97%	45.94%	0.00%	0.00%	-43.47%
<b>Total Public Service Agency Expenditures</b>		<b>1,971,813</b>	<b>1,895,422</b>	<b>2,065,834</b>	<b>1,921,168</b>	<b>1,918,668</b>	<b>1,713,775</b>
% Inc/dec budget			-3.87%	8.99%	-3.35%	-7.12%	-10.80%



## 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

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$438,416	1.00	\$7.69

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1012701.44344	Cost Allocation Revenue	-	30,836	37,220	23,405	23,405	36,083
1012701.47820	Insurance Refunds	62,059	25,040	12,072	5,000	5,000	-
<b>Program Revenues</b>		<b>62,059</b>	<b>55,876</b>	<b>49,293</b>	<b>28,405</b>	<b>28,405</b>	<b>36,083</b>

% Inc/dec budget	-9.96%	-11.78%	-58.00%	-42.37%	27.03%
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<b>Personnel Expenditures:</b>							
<b>FTEs</b>		1.00	1.00	1.00	1.00	1.00	1.00
1012701.51000	Salaries & Wage	73,627	75,844	78,106	78,951	78,951	80,136
1012701.52001	Medical Insurance	8,198	8,187	7,581	7,053	7,053	7,253
1012701.52020	Other Insurance & Benefits	-	-	624	1,288	1,288	1,238
1012701.52100	Social Security Contributions	5,547	5,698	5,883	6,040	6,040	6,091
1012701.52200	Retirement Contributions	5,154	5,309	5,467	5,445	5,445	6,411
1012701.52330	Worker's Compensation	322,632	403	366	432	432	308
1012701.52410	Cell Phone Allowance	897	945	900	897	897	-
<b>Personnel Expenditures</b>		<b>416,054</b>	<b>96,387</b>	<b>98,927</b>	<b>100,106</b>	<b>100,106</b>	<b>101,436</b>

% Inc/dec budget	-76.83%	2.64%	1.54%	1.19%	1.33%
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<b>Operating Expenditures:</b>							
1012701.53822	Driving Record Monitoring	-	-	-	10,000	10,000	3,500
1012701.54150	Telephone	3	2	2	25	25	5
1012701.54335	Insurance Repairs	40,505	24,606	28,120	40,000	40,000	28,120
1012701.54375	Compensation For Damages	1,000	-	-	1,000	1,000	1,000
1012701.55210	Prop, Casualty & Liability Ins	404,545	419,762	168,484	322,947	322,947	322,947
1012701.55725	Dues & Subscriptions	-	385	-	1,000	1,000	-
1012701.55940	Training	682	2,595	556	-	-	-
1012701.55942	Safety Program & Training	-	-	4,419	6,000	6,000	6,000
1012701.56101	Safety Equipment Reimburs	1,360	854	1,355	1,500	1,500	1,500
1012701.56170	Operating Supplies	766	811	379	1,200	1,200	500
1012701.56193	Ergonomic Safety Equipment	-	6,888	5,882	7,000	7,000	7,000
1012701.57650	CERF Fuel	302	154	225	267	267	303
1012701.57655	CERF Maintenance & Repair	204	-	312	166	166	400
1012701.57670	CERF Rental Charges	1,425	2,520	2,172	1,788	1,788	1,788
<b>Operating Expenditures</b>		<b>450,792</b>	<b>458,577</b>	<b>211,906</b>	<b>392,893</b>	<b>392,893</b>	<b>373,063</b>

% Inc/dec budget	1.73%	-53.79%	-36.51%	85.41%	-5.05%
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<b>Tota Risk Management Expenditures</b>	<b>866,846</b>	<b>554,964</b>	<b>310,833</b>	<b>492,999</b>	<b>492,999</b>	<b>474,499</b>
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% Inc/dec budget	-35.98%	-43.99%	-31.28%	58.61%	-3.75%
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## SHERIFF'S ADMIN - 2000

Mission Statement
To serve and protect La Plata County with an ongoing commitment to excellence, professionalism and community partnerships.

Services Provided
The Administration Division has a wide variety of responsibilities. It also supports the Operations and Detentions Divisions. Responsibilities include front office administration, civil process, emergency management and search and rescue liaison, public information officer, training coordination, victim resources, public fingerprinting, records and concealed weapon permit management. Administration also manages Internal Affairs investigations, evidence, new hire, transfer and promotional testing.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$1,062,646	10.50	\$18.64

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1020002.42361	Sheriff's Civil Process Fees	25	-	-	-	-	-
1020002.42385	Civil Process Fees	42,659	44,388	41,737	46,000	40,000	40,000
1020002.42705	Fingerprint/Weapon Fee/Permit	33,543	34,165	45,098	35,000	43,000	43,000
1020002.44619	Search & Rescue Tier I	-	-	-	-	200	-
1020002.44620	Search & Rescue Reimbursement	5,075	5,533	-	-	-	-
1020002.47611	SW Post Scholarship	-	-	13,396	25,000	20,000	20,000
1020002.47613	Training Contrib/Reimb	-	-	-	-	1,500	1,500
1020002.47900	Miscellaneous Revenue	-	-	5,200	-	-	-
<b>Program Revenues</b>		<b>81,303</b>	<b>84,086</b>	<b>105,431</b>	<b>106,000</b>	<b>104,700</b>	<b>104,500</b>
% Inc/dec budget			3.42%	25.38%	39.47%	-0.69%	-1.42%

<b>Personnel Expenditures:</b>							
	<b>FTEs</b>	<b>22.25</b>	<b>22.25</b>	<b>11.00</b>	<b>11.50</b>	<b>12.50</b>	<b>10.50</b>
1020002.51000	Salaries & Wage	1,220,067	916,041	722,348	734,655	734,655	655,944
1020002.51120	Temporary Salaries	18,484	20,293	19,711	20,000	20,000	20,300
1020002.51230	Overtime	31,333	21,429	7,377	10,000	10,000	10,150
1020002.52001	Medical Insurance	256,146	182,154	121,463	105,936	105,936	108,403
1020002.52020	Other Insurance & Benefits	-	-	7,091	13,529	13,529	12,531
1020002.52100	Social Security Contributions	90,533	68,378	52,740	58,496	58,496	47,846
1020002.52200	Retirement Contributions	80,889	63,505	51,904	52,292	52,292	46,142
1020002.52330	Worker's Compensation	-	135,738	44,776	53,111	53,111	23,558
1020002.52410	Cell Phone Allowance	6,676	5,115	4,281	4,550	1,700	260
<b>Personnel Expenditures</b>		<b>1,704,127</b>	<b>1,412,653</b>	<b>1,031,691</b>	<b>1,057,569</b>	<b>1,049,719</b>	<b>925,134</b>
% Inc/dec budget			-17.10%	-26.97%	0.54%	1.75%	-12.52%

<b>Operating Expenditures:</b>							
1020002.53800	Software Maintenance Contract	-	-	-	7,100	13,000	12,000
1020002.53920	Other Contracted Services	875	875	1,906	2,600	1,000	1,900
1020002.54102	Electric	-	-	-	19,729	19,729	4,792
1020002.54106	Gas	-	-	-	5,656	5,656	1,885
1020002.54110	Water & Sewer	-	-	-	8,549	8,549	2,323
1020002.54150	Telephone	3,429	4,040	3,531	3,800	1,900	3,500
1020002.54212	Waste Disposal	-	-	-	10,000	10,000	1,134
1020002.54320	Equip Repair & Maint - Mv	500	-	2,131	-	-	-
1020002.54327	Search & Rescue	2,665	4,969	11,345	10,000	10,000	10,000
1020002.55520	Photocopy	3,830	3,233	5,168	4,000	4,000	4,000
1020002.55600	Postage & Box Rent	3,381	2,734	2,739	3,500	4,500	4,500
1020002.55725	Dues & Subscriptions	6,643	6,471	6,667	7,200	7,200	7,200
1020002.55920	Meetings	727	733	116	1,000	1,000	1,000
1020002.55940	Training	17,545	16,886	23,833	86,000	86,000	86,000
1020002.56110	Clothing & Uniforms	8,379	68,390	(460)	5,500	5,500	5,500
1020002.56132	Firearm Supplies	3,828	4,162	2,152	26,500	26,500	26,500
1020002.56154	Janitorial Supplies	-	-	-	2,000	5,300	5,300
1020002.56170	Operating Supplies	12,761	13,105	13,463	13,000	13,000	13,000
1020002.56177	Awards/Employee Recognition	1,000	5,541	6,250	1,000	1,000	1,000
1020002.56184	Supplies-Reserve Officers Prog	2,956	32	-	3,000	3,000	3,000
1020002.56188	Supplies-Victims Services Prog	953	1,620	791	1,030	1,030	1,030

## SHERIFF'S ADMIN - 2000

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Operating Expenditures Continued:</b>							
1020002.57650	CERF Fuel	26,660	14,529	7,717	12,534	12,534	9,787
1020002.57655	CERF Maintenance & Repair	22,240	15,984	14,941	10,577	10,577	9,827
1020002.57670	CERF Rental Charges	40,937	69,852	30,073	33,325	33,325	26,835
<b>Operating Expenditures</b>		<b>159,309</b>	<b>233,155</b>	<b>132,364</b>	<b>277,600</b>	<b>284,300</b>	<b>242,013</b>
% Inc/dec budget			46.35%	-43.23%	68.97%	114.79%	-12.82%
<b>Capital Outlay</b>							
1020002.59135	Capital Outlay Op Equip	-	7,061	-	-	-	-
<b>Total Sheriff's Admin Expenditures</b>		<b>1,863,436</b>	<b>1,652,869</b>	<b>1,164,054</b>	<b>1,335,169</b>	<b>1,334,019</b>	<b>1,167,146</b>
% Inc/dec budget			-11.30%	-29.57%	9.78%	14.60%	-12.58%

## SHERIFF'S OPERATIONS - 2010

Mission Statement
To serve and protect La Plata County with an ongoing commitment to excellence, professionalism and community partnerships.

Services Provided
<p>The La Plata County Sheriff's Office Patrol Unit employs 32 certified Sheriff's deputies: two Lieutenants, six Sergeants, and twenty-three Deputies, and are directed by Captain Todd L. Hitti.</p> <p>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. Patrol for the County is maintained 24 hours a Day, 7 Days a week.</p>

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$3,841,598	32.00	\$67.39

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1020102.42352	Law Enforcement Assist Fund	4,510	9,202	5,714	6,500	6,500	6,500
1020102.42358	Extra Duty Fees	8,232	33,393	6,369	35,000	160,000	35,000
1020102.42364	Sheriff's Fees	7,280	7,600	10,190	8,500	4,000	8,500
1020102.42373	Drug Offender's Fees	17,510	8,196	22,096	18,000	18,000	18,000
1020102.42905	Traffic Fines	9,423	8,621	10,704	11,500	11,500	11,500
1020102.43115	POST grant reimbursement	-	6,022	6,625	-	-	-
<b>Program Revenues</b>		<b>46,955</b>	<b>73,034</b>	<b>61,697</b>	<b>79,500</b>	<b>200,000</b>	<b>79,500</b>
% Inc/dec budget			55.54%	-15.52%	31.40%	224.16%	0.00%

<b>Personnel Expenditures:</b>							
	FTEs	32.00	34.00	34.00	33.00	32.00	32.00
1020102.51000	Salaries & Wage	1,838,465	2,133,902	2,178,070	1,907,931	1,845,792	1,853,488
1020102.51120	Temporary Salaries	475	-	221	-	-	-
1020102.51230	Overtime	115,674	144,051	100,583	100,000	100,000	96,425
1020102.51234	Swat Overtime	21,214	28,308	24,978	32,500	32,500	35,525
1020102.51336	Extra Duty Salaries	6,523	28,195	1,286	35,000	133,000	35,525
1020102.52001	Medical Insurance	423,002	461,011	453,611	383,743	368,584	356,123
1020102.52020	Other Insurance & Benefits	-	-	20,697	37,935	37,935	38,528
1020102.52100	Social Security Contributions	139,820	165,179	163,570	158,770	154,110	143,968
1020102.52200	Retirement Contributions	118,193	134,455	132,343	111,863	106,892	111,784
1020102.52330	Worker's Compensation	-	-	78,060	92,592	92,592	81,128
1020102.52410	Cell Phone Allowance	7,852	10,667	8,824	6,656	3,500	1,040
<b>Personnel Expenditures</b>		<b>2,671,218</b>	<b>3,105,768</b>	<b>3,162,243</b>	<b>2,866,990</b>	<b>2,874,904</b>	<b>2,753,533</b>
% Inc/dec budget			16.27%	1.82%	-24.36%	-9.09%	-3.96%

<b>Operating Expenditures:</b>							
1020102.53620	Medical & Dental Services	-	144	-	500	500	500
1020102.53800	Software Maintenance Contract	68,151	69,990	65,531	70,862	70,862	72,270
1020102.53810	Dispatch Fees	390,543	412,300	419,996	475,000	475,000	475,000
1020102.54102	Electric	-	-	-	1,755	1,755	-
1020102.54106	Gas	-	-	-	503	503	-
1020102.54110	Water & Sewer	-	-	-	760	760	-
1020102.53930	Other Professional Services	535	1,127	775	1,000	-	1,000
1020102.54150	Telephone	15,948	23,567	28,222	25,500	25,500	25,500
1020102.54201	Uniform Cleaning	2,466	2,129	3,609	4,500	3,700	4,000
1020102.54315	Equip Repair & Maint - Non-Mv	783	68	851	1,000	2,000	1,000
1020102.54320	Equip Repair & Maint - Mv	2,000	8,148	2,464	2,000	2,000	2,000
1020102.55725	Dues & Subscriptions	669	260	625	500	500	500
1020102.55920	Meetings	1,630	8,641	1,993	2,500	2,000	2,000
1020102.55940	Training	7,955	10,482	9,340	-	-	-
1020102.56110	Clothing & Uniforms	4,154	6,545	11,790	10,000	10,000	8,000
1020102.56122	Labratory Expense	1,939	9,599	14,992	9,000	7,000	7,500
1020102.56125	Equipment & Supplies	25,950	28,257	45,065	42,000	40,000	40,000

## SHERIFF'S OPERATIONS - 2010

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Operating Expenditures Continued:</b>							
1020102.56132	Firearm Supplies	20,194	11,895	-	-	-	-
1020102.56170	Operating Supplies	9,354	15,358	12,739	13,000	11,000	11,000
1020102.57650	CERF Fuel	137,615	89,753	97,670	87,180	89,000	128,131
1020102.57655	CERF Maintenance & Repair	56,612	46,116	65,078	46,415	46,415	71,946
1020102.57670	CERF Rental Charges	236,691	303,684	273,229	254,893	254,893	317,217
<b>Operating Expenditures</b>		<b>983,188</b>	<b>1,048,062</b>	<b>1,053,967</b>	<b>1,048,868</b>	<b>1,043,388</b>	<b>1,167,564</b>
% Inc/dec budget			6.60%	0.56%	-7.52%	-1.00%	11.32%
<b>Total Sheriff's Operations Expenditures</b>		<b>3,654,406</b>	<b>4,153,830</b>	<b>4,216,210</b>	<b>3,915,858</b>	<b>3,918,292</b>	<b>3,921,098</b>
% Inc/dec budget			13.67%	1.50%	-20.48%	-7.07%	0.13%

## SHERIFF'S SPECIAL INVESTIGATIONS -201013

Mission Statement
The Special Investigations Unit (SIU) provides trained personnel to conduct narcotics related investigations. This office is the host Agency for the Southwest Drug Task Force (SWDTF), partially funded by HIDTA. All members of the SIU are assigned to the SWDTF, which is comprised of La Plata County Sheriff's Office, Ignacio Police and the Bayfield Marshal's Office. The SWDTF provides this agency and area agencies with narcotics investigators. The mission of the SWDTF is to identify, investigate and dismantle low to mid-level drug trafficking organizations operating in La Plata County with an emphasis on methamphetamine and heroin.

Services Provided
Core services of the SWDTF include collecting, evaluating and disseminating crime related intel, conducting narcotics 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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$320,459	5.00	\$5.62

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
10201013.44615	HIDTA Grant	366,849	356,854	375,583	397,764	417,627	420,237
10201013.47120	DEA Rent	5,500	7,500	10,000	10,000	10,000	-
10201013.47420	Law Enforcement Forfeitures	105,725	39,524	30,646	5,000	76,902	5,000
10201013.47826	Law Enforcement Restitution	1,713	2,092	1,508	2,500	500	500
<b>Program Revenues</b>		<b>479,787</b>	<b>405,970</b>	<b>417,737</b>	<b>415,264</b>	<b>505,029</b>	<b>425,737</b>
% Inc/dec budget			-15.39%	2.90%	-0.48%	20.90%	2.52%

<b>Personnel Expenditures:</b>							
	FTEs	5.00	5.00	5.00	4.00	4.00	5.00
10201013.51000	Salaries & Wage	314,285	316,030	286,494	250,304	250,304	256,443
10201013.51120	Temporary Salaries	-	194	-	-	-	-
10201013.51230	Overtime	18,975	22,709	24,352	39,811	39,811	25,375
10201013.52001	Medical Insurance	63,412	66,093	43,699	35,950	35,950	36,236
10201013.52020	Other Insurance & Benefits	-	-	2,321	4,262	4,262	4,331
10201013.52100	Social Security Contributions	24,201	24,248	22,634	22,194	22,194	20,379
10201013.52200	Retirement Contributions	23,772	22,169	19,225	16,684	16,684	17,378
10201013.52330	Worker's Compensation	-	15,013	13,586	16,115	16,115	11,192
10201013.52410	Cell Phone Allowance	3,913	3,400	2,552	2,496	2,496	-
<b>Personnel Expenditures Total</b>		<b>448,558</b>	<b>469,856</b>	<b>414,863</b>	<b>387,816</b>	<b>387,816</b>	<b>371,334</b>
% Inc/dec budget			4.75%	-11.70%	-24.65%	-6.52%	-4.25%

<b>Operating Expenditures:</b>							
10201013.53800	Software Maintenance Contract	2,999	-	1,312	4,500	7,500	7,500
10201013.53930	Other Professional Services	-	101	-	350	350	350
10201013.54102	Electric	-	-	897	-	4,500	2,746
10201013.54106	Gas	-	-	263	-	650	532
10201013.54110	Water & Sewer	-	-	1,417	-	2,800	3,600
10201013.54104	Utilities	-	-	-	6,900	-	-
10201013.54150	Telephone	2,770	2,931	2,749	4,200	3,000	3,000
10201013.54212	Waste Disposal	-	-	-	-	-	313
10201013.54320	Equip Repair & Maint - Mv	7	1,160	273	700	700	700
10201013.54420	Rental of Equipment & Vehicles	-	438	-	3,000	2,000	2,000
10201013.55520	Photocopy	2,710	2,920	2,849	3,500	3,500	3,500
10201013.55600	Postage & Box Rent	848	1,050	1,518	1,500	1,500	1,600
10201013.55920	Meetings	1,734	3,964	1,626	2,500	2,500	2,500
10201013.55940	Training	4,322	6,307	4,416	10,000	10,000	10,000
10201013.56125	Equipment & Supplies	1,130	5,711	8,217	7,500	7,500	7,500
10201013.56126	Expenditure Of Forfeiture Fund	112,489	79,961	111,178	5,000	5,000	5,000
10201013.56148	HIDTA Grant Expenditures	203,925	212,429	197,353	240,000	240,000	284,041
10201013.56170	Operating Supplies	8,222	8,716	5,215	5,000	5,000	5,000
10201013.57650	CERF Fuel	10,886	6,256	6,174	5,459	5,459	7,211
10201013.57655	CERF Maintenance & Repair	10,080	5,094	7,987	4,072	4,072	3,774
10201013.57656	CERF Maintenance & Repair Leas	-	-	-	1,273	1,273	1,000
10201013.57670	CERF Rental Charges	26,025	31,080	23,975	22,370	22,370	22,995
<b>Operating Expenditures</b>		<b>388,146</b>	<b>368,117</b>	<b>377,418</b>	<b>327,824</b>	<b>329,674</b>	<b>374,862</b>
% Inc/dec budget			-5.16%	2.53%	-30.77%	-12.65%	14.35%

<b>Total Special Investigations Expenditures</b>		<b>836,704</b>	<b>837,973</b>	<b>792,282</b>	<b>715,640</b>	<b>717,490</b>	<b>746,196</b>
% Inc/dec budget			0.15%	-5.45%	-27.58%	-9.44%	4.27%

## SHERIFF'S CRIMINAL INVESTIGATIONS - 201014

Mission Statement
To serve and protect La Plata County with an ongoing commitment to excellence, professionalism and community partnerships.

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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$908,332	7.00	\$15.93

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	<i>11.00</i>	<i>11.00</i>	<i>9.00</i>	<i>7.75</i>	<i>7.75</i>	<i>7.00</i>
10201014.51000	Salaries & Wage	656,158	605,576	529,980	506,935	506,935	530,941
10201014.51120	Temporary Salaries	-	403	-	-	-	-
10201014.51230	Overtime	29,903	35,743	41,254	48,000	48,000	48,720
10201014.52001	Medical Insurance	123,934	117,220	103,523	93,068	93,068	95,523
10201014.52020	Other Insurance & Benefits	-	-	5,299	9,927	9,927	10,211
10201014.52100	Social Security Contributions	49,354	46,193	40,450	42,453	42,453	41,753
10201014.52200	Retirement Contributions	45,302	40,722	36,003	34,152	34,152	33,635
10201014.52330	Worker's Compensation	-	26,017	23,544	27,927	27,927	16,521
10201014.52410	Cell Phone Allowance	7,722	7,731	5,243	4,420	4,420	-
<b>Personnel Expenditures Total</b>		<b>912,374</b>	<b>879,605</b>	<b>785,296</b>	<b>766,882</b>	<b>766,882</b>	<b>777,303</b>
% Inc/dec budget			-3.59%	-10.72%	-9.06%	-2.34%	1.36%
<b>Operating Expenditures:</b>							
10201014.54102	Electric	4,360	5,258	5,253	6,210	6,210	14,624
10201014.54106	Gas	-	-	-	1,780	1,780	652
10201014.54110	Water & Sewer	738	1,434	2,116	2,691	2,691	2,717
10201014.54150	Utilities	3,565	3,483	3,528	3,700	3,700	3,700
10201014.54212	Waste Disposal	-	-	-	-	-	1,328
10201014.54315	Equip Repair & Maint - Non-Mv	-	-	112	-	-	-
10201014.54320	Equip Repair & Maint - Mv	500	500	-	-	-	-
10201014.55520	Photocopy	3,216	3,419	2,273	3,500	3,500	3,500
10201014.55600	Postage & Box Rent	-	66	-	-	-	-
10201014.55725	Dues & Subscriptions	1,964	2,044	541	1,841	1,841	1,841
10201014.55920	Meetings	521	1,834	211	1,000	1,000	1,000
10201014.55940	Training	15,466	12,907	17,867	-	-	-
10201014.56110	Clothing & Uniforms	580	266	824	2,500	2,500	2,500
10201014.56114	Computer Equip & Software	-	356	4,966	4,000	4,000	4,000
10201014.56122	Investigative Expense	6,287	13,599	4,481	18,000	18,000	18,000
10201014.56125	Equipment & Supplies	-	617	230	-	-	3,000
10201014.56132	Firearm Supplies	3,101	2,792	1,180	-	-	-
10201014.56170	Operating Supplies	11,171	11,925	11,136	14,000	14,000	11,000
10201014.57650	CEFF Fuel	22,121	13,857	11,790	11,968	11,968	16,415
10201014.57655	CERF Maintenance & Repair	10,680	11,318	10,524	6,448	6,448	8,948
10201014.57670	CERF Rental Charges	40,650	60,282	36,295	40,719	40,719	37,804
<b>Operating Expenditures</b>		<b>124,920</b>	<b>145,959</b>	<b>113,328</b>	<b>118,357</b>	<b>118,357</b>	<b>131,029</b>
% Inc/dec budget			16.84%	-22.36%	-21.04%	4.44%	10.71%
<b>Total Personnel &amp; Operating Expenditures</b>		<b>1,037,293</b>	<b>1,025,563</b>	<b>898,625</b>	<b>885,239</b>	<b>885,239</b>	<b>908,332</b>
% Inc/dec budget			-1.13%	-12.38%	-10.87%	-1.49%	2.61%
<b>Capital Outlay:</b>							
10201014.59255	Capital Outlay So Criminal Inv	8,467	133,870	-	-	-	-
<b>Capital Outlay</b>		<b>8,467</b>	<b>133,870</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Inc/dec budget			1481.08%	-100.00%	0.00%	0.00%	0.00%
<b>Total Criminal Investigations Expenditures</b>		<b>1,045,760</b>	<b>1,159,434</b>	<b>898,625</b>	<b>885,239</b>	<b>885,239</b>	<b>908,332</b>
% Inc/dec budget			10.87%	-22.49%	-10.87%	-1.49%	2.61%

## SHERIFF'S SPECIAL OPERATIONS- 201015

Mission Statement						
To serve and protect La Plata County with an ongoing commitment to excellence, professionalism and community partnerships.						

Services Provided						
Courthouse Security (4), Paper Service (1), Traffic Unit (1), K-9 Units (2) (Patrol/Narcotics Detection, Patrol/Explosives Detection), School Resource Officer Program (2), Community Policing Initiative.						

2018 Overview						
General Support Required		FTEs		Annual cost per capita		
\$1,121,331		14.00		\$19.67		

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
10201015.42374	Victim Impact Panel Fees	-	-	4,505	10,000	10,000	10,000
10201015.43100	9-R Contrib Resource Officer	50,000	25,000	-	-	25,000	25,000
10201015.44302	Gaming Funds - SO Patrol	150,000	174,303	200,564	147,855	147,044	219,408
10201015.44310	Bulletproof Vest Grant	4,544	2,348	5,060	7,000	16,870	6,400
10201015.44317	CIOT and Chkpoint Grants	-	-	-	-	5,120	2,380
10201015.44318	DUI Enforcement grant	-	-	-	-	18,998	13,000
10201015.44347	Courthouse security grant	-	-	-	-	8,442	8,500
10201015.46250	Crisis Intervention Train Fee	-	-	-	3,000	3,000	3,000
<b>Program Revenues</b>		<b>204,544</b>	<b>201,651</b>	<b>210,129</b>	<b>167,855</b>	<b>234,474</b>	<b>287,688</b>
% Inc/dec budget			-1.41%	4.20%	-34.83%	11.59%	71.39%

<b>Personnel Expenditures:</b>							
<b>FTEs</b>					<b>13.00</b>	<b>14.00</b>	<b>14.00</b>
10201015.51000	Salaries & Wage	-	-	408,282	799,702	799,702	888,898
10201015.51230	Overtime	-	-	12,379	5,000	68,620	20,300
10201015.52001	Medical Insurance	-	-	65,763	142,152	142,152	138,404
10201015.52020	Other Insurance & Benefits	-	-	7,901	16,091	16,091	17,427
10201015.52100	Social Security Contributions	-	-	30,098	61,560	61,560	64,756
10201015.52200	Retirement Contributions	-	-	27,080	53,633	53,633	58,389
10201015.52330	Worker's Compensation	-	-	-	-	-	37,926
10201015.52410	Cell Phone Allowance	-	-	3,393	6,669	6,669	-
<b>Personnel Expenditures Total</b>		<b>-</b>	<b>-</b>	<b>554,894</b>	<b>1,084,807</b>	<b>1,148,427</b>	<b>1,226,101</b>
% Inc/dec budget			0.00%	0.00%	0.00%	106.96%	13.02%

<b>Operating Expenditures:</b>							
10201015.53920	Other Contracted Services	-	-	-	-	-	1,560
10201015.54102	Electric	-	-	-	1,136	1,136	-
10201015.54106	Gas	-	-	-	326	326	-
10201015.54110	Water & Sewer	-	-	-	492	492	-
10201015.54201	Uniform Cleaning	-	-	-	2,000	2,000	2,000
10201015.55910	Crisis Intervention Training	18,033	19,870	15,228	20,000	18,000	20,000
10201015.55920	Meetings	-	-	-	1,000	1,000	1,000
10201015.55930	SWAT Training	5,086	4,849	8,182	10,000	10,000	10,000
10201015.56110	Clothing & Uniforms	-	-	-	4,000	4,000	4,000
10201015.56125	Equipment & Supplies	-	-	-	5,000	5,000	5,000
10201015.56170	Operating Supplies	-	-	669	2,000	2,000	2,000
10201015.56182	Supplies-SRO	1,980	2,468	2,463	5,000	5,000	5,000
10201015.56187	Courthouse Security Grant	-	-	30	-	8,000	8,000
10201015.56190	SWAT Equipment	14,297	15,423	61,270	10,000	10,000	10,000
10201015.57650	CERF Fuel	-	-	7,085	19,842	19,842	25,458
10201015.57655	CERF Maintenance & Repair	-	-	4,806	15,660	15,660	18,482
10201015.57670	CERF Rental Charges	-	-	18,986	75,059	75,059	70,418
<b>Operating Expenditures</b>		<b>39,396</b>	<b>42,610</b>	<b>118,719</b>	<b>171,515</b>	<b>177,515</b>	<b>182,918</b>
% Inc/dec budget			8.16%	178.62%	237.13%	49.53%	6.65%
<b>Total Special Operations Expenditures</b>		<b>39,396</b>	<b>42,610</b>	<b>673,613</b>	<b>1,256,322</b>	<b>1,325,942</b>	<b>1,409,019</b>
% Inc/dec budget			8.16%	1480.89%	2369.43%	96.84%	12.15%



## DETENTIONS - 2020

Mission Statement
To serve and protect La Plata County with an ongoing commitment to excellence, professionalism and community partnerships.

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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$5,008,836	55.25	\$87.87

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1020202.42343	Inmate Medical Co-Payments	29,063	42,906	36,694	30,000	20,000	20,000
1020202.42346	Inmate Phone Refunds	36,974	44,761	32,751	27,000	30,000	30,000
1020202.42349	Jail Bond Fees	7,229	9,763	12,746	10,000	10,000	10,000
1020202.42355	Prisoner Transport	34,135	38,442	36,790	35,000	40,000	40,000
1020202.42382	Booking Fees	41,204	44,821	56,153	47,518	55,518	55,600
1020202.44304	Gaming Funds-Detentions	180,528	105,494	99,031	9,750	9,750	59,068
1020202.44306	Jail Behavioral Health Grant	172,671	312,204	303,127	360,000	360,000	365,000
1020202.44307	State Criminal Alien -SCAAP	10,191	12,653	5,125	1,000	1,000	1,000
1020202.46240	Jail Room & Board	329,092	458,885	636,791	850,000	728,000	730,000
1020202.47822	Prisoner Commissary Receipts	33,371	19,506	23,081	25,000	30,000	30,000
<b>Program Revenues</b>		<b>874,456</b>	<b>1,089,434</b>	<b>1,242,287</b>	<b>1,395,268</b>	<b>1,284,268</b>	<b>1,340,668</b>
% Inc/dec budget			24.58%	14.03%	30.92%	3.38%	-3.91%

<b>Personnel Expenditures:</b>							
<b>FTEs</b>		<b>59.00</b>	<b>59.00</b>	<b>62.00</b>	<b>58.00</b>	<b>55.25</b>	<b>55.25</b>
1020202.51000	Salaries & Wage	2,872,797	2,994,365	3,090,025	2,957,322	2,882,532	2,903,574
1020202.51120	Temporary Salaries	16,750	34,768	7,383	-	-	-
1020202.51230	Overtime	109,739	202,449	174,394	105,000	110,000	116,725
1020202.52001	Medical Insurance	669,726	655,943	590,357	576,355	566,647	592,161
1020202.52020	Other Insurance & Benefits	-	-	33,181	63,328	63,328	62,933
1020202.52100	Social Security Contributions	214,245	231,883	233,710	234,268	228,659	213,470
1020202.52200	Retirement Contributions	169,745	182,287	182,482	173,343	167,360	177,159
1020202.52330	Worker's Compensation	-	122,834	108,978	129,266	129,266	115,892
1020202.52410	Cell Phone Allowance	5,091	7,424	6,473	6,058	4,000	1,820
1020202.52490	Other Compensation Items	-	-	2,368	12,600	12,600	-
<b>Personnel Expenditures</b>		<b>4,058,094</b>	<b>4,431,953</b>	<b>4,429,351</b>	<b>4,257,540</b>	<b>4,164,391</b>	<b>4,183,735</b>
% Inc/dec budget			9.21%	-0.06%	-9.26%	-5.98%	-1.73%

<b>Operating Expenditures:</b>							
1020202.53620	Medical & Dental Services	59,414	65,677	300,355	521,000	533,000	555,032
1020202.53645	Jail Behavioral Health Grant	151,756	291,681	271,068	325,000	325,000	328,500
1020202.53800	Software Maintenance Contract	8,194	82	26,733	16,400	16,400	16,400
1020202.53920	Other Contracted Services	100,506	100,420	96,130	96,000	96,000	96,000
1020202.53922	GED Program	-	-	10,711	20,000	20,000	20,000
1020202.53930	Other Professional Services	85,947	77,263	59,108	85,000	85,000	85,000
1020202.54102	Electric	142,303	139,707	124,896	118,819	118,819	121,162
1020202.54106	Gas	45,756	41,299	27,212	34,062	34,062	31,223
1020202.54110	Water & Sewer	34,174	57,496	69,105	51,488	51,488	84,262
1020202.54150	Telephone	1,655	1,067	1,308	1,700	1,700	1,700
1020202.54201	Uniform Cleaning	538	1,187	1,543	4,000	2,000	2,500
1020202.54212	Waste Disposal	7,000	8,812	10,760	-	-	8,849
1020202.54320	Equip Repair & Maint - Mv	590	382	8,636	8,000	8,000	8,000
1020202.55520	Photocopy	8,055	8,768	7,394	8,000	8,000	8,000
1020202.55600	Postage & Box Rent	141	-	-	200	200	200
1020202.55725	Dues & Subscriptions	628	1,367	623	1,000	1,000	1,000
1020202.55900	Prisoner Transportation	33,330	26,275	32,921	35,000	35,000	35,000
1020202.55920	Meetings	2,006	4,168	2,626	3,000	3,000	3,000
1020202.55940	Training	28,127	19,258	27,574	-	-	-
1020202.56108	Chemical, Lab & Medical Suppl	77,524	134,403	94,917	40,000	40,000	40,000
1020202.56110	Clothing & Uniforms	10,303	14,718	19,192	18,000	18,000	18,000

## DETENTIONS - 2020

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Operating Expenditures Continued:</b>							
1020202.56112	Computer & Operating Equip	5,392	7,223	-	11,000	11,000	11,000
1020202.56114	Computer Equip & Software	5,232	-	-	-	-	-
1020202.56132	Firearm Supplies	39,507	11,871	4,420	-	-	-
1020202.56134	Furniture, Fixtures, Office Eq	528	2,993	588	4,000	4,000	4,000
1020202.56154	Janitorial Supplies	59,869	58,992	82,467	80,000	80,000	80,000
1020202.56170	Operating Supplies	28,395	30,237	28,524	30,000	30,000	30,000
1020202.56172	Prisoner Commissary Purch	48,922	32,118	33,250	45,000	45,000	45,000
1020202.56174	Prisoner Supplies	25,593	36,963	50,682	50,000	50,000	50,000
1020202.56175	CERT Equipment	5,865	8,046	14,624	8,000	8,000	8,000
1020202.56306	Food	389,451	421,689	451,550	475,000	375,000	425,000
1020202.57650	CERF Fuel	4,050	1,765	8,105	10,774	10,774	9,120
1020202.57655	CERF Maintenance & Repair	2,376	1,848	7,994	11,131	11,131	5,816
1020202.57670	CERF Rental Charges	8,484	8,832	29,903	31,425	31,425	34,005
<b>Operating Expenditures</b>		<b>1,421,612</b>	<b>1,616,606</b>	<b>1,904,921</b>	<b>2,142,999</b>	<b>2,052,999</b>	<b>2,165,769</b>
% Inc/dec budget			13.72%	17.83%	31.85%	7.77%	1.06%
<b>Total Detentions Expenditures</b>		<b>5,479,706</b>	<b>6,048,558</b>	<b>6,334,272</b>	<b>6,400,539</b>	<b>6,217,390</b>	<b>6,349,504</b>
% Inc/dec budget			10.38%	4.72%	1.32%	-1.85%	-0.80%

## SHERIFF'S ALTERNATIVES TO INCARCERATION - 202011

Mission Statement
To serve and protect La Plata County with an ongoing commitment to excellence, professionalism and community partnerships.

Services Provided
<p>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.</p> <p>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.</p> <p>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.</p>

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$288,970	4.00	\$5.07

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
10202011.42322	Useful Public Service Program	-	-	30,533	31,000	50,000	50,000
10202011.42340	ATI - Pre-trial Services	14,840	18,287	26,437	30,000	30,000	30,000
10202011.42370	ATI-Offender EHM Fees	43,008	26,621	30,567	50,000	32,000	32,000
10202011.42376	ATI-Work Release	9,025	6,600	14,970	10,000	12,000	15,000
10202011.44312	Pre-Trial Service Testing Grnt	-	-	1,853	5,000	5,000	10,000
10202011.44650	US Marshalls Revenues	13,831	-	-	-	-	-
10202011.46220	ATI - Day Reporting	3,803	158	922	1,000	-	-
<b>Program Revenues</b>		<b>84,506</b>	<b>51,665</b>	<b>105,282</b>	<b>127,000</b>	<b>129,000</b>	<b>137,000</b>
% Inc/dec budget			-38.86%	103.78%	32.29%	22.53%	7.87%

<b>Personnel Expenditures:</b>							
	FTEs	5.00	5.00	4.00	4.00	4.00	4.00
10202011.51000	Salaries & Wage	315,074	275,877	249,304	249,164	249,164	253,120
10202011.51230	Overtime	21,432	13,352	8,881	15,000	15,000	15,225
10202011.52001	Medical Insurance	58,778	44,452	30,173	42,985	42,985	37,421
10202011.52020	Other Insurance & Benefits	-	-	2,447	3,945	3,945	4,879
10202011.52100	Social Security Contributions	24,216	20,916	18,703	20,209	20,209	18,925
10202011.52200	Retirement Contributions	23,386	19,490	17,549	17,555	17,555	18,615
10202011.52330	Worker's Compensation	-	13,301	13,068	15,501	15,501	9,238
10202011.52410	Cell Phone Allowance	3,588	3,184	2,506	2,496	1,400	260
<b>Personnel Expenditures</b>		<b>446,474</b>	<b>390,573</b>	<b>342,632</b>	<b>366,855</b>	<b>365,759</b>	<b>357,682</b>
% Inc/dec budget			-12.52%	-12.27%	1.42%	6.75%	-2.50%

<b>Operating Expenditures:</b>							
10202011.53620	Medical & Dental Services	396	209	27	-	-	-
10202011.53800	Software Maintenance Contract	7,775	8,797	5,395	9,500	9,500	10,000
10202011.53835	Pre-Trial Service Testing Exp	-	-	1,360	5,000	5,000	10,000
10202011.54104	Utilities	-	735	-	-	-	-
10202011.54102	Electric	-	-	-	2,351	2,351	2,685
10202011.54106	Gas	435	315	-	674	674	-
10202011.54110	Water & Sewer	-	-	-	1,019	1,019	1,212
10202011.54150	Telephone	1,674	2,042	946	2,000	2,000	2,000
10202011.54315	Equip Repair & Maint - Non-Mv	1,725	-	-	-	-	-
10202011.55500	Printing	140	61	638	750	750	750
10202011.55520	Photocopy	1,850	1,542	2,210	3,000	3,000	3,000
10202011.55600	Postage & Box Rent	49	-	-	200	200	200
10202011.55940	Training	3,577	4,849	5,365	-	-	-
10202011.56110	Clothing & Uniforms	157	503	346	750	750	750
10202011.56112	Computer & Operating Equip	9,582	337	61	1,000	1,000	1,000

## SHERIFF'S ALTERNATIVES TO INCARCERATION - 202011

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Operating Expenditures Continued:</b>							
10202011.56124	Electronic Monitoring	28,961	15,829	25,865	40,000	20,000	20,000
10202011.56134	Furniture, Fixtures, Office Eq	271	-	432	1,000	1,000	1,000
10202011.56170	Operating Supplies	3,427	4,908	3,015	5,500	5,500	5,500
10202011.57650	CERF Fuel	6,276	3,448	1,195	2,015	2,015	2,076
10202011.57655	CERF Maintenance & Repair	3,216	2,784	984	2,914	2,914	2,162
10202011.57670	CERF Rental Charges	14,343	18,540	3,733	16,236	16,236	5,953
<b>Operating Expenditures</b>		<b>83,853</b>	<b>64,899</b>	<b>51,573</b>	<b>93,909</b>	<b>73,909</b>	<b>68,288</b>
% Inc/dec budget			-22.60%	-20.53%	-5.15%	43.31%	-27.28%
<b>Total Alternative to Incarceration Expenditures</b>		<b>530,327</b>	<b>455,473</b>	<b>394,205</b>	<b>460,764</b>	<b>439,668</b>	<b>425,970</b>
% Inc/dec budget			-14.11%	-13.45%	0.01%	11.53%	-7.55%

## 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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$14,882	8.78	\$0.26

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1041004.44625	Sen Services - SFSS Funding	210,935	241,789	320,859	287,732	218,534	213,342
1041004.44630	Senior Services - SMP/SHIP	13,450	15,422	18,643	13,240	13,240	13,240
1041004.44635	Senior Services-CSBG Funds	4,297	5,000	10,857	5,000	5,000	5,000
1041004.44640	Senior Services-NSIP	29,419	32,297	44,306	22,000	22,000	22,000
1041004.44645	Sen Services-Older Amer Act	164,373	150,278	143,645	110,062	160,199	162,638
1041004.44647	Senior Srvs Medicaid Transport	12,707	15,048	7,467	4,000	4,000	3,500
1041004.46400	Senior Services-Home Chore	10,444	11,632	7,360	8,000	6,000	6,000
1041004.46440	Senior Services-United Way	14,039	19,625	14,716	14,000	14,000	-
1041004.46480	Senior Center Activities	15,388	18,503	16,867	12,000	12,000	15,000
1041004.47140	Senior Center Rentals	3,753	2,473	3,038	4,300	3,500	3,500
1041004.47640	Senior Meal Collections	80,310	78,791	63,480	65,000	60,000	60,000
1041004.47642	Durango Senior Services Don	4,311	6,121	6,132	5,000	5,000	6,000
1041004.47643	Senior SrvsTransport Donations	-	-	6,663	12,000	8,500	8,500
1041004.48311	Transfer in JST-Senior Svcs	342,171	370,723	369,740	409,003	409,003	409,319
<b>Program Revenues</b>		<b>905,598</b>	<b>967,702</b>	<b>1,033,773</b>	<b>971,337</b>	<b>940,976</b>	<b>928,039</b>
% Inc/dec budget			6.86%	6.83%	-5.09%	-8.98%	-4.46%

<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	<i>7.78</i>	<i>7.78</i>	<i>8.28</i>	<i>8.78</i>	<i>8.78</i>	<i>8.78</i>
1041004.51000	Salaries & Wage	309,932	317,613	325,726	364,705	364,705	370,928
1041004.51120	Temporary Salaries	113,145	114,943	145,117	140,000	140,000	142,100
1041004.51230	Overtime	332	112	-	-	-	-
1041004.52001	Medical Insurance	73,719	71,681	77,355	90,245	90,245	90,507
1041004.52020	Other Insurance & Benefits	-	-	4,371	9,206	9,206	8,928
1041004.52100	Social Security Contributions	31,409	32,212	35,516	38,610	38,610	36,595
1041004.52200	Retirement Contributions	17,973	19,036	19,698	21,726	21,726	22,838
1041004.52330	Worker's Compensation	-	4,727	8,457	10,032	10,032	4,545
1041004.52410	Cell Phone Allowance	667	703	669	667	218	-
<b>Personnel Expenditures</b>		<b>549,020</b>	<b>561,026</b>	<b>616,909</b>	<b>675,190</b>	<b>674,741</b>	<b>676,442</b>
% Inc/dec budget			2.19%	9.96%	9.03%	9.37%	0.19%

<b>Operating Expenditures:</b>							
1041004.54102	Electric	14,837	14,719	17,088	17,050	17,050	17,050
1041004.54106	Gas	4,298	3,781	2,744	6,000	4,500	4,500
1041004.54110	Water & Sewer	4,036	6,041	8,925	6,000	6,000	9,000
1041004.54150	Telephone	1,527	1,743	1,711	1,600	1,600	1,700
1041004.54212	Waste Disposal	-	155	-	1,320	500	500
1041004.54320	Equip Repair & Maint - Mv	-	-	105	-	-	-
1041004.54350	Repair & Maintenance	6,467	3,211	16,463	20,000	20,000	17,000
1041004.55500	Printing	4,965	5,455	2,514	6,600	6,000	3,000
1041004.55520	Photocopy	4,101	4,330	4,392	4,000	3,500	3,500
1041004.55600	Postage & Box Rent	371	324	280	500	500	500
1041004.55920	Meetings	54	-	-	-	-	-
1041004.55940	Training	2,325	3,165	3,692	5,000	5,000	5,000
1041004.56112	Computer & Operating Equip	175	157	453	500	500	500
1041004.56114	Computer Equip & Software	474	948	580	2,500	2,500	2,500
1041004.56134	Furniture, Fixtures, Office Eq	-	-	2,028	2,500	2,000	2,000

## SENIOR SERVICES - JOINT SALES TAX

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Operating Expenditures Continued:</b>							
1041004.56154	Janitorial Supplies	2,187	2,393	2,757	2,000	4,500	4,500
1041004.56170	Operating Supplies	5,222	4,940	5,099	6,000	6,000	8,000
1041004.56177	Awards/Employee Recognition	1,843	-	557	2,000	2,000	-
1041004.56309	Senior Services-Durango Nutrit	118,436	129,777	143,377	141,000	141,000	141,000
1041004.56400	Senior Services-Home Chore	2,988	2,942	2,454	4,000	3,000	3,000
1041004.56410	Senior Activities	638	1,549	2,968	1,500	1,500	1,500
1041004.57650	CERF Fuel	4,911	2,682	3,065	2,300	2,300	5,608
1041004.57655	CERF Maintenance & Repair	7,608	2,208	2,664	2,339	2,339	3,935
1041004.57670	CERF Rental Charges	13,071	19,296	20,484	17,597	17,597	22,187
<b>Operating Expenditures</b>		<b>200,534</b>	<b>209,816</b>	<b>244,399</b>	<b>252,306</b>	<b>249,886</b>	<b>256,480</b>
% Inc/dec budget			4.63%	16.48%	2.14%	2.25%	1.65%
<b>Total Personnel &amp; Operating Expenditures</b>		<b>747,711</b>	<b>770,842</b>	<b>861,308</b>	<b>927,496</b>	<b>924,627</b>	<b>932,921</b>
% Inc/dec budget			3.09%	11.74%	7.06%	7.35%	7.69%
<b>Capital Outlay</b>							
1041004.59405	Capital Outlay - Sen Serv Capi	46,307	-	43,939	-	-	10,000
<b>Capital Outlay</b>		<b>46,307</b>	<b>-</b>	<b>43,939</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
% Inc/dec budget			-100.00%	0.00%	-100.00%	-100.00%	0.00%
<b>Senior Services JST Total Expenditures</b>		<b>794,018</b>	<b>770,842</b>	<b>905,247</b>	<b>927,496</b>	<b>924,627</b>	<b>942,921</b>
% Inc/dec budget			-2.92%	17.44%	1.37%	2.14%	1.66%

## 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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$64,691	0.22	\$1.13

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1041054.44625	Sen Services - SFSS Funding	31,650	36,268	48,129	54,806	44,760	40,420
1041054.44640	Senior Services-NSIP	4,413	4,845	6,646	3,000	3,000	3,000
1041054.44645	Sen Services-Older Amer Act	24,656	22,542	21,547	20,964	32,812	31,878
1041054.47639	Senior Meal Collections-Bayfie	13,642	10,638	11,827	12,000	10,000	10,000
<b>Program Revenues</b>		<b>74,361</b>	<b>74,293</b>	<b>88,148</b>	<b>90,770</b>	<b>90,572</b>	<b>85,298</b>
% Inc/dec budget			-0.09%	18.65%	3.78%	2.75%	-6.03%

<b>Personnel Expenditures:</b>							
	FTEs	0.22	0.22	0.22	0.22	0.22	0.22
1041054.51000	Salaries & Wage	11,237	11,670	12,392	12,150	12,150	12,331
1041054.51120	Temporary Salaries	22,433	19,966	20,680	28,758	28,758	20,990
1041054.52001	Medical Insurance	3,125	3,098	2,838	3,760	3,760	2,675
1041054.52020	Other Insurance & Benefits	-	-	159	239	239	309
1041054.52100	Social Security Contributions	2,542	2,379	2,515	3,129	3,129	2,424
1041054.52200	Retirement Contributions	708	766	809	905	905	901
1041054.52330	Worker's Compensation	-	176	315	373	373	931
1041054.52410	Cell Phone Allowance	35	37	35	35	12	-
<b>Personnel Expenditures Total</b>		<b>40,080</b>	<b>38,092</b>	<b>39,743</b>	<b>49,350</b>	<b>49,327</b>	<b>40,560</b>
% Inc/dec budget			-4.96%	4.33%	2.74%	24.11%	-17.81%

<b>Operating Expenditures:</b>							
1041054.56170	Operating Supplies	885	987	1,081	3,000	2,000	2,000
1041054.56307	Sen Serv-Allison Bld Rents	1,000	1,000	1,000	1,000	1,000	1,000
1041054.56308	Senior Services-Bayfield Meals	30,120	26,201	33,796	38,000	30,000	30,000
1041054.57100	Senior Services-SUCAP Meals	54,858	66,474	66,415	79,042	79,042	69,930
1041054.57650	CERF Fuel	2,222	1,916	1,753	3,000	3,000	1,149
1041054.57655	CERF Maintenance & Repair	1,788	1,464	2,352	3,036	3,036	806
1041054.57670	CERF Rental Charges	1,962	2,712	3,156	3,125	3,125	4,544
<b>Operating Expenditures</b>		<b>92,834</b>	<b>100,754</b>	<b>109,552</b>	<b>130,203</b>	<b>121,203</b>	<b>109,429</b>
% Inc/dec budget			8.53%	8.73%	2.94%	10.63%	-15.95%

<b>Total Senior Services Non JST Expenditures</b>		<b>132,914</b>	<b>138,846</b>	<b>149,295</b>	<b>179,553</b>	<b>170,530</b>	<b>149,989</b>
% Inc/dec budget			4.46%	7.53%	2.88%	14.22%	-16.47%

## 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).

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$21,639	0.25	\$0.38

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	0.25	0.25	0.25	0.25	0.25	0.25
1010301.51000	Salaries & Wage	4,415	3,820	4,417	5,720	5,720	5,720
1010301.52001	Medical Insurance	12,698	6,113	9,126	12,803	12,803	13,203
1010301.52020	Other Insurance & Benefits	-	-	385	1,086	1,086	744
1010301.52100	Social Security Contributions	67	240	161	438	438	165
1010301.52200	Retirement Contributions	265	213	221	286	286	290
1010301.52330	Worker's Compensation	-	-	-	-	-	17
<b>Personnel Expenditures</b>		<b>17,445</b>	<b>10,387</b>	<b>14,309</b>	<b>20,333</b>	<b>20,333</b>	<b>20,139</b>
% Inc/dec budget			-40.46%	37.76%	295.49%	42.10%	-0.95%

<b>Operating Expenditures:</b>							
1010301.53930	Other Professional Services	1,050	1,110	1,250	1,500	1,500	1,500
<b>Operating Expenditures</b>		<b>1,050</b>	<b>1,110</b>	<b>1,250</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
% Inc/dec budget			5.71%	12.61%	0.00%	20.00%	0.00%

<b>Total County Surveyor Expenditures</b>		<b>18,495</b>	<b>11,497</b>	<b>15,559</b>	<b>21,833</b>	<b>21,833</b>	<b>21,639</b>
% Inc/dec budget			-37.84%	35.33%	228.75%	40.32%	-0.89%



## TRANSFERS IN/OUT

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Other Sources:</b>							
100.48410	Transfer in from DHRID	25,000	-	-	-	-	-
<b>Revenues</b>		<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Inc/dec budget			-100.00%	0.00%	0.00%	0.00%	0.00%
<b>Other Uses</b>							
100.57826	Operating Transfer to CIP	-	5,577,637	10,000,000	-	-	2,500,000
100.57870	Transfer to District Attorney	1,431,002	1,511,905	1,532,801	1,664,465	1,664,465	1,635,541
100.57876	Transfer to CTF	-	2,652,677	-	-	-	-
<b>Other Uses</b>		<b>1,431,002</b>	<b>9,742,219</b>	<b>11,532,801</b>	<b>1,664,465</b>	<b>1,664,465</b>	<b>4,135,541</b>
% Inc/dec budget			580.80%	18.38%	-85.71%	-85.57%	148.46%
<b>Contingency</b>							
100.59090	Contingency	-	-	-	1,566,000	-	1,500,000
<b>Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,566,000</b>	<b>-</b>	<b>1,500,000</b>
<b>Total Transfers Out and Contingency</b>		<b>1,431,002</b>	<b>9,742,219</b>	<b>11,532,801</b>	<b>3,230,465</b>	<b>1,664,465</b>	<b>5,635,541</b>
% Inc/dec budget			580.80%	18.38%	-74.46%	-85.57%	74.45%

## COUNTY TREASURER

Mission Statement
Efficiently and effectively collect, safeguard and distribute tax revenues. Provide an accurate and transparent point of contact for questions and concerns regarding La Plata County Government and the use of tax funds. Keep all stakeholders informed of Treasurer's Office policies and procedures.

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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
-\$718,840	4.05	-\$12.61

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1010401.42310	Treasurer's Advertising	32,650	41,656	25,137	32,000	32,000	30,000
1010401.42313	Treasurer's Fees-other	74,493	99,443	78,615	75,000	75,000	75,000
1010401.42316	Treasurer's Postage Collection	343	123	286	400	400	200
1010401.42319	Treasurer's Tax Collection Fee	559,347	613,382	666,689	533,000	558,000	558,600
1010401.47000	Investment Earnings	487,774	405,091	458,797	347,000	678,000	600,000
1010401.47611	Donations & Contributions	-	-	1,156	-	-	-
<b>Program Revenues</b>		<b>1,154,608</b>	<b>1,159,695</b>	<b>1,230,680</b>	<b>987,400</b>	<b>1,343,400</b>	<b>1,263,800</b>
% Inc/dec budget			0.44%	6.12%	-3.42%	9.16%	27.99%

<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	4.85	4.85	4.85	4.85	4.85	4.05
1010401.51000	Salaries & Wage	253,593	255,475	261,011	269,363	260,270	250,942
1010401.51120	Temporary Salaries	-	9,510	221	-	-	-
1010401.51230	Overtime	-	2,088	2,218	1,500	3,850	1,523
1010401.52001	Medical Insurance	42,487	38,034	37,900	44,269	44,269	36,860
1010401.52020	Other Insurance & Benefits	-	-	2,394	5,257	5,257	4,307
1010401.52100	Social Security Contributions	19,096	19,325	19,370	20,721	20,721	18,669
1010401.52200	Retirement Contributions	-	17,196	16,018	16,278	16,278	12,040
1010401.52330	Worker's Compensation	-	556	503	597	597	650
1010401.52410	Cell Phone Allowance	-	-	567	702	702	-
<b>Personnel Expenditures:</b>		<b>315,176</b>	<b>342,183</b>	<b>340,202</b>	<b>358,687</b>	<b>351,944</b>	<b>324,990</b>
% Inc/dec budget			8.57%	-0.58%	-1.64%	3.45%	-9.39%

<b>Operating Expenditures:</b>							
1010401.53800	Software Maintenance Contract	23,761	24,949	26,197	26,500	27,600	29,000
1010401.53930	Other Professional Services	48,563	76,240	51,889	55,000	63,750	2,000
1010401.54150	Telephone	24	48	593	600	600	600
1010401.54315	Equip Repair & Maint - Non-Mv	-	234	-	120	120	120
1010401.54375	Compensation For Damages	132	-	-	-	-	-
1010401.55400	Advertising	19,352	19,440	23,820	60,200	60,200	42,000
1010401.55500	Printing	3,629	3,750	3,262	4,000	4,000	4,000
1010401.55520	Photocopy	1,668	1,697	1,544	2,000	2,000	2,000
1010401.55600	Postage & Box Rent	15,559	18,099	30,250	20,000	20,000	20,000
1010401.55725	Dues & Subscriptions	597	1,752	208	1,750	1,750	1,500
1010401.55740	Banking Fees	-	-	49,256	55,000	55,000	61,000
1010401.55742	Investment Fees	-	-	-	-	-	55,000
1010401.55920	Meetings	1,079	3,841	7,242	2,500	2,500	750
1010401.55940	Training	-	12,006	5,378	7,000	7,000	-
1010401.56114	Computer Equip & Software	90	-	2,345	-	-	-
1010401.56170	Operating Supplies	709	3,007	4,039	3,000	1,900	2,000
<b>Operating Expenditures</b>		<b>115,164</b>	<b>165,063</b>	<b>206,021</b>	<b>237,670</b>	<b>246,420</b>	<b>219,970</b>
% Inc/dec budget			43.33%	24.81%	18.15%	19.61%	-7.45%

<b>Total Treasurer Expenditures</b>	<b>430,340</b>	<b>507,246</b>	<b>546,223</b>	<b>596,357</b>	<b>598,364</b>	<b>544,960</b>
% Inc/dec budget		17.87%	7.68%	5.39%	9.55%	-8.62%

## PUBLIC TRUSTEE'S OFFICE

Mission Statement		
Protect the 14th Amendment of the US Constitution by providing due process on foreclosures and 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.		

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$34,397	0.95	\$0.60

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1010451.42304	Public Trustee Fees	50,677	28,634	39,232	50,000	40,000	40,000
<b>Program Revenues</b>		-	<b>11,150</b>	<b>39,232</b>	<b>50,000</b>	<b>40,000</b>	<b>40,000</b>
% Inc/dec budget			0.00%	251.87%	0.00%	1.96%	-20.00%

<b>Personnel Expenditures:</b>							
FTEs		0.15	0.15	0.15	0.15	0.15	0.95
1010451.51000	Salaries & Wage	12,543	12,543	12,543	12,495	12,495	52,514
1010451.52001	Medical Insurance	1,832	1,248	1,099	1,037	1,037	6,614
1010451.52020	Other Insurance & Benefits	-	-	76	137	137	961
1010451.52100	Social Security Contributions	925	956	911	956	956	3,943
1010451.52200	Retirement Contributions	1,001	630	627	625	625	3,835
<b>Personnel Expenditures</b>		<b>16,301</b>	<b>15,377</b>	<b>15,256</b>	<b>15,250</b>	<b>15,250</b>	<b>67,867</b>
% Inc/dec budget			-5.67%	-0.79%	-0.15%	-0.04%	345.04%

<b>Operating Expenditures:</b>							
1010451.54150	Telephone	18	14	6	30	30	30
1010451.55600	Postage & Box Rent	1,659	2,783	1,835	3,000	3,000	3,000
1010451.55725	Dues & Subscriptions	300	842	125	750	750	750
1010451.55920	Meetings	1,019	4,385	1,832	2,500	2,500	750
1010451.56170	Operating Supplies	376	3,246	3,556	3,000	3,000	2,000
<b>Operating Expenditures</b>		<b>3,372</b>	<b>11,269</b>	<b>7,354</b>	<b>9,280</b>	<b>9,280</b>	<b>6,530</b>
% Inc/dec budget			234.16%	-34.75%	-20.21%	26.20%	-29.63%

<b>Total Public Trustee Expenditures</b>		<b>19,674</b>	<b>26,647</b>	<b>22,610</b>	<b>24,530</b>	<b>24,530</b>	<b>74,397</b>
% Inc/dec budget			35.45%	-15.15%	-8.82%	8.49%	203.29%

## 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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$57,447	1.00	\$1.01

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1012801.44655	Veteran's Service	1,200	10,716	16,632	16,640	20,020	23,400
<b>Program Revenues</b>		<b>1,200</b>	<b>10,716</b>	<b>16,632</b>	<b>16,640</b>	<b>20,020</b>	<b>23,400</b>
% Inc/dec budget			793.00%	55.21%	0.00%	20.37%	40.63%

<b>Personnel Expenditures:</b>							
	FTEs	1.00	1.00	1.00	1.00	1.00	1.00
1012801.51000	Salaries & Wage	44,040	46,229	47,599	48,114	48,114	48,838
1012801.51120	Temporary Salaries	206	-	-	3,646	-	-
1012801.51230	Overtime	-	-	171	300	300	203
1012801.52001	Medical Insurance	16,768	16,676	15,789	12,132	12,132	12,158
1012801.52020	Other Insurance & Benefits	-	-	639	948	948	1,068
1012801.52100	Social Security Contributions	2,957	3,099	3,157	3,983	3,983	3,351
1012801.52200	Retirement Contributions	2,642	2,774	2,920	2,844	2,844	3,418
1012801.52330	Worker's Compensation	-	137	126	150	150	96
1012801.52410	Cell Phone Allowance	745	785	748	745	420	260
<b>Personnel Expenditures</b>		<b>67,358</b>	<b>69,699</b>	<b>71,150</b>	<b>72,862</b>	<b>68,891</b>	<b>69,392</b>
% Inc/dec budget			3.48%	2.08%	-6.41%	-3.18%	-4.76%

<b>Operating Expenditures:</b>							
1012801.54150	Telephone	337	349	353	350	340	355
1012801.54410	Building Rent	3,000	3,000	3,000	3,000	3,000	3,000
1012801.55600	Postage & Box Rent	883	441	373	1,000	300	700
1012801.55920	Meetings	809	649	1,370	2,400	1,000	1,600
1012801.55940	Training	-	-	-	-	516	-
1012801.55941	Mileage Reimbursement	-	300	681	1,000	200	1,000
1012801.56134	Furniture, Fixtures, Office Eq	1,082	475	351	1,000	500	500
1012801.56170	Operating Supplies	4,589	4,277	3,787	4,840	4,200	4,300
<b>Operating Expenditures</b>		<b>10,700</b>	<b>9,491</b>	<b>9,915</b>	<b>13,590</b>	<b>10,056</b>	<b>11,455</b>
% Inc/dec budget			-11.30%	4.47%	-6.09%	1.42%	-15.71%

<b>Total Veterans Services Expenditures</b>	<b>78,058</b>	<b>79,190</b>	<b>81,065</b>	<b>86,452</b>	<b>78,947</b>	<b>80,847</b>
% Inc/dec budget		1.45%	2.37%	-6.36%	-2.61%	-6.48%

## 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.						

2018 Overview						
General Support Required		FTEs		Annual cost per capita		
\$74,080		1.00		\$1.30		

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues:</b>							
1031553.46810	Weed Control Enforcement Reimb	-	-	-	12,000	-	-
<b>Program Revenues</b>		-	-	-	<b>12,000</b>	-	-
% Inc/dec budget			0.00%	0.00%	0.00%	0.00%	-100.00%

<b>Personnel Expenditures:</b>							
FTEs		1.00	2.00	2.00	1.00	1.00	0.00
1031553.51000	Salaries & Wage	50,809	69,496	53,900	54,484	22,780	-
1031553.51120	Temporary Salaries	19,513	-	18,455	35,256	15,000	36,800
1031553.52001	Medical Insurance	13,086	17,237	12,239	12,132	4,901	-
1031553.52020	Other Insurance & Benefits	-	-	621	988	988	110
1031553.52100	Social Security Contributions	4,845	4,872	4,968	6,865	4,487	2,815
1031553.52200	Retirement Contributions	4,065	4,982	4,312	4,294	1,758	-
1031553.52330	Worker's Compensation	-	2,472	2,281	2,706	2,706	2,572
<b>Personnel Expenditures</b>		<b>92,318</b>	<b>99,058</b>	<b>96,776</b>	<b>116,725</b>	<b>52,620</b>	<b>42,297</b>
% Inc/dec budget			7.30%	-2.30%	0.06%	-45.63%	-63.76%

<b>Operating Expenditures:</b>							
1031553.53930	Other professional services	-	-	200	500	500	300
1031553.54150	Telephone	17	18	15	20	20	-
1031553.54315	Equip Repair & Maint - Non-Mv	-	-	-	500	500	500
1031553.54355	Weed Control	34,906	33,541	25,924	40,000	5,000	26,000
1031553.55600	Postage & Box Rent	108	70	0	350	350	350
1031553.55725	Dues & Subscriptions	-	-	-	50	50	50
1031553.55940	Training	85	40	140	500	500	360
1031553.56121	Educational Supplies	36	367	-	1,000	500	500
1031553.56170	Operating Supplies	222	302	607	400	400	400
1031553.57650	CERF Fuel	416	524	570	533	533	1,629
1031553.57655	CERF Maintenance & Repair	324	336	931	465	465	775
1031553.57670	CERF Rental Charges	1,635	1,440	889	1,226	1,226	919
<b>Operating Expenditures</b>		<b>37,749</b>	<b>36,637</b>	<b>29,275</b>	<b>45,544</b>	<b>10,044</b>	<b>31,783</b>
% Inc/dec budget			-2.95%	-20.09%	-21.69%	-65.69%	-30.21%

<b>Total Weed Management Expenditures</b>		<b>130,068</b>	<b>135,696</b>	<b>126,051</b>	<b>162,269</b>	<b>62,664</b>	<b>74,080</b>
% Inc/dec budget			4.33%	-7.11%	-7.17%	-50.29%	-54.35%

# 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.

## **Dept. of Human Services Fund**

C.R.S. § 26-1-123 requires a county Dept. of Human 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.

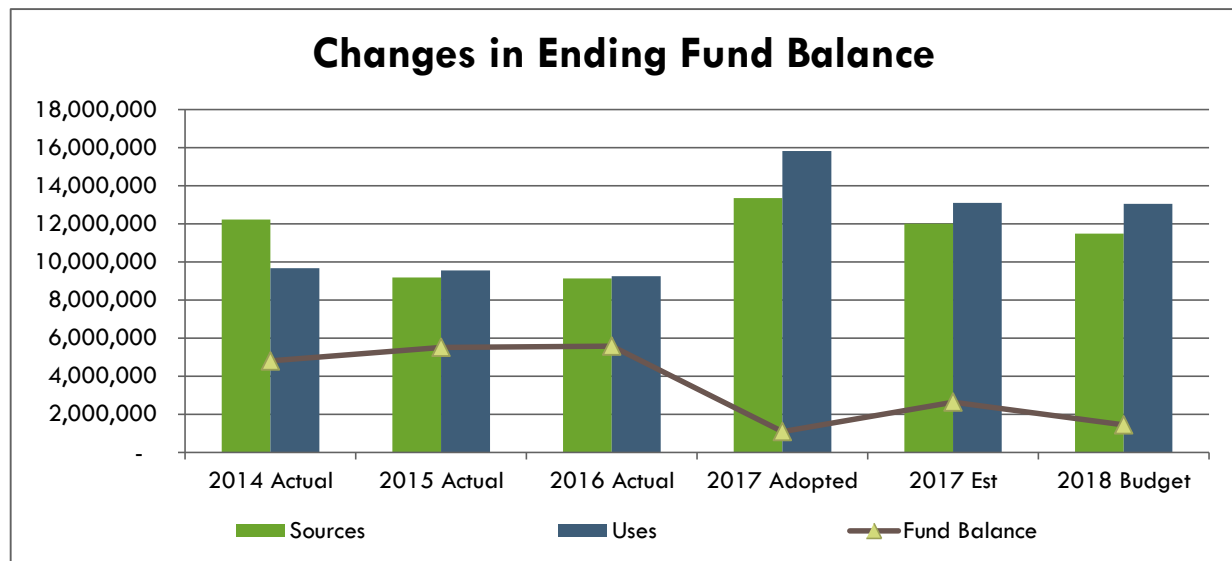
## **Conservation Trust Fund**

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.

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Beginning Fund Balance</b>	<b>\$ 5,236,002</b>	<b>\$ 7,780,699</b>	<b>\$ 7,405,255</b>	<b>\$ 7,119,548</b>	<b>\$ 7,285,515</b>	<b>\$ 6,196,875</b>
<b>Revenues &amp; Other Sources:</b>						
Property Taxes	1,296,960	1,410,510	1,564,579	1,289,018	1,289,018	1,247,560
Specific Ownership Tax	135,739	129,250	136,228	121,890	121,890	121,890
Sales Tax	3,570,000	3,445,000	2,770,000	2,770,000	2,770,000	2,770,000
License, Fees & Permits	508,616	328,787	294,722	310,000	391,198	230,000
HUTF	2,937,692	3,065,263	3,108,663	3,274,162	3,274,162	3,220,555
Other Taxes	54,550	91,396	49,115	100,387	102,876	58,396
Intergovernmental Capital & Contribution	3,172,079	540,396	1,087,340	5,325,000	3,895,585	3,790,000
Miscellaneous	536,060	166,022	122,721	155,000	154,687	35,500
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>12,211,696</b>	<b>9,176,623</b>	<b>9,133,368</b>	<b>13,345,457</b>	<b>11,999,416</b>	<b>11,473,901</b>
<b>Expenditures &amp; Other Uses:</b>						
<b>Personnel Costs:</b>						
Salary & Wages	2,113,203	2,173,907	2,138,895	2,232,980	1,755,884	2,032,489
Temporary Employees	53,843	46,220	36,355	73,000	46,355	43,747
Overtime	38,099	78,779	69,642	119,000	98,390	100,485
Medical Benefits	404,023	400,221	388,178	436,156	394,707	367,780
Other Benefits & Costs	448,597	437,947	419,429	467,714	424,199	421,959
Operating	3,488,135	3,642,957	3,798,237	4,863,843	4,535,065	4,127,968
Projects	3,121,098	2,772,036	2,243,616	6,894,457	5,833,457	5,231,500
Capital	-	-	158,756	-	-	-
Contingency	-	-	-	725,000	-	725,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>9,666,999</b>	<b>9,552,067</b>	<b>9,253,108</b>	<b>15,812,150</b>	<b>13,088,056</b>	<b>13,050,928</b>
<b>Change in Fund Balance</b>	<b>2,544,697</b>	<b>(375,444)</b>	<b>(119,740)</b>	<b>(2,466,693)</b>	<b>(1,088,640)</b>	<b>(1,577,027)</b>
<b>Ending Fund Balance</b>	<b>7,780,699</b>	<b>7,405,255</b>	<b>7,285,515</b>	<b>4,652,856</b>	<b>6,196,875</b>	<b>4,619,848</b>
<b>Reserved Fund Balance</b>	<b>2,988,625</b>	<b>1,905,013</b>	<b>1,717,800</b>	<b>3,567,568</b>	<b>3,567,568</b>	<b>3,181,924</b>
<b>Unreserved Fund Balance</b>	<b>\$ 4,792,074</b>	<b>\$ 5,500,242</b>	<b>\$ 5,567,715</b>	<b>\$ 1,085,288</b>	<b>\$ 2,629,307</b>	<b>\$ 1,437,924</b>







## ROAD & BRIDGE FUND

Account #	Account Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Program Revenues Continued:</b>							
<b>Miscellaneous Revenues</b>							
1132103.47260	Oil & Gas Leases & Royalties	193,387	128,759	92,430	150,000	150,000	33,000
1132153.47612	GCC Contrib Phased Road Work	-	-	-	1,500,000	-	-
1132153.47835	GCC Reimb Agreement Revenue	-	-	-	-	70,585	-
1132103.47800	CCOERA refunds	1,973	-	5,833	-	2,687	-
1132103.47820	Insurance Refunds	4,612	-	-	-	-	-
1132103.47900	Miscellaneous Revenue	336,088	37,263	24,458	5,000	2,000	2,500
<b>Total Miscellaneous</b>		<b>536,060</b>	<b>166,022</b>	<b>122,721</b>	<b>1,655,000</b>	<b>225,272</b>	<b>35,500</b>
% Inc/dec budget			-69.03%	-26.08%	950.79%	83.56%	-97.85%
<b>TOTAL PROGRAM REVENUES</b>		<b>4,216,754</b>	<b>1,035,205</b>	<b>1,415,163</b>	<b>5,515,000</b>	<b>4,166,470</b>	<b>3,805,500</b>
% Inc/dec budget			-75.45%	36.70%	81.56%	194.42%	-31.00%
<b>TOTAL ROAD &amp; BRIDGE REVENUES</b>		<b>12,211,695</b>	<b>9,176,624</b>	<b>9,133,368</b>	<b>13,345,457</b>	<b>11,999,416</b>	<b>11,473,901</b>
% Inc/dec budget			-24.85%	-0.47%	22.86%	31.38%	-14.02%

## ROAD & BRIDGE FUND

<b>Maintenance Department</b>
<b>Mission Statement</b>
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.

<b>Services Provided</b>
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.

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$6,259,565	31.00	\$109.81

Account #	Account Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
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### **Expenditures:**

<b>Personnel Expenditures:</b>							
	FTEs	33.00	33.00	33.00	33.00	33.00	31.00
1132103.51000 Salaries & Wage		1,591,263	1,637,969	1,669,709	1,695,236	1,482,071	1,605,758
1132103.51120 Temporary Salaries		49,959	46,220	36,355	70,000	45,855	41,717
1132103.51230 Overtime		35,121	78,779	69,642	115,000	94,390	96,425
1132103.52001 Medical Insurance		342,233	344,485	328,907	318,586	300,079	295,434
1132103.52020 Other Insurance & Benefits		-	-	18,228	37,007	37,007	33,336
1132103.52100 Social Security Contributions		121,265	127,273	126,110	143,838	134,993	124,479
1132103.52200 Retirement Contributions		111,481	115,358	117,878	117,585	108,151	110,415
1132103.52330 Worker's Compensation		135,453	108,167	99,844	118,430	118,430	120,923
1132103.52410 Cell Phone Allowance		3,172	3,089	3,572	3,549	972	-
<b>Personnel Expenditures</b>		<b>2,389,948</b>	<b>2,461,340</b>	<b>2,470,246</b>	<b>2,619,231</b>	<b>2,321,947</b>	<b>2,428,488</b>
% Inc/dec budget			2.99%	0.36%	0.48%	-6.00%	-7.28%

<b>Operating Expenditures:</b>							
1132103.53620 Medical & Dental Services		2,565	3,891	2,162	2,871	3,285	2,781
1132103.53800 Software Maintenance Contract		3,630	3,702	3,776	3,889	3,852	3,968
1132103.53920 Other Contracted Services		5,609	6,486	6,115	7,200	7,038	7,249
1132103.53930 Other Professional Services		-	-	-	15,000	10,000	10,000
1132103.54102 Electric		21,651	22,920	24,972	23,662	25,402	28,000
1132103.54104 Utilities		168	-	-	-	-	-
1132103.54106 Gas		21,315	15,449	12,990	19,761	13,515	14,596
1132103.54110 Water & Sewer		4,902	5,853	3,960	6,692	2,149	2,471
1132103.54150 Telephone		6,179	6,314	5,573	5,799	4,069	5,696
1132103.54212 Waste Disposal		2,101	2,824	2,772	2,200	2,200	3,216
1132103.54320 Equip Repair & Maint - Mv		1,785	500	-	-	-	-
1132103.54420 Rental of Equipment & Vehicles		20,058	28,697	52,571	42,000	37,485	72,000
1132103.55520 Photocopy		960	1,280	960	1,696	975	610
1132103.55600 Postage & Box Rent		28	44	53	75	44	50
1132103.55920 Meetings		145	-	-	-	-	-
1132103.55940 Training		3,416	2,543	2,490	5,000	2,524	2,500
1132103.56104 Asphalt & Filler-Chip & Seal		76,837	118,917	108,487	124,885	110,000	188,636
1132103.56106 Asphalt & Filler-Hot Mix		309,887	124,831	376,280	333,800	319,454	321,360
1132103.56110 Clothing & Uniforms		3,278	4,158	4,757	6,114	5,992	4,000
1132103.56116 Crack Sealing Materials		18,643	10,436	17,586	28,275	27,696	29,333
1132103.56118 Cutting Edges & Chains		61,704	58,242	71,941	78,750	78,000	81,900
1132103.56120 Dust Control-Mag Chloride		571,499	636,696	537,442	751,846	725,000	542,878
1132103.56130 Fencing		226	-	-	-	-	-
1132103.56144 Gravel & Sand		180,599	300,700	308,265	462,071	425,000	391,773
1132103.56150 Highway Stripe		124,385	127,972	116,010	130,074	121,000	130,507
1132103.56155 Minor Safety Improvements		9,145	19,094	4,954	10,000	10,000	10,000
1132103.56157 Guardrail Projects		21,647	27,820	69,425	70,000	78,500	10,000
1132103.56158 Metal Culverts		35,199	76,385	13,274	40,000	38,302	30,000

## ROAD & BRIDGE FUND

Maintenance Department Continued							
Account #	Account Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
Operating Expenditures Continued:							
1132103.56159	Bridge Maintenance	466	473	-	10,000	5,000	-
1132103.56161	Rockfall/Landslide Mitigation	-	-	-	-	-	10,000
1132103.56163	Gravel Pit Permits/Reclamatio	2,591	2,511	2,355	3,000	2,900	3,000
1132103.56170	Operating Supplies	14,231	15,707	20,355	20,600	13,804	15,184
1132103.56178	Sign Parts & Supplies	33,456	29,429	55,158	45,000	42,712	40,000
1132103.57550	Road & Bridge Tax Allocation	174,095	179,377	194,002	201,700	201,700	201,700
1132103.57650	CERF Fuel	325,614	281,180	219,473	322,840	322,840	351,554
1132103.57655	CERF Maintenance & Repair	531,816	459,348	376,212	512,774	512,774	436,576
1132103.57670	CERF Rental Charges	724,245	856,500	896,316	907,428	907,428	879,539
Operating Expenditures		3,314,073	3,430,282	3,510,686	4,195,003	4,060,640	3,831,077
% Inc/dec budget			3.51%	2.34%	0.92%	15.67%	-8.68%
Capital Outlay							
1132103.59328	Capital Outlay Road and Bridge	-	-	143,150	-	-	-
1132103.59141	Space Planning	-	-	15,606	-	-	-
Capital Outlay		-	-	158,756	-	-	-
% Inc/dec budget			0.00%	0.00%	-100.00%	-100.00%	0.00%
Maintenance Total Expenditures		5,704,022	5,891,622	6,139,688	6,814,234	6,382,587	6,259,565
% Inc/dec budget			3.29%	4.21%	-2.52%	3.96%	-8.14%

## 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.

#### 2017 Overview

General Support Required  
\$6,066,363

FTEs  
6.00

Annual cost per capita  
\$106.42

Account #	Account Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	<i>8.00</i>	<i>8.00</i>	<i>8.00</i>	<i>8.00</i>	<i>6.00</i>	<i>6.00</i>
1132153.51000	Salaries & Wage	521,940	535,938	469,186	537,744	273,814	426,730
1132153.51120	Temporary Salaries	3,884	-	-	3,000	500	2,030
1132153.51230	Overtime	2,978	-	-	4,000	4,000	4,060
1132153.52001	Medical Insurance	61,789	55,736	37,950	71,485	48,543	32,926
1132153.52020	Other Insurance & Benefits	-	-	3,093	9,078	9,078	6,084
1132153.52100	Social Security Contributions	39,077	39,724	34,925	41,673	30,709	32,315
1132153.52200	Retirement Contributions	34,863	36,070	29,836	34,519	22,824	28,560
1132153.52330	Worker's Compensation	-	5,457	4,939	5,858	5,858	4,747
1132153.52410	Cell Phone Allowance	3,286	2,809	2,325	2,262	2,262	520
<b>Personnel Expenditures</b>		<b>667,817</b>	<b>675,733</b>	<b>582,253</b>	<b>709,619</b>	<b>397,588</b>	<b>537,972</b>
% Inc/dec budget			1.19%	-13.83%	0.81%	-31.72%	-24.19%

<b>Operating Expenditures:</b>							
1132153.53225	Architect, Engineer & Landscap	8,286	53,347	10,793	75,000	60,000	10,750
1132153.53825	Consultants	122,072	111,346	176,619	350,000	300,000	250,000
1132153.53535	GCC Reimb Agreement Expenses	-	-	-	-	70,585	-
1132153.53800	Software Maintenance Contract	3,107	3,020	3,063	4,028	4,028	4,600
1132153.54315	Equip Repair & Maint - Non-Mv	115	-	-	-	-	-
1132153.54362	Gas Well Infill - Road Mitigat	-	-	63,027	200,000	-	-
1132153.54150	Telephone	57	30	90	100	100	-
1132153.55725	Dues & Subscriptions	2,074	2,051	1,332	1,400	1,400	1,332
1132153.55920	Meetings	30	32	-	100	100	-
1132153.55520	Photocopy	3,035	3,345	3,144	3,600	3,600	3,140
1132153.55600	Postage & Box Rent	149	200	325	350	350	325
1132153.55940	Training	847	2,859	2,639	4,500	4,500	2,600
1132153.56134	Furniture, Fixtures, Office Eq	2,161	-	-	500	500	-
1132153.56170	Operating Supplies	4,199	5,433	4,312	6,000	6,000	4,300
1132153.57650	CERF Fuel	7,802	4,948	3,608	5,330	5,330	5,359
1132153.57655	CERF Maintenance & Repair	6,288	8,544	5,220	3,090	3,090	2,892
1132153.57670	CERF Rental Charges	13,839	17,520	13,380	14,842	14,842	11,593
<b>Operating Expenditures</b>		<b>174,062</b>	<b>212,675</b>	<b>287,551</b>	<b>668,840</b>	<b>474,425</b>	<b>296,891</b>
% Inc/dec budget			22.18%	35.21%	5.13%	64.99%	-55.61%

## ROAD & BRIDGE FUND

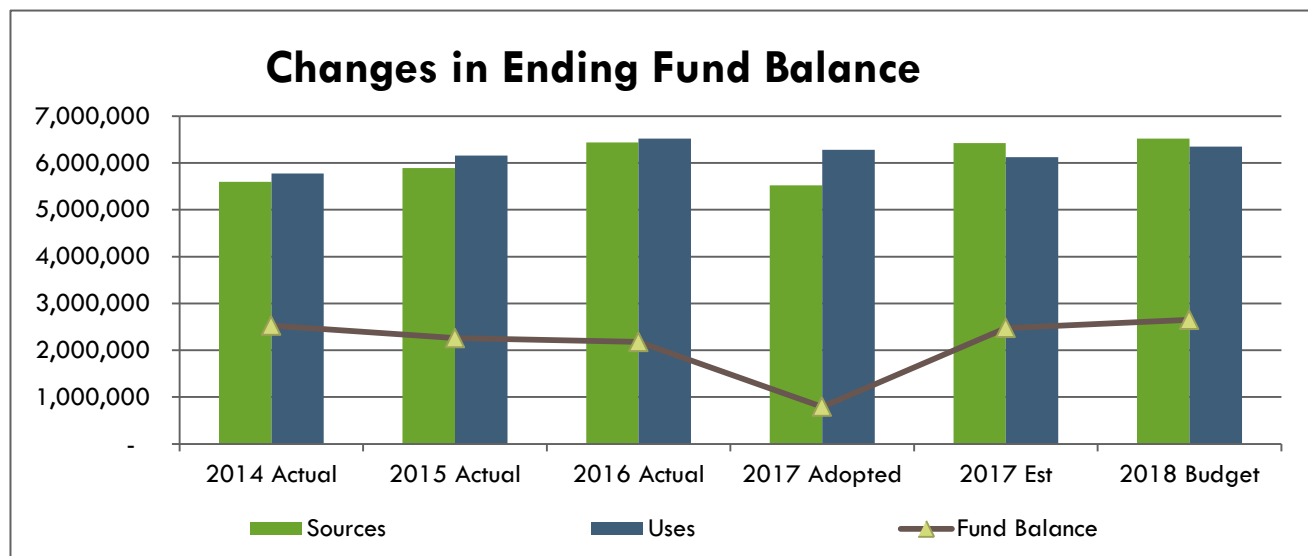
### Engineering Department Continued

Account #	Account Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Other Uses</b>							
<b>Right of Way</b>							
1132153.53940	Right Of Way Acquisition	12,128	25,054	1,526	75,000	20,000	1,500
<b>Projects &amp; Capital</b>							
1132153.59111	Capital Outlay R&B Office Rmdl	-	-	-	750,000	600,000	50,000
1132153.59300	CR 105 Box Culvert	45,462	-	-	-	-	-
1132153.59301	CR 502 Culvert Project	-	-	-	-	-	400,000
1132153.59305	CO Marvel&Ignacio Equip Shed	-	934,674	294,230	-	-	-
1132153.59308	Ignacio RAMP CO 172 & CO 151	-	-	168,005	-	-	-
1132153.59310	Capital Outlay CR 513/311/312	3,061,925	41	-	-	-	-
1132153.59312	CR 527 Gravel Surfacing	-	-	-	20,790	20,790	-
1132153.59314	CR 302 Mill & Overlay	-	-	-	1,400,000	1,300,000	-
1132153.59315	CR210 Overlay & Boat Ramp Lane	1,583	-	429,039	-	-	-
1132153.59316	CR 253 Gravel 1.8 Mile	-	-	-	23,667	23,667	-
1132153.59317	CR 318 Overlay	-	-	1,238,051	-	-	-
1132153.59318	CR 517 Improvement	-	-	-	2,125,000	1,369,000	1,500,000
1132153.59323	CR 124A Lewis Creek Bridge	-	56,021	-	-	-	-
1132153.59324	CR 302-US550 Park & Ride	-	2,198	112,765	-	-	-
1132153.59327	CR 223 and 225 Realignment	-	450,047	-	-	-	-
1132153.59329	US 550&160 Grndvw Intchnng Proj	-	-	-	-	-	2,000,000
1132153.59330	Contribution Wilson Gulch Road	-	1,304,000	-	-	-	-
1132153.59332	GCC Phased Work	-	-	-	2,500,000	2,500,000	-
1132153.59333	CR 509-Bayfield Parkwy Project	-	-	-	-	-	80,000
1132153.59339	CR Intersections Imprvmt Prjct	-	-	-	-	-	1,000,000
1132153.59990	Match for Projects	-	-	-	-	-	200,000
<b>Road &amp; Bridge Projects Expenditures</b>		<b>3,121,098</b>	<b>2,772,036</b>	<b>2,243,616</b>	<b>6,894,457</b>	<b>5,833,457</b>	<b>5,231,500</b>
% Inc/dec budget			-11.18%	-19.06%	47.68%	160.00%	-24.12%
<b>Engineering Total Expenditures</b>		<b>3,962,978</b>	<b>3,660,445</b>	<b>3,113,420</b>	<b>8,272,916</b>	<b>6,705,469</b>	<b>6,066,363</b>
% Inc/dec budget			-7.63%	-14.94%	37.68%	115.37%	-26.67%
<b>Road &amp; Bridge Fund Contingency</b>							
110.59090	Contingency	-	-	-	725,000	-	725,000
<b>Total Fund Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>725,000</b>	<b>-</b>	<b>725,000</b>
% Inc/dec budget			0.00%	0.00%	-3.33%	0.00%	0.00%
<b>Total R&amp;B Fund Expenditures</b>		<b>9,666,999</b>	<b>9,552,067</b>	<b>9,253,108</b>	<b>15,812,150</b>	<b>13,088,056</b>	<b>13,050,928</b>
% Inc/dec budget			-1.19%	-3.13%	15.00%	41.44%	-17.46%

# HUMAN SERVICES FUND

The Dept. of Human Services Fund administers the County's Federal and State revenues that are restricted for the public welfare programs. This Fund is mandated by State Statue 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.

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Beginning Fund Balance</b>	<b>2,699,440</b>	<b>\$ 2,526,131</b>	<b>\$ 2,259,847</b>	<b>\$ 1,554,011</b>	<b>\$ 2,178,454</b>	<b>\$ 2,474,199</b>
Revenues & Other Sources:						
Property Taxes	693,702	760,073	837,380	803,367	803,367	776,650
Specific Ownership Tax	72,649	69,176	72,911	58,400	58,400	58,400
Other Taxes	29,637	24,998	26,287	26,048	25,286	26,380
Intergovernmental	4,804,778	5,038,280	5,502,630	4,633,979	5,536,452	5,662,968
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>5,600,766</b>	<b>5,892,528</b>	<b>6,439,208</b>	<b>5,521,794</b>	<b>6,423,505</b>	<b>6,524,398</b>
Expenditures & Other Uses:						
Personnel Costs:						
Salary & Wages	4,152,827	3,173,575	2,875,035	3,277,127	3,179,479	3,054,369
Temporary Employees	-	44,632	41,938	114,955	114,955	111,132
Overtime	-	30,837	4,990	39,575	39,575	40,169
Medical Benefits	-	667,759	861,916	674,338	650,521	594,971
Other Benefits & Costs	-	438,382	655,948	576,173	558,567	514,790
Operating	1,621,249	1,803,625	2,080,774	1,554,967	1,584,662	1,987,769
Contingency	-	-	-	46,400	-	46,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>5,774,075</b>	<b>6,158,811</b>	<b>6,520,601</b>	<b>6,283,535</b>	<b>6,127,760</b>	<b>6,349,200</b>
<b>Change in Fund Balance</b>	<b>(173,309)</b>	<b>(266,284)</b>	<b>(81,393)</b>	<b>(761,741)</b>	<b>295,745</b>	<b>175,198</b>
Ending Fund Balance	2,526,131	2,259,847	2,178,454	792,270	2,474,199	2,649,398
Reserved Fund Balance	1,492,241	1,492,242	1,179,275	1,179,275	1,179,275	1,179,275
<b>Unreserved Fund Balance</b>	<b>\$ 1,033,890</b>	<b>\$ 767,605</b>	<b>\$ 999,179</b>	<b>\$ (387,005)</b>	<b>\$ 1,294,924</b>	<b>\$ 1,470,123</b>



## HUMAN 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 Services assists in locating absent parents, establishing paternity, establishing child support orders, modifying 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 connecting families with appropriate resources. Core Services include determining eligibility, providing a variety of supportive and therapeutic services, and monitoring children's safety as well as families' compliance with established treatment plans. Income Maintenance services include providing information, determining eligibility, and monitoring clients' ongoing eligibility and compliance with program requirements.

### 2018 Overview

General Support Required  
-\$175,198.16

FTEs  
67.50

Annual cost per capita  
-\$3.07

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
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#### Revenues:

#### GENERAL REVENUES

130.41000	Property Taxes	693,702	760,073	837,380	803,367	803,367	776,650
130.41200	Specific Ownership Taxes	72,649	69,176	72,911	58,400	58,400	58,400
130.41900	Delinquent Property Taxes	(251)	(343)	240	95	95	95
130.41910	Penalties & Interest Delin tax	1,341	1,151	1,180	545	545	545
130.41920	Prop Tax-Senior/Veteran Exem	5,181	-	5,609	5,609	5,609	5,609
130.41930	Abatements	-	-	(708)	(166)	(928)	166
130.43510	Southern Ute Tribal PILT	23,366	24,189	19,965	19,965	19,965	19,965
<b>General Revenues</b>		<b>795,988</b>	<b>854,248</b>	<b>936,578</b>	<b>887,815</b>	<b>887,053</b>	<b>861,430</b>
% Inc/dec budget			7.32%	9.64%	-1.60%	-5.29%	-2.97%

#### PROGRAM REVENUES

##### Adult Protection

1347004.43601	Adult Protections	208,865	225,071	244,573	196,075	249,072	186,415
1347004.43705	Refunds Adult Protection	75	750	2,060	-	1,000	1,000
<b>Adult Protection Revenues</b>		<b>208,940</b>	<b>225,821</b>	<b>246,633</b>	<b>196,075</b>	<b>250,072</b>	<b>187,415</b>
% Inc/dec budget			8.08%	9.22%	22.52%	1.39%	-4.42%

##### Child Care

1347104.43601	Earned Revenue Child Care	141,264	128,975	112,757	470,610	427,763	222,955
1347104.43701	DHS Refunds Food Stamps	100	120	7,191	-	-	-
1347104.43705	Refunds Child Care	11,561	-	-	-	-	-
13471033.43601	TANF Collections	28,080	27,878	-	-	-	-
13471034.43601	DHS Earned Rev ITQA Grant	36,866	28,469	24,563	42,456	42,456	-
13471034.43705	Refunds ITQA Grant	-	6,145	12,678	-	-	-
<b>Child Care Revenues</b>		<b>217,871</b>	<b>191,587</b>	<b>157,189</b>	<b>513,066</b>	<b>470,219</b>	<b>222,955</b>
% Inc/dec budget			-12.06%	-17.95%	-4.13%	199.14%	-56.54%

##### Child Support

1347204.43601	IV-D ADMIN	375,608	354,406	365,923	403,397	357,251	348,875
1347204.43613	State Incentives	43,114	45,751	35,541	42,045	38,206	35,489
1347204.43705	Refunds IV-D Admin	9,645	4,428	1,201	10,000	10,000	1,200
1347204.43706	Refunds IV-E	-	-	4,728	-	-	5,000
1347204.43707	Refunds - Non IV-E	-	-	6,659	-	-	6,000
<b>Child Support Revenues</b>		<b>428,367</b>	<b>404,585</b>	<b>414,052</b>	<b>455,442</b>	<b>405,457</b>	<b>396,564</b>
% Inc/dec budget			-5.55%	2.34%	3.63%	-2.08%	-12.93%

## HUMAN SERVICES FUND

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Child Welfare</b>							
1347304.43601	Earned Revenue 100% CW	228,203	197,398	196,408	241,996	242,419	308,511
1347304.43701	Refunds MST	-	12,067	7,984	-	-	-
1347304.43705	Refunds 100% Child Welfare	1,862	150	2,026	-	-	2,626
1347304.43710	Refunds Adoption Recruitment	-	-	3,150	-	-	3,150
13473030.43601	PSSF Grant	106,676	127,344	116,252	118,750	110,783	75,750
13473032.43601	IV-E Wiaver	198,540	192,440	-	254,452	200,983	142,064
13473032.43705	Refunds IV-E Wiaver	6,095	-	182,094	-	-	-
13473036.43601	DHS Earned Rev Case Services	19,330	12,270	23,639	-	26,520	26,048
13473037.43705	DHS Refunds CWEST F/C	18,665	32,569	11,349	-	-	10,000
13473039.43601	CW Special Circumstances	18,181	40,842	8,117	-	7,773	-
13473039.43705	Refunds Day Care	263	178	-	-	-	5,000
13473040.43601	Child Welfare 80/20	1,044,283	1,074,024	1,204,223	1,695,245	1,201,803	1,578,848
13473040.43705	Refunds 80/20 Admin Ex	15,137	17,458	15,186	15,000	15,000	15,000
13473041.43705	Refunds WRAP	70	-	-	-	-	-
13473043.43601	Title XX Case Worker	8,034	6,013	8,154	4,699	3,121	5,000
13473043.43705	Refunds Title XX training	275	-	-	-	-	-
13473044.43601	Earned Revenue Parental Fees	-	42,825	-	35,000	36,495	30,000
13473044.43705	Refunds ALIVE/E	27	-	820	-	-	-
13473045.43601	Mobility/Workforce CW	2,218	30,628	54,995	-	-	-
13473045.43616	Earned Revenue Mobility Workf	-	-	3,844	-	-	-
13473050.43601	DHS Earned Rev Chaffee	42,256	45,964	27,418	44,890	22,426	41,000
13473050.43705	Refunds Chaffee	-	6	7	-	-	-
<b>Child Welfare Revenues</b>		<b>1,710,115</b>	<b>1,832,178</b>	<b>1,865,663</b>	<b>2,410,032</b>	<b>1,867,324</b>	<b>2,242,997</b>
% Inc/dec budget			7.14%	1.83%	-6.41%	0.09%	-6.93%

<b>Colorado Works</b>							
1347704.43601	CO Works Admin	413,750	262,964	314,739	828,368	346,513	366,875
1347704.43605	TANF Collections	-	-	32,643	-	-	-
1347704.43705	Refunds Colorado Works	2,211	5,547	662	-	-	-
1347704.43715	AFDC Receipts/Refunds	10,316	5,461	197	-	-	-
<b>Colorado Works Revenues</b>		<b>426,277</b>	<b>273,972</b>	<b>348,241</b>	<b>828,368</b>	<b>346,513</b>	<b>366,875</b>
% Inc/dec budget			-35.73%	27.11%	-10.55%	-0.50%	-55.71%

<b>Core Services</b>							
1347504.43601	CORE Services	400,911	380,798	439,868	599,236	567,803	294,584
1347504.43705	Refunds 100% CORE Services Adm	23,954	102	260	-	-	-
13475055.43601	CORE Services 80/20	133,225	202,831	172,326	380,825	189,652	154,405
13475055.43701	DHS Refunds EBT	-	-	19,870	-	-	-
13475055.43705	80/20 Core Services Refunds	-	15,998	57	27,854	27,854	30,283
<b>Core Service Revenues</b>		<b>558,090</b>	<b>599,729</b>	<b>632,380</b>	<b>1,007,915</b>	<b>785,309</b>	<b>479,272</b>
% Inc/dec budget			7.46%	5.44%	-4.68%	24.18%	-52.45%

<b>Income Maintenance</b>							
1347604.43601	IM Admin	773,919	811,496	824,714	910,179	798,014	1,101,961
1347604.43613	DHS State Incentives	-	-	57	-	-	41,650
1347604.43615	Earned Rev Federal Incentives	-	-	25,236	-	82,825	40,000
1347604.43620	Earned Rev Workfare	-	-	-	18,000	51,263	44,938
1347604.43705	Refunds Administration	14,617	72,219	59,554	50,000	50,000	50,000
1347604.43709	Refunds Job Search	-	-	69,355	36,000	-	-
13476060.43601	Fraud Investigation	36,442	37,874	35,890	20,000	42,365	-
13476060.43613	Earned Rev State Inc Fraud	5,883	2,332	225	2,105	2,105	-
13476060.43617	Earned Rev Parental Fees	10,036	400	316,526	25,000	-	-
13476061.43601	LEAP Admin	29,898	22,217	25,470	4,421	16,951	4,600
13476061.43705	Refunds LEAP	16,246	803	-	-	-	-
13476063.43705	Refunds Medicaid Recovery	335,625	452,404	394,045	500,000	190,203	450,000
13476064.43705	Refunds General Assistance	2,172	1,208	404	-	-	-
13476065.43705	Refunds AND	17,191	11,518	8,618	152,000	144,257	-
13476068.43601	DHS Admin Rev	-	-	29,585	-	-	-
13476069.43601	DHS Earned Rev OAP	10,204	17,525	30,525	436,000	33,578	33,741
<b>Income Maintenance Revenues</b>		<b>1,252,233</b>	<b>1,429,996</b>	<b>1,820,203</b>	<b>2,153,705</b>	<b>1,411,559</b>	<b>1,766,890</b>
% Inc/dec budget			14.20%	27.29%	-0.84%	-22.45%	-17.96%



## HUMAN SERVICES FUND

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Other Revenues</b>							
130.43601	DHS Admin Rev	-	80,413	-	-	-	-
130.43701	DHS Refunds EBT	-	-	-	(2,930,624)	-	-
130.47900	Miscellaneous Revenue	-	-	18,269	-	-	-
130.47915	County Only Pass	2,885	-	-	-	-	-
<b>Other Revenues</b>		<b>2,885</b>	<b>80,413</b>	<b>18,269</b>	<b>(2,930,624)</b>	<b>-</b>	<b>-</b>
% Inc/dec budget			2686.98%	-77.28%	-4.12%	-100.00%	-100.00%
<b>Total Human Services Fund Revenues</b>		<b>5,600,766</b>	<b>5,892,528</b>	<b>6,439,208</b>	<b>5,521,794</b>	<b>6,423,505</b>	<b>6,524,398</b>
% Inc/dec budget			0.05	0.09	(0.03)	(0.00)	0.18

## HUMAN SERVICES FUND

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Operating Expenditures:</b>							
<i>Total FTEs</i>		68.25	68.25	69.25	70.00	70.00	67.50
<b>Adult Protective Services</b>							
<i>FTEs</i>		3.25	3.25	4.25	4.25	4.25	4.25
1347004.51000	Salaries & Wage	217,057	-	174,482	178,988	178,988	213,890
1347004.52001	Med Insurance-Adult Protecti	-	-	37,962	56,950	56,950	45,092
1347004.52020	Other Insurance & Benefits	-	-	2,432	4,448	4,448	5,054
1347004.52100	Social security contributions-	-	-	11,691	13,692	13,692	14,599
1347004.52200	Retirement contributions-Adult	-	-	10,897	15,217	15,217	13,585
1347004.52330	Worker's Compensation	-	-	-	-	-	3,414
1347004.53520	Legal Services	-	-	-	3,000	9,500	5,000
1347004.53823	Client/Provider pymt	-	207	16,030	13,430	12,917	13,011
1347004.54104	Utilities	-	-	270	3,780	1,070	1,486
1347004.54150	Telephone	-	225	1,263	2,000	975	1,200
1347004.54410	Building Rent	-	-	1,792	6,799	2,970	4,533
1347004.55600	Postage & Box Rent	-	-	253	1,320	198	250
1347004.55730	Membership & Registrat Fees	-	-	39	300	83	-
1347004.55805	Travel	-	-	1,579	2,000	1,708	1,500
1347004.56100	Office Supplies	-	-	729	3,000	1,355	500
1347004.56901	Adult Protection Operating	42,033	-	10,618	-	-	-
1347004.57420	Adult Protection RMS	-	-	20,818	5,000	19,805	18,928
1347004.57650	CERF Fuel	-	38	536	496	496	669
1347004.57655	CERF Maintenance & Repair	-	-	61	512	512	406
1347004.57670	CERF Rental Charges	-	165	1,795	944	944	817
<b>Adult Protective Services</b>		<b>259,090</b>	<b>635</b>	<b>293,246</b>	<b>311,875</b>	<b>321,827</b>	<b>343,932</b>
% Inc/dec budget			-99.75%	46086.99%	291.21%	9.75%	10.28%

<b>Child Care</b>							
<i>FTEs</i>		2.00	2.00	2.00	2.00	2.00	1.25
1347104.51000	Salaries & Wage	112,682	-	104,306	66,485	33,735	52,876
1347104.52001	Med Insurance-Child Care	-	-	26,534	12,158	4,170	13,971
1347104.52020	Other Insurance & Benefits	-	-	1,834	949	949	1,263
1347104.52100	Social security cont-Child Car	-	-	7,160	5,086	2,630	3,525
1347104.52200	Retirement contributions-Child	-	-	6,183	-	-	3,043
1347104.52330	Worker's Compensation	-	-	-	-	-	143
1347104.51230	Overtime	-	-	112	-	-	-
1347104.53813	CBI check (fingerprints)	-	-	127	500	-	200
1347104.53823	Client/Provider pymt	-	-	2,793	-	-	-
1347104.53833	Contract Payments	-	-	3	-	-	-
1347104.53990	Purchase Admin Service	-	-	41	-	-	-
1347104.54104	Utilities	-	-	355	2,268	1,192	372
1347104.54150	Telephone	-	-	299	500	191	350
1347104.54410	Building Rent	-	-	1,417	5,288	7,976	1,417
1347104.55600	Postage & Box Rent	-	-	271	500	224	350
1347104.55730	Membership & Registrat Fees	-	-	35	-	20	-
1347104.55805	Travel	-	-	1,927	1,000	1,724	2,000
1347104.56100	Office Supplies	-	-	897	1,300	739	1,000
1347104.56112	Computer & Operating Equip	-	214	1,580	3,500	1,282	2,000
1347104.56901	Child Care Operating	12,103	-	1,303	507	-	-
1347104.57410	Child Care EBT	49,574	-	59,131	390,000	60,744	186,954
1347104.57420	Child Care Admin RMS	-	-	27,641	4,236	27,631	27,500
<b>ITQA Grant</b>							
13471034.56901	Expenditures ITQA Grant	45,084	-	46,596	42,456	42,456	-
<b>Child Care</b>		<b>219,442</b>	<b>214</b>	<b>290,544</b>	<b>536,733</b>	<b>185,688</b>	<b>296,964</b>
% Inc/dec budget			-99.90%	135592.14%	1164.21%	-36.09%	-44.67%

## HUMAN SERVICES FUND

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Child Support</b>							
	<i>FTEs</i>	7.00	7.00	7.00	7.00	7.00	6.00
1347204.51000	Salaries & Wage	490,938	-	357,234	357,524	357,524	336,449
1347204.51120	Temporary Salaries	-	-	2,845	12,483	12,483	13,776
1347204.51230	Overtime	-	-	-	-	-	-
1347204.52001	Med Insurance- Child Support	-	-	65,779	61,626	61,626	55,372
1347204.52020	Other Insurance & Benefits	-	-	5,881	8,237	8,237	6,914
1347204.52100	Social security cont- Child Su	-	-	25,720	28,306	28,306	25,252
1347204.52200	Retirement contributions-Child	-	-	23,554	21,658	21,658	22,740
1347204.52330	Worker's Compensation	-	-	-	-	-	655
1347204.53520	Legal Services	-	-	-	11,320	35,552	27,000
1347204.53813	CBI check (fingerprints)	-	-	53	5,000	53	600
1347204.53823	Client/Provider pymt	-	85	2,491	-	-	2,000
1347204.53833	Contract Payments	-	-	29,532	-	-	-
1347204.53990	Purchase Admin Service	-	37	2,993	-	3,687	3,800
1347204.54104	Utilities	-	-	946	8,316	4,085	4,453
1347204.54150	Telephone	-	15	411	2,000	488	1,000
1347204.54410	Building Rent	-	-	4,438	16,621	17,741	14,200
1347204.55600	Postage & Box Rent	-	-	5,203	6,200	4,143	6,000
1347204.55730	Membership & Registrat Fees	-	-	118	2,500	494	500
1347204.55805	Travel	-	-	2,791	4,000	1,571	3,200
1347204.56100	Office Supplies	-	335	4,823	16,500	5,076	5,000
1347204.56112	Computer & Operating Equip	-	167	4,370	5,000	4,035	5,000
1347204.56901	IV-D Administration	52,744	-	6,941	-	-	-
1347204.57410	DHS EBTs	-	-	-	23,000	-	-
<b>Child Support</b>		<b>543,682</b>	<b>640</b>	<b>546,123</b>	<b>590,291</b>	<b>567,150</b>	<b>533,912</b>
% Inc/dec budget			-99.88%	85241.00%	90.12%	3.85%	-9.55%

<b>Child Welfare</b>							
	<i>FTEs</i>	2.00	2.00	2.00	3.00	3.00	3.00
1347304.51000	Salaries & Wage	156,548	-	205,407	242,220	242,220	152,121
1347304.51120	Temporary Salaries	-	-	7,833	-	-	-
1347304.52001	Med Insurance- Child Welfare	-	-	35,523	54,426	54,426	20,583
1347304.52020	Other Insurance & Benefits	-	-	3,830	5,067	5,067	3,078
1347304.52100	Social security cont- Child We	-	-	15,013	18,530	18,530	11,377
1347304.52200	Retirement cntrbtns- Child Wel	-	-	13,560	62,314	62,314	8,080
1347304.52330	Worker's Compensation	-	-	-	-	-	2,619
1347304.52410	Cell Phone Allowance	-	-	574	1,105	-	-
1347304.53833	Contract Payments	-	-	2	-	-	75,000
1347304.53990	Purchase Admin Service	-	-	3,132	6,300	-	3,500
1347304.54104	Utilities	-	-	225	4,384	948	1,114
1347304.54150	Telephone	-	3	818	450	480	1,000
1347304.54410	Building Rent	-	-	1,109	4,155	3,680	3,400
1347304.55600	Postage & Box Rent	-	-	247	110	191	250
1347304.55730	Membership & Registrat Fees	-	-	251	100	264	300
1347304.55805	Travel	-	-	1,618	2,000	2,256	2,000
1347304.56100	Office Supplies	-	-	334	151	161	500
1347304.56112	Computer & Operating Equip	-	-	390	100	385	500
1347304.56901	Child Welfare Expenditures	29,292	-	8,542	7,366	-	-
1347304.57420	Child Welfare RMS	-	-	13,571	500	3,504	13,571
<b>PSSF Grant</b>							
13473030.51000	Salaries & Wage	50,844	-	28,007	-	-	-
13473030.52001	Med Insurance- PSSF/LEGAL AD	-	-	3,993	-	-	-
13473030.52020	Other Insurance & Benefits	-	-	161	-	-	-
13473030.52100	Social Security Cont - PSSF/LE	-	-	2,002	-	-	-
13473030.52200	Retirement Contr- PSSF/LEGAL A	-	-	2,126	-	-	-
13473030.53833	Contract Payments	-	-	67,369	75,750	110,783	75,750
13473030.55805	Travel	-	-	166	-	-	-
13473030.56100	Office Supplies	-	-	857	-	-	-
13473030.56901	PSSF Legal Admin	56,274	-	-	-	-	-
<b>State Training Academy</b>							
13473031.51000	Salaries & Wage	-	-	3,010	-	-	-
13473031.52001	Medical Health Insurance	-	-	646	-	-	-
13473031.52100	Social Security Contributions	-	-	227	-	-	-
13473031.52200	Retirement Contributions	-	-	151	-	-	-

## HUMAN SERVICES FUND

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>IV-Ewaiver</b>							
	<i>FTEs</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>1.00</i>
13473032.51000	Salaries & Wage	151,108	-	117,827	118,288	118,288	53,464
13473032.52001	Med Insurance - IV-E Waiver	-	-	25,533	25,606	25,606	13,203
13473032.52020	Other Insurance & Benefits	-	-	2,995	2,948	2,948	1,100
13473032.52100	Social security cont - IV-E Wa	-	-	7,733	9,049	9,049	3,570
13473032.52200	Retirement cntrbtns - IV-E Wai	-	-	8,444	-	-	3,742
13473032.52330	Worker's Compensation	-	-	-	-	-	2,283
13473032.52410	Cell Phone Allowance	-	-	125	-	-	260
13473032.53813	CBI check (fingerprints)	-	-	909	632	988	-
13473032.53823	Client/Provider pymt	-	330	21,465	-	25,983	22,698
13473032.53833	Contract Payments	-	-	122	240	-	-
13473032.53990	Purchase Admin Service	-	-	626	-	-	-
13473032.54104	Utilities	-	-	185	-	-	-
13473032.54150	Telephone	-	-	172	272	2,756	-
13473032.54410	Building Rent	-	-	359	-	-	-
13473032.55600	Postage & Box Rent	-	-	247	100	182	-
13473032.55725	Dues & Subscriptions	-	-	-	50	-	-
13473032.55730	Membership & Registrat Fees	-	-	26	-	-	-
13473032.55805	Travel	-	-	5,015	2,000	4,559	-
13473032.56100	Office Supplies	-	100	863	1,000	1,669	-
13473032.56112	Computer & Operating Equip	-	338	1,243	125	2,926	-
13473032.56901	IV-E Waiver Operating	46,984	-	1,319	-	-	-
13473032.57420	DHS RMS	-	-	-	25,000	-	-
<b>Case Services</b>							
13473036.53813	CBI check (fingerprints)	-	-	79	-	-	100
13473036.53823	Client/Provider pymt	-	-	36,927	1,762	33,151	32,560
13473036.56901	Case Services Expenditures	24,534	-	4,260	14,102	5,883	6,669
13473036.57410	DHS EBTs	-	-	-	48,101	-	-
<b>Out of Home Placement</b>							
13473037.57410	Cwest F/C EBT	137,105	-	146,404	276,370	37,039	88,385
<b>RTC</b>							
13473038.57410	RTC Expenditures	2,711	-	1,948	13,730	1,080	2,208
<b>Special Circumstance Day Care</b>							
13473039.57410	DHS EBTs	-	-	574	33,000	17,168	6,000
<b>Child Welfare 80/20%</b>							
	<i>FTEs</i>	<i>14.50</i>	<i>14.50</i>	<i>14.50</i>	<i>14.50</i>	<i>14.50</i>	<i>14.50</i>
13473040.51000	Salaries & Wage	875,123	-	635,183	781,902	780,202	533,965
13473040.51120	Temporary Salaries	-	-	771	24,685	24,685	20,878
13473040.51230	80/20 CW Overtime	-	-	-	20,257	20,257	20,561
13473040.52001	Med Insurance - Child Welfar	-	-	116,833	142,237	141,822	102,479
13473040.52020	Other Insurance & Benefits	-	-	10,999	17,735	17,735	12,770
13473040.52100	Social Security Contr-Child Wf	-	-	44,905	63,254	63,127	41,761
13473040.52200	Retirement Cont - Child Welfar	-	-	38,639	-	-	30,020
13473040.52330	Worker's Compensation	-	-	-	-	-	11,012
13473040.53520	Legal Services	-	-	-	304,657	-	175,000
13473040.53813	CBI check (fingerprints)	-	-	2,293	1,816	2,591	-
13473040.53823	Client/Provider pymt	-	345	43,615	61,447	-	-
13473040.53833	Contract Payments	-	-	319,039	137,620	314,174	61,000
13473040.53990	Purchase Admin Service	-	-	10,857	-	22,334	28,000
13473040.54104	Utilities	-	-	1,535	17,540	4,836	7,050
13473040.54150	Telephone	-	1,026	8,610	7,550	14,522	9,780
13473040.54410	Building Rent	-	-	8,044	29,464	8,236	21,531
13473040.55600	Postage & Box Rent	-	-	1,696	732	1,313	1,700
13473040.55725	Dues & Subscriptions	-	-	-	626	168	-
13473040.55730	Membership & Registrat Fees	-	-	1,549	8,146	2,722	-
13473040.55805	Travel	-	-	12,652	13,000	23,534	13,000
13473040.56100	Office Supplies	-	651	15,368	6,487	15,492	6,500
13473040.56112	Computer & Operating Equip	-	863	8,441	2,531	5,909	9,000
13473040.56901	Child Welfare 80/20	469,174	19,575	9,746	10,221	-	-
13473040.57410	DHS EBTs	-	(19,575)	-	324,706	43,901	-

## HUMAN SERVICES FUND

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Child Welfare 80/20% Continued:</b>							
13473040.57420	Child Welfare 80/20 RMS	-	-	316,315	18,500	295,586	276,000
13473040.57650	CERF Fuel	-	113	2,960	3,067	12,644	4,135
13473040.57655	CERF Maintenance & Repair	-	-	379	3,163	-	2,508
13473040.57670	CERF Rental Charges	-	820	12,091	5,833	-	5,052
<b>WRAP</b>							
13473041.53823	Client/Provider pymt	-	-	14,532	21,500	5,966	15,000
13473041.56100	Office Supplies	-	-	1,106	3,500	-	-
13473041.56901	WRAP	18,706	-	-	-	-	-
<b>State Hotline</b>							
13473042.56100	Office Supplies	-	-	837	-	-	-
13473042.56112	Computer & Operating Equip	-	-	15,111	-	-	-
13473042.56901	State Hotline Operating	58	-	-	-	-	-
<b>Title XX Case Worker</b>							
13473043.56901	Title XX Caseworker Train	10,246	-	-	5,874	-	-
13473043.55730	Membership & Registrat Fees	-	-	3,230	-	1,680	-
13473043.55805	Travel	-	-	5,832	-	2,171	5,400
13473043.56100	Office Supplies	-	-	1,130	-	50	-
<b>Parent Night Out</b>							
13473044.53833	Contract Payments	-	1,397	2,774	6,264	5,050	6,264
13473044.56901	Parent Night Out Expenditures	7,883	-	-	2,400	2,736	1,000
13473044.53990	Purchase Admin Service	-	-	634	-	-	-
13473044.56100	Office Supplies	-	-	2,527	-	1,152	-
<b>Mobility Workforce</b>							
13473045.51000	Salaries & Wage	-	-	21,933	-	-	-
13473045.52001	Medical Insurance	-	-	3,966	-	-	-
13473045.52020	Other Insurance & Benefits	-	-	501	-	-	-
13473045.52100	Social Security Contributions	-	-	1,601	-	-	-
13473045.52200	Retirement Contributions	-	-	1,085	-	-	-
13473045.56901	Mobility/WF CW	1,766	-	-	-	-	-
<b>Chaffee</b>							
	<i>FTEs</i>	<i>0.50</i>	<i>0.50</i>	<i>0.50</i>	<i>0.00</i>	<i>0.00</i>	<i>0.25</i>
13473050.51000	Salaries & Wage	39,469	-	13,069	-	-	10,829
13473050.52001	Med Insurance Chaffee (Alive)	-	-	1,909	-	-	1,813
13473050.52020	Other Insurance & Benefits	-	-	241	-	-	257
13473050.52100	Social Security Caffee (Alive/	-	-	983	-	-	743
13473050.52200	Retirement Contr Chaffee (Aliv	-	-	924	-	-	541
13473050.52410	Cell Phone Allowance	-	-	88	-	-	-
13473050.53823	Client/Provider pymt	-	-	4,330	1,500	2,734	2,000
13473050.53990	Purchase Admin Service	-	-	860	-	-	-
13473050.54104	Utilities	-	-	100	100	235	372
13473050.54150	Telephone	-	6	368	1,000	718	-
13473050.54410	Building Rent	-	-	210	378	690	1,133
13473050.55600	Postage & Box Rent	-	-	63	170	49	-
13473050.55730	Membership & Registrat Fees	-	-	148	-	1,848	-
13473050.55805	Travel	-	-	292	500	189	-
13473050.56100	Office Supplies	-	-	640	1,000	35	1,000
13473050.56112	Computer & Operating Equip	-	8	89	-	90	-
<b>Child Welfare</b>		<b>2,077,822</b>	<b>6,001</b>	<b>2,529,731</b>	<b>3,108,765</b>	<b>2,635,667</b>	<b>2,051,040</b>
% Inc/dec budget			-99.71%	42057.19%	42.90%	4.19%	-34.02%

<b>Colorado Works</b>							
	<i>FTEs</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.25</i>	<i>2.25</i>	<i>3.25</i>
1347704.51000	Salaries & Wage	170,245	-	131,115	131,675	131,675	152,670
1347704.52001	Med Insurance- Colorado Work	-	-	30,089	25,722	25,722	29,622
1347704.52020	Other Insurance & Benefits	-	-	2,403	3,511	3,511	3,676
1347704.52100	Social security cont- Colorado	-	-	9,632	10,073	10,073	10,793
1347704.52200	Retirement contributions- Colo	-	-	8,971	7,290	7,290	10,883
1347704.52330	Worker's Compensation	-	-	-	-	-	263
1347704.53833	Contract Payments	-	-	93,567	-	-	43,870
1347704.53990	Purchase Admin Service	-	-	248	-	-	500
1347704.54104	Utilities	-	-	326	3,150	982	2,800
1347704.54150	Telephone	-	2	109	750	304	500
1347704.54410	Building Rent	-	-	1,349	4,911	2,356	3,400
1347704.55600	Postage & Box Rent	-	-	316	800	242	1,000

## HUMAN SERVICES FUND

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Colorado Works Continued:</b>							
1347704.55730	Membership & Registrat Fees	-	-	47	500	79	500
1347704.55805	Travel	-	-	406	3,000	1,235	1,200
1347704.56100	Office Supplies	-	-	403	5,000	1,156	1,386
1347704.56112	Computer & Operating Equip	-	13	1,292	3,850	729	2,000
1347704.56901	Expend CO Works Admin	425,922	-	2,222	4,320	-	-
1347704.57410	DHS EBTs	-	-	48,109	665,000	106,394	145,613
1347704.57420	CO Works Admin RMS	-	-	103,936	134,565	115,008	102,582
<b>Colorado Works</b>		<b>596,167</b>	<b>15</b>	<b>434,540</b>	<b>1,004,117</b>	<b>406,756</b>	<b>513,259</b>
% Inc/dec budget			-100.00%	2959983.86%	55.87%	-6.39%	-48.88%

<b>Core Services</b>							
<i>FTEs</i>		<i>5.00</i>	<i>5.00</i>	<i>5.00</i>	<i>5.00</i>	<i>5.00</i>	<i>4.00</i>
1347504.51000	Salaries & Wage	394,086	-	283,799	304,966	284,489	251,838
1347504.52001	Med Insurance- Core Services	-	-	53,737	59,005	54,011	30,249
1347504.52020	Other Insurance & Benefits	-	-	3,796	6,726	6,726	4,171
1347504.52100	Social security cont- Core Ser	-	-	19,566	23,330	21,794	18,339
1347504.52200	Retirement contributions- Core	-	-	18,665	32,508	30,870	15,211
1347504.52330	Worker's Compensation	-	-	-	-	-	5,409
1347504.52410	Cell Phone Allowance	-	-	971	1,365	-	-
1347504.53813	CBI check (fingerprints)	-	-	41	-	41	-
1347504.53823	Client/Provider pymt	-	-	7,728	7,682	-	-
1347504.53833	Contract Payments	-	-	14,705	-	-	-
1347504.53990	Purchase Admin Service	-	-	325	-	-	-
1347504.54104	Utilities	-	-	729	3,024	1,953	2,597
1347504.54150	Telephone	-	48	1,545	1,440	2,411	4,545
1347504.54410	Building Rent	-	-	1,426	2,455	6,681	21,532
1347504.55600	Postage & Box Rent	-	-	440	1,760	344	-
1347504.55730	Membership & Registrat Fees	-	-	106	960	180	-
1347504.55805	Travel	-	-	2,430	1,600	2,112	-
1347504.56100	Office Supplies	-	-	3,358	1,440	2,113	-
1347504.56112	Computer & Operating Equip	-	64	709	2,240	987	-
1347504.56901	CORE Services 100% Operating	27,722	-	850	1,373	-	-
1347504.57410	DHS EBTs	-	-	-	145,000	2,033	-
1347504.57420	Core Services 100% RMS	-	-	57,699	-	(18,943)	1,666
<b>Core Services 80/20</b>							
<i>FTEs</i>		<i>4.00</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>
13475055.51000	Salaries & Wage	178,249	-	161,099	120,278	120,278	204,026
13475055.52001	Med Insurance- Core Services	-	-	33,762	19,738	19,738	41,892
13475055.52020	Other Insurance & Benefits	-	-	3,444	2,507	2,507	3,787
13475055.52100	Soc Security Contr- Core Servi	-	-	10,756	9,201	9,201	13,472
13475055.52200	Retirement Contr- Core Service	-	-	11,538	-	-	13,484
13475055.52330	Worker's Compensation	-	-	-	-	-	3,642
13475055.53990	Purchase Admin Service	-	-	987	1,996	-	-
13475055.54104	Utilities	-	-	653	6,426	1,193	1,485
13475055.54150	Telephone	-	247	890	3,060	468	1,000
13475055.54410	Building Rent	-	-	1,366	2,266	3,045	4,533
13475055.55600	Postage & Box Rent	-	-	437	3,740	334	500
13475055.55730	Membership & Registrat Fees	-	-	684	1,300	2,941	-
13475055.55805	Travel	-	-	1,599	3,400	891	2,000
13475055.56100	Office Supplies	-	-	1,675	3,060	1,085	1,700
13475055.56112	Computer & Operating Equip	-	82	1,402	4,760	1,377	1,000
13475055.56901	Core Services 80/20	64,054	-	57,982	2,917	-	-
13475055.57410	Core Services 80/20 EBT	-	-	-	276,576	55,315	55,315
13475055.57420	Core Services 80/20 RMS	-	-	(57,699)	-	18,943	(1,666)
<b>Core Services</b>		<b>664,110</b>	<b>441</b>	<b>703,200</b>	<b>1,058,099</b>	<b>635,117</b>	<b>701,727</b>
% Inc/dec budget			-99.93%	159196.87%	-51.00%	-9.68%	-33.68%

## HUMAN SERVICES FUND

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Income Maintenance</b>							
	<i>FTEs</i>	25.00	25.00	25.00	25.00	25.00	25.00
1347604.51000	Salaries & Wage	1,268,986	-	(344,755)	936,609	893,888	1,053,471
1347604.51120	Temporary Salaries	-	-	13,549	77,787	77,787	76,479
1347604.51230	Overtime	-	-	3,358	19,318	19,318	19,608
1347604.52001	Medical Insurance	-	-	210,671	205,785	195,365	233,999
1347604.52020	Other Insurance & Benefits	-	-	21,183	24,202	24,202	25,365
1347604.52100	Social Security Contributions	-	-	74,520	79,079	75,875	79,275
1347604.52200	Retirement Contributions	-	-	61,575	67,395	61,221	65,111
1347604.52330	Worker's Compensation	-	-	23,139	27,446	27,446	2,583
1347604.53813	CBI check (fingerprints)	-	-	353	1,000	436	1,000
1347604.53833	Contract Payments	-	-	2,813	9,900	-	-
1347604.53990	Purchase Admin Service	-	-	3,496	24,653	3,218	5,000
1347604.54104	Utilities	-	-	1,972	26,838	7,189	16,697
1347604.54150	Telephone	-	168	1,715	3,000	2,576	2,000
1347604.54410	Building Rent	-	-	10,463	38,908	19,339	50,995
1347604.55600	Postage & Box Rent	-	22	2,528	7,000	7,970	3,000
1347604.55730	Membership & Registrat Fees	-	-	4,664	3,000	5,586	1,000
1347604.55805	Travel	-	-	6,556	10,000	4,877	7,000
1347604.56100	Office Supplies	-	106	10,495	20,000	10,058	10,500
1347604.56112	Computer & Operating Equip	-	14,374	14,188	10,000	8,921	5,000
1347604.56901	Admin IM Operating	(339,076)	-	(19,235)	6,164	-	-
1347604.57410	DHS EBTs	-	-	-	10,000	-	-
1347604.57420	Expend Admin RMS	-	-	(400,850)	-	(452,067)	(472,322)
1347604.57650	CERF Fuel	-	-	616	947	2,303	1,277
1347604.57655	CERF Maintenance & Repair	-	-	117	977	-	774
1347604.57670	CERF Rental Charges	-	-	2,507	1,801	-	1,560
<b>Fraud Investigations</b>							
	<i>FTEs</i>	1.00	1.00	1.00	1.00	1.00	1.00
13476060.51000	Salaries & Wage	45,670	-	31,717	38,192	38,192	38,771
13476060.52001	Medical Insurance - Fraud	-	-	7,613	11,085	11,085	6,695
13476060.52020	Other Insurance & Benefits	-	-	887	1,023	1,023	944
13476060.52100	Social Security Contr- Fraud	-	-	2,247	2,922	2,922	2,966
13476060.52200	Retirement Cont - Fraud	-	-	1,586	-	-	1,938
13476060.52330	Worker's Compensation	-	-	-	-	-	76
13476060.54104	Utilities	-	-	98	-	312	372
13476060.54150	Telephone	-	4	32	3,000	141	-
13476060.54410	Building Rent	-	-	555	2,078	801	1,133
13476060.55600	Postage & Box Rent	-	-	124	500	94	236
13476060.55725	Dues & Subscriptions	-	-	-	500	21	-
13476060.55730	Membership & Registrat Fees	-	-	258	500	6	250
13476060.55805	Travel	-	-	139	500	95	150
13476060.56100	Office Supplies	-	-	65	500	237	100
13476060.56112	Computer & Operating Equip	-	-	225	1,000	221	-
13476060.56901	Fraud Operating	2,724	-	1,171	-	-	-
<b>LEAP Admin</b>							
13476061.51000	Salaries & Wage	1,824	-	-	-	-	-
13476061.53823	Client/Provider pymt	-	-	1,288	-	-	-
13476061.53833	Contract Payments	-	-	22,556	-	-	-
13476061.53990	Purchase Admin Service	-	-	858	-	-	-
13476061.54150	Telephone	-	-	7	-	-	-
13476061.56100	Office Supplies	-	-	21	-	-	4,600
13476061.56901	LEAP Admin Operating	28,372	-	-	3,500	-	-
<b>Medicaid Transportation</b>							
13476063.53823	Client/Provider pymt	-	786	401,652	500,000	190,203	450,000
13476063.56901	Medicaid Transport Operating	341,083	-	-	500	-	-
<b>General Assistance</b>							
13476064.53823	Client/Provider pymt	-	363	15,462	-	-	-
13476064.56100	Office Supplies	-	-	3,632	-	-	-
13476064.56901	General Assistance	5,729	-	-	20,000	18,078	20,000
<b>Aid to Needy Disabled</b>							
13476065.53823	Client/Provider pymt	-	-	3,869	-	-	-
13476065.53990	Purchase Admin Service	-	175	1,648	2,200	-	2,200
13476065.56901	Expend AND Operating	40,281	-	40,541	-	-	-
13476065.57410	DHS EBTs	-	-	-	190,000	36,064	34,822



## HUMAN SERVICES FUND

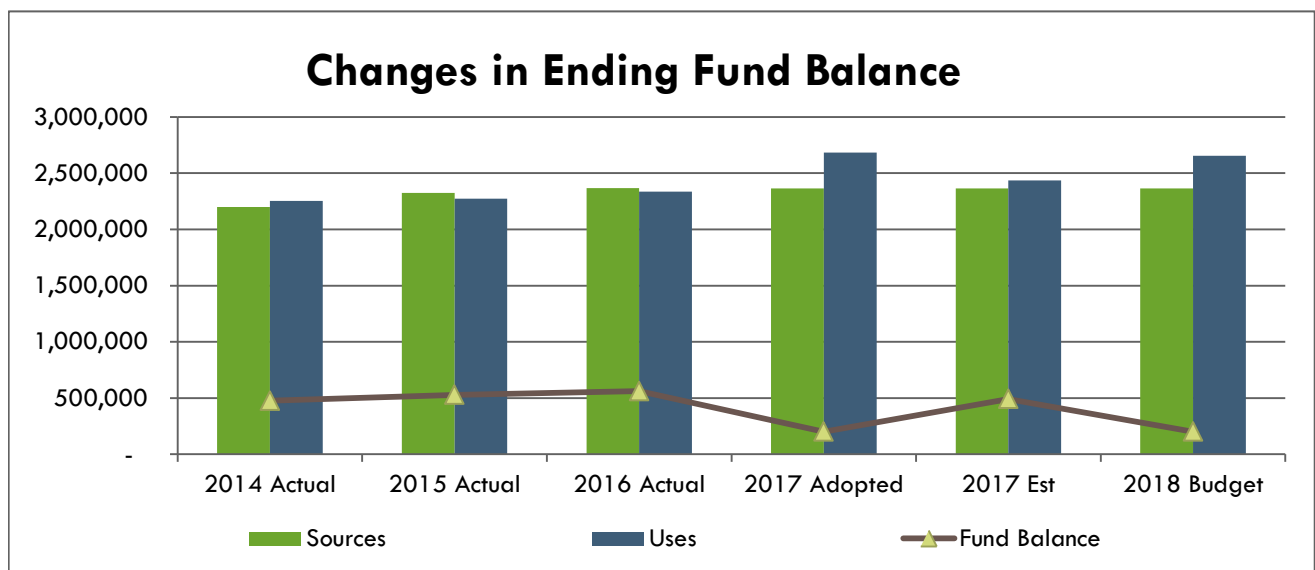
Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Employment First</b>							
13476068.53833	Contract Payments	-	-	84,741	72,000	80,551	74,000
<b>Old Age Pension</b>							
13476069.56901	Expend OAP Operating	11,442	-	86	-	-	-
13476069.57410	DHS EBTs	-	-	-	415,000	-	-
13476069.57420	OAP RMS	-	-	34,047	10,000	-	33,741
<b>Income Maintenance</b>		<b>1,407,035</b>	<b>15,998</b>	<b>362,766</b>	<b>2,886,809</b>	<b>1,375,555</b>	<b>1,862,367</b>
% Inc/dec budget			-98.86%	2167.59%	3.48%	279.19%	-35.49%
<b>Old Personnel Dept.</b>							
13476062.51000	Salaries & Wage	-	3,173,575	951,601	-	-	-
13476062.51120	Temporary Salaries	-	44,632	16,940	-	-	-
13476062.51230	Overtime	-	30,837	1,521	-	-	-
13476062.52001	Medical Insurance	-	667,759	207,366	-	-	-
13476062.52100	Social Security contributions	-	232,002	67,643	-	-	-
13476062.52200	Retirement contributions	-	204,427	60,444	-	-	-
13476062.52410	Cell phone allowance	-	1,953	722	-	-	-
13476062.56901	Other Financing Sources	6,729	1,779,681	(6,386)	-	-	-
<b>Core Services</b>		<b>6,729</b>	<b>6,134,866</b>	<b>1,299,850</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Inc/dec budget			91071.63%	-78.81%	0.00%	-100.00%	0.00%
<b>Other Uses</b>							
130.57560	Miscellaneous Expense	-	-	11,429	(3,259,554)	-	-
130.57410	DHS EBTs	-	-	49,173	-	-	-
<b>Other Uses</b>		<b>-</b>	<b>-</b>	<b>60,601</b>	<b>(3,259,554)</b>	<b>-</b>	<b>-</b>
% Inc/dec budget			0.00%	0.00%	79.65%	-100.00%	-100.00%
<b>Operating Expenditures</b>		<b>5,774,075</b>	<b>6,158,809</b>	<b>6,520,601</b>	<b>6,237,135</b>	<b>6,127,760</b>	<b>6,303,200</b>
% Inc/dec budget			0.07	0.06	(0.02)	(0.06)	0.01
<b>Contingency</b>							
130.59090	Contingency	-	-	-	46,400	-	46,000
<b>One Time &amp; Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>46,400</b>	<b>-</b>	<b>46,000</b>
% Inc/dec budget			0.00%	0.00%	0.00%	0.00%	-0.86%
<b>Total Human Services Fund Expenditures</b>		<b>5,774,075</b>	<b>6,158,809</b>	<b>6,520,601</b>	<b>6,283,535</b>	<b>6,127,760</b>	<b>6,349,200</b>
% Inc/dec budget to budget or actual to actual			6.66%	5.87%	-1.62%	-6.02%	1.05%



# 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.

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Beginning Fund Balance</b>	\$ 531,507	\$ 476,207	\$ 528,658	\$ 518,658	\$ 561,170	\$ 490,545
Revenues & Other Sources:						
Sales Taxes	2,197,103	2,324,742	2,366,776	2,364,178	2,364,178	2,364,178
Interest on Deposits (Misc.)	1,390	-	877	300	300	300
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>2,198,493</b>	<b>2,324,742</b>	<b>2,367,653</b>	<b>2,364,478</b>	<b>2,364,478</b>	<b>2,364,478</b>
Expenditures & Other Uses:						
Durango Library	1,901,622	1,891,568	1,955,401	1,944,851	1,944,851	1,944,859
Transfers Out for Durango Senior Services	342,171	370,723	369,740	409,327	409,327	409,319
Transfers Out for Durango Landfill	10,000	10,000	10,000	10,000	10,000	10,000
Recon Budget to Actual Rev	-	-	-	70,925	70,925	70,925
Capital Expenditures	-	-	-	-	-	50,000
Telecommunication Infrastructure	-	-	-	248,033	-	169,920
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>2,253,793</b>	<b>2,272,291</b>	<b>2,335,141</b>	<b>2,683,136</b>	<b>2,435,103</b>	<b>2,655,023</b>
<b>Ending Fund Balance</b>	<b>\$ 476,207</b>	<b>\$ 528,658</b>	<b>\$ 561,170</b>	<b>\$ 200,000</b>	<b>\$ 490,545</b>	<b>\$ 200,000</b>



## JOINT SALES TAX FUND

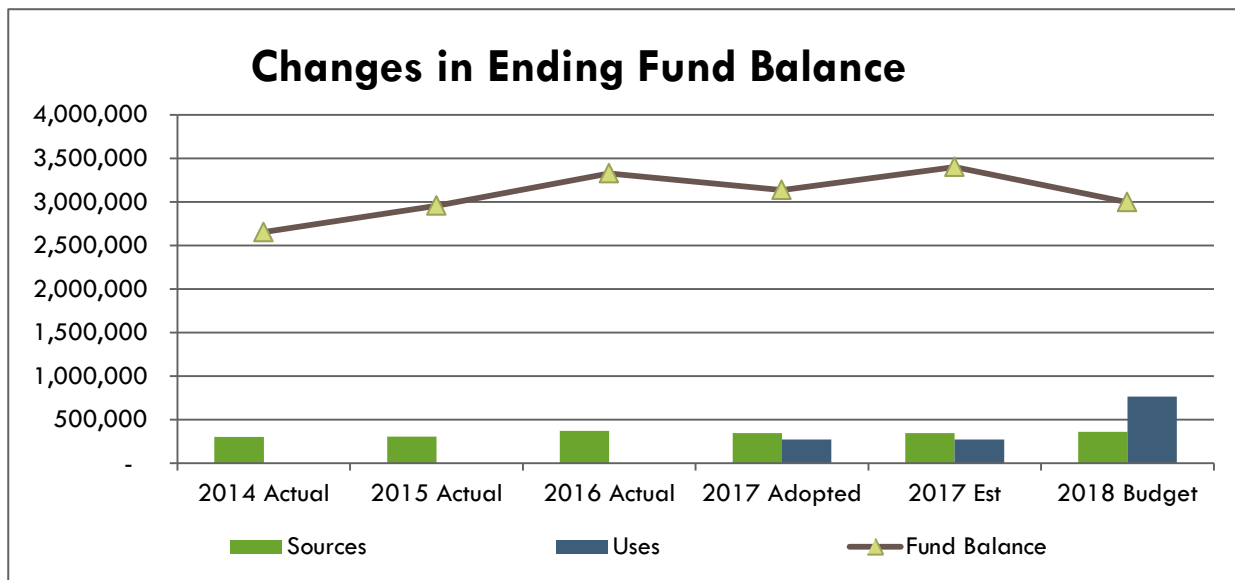
Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Revenues:</b>							
200.41300	Sales Taxes	2,197,103	2,324,742	2,366,776	2,364,178	2,364,178	2,364,178
200.47000	Investment Earnings	1,390	-	877	300	300	300
<b>Revenues</b>		<b>2,198,493</b>	<b>2,324,742</b>	<b>2,367,653</b>	<b>2,364,478</b>	<b>2,364,478</b>	<b>2,364,478</b>
% Inc/dec budget			5.74%	1.85%	2.00%	-0.13%	0.00%

<b>Operating Expenditures:</b>							
20030.57810	Transfer to/from Landfill	10,000	10,000	10,000	10,000	10,000	10,000
20040.57811	Transfer for Senior Services	342,171	370,723	369,740	409,327	409,327	409,319
20050.58500	Durango Public Library	1,901,622	1,891,568	1,955,401	1,944,851	1,944,851	1,944,859
20050.58550	Durango Library Capital	-	-	-	-	-	50,000
20010.59150	Recon Budget to Actual Rev	-	-	-	70,925	70,925	70,925
20010.59450	Telecommunication Infrastructu	-	-	-	248,033	-	169,920
<b>Total Joint Sales Tax Expenditures</b>		<b>2,253,793</b>	<b>2,272,291</b>	<b>2,335,141</b>	<b>2,683,136</b>	<b>2,435,103</b>	<b>2,655,023</b>
% Inc/dec budget			0.82%	2.77%	3.41%	4.28%	-1.05%

# 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.

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Beginning Fund Balance</b>	<b>\$ 2,354,084</b>	<b>\$ 2,652,676</b>	<b>\$ 2,956,256</b>	<b>\$ 3,062,836</b>	<b>\$ 3,327,676</b>	<b>\$ 3,400,876</b>
Revenues & Other Sources:						
State Lottery Proceeds	295,702	298,434	350,156	338,000	338,000	338,000
Interest on Deposits (Misc.)	2,890	5,146	21,264	5,200	5,200	20,000
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>298,592</b>	<b>303,579</b>	<b>371,420</b>	<b>343,200</b>	<b>343,200</b>	<b>358,000</b>
Capital and Other Uses:						
Other Eligible Expenditures	-	-	-	-	-	12,000
Multi Event Center	-	-	-	270,000	270,000	750,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>270,000</b>	<b>270,000</b>	<b>762,000</b>
<b>Ending Fund Balance</b>	<b>\$ 2,652,676</b>	<b>\$ 2,956,255</b>	<b>\$ 3,327,676</b>	<b>\$ 3,136,036</b>	<b>\$ 3,400,876</b>	<b>\$ 2,996,876</b>



## CONSERVATION TRUST FUND

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Revenues:</b>							
210.43315	Lottery Funds	295,702	298,434	350,156	338,000	338,000	338,000
21050.47000	Investment Earnings	2,890	5,146	21,264	5,200	5,200	20,000
<b>Revenues</b>		<b>298,592</b>	<b>303,579</b>	<b>371,420</b>	<b>343,200</b>	<b>343,200</b>	<b>358,000</b>

% Inc/dec budget 1.67% 22.35% 0.92% -7.60% 4.31%

<b>Expenditures</b>							
210.59526	Other Eligible Expenditures	-	-	-	-	-	12,000
21050.59525	Capital Outlay - Multi Event C	-	-	-	270,000	270,000	750,000
<b>Total Conservation Trust Fund Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>270,000</b>	<b>270,000</b>	<b>762,000</b>

% Inc/dec budget 0.00% 0.00% 0.00% 0.00% 182.22%

# 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.

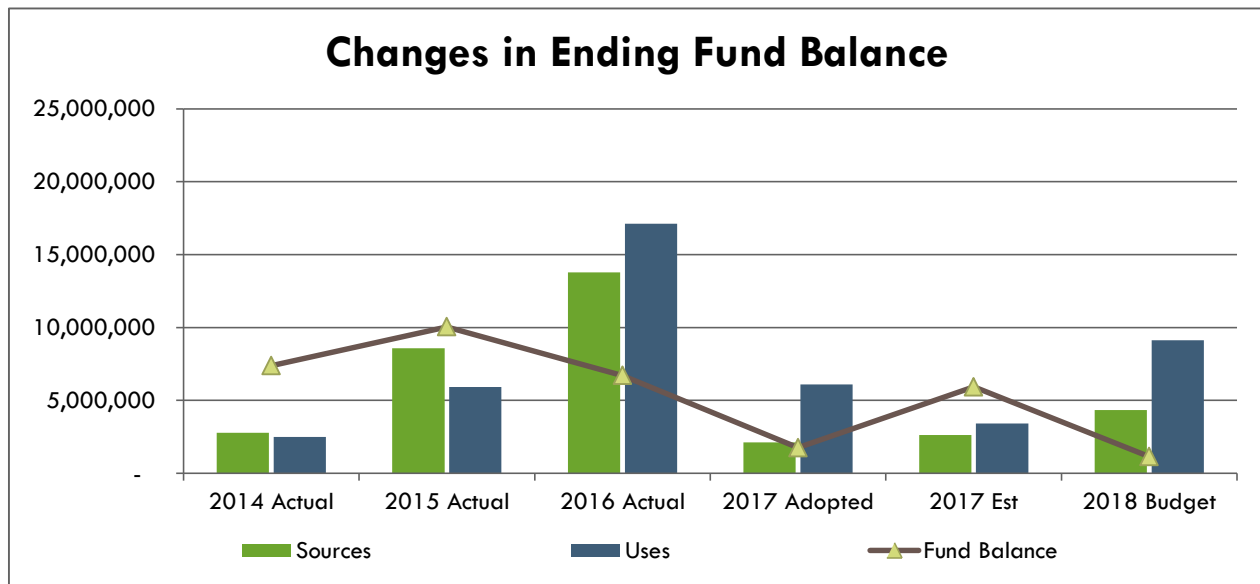
## **Capital Improvement Fund**

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 to provide for continuing capital improvements required by the County. 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.

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Beginning Fund Balance</b>	<b>\$ 7,101,746</b>	<b>\$ 7,386,827</b>	<b>\$ 10,045,173</b>	<b>\$ 5,716,719</b>	<b>\$ 6,709,164</b>	<b>\$ 5,922,706</b>
Revenues & Other Sources:						
Sales Taxes	2,000,000	2,000,000	2,000,000	750,000	750,000	1,000,000
Intergovernmental Revenues	772,473	993,004	1,714,629	1,192,436	1,820,909	839,953
Miscellaneous Revenues	-	-	63,049	184,915	61,629	-
Transfers In	-	5,577,637	10,000,000	-	-	2,500,000
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>2,772,473</b>	<b>8,570,641</b>	<b>13,777,678</b>	<b>2,127,351</b>	<b>2,632,538</b>	<b>4,339,953</b>
Capital and Other Uses:						
One Time Expenditures	11,354	181,317	-	-	-	-
Capital Projects & Outlay	2,476,038	5,730,978	17,113,687	4,087,458	3,418,996	7,123,558
Contingencies and Other	-	-	-	2,000,000	-	2,000,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>2,487,392</b>	<b>5,912,295</b>	<b>17,113,687</b>	<b>6,087,458</b>	<b>3,418,996</b>	<b>9,123,558</b>
Change in Fund Balance	285,081	2,658,346	(3,336,009)	(3,960,107)	(786,458)	(4,783,605)
<b>Ending Fund Balance</b>	<b>\$ 7,386,827</b>	<b>\$ 10,045,173</b>	<b>\$ 6,709,164</b>	<b>\$ 1,756,612</b>	<b>\$ 5,922,706</b>	<b>\$ 1,139,101</b>



## CAPITAL IMPROVEMENT FUND

### Mission Statement

The Capital Improvement Fund was established in 1987 to provide for continuing capital improvement required by the County. Expenditures are limited to continuing capital requirements and major capital improvements as determined by the Board of County Commissioners.

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Revenues:</b>							
260.41300	Sales Taxes	2,000,000	2,000,000	2,000,000	750,000	750,000	1,000,000
260.43150	EIAF 7850 Courthouse Remodel	-	-	1,653,364	150,000	246,636	-
260.43370	EIAF 8106 Crthse Renovation	-	-	25,000	1,250	-	-
260.45324	Energy Impact Assistance	772,473	790,057	30,180	4,250	-	125,000
260.47125	211 Rock Point Early Term	-	126,487	-	-	-	-
260.47611	Pictometry Contib. from Others	-	76,460	-	13,300	13,300	-
260.47856	Refund Misc. Federal	-	-	-	-	20,599	-
260.47900	Miscellaneous Revenue	-	-	6,085	-	-	65,000
26010.48510	Transfer to/from General Fund	-	5,577,637	10,000,000	-	-	2,500,000
26020.43374	EIAF- Emergency Power Evacuati	-	-	-	198,341	198,341	-
26020.44680	GSA Courthouse Lease	-	-	-	137,427	70,895	81,577
26020.44681	GSA Courthouse Improvements	-	-	-	412,289	1,199,130	515,982
26020.45336	Courthouse Revenue - State	-	-	-	-	19,615	-
26020.45640	Courthouse Revenue - Federal	-	-	-	227,611	-	-
26020.47893	DA Crths Remodel-San Juan Cty	-	-	-	2,473	2,701	2,701
26020.47894	DA Crths Remodel-Archuleta Cty	-	-	-	45,495	49,693	49,693
26040.47127	10 Burnett Rent - MASH	-	-	61,709	184,915	61,629	-
26040.47820	Insurance Refunds	-	-	1,340	-	-	-
<b>Revenues</b>		<b>2,772,473</b>	<b>8,570,641</b>	<b>13,777,678</b>	<b>2,127,351</b>	<b>2,632,538</b>	<b>4,339,953</b>

% Inc/dec budget

209.13%

60.75%

-85.01%

-80.89%

104.01%

<b>Expenditures:</b>							
260.54350	Repair & Maintenance Services	11,354	-	-	-	-	-
26020.59106	Building Remodel - Furniture	-	181,317	-	-	-	-
<b>Expenditures</b>		<b>11,354</b>	<b>181,317</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

% Inc/dec budget

1496.94%

-100.00%

-100.00%

0.00%

0.00%

<b>Capital Outlay:</b>							
<b>Technology Capital:</b>							
26010.59130	Info Serv Capital & Projects	-	684,456	460,151	425,000	154,865	-
26010.59132	Tyler FinSw Capital & Projects	-	221,506	93,886	7,000	1,957	-
26010.59260	Capital Outlay - Code Developm	-	-	-	311,280	165,000	135,000
26010.59131	Capital Outlay - Pictometry	-	-	-	129,312	129,312	-
<b>Capital &amp; Projects</b>							
260.54325	Fairgrounds Repairs	19,202	-	-	-	-	-
260.54950	Asbestos Remedia- Vectra Bldg	12,269	-	-	-	-	-
260.59104	Cap Outlay - 1101 East 2nd Rem	2,285,756	1,990,692	-	-	-	-
260.59110	Capital Outlay - Facilities	8,000	-	-	-	-	-
260.59115	Capital Outlay 211 Rockpoint	-	2,064,723	5,399	-	-	-
260.59136	Capital Outlay Wheeled Generat	-	32,456	-	-	-	-
260.59206	Capital Outlay - Detentions	15,365	13,678	-	-	-	-
260.59508	Capital Outlay - Fairgrounds	9,646	19,060	-	-	-	-
260.59510	Capital Outlay Sheep Pen wirin	-	7,366	-	-	-	-
260.59521	Capital Outlay Fgs Telescopic	-	10,750	-	-	-	-
26010.59106	Furniture, Fixtures & Equip	-	-	-	-	-	307,500
26010.59120	Buildng - Clerk, Trsr & Assessr	-	-	-	-	-	4,462,800
26010.59138	Capital Outlay Coroner	-	-	-	7,000	-	7,000
26010.59144	CIP Cthse Basmnt Remdl County	-	-	-	-	-	1,337,807
26010.59220	Space Planning Crths Basement	-	-	-	50,000	13,745	-
26010.59222	Risk Mgmt - ID Printer	-	-	-	-	-	5,000
26020.59137	Capital Outlay Crths Rmdl Cnty	-	275,783	3,821,124	-	241,958	-
26020.59205	Detentions Camera & DVR System	-	-	-	-	329,750	-

## CAPITAL IMPROVEMENT FUND

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Capital &amp; Projects Continued:</b>							
26020.59207	Sheriff Control Room	-	-	290,387	60,550	59,660	-
26020.59208	Sheriffs Offices	-	-	48,704	-	-	10,000
26020.59209	Emergency Management (PS)	-	-	37,910	-	-	-
26020.59210	Emergency Power Evacuation Sit	-	-	-	396,685	396,685	-
26020.59211	Search and Rescue Building	-	-	-	-	-	250,000
26020.59220	CIP - Crths Rmdl - DA Portion	-	-	827,994	1,000,000	1,578,592	-
26020.59250	CIP - Crths Rmdl - Fed Portion	125,801	191,572	1,596,162	1,500,000	166,841	-
26020.59252	CIP Cthse Basmnt Remdl Marshal	-	-	-	-	-	608,451
26040.59410	10 Burnett Ct Property Remodel	-	218,936	9,931,971	60,000	50,000	-
26040.59411	10 Burnett-Prop Tax & Sec Dep	-	-	-	90,631	90,631	-
<b>Capital Outlay</b>		<b>2,476,038</b>	<b>5,730,978</b>	<b>17,113,687</b>	<b>4,087,458</b>	<b>3,418,996</b>	<b>7,123,558</b>

% Inc/dec budget	131.46%	198.62%	-76.46%	-80.02%	74.28%
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<b>Contingency:</b>							
26010.59090	Contingency	-	-	-	2,000,000	-	2,000,000
<b>Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>2,000,000</b>

% Inc/dec budget	0.00%	0.00%	-69.23%	0.00%	0.00%
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<b>Total CIP Expenditures</b>	<b>2,487,392</b>	<b>5,912,295</b>	<b>17,113,687</b>	<b>6,087,458</b>	<b>3,418,996</b>	<b>9,123,558</b>
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% Inc/dec budget	137.69%	189.46%	-74.54%	-80.02%	49.87%
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## 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**

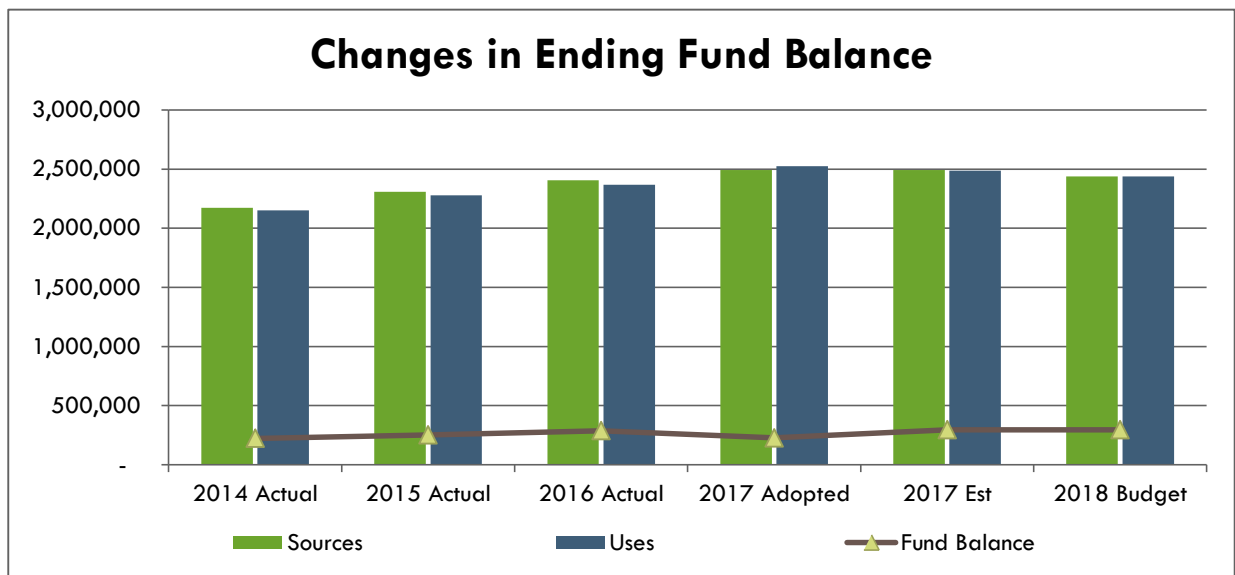
Durango Hills Road Improvement District (DHRID) was established in 1991 to account for the maintenance and snow removal costs on designated roads in the Durango Hills subdivision located west of County Road 240. It is primarily supported by property taxes paid by residents and some miscellaneous revenues 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

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Beginning Fund Balance</b>	<b>\$ 202,904</b>	<b>\$ 221,989</b>	<b>\$ 252,284</b>	<b>\$ 259,389</b>	<b>\$ 288,104</b>	<b>\$ 295,001</b>
Revenues & Other Sources:						
La Plata County Contribution	1,431,002	1,511,905	1,532,801	1,664,465	1,664,465	1,635,541
Archuleta County Contribution	342,274	345,150	340,670	379,977	379,977	364,923
San Juan County Contribution	18,916	18,758	18,926	20,651	20,651	20,046
Fees and Fines	91,440	112,695	112,206	37,500	37,500	37,500
Intergovernmental Revenues	272,553	304,068	368,906	390,043	390,043	379,552
Miscellaneous Revenues	15,533	16,884	31,400	250	250	250
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>2,171,718</b>	<b>2,309,460</b>	<b>2,404,909</b>	<b>2,492,886</b>	<b>2,492,886</b>	<b>2,437,812</b>
Expenditures & Other Uses:						
Personnel Costs:						
Personnel Wages	1,353,815	1,419,449	1,450,638	1,447,782	1,447,782	1,434,473
Temporary Employees	-	11,472	20,798	-	-	33,748
Overtime	5,695	-	-	-	-	-
Medical Benefits	263,924	277,833	260,883	277,519	277,519	243,285
Other Benefits & Costs	193,709	204,637	210,414	236,830	236,830	207,976
Operating Expenditures	328,495	350,774	417,356	523,859	523,859	498,329
Capital Outlay	6,995	15,000	9,000	-	-	-
Contingency	-	-	-	40,000	-	20,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>2,152,633</b>	<b>2,279,165</b>	<b>2,369,089</b>	<b>2,525,990</b>	<b>2,485,990</b>	<b>2,437,812</b>
<b>Ending Fund Balance</b>	<b>\$ 221,989</b>	<b>\$ 252,284</b>	<b>\$ 288,104</b>	<b>\$ 226,285</b>	<b>\$ 295,001</b>	<b>\$ 295,001</b>



## SIXTH JUDICIAL DISTRICT ATTORNEY

Mission Statement		
The District Attorney Fund accounts for the operating costs of the 6th Judicial District Attorney's Office which provides prosecutorial services to the citizens of La Plata, Archuleta, and San Juan Counties.		

2018 Overview		
General Support Required	FTEs	Annual cost per capita
\$2,020,510	25.00	\$35.45

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Revenues:</b>							
7025902.42398	Discovery	62,119	72,681	68,568	-	-	-
7025902.43160	DA cost share Archuleta Cty	342,274	345,150	340,670	379,977	379,977	364,923
7025902.43162	DA cost share San Juan Cty	18,916	18,758	18,926	20,651	20,651	20,046
7025902.43164	Other Misc Rev - SPIE	3,682	5,259	12,430	-	-	-
7025902.43360	DA cost share - State salary	122,150	123,088	124,025	110,000	110,000	110,000
7025902.43362	Mandated Cost Reimb	29,321	40,014	43,638	37,500	37,500	37,500
7025902.44300	Gaming Funds - DA	71,785	82,173	100,822	147,043	147,043	136,552
7025902.44305	CDAC Fellow Attorney Grant	-	32,606	32,606	-	-	-
7025902.44309	Adult Diversion Grant	20,000	8,335	37,769	34,000	34,000	34,000
7025902.44670	VALE Grant	54,937	52,607	34,753	38,000	38,000	38,000
7025902.44675	Federal Victim Comp	-	-	26,502	61,000	61,000	61,000
7025902.47000	Investment Earnings	19	52	51	250	250	250
7025902.47430	DA Forfeitures	13,043	-	-	-	-	-
7025902.47800	CCOERA refunds	2,471	11,694	2,089	-	-	-
7025902.47820	Insurance Insurance Claim	-	-	12,550	-	-	-
7025902.47896	Travel/Train Reimb	-	4,664	16,711	-	-	-
7025902.47910	Reimbursed Outlay	-	475	-	-	-	-
7025902.48510	Transfer to/from General Fund	1,431,002	1,511,905	1,532,801	1,664,465	1,664,465	1,635,541
<b>Revenues</b>		<b>2,171,718</b>	<b>2,309,460</b>	<b>2,404,909</b>	<b>2,492,886</b>	<b>2,492,886</b>	<b>2,437,812</b>
% Inc/dec budget			6.34%	4.13%	-1.59%	3.66%	-2.21%

<b>Personnel Expenditures:</b>							
	FTEs	25.00	25.00	26.00	25.00	25.00	25.00
7025902.51000	Salaries & Wage	1,353,815	1,419,449	1,450,638	1,447,782	1,447,782	1,434,473
7025902.51120	Temporary Salaries	-	11,472	20,798	-	-	33,748
7025902.51230	Overtime	5,695	-	-	-	-	-
7025902.52001	Medical Insurance	263,924	277,833	246,538	248,255	248,255	214,975
7025902.52020	Other Insurance & Benefits	-	-	14,345	29,264	29,264	28,311
7025902.52100	Social Security Contributions	89,967	95,168	98,439	110,755	110,755	99,046
7025902.52200	Retirement Contributions	96,287	102,469	105,492	118,954	118,954	104,164
7025902.52330	Worker's Compensation	4,464	3,849	3,483	4,131	4,131	3,726
7025902.52410	Cell Phone Allowance	2,990	3,151	3,002	2,990	2,990	1,040
<b>Personnel Expenditures</b>		<b>1,817,144</b>	<b>1,913,391</b>	<b>1,942,733</b>	<b>1,962,131</b>	<b>1,962,131</b>	<b>1,919,483</b>
% Inc/dec budget			5.30%	1.53%	-1.57%	1.00%	-2.17%

<b>Operating Expenditures:</b>							
7025902.53520	Legal Services	3,912	2,215	4,447	7,000	7,000	7,000
7025902.53530	Special Prosecution	-	-	-	20,000	20,000	70,000
7025902.53620	Medical & Dental Services	-	90	90	500	500	-
7025902.53810	Dispatch Fees	16,318	23,157	27,278	-	-	-
7025902.53930	Other Professional Services	23,003	18,620	27,187	4,000	4,000	4,000
7025902.53932	Office Move	-	-	-	40,000	40,000	-
7025902.54109	Utilities	30,000	30,000	30,000	30,000	30,000	20,000
7025902.54150	Telephone	5,487	4,934	7,495	5,700	5,700	5,700
7025902.54335	Fire Insurance Expenditures	-	-	723	36,332	36,332	-
7025902.54410	Building Rent	18,507	18,000	14,660	8,700	8,700	8,700
7025902.54412	Office Space Rent	88,000	88,000	88,000	110,199	110,199	126,055
7025902.55600	Postage & Box Rent	5,937	6,532	6,243	5,500	5,500	5,500
7025902.55725	Dues & Subscriptions	22,169	17,928	18,219	22,500	22,500	20,000
7025902.55905	Witness Expenses	1,867	2,174	1,796	2,500	2,500	2,500
7025902.55920	Meetings	15,683	24,520	57,241	27,000	27,000	25,000

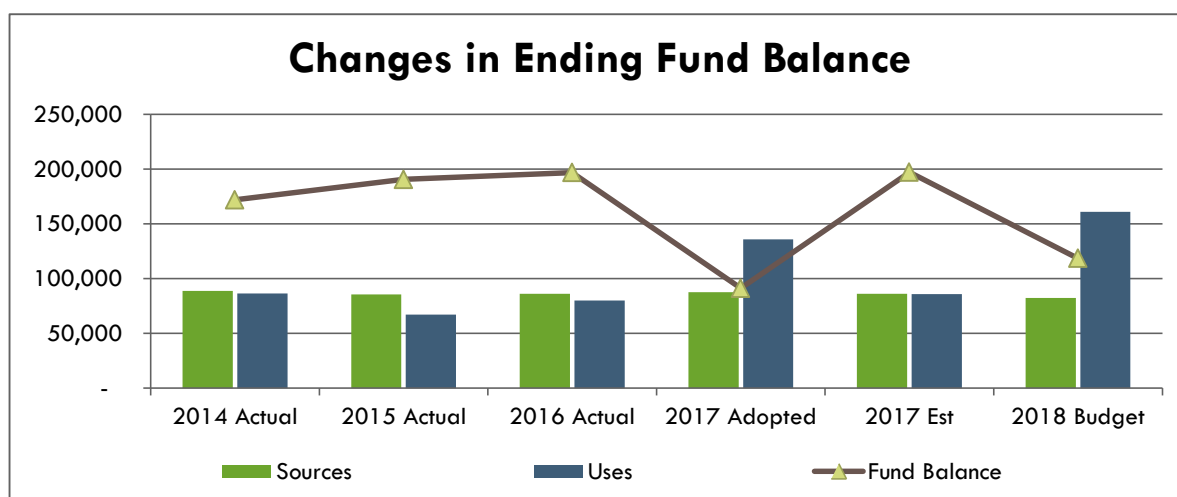
## SIXTH JUDICIAL DISTRICT ATTORNEY

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Operating Expenditures Continued:</b>							
7025902.56112	Computer & Operating Equip	2,555	2,550	2,780	2,840	2,840	2,840
7025902.56114	Computer Equip & Software	18,234	18,542	16,800	20,000	20,000	17,500
7025902.56122	Investigative Expense	578	582	76	1,000	1,000	1,000
7025902.56126	Expenditure Of Forfeiture Fund	-	-	1,000	5,000	5,000	5,000
7025902.56127	Federal Victim Comp Expense	-	-	26,501	61,000	61,000	61,000
7025902.56128	Mandated Exp-Reimbursed	37,043	48,943	45,001	37,500	37,500	37,500
7025902.56147	Adult Diversion Grant	-	3,389	10,205	34,000	34,000	34,000
7025902.56170	Operating Supplies	21,008	23,585	16,895	20,000	20,000	20,000
7025902.57560	Miscellaneous Expense	-	3,656	87	8,000	8,000	8,000
7025902.57650	CERF Fuel	7,472	5,292	5,425	5,535	5,535	6,291
7025902.57655	CERF Maintenance & Repair	7,560	4,320	5,870	5,721	5,721	8,017
7025902.57670	CERF Rental Charges	3,162	3,744	3,336	3,332	3,332	2,726
<b>Operating Expenditures</b>		<b>328,495</b>	<b>350,774</b>	<b>417,356</b>	<b>523,859</b>	<b>523,859</b>	<b>498,329</b>
% Inc/dec budget			6.78%	18.98%	9.20%	25.52%	-4.87%
<b>Capital Outlay:</b>							
7025902.59220	Capital Outlay District Attorn	6,995	15,000	9,000	-	-	-
<b>Capital Outlay</b>		<b>6,995</b>	<b>15,000</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Inc/dec budget			114.44%	-40.00%	0.00%	-100.00%	0.00%
<b>Contingency:</b>							
7025902.59090	Contingency	-	-	-	40,000	-	20,000
<b>Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>20,000</b>
% Inc/dec budget			0.00%	0.00%	-33.33%	0.00%	-50.00%
<b>Total 6th Judicial DA Expenditures</b>		<b>2,152,633</b>	<b>2,279,165</b>	<b>2,369,089</b>	<b>2,525,990</b>	<b>2,485,990</b>	<b>2,437,812</b>
% Inc/dec budget			5.88%	3.95%	-0.28%	4.93%	-3.49%

# 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.

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Beginning Fund Balance</b>	\$ 169,897	\$ 172,037	\$ 190,725	\$ 139,542	\$ 196,972	\$ 197,191
<b>Revenues &amp; Other Sources:</b>						
Property Taxes	71,910	72,859	74,805	77,742	77,742	73,984
Specific Ownership Tax	7,430	6,764	6,631	5,500	4,000	4,000
Other Taxes	1,892	1,690	2,022	2,002	2,002	1,955
Other Misc. Revenue	7,425	4,400	2,750	2,475	2,475	2,475
Transfers In	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>88,657</b>	<b>85,712</b>	<b>86,208</b>	<b>87,719</b>	<b>86,219</b>	<b>82,414</b>
<b>Expenditures &amp; Other Uses:</b>						
Snow Removal	19,830	27,163	27,926	30,000	30,000	30,000
Grading & Maintenance	41,687	38,860	50,938	55,000	55,000	55,000
Road Maintenance	-	-	-	-	-	25,000
Misc. Expenditures	-	1,000	1,098	1,000	1,000	1,000
Transfers Out	25,000	-	-	-	-	-
Contingencies and Other	-	-	-	50,000	-	50,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>86,517</b>	<b>67,023</b>	<b>79,961</b>	<b>136,000</b>	<b>86,000</b>	<b>161,000</b>
<b>Ending Fund Balance</b>	<b>\$ 172,037</b>	<b>\$ 190,727</b>	<b>\$ 196,972</b>	<b>\$ 91,261</b>	<b>\$ 197,191</b>	<b>\$ 118,605</b>



## DURANGO HILLS ROAD IMPROVEMENT (LID)

Mission Statement						
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.						

2018 Overview	
General Support Required \$78,586.00	Annual cost per capita \$1.38

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Revenues:</b>							
300.41000	Property Taxes	71,910	72,859	74,805	77,742	77,742	73,984
300.41200	Specific Ownership Taxes	7,430	6,764	6,631	5,500	4,000	4,000
300.41910	Penalties & Interest Delin tax	108	67	75	55	55	55
300.41920	Prop Tax-Senior/Veteran Exem	1,784	1,622	1,947	1,947	1,947	1,900
<b>Revenues</b>		<b>81,232</b>	<b>81,312</b>	<b>83,458</b>	<b>85,244</b>	<b>83,744</b>	<b>79,939</b>
% Inc/dec budget			0.10%	2.64%	3.64%	0.34%	-6.22%

<b>Misc Revenues:</b>							
300.47900	Miscellaneous Revenue	7,425	4,400	2,750	2,475	2,475	2,475
<b>Misc Revenues</b>		<b>7,425</b>	<b>4,400</b>	<b>2,750</b>	<b>2,475</b>	<b>2,475</b>	<b>2,475</b>
% Inc/dec budget			-40.74%	-37.50%	0.00%	-10.00%	0.00%

<b>Total Revenues</b>	<b>88,657</b>	<b>85,712</b>	<b>86,208</b>	<b>87,719</b>	<b>86,219</b>	<b>82,414</b>
% Inc/dec budget		-3.32%	0.58%	3.53%	0.01%	-6.05%

<b>Operating Expenditures:</b>							
300.57871	Transfer to/from GF	25,000	-	-	-	-	-
30030.53930	Other Professional Services	-	1,000	1,098	1,000	1,000	1,000
30030.54305	Snow Plowing	19,830	27,163	27,926	30,000	30,000	30,000
30030.56138	Grading & Maintenance	41,687	38,860	50,938	55,000	55,000	55,000
30030.56159	Road Maintenance	-	-	-	-	-	25,000
<b>Operating Expenditures</b>		<b>86,517</b>	<b>67,023</b>	<b>79,961</b>	<b>86,000</b>	<b>86,000</b>	<b>111,000</b>
% Inc/dec budget			-22.53%	19.30%	6.17%	7.55%	29.07%

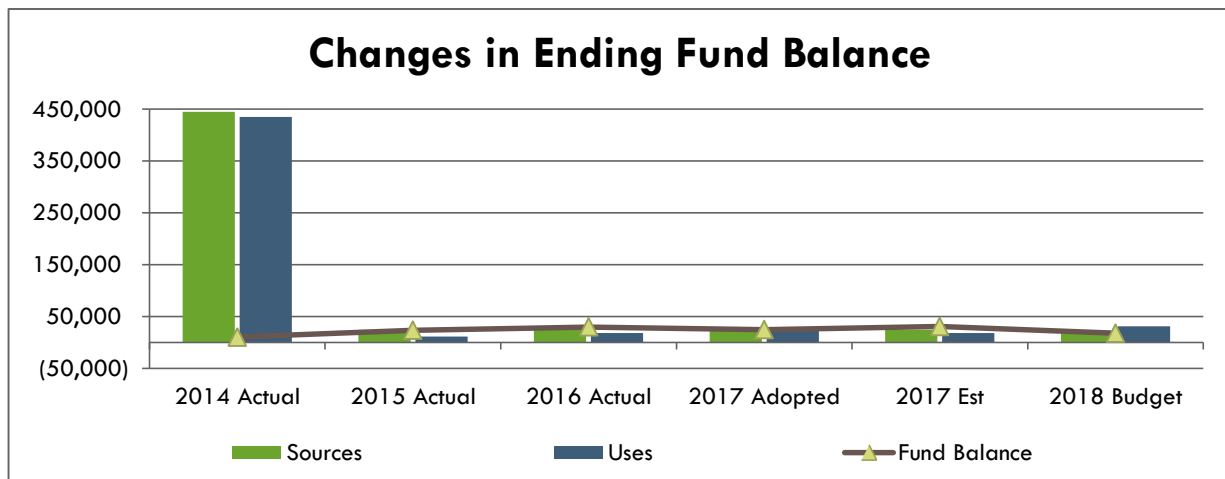
<b>Contingency:</b>							
30030.59090	Contingency	-	-	-	50,000	-	50,000
<b>Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>

<b>Total Durango Hills Expenditures</b>	<b>86,517</b>	<b>67,023</b>	<b>79,961</b>	<b>136,000</b>	<b>86,000</b>	<b>161,000</b>
% Inc/dec budget		-22.53%	19.30%	3.82%	7.55%	18.38%

## 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.

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Beginning Fund Balance</b>	\$ -	\$ 10,202	\$ 23,388	\$ 23,388	\$ 24,769	\$ 30,751
<b>Revenues &amp; Other Sources:</b>						
Property Taxes	41,110	22,073	22,276	22,563	22,563	16,981
Specific Ownership Tax	3,978	2,036	1,949	1,092	1,132	1,130
Other Taxes	1,355	407	299	289	550	-
Operating Grants & Contributions	348,631	-	-	-	-	-
Debt Proceeds	50,000	-	-	-	-	-
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>445,073</b>	<b>24,516</b>	<b>24,525</b>	<b>23,944</b>	<b>24,245</b>	<b>18,111</b>
<b>Expenditures &amp; Other Uses:</b>						
Administrative Cost	4,985	-	-	-	-	-
HOA reimburse for engineering Dec. 2013	6,909	-	-	-	-	-
Treasurer Fee	5,000	839	622	5,000	700	700
Misc. Expenditures	1,240	664	669	675	675	524
Debt Principal	-	6,657	11,628	11,862	11,862	12,100
Debt Interest	-	3,170	5,259	5,026	5,026	4,787
Capital Outlay	416,737	-	-	-	-	-
Contingency	-	-	-	-	-	13,246
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>434,871</b>	<b>11,330</b>	<b>18,178</b>	<b>22,563</b>	<b>18,263</b>	<b>31,357</b>
<b>Ending Fund Balance</b>	<b>\$ 10,202</b>	<b>\$ 23,388</b>	<b>\$ 29,735</b>	<b>\$ 24,769</b>	<b>\$ 30,751</b>	<b>\$ 17,505</b>



## PALO VERDE PID #3

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Revenues:</b>							
310.41000	Property Taxes	41,110	22,073	22,276	22,563	22,563	16,981
310.41200	Specific Ownership Taxes	3,978	2,036	1,949	1,092	1,132	1,130
310.41900	Delinquent Property Taxes	218	61	11	-	20	-
310.41920	Prop Tax-Senior/Veteran Exem	1,136	345	289	289	530	-
310.44311	Colorado Drinking Water	272,500	-	-	-	-	-
310.45620	SW Water Conserv Dist Grant	50,000	-	-	-	-	-
310.45622	WSRA Grant	25,000	-	-	-	-	-
310.47330	Oaks Contribution Rev	51,131	-	-	-	-	-
<b>Revenues</b>		<b>445,073</b>	<b>24,516</b>	<b>24,525</b>	<b>23,944</b>	<b>24,245</b>	<b>18,111</b>

% Inc/dec budget -94.49% 0.04% 6.12% -1.14% -24.36%

<b>Operating Expenditures:</b>							
310.53210	HOA Reimburse For Engineer	4,985	-	-	-	-	-
310.53510	Outside Counsel	6,909	-	-	-	-	-
31030.53990	Purchase Admin Service	5,000	839	622	5,000	700	700
31030.55735	Treasurer Fee	1,240	664	669	675	675	524
<b>Operating Expenditures</b>		<b>18,134</b>	<b>1,503</b>	<b>1,291</b>	<b>5,675</b>	<b>1,375</b>	<b>1,224</b>

% Inc/dec budget -91.71% -14.13% 0.00% 6.54% -78.43%

<b>Capital Outlay:</b>							
310.54900	Construction Of Water Line	321,843	-	-	-	-	-
310.54902	Plant Investment Fees	94,894	-	-	-	-	-
310.59090	Contingency	-	-	-	-	-	13,246
<b>Capital Outlay</b>		<b>416,737</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,246</b>

% Inc/dec budget -100.00% 0.00% 0.00% 0.00% 0.00%

<b>Debt:</b>							
31030.59020	Principal Payments	-	6,657	11,628	11,862	11,862	12,100
31030.59010	Interest Payment	-	3,170	5,259	5,026	5,026	4,787
<b>Debt</b>		<b>-</b>	<b>9,827</b>	<b>16,887</b>	<b>16,888</b>	<b>16,888</b>	<b>16,887</b>

% Inc/dec budget 0.00% 71.85% 0.00% 0.01% -0.01%

<b>Total Palo Verde PID Expenditures</b>		<b>434,871</b>	<b>11,330</b>	<b>18,178</b>	<b>22,563</b>	<b>18,263</b>	<b>31,357</b>
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% Inc/dec budget -97.39% 60.44% 0.00% 0.47% 38.98%



## 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**

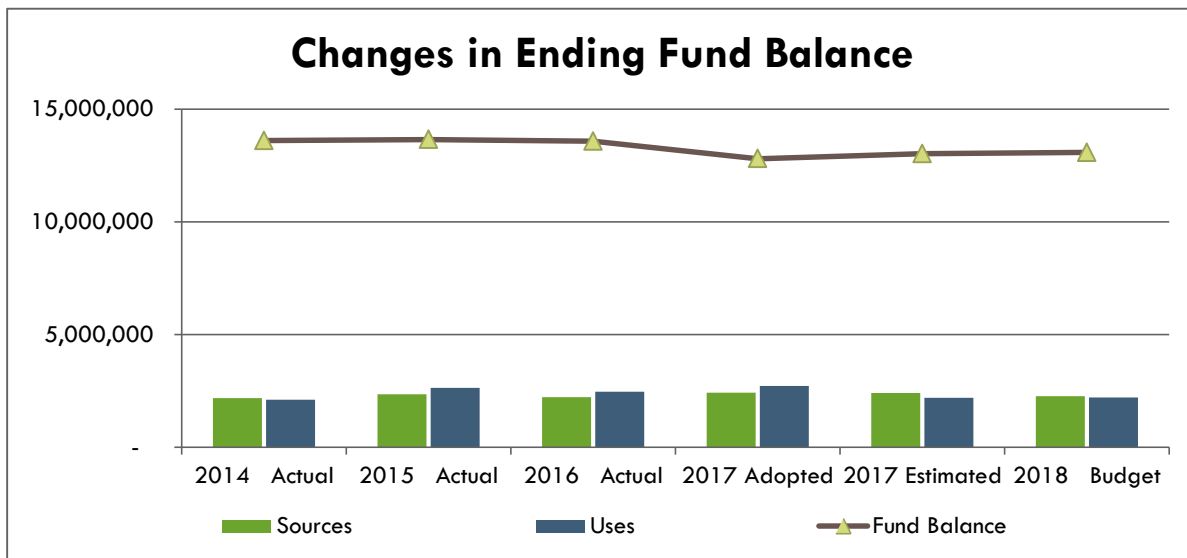
The Capital Equipment Replacement Fund (CERF) is utilized for the purchase, maintenance, and repair costs for all the County's vehicles and heavy equipment.

### **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)

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Beginning Fund Balance</b>	<b>\$13,507,598</b>	<b>\$13,602,827</b>	<b>\$13,653,596</b>	<b>\$13,111,879</b>	<b>\$12,801,396</b>	<b>\$13,020,397</b>
Revenues & Other Sources:						
Internal Charges for Services	1,897,756	2,082,330	2,004,412	2,183,266	2,183,266	2,127,695
Sale of Fixed Assets	277,064	247,430	143,284	167,900	165,500	144,500
Intergovernmental Grants	-	20,927	79,280	64,000	64,000	-
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>2,174,820</b>	<b>2,350,688</b>	<b>2,226,977</b>	<b>2,415,166</b>	<b>2,412,766</b>	<b>2,272,195</b>
Expenditures & Other Uses:						
Personnel Costs:						
Personnel Wages	425,850	436,603	478,060	474,715	474,715	444,592
Overtime	761	1,345	850	1,500	1,500	1,523
Medical Benefits	92,192	102,473	111,072	111,343	111,343	111,721
Other Benefits & Costs	75,646	78,822	81,392	86,161	86,161	72,796
Operating Expenditures	356,669	430,035	381,883	437,288	400,590	385,263
CERF Charges	11,438	6,628	7,006	8,150	8,150	9,196
Capital	1,150,376	1,577,147	1,404,408	1,356,492	1,111,307	936,448
Contingencies	-	-	-	250,000	-	250,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>2,112,932</b>	<b>2,633,054</b>	<b>2,464,670</b>	<b>2,725,649</b>	<b>2,193,766</b>	<b>2,211,538</b>
Reconcile to GAAP Net Income	33,341	333,137	161,379	-	-	-
Change in Fund Balance	95,229	50,771	(76,315)	(310,483)	219,000	60,657
<b>Ending Fund Balance</b>	<b>\$13,602,827</b>	<b>\$13,653,597</b>	<b>\$13,577,282</b>	<b>\$12,801,396</b>	<b>\$13,020,397</b>	<b>\$13,081,054</b>



## CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)

### Mission Statement

To efficiently acquire, maintain, and dispose of county fleet vehicles and equipment. Provide safety checks, inspections, and repairs necessary to keep the La Plata County fleet of automobiles, trucks and heavy equipment in safe operating condition while reducing down time and developing better departmental communications to enhance customer service in a respectful, helpful and courteous manner

### 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.

Acct. #	Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Revenues:</b>							
860.44346	CDOT Grants	-	-	78,681	64,000	64,000	-
860.46901	Charges for Repairs & Maint In	713,959	612,476	559,016	668,679	668,679	612,956
860.46903	Charges for Misc.	4,680	273	119	-	-	-
860.46920	Charges for Equipment Use	1,179,117	1,469,581	1,445,277	1,514,587	1,514,587	1,514,739
860.47820	Insurance Refunds	-	20,927	-	-	-	-
860.47900	Miscellaneous Revenue	-	-	599	-	-	-
860.49100	G/L Sales of Assets	277,064	247,430	143,284	167,900	165,500	144,500
<b>Revenues</b>		<b>2,174,820</b>	<b>2,350,688</b>	<b>2,226,977</b>	<b>2,415,166</b>	<b>2,412,766</b>	<b>2,272,195</b>
% Inc/dec budget			8.09%	-5.26%	4.10%	8.34%	-5.92%

<b>Personnel Expenditures:</b>							
<i>FTEs</i>		<i>9.00</i>	<i>9.00</i>	<i>9.00</i>	<i>9.00</i>	<i>8.50</i>	<i>8.50</i>
860.51000	Salaries & Wage	425,850	436,603	478,060	474,715	474,715	444,592
860.51230	Overtime	761	1,345	850	1,500	1,500	1,523
860.52001	Medical Insurance	92,192	102,473	105,662	101,869	101,869	101,934
860.52020	Other Insurance & Benefits	-	-	5,409	9,474	9,474	9,787
860.52100	Social Security Contributions	30,583	31,015	33,282	36,430	36,430	30,555
860.52200	Retirement Contributions	28,217	28,636	30,732	29,229	29,229	28,104
860.52330	Worker's Compensation	16,261	18,554	16,791	19,917	19,917	13,878
860.52410	Cell Phone Allowance	585	617	587	585	585	260
<b>Personnel Expenditures</b>		<b>594,448</b>	<b>619,244</b>	<b>671,374</b>	<b>673,719</b>	<b>673,719</b>	<b>630,631</b>
% Inc/dec budget			4.17%	8.42%	-0.98%	0.35%	-6.40%

<b>Operating Expenditures:</b>							
860.53620	Medical & Dental Services	-	-	-	560	560	-
860.53800	Software Maintenance Contract	9,056	9,283	9,516	9,938	9,938	9,938
860.53930	Other Professional Services	5,759	4,651	7,015	5,500	5,500	5,500
860.54102	Electric	14,037	16,171	15,171	17,850	14,000	14,250
860.54106	Gas	3,872	4,998	3,375	6,540	4,059	4,100
860.54110	Water & Sewer	1,878	2,735	2,783	2,645	1,242	2,500
860.54150	Telephone	399	408	454	500	381	400
860.54210	Hazardous Materials Disposal	1,237	360	2,562	2,500	2,451	2,500
860.54212	Waste Disposal	2,098	2,682	2,512	2,100	2,600	2,600
860.54315	Equip Repair & Maint - Non-Mv	22,588	19,015	24,685	24,000	21,000	24,000
860.54335	Insurance Repairs	-	500	-	-	-	-
860.55520	Photocopy	960	640	960	1,530	800	850
860.55600	Postage & Box Rent	11	7	86	25	25	25
860.55920	Meetings	204	-	1,132	1,000	700	1,000
860.55940	Training	1,970	662	1,231	2,900	2,800	2,800
860.56110	Clothing & Uniforms	5,660	6,209	6,671	7,100	6,000	6,200
860.56114	Computer Equip & Software	1,015	750	1,433	1,600	1,504	1,600
860.56156	Machinery & Equipment Parts	110,856	202,708	155,383	165,000	159,230	159,000
860.56164	Motor Vehicle Parts	32,259	25,908	21,678	30,000	25,000	25,000
860.56170	Operating Supplies	18,858	15,757	18,854	21,000	18,000	18,800

## CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)

<b>Operating Expenditures Continued:</b>							
860.56176	Shop Supplies	29,286	17,244	24,238	25,000	20,800	22,000
860.56250	Parts/Fuel Inventory Expense	15,884	11,899	3,853	10,000	8,000	3,900
860.56254	Tires & Tubes	78,781	87,446	78,290	100,000	96,000	78,300
860.57650	CERF Fuel	11,438	6,628	7,006	8,150	8,150	9,196
<b>Operating Expenditures</b>		<b>368,107</b>	<b>436,663</b>	<b>388,889</b>	<b>445,438</b>	<b>408,740</b>	<b>394,459</b>
% Inc/dec budget			18.62%	-10.94%	4.38%	5.10%	-11.44%

<b>Capital Outlay:</b>							
860.57675	CERF Special Equipment	49,231	137,628	138,607	161,579	105,307	218,000
860.59125	CERF Equipment	1,101,145	1,439,519	1,265,801	1,194,913	1,006,000	718,448
<b>Capital Outlay</b>		<b>1,150,376</b>	<b>1,577,147</b>	<b>1,404,408</b>	<b>1,356,492</b>	<b>1,111,307</b>	<b>936,448</b>
% Inc/dec budget			37.10%	-10.95%	-17.86%	-20.87%	-30.97%

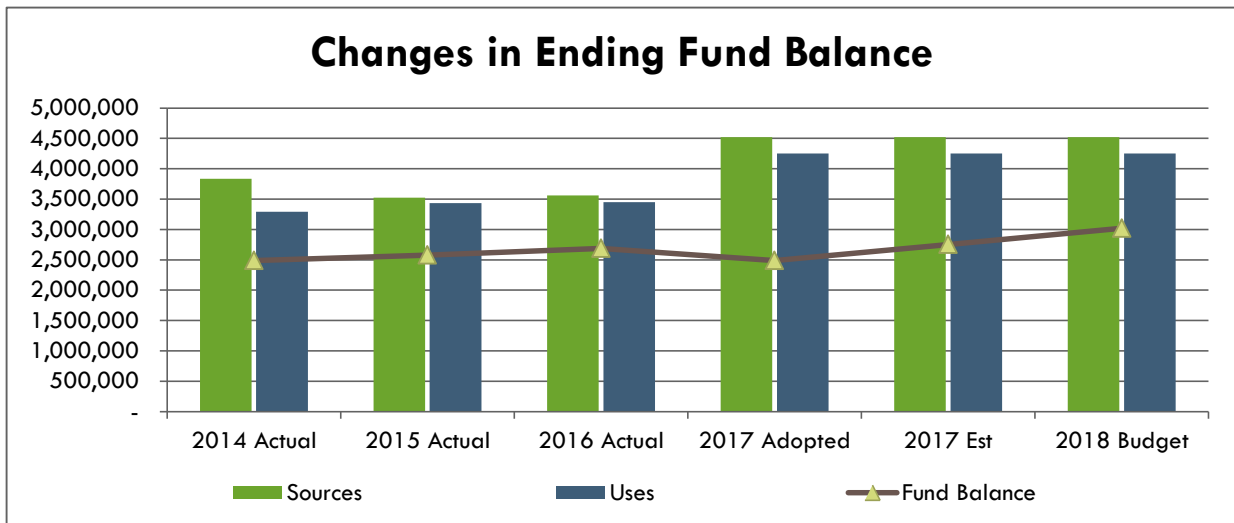
<b>Contingency:</b>							
860.59090	Contingency	-	-	-	250,000	-	250,000
<b>Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>
% Inc/dec budget			0.00%	0.00%	150.00%	0.00%	0.00%

<b>Total CERF Expenditures</b>		<b>2,112,932</b>	<b>2,633,054</b>	<b>2,464,670</b>	<b>2,725,649</b>	<b>2,193,766</b>	<b>2,211,538</b>
% Inc/dec budget			24.62%	-6.39%	-4.65%	-10.99%	-18.86%

# 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.

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Beginning Fund Balance</b>	<b>\$ 1,947,328</b>	<b>\$ 2,489,464</b>	<b>\$ 2,579,100</b>	<b>\$ 2,218,464</b>	<b>\$ 2,485,705</b>	<b>\$ 2,752,946</b>
Revenues & Other Sources:						
Internal Charges for Services	3,786,701	3,518,556	3,545,839	4,519,807	4,519,807	4,519,807
Outside Charges for Services	45,329	226	-	-	-	-
Miscellaneous	2,559	2,425	12,747	1,000	1,000	1,000
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>3,834,588</b>	<b>3,521,207</b>	<b>3,558,587</b>	<b>4,520,807</b>	<b>4,520,807</b>	<b>4,520,807</b>
Expenditures & Other Uses:						
Medical Costs	3,292,452	3,431,571	3,449,215	4,253,566	4,253,566	4,253,566
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>3,292,452</b>	<b>3,431,571</b>	<b>3,449,215</b>	<b>4,253,566</b>	<b>4,253,566</b>	<b>4,253,566</b>
<b>Ending Fund Balance</b>	<b>\$ 2,489,464</b>	<b>\$ 2,579,100</b>	<b>\$ 2,688,472</b>	<b>\$ 2,485,705</b>	<b>\$ 2,752,946</b>	<b>\$ 3,020,187</b>



## EMPLOYEE MEDICAL SELF INSURANCE FUND

Account # Account Description	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
<b>Revenues:</b>						
870.47000 Investment Earnings	132	866	8,925	1,000	1,000	1,000
870.46950 Medical Premiums County	3,556,594	3,328,794	3,323,484	4,292,533	4,292,533	4,292,533
870.46951 Medical Premiums Other	45,329	226	-	-	-	-
870.46952 Dental Premiums County	230,107	189,762	222,355	227,274	227,274	227,274
870.46953 COBRA	2,426	1,559	3,822	-	-	-
<b>Revenues</b>	<b>3,834,588</b>	<b>3,521,207</b>	<b>3,558,587</b>	<b>4,520,807</b>	<b>4,520,807</b>	<b>4,520,807</b>
% Inc/dec budget to budget or actual to actual						
		-8.17%	1.06%	7.47%	27.04%	0.00%

<b>Operating Expenditures:</b>						
870.57565 Claims Pd-Self Insurance Fund	3,243,627	3,431,571	3,449,215	4,206,526	4,206,526	4,206,526
870.59190 Employee Health Clinic	-	-	-	47,040	47,040	47,040
870.57570 Reinsurance Progr HC Reform	48,825	-	-	-	-	-
<b>Total Employee Medical Ins Expenditures</b>	<b>3,292,452</b>	<b>3,431,571</b>	<b>3,449,215</b>	<b>4,253,566</b>	<b>4,253,566</b>	<b>4,253,566</b>
% Inc/dec budget to budget or actual to actual						
		4.23%	0.51%	-5.02%	23.32%	0.00%

# CONTINGENCY, ONE TIME & CAPITAL

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

## **Contingency**

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

## **One Time Expenditures**

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

## **Capital Projects**

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

<b>CONTINGENCY</b>	
<b>Dept./Fund</b>	<b>Expenditure</b>
General Fund	1,500,000
Road & Bridge Departments	725,000
Dept. of Human Services Fund	46,000
District Attorney Fund	20,000
Durango Hills Road Improvement Fund	50,000
Palo Verde PID #3 Fund	13,246
Capital Improvement Plan Fund	2,000,000
Capital Equipment Replacement Fund	250,000
<b>TOTAL CONTINGENCIES</b>	<b>4,604,246</b>

<b>ONE TIME EXPENDITURES</b>		
<b>Dept./Fund</b>		<b>Expenditure</b>
Facilities & Grounds	Jail Site Remediation	192,000
Facilities & Grounds	Gun Range Remediation	200,000
<b>GENERAL FUND ONE TIME EXPENDITURES</b>		<b>392,000</b>



# CAPITAL IMPROVEMENT FUND AND CONSERVATION TRUST FUND CAPITAL PROJECTS

Dept./Fund	Project	Description	Expenditure	Revenue
<b>Conservation Trust Fund Capital Project</b>				
Conservation Trust	Various	Potential grant match for Multi Event Center and other eligible projects.	750,000	-
<b>CONSERVATION TRUST FUND</b>			<b>750,000</b>	<b>-</b>

<b>Capital Improvement Fund Capital Projects</b>				
General Services	Pre-Engineered Building (ACT)	The ACT building, to be constructed in Bodo Industrial Park at either the Jebco or Armory property, would consolidate the functions of the Clerk, Treasurer and Assessor's offices in one convenient location, centrally located with ample parking for the benefit of the public. A pre-engineered building will be constructed to reduce construction time and cost. All three of these offices are public-facing with in-person customer contact. These offices collaborate on work processes as well. This would move the Clerk & Recorder out of leased space, saving \$135,000 in annual rent payments. Election schedules also dictate when a move is feasible: a window opens following the 2018 General Election in 2019.	4,462,800	-
General Services	Courthouse Remodel - US Marshal	The US Marshal has requested to rent additional space from the County in the County Courthouse. This remodeling project will refurbish 3,279 square feet for the US Marshal, which will pay all of the tenant improvement costs (approximately 80% of \$608,451 or \$486,760) as well as rent for a 10-year term. Lease rate is expected to be similar to the existing lease with the General Services Administration (\$12.258 per square foot plus \$8.99 per square foot for operating costs for a total estimated revenue to the County of \$69,672 per year).	608,451	486,760
General Services	Courthouse Remodel - Basement	Concurrent with the remodel of the space for the US Marshal, this project incorporates additional general courthouse improvements including the addition of a generator, as well as heating, ventilation and air conditioning (HVAC), elevator and common area improvements in the basement (\$1,087,807). The cost also includes relocation of the County's data center and Information Technology staff (\$250,000).	1,337,807	-
Misc. Departments	Furniture, Fixtures and Equipment and Moving Costs	This relates to the moving costs associated with relocation of the IT, Human Resources, Treasurer's Office, Assessor's Office and Clerk's Office and any necessary furniture or equipment that might be needed by these departments. The relocation of the Information Technology Department, HR Dept. and Treasurer's Office from the Old Main Post Office (OMPO) will allow for the sale of OMPO in 2019.	307,500	-
Sheriff's Office	Remodel and relocate to Armory	Minor remodeling will be done to the Armory building to accommodate the Sheriff's Office Investigations Unit. This relocation is necessary to vacate the property at 679 Turner Drive for the construction of the ACT building or for potential sale. Moving costs are included.	10,000	-
General Services	Search & Rescue Building	This project would provide a permanent home for the La Plata County Search and Rescue Team to be funded by \$65,000 in donations to the SAR Team, \$60,000 in County funding and a grant from the Colorado Department of Local Affairs (DOLA) in the amount of \$125,000. If DOLA grant application is unsuccessful, this project would not be pursued until adequate funding is secured from other sources.	250,000	190,000

# CAPITAL IMPROVEMENT FUND AND CONSERVATION TRUST FUND CAPITAL PROJECTS

Dept./Fund	Project	Description	Expenditure	Revenue
<b>Capital Improvement Fund Capital Projects Continued:</b>				
Planning	Code Development	This is a continuation of the project to update the County's land use code that began in 2017 and is expected to be completed in 2018.	135,000	-
Coroner	Storage Cooler	An additional cooler is necessary to increase storage capacity at either Hood Mortuary, where autopsies are currently performed, or some other location. Prior to the purchase of this equipment, the County will be conducting a cost/benefit analysis on establishing an autopsy facility within the Armory building as an alternative that would eliminate facility costs paid by the County and potentially generate revenue.	7,000	-
Risk Management	ID Printer	Replacement of an identification card printer for the Human Resources Department.	5,000	-
<b>CAPITAL IMPROVEMENT FUND</b>			<b>7,123,558</b>	<b>676,760</b>

## ROAD & BRIDGE PORTION OF PROJECTS AND CAPITAL

Projects	Description	Expenditure	Revenue	Use of Reserved Fees
CR 509 - Bayfield Parkway- Siphon Project	Improvements to an existing irrigation siphon are required to improve the sight distance at CR 309, Bayfield Parkway. The existing sight distance is currently limited. Funding will come from MOU infill fees in the amount of \$40,000, and the Bayfield Town Manager has conceptually approved to fund the remaining \$40,000, pending outcome of their 2017 bridge replacement Project.	80,000	40,000	40,000
CR 517 - Urban / Pedestrian 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-\$1,000,000 and SUIT \$300,000.	1,500,000	1,300,000	-
CR 502 - Thompson-Epperson Ditch Culvert Replacement Project	This project will replace two existing corrugated metal irrigation culverts under County Road 502 with two four foot by six foot concrete box culverts. The project will also require the replacement of a section of guardrail and two small sections of asphalt paving. The culverts convey the Thompson - Epperson Ditch under County Road at two locations, and is being proposed in advance of a future paving project when funds are available. The County will apply to the Colorado Department of Local Affairs for a 50% project funding with an Energy Assistance Impact Fund Grant at the December 1, 2017 cycle. Expected funding provided by Energy Impact Assistance Fund in the amount of \$200,000.	400,000	200,000	-
US 550 & 160 - Grandview Interchange Project	In association with a major regional project funded by Colorado Dept. of Transportation (CDOT), the County is planning on partnering with CDOT, City of Durango (DGO), and the Southern Ute Indian Tribe (SUIT) to provide local funding assistance with the US 550-160 Grandview Interchange project. This project will fund some of the required improvements outside the CDOT Right-of-Way, specifically major improvements to County Roads 220 and 219. Total cost is estimated at \$2 million with expected funding provided by \$500,000 from SUIT, \$250,000 by City of Durango, and \$1 million from Energy Impact Assistance Fund Grant.	2,000,000	1,750,000	-
R&B Office Remodel	Remodel of the R&B Office to add 1900 square feet to the existing structure. The total cost of the project is \$750,000 and was started in 2017. An Energy Impact Tier 1 grant was received in the amount of \$200,000 and a DOLA grant of \$50,000 for the design cost. This project was started in 2017 and will be completed in 2018.	50,000	-	-
County Road Intersections - Safety Improvements Project	There are numerous county road intersections where gravel roads meet paved roads, creating a potential public safety issue as it can be difficult to get good traction when driving from a gravel road surface to paved. Paving the approach on the gravel roads, approximately 75' to 100' will help to eliminate this issue and also isolate the end of the gravel road maintenance a safe distance away from the paved road. Funding in the amount of \$500,000 will be requested from DOLA and \$500,000 / 50% local match will be provided from MOU Fees collected in this area.	1,000,000	500,000	500,000
Matching for Grant funding Projects	This amount is being earmarked as matching for grants that require a County match.	200,000	-	-
<b>TOTAL ROAD &amp; BRIDGE PROJECTS</b>		<b>5,230,000</b>	<b>3,790,000</b>	<b>540,000</b>

## CAPITAL EQUIPMENT REPLACEMENT FUND - CAPITAL PROJECTS

Departments	Year	Make	Model	Miles	Special Equipment	Vehicle Cost	TOTAL COST
Criminal Investigations	2010	Chevy	Tahoe	103,000	\$ 21,500	\$ 41,000	\$ 62,500
Road & Bridge	2012	Chevy	3/4T pickup	103,681	-	31,500	31,500
Road & Bridge	1998	Caterpillar	140H	12,157	3,000	227,960	230,960
SIU	2012	Toyota	Sienna	97,354	-	34,093	34,093
SO Admin	2012	Chevy	Tahoe	108,712	21,500	41,000	62,500
Patrol	2014	Chevy	Tahoe	120,990	21,500	41,000	62,500
Patrol	2014	Chevy	Tahoe	105,615	21,500	41,000	62,500
Patrol	2014	Chevy	Tahoe	113,632	21,500	41,000	62,500
Patrol	2014	Chevy	Tahoe	111,414	21,500	41,000	62,500
Patrol	2014	Chevy	Tahoe	123,420	21,500	41,000	62,500
Patrol	2013	Chevy	Tahoe	100,854	21,500	41,000	62,500
Patrol	2014	Chevy	Tahoe	115,057	21,500	41,000	62,500
SO Spec Operations	2013	Chevy	Equinox	114,487	21,500	24,650	46,150
Senior Center	2011	Dodge	Caravan	106,248	-	31,245	31,245
<b>Total Vehicles 14</b>					<b>\$ 218,000</b>	<b>\$ 718,448</b>	<b>\$ 936,448</b>

# HUMAN RESOURCES

Staffing is the largest expenditure area in the County's budget. For 2018, personnel costs will make up approximately 53% of the total operating budget. Those costs are projected to decrease 3.8% or more than \$1.2 million from 2017 adopted budget.

Our approach to personnel expenditures in 2018 is conservative and deliberate:

**No new positions** - Due to the projected drop in revenues for 2018, new position requests were discouraged in the budgeting process. As a result, no new positions were requested by any department head or elected official and none are included in the 2018 budget.

**Limited promotions** - Requests for reclassification or promotion were also discouraged unless there is a compelling market-based justification, attainment of specialized certification or Human Resources has determined that a classification change is necessary for compliance with state and federal law. Based on these criteria, the 2018 budget proposes only seven reclassifications: four in the Assessor's Office and three in the Human Services Department.

**Unfilled positions** - Most notably, the 2018 budget reflects 19 positions that will remain vacant in 2018. This will result in a considerable savings of \$1.16 million. While this approach is more strategic than an involuntary reduction in force, it is nonetheless a difficult reality for the departments affected. While we can be proud of the efforts made by our staff, department heads and elected officials to absorb the workload, we are concerned about the impacts on services we provide to our constituents and the ability of our staff to keep up in the face of increasing demands.

**Hiring hiatus** - For positions that must be refilled, there is a 60-day hiring hiatus when possible. Our Budget Review Team, consisting of the County Manager, Finance Director, and Human Resources Director reviews all open positions prior to their being filled. This practice will continue in 2018. By evaluating each vacancy, we will assess the continued need for each position and determine if there are efficiencies we can achieve in order to aggressively manage our staffing levels.

**Salary adjustment** - The BOCC and County administration have both made it a priority to pay County employees as competitively as possible based on performance, market data and analysis; however, due to our revenue constraints, our ability to do so is limited. Especially given the unfilled positions noted above, we need to retain and attract qualified and highly productive staff, which are the hallmark of our organization. Therefore, the 2018 budget includes a 1.5% salary increase for eligible employees. The County's turnover rate has increased from 6.6% in 2013 to 8% year to date in 2017. This trend is cause for concern if we are unable to provide salary adjustments.

**Medical, Dental & Vision Benefits** - One remarkable success story has been our four-year strategy aimed at controlling medical costs to employees and the County. In that regard, we have implemented medical plan design changes to minimize annual premium increases and provide employees with additional choices. In addition, in 2017, we partnered with Mercy Regional Medical Center to implement an employee health clinic for primary care services to further reduce costs for employees and the County. As a result of sound management practices, responsible stewardship of our medical fund, a good claims experience in 2017, more informed utilization of health care by our staff and more cost-effective plan and provider options, we are pleased to report that there will be no increase in premium costs to either our employees or the County. In a national health insurance landscape where double-digit increases in premiums are common for employers and employees, this is a remarkable achievement for La Plata County. The County, over the last two years, has contributed to employee Health Savings Accounts (HSAs) in order to incentivize employees to migrate out of the costlier Preferred Provider Organization (PPO) plan. In 2017 the County contributed to HSAs by depositing \$400 for a family and \$200 for a single employee. In 2018 we propose to maintain 2017 contribution levels.

# FULL TIME EQUIVALENT BY FUNCTION

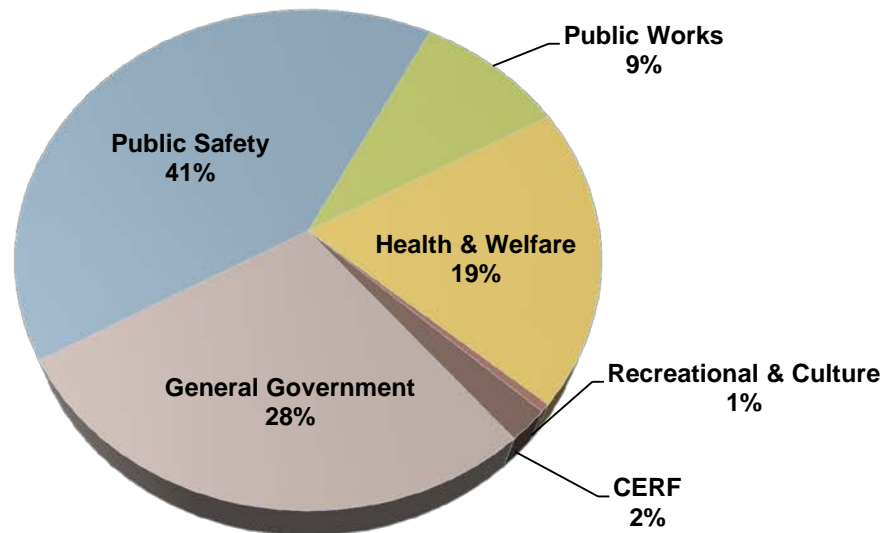
Department	2014	2015	2016	2017B	2018B
<b>General Government:</b>					
Administration	7.00	6.00	6.00	7.00	7.00
Assessor	17.00	17.00	17.00	17.00	16.00
Attorney	6.00	6.00	6.00	7.50	7.50
Clerk/Elections	16.00	16.00	16.00	16.00	16.00
Commissioners	5.00	3.00	3.00	3.00	3.00
County Surveyor	0.25	0.25	0.25	0.25	0.25
Facilities & Grounds	11.00	12.00	15.00	21.00	21.00
Finance	4.00	5.00	5.00	5.00	5.00
Human Resources	3.00	3.00	3.00	3.50	3.50
Information Technology	14.00	14.00	14.00	14.00	13.00
Planning	10.75	11.25	11.25	11.25	11.25
Procurement	2.50	2.50	2.50	2.00	2.00
Risk Management	1.00	1.00	1.00	1.00	1.00
Treasurer/Trustee	5.00	5.00	5.00	5.00	5.00
<b>General Government Total</b>	<b>102.50</b>	<b>102.00</b>	<b>105.00</b>	<b>113.50</b>	<b>111.50</b>
<b>Public Safety:</b>					
Building Inspection	6.60	6.60	7.60	8.60	7.60
Coroner	1.50	1.50	1.50	1.50	1.50
District Attorney	25.00	25.00	26.00	25.00	25.00
Emergency Management	1.40	1.40	1.40	1.40	1.40
SO - Admin	22.25	22.25	11.00	11.50	10.50
SO - Patrol (Operations)	32.00	34.00	34.00	33.00	32.00
SO - Criminal Investigations	11.00	11.00	9.00	7.75	7.00
SO - Special Investigations	5.00	5.00	5.00	4.00	5.00
SO - Special Operations	0.00	0.00	0.00	13.00	14.00
SO - Detentions	59.00	59.00	62.00	58.00	55.25
SO - Alternatives to Incarceration	5.00	5.00	4.00	4.00	4.00
<b>Public Safety Total</b>	<b>168.75</b>	<b>170.75</b>	<b>161.50</b>	<b>167.75</b>	<b>163.25</b>
<b>Public Works:</b>					
Engineering	8.00	8.00	8.00	8.00	6.00
Road & Bridge Maintenance	33.00	33.00	33.00	33.00	31.00
Weed Control	1.00	2.00	2.00	1.00	0.00
<b>Public Works Total</b>	<b>42.00</b>	<b>43.00</b>	<b>43.00</b>	<b>42.00</b>	<b>37.00</b>
<b>Recreation &amp; Culture:</b>					
Fairgrounds	10.00	10.00	9.00	3.00	2.00
<b>Recreation &amp; Culture Total</b>	<b>10.00</b>	<b>10.00</b>	<b>9.00</b>	<b>3.00</b>	<b>2.00</b>
<b>Health &amp; Welfare:</b>					
Dept. of Human Services Fund	68.25	68.25	69.25	70.00	67.50
Senior Services	8.00	8.00	8.50	9.00	9.00
Veterans' Services Office	1.00	1.00	1.00	1.00	1.00
<b>Health &amp; Welfare Total</b>	<b>77.25</b>	<b>77.25</b>	<b>78.75</b>	<b>80.00</b>	<b>77.50</b>
<b>Internal Service Fund:</b>					
CERF	9.00	9.00	9.00	9.00	8.50
<b>Internal Service Fund Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>8.50</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>409.50</b>	<b>412.00</b>	<b>406.25</b>	<b>415.25</b>	<b>399.75</b>

# PERSONNEL AND FTE BY FUNCTION

Salary and benefits represent 53% of the County's total operating expenditures

Function	WAGES				BENEFITS			
	2018 Budget	2017 Budget	Inc/(Dec)	% Chg	2018 Budget	2017 Budget	Inc/(Dec)	% Chg
General Government	\$ 6,704,367	\$ 6,626,496	\$ 77,871	1.2%	\$ 2,148,827	\$ 2,205,531	\$ (56,703)	-2.6%
Public Safety	9,859,086	9,934,105	(75,019)	-0.8%	3,469,312	3,699,253	(229,941)	-6.2%
Public Works	2,213,520	2,514,720	(301,200)	-12.0%	795,237	930,855	(135,617)	-14.6%
Health & Welfare	3,752,019	3,977,270	(225,251)	-5.7%	1,280,413	1,431,438	(151,025)	-10.6%
Recreational & Culture	103,871	151,160	(47,289)	-31.3%	32,778	64,576	(31,798)	-49.2%
CERF	446,114	476,215	(30,101)	-6.3%	184,517	197,504	(12,987)	-6.6%
<b>TOTAL</b>	<b>\$ 23,078,978</b>	<b>\$ 23,679,966</b>	<b>\$ (600,988)</b>	<b>-2.5%</b>	<b>\$ 7,911,085</b>	<b>\$ 8,529,156</b>	<b>\$ (618,071)</b>	<b>-7.2%</b>

Percentage of FTEs by Function



# BUDGET AUTHORITIES

This table sets forth the responsibility for budgetary management and accountability for each County cost center for 2018. 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.

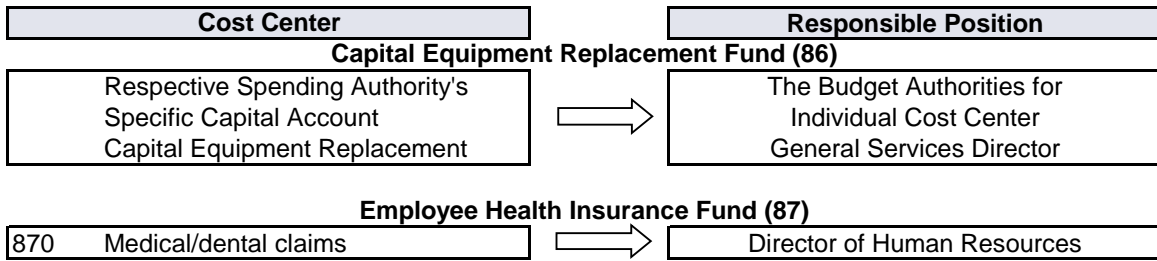
In cases where a payment request exceeds \$50,000, the department head or Elected Official shall be required to review and co-sign for payment authorization. In cases where a payment request exceeds \$250,000, Department Heads will be required to obtain a co-signature from the Assistant County Manager 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
<b>General Fund (10)</b>		
1000 County Commissioners	⇒	Board of County Commissioners County Manager Assistant County Manager
1220 County Attorney	⇒	County Attorney
1210 Administrative Offices	⇒	Assistant County Manager
1020 Clerk & Recorder 1025 Clerk - Elections	⇒	Clerk & Recorder
1040 Treasurer 1045 Public Trustee	⇒	County Treasurer
1010 Assessor	⇒	County Assessor
1030 Surveyor	⇒	County Surveyor
1215 Facilities & Grounds 1216 Old Main Post Office	⇒	Director of General Services
1230 Finance 1250 Procurement 700x Public Service Agencies 5320 Conservation Trust Funds Var Other Payments to Governments	⇒	Director of Finance
1240 Information Services	⇒	Director of Information Technology
1260 Planning Department	⇒	Director of Planning Department
1245 Human Resources 1270 Risk Management	⇒	Director of Human Resources



Cost Center		Responsible Position
<b>General Fund (10) Cont'd</b>		
2100 County Coroner	⇒	County Coroner
All Sheriff's Department Cost Centers 2000 Sheriff Admin 2010 Sheriff Operations 201015 Special Operations 201013 Special Investigations 201014 Criminal Investigations 202011 Alternatives to Incarceration 2020 Detention	⇒	Sheriff
4100 Senior Services - JST 4105 Senior Services - non JST 1280 Veterans Service Office	⇒	Director of Human Services
2300 Building Inspection 2401 Emergency Management 3152 Weed Management	⇒	Director of Building & Emergency Mgt.
1225 Extension Office	⇒	Extension Director
5110 Fairgrounds	⇒	Director of General Services
3152 Waste Management/Landfill Closure	⇒	Director of Public Works
<b>Road &amp; Bridge Fund (11)</b>		
3210 Maintenance Support 3215 Engineering	⇒	Director of Public Works
130xx Department of Human Services	⇒	Director of Human Services
<b>Joint Sales Tax Fund (20)</b>		
200x Joint Sales projects	⇒	Director of Finance
<b>Conservation Trust Fund (21)</b>		
21050 Capital Outlay	⇒	Director of Finance
<b>Capital Improvement Fund (26)</b>		
26020 Capital and Projects	⇒	Various Departments
<b>District Attorney (70)</b>		
25902 District Attorney Fund	⇒	District Attorney
<b>Durango Hill Road Improvement District (30)</b>		
30030 District Expense	⇒	District Advisory Board President
<b>Palo Verde (31)</b>		
310 District Expense	⇒	District Board President



## BUDGET RESOLUTIONS

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

### **La Plata County**

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

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

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

**RESOLUTION NO. 2017-38**

**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 2018 AND ENDING ON THE LAST DAY OF DECEMBER 2018**

**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 10, 2017, 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 17, 2017, 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 budgeted revenues and expenditures for each fund are as follows:

<u>FUND</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>
General Fund	\$ 34,640,162	\$ 38,427,850
Road & Bridge Fund	11,473,901	13,050,928
Department of Human Services Fund	6,524,398	6,349,200
Joint Sales Tax Fund	2,364,478	2,655,023
Conservation Trust Fund	358,000	762,000
Durango Hills Road Improvement Fund	82,414	161,000
District Attorney Fund	2,437,812	2,437,812
Capital Improvement Fund	4,339,953	9,123,558
Capital Equipment Replacement Fund	2,272,195	2,211,538
Employee Medical Insurance Fund	4,520,807	4,253,566
<b>Total All Funds</b>	<b>\$ 69,014,120</b>	<b>\$ 79,432,475</b>

Section 2. That the budget as submitted, amended and here in above summarized, hereby is approved and adopted as the budget of La Plata County, Colorado for the calendar year 2018.


Rtn: B.O.C.C.


**DONE AND ADOPTED IN DURANGO, LA PLATA COUNTY, COLORADO, this 12th day of December, 2017.**

(SEAL)

**BOARD OF COUNTY COMMISSIONERS  
LA PLATA COUNTY, COLORADO**

**ATTEST:**

  
Clerk to the Board



  
Julie Westendorff, Chair

  
Gwen A. Lachelt, Vice-Chair

  
Bradford P. Blake, Commissioner

**Distribution:**

Minutes

Finance Department

**RESOLUTION NO. 2017-39**

**A RESOLUTION TO APPROPRIATE SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNT AS SET FORTH BELOW, FOR THE COUNTY OF LA PLATA, COLORADO, FOR THE 2018 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 12, 2017, and;

**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues and beginning 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;

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

Section 1. That the following sums are hereby appropriated from the revenues and beginning fund balance of each fund as follows:

**GENERAL FUND:**

Operating Expenditures	\$ 38,417,850
Capital Outlay	10,000
<b>TOTAL GENERAL FUND</b>	<u>38,427,850</u>

**ROAD & BRIDGE FUND:**

Operating Expenditures	13,050,928
<b>TOTAL ROAD &amp; BRIDGE FUND</b>	<u>13,050,928</u>

**DEPT. OF HUMAN SERVICES FUND:**

Operating Expenditures	6,349,200
<b>TOTAL Dept. OF HUMAN SERVICES Fund</b>	<u>6,349,200</u>

**JOINT SALES TAX FUND:**

Operating Expenditures	2,655,023
<b>TOTAL JOINT SALES TAX FUND</b>	<u>2,655,023</u>

**CONSERVATION TRUST FUND:**

Operating Expenditures	762,000
<b>TOTAL CONSERVATION TRUST FUND</b>	<u>762,000</u>

**DURANGO HILLS ROAD IMPROVEMENT FUND:**

Operating Expenditures	161,000
<b>TOTAL DURANGO HILLS ROAD IMPROVEMENT FUND</b>	<u>161,000</u>

Rtn: B o c c

DISTRICT ATTORNEY FUND:

Operating Expenditures	2,437,812
<b>TOTAL DISTRICT ATTORNEY FUND</b>	<b>2,437,812</b>

CAPITAL IMPROVEMENT PLAN FUND:

Operating Expenditures	2,000,000
Capital Outlay	7,123,558
<b>TOTAL CAPITAL IMPROVEMENT PLAN FUND</b>	<b>9,123,558</b>

CAPITAL EQUIPMENT REPLACEMENT FUND:

Operating Expenses	1,275,090
Capital Outlay	936,448
<b>TOTAL CAPITAL EQUIPMENT REPLACEMENT FUND</b>	<b>2,211,538</b>

EMPLOYEE MEDICAL INSURANCE FUND:

Operating Expenses	4,253,566
<b>TOTAL EMPLOYEE MEDICAL INSURANCE FUND</b>	<b>4,253,566</b>

**Total All Funds    \$    79,432,475**

2. Amounts appropriated for personnel expenditures shall be expended only for that purpose. In addition, such appropriations for personnel expenditures 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.
3. 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 2018 Budget document except as authorized by the Director of Finance and County Manager in accordance with County Policy III.1.
4. Amounts appropriated for capital shall be expended only for purchasing capital assets and projects as approved in the 2018 Adopted Budget or when approved by the Director of Finance and the County Manager in accordance with County Policy III.1.
5. 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.
6. 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 the 2018 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.

7. 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.
8. 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.
9. 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.
10. 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. 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.
11. 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.
12. The BRT shall establish procedures for review of all professional service agreements, capital and technology expenditures in excess of \$50,000, and other operating expenditures 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.
13. 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 2018 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 2018 as soon as possible, and in any case, prior to requesting expenditure of any County funds to fill any such personnel vacancies.

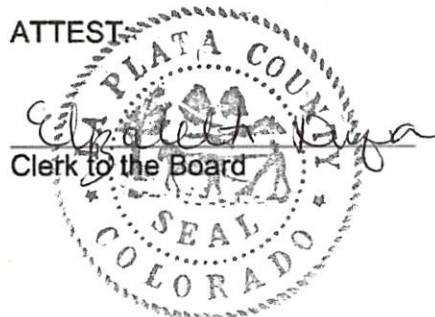
14. In the event of fiscal and/or organizational efficiency, the Board may, upon recommendation of the County Manager, initiate a generalized reduction in workforce policy and/or furlough policy. Any such reduction in workforce shall be in accordance with all applicable federal and state employment laws and regulations and County personnel policy and procedures with the goal of maintaining service levels and employee morale to the extent possible.
15. 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 12th day of December 2017.

(SEAL)

BOARD OF COUNTY COMMISSIONERS  
LA PLATA COUNTY, COLORADO

ATTEST



  
Julie Westendorff, Chair

  
Gwen A. Lachelt, Vice-Chair

  
Bradford P. Blake, Commissioner

Distribution:  
Minutes  
Finance Department



**RESOLUTION NO. 2017-40**

**A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2017, TO HELP DEFRAY THE COSTS FOR LA PLATA COUNTY AND THE DURANGO HILLS LOCAL IMPROVEMENT DISTRICT, COLORADO, FOR THE 2018 BUDGET YEAR.**

**WHEREAS**, the Board of County Commissioners of La Plata County, Colorado, has adopted the 2018 budget in accordance with the Local Government Budget Law on December 12th, 2017, and;

**WHEREAS**, the amount of money necessary to balance the budget for La Plata County government general operating purposes from property tax revenue is \$14,935,581, and;

**WHEREAS**, the 2017 valuation assessment for the County of La Plata, as certified by the County Assessor is \$1,757,127,140 and;

**WHEREAS**, the amount of money necessary to balance the budget for the general operating purposes for the Durango Hills Road Improvement District is \$73,984, and;

**WHEREAS**, the 2017 valuation assessment for the Durango Hills Road Improvement District as certified by the County Assessor is \$3,630,380, 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 2018 budget year, there is hereby levied a tax of 8.500 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2017.

Section 2. For the purpose of meeting expenses of the Durango Hills Local Improvement District during the 2018 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 2017.


Rtn: B.O.C.C.


**DONE AND ADOPTED IN DURANGO, LA PLATA COUNTY, COLORADO, this 12<sup>th</sup> day of December, 2017.**

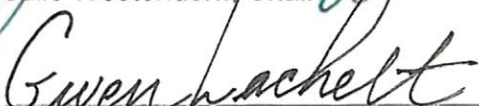
(SEAL)

**BOARD OF COUNTY COMMISSIONERS  
LA PLATA COUNTY, COLORADO**

ATTEST:

  
*Elnedeth Dizon*  
Clerk to the Board

  
Julie Westendorff, Chair

  
Gwen A. Lachelt, Vice-Chair

  
Bradford P. Blake, 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. PID3-2017-01**

**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 2018 AND ENDING ON THE LAST DAY OF DECEMBER 2018.**

**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 2018, summarized as follows:

Revenues: \$18,111      Expenditures: \$31,357

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 12th day of December, 2017.

(SEAL)

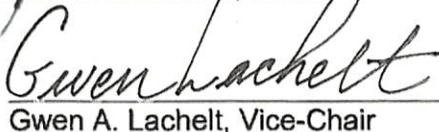
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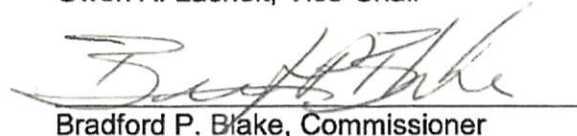


Clerk to the Board

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

  
Julie Westendorff, Chair

  
Gwen A. Lachelt, Vice-Chair

  
Bradford P. Blake, Commissioner

**RESOLUTION NO. PID3-2017-02**

**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 2018 BUDGET YEAR.**

**WHEREAS**, the Board of Directors of the La Plata County Palo Verde Public Improvement District #3 adopted the annual budget on December 12th, 2017, and;

**WHEREAS**, per C.R.S. § 29-1-108, the Board of Directors has made provisions therein for revenues and beginning fund balance 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 and beginning fund balance 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 and beginning fund balance for the purposes stated below:

Operating Expenditures	\$ 14,470
Debt Service	16,887
<b>Total</b>	<b>\$ 31,357</b>

**DONE AND ADOPTED** in Durango, Colorado this 12th day of December, 2017.

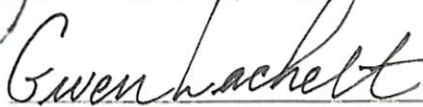
(SEAL)

ATTEST:



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

  
Julie Westendorff, Chair

  
Gwen A. Lachelt, Vice-Chair

  
Bradford P. Blake, Commissioner

**RESOLUTION NO. PID3-2017-03**

**A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2017, TO HELP DEFRAY THE COSTS OF LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3, COLORADO, FOR THE 2018 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 12th, 2017; and

**WHEREAS**, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$94, and;

**WHEREAS**, the amount of money necessary to balance the budget for voter-approved debt and interest is \$16,887, and;

**WHEREAS**, the 2017 valuation for assessment for the La Plata County Palo Verde Public Improvement District #3 as certified by the County Assessor is \$610,390 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 2018 budget year, there is hereby levied a tax of 0.154 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 2017.
2. That for the purpose of meeting all debt and interest of the La Plata County Palo Verde Public Improvement District #3 during the 2018 budget year, there is hereby levied a tax of 27.666 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2017.
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.

Rtn: BOC

DONE AND ADOPTED in Durango, Colorado this 12th day of December, 2017.

(SEAL)

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

ATTEST



  
Julie Westendorff, Chair

  
Gwen A. Lachelt, Vice-Chair

  
Bradford P. Blake, Commissioner