



*La Plata County*  
Colorado

# 2019 Adopted Budget



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## **2019 Budget Message**

We are pleased to present La Plata County's 2019 Budget. The 2019 Adopted Budget represents the County's overall financial plan for the fiscal year beginning January 1, 2019. 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 2019 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: Expenditures are no more than available revenues and beginning fund balance by each respective county fund.

In February 2018, the BOCC held a retreat to establish organizational goals for 2019. The county manager then shared these goals with the county leadership team, comprising elected officials and department heads, with the intent that these priorities would drive and influence departmental budgeting decisions and resource allocations for 2019.

The Board of County Commissioners' goals for 2019 are to:

1. Develop a long-term plan for financial sustainability of La Plata County and engage citizens in understanding and supporting this effort
2. Complete the update to the land use code (carry over from 2017) with policies in mind that will enhance the county's other priorities (i.e., economic development, broadband, roads, housing, water, staff efficiencies)
3. Address short-term financial challenges
4. Improve operational efficiency and effectiveness by cultivating a culture of innovation
5. Continue to focus on the future of the airport
6. Develop and improve water quality and availability throughout the county
7. Continue to advance the Multi-event Center project (and fairgrounds relocation)
8. 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



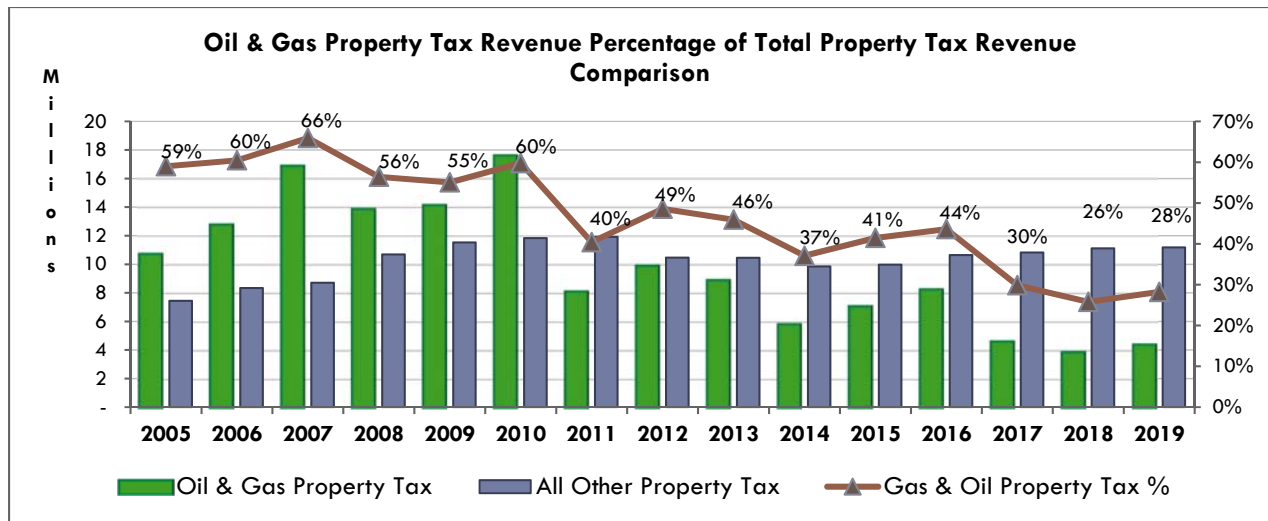
9. Promote public and environmental health through improved water quality/quantity, air quality and prevention/mitigation
10. Continue to strategically implement the 2012 facilities master plan
11. Partner with the City of Durango to identify and relocate the existing homeless encampment to a new site
12. 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

The 2019 budget attempts to balance these priorities against anticipated revenues in 2019. As current and projected revenues are not adequate to support full service levels, this budget includes service level reductions, operational cost-cutting, and employee-related costs reductions.

The 2019 budget comprises:

- General Fund
- Road & Bridge Fund
- Social Services Fund
- Joint Sales Tax Fund
- Conservation Trust Fund
- Capital Improvement Fund
- District Attorney's Office
- Separate entity funds:
  - Durango Hills Road Improvement Fund
  - La Plata County Palo Verde District
- Two internal services funds:
  - Capital Equipment Replacement Fund
  - 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, while property tax rates have remained unchanged for decades. This has had a deleterious effect on property tax revenue. In 2019 La Plata County's total property tax revenue is expected to be \$15.5 million as compared to \$29.4 million in 2010 – a decline of 47%. Of this total, natural gas property tax revenue represents \$4.39 million or 28% of the total property tax revenue of \$15.5 million in 2019.



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. When oil and gas activity was strong, La Plata County's low mill levy rate was adequate to support the county's full service level. Now, the disproportionately low tax rate has become a financial vulnerability for the County. La Plata County ranks 41<sup>st</sup> in per capita property tax revenue among 52 like-sized counties in the state.

### Living within our Means

The BOCC's goals include developing both short- 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 decade-long downward revenue trend, 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.

- **Cost reductions**

- 21 positions open
- For positions that must be refilled, a 60-day hiring hiatus when possible
- Health plan revision & employee clinic
- Reduction of services
- Reduced funding for public service agencies
- Reductions in materials for road maintenance

- **Revenue enhancements**

- Increased fees for services and facility usage
- Leasing space

- **Innovate La Plata (Since 2016)**

- 50% of staff trained in process improvement
- \$1,090,920 savings in hard and soft costs, with 155 innovations

These short-term strategies position La Plata County to navigate 2019 revenue challenges but they do not provide a platform for long-term fiscal sustainability, particularly when many of the county's services are statutorily required. 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.

### **La Plata County Fiscal Landscape**

Property tax revenue will increase approximately \$595,000 in 2019 – a 4.0% increase from 2018. Residential market values have increased significantly statewide, particularly on the Front Range, but the corresponding assessment rate – upon which property taxes are based – has not increased proportionately. This is because Colorado's Gallagher Amendment, passed by voters in 1982, dictates that no more than 45% of the total assessed property tax valuation in the state can come from residential property. When housing values soar, the amount that can be assessed for property taxation must fall. The result in 2017 was a decrease in the residential assessment rate from 7.96% to 7.2% (a 9.5% reduction). The assessment rate adjusts every two years and preliminary estimates indicate the 2019 residential assessment rate, will decrease to 6.2% – another 14.1% reduction.<sup>1</sup> We project a \$760,000 decline in residential property tax revenue in La Plata County for 2020.

Sales tax revenue is projected at just over \$16.5 million and represents an increase of approximately \$750,000 or 4.7% over the 2018 budget. The anticipated increase represents a "truing up" of the budget to actuals as the county has budgeted sales tax revenue flat since 2017 at \$15.78 million. Actual sales tax revenue was \$16.87 million in 2017 and is trending at the same through July 2018. Additionally, starting December 1, 2018 the Colorado Department of Revenue now require out-of-state retailers to remit state sales tax, part of which will be distributed to counties. As a result, the county is projecting sales tax revenue to increase 4.7% over the 2018 budget in 2019.

Severance tax revenue has remained near or at the \$400,000 level in 2017 and 2018 and it's anticipated to remain the same for 2019. Severance tax decreased significantly in 2016, from an anticipated \$1.3 million down to \$400,000.

The Consumer Price Index measures the average change in prices paid for goods and services. The Denver-Boulder-Greeley Metropolitan area CPI increased 3.386% in 2017. The same measure increased 3.2% thru September 2018. This affects county purchasing power, as well as staff wages, which increased 1.5% in 2018.

According to the Bureau of Labor Statistics, unemployment in La Plata County has increased slightly from 2.5% in 2017 to 2.7% thru September 2018.

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<sup>1</sup> Special District Association Legislative Briefings "Gallagher Amendment Impact on District Finances Arises Again."



Given these local, statewide and national trends, La Plata County is challenged to deliver the required and desired services while remaining fiscally sound. Ultimately, the La Plata County revenue structure requires a comprehensive solution for long-term fiscal and service-level sustainability.

### **Operating Revenues**

Operating revenues, which are those used to fund the daily workings of the county, are anticipated to be \$63.8 million in 2019. This is an increase of approximately \$2 million or 3.3% over the 2018 adopted budget. Operating revenues include general revenues, program revenues, and intra-governmental revenues.

General revenues are primarily taxes that may be utilized for any purpose. These are projected to increase approximately \$2.5 million or 6.6%. This largely results from the increase in property tax, sales tax, and investment earnings described above.

Program revenues are funds derived directly from or for a specific service or program. These are anticipated to decrease \$31,172 or 0.2%. Of this total, Charges for Services increased by just over \$376K or 8.0% over the 2018 Budget. This increase was caused by an increase in revenues related to licenses, permits and fees. Offsetting this increase, Intergovernmental revenues decreased by just over \$407K or 4.0% due to a decrease in operational grants, such as State and Federal funding for Dept Human Services.

Intra-governmental revenues and transfers in are interfund transactions that occur between two governmental funds. These will decrease \$479,930 in 2019. The county has two internal services funds that provide services to departments and spendings agencies on a cost reimbursement basis. The Capital Equipment Replacement Fund (CERF) which is utilized for the purchase, maintenance, and repair costs for the county's vehicles and equipment and the Employee Medical Self Insurance Fund which provides medical insurance to the funds.

The county has historically received funding through the state's gaming grant program for the District Attorney's office and other public safety services. We anticipate that the 2019 gaming grants La Plata County receives will increase approximately \$80,000.

Other significant sources of intergovernmental revenues are federal mineral lease funding (\$400,000), and Highway User Tax Funds (\$3.37 million – up \$149,000 from 2018). Additional fund disbursements for Highway User Tax Funds (HUTF) have been received and are expected in 2019. These additional disbursements are directly related to Senate Bill 18-001 Transportation infrastructure Funding Legislation. Senate Bill 18-001 commits specified amounts to be transferred from the State General Fund to HUTF in 2018 and 2019. In 2018, the County has received an additional \$593,486 related to the legislation. Some federal revenues that are included in 2019 budget such as payments in lieu of taxes (\$395,000) and secure rural schools funding (\$150,000) are anticipated to be re-authorized by Congress in 2019.

In 2019, the county will receive the second full year of rental payments (\$170,610) from the U.S. General Services Administration for space in the La Plata County Courthouse to house 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 for capital investment in courthouse improvements to accommodate these essential services to La Plata County residents and those throughout the region.

### **Capital & One-Time Revenues**

Capital and one-time revenues include capital grants and contributions, capital transfer in from other funds, and other one-time revenues that are used for capital or one-time expenditures, are anticipated to increase \$2.6 million or 35.8% over 2018 budget.

Capital revenue and grants are a significant source of funding for capital improvement projects and cannot be used as operating revenue. Capital revenues and grants are anticipated to increase \$1.1 million in 2019.

Transfer-in for capital is money that the county set aside for the purpose of capital investment from the years when property tax revenue was strong. The money is reserved in fund balance in the General Fund and is transferred, as needed, into the Capital Improvement Plan Fund to help fund capital projects. The 2019 budget anticipates to use \$4 million of the reserves.

In 2019, capital improvement projects with anticipated capital revenues and grants are as follows:

- Armory Remodel: \$4.43 million total, with anticipated grant of \$1 million.
- Search and Rescue building: \$500,000 total, with anticipated donations and grant of \$265,000.
- Courthouse HVAC replacement: \$1.3 million total, with anticipated grant of \$650,000.
- CR 220 & CR 219 improvements: \$2.35 million total, with anticipated contributions and grant of \$2.1 million.
- CR 318 mill and overlay: \$800,000 total, with anticipated grant of \$400,000.
- CR 329 & CR 330 mill and overlay: \$400,000 total, with anticipated grant of \$200,000.

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

#### **Personnel**

Staffing is the largest expenditure area in the county's budget, and directly corresponds to the breadth and depth of service the county can provide. For 2019, personnel costs will make up approximately 52.2% of the operating budget. Those costs are projected to decrease 0.04% or \$11,600 from 2018. In 2018, the County's personnel costs decreased \$1.2 million from the 2017 budget as a direct result of 19 positions that remained vacant

through attrition. In 2019, vacancies will increase to 21. While this approach is more strategic than an involuntary reduction in force, it is nonetheless a difficult reality for the departments affected, as well as for citizens who rely on services that are diminished or delayed as a result of decreases staffing.

Our approach to personnel expenditures in 2019 is conservative and deliberate:

- **No new positions** - Due to the county's decreased revenues, 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 2019 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 2019 budget proposes two promotions and nine reclassifications: two promotions in the Assessor's Office, seven reclassifications in the District Attorney's Office, one reclassification in the Building Department and one reclassification in the County Attorney's Office.
- **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 2.3% for the 12-month period ending June 2018. 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.
- **Salary adjustments** - 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 revenue constraints, our ability to do so is limited. Especially given the unfilled positions noted above, La Plata County recognizes the need to retain and attract qualified and highly productive staff, which are the hallmark of our organization. Therefore, the 2019 budget includes a 2% salary increase for eligible employees. The county's turnover rate has increased from 6.6% in 2013 to 10% year to date in 2018. This trend is cause for concern if we are unable to provide salary adjustments to retain our skilled, trained, and qualified staff.
- **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,

assistant county manager, finance director, and human resources director, reviews all open positions to assess the continued need for each position and determine if there are efficiencies we can achieve in order to aggressively manage staffing levels. This practice will continue in 2019.

### **Medical, Dental & Vision Benefits**

The county will be experiencing a 5% increase in medical premiums for 2019. This increase is based on a higher-than-normal claims experience in 2018. The cost containment mechanisms we have implemented over the past five years have helped to mitigate what could have been a much larger premium increase. However, as a result of this increase, there will be a change in the design of one of our medical plans. We will be raising the deductibles for our HDHP Plan 18 from \$2,000/individual and \$4,000/family to \$2,500/individual and \$5,000/family. HDHP Plan 18 is a primary driver of the county's claim experience and the increase in deductible levels will help the county control costs in 2019. There will also be an increase in employee premiums across all tiers of our medical plans. There are no changes to the county's dental and vision plans in 2019.

### **Operating Expenditures**

Countywide operating expenditures are considered ongoing expenses and are projected to increase 2% or \$1.1 million in 2019. The increase in operating costs is related to repairs and maintenance on the county's road system (\$830,000) and facilities (\$348,500). These expenses will address maintenance and repairs that were deferred over the past several years, when revenues were inadequate to support the projects. We anticipate this revenue increase to be a one-year reprieve.

### **Capital and One-Time Expenditures**

Countywide capital and one-time expenditures in 2019 are projected to increase 49.3% or \$10.5 million as compared with 2018. The most significant increases result from the Armory Remodel and Sheriff's Office administration relocation (\$4.43 million), the Courthouse HVAC replacement project (\$1.3 million) and the Assessor, Clerk and Treasurer (ACT) Building located in Bodo Park (4.6 million). This budget also proposes \$300,000 for costs associated with flooding and debris flow below the 416 Fire burn scar. In the General Fund we are projecting an increase of \$1.5 million in transfers out of the "Reserved for Capital" into the Capital Improvement Plan Fund to help pay for these projects.

### **Infrastructure/Capital**

The 2019 budget proposes several projects, including:

- **County Road 220/219** - The county has partnered with the Colorado Department of Transportation, City of Durango, and the Southern Ute Indian Tribe (SUIT) to provide local funding assistance for the U.S. Highway 550 FASTLANE project. This project will fund some of the required improvements outside the CDOT right-of-way, specifically major improvements to CR 220 and CR 219, and the demolition/restoration of the existing US Highway 550 Farmington Hill alignment located in a county right-of-way. Total project cost is estimated at \$2.3 million with

committed funding of \$500,000 from the GRVP, \$250,000 from the City of Durango, and \$1 million from Energy Impact Assistance Fund Grant. The La Plata County contribution is \$250,000.

- **County Road 502 – Culvert Replacement** - 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. Funding is to be provided by Energy Impact Assistance Fund in the amount of \$197,500.
- **County Road 250 mill & overlay** - This project includes mill & thick overlay of 4 miles with structural patching and minimal shoulder widening north from Hidden Falls Lane. Project will improve pavement rating from the existing average Pavement Condition Index (PCI) of 40 to 90 or better. It will also increase safety for motorists and cyclists using the roadway. Total cost is projected to be \$1,950,000.
- **County Road 318 mill & overlay** - CR 318 provides a vital transportation link for the industrial energy traffic and workers commuting to and from New Mexico. This 1.5 mile section of CR 318 is classified as a major arterial, and has approximately 3,800 average daily trips. Due to the age and condition of the pavement, this road was identified in the county's 2017 Pavement Condition Index study as a mill and asphalt overlay project. Total cost is estimated at \$800,000 with expected funding from an Energy Impact Assistance Fund grant of \$400,000.
- **County Road 329 & 330 mill & overlay** – This project includes a mill and overlay for one mile of CR 329 and CR 330 in the Allison area which has a relatively high density of gas wells. These roads are currently rated as 44 out of 100 according to the County's 2017 Pavement Condition Index study. Total costs is estimated at \$400,000 with an expected \$200,000 Energy Impact Assistance Fund grant.
- **Search & Rescue building** – This project would construct a building to stage La Plata County Search & Rescue personnel and equipment. The county intends to apply for a \$200,000 grant from the Colorado Department of Local Affairs, with \$65,000 in matching funds from Search & Rescue. The county would fund the remaining \$235,000, for the \$500,000. If the grant is not awarded, we will not pursue this project in 2019.
- **Assessor, Clerk & Treasurer building** - In 2018, La Plata County began constructing a new building in the Bodo Park area to consolidate the Assessor, Clerk, and Treasurer offices in a central location with ample parking for ease of public access. These offices have high-volume in-person customer contact and collaborate on work processes as well. The building will move the Clerk & Recorder Office out of leased space, saving \$135,000 in annual rent payments. This project is expected to be completed in 2019, with a budget of \$4,602,000.

- **Armory building remodel** - This project will remodel the former National Guard Armory in Bodo Park to house the administrative functions of the Sheriff's Office. This project will also replace HVAC equipment. Total cost is estimated to be \$4,428,413. The county will request a \$1,000,000 Energy Impact Assistance Fund grant for the project.

### **Capital Equipment Replacement Fund**

The Capital Equipment Replacement Fund is a stand-alone fund used to accumulate and account for the county's vehicle and equipment maintenance and replacements, ensuring all county departments have the vehicular resources required to provide county services. The program allows La Plata County to better manage vehicle allocations, usage, maintenance and replacement. The 2019 budget provides for the replacement of 28 vehicles and heavy equipment for a total cost of \$1.4 million.

### **Public service agency and community funding**

The county provides support to local public service agencies, nonprofits and programs that provide critical services to sustain or improve quality of life in the community. These agencies also serve as partners to deliver direct services that the county would otherwise be required to provide, including public health and animal control. The services must be consistent with statutory mandates and 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 2019, the county will again partner with United Way of Southwest Colorado to assist in reviewing agencies' applications and making funding recommendations to the Board of County Commissioners, which will make final funding decisions. After a review of the United Way recommendations, the board allocated a total of \$131,200 to various organizations. This represents a decrease of \$4,800 from 2018 funding.

### **Joint Sales Tax Fund**

Pursuant to a 1990 intergovernmental agreement with the City of Durango, 11% of the county's 2% sales tax receipts are 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 2019 are the Durango Library (\$2,017,124), the La Plata County Senior Center in Durango (\$424,529), and the SW Council of Governments for broadband-related items and the fiber fund (\$24,824). 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 2019 budget includes the potential to accommodate a telecommunication infrastructure project of \$156,705 if one should arise. A significant change from previous years is an allocation of \$70,000 to Homeless Strategic planning.

### **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



\$242,353 as of the end of year 2017 Comprehensive Annual Financial Report.

### **Basis of Budgeting & 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 2019 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.

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 2019 budget includes information on the activities of the Public Trustee's Office.

## Summary

The budget services as La Plata County's complete financial plan for 2019. In total, the 2019 budget has \$59.2 million in proposed operating expenditures and \$31.8 million in proposed one-time expenditures which includes capital, transfers out, and contingencies. Total expenditures County-wide are proposed at \$91,146,073. When compared to 2018 Budget, total operating and personnel expenditures increased about \$1.2 million or 2% and the capital and one-time expenditures increased \$10.5 million. The most significant increases result from the Armory Remodel and Sheriff's Office administration relocation (\$4.43 million), the Courthouse HVAC replacement project (\$1.3 million) and the Assessor, Clerk and Treasurer (ACT) Building located in Bodo Park (4.6 million). A transfer of \$4 million 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.

A long-term plan to address La Plata County's fiscal sustainability is essential to addressing the structural challenges the county budget faces annually. Nevertheless, these chronic fiscal limitations have not diminished our commitment to serving the citizens of La Plata County and "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." In 2019, it will be the work of the Board of County Commissioners and county staff to deploy a plan for long-term fiscal sustainability and engage La Plata County citizens in understanding and supporting the county's essential services and commitment to community.

Respectfully submitted,



Joanne M. Spina  
County Manager



Diane Sorensen  
Finance Director



## 2019 BUDGET CALENDAR

Date	Action Item	Required
Jan 24	Board retreat to establish goals for 2019	BOCC, County Manager, County Attorney, Assist. County Manager
May 21	Budget Strategy Meeting, projections, PSA funding	Cty Manager, Assist. Cty Manager & Finance Director
May 31	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
May 31	Public Service Agencies (PSA) notification of accepting applications for 2019 funding.	Finance
Jul 6	Capital outlay, technology, grant funding requests due to Finance, Personnel requests due to HR, and CERF changes due to CERF Manager.	Dept. Heads, Elected Officials, Spending Agencies
Jul 17	2019 Budget Public Input Meeting, 5:30-7:00 p.m.	Cty Manager, Assist. Cty Manager & Controller
Jul 23 – Aug 13	BRT to review capital outlay, technology, grant funding and personnel requests.	BRT, Capital, Technology, Grant, and Personnel requesters.
July 27	Elected Officials, Department Heads, and spending authorities shall submit into Munis all 2019 operating budgets requests, revenue projections, and 2018 expected ending balances for expenditures and revenues.	Dept. Heads, Elected Officials, and Spending Authorities
July 27	PSA deadline for submittal of 2019 applications for funding.	Public Service Agencies
Aug 13 –Aug 24	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, Assist Cty Manager and Finance
<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)	
<b>October 9</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, Assist. Cty Manager and Finance

October 16	Joint meeting with Board of County Commissioners and City Council re: Joint Sales Tax Fund 4-6 p.m. City Hall	BOCC, Cty Manager, Assist. Cty Manager and Finance
October 15 - October 26	BOCC budget meetings with Elected Officials and Department Heads.	BOCC, Cty Manager, Assist. Cty Manager and Finance
October 23	BOCC Holds Public Meeting to receive input from the Public on Proposed Budget 5:30-7pm CAB	BOCC, Cty Manager, Assist. Cty Manager and Finance
October 29 & 30	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
<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 11</b> (Deadline Dec. 15)	BOCC adopt the 2019 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
<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 20</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

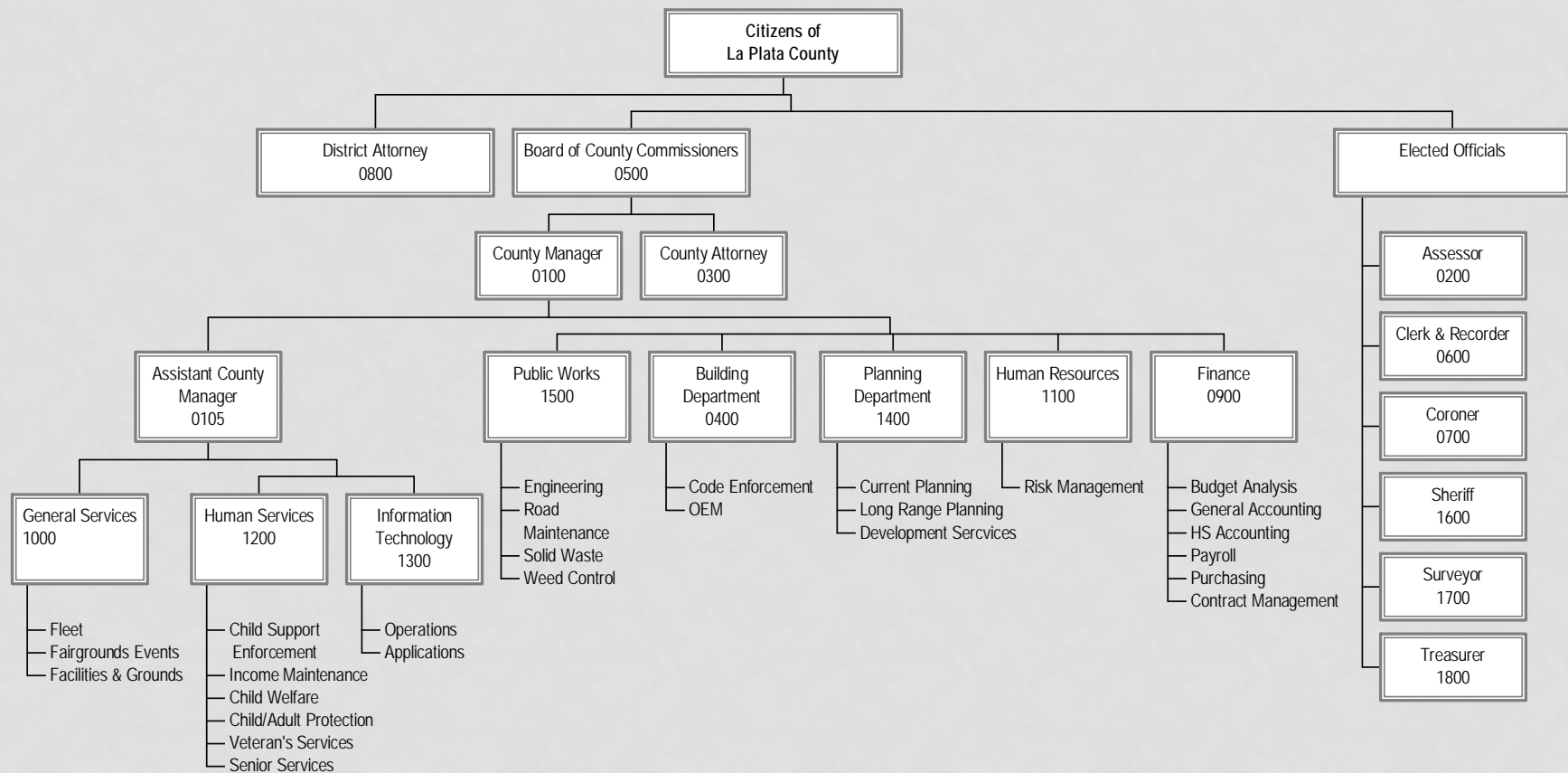
### ELECTED OFFICIALS

<u>Title</u>	<u>Name</u>
Commissioner, Chair	Julie Westendorff
Commissioner, Vice-Chair	Gwen Lachelt
Commissioner	Clyde Church
Assessor	Carrie Woodson
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>
Interim County Manager	Chuck Stevens
County Attorney	Sheryl Rogers
Director of Building & Emergency Management	Butch Knowlton
Director of Finance	Diane Sorensen
Director of General Services	Lee Gurule
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





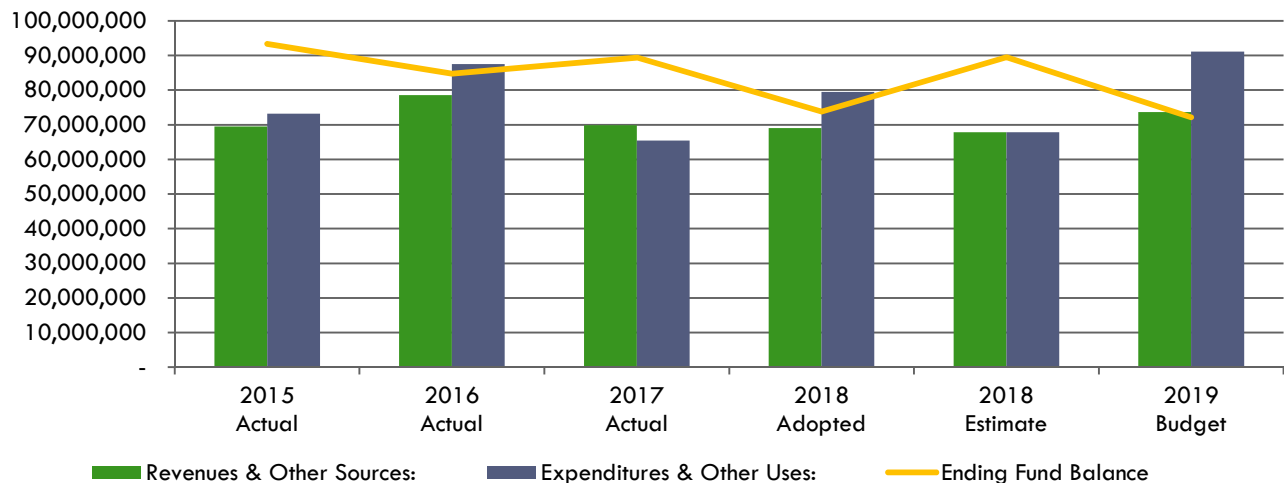
# SUMMARY BUDGET BY FUND

La Plata County Funds	2019 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	2019 Budgeted Ending Fund Balance
<b><u>MAJOR GOVERNMENTAL FUNDS:</u></b>								
General Fund	\$ 50,401,619	\$ 34,980,942	\$ 434,529	\$ 35,415,471	\$ 34,710,114	\$ 5,831,000	\$ 40,541,114	\$ 45,275,976
Road & Bridge Fund	8,095,224	11,122,809	-	11,122,809	13,985,217	735,000	14,720,217	4,497,816
Dept. of Human Services Fund	2,179,750	6,193,403	-	6,193,403	5,981,181	50,000	6,031,181	2,341,972
Capital Improvement Fund	6,100,532	5,042,478	4,000,000	9,042,478	-	14,229,626	14,229,626	913,384
<b><u>NON-MAJOR SPECIAL REVENUE FUNDS:</u></b>								
Joint Sales Tax Fund	447,470	2,480,477	-	2,480,477	2,017,124	710,823	2,727,947	200,000
Durango Hills Road Improvement District	120,702	83,680	-	83,680	94,100	40,000	134,100	70,282
Palo Verde PID #3	36,752	18,111	-	18,111	34,998	-	34,998	19,865
Conservation Trust Fund	3,792,646	358,000	-	358,000	-	3,000,000	3,000,000	1,150,646
District Attorney	444,917	931,578	1,632,926	2,564,504	2,544,504	20,000	2,564,504	444,917
<b><u>PROPRIETY - INTERNAL SERVICE FUNDS:</u></b>								
Capital Equipment Replacement Fund	14,242,865	191,359	1,635,187	1,826,546	1,075,468	1,686,918	2,762,386	13,307,025
Employee Medical Self Insurance Fund	3,786,369	12,525	4,535,000	4,547,525	4,400,000	-	4,400,000	3,933,894
<b>TOTAL LA PLATA COUNTY</b>	<b>\$ 89,648,846</b>	<b>\$ 61,415,362</b>	<b>\$ 12,237,642</b>	<b>\$ 73,653,004</b>	<b>\$ 64,842,706</b>	<b>\$ 26,303,367</b>	<b>\$ 91,146,073</b>	<b>\$ 72,155,776</b>

# COUNTY WIDE SUMMARY

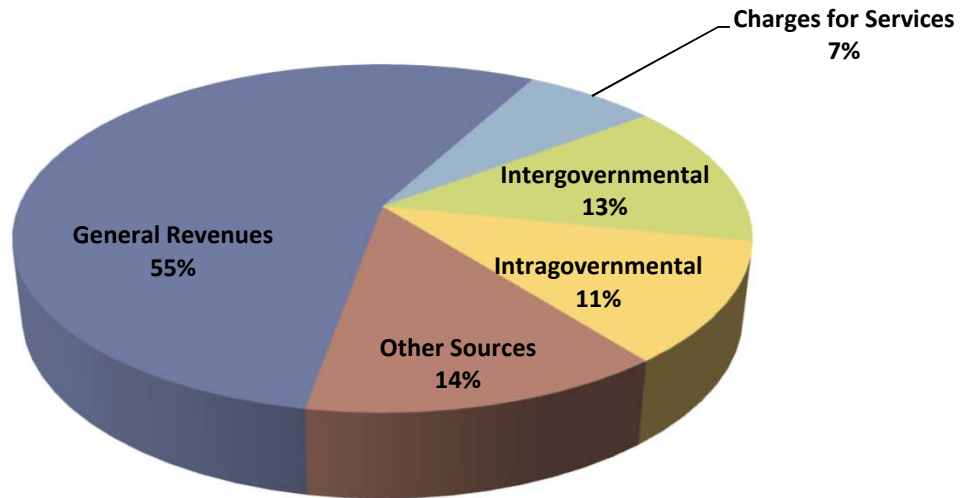
	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimate	2019 Budget
<b>Beginning Fund Balance</b>	<b>\$ 96,983,161</b>	<b>\$ 93,690,543</b>	<b>\$ 84,954,647</b>	<b>\$ 84,191,858</b>	<b>\$ 89,549,496</b>	<b>\$ 89,648,846</b>
Revenues & Other Sources:						
Property Taxes	16,986,476	18,827,958	15,352,562	15,026,546	15,026,546	15,622,147
Sales Tax	15,734,280	16,018,770	16,876,170	15,787,349	16,311,078	16,537,248
Specific Ownership Tax	1,556,164	1,639,484	1,686,509	1,585,420	1,585,420	1,585,420
Severance Tax	1,332,528	407,825	334,169	400,000	469,804	400,000
Highway Users Tax	3,065,263	3,108,663	3,181,661	3,220,555	3,814,055	3,370,000
Other Taxes	450,518	511,135	513,754	516,161	530,829	542,405
Charges for Services	4,426,181	5,076,806	5,728,140	4,676,184	5,152,684	5,052,509
Intergovernmental	11,534,048	14,268,154	14,990,976	15,020,084	11,859,949	15,715,365
Miscellaneous	1,377,813	1,268,554	2,241,804	1,597,569	1,867,970	2,590,268
Intragovernmental	7,112,792	7,083,053	8,614,415	8,283,043	8,295,131	7,803,113
Transfers In	5,958,360	10,379,740	336,226	2,919,319	2,919,319	4,434,529
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>69,534,422</b>	<b>78,590,142</b>	<b>69,856,386</b>	<b>69,032,230</b>	<b>67,832,785</b>	<b>73,653,004</b>
Expenditures & Other Uses:						
Personnel Costs:						
Salary & Wages	21,548,182	21,829,234	21,560,221	21,979,732	21,958,354	22,036,678
Temporary Employees	349,867	368,285	357,018	530,567	476,003	418,884
Overtime	652,871	487,348	587,222	568,679	575,478	578,895
Medical Benefits	4,225,901	4,304,953	3,752,384	3,962,419	3,954,215	4,025,995
Other Benefits & Costs	3,582,594	3,956,333	3,847,177	3,951,166	3,943,254	3,920,491
Operating	16,559,525	18,088,302	17,095,880	18,414,349	18,244,628	20,062,272
Intragovernmental	7,493,242	7,462,673	8,946,349	8,702,362	8,714,450	8,237,642
Capital Outlay & One Time Exp	10,507,851	20,973,406	9,251,085	14,246,672	5,450,168	23,246,442
Debt Service	9,827	16,887	16,887	16,887	16,887	16,887
Contingency & Other Uses	-	-	-	4,591,000	2,050,000	4,601,887
Transfers Out	8,230,314	10,000,000	-	2,500,000	2,500,000	4,000,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>73,160,174</b>	<b>87,487,421</b>	<b>65,414,223</b>	<b>79,463,832</b>	<b>67,883,436</b>	<b>91,146,073</b>
<b>Ending Fund Balance</b>	<b>\$ 93,357,409</b>	<b>\$ 84,793,264</b>	<b>\$ 89,396,810</b>	<b>\$ 73,760,256</b>	<b>\$ 89,498,846</b>	<b>\$ 72,155,776</b>

## Changes in Ending Fund Balance



# COUNTY WIDE REVENUES BY SOURCE

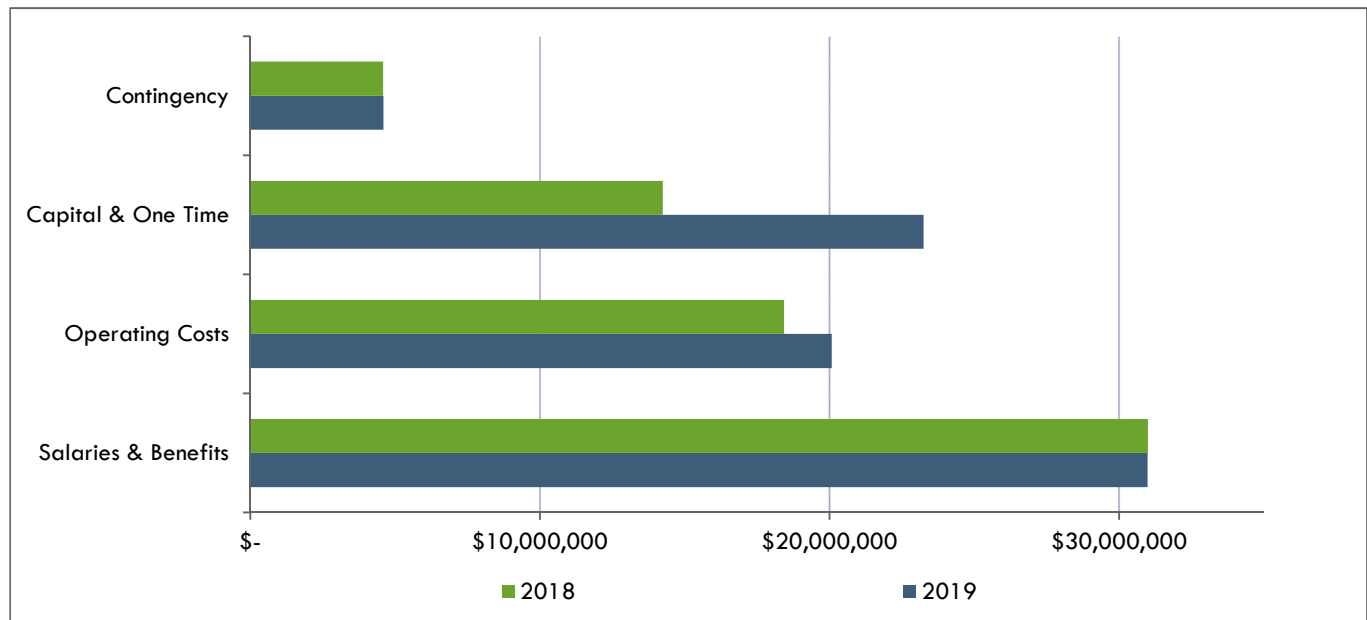
## Revenues 2019 Budget - \$73,653,004



Revenues by Source	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimate	2019 Budget
<b>General Revenues:</b>						
Property Taxes	\$ 16,986,476	\$ 18,827,958	\$ 15,352,562	\$ 15,026,546	\$ 15,026,546	\$ 15,622,147
Sales Tax	15,734,280	16,018,770	16,876,170	15,787,349	16,311,078	16,537,248
Specific Ownership Tax	1,556,164	1,639,484	1,686,509	1,585,420	1,585,420	1,585,420
Severance Tax	1,332,528	407,825	334,169	400,000	469,804	400,000
HUTF	3,065,263	3,108,663	3,181,661	3,220,555	3,814,055	3,370,000
Other Taxes	450,518	511,135	513,754	516,161	530,829	542,405
Miscellaneous	1,377,813	1,268,554	2,241,804	1,597,569	1,867,970	2,590,268
Subtotal	40,503,041	41,782,389	40,186,629	38,133,600	39,605,702	40,647,488
<b>Program Revenues:</b>						
Charges for Services	4,426,181	5,076,806	5,728,140	4,676,184	5,152,684	5,052,509
Intergovernmental	9,601,032	10,936,397	9,837,303	10,258,131	10,800,088	9,850,634
Subtotal	14,027,214	16,013,203	15,565,443	14,934,315	15,952,772	14,903,143
<b>Total General &amp; Program Revenues</b>	<b>54,530,255</b>	<b>57,795,591</b>	<b>55,752,071</b>	<b>53,067,915</b>	<b>55,558,475</b>	<b>55,550,631</b>
Intragovernmental	7,112,792	7,083,053	8,614,415	8,283,043	8,295,131	7,803,113
Transfers In	380,723	379,740	336,226	419,319	419,319	434,529
Subtotal	7,493,515	7,462,793	8,950,641	8,702,362	8,714,450	8,237,642
<b>TOTAL OPERATING REVENUES</b>	<b>62,023,770</b>	<b>65,258,384</b>	<b>64,702,713</b>	<b>61,770,277</b>	<b>64,272,925</b>	<b>63,788,273</b>
<b>Capital or One Time Revenues:</b>						
Capital Revenue & Grants	1,933,015	3,331,757	5,153,673	4,761,953	1,059,860	5,864,731
Capital Transfer In	5,577,637	10,000,000	-	2,500,000	2,500,000	4,000,000
Subtotal	7,510,652	13,331,757	5,153,673	7,261,953	3,559,860	9,864,731
<b>TOTAL OP. &amp; ONE TIME REVENUES</b>	<b>\$ 69,534,422</b>	<b>\$ 78,590,142</b>	<b>\$ 69,856,386</b>	<b>\$ 69,032,230</b>	<b>\$ 67,832,785</b>	<b>\$ 73,653,004</b>

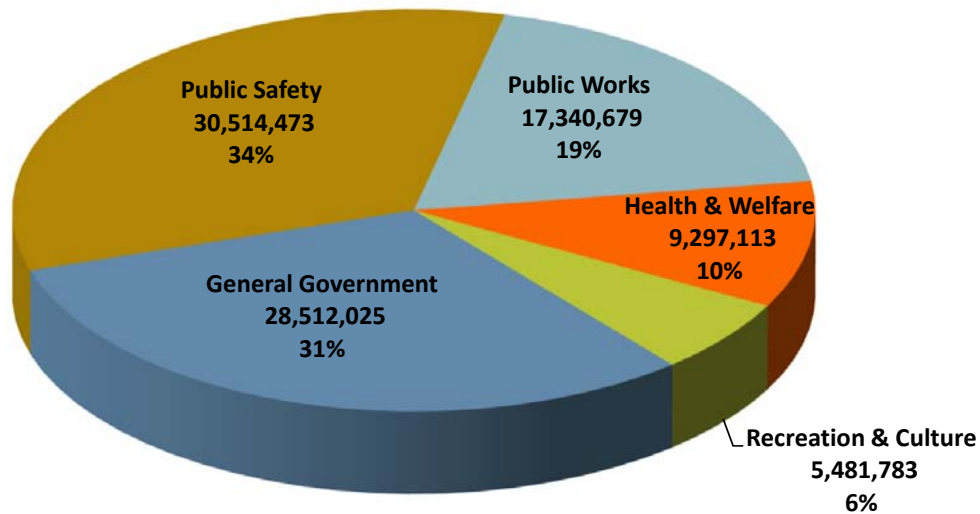
# COUNTY WIDE SUMMARY OF EXPENDITURES

Summary of Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimate	2019 Budget
Personnel Wages	\$ 21,548,182	\$ 21,829,234	\$ 21,560,221	\$ 21,979,732	\$ 21,958,354	\$ 22,036,678
Temporary Salaries	349,867	368,285	357,018	530,567	476,003	418,884
Overtime	652,871	487,348	587,222	568,679	575,478	578,895
Medical Benefits	4,225,901	4,304,953	3,752,384	3,962,419	3,954,215	4,025,995
Other Benefits	3,582,594	3,956,333	3,847,177	3,951,166	3,943,254	3,920,491
<b>Personnel Expenditures</b>	<b>30,359,416</b>	<b>30,946,152</b>	<b>30,104,022</b>	<b>30,992,562</b>	<b>30,907,303</b>	<b>30,980,943</b>
Operating Expenditures	16,559,525	18,088,302	17,095,880	18,414,349	18,244,628	20,062,272
Intragovernmental Charges	7,112,519	7,082,933	8,610,123	8,283,043	8,295,131	7,803,113
Transfers Out Operations	380,723	379,740	336,226	419,319	419,319	434,529
Debt Service	9,827	16,887	16,887	16,887	16,887	16,887
<b>Operational Expenditures</b>	<b>24,062,594</b>	<b>25,567,863</b>	<b>26,059,116</b>	<b>27,133,598</b>	<b>26,975,965</b>	<b>28,316,801</b>
<b>Total Personnel &amp; Operational</b>	<b>54,422,009</b>	<b>56,514,015</b>	<b>56,163,138</b>	<b>58,126,160</b>	<b>57,883,268</b>	<b>59,297,744</b>
Contingencies	-	-	-	4,591,000	2,050,000	4,601,887
Capital & One Time Expenditures	10,507,851	20,973,406	9,251,085	14,246,672	5,450,168	23,246,442
Transfers Out For Capital	8,230,314	10,000,000	-	2,500,000	2,500,000	4,000,000
<b>Capital &amp; One Time Expenditures</b>	<b>18,738,166</b>	<b>30,973,406</b>	<b>9,251,085</b>	<b>21,337,672</b>	<b>10,000,168</b>	<b>31,848,329</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 73,160,174</b>	<b>\$ 87,487,421</b>	<b>\$ 65,414,223</b>	<b>\$ 79,463,832</b>	<b>\$ 67,883,436</b>	<b>\$ 91,146,073</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.



FUNCTION SUMMARY	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2018 Estimated	2019 Budget	Inc/(Dec) from 2018 Budget
General Government	23,808,499	21,410,529	15,102,839	27,085,527	22,126,033	28,512,025	5.3%
Public Safety	22,352,143	26,602,089	24,754,689	24,228,473	24,013,125	30,514,473	25.9%
Public Works	11,769,970	11,308,981	13,637,291	15,329,282	10,158,307	17,340,679	13.1%
Health & Welfare	9,647,614	25,504,246	9,105,196	9,556,037	9,109,730	9,297,113	-2.7%
Recreation & Culture	5,581,948	2,661,575	2,814,207	3,264,512	2,476,241	5,481,783	67.9%
<b>TOTAL</b>	<b>\$ 73,160,174</b>	<b>\$ 87,487,421</b>	<b>\$ 65,414,222</b>	<b>\$ 79,463,831</b>	<b>\$ 67,883,435</b>	<b>\$ 91,146,073</b>	<b>6.1%</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.

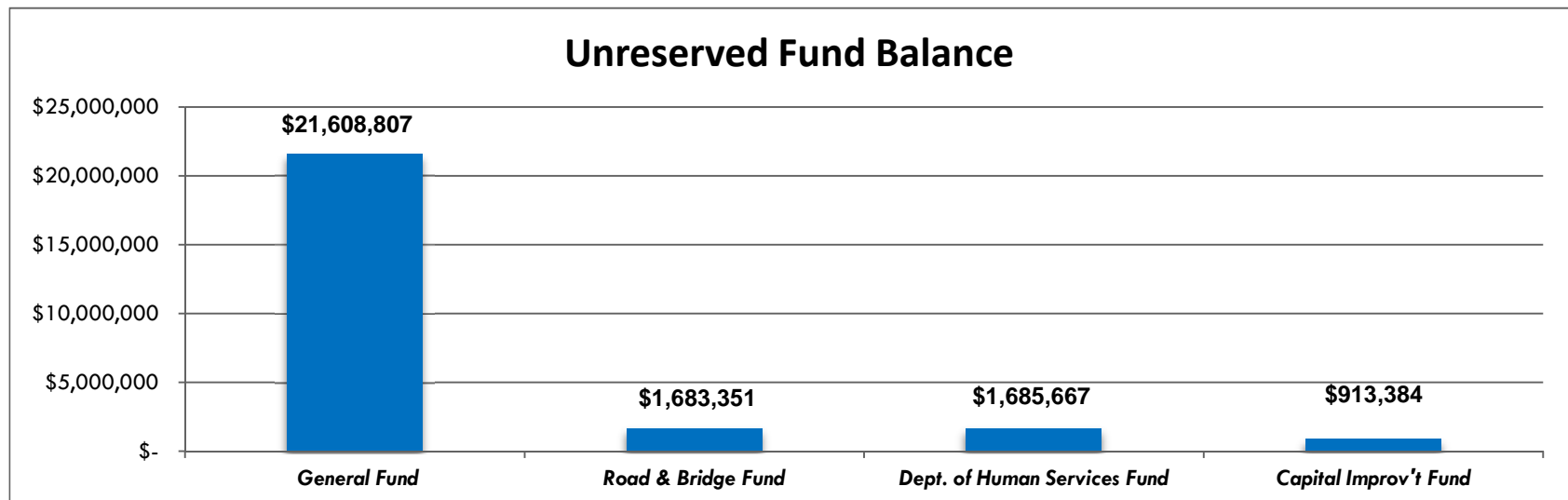
**Public Works-** construction and maintenance of the County's road and bridge system and Durango Hills Road Improvement District. Weed management, landfill, construction and maintenance of water system of the Palo Verde #3 District, and contributions to municipalities and non-profit entities that provide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

**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.

**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.

# MAJOR FUNDS

2019 Budget	General Fund	Road & Bridge Fund	Dept. of Human Services Fund	Capital Improv't Fund	TOTAL ALL FUNDS
Expected Beginning Fund Balance	\$ 50,401,619	\$ 8,095,224	\$ 2,179,750	\$ 6,100,532	\$ 66,777,125
Operating Revenues	35,415,471	8,682,556	6,193,403	-	50,291,430
Operating Expenditures	34,710,114	7,950,964	5,981,181	-	48,642,259
Change in Fund Balance-Operations	705,357	731,592	212,222	-	1,649,171
One Time Revenues	-	2,440,253	-	9,042,478	11,482,731
One Time Expenditures	5,831,000	6,769,253	50,000	14,229,626	26,879,879
Change in Fund Balance-One Time Exp	(5,831,000)	(4,329,000)	(50,000)	(5,187,148)	(15,397,148)
<b>TOTAL CHANGE IN FUND BALANCE</b>	<b>(5,125,643)</b>	<b>(3,597,408)</b>	<b>162,222</b>	<b>(5,187,148)</b>	<b>(13,747,977)</b>
Expected Ending Fund Balance	45,275,976	4,497,816	2,341,972	913,384	53,029,148
Less Reserved Fund Balance*	23,667,169	2,814,465	656,305	-	27,137,939
<b>EXPECTED UNRESERVED FUND BALANCE</b>	<b>\$ 21,608,807</b>	<b>\$ 1,683,351</b>	<b>\$ 1,685,667</b>	<b>\$ 913,384</b>	<b>\$ 25,891,209</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 second largest single source of operating revenue for La Plata County and account for approximately 21.2% of the total revenues budgeted for Budget year 2019.

The County also reports on two other special districts, Palo Verde #3 and Durango Hills Road Improvement District. The special districts property tax revenue is included in the Countywide revenue in the Property tax revenue table below. However, the County has not included the percentage allocated to those two special districts because each has its own mill levy and property tax revenues and are not allocated by the Board of County Commissioners.

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, assessment rate, assessed value, and tax rate.

Assessment rates are as follows:

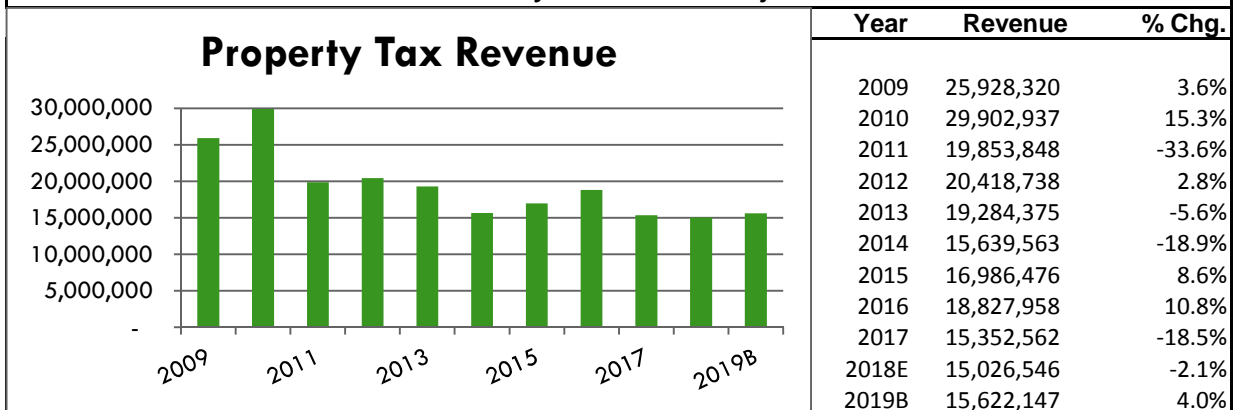
- Residential assessment rate is 7.2% of market value,
- Primary oil and gas production assessment rate is 87.5% of actual value, and
- All other types of property is 29% of actual value.

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>

## Fiscal History and Revenue Projections



**2019 Forecast of \$15,622,147 is an 4.0% increase from 2018 Estimated.**

Property Tax revenues in the chart includes prior taxes, exemptions, and abatements; as well as Special Districts Palo Verde #3 and Durango Hills Road Improvement District

# SALES TAX REVENUE

## Distribution

General Fund	41.27%
Road & Bridge Fund	12.30%
Capital Improvement Fund	11.00%
Joint Sales Tax Fund	8.80%
Amounts allocated to the City and Towns within the County	26.54%

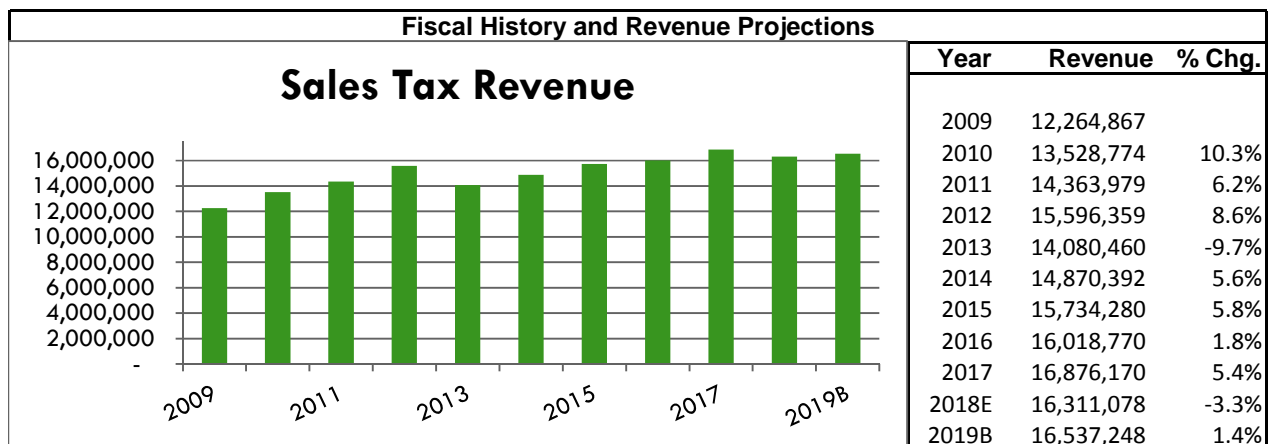
**Source** Residents and Visitors in La Plata County

Sales Tax is the largest of the County's major revenue sources and accounts for approximately 22.5% of all revenues in 2019.

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 tax revenue 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.



**2019 Forecast \$16,537,248 this is a 1.4% increase from 2018 Estimated.**

# HIGHWAY USERS TAX

**Distribution** Road & Bridge Fund 100.0%

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

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

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

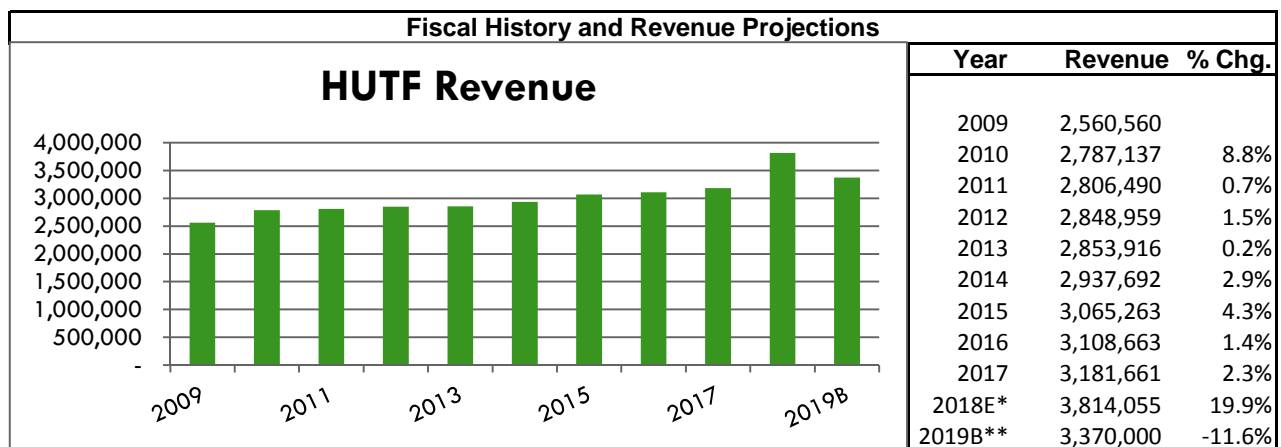
**Supplemental Fund** --- 18% of the next eleven cents of gasoline taxes are distributed to municipalities and may be spent only on road improvements including new construction, safety improvements, maintenance, and capacity improvements.

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

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

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

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



\* Additional fund disbursements have been received in 2018 and are expected in 2019. These additional disbursements are directly related to Senate Bill 18-001 Transportation infrastructure Funding legislation. The Senate Bill commits specified amounts to be transferred from the State General Fund to HUTF in 2018 and 2019. In 2018, the County has received an additional \$593,486 related to the legislation. However, after excluding this anomaly, 2019 will increase 4.6% over 2018 Estimated.

**\*\*2019 Forecast \$3,370,000, this is a 4.6% increase from 2018 Estimated, less the SB 18-001 anomaly.**

## SPECIFIC OWNERSHIP TAXES

<b>Allocation</b>	General Fund	88.6%
	Road & Bridge Fund	7.7%
	Dept. of Human Services Fund	3.7%

**Source** La Plata County Vehicle Owners

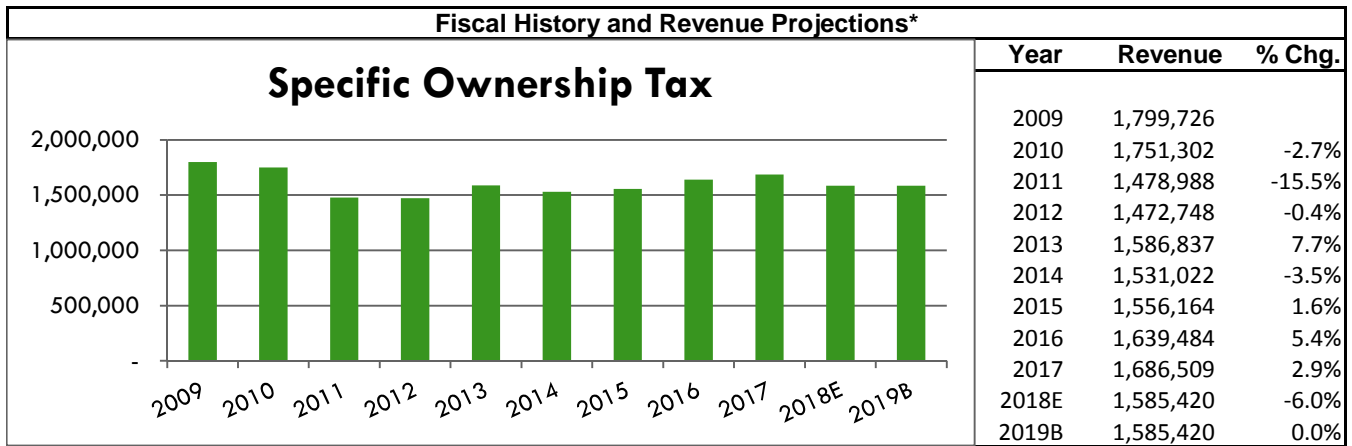
Specific Ownership Tax is a minor source of revenue for the county.

The County reports on two other special districts, Palo Verde #3 and Durango Hills Road Improvement District. The special districts Specific Ownership tax revenue is included in the Countywide revenue in the revenue table below. However, the County has not included the percentage allocated to those two special districts because each has its own mill levy and property tax revenues and are not allocated by the Board of County Commissioners.

The Specific Ownership Tax is levied on all motor vehicle, trailer, or semitrailer that is operated on any highway in

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



\*SOT revenues in the chart include special districts Palo Verde #3 and Durango Hills Road Improvement District.

**2019 Forecast \$1,585,420, this is a 0% change from 2018 Estimated.**

# SEVERANCE TAX REVENUE

**Distribution** General Fund 100.0%

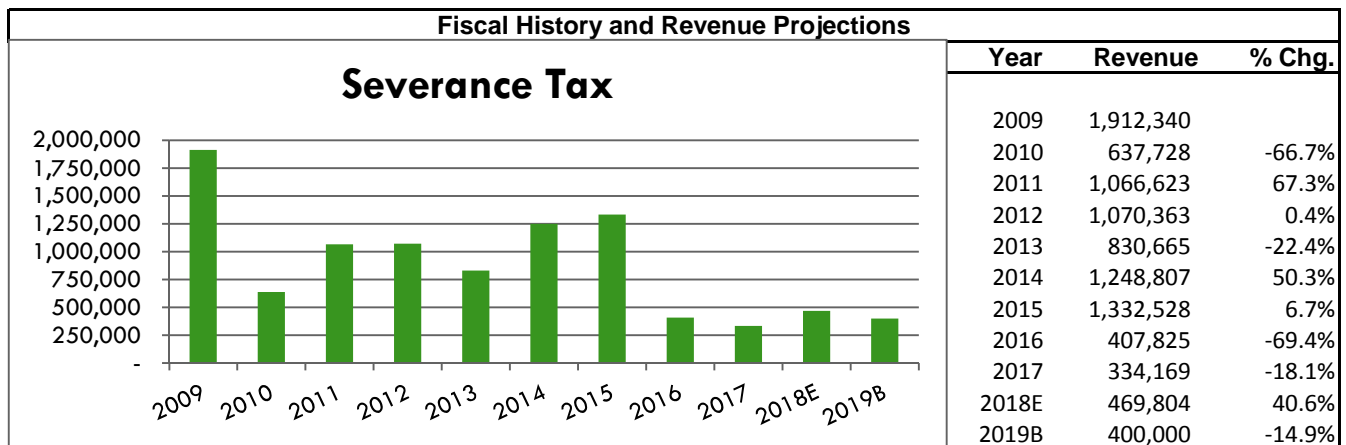
**Source** Tax on nonrenewable natural resources that are removed from the earth

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

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

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

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



**2019 Forecast \$400,000, this is a 14.9% decrease from 2018 Estimated.**



# TREASURER FEES

**Distribution**      General Fund      100%

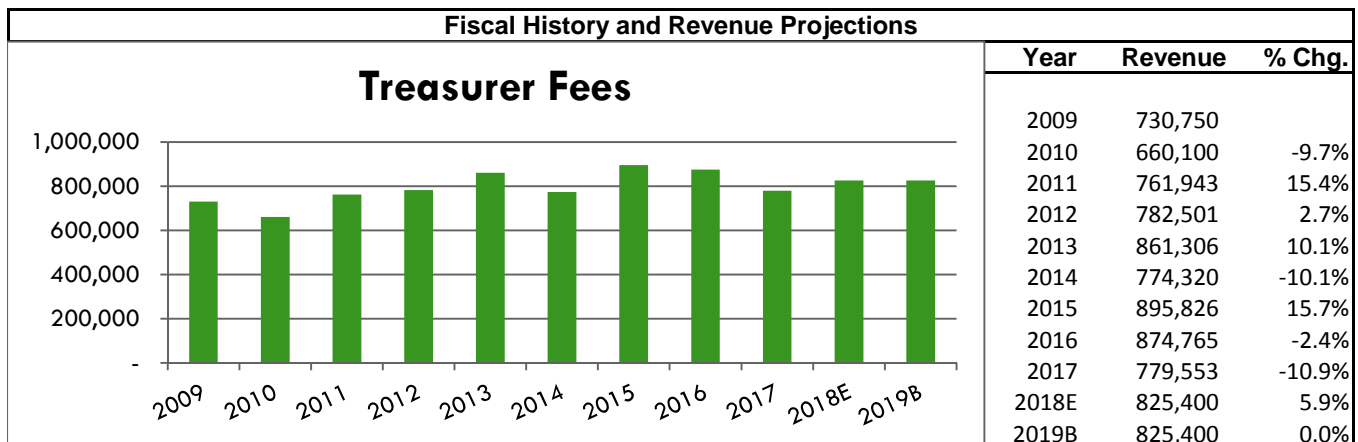
The fees and commissions of the Treasurer that are included with and collected as part of the property taxation functions are itemized in Colorado Revised Statute 30-1-102 County Compensation Fees. These include moneys paid to the Treasurer for collection of taxes, collection of funds other than taxes, issuance of Certificates of Purchase, Assignments of Certificates of Purchase, Endorsement of subsequent taxes on a Certificate of Purchase, Certificates of Redemption, issuance of a Certificate of Taxes Due, An Authentication of Mobile Home Tax, Mobile Home Moving Permits, preparation of a Distraint 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.



**2019 Forecast \$825,400 this is a 0% change from 2018 Estimated.**

# PAYMENT IN LIEU OF TAXES

**Distribution**    General Fund                    100%

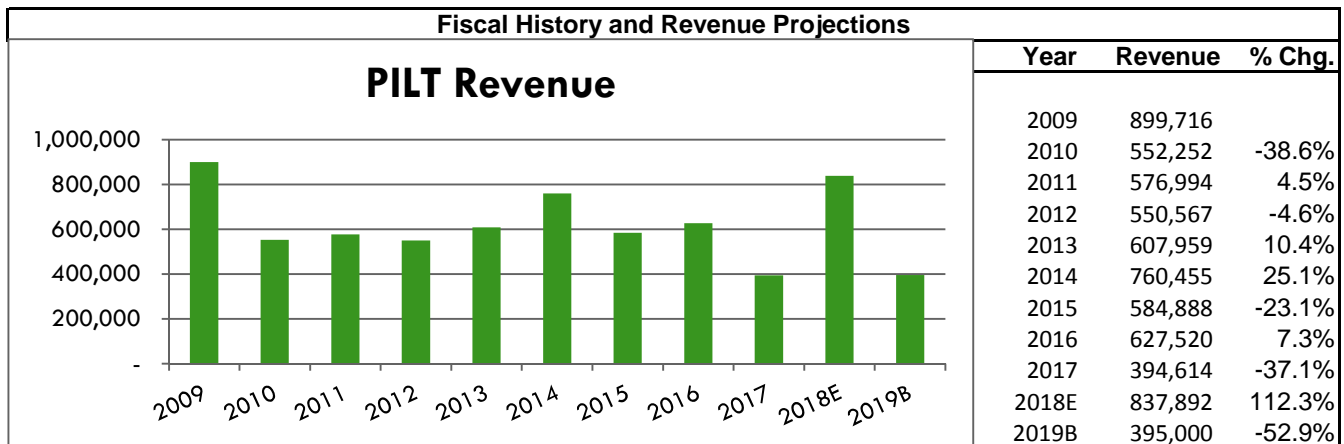
**Source**            Federal Lands within the county

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

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

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

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



**2019 Forecast \$395,000, this is a 52.9% decrease from 2018 Estimated.**

## TRIBAL PAYMENT IN LIEU OF TAXES

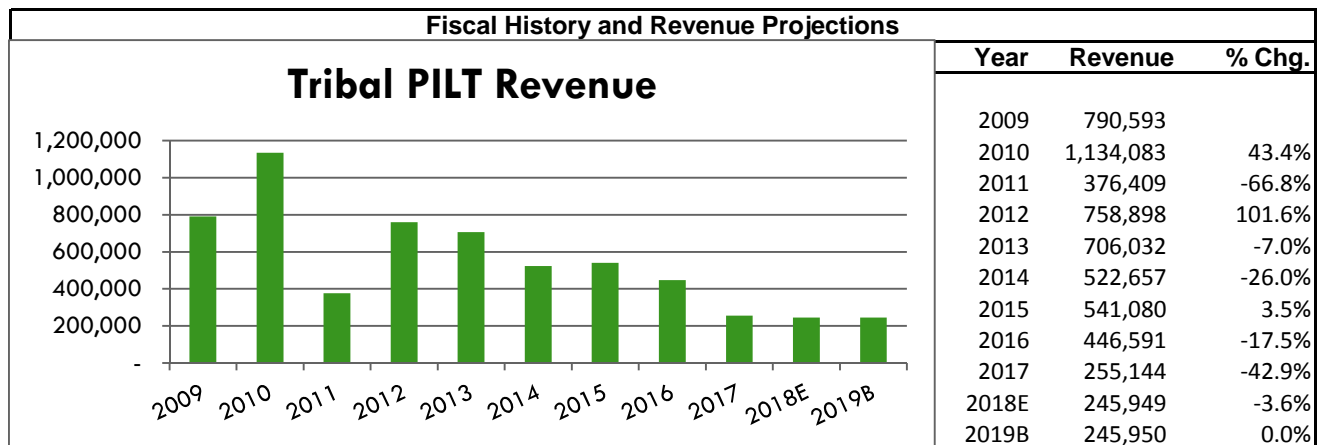
<b>Distribution</b>	General Fund	86.4%
	Road & Bridge Fund	8.4%
	Dept. of Human Services Fund	5.2%

**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.



**2019 Forecast \$245,950 is a 0% change from 2018 Estimated.**

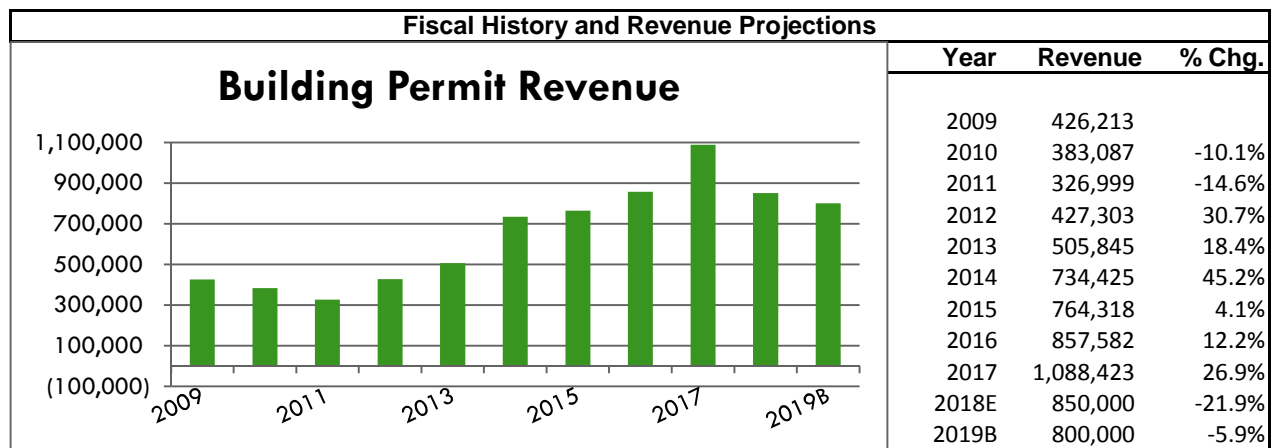
# BUILDING PERMITS

**Distribution** General Fund 100.0%

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

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

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



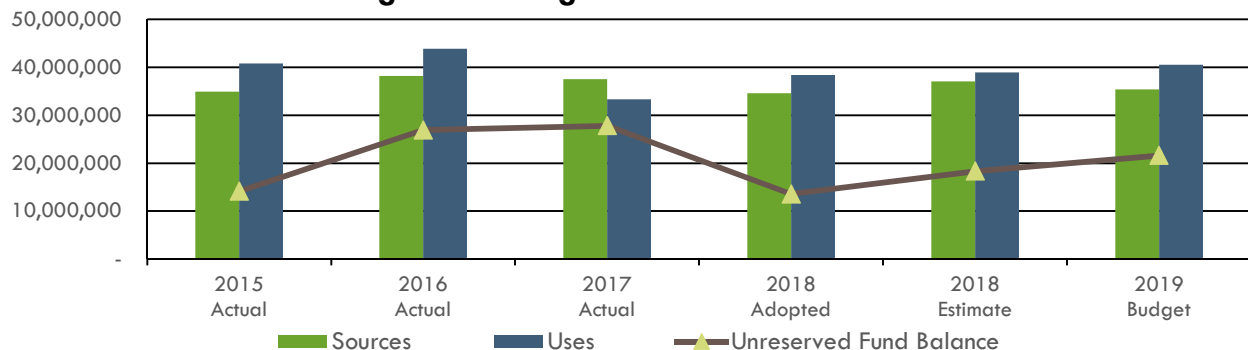
**2019 Forecast \$800,000, is a 5.9% decrease from 2018 Estimated**

# GENERAL FUND SUMMARY

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

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimate	2019 Budget
<b>Beginning Fund Balance</b>	<b>\$ 59,664,104</b>	<b>\$ 53,796,260</b>	<b>\$ 48,112,101</b>	<b>\$ 49,410,371</b>	<b>\$ 52,316,767</b>	<b>\$ 50,401,619</b>
Revenues & Other Sources:						
Property Taxes	14,720,961	16,328,917	13,187,318	12,911,371	12,911,371	13,425,825
Sales Tax	7,964,537	8,881,995	10,862,714	9,653,171	10,098,409	9,290,771
Specific Ownership Tax	1,348,937	1,421,765	1,448,318	1,400,000	1,400,000	1,400,000
Severance Tax	1,332,528	407,825	334,169	400,000	469,804	400,000
Other Taxes	412,282	470,716	482,155	473,430	488,430	505,130
Charges for Services	599,163	968,183	1,173,837	1,024,200	1,120,700	1,073,200
Intergovernmental	3,894,776	4,705,265	4,237,213	3,830,642	4,894,566	3,651,782
License, Permits, Fees & Fines	3,385,311	3,701,696	4,009,986	3,384,484	3,674,484	3,639,600
Miscellaneous	935,507	933,511	1,474,471	1,143,544	1,587,420	1,594,634
Transfers In	380,723	379,740	336,226	419,319	419,319	434,529
<b>TOTAL REVENUES &amp; SOURCES</b>	<b>34,974,725</b>	<b>38,199,612</b>	<b>37,546,407</b>	<b>34,640,161</b>	<b>37,064,503</b>	<b>35,415,471</b>
Expenditures & Other Uses:						
Personnel Costs:						
Salary & Wages	14,344,647	14,886,606	14,568,271	15,013,809	15,013,809	15,024,445
Temporary Employees	247,543	269,194	241,670	341,940	343,393	297,891
Overtime	541,911	411,866	498,937	426,503	426,503	432,225
Medical Benefits	2,777,615	2,682,905	2,462,556	2,644,662	2,644,662	2,620,852
Other Benefits & Costs	2,422,805	2,589,149	2,672,354	2,733,644	2,731,144	2,709,509
Operating	12,046,360	13,000,112	12,889,492	13,257,293	13,800,858	13,625,192
Capital Outlay	140,931	43,939	8,461	10,000	19,283	31,000
Contingency & Other Uses	-	-	-	1,500,000	1,500,000	1,500,000
One Time Expenditures	90,441	-	-	-	-	300,000
Transfers Out	8,230,314	10,000,000	-	2,500,000	2,500,000	4,000,000
<b>TOTAL EXPENDITURES &amp; SOURCES</b>	<b>40,842,568</b>	<b>43,883,771</b>	<b>33,341,741</b>	<b>38,427,850</b>	<b>38,979,651</b>	<b>40,541,114</b>
Change in Fund Balance	(5,867,844)	(5,684,159)	4,204,666	(3,787,689)	(1,915,148)	(5,125,643)
<b>Ending Fund Balance</b>	<b>\$ 53,796,260</b>	<b>\$ 48,112,101</b>	<b>\$ 52,316,767</b>	<b>\$ 45,622,682</b>	<b>\$ 50,401,619</b>	<b>\$ 45,275,976</b>
Reserved Fund Balance	39,704,265	21,201,267	24,515,354	32,073,520	32,073,520	23,667,169
<b>Unreserved Fund Balance</b>	<b>\$ 14,091,995</b>	<b>\$ 26,910,834</b>	<b>\$ 27,801,413</b>	<b>\$ 13,549,162</b>	<b>\$ 18,328,099</b>	<b>\$ 21,608,807</b>

**Changes in Ending Unreserved Fund Balance**



## GENERAL FUND REVENUES

Revenue Sources	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Taxes:</b>						
100.41000 Property Taxes	14,720,961	16,328,917	13,187,318	12,911,371	12,911,371	13,425,825
100.41200 Specific Ownership Taxes	1,348,937	1,421,765	1,448,318	1,400,000	1,400,000	1,400,000
100.41300 Sales Taxes	13,364,279	14,379,368	16,654,334	15,358,351	15,993,001	15,266,947
100.41320 Sales Taxes Allocated to Citie	(5,399,742)	(5,497,373)	(5,791,620)	(5,705,180)	(5,894,592)	(5,976,176)
100.43310 Tobacco Taxes	22,030	22,133	20,366	23,000	23,000	23,000
100.41900 Delinquent Property Taxes	3,015	4,681	3,695	2,100	2,100	3,800
100.41910 Penalties & Interest Delin tax	22,563	23,081	23,840	25,000	25,000	25,000
100.41920 Prop Tax-Senior/Veteran Exem	104,436	109,375	114,021	110,000	110,000	110,000
100.41922 Retail Marijuana Tax	-	-	-	-	15,000	30,000
100.41930 Abatements	(13,781)	(13,799)	(30,516)	(16,670)	(16,670)	(16,670)
1070011.41460 Lodger's Tax	274,019	325,245	350,750	330,000	330,000	330,000
<b>Total Tax Revenue</b>	<b>24,446,717</b>	<b>27,103,392</b>	<b>25,980,505</b>	<b>24,437,972</b>	<b>24,898,210</b>	<b>24,621,726</b>
% Inc/dec budget		10.87%	-4.14%	-2.60%	-4.17%	0.75%

<b>Intergovernmental:</b>						
<b>Local Government Revenue:</b>						
10201015.43100 9-R Contrib Resource Officer	25,000	-	-	25,000	25,000	25,000
1020102.43115 POST grant reimbursement	6,022	6,625	7,807	-	5,000	5,000
1012401.43120 Durango Cost Share Reimb	4,993	6,844	6,181	10,000	10,000	6,000
1070011.43140 Predator Control Reimbursment	2,346	1,131	2,678	1,500	3,962	3,320
<b>State Revenue:</b>						
100.43330 Severance Taxes	1,332,528	407,825	334,169	400,000	469,804	400,000
1010251.44315 Ballot Drop Box State grant	-	4,000	-	-	-	-
1010251.44316 Voting Equipment State grant	-	-	19,150	-	-	-
1012101.44344 Cost Allocation Revenue	9,756	13,950	11,579	20,219	20,219	15,518
1012151.44344 Cost Allocation Revenue	52,614	73,495	170,643	127,011	127,011	45,029
1012201.44344 Cost Allocation Revenue	6,969	-	-	20,693	20,693	2,770
1012301.44344 Cost Allocation Revenue	7,666	8,775	6,475	4,909	4,909	3,724
1012401.44344 Cost Allocation Revenue	25,436	26,127	22,100	39,220	39,220	34,791
1012451.44344 Cost Allocation Revenue	29,791	40,399	31,610	31,996	31,996	25,008
1012501.44344 Cost Allocation Revenue	11,150	11,307	2,569	5,955	5,955	5,456
1012701.44344 Cost Allocation Revenue	30,836	37,220	24,249	36,083	36,083	8,288
1020202.44304 Gaming Funds-Detentions	105,494	99,031	24,138	59,068	59,068	131,515
1020202.44306 Jail Behavioral Health Grant	312,204	303,127	378,471	365,000	365,000	365,000
1020202.44307 State Criminal Alien -SCAAP	12,653	5,125	-	1,000	1,000	1,000
1024012.44308 Office of Emergency Managem't	56,282	61,927	67,000	63,300	73,000	73,000
1024012.44314 Multi-Hazard ID & Risk Grant	-	-	50,052	26,919	26,919	-
1070011.44330 CDBG Region 9 Grant Funds	498,110	832,345	846,944	500,000	580,000	754,000
1070011.44331 CDBG Hospice Grant Funds	-	-	499,042	-	-	-
1070011.44332 CDBG SW Horizon Grant	-	-	-	-	807,629	-
1070015.45312 GOCO grant- Sunnyside project	-	22,082	-	-	22,082	-
10201015.44302 Gaming Funds - SO Patrol	174,303	200,564	147,763	219,408	219,408	225,462
10201015.44310 Bulletproof Vest Grant	2,348	5,060	18,408	6,400	6,400	5,400
10201015.44317 CIOT and Chkpoint Grants	-	-	13,760	2,380	2,380	9,500
10201015.44318 DUI Enforcement grant	-	-	18,539	13,000	13,000	8,800
10201015.44347 Courthouse security grant	-	-	7,446	8,500	21,000	8,000
10202011.44312 Pre-Trial Service Testing Grnt	-	1,853	2,358	10,000	5,000	10,000
<b>Federal Revenue:</b>						
100.43500 PILT	584,888	627,520	394,614	395,000	837,892	395,000
100.43510 Southern Ute Tribal PILT	471,694	389,322	220,549	472,000	181,984	182,000
100.43520 Mineral Leasing	426,426	734,731	315,417	426,426	360,036	337,726
100.44660 DOW Impact Assistance	3,439	3,501	3,744	3,500	3,500	4,000
100.44661 Allocation DOW Impact Assist	(2,498)	(2,498)	(2,713)	(2,500)	(2,500)	4,000
100.44690 Miscellaneous Federal Grants	-	-	-	-	-	-
1012801.44655 Veteran's Service	10,716	16,632	20,016	23,400	26,400	29,400
1020002.44619 Search & Rescue Tier I	-	-	806	-	-	-
1020002.44620 Search & Rescue Reimbursement	5,533	-	-	-	-	-
1024012.43540 DNR Wildfire Risk Reduction	-	45,000	-	-	-	-
1024012.44605 Gold King/Animas River Funding	203,962	208,709	-	-	-	-
1041004.44625 Sen Services - SFSS Funding	241,789	320,859	304,998	213,342	308,586	240,800

## GENERAL FUND REVENUES

Revenue Sources	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Federal Revenue Continued:</b>						
1041004.44630 Senior Services - SMP/SHIP	15,422	18,643	13,740	13,240	17,540	13,240
1041004.44635 Senior Services-CSBG Funds	5,000	10,857	5,331	5,000	5,331	5,000
1041004.44640 Senior Services-NSIP	32,297	44,306	25,454	22,000	22,500	20,000
1041004.44645 Sen Services-Older Amer Act	150,278	143,645	106,934	162,638	108,191	154,800
1041004.44647 Senior Srvs Medicaid Transport	15,048	7,467	3,360	3,500	200	200
1041054.44625 Sen Services - SFSS Funding	-	-	53,823	40,420	50,235	39,200
1041054.44640 Senior Services-NSIP	-	-	1,156	3,000	5,000	5,000
1041054.44645 Sen Services-Older Amer Act	-	-	18,870	31,878	17,500	25,200
1070024.44600 Climate Showcase Grant - EPA	(43)	-	-	-	-	-
10201013.44615 HIDTA Grant	356,854	375,583	372,151	420,237	420,237	424,635
<b>Total Intergovernmental</b>	<b>5,227,304</b>	<b>5,113,089</b>	<b>4,571,381</b>	<b>4,230,642</b>	<b>5,364,370</b>	<b>4,051,782</b>

% Inc/dec budget -2.18% -10.59% -0.46% 17.35% -4.23%

<b>Licenses, Permits &amp; Fees:</b>						
100.42115 Medical Marijuana Licenses	17,500	30,000	16,000	17,000	12,000	9,000
100.42116 Rec Marijuana Licenses	28,100	49,000	47,525	35,000	48,000	48,000
100.42118 Alcoholic Beverages	9,555	8,083	8,215	6,000	6,000	8,000
100.42305 Cable Franchise Fees	106,991	110,983	114,133	109,584	109,584	100,000
100.42322 Useful Public Service Fees	30,245	27,570	-	-	-	-
10202011.42322 Useful Public Service Program	-	30,533	55,902	50,000	50,000	50,000
100.42323 Allocation-Useful Public Servi	(40,002)	(37,385)	-	-	-	-
100.42910 Other Fines & Forfeitures	375	2,922	-	-	-	-
1010101.42301 Assessor's DPL Fees	16,626	41,157	38,553	31,000	25,000	25,000
1010101.42303 Assessor's Fees	278	133	111	500	100	150
1010201.42331 Clerk's Restrict HB 1119 Fees	14,397	15,424	14,571	14,500	14,500	14,000
1010201.42334 Clerks's Fees	1,126,478	1,172,440	1,194,849	1,100,000	1,100,000	1,200,000
1010201.42367 Vehicle Inspection Fees	45,400	43,340	71,570	60,000	60,000	60,000
1010401.42310 Treasurer's Advertising	41,656	25,137	26,173	30,000	25,000	25,000
1010401.42313 Treasurer's Fees-other	99,443	78,615	81,787	75,000	75,000	75,000
1010401.42316 Treasurer's Postage Collection	123	286	227	200	200	200
1010401.42319 Treasurer's Tax Collection Fee	613,382	666,689	563,179	558,600	625,000	625,000
1010451.42304 Public Trustee Fees	28,634	39,232	80,455	40,000	60,000	60,000
1012151.42360 Hazardous Waste Fees	-	26,427	-	-	-	-
1012601.42307 Surveyor Fees	12,880	12,920	10,655	9,500	17,500	17,500
1012601.42328 General Planning Fees	38,200	57,555	48,413	30,000	40,000	40,000
1012601.42329 Consultant Fee Reimbursement	-	-	5,391	12,000	12,000	12,000
1012601.42395 Oil & Gas Facility Fees	52,200	48,925	36,150	24,500	80,000	80,000
1020202.42355 Prisoner Transport	38,442	36,790	40,084	40,000	40,000	40,000
1020002.42385 Civil Process Fees	44,388	41,737	37,463	40,000	40,000	40,000
1020002.42705 Fingerprint/Weapon Fee/Permit	34,165	45,098	44,738	43,000	60,000	40,000
1020102.42352 Law Enforcement Assist Fund	9,202	5,714	6,074	6,500	6,500	6,500
1020102.42358 Extra Duty Fees	33,393	6,369	148,290	35,000	86,000	35,000
1020102.42364 Fees - Distraint Warrants	7,600	10,190	2,745	8,500	6,850	6,850
1020102.42373 Drug Offender's Fees	8,196	22,096	16,740	18,000	18,000	18,000
1020102.42905 Traffic Fines	8,621	10,704	11,607	11,500	11,000	10,300
1020202.42343 Inmate Medical Co-Payments	42,906	36,694	21,807	20,000	20,000	20,000
1020202.42346 Inmate Phone Commission	44,761	32,751	32,070	30,000	30,000	30,000
1020202.42349 Jail Bond Fees	9,763	12,746	11,437	10,000	10,000	10,000
1020202.42382 Booking Fees	44,821	56,153	57,123	55,600	55,600	55,600
1020202.42384 DUI Blood Draw Fees	-	-	-	-	450	-
1023002.42701 Building Structures Permits	764,318	857,582	1,088,423	775,000	850,000	800,000
1070012.42379 Animal Control Fines	766	610	1,034	1,000	1,000	1,000
10202011.42340 ATI - Pre-trial Services	18,287	26,437	26,280	30,000	24,000	26,000
10201013.42342 Digital Forensic Services	-	-	-	-	200	500
10202011.42370 ATI-Offender EHM Fees	26,621	30,567	29,643	32,000	19,500	26,000
10202011.42376 ATI-Work Release	6,600	14,970	12,050	15,000	30,000	20,000
10201015.42374 Victim Impact Panel Fees	-	4,505	8,520	10,000	5,500	5,000
<b>Total Licenses, Permit, Fees</b>	<b>3,385,311</b>	<b>3,701,696</b>	<b>4,009,986</b>	<b>3,384,484</b>	<b>3,674,484</b>	<b>3,639,600</b>

% Inc/dec budget 9.35% 8.33% 0.88% -8.37% 7.54%



## GENERAL FUND REVENUES

Revenue Sources	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Charges for Services:</b>						
100.46115 Photocopies	479	636	142	-	-	200
1010251.46140 Election reimbursement	56,371	81,811	71,300	45,000	70,000	45,000
1012151.46190 Utility Allocation Revenue	-	-	6,889	-	-	-
1012161.46190 OMPO Utility Allocation Rev	30,000	30,000	7,778	-	-	-
1012201.46940 Charges for Services - DHS	-	176,532	224,971	220,000	220,000	200,000
1012401.46120 GIS Charges for Services	1,714	2,313	2,611	2,200	2,200	2,500
1020202.46240 Jail Room & Board	458,885	636,791	835,440	730,000	800,000	800,000
10201015.46250 Crisis Intervention Train Fee	-	-	-	3,000	6,000	3,000
1023002.46100 Maps & Code Book Sales	1,796	235	2,893	3,000	3,000	3,000
1041004.46400 Senior Services-Home Chore	11,632	7,360	4,909	6,000	6,500	6,500
1041004.46440 Senior Services-United Way	19,625	14,716	149	-	-	-
1041004.46480 Senior Center Activities	18,503	16,867	16,434	15,000	13,000	13,000
10202011.46220 ATI - Day Reporting	158	922	320	-	-	-
<b>Total Charges for Services</b>	<b>599,163</b>	<b>968,183</b>	<b>1,173,837</b>	<b>1,024,200</b>	<b>1,120,700</b>	<b>1,073,200</b>
% Inc/dec budget	37.31%	61.59%			15.75%	-8.99%

<b>Investment Earnings:</b>						
1010401.47000 Investment Earnings	405,091	458,797	713,910	600,000	1,000,000	1,000,000
<b>Total Investment Earnings</b>	<b>405,091</b>	<b>458,797</b>	<b>713,910</b>	<b>600,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
% Inc/dec budget		13.26%	55.60%	72.91%	40.07%	66.67%

<b>Miscellaneous Revenues:</b>						
<b>Rents:</b>						
1012151.47110 Courthouse rent	54,336	28,141	54,274	110,199	110,199	110,199
100.47128 GSA Operations Rent	-	-	51,978	59,823	59,823	88,037
100.47190 DHS Rent	-	-	113,323	113,323	113,323	113,323
1012161.47112 OMPO Rent Allocation Rev	88,000	88,000	42,778	-	-	-
1020202.43358 SSA Incentive Program	-	-	200	-	-	-
1041004.47140 Senior Center Rentals	2,473	3,038	2,163	3,500	3,500	3,500
1041004.47640 Senior Meal Collections	78,791	63,480	59,912	60,000	60,000	60,000
1041054.47639 Senior Meal Collections-Bayfie	10,638	11,827	9,842	10,000	9,000	9,000
1051105.47142 Fairgrounds-Pavillion Rent	1,608	733	527	1,000	1,612	1,600
1051105.47144 Fairgrounds-Stall Rent	380	1,273	2,185	20,000	5,190	5,200
1051105.47146 Fairgrounds-Arena Rent	3,312	8,731	4,670	5,000	3,742	4,000
1051105.47149 Fairgrounds - RV Rent	-	-	-	-	7,329	7,000
1051105.47150 Fairgrounds-Other Rent	21,662	22,267	23,472	21,000	19,442	21,000
1051105.47152 Fairgrounds-Exhibit Hall Rent	31,753	37,551	36,894	35,000	51,658	42,000
1051105.47154 Fairgrounds House Rent	-	-	7,994	25,200	25,200	25,200
1051105.47178 Extension Building Rent	11,766	8,346	8,642	8,000	16,682	17,000
10201013.47120 DEA Rent	7,500	10,000	10,000	-	-	-
<b>Donations &amp; Contributions:</b>						
1010401.47611 Donations & Contributions	513	1,156	-	-	-	-
1012201.47611 Donations & Contributions	7,766	329	-	-	-	-
1020002.47616 SW Post Scholarship	-	13,396	14,145	20,000	20,000	20,000
1020002.47613 Training Contrib/Reimb	-	-	800	1,500	-	600
1041004.47642 Durango Senior Services Don	6,121	6,132	6,168	6,000	2,000	2,000
1041004.47643 Senior SrvsTransport Donations	-	6,663	9,044	8,500	8,500	8,500
<b>Refunds &amp; Reimbursements:</b>						
100.47800 CCOERA refunds	36,045	33,613	61,979	-	19,427	10,000
100.47840 LP Electric Rebate Refunds	4,810	-	-	-	-	-
1020002.47861 Refund/Reimbursement	-	-	-	-	150	-
1051105.47861 Refund/Reimbursement	-	-	-	-	1,200	-
1023002.47861 Refund/Reimbursement	-	-	-	-	450	500
1012201.47861 Refund/Reimbursement	-	-	9	-	-	-
1020102.47892 Miscellaneous Reimbursement	-	-	6,203	-	-	-
1010001.47896 Travel/Train Reimb	-	320	2,414	-	6,600	6,700
100.47898 Cost Reimbursements	15,000	-	-	-	-	-
1012201.47897 Bayfield Landfill Remed Reimb	-	21,791	16,987	-	7,194	-
1012701.47820 Insurance Refunds	25,040	12,072	59,682	-	-	-
1012151.47858 Federal CrtHouse Maint. Reimb	-	-	-	-	-	2,000





## GENERAL FUND EXPENDITURES

DEPARTMENT'S OPERATING:	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
Administration - 1210	802,405	787,693	755,099	792,985	787,216	772,038
Assessor - 1010	1,150,319	1,159,735	1,211,453	1,192,606	1,184,699	1,165,022
Attorney 1220	882,062	1,091,446	898,611	1,040,779	1,040,779	1,118,209
Building - 2300	644,719	707,521	662,112	683,612	683,912	739,800
Clerk - 1020	1,116,491	1,137,802	1,085,995	1,149,927	1,149,927	1,163,833
Commissioners - 1000	366,510	383,010	405,873	406,444	407,033	455,621
Coroner - 2100	186,305	222,954	261,491	284,358	284,358	330,841
Elections - 1025	191,830	291,920	236,843	365,393	324,343	260,577
Emergency Management - 2401	278,316	161,637	267,540	304,557	340,183	308,702
Extension Service - 1225	84,381	83,559	84,041	86,020	87,211	87,332
Fairgrounds - 5110	712,825	561,205	354,802	388,922	366,764	384,745
Finance - 1230	517,683	493,549	549,504	572,224	575,357	619,948
Facilities & Grounds - 1215	1,537,144	1,988,697	1,722,662	2,250,066	1,896,218	2,318,007
Human Resources - 1245	596,791	607,888	586,446	656,613	618,153	603,237
IT - 1240	1,687,507	1,658,024	1,633,240	1,685,183	1,675,806	1,652,037
OMPO - 1216	63,698	51,293	44,164	30,650	40,805	34,572
Planning - 1260	966,488	1,071,615	931,640	1,058,923	1,083,923	1,094,664
Procurement - 1250	169,029	175,491	159,652	156,375	153,580	155,881
Public Trustee - 1045	26,647	22,610	39,528	74,397	73,497	74,145
Risk Management - 1270	554,964	310,833	339,884	474,499	473,499	472,602
Senior Services - 4100 & 4105	909,688	1,010,603	1,037,577	1,082,910	1,074,373	1,076,646
SO Administration - 2000	1,645,808	1,164,054	1,271,998	1,167,146	1,211,641	1,229,627
SO Operations - 2010	4,153,830	4,216,210	3,809,225	3,921,098	3,947,798	3,887,903
SO Special Invest 201013	837,973	792,282	665,833	746,196	746,182	884,675
SO Criminal Invest - 201014	1,025,563	898,625	840,012	908,332	892,975	758,455
SO Special Operations - 201015	42,610	673,613	1,267,410	1,409,019	1,421,119	1,170,556
SO Detentions - 2020	6,048,558	6,334,272	6,068,989	6,349,504	6,391,718	6,490,423
SO Alternate to Inc - 202011	455,473	394,205	394,747	425,970	418,891	411,942
Surveyor - 1030	11,497	15,559	21,820	21,639	21,639	22,468
Treasurer - 1040	507,246	546,223	513,499	544,960	511,260	527,204
Veteran's Service Office - 1280	79,190	81,065	77,906	80,847	79,032	83,149
Weed Control - 3155	135,696	126,051	63,872	74,080	57,281	52,553
Landfill - 3152	103,482	148,241	175,407	182,300	181,400	181,400
Pass Thrus	480,826	871,711	1,345,986	500,000	1,409,711	754,000
Public Service Agencies - 700*	1,895,422	2,065,834	2,020,291	1,713,775	1,712,545	1,734,375
Contribution to DA	1,511,905	1,532,801	1,528,129	1,635,541	1,635,541	1,632,926
<b>Total Operating Expenditures</b>	<b>32,380,882</b>	<b>33,839,832</b>	<b>33,333,279</b>	<b>34,417,850</b>	<b>34,960,368</b>	<b>34,710,115</b>
% Inc/dec budget						
		4.51%	-1.50%	-1.84%	4.88%	0.85%
<b>OTHER USES:</b>						
Capital Outlay	140,931	43,939	8,461	10,000	19,283	31,000
Contingency & Other Uses	-	-	-	1,500,000	1,500,000	1,500,000
One Time	90,441	-	-	-	-	300,000
Transfer Out	8,230,314	10,000,000	-	2,500,000	2,500,000	4,000,000
<b>Total Other Uses</b>	<b>8,461,686</b>	<b>10,043,939</b>	<b>8,461</b>	<b>4,010,000</b>	<b>4,019,283</b>	<b>5,831,000</b>
% Inc/dec budget						
		18.70%	-99.92%	149.07%	47401.00%	45.41%
<b>TOTAL GENERAL FUND EXPENDITURES &amp;</b>	<b>40,842,568</b>	<b>43,883,771</b>	<b>33,341,741</b>	<b>38,427,850</b>	<b>38,979,651</b>	<b>40,541,115</b>
% Inc/dec budget						
		7.45%	-24.02%	4.79%	16.91%	5.50%

## 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.

### 2019 Overview

General Support Required  
\$1,056,520

FTEs  
7.00

Annual cost per capita  
\$19.00

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1012101.44344	Cost Allocation Revenue	9,756	13,950	11,579	20,219	20,219	15,518
<b>Program Revenues</b>		<b>9,756</b>	<b>13,950</b>	<b>11,579</b>	<b>20,219</b>	<b>20,219</b>	<b>15,518</b>
% Inc/dec to prior			42.99%	-16.99%	80.91%	74.61%	-23.25%
<b>Personnel Expenditures:</b>							
<b>FTEs</b>		<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
1012101.51000	Salaries & Wage	491,485	547,493	555,408	559,855	559,855	545,388
1012101.51120	Temporary Salaries	1,078	1,536	-	1,523	1,523	-
1012101.51230	Overtime	20,613	837	111	1,015	1,015	2,550
1012101.52001	Medical Insurance	72,751	70,591	58,859	56,995	56,995	58,897
1012101.52020	Other Insurance & Benefits	-	4,828	8,483	9,061	9,061	9,196
1012101.52100	Social Security Contributions	34,119	37,334	39,386	39,143	39,143	38,077
1012101.52200	Retirement Contributions	30,155	33,799	34,994	35,699	35,699	34,256
1012101.52330	Worker's Compensation	-	1,460	1,440	1,366	1,366	1,369
1012101.52410	Cell Phone Allowance	3,032	3,145	1,201	260	260	260
<b>Personnel Expenditures</b>		<b>653,233</b>	<b>701,022</b>	<b>699,880</b>	<b>704,916</b>	<b>704,916</b>	<b>689,993</b>
% Inc/dec to prior			7.32%	-0.16%	-5.36%	0.72%	-2.12%
<b>Operating Expenditures:</b>							
1012101.53800	Software Maintenance Contract	14,593	28,757	28,481	27,900	26,000	27,900
1012101.53825	Consultants	77,480	19,978	-	17,000	17,000	17,000
1012101.53930	Other Professional Services	7,248	550	-	1,000	1,000	1,000
1012101.53998	Special Project - Facilities	8,270	-	-	-	-	-
1012101.54150	Telephone	1,839	1,631	1,229	1,350	1,350	1,350
1012101.55400	Advertising	6,348	6,109	4,125	5,500	5,500	5,500
1012101.55500	Printing	649	1,179	-	2,000	2,000	2,000
1012101.55520	Photocopy	3,639	2,794	760	3,500	3,500	3,500
1012101.55600	Postage & Box Rent	1,737	1,429	2,112	2,500	2,500	2,500
1012101.55725	Dues & Subscriptions	2,816	3,119	1,966	4,300	3,100	3,100
1012101.55920	Meetings	7,373	4,446	4,723	7,000	7,000	7,000
1012101.56170	Operating Supplies	8,405	8,194	3,584	6,000	6,000	6,000
1012101.56181	Innovation Supplies & Books	-	-	-	2,000	2,000	2,000
1012101.57650	CERF Fuel	1,335	553	271	841	400	500
1012101.57655	CERF Maintenance & Repair	1,944	1,416	636	405	250	266
1012101.57670	CERF Rental Charges	5,496	6,516	7,332	6,773	4,700	2,429
<b>Operating Expenditures</b>		<b>149,173</b>	<b>86,671</b>	<b>55,219</b>	<b>88,069</b>	<b>82,300</b>	<b>82,045</b>
% Inc/dec to prior			-41.90%	-36.29%	-20.28%	49.04%	-6.84%
<b>Total Personnel &amp; Operations Expenditures</b>		<b>802,405</b>	<b>787,693</b>	<b>755,099</b>	<b>792,985</b>	<b>787,216</b>	<b>772,038</b>
% Inc/dec to prior			-1.83%	-4.14%	-7.29%	4.25%	-2.64%
<b>Other Uses:</b>							
1012101.53400	Watershed Mitigation Projects	-	-	-	-	-	300,000
<b>Other Uses:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>
% Inc/dec to prior			0.00%	0.00%	0.00%	0.00%	0.00%
<b>Total Administrative Expenditures</b>		<b>802,405</b>	<b>787,693</b>	<b>755,099</b>	<b>792,985</b>	<b>787,216</b>	<b>1,072,038</b>
% Inc/dec to prior			-1.83%	-4.14%	-7.29%	4.25%	35.19%

## 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.

### 2019 Overview

General Support Required  
\$1,139,872

FTEs  
16.00

Annual cost per capita  
\$20.49

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1010101.42301	Assessor's DPL Fees	16,626	41,157	38,553	31,000	25,000	25,000
1010101.42303	Assessor's Fees	278	133	111	500	100	150
<b>Program Revenues</b>		<b>16,904</b>	<b>41,289</b>	<b>38,664</b>	<b>31,500</b>	<b>25,100</b>	<b>25,150</b>
% Inc/dec to prior			144.26%	-6.36%	3.28%	-35.08%	-20.16%

### Personnel Expenditures:

FTEs		17.00	17.00	17.00	17.00	17.00	16.00
1010101.51000	Salaries & Wage	725,435	739,059	777,063	752,300	752,300	728,843
1010101.51120	Temporary Salaries	-	2,800	-	-	-	-
1010101.51230	Overtime	84	15	-	-	-	-
1010101.52001	Medical Insurance	169,937	160,699	156,348	155,663	155,663	150,917
1010101.52020	Other Insurance & Benefits	-	8,761	17,141	16,685	16,685	16,617
1010101.52100	Social Security Contributions	51,219	52,249	54,545	53,292	53,292	48,283
1010101.52200	Retirement Contributions	46,602	46,725	48,997	47,819	47,819	43,400
1010101.52330	Worker's Compensation	8,702	7,875	7,769	9,491	9,491	9,515
<b>Personnel Expenditures</b>		<b>1,001,979</b>	<b>1,018,184</b>	<b>1,061,863</b>	<b>1,035,250</b>	<b>1,035,250</b>	<b>997,575</b>
% Inc/dec to prior			1.62%	4.29%	-4.15%	-2.51%	-3.64%

### Operating Expenditures:

1010101.53800	Software Maintenance Contract	78,898	79,679	83,228	87,846	87,846	94,730
1010101.53930	Other Professional Services	-	-	-	1,000	1,343	2,000
1010101.54150	Telephone	2,208	2,202	1,176	1,150	900	1,150
1010101.55600	Postage & Box Rent	14,055	4,935	13,725	10,000	8,000	15,000
1010101.55725	Dues & Subscriptions	9,291	9,671	10,332	9,750	9,750	10,690
1010101.55940	Training	14,604	17,838	13,567	13,000	13,000	16,000
1010101.56170	Operating Supplies	18,012	13,849	16,112	18,000	12,000	15,000
1010101.57572	Abatement Refunds	-	-	-	2,000	2,000	2,000
1010101.57650	CERF Fuel	2,714	1,988	1,501	2,796	2,796	2,500
1010101.57655	CERF Maintenance & Repair	2,298	3,330	1,776	2,340	2,340	2,061
1010101.57670	CERF Rental Charges	6,259	8,060	8,172	9,474	9,474	6,316
<b>Operating Expenditures</b>		<b>148,340</b>	<b>141,551</b>	<b>149,589</b>	<b>157,356</b>	<b>149,449</b>	<b>167,447</b>
% Inc/dec to prior			-4.58%	5.68%	-4.63%	-0.09%	6.41%

<b>Total Assessor Expenditures</b>	<b>1,150,319</b>	<b>1,159,735</b>	<b>1,211,453</b>	<b>1,192,606</b>	<b>1,184,699</b>	<b>1,165,022</b>
% Inc/dec to prior		0.82%	4.46%	-4.21%	-2.21%	-2.31%

## 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.							
2019 Overview							
General Support Required		FTEs		Annual cost per capita			
\$915,439		7.00		\$16.46			
Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1012201.44344	Cost Allocation Revenue	6,969	-	-	20,693	20,693	2,770
1012201.46940	Charges for Services - DHS	-	176,532	224,971	220,000	220,000	200,000
1012201.47611	Donations & Contributions	7,766	329	-	-	-	-
1012201.47861	Refund/Reimbursement	-	-	9	-	-	-
1012201.47897	Bayfield Landfill Remed Reimb	-	21,791	16,987	-	7,194	-
<b>Program Revenues</b>		<b>14,735</b>	<b>198,652</b>	<b>241,967</b>	<b>240,693</b>	<b>247,887</b>	<b>202,770</b>
% Inc/dec to prior			1248.14%	21.80%	7.45%	2.45%	-15.76%
<b>Personnel Expenditures:</b>							
<b>FTEs</b>		<b>6.00</b>	<b>6.00</b>	<b>7.50</b>	<b>7.50</b>	<b>7.00</b>	<b>7.00</b>
1012201.51000	Salaries & Wage	509,379	567,506	596,319	649,144	649,144	667,527
1012201.51120	Temporary Salaries	-	6,625	-	-	-	-
1012201.51230	Overtime	6,483	-	-	-	-	-
1012201.52001	Medical Insurance	58,232	70,738	80,479	92,000	92,000	90,800
1012201.52020	Other Insurance & Benefits	-	5,234	9,327	10,332	10,332	10,120
1012201.52100	Social Security Contributions	33,757	38,817	41,463	45,184	45,184	46,472
1012201.52200	Retirement Contributions	27,685	31,163	31,561	34,450	34,450	35,426
1012201.52330	Worker's Compensation	-	1,573	1,552	1,949	1,949	1,954
1012201.52410	Cell Phone Allowance	1,759	2,047	807	520	520	520
<b>Personnel Expenditures</b>		<b>637,296</b>	<b>723,703</b>	<b>761,507</b>	<b>833,579</b>	<b>833,579</b>	<b>852,819</b>
% Inc/dec to prior			13.56%	5.22%	-2.76%	9.46%	2.31%
<b>Operating Expenditures:</b>							
1012201.53510	Outside Counsel	51,000	129,318	70,768	100,000	100,000	180,000
1012201.53800	Software Maintenance Contract	11,724	5,025	1,340	6,000	6,000	6,930
1012201.53825	Consultants	526	19,789	1,075	25,000	25,000	25,000
1012201.53920	Other Contracted Services	-	4,733	3,134	-	-	-
1012201.53932	Office Move	-	-	1,690	-	-	-
1012201.53935	Litigation Support	-	72,500	-	7,500	7,500	5,000
1012201.54102	Electric	1,701	1,847	315	-	-	-
1012201.54150	Telephone	4,618	5,466	3,756	4,000	4,000	2,860
1012201.54410	Building Rent	47,120	44,087	7,839	1,200	1,200	1,200
1012201.55520	Photocopy	-	-	1,867	3,600	3,600	3,300
1012201.55600	Postage & Box Rent	100	332	878	800	800	1,000
1012201.55725	Dues & Subscriptions	26,750	27,844	25,285	21,600	21,600	13,600
1012201.55920	Continuing Education & Travel	9,487	13,412	7,901	25,000	25,000	20,000
1012201.56114	Computer Equip & Software	-	3,302	3,183	1,000	1,000	1,000
1012201.56133	GKM/Animas River Water Analy	82,607	-	-	-	-	-
1012201.56134	Furniture, Fixtures, Office Eq	3,853	34,006	3,669	5,000	5,000	2,000
1012201.56170	Operating Supplies	5,281	6,081	4,404	6,500	6,500	3,500
<b>Operating Expenditures</b>		<b>244,766</b>	<b>367,743</b>	<b>137,104</b>	<b>207,200</b>	<b>207,200</b>	<b>265,390</b>
% Inc/dec to prior			50.24%	-62.72%	-18.49%	51.13%	28.08%
<b>Total Personnel &amp; Operating Expenditures</b>		<b>882,062</b>	<b>1,091,446</b>	<b>898,611</b>	<b>1,040,779</b>	<b>1,040,779</b>	<b>1,118,209</b>
% Inc/dec to prior			23.74%	-17.67%	-6.36%	15.82%	7.44%

## COUNTY ATTORNEY (cont.)

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Other Uses:</b>							
1012201.53910	Global Right Of Way Agreemt	90,441	-	-	-	-	-
<b>Other Uses:</b>		<b>90,441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Inc/dec to prior			-100.00%	0.00%	0.00%	0.00%	0.00%
<b>Total County Attorney Expenditures</b>		<b>972,503</b>	<b>1,091,446</b>	<b>898,611</b>	<b>1,040,779</b>	<b>1,040,779</b>	<b>1,118,209</b>
% Inc/dec to prior			12.23%	-17.67%	-6.36%	15.82%	7.44%

## 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 and infrastructure. Ensures stewardship of county resources.

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$448,921	3.00	\$8.07

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1010001.47611	Donations & Contributions	513	-	-	-	-	-
1010001.47896	Travel/Train Reimb	-	320	2,414	-	6,600	6,700
<b>Program Revenues</b>		<b>513</b>	<b>320</b>	<b>2,414</b>	<b>-</b>	<b>6,600</b>	<b>6,700</b>
% Inc/dec to prior			-37.73%	655.22%	0.00%	173.42%	0.00%

<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	3.00	3.00	3.00	3.00	3.00	3.00
1010001.51000	Salaries & Wage	212,794	217,500	262,434	261,000	261,000	288,559
1010001.52001	Medical Insurance	31,903	23,884	23,522	23,351	23,351	31,395
1010001.52020	Other Insurance & Benefits	-	1,612	3,356	3,344	3,344	4,053
1010001.52100	Social Security Contributions	15,468	15,793	18,780	18,739	18,739	20,746
1010001.52200	Retirement Contributions	10,639	10,915	13,081	13,246	13,246	16,313
1010001.52330	Worker's Compensation	259	234	231	783	783	785
<b>Personnel Expenditures</b>		<b>271,063</b>	<b>269,938</b>	<b>321,404</b>	<b>320,463</b>	<b>320,463</b>	<b>361,851</b>
% Inc/dec to prior			-0.42%	19.07%	0.10%	-0.29%	12.92%

<b>Operating Expenditures:</b>							
1010001.53110	Contracted Employee Services	2,281	2,672	2,560	3,500	1,000	5,000
1010001.54150	Telephone	3,510	3,135	1,296	2,000	2,200	2,200
1010001.55710	Dues - Colorado Counties (CCI)	25,000	28,053	-	-	-	-
1010001.55715	Dues - Region 9 Edd	8,316	11,628	11,628	11,700	11,628	11,628
1010001.55720	Dues - SW Council Of Gov	38,800	43,067	43,250	50,581	49,442	49,442
1010001.55725	Dues & Subscriptions	5,599	6,954	5,622	6,000	3,500	3,500
1010001.55920	Meetings	8,782	17,128	13,454	10,000	16,600	19,800
1010001.56170	Operating Supplies	545	168	245	700	700	700
1010001.56180	Special Events & Productions	2,614	268	475	1,500	1,500	1,500
1010001.57112	SWCOG Grant Match	-	-	5,940	-	-	-
<b>Operating Expenditures</b>		<b>95,446</b>	<b>113,072</b>	<b>84,469</b>	<b>85,981</b>	<b>86,570</b>	<b>93,770</b>
% Inc/dec to prior			18.47%	-25.30%	3.69%	2.49%	9.06%

<b>Total BOCC Expenditures</b>		<b>366,510</b>	<b>383,010</b>	<b>405,873</b>	<b>406,444</b>	<b>407,033</b>	<b>455,621</b>
% Inc/dec to prior			4.50%	5.97%	0.84%	0.29%	12.10%

## 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.

2019 Overview		
General Support Required	FTEs	Annual cost per capita
-\$63,700	7.60	-\$1.15

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1023002.42701	Building Structures Permits	764,318	857,582	1,088,423	775,000	850,000	800,000
1023002.47861	Refund/Reimbursement	-	-	-	-	450	500
1023002.46100	Maps & Code Book Sales	1,796	235	2,893	3,000	3,000	3,000
<b>Program Revenues</b>		<b>766,114</b>	<b>857,817</b>	<b>1,091,316</b>	<b>778,000</b>	<b>853,450</b>	<b>803,500</b>
% Inc/dec to prior			11.97%	27.22%	-0.38%	-21.80%	3.28%
<b>Personnel Expenditures:</b>							
	FTEs	6.60	7.60	8.60	7.60	7.60	7.60
1023002.51000	Salaries & Wage	409,513	465,503	410,618	400,768	400,768	458,721
1023002.51120	Temporary Salaries	-	-	20,094	41,209	41,209	-
1023002.51230	Overtime	4,991	-	-	-	-	-
1023002.52001	Medical Insurance	79,028	81,374	65,098	64,166	64,166	93,622
1023002.52020	Other Insurance & Benefits	-	4,905	7,837	7,754	7,754	9,198
1023002.52100	Social Security Contributions	30,496	34,616	31,791	31,956	31,956	32,680
1023002.52200	Retirement Contributions	25,748	29,595	27,427	27,546	27,546	30,468
1023002.52330	Worker's Compensation	5,915	5,353	5,281	6,291	6,291	6,307
1023002.52410	Cell Phone Allowance	773	900	293	-	-	-
<b>Personnel Expenditures</b>		<b>556,465</b>	<b>622,247</b>	<b>568,440</b>	<b>579,690</b>	<b>579,690</b>	<b>630,996</b>
% Inc/dec to prior			11.82%	-8.65%	-11.60%	1.98%	8.85%
<b>Operating Expenditures:</b>							
1023002.53800	Software Maintenance Contract	13,314	24,128	38,406	35,335	35,335	40,000
1023002.53805	Scanning/Imaging	-	-	-	5,000	5,000	5,000
1023002.53920	Other Contracted Services	150	900	181	2,700	2,700	2,700
1023002.53930	Other professional services	1,928	-	-	-	-	-
1023002.54150	Telephone	2,147	3,521	2,601	3,500	3,500	4,000
1023002.54335	Insurance Deductible/Repair	500	-	-	-	-	-
1023002.55520	Photocopy	4,365	5,057	3,124	5,000	5,000	5,000
1023002.55600	Postage & Box Rent	104	22	-	150	150	150
1023002.55725	Dues & Subscriptions	679	999	586	250	550	600
1023002.55920	Meetings	-	135	-	1,000	1,000	1,000
1023002.55940	Training	7,658	7,003	7,694	8,500	8,500	8,500
1023002.56114	Computer Equip & Software	-	-	2,239	4,800	4,800	4,800
1023002.56134	Furniture, Fixtures, Office Eq	-	280	349	280	280	280
1023002.56170	Operating Supplies	6,546	3,806	3,861	6,000	6,000	8,000
1023002.56420	Books & Periodicals	9,379	9,724	9,889	6,000	6,000	6,000
1023002.57650	CERF Fuel	6,864	5,990	5,254	8,155	8,155	8,750
1023002.57655	CERF Maintenance & Repair	8,928	5,754	5,064	4,356	4,356	4,904
1023002.57670	CERF Rental Charges	25,692	17,956	14,424	12,896	12,896	9,120
<b>Operating Expenditures</b>		<b>88,254</b>	<b>85,275</b>	<b>93,672</b>	<b>103,922</b>	<b>104,222</b>	<b>108,804</b>
% Inc/dec to prior			-3.38%	9.85%	-11.13%	11.26%	4.70%
<b>Total Personnel &amp; Operations Expenditures</b>		<b>644,719</b>	<b>707,521</b>	<b>662,112</b>	<b>683,612</b>	<b>683,912</b>	<b>739,800</b>
% Inc/dec to prior			9.74%	-6.42%	-11.53%	3.29%	8.22%
<b>Total Building Inspection Expenditures</b>		<b>644,719</b>	<b>707,521</b>	<b>662,112</b>	<b>683,612</b>	<b>683,912</b>	<b>739,800</b>
% Inc/dec to prior			9.74%	-6.42%	-11.53%	3.29%	8.22%



## 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.

2019 Overview		
General Support Required	FTEs	Annual cost per capita
-\$110,167	15.00	-\$1.98

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1010201.42331	Clerk's Restrict HB 1119 Fees	14,397	15,424	14,571	14,500	14,500	14,000
1010201.42334	Clerks's Fees	1,126,478	1,172,440	1,194,849	1,100,000	1,100,000	1,200,000
1010201.42367	Vehicle Inspection Fees	45,400	43,340	71,570	60,000	60,000	60,000
<b>Program Revenues</b>		<b>1,186,275</b>	<b>1,231,204</b>	<b>1,280,990</b>	<b>1,174,500</b>	<b>1,174,500</b>	<b>1,274,000</b>
% Inc/dec to prior			3.79%	4.04%	1.60%	-8.31%	8.47%

<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	<i>15.00</i>	<i>15.00</i>	<i>15.00</i>	<i>15.00</i>	<i>15.00</i>	<i>15.00</i>
1010201.51000	Salaries & Wage	648,461	647,306	608,361	660,087	660,087	693,799
1010201.51120	Temporary Salaries	2,429	-	4,614	27,459	27,459	-
1010201.51230	Overtime	2,718	4,529	145	-	-	3,060
1010201.52001	Medical Insurance	126,015	134,516	137,045	150,418	150,418	151,348
1010201.52020	Other Insurance & Benefits	-	8,335	15,041	16,343	16,343	16,615
1010201.52100	Social Security Contributions	47,320	46,154	43,180	47,816	47,816	48,184
1010201.52200	Retirement Contributions	40,909	39,935	36,179	39,776	39,776	42,485
1010201.52330	Worker's Compensation	1,716	1,552	1,531	1,301	1,301	1,304
<b>Personnel Expenditures</b>		<b>869,567</b>	<b>882,328</b>	<b>846,095</b>	<b>943,202</b>	<b>943,202</b>	<b>956,795</b>
% Inc/dec to prior			1.47%	-4.11%	6.93%	11.48%	1.44%

<b>Operating Expenditures:</b>							
1010201.53800	Software Maintenance Contract	16,816	17,320	8,920	14,000	14,000	14,000
1010201.53805	Scanning/Imaging	15,251	12,258	567	1,000	1,000	1,000
1010201.54104	Utilities	12,835	12,411	12,470	10,000	10,000	10,000
1010201.54150	Telephone	2,502	2,364	2,065	2,000	2,000	2,000
1010201.54200	Cleaning Services	233	789	-	1,000	1,000	1,000
1010201.54410	Building Rent	154,557	165,456	168,540	135,000	135,000	137,500
1010201.55520	Photocopy	3,465	3,847	2,843	4,000	4,000	4,100
1010201.55600	Postage & Box Rent	20,074	20,827	28,356	20,000	20,000	20,000
1010201.55725	Dues & Subscriptions	2,541	2,767	2,913	3,500	3,500	3,500
1010201.55940	Training	3,265	4,125	3,849	4,200	4,200	4,000
1010201.56134	Furniture, Fixtures, Office Eq	2,742	-	-	-	-	-
1010201.56170	Operating Supplies	9,013	9,684	5,874	8,000	8,000	8,000
1010201.57650	CERF Fuel	440	315	371	466	466	500
1010201.57655	CERF Maintenance & Repair	624	360	120	1,097	1,097	161
1010201.57670	CERF Rental Charges	2,568	2,952	3,012	2,462	2,462	1,277
<b>Operating Expenditures</b>		<b>246,925</b>	<b>255,474</b>	<b>239,900</b>	<b>206,725</b>	<b>206,725</b>	<b>207,038</b>
% Inc/dec to prior			3.46%	-6.10%	-19.67%	-13.83%	0.15%

<b>Total Clerk and Recorder Expenditures</b>	<b>1,116,491</b>	<b>1,137,802</b>	<b>1,085,995</b>	<b>1,149,927</b>	<b>1,149,927</b>	<b>1,163,833</b>
% Inc/dec to prior		1.91%	-4.55%	0.92%	5.89%	1.21%

## COUNTY 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.

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$215,577	1.00	\$3.88

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1010251.44315	Ballot Drop Box State grant	-	4,000	-	-	-	-
1010251.44316	Voting Equipment State grant	-	-	19,150	-	-	-
1010251.46140	Election reimbursement	56,371	81,811	71,300	45,000	70,000	45,000
<b>Program Revenues</b>		<b>56,371</b>	<b>85,811</b>	<b>90,450</b>	<b>45,000</b>	<b>70,000</b>	<b>45,000</b>
% Inc/dec to prior			52.23%	5.41%	-12.62%	-22.61%	0.00%

<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	1.00	1.00	1.00	1.00	1.00	1.00
1010251.51000	Salaries & Wage	49,649	52,402	52,975	53,456	53,456	54,517
1010251.51230	Overtime	1,287	7,895	2,393	16,240	16,240	5,100
1010251.52001	Medical Insurance	12,775	13,739	13,336	13,203	13,203	13,642
1010251.52020	Other Insurance & Benefits	-	660	1,117	1,149	1,149	1,299
1010251.52100	Social Security Contributions	3,627	4,213	3,834	4,933	4,933	4,157
1010251.52200	Retirement Contributions	2,487	2,620	2,885	3,207	3,207	3,207
1010251.52330	Worker's Compensation	146	132	131	105	105	105
<b>Personnel Expenditures</b>		<b>69,972</b>	<b>81,662</b>	<b>76,670</b>	<b>92,293</b>	<b>92,293</b>	<b>82,027</b>
% Inc/dec to prior			16.71%	-6.11%	20.07%	20.38%	-11.12%

<b>Operating Expenditures:</b>							
1010251.53110	Contracted Employee Services	16,793	-	-	-	-	-
1010251.53890	Election Judges Reimbursement	-	63,588	15,868	60,000	40,000	15,000
1010251.53800	Software Maintenance Contract	13,440	13,440	69,468	67,500	67,500	79,000
1010251.53920	Other Contracted Services	-	-	-	-	-	3,000
1010251.54150	Telephone	61	37	48	100	50	50
1010251.55400	Advertising	1,557	2,161	964	4,000	3,000	2,000
1010251.55500	Printing	34,783	56,682	37,608	100,000	80,000	40,000
1010251.55600	Postage & Box Rent	46,695	64,291	25,974	30,000	30,000	30,000
1010251.55940	Training	3,149	2,952	4,093	4,500	4,500	5,500
1010251.56170	Operating Supplies	5,381	7,107	6,149	7,000	7,000	4,000
<b>Operating Expenditures</b>		<b>121,858</b>	<b>210,258</b>	<b>160,172</b>	<b>273,100</b>	<b>232,050</b>	<b>178,550</b>
% Inc/dec to prior			72.54%	-23.82%	29.78%	44.88%	-34.62%

<b>Total Clerk Elections Expenditures</b>		<b>191,830</b>	<b>291,920</b>	<b>236,843</b>	<b>365,393</b>	<b>324,343</b>	<b>260,577</b>
% Inc/dec to prior			52.18%	-18.87%	27.18%	36.94%	-28.69%

## 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.

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$330,841	1.00	\$5.95

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	<i>1.50</i>	<i>1.50</i>	<i>1.50</i>	<i>1.50</i>	<i>1.00</i>	<i>1.00</i>
1021002.51000	Salaries & Wage	65,136	67,480	64,129	44,200	44,200	61,001
1021002.51120	Temporary Salaries	3,651	6,241	16,223	36,143	36,143	45,900
1021002.52001	Medical Insurance	7,970	7,247	6,976	6,935	6,935	7,265
1021002.52020	Other Insurance & Benefits	-	601	1,174	958	958	1,057
1021002.52100	Social Security Contributions	5,194	5,563	6,061	6,060	6,060	8,087
1021002.52200	Retirement Contributions	3,684	3,818	3,561	3,140	3,140	4,270
1021002.52330	Worker's Compensation	167	154	152	372	372	373
1021002.52410	Cell Phone Allowance	108	-	-	-	-	-
<b>Personnel Expenditures</b>		<b>85,908</b>	<b>91,103</b>	<b>98,276</b>	<b>97,808</b>	<b>97,808</b>	<b>127,953</b>
% Inc/dec to prior			6.05%	7.87%	-7.48%	-0.48%	30.82%

<b>Operating Expenditures:</b>							
1021002.53410	Autopsy Facility	400	8,600	10,175	15,000	15,000	15,000
1021002.53420	Forensic Pathology	69,629	81,700	106,700	120,000	120,000	136,500
1021002.53650	Other Medical Services	288	419	-	500	500	500
1021002.54150	Telephone	2	-	158	200	200	200
1021002.55600	Postage & Box Rent	59	31	229	500	500	500
1021002.55725	Dues & Subscriptions	1,200	1,560	1,960	1,960	1,960	1,960
1021002.55805	Travel	-	-	-	500	500	500
1021002.55901	Transport	-	-	250	1,000	1,000	1,000
1021002.55940	Training	3,668	3,772	3,222	5,000	5,000	5,000
1021002.56170	Operating Supplies	4,618	8,942	8,680	9,000	9,000	15,000
1021002.56192	Toxicology	14,429	11,190	20,406	15,000	15,000	15,000
1021002.57650	CERF Fuel	1,880	2,641	2,374	3,495	3,495	4,000
1021002.57655	CERF Maintenance & Repair	132	2,928	2,316	2,864	2,864	2,250
1021002.57670	CERF Rental Charges	4,092	10,068	6,744	11,531	11,531	5,478
<b>Operating Expenditures</b>		<b>100,397</b>	<b>131,851</b>	<b>163,215</b>	<b>186,550</b>	<b>186,550</b>	<b>202,888</b>
% Inc/dec to prior			31.33%	23.79%	26.57%	14.30%	8.76%

<b>Total County Coroner Expenditures</b>		<b>186,305</b>	<b>222,954</b>	<b>261,491</b>	<b>284,358</b>	<b>284,358</b>	<b>330,841</b>
% Inc/dec to prior			19.67%	17.28%	12.35%	8.74%	16.35%

## 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.

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$235,702	1.40	\$4.24

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1024012.43540	DNR Wildfire Risk Reduction	-	45,000	-	-	-	-
1024012.44308	Office of Emergency Managem't	56,282	61,927	67,000	63,300	73,000	73,000
1024012.44314	Multi-Hazard ID & Risk Grant	-	-	50,052	26,919	26,919	-
1024012.44605	Gold King/Animas River Funding	203,962	208,709	-	-	-	-
<b>Program Revenues</b>		<b>260,244</b>	<b>315,636</b>	<b>117,052</b>	<b>90,219</b>	<b>99,919</b>	<b>73,000</b>
% Inc/dec to prior			21.28%	-62.92%	42.53%	-14.64%	-19.09%
<b>Personnel Expenditures:</b>							
<b>FTEs</b>		<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>
1024012.51000	Salaries & Wage	96,413	99,288	100,951	101,867	101,867	107,847
1024012.51230	Overtime	4,235	-	-	-	-	-
1024012.52001	Medical Insurance	6,764	9,658	16,637	18,872	18,872	19,845
1024012.52020	Other Insurance & Benefits	-	641	1,776	1,886	1,886	1,928
1024012.52100	Social Security Contributions	7,453	7,216	6,843	6,800	6,800	7,446
1024012.52200	Retirement Contributions	6,565	6,761	6,874	6,936	6,936	7,836
1024012.52330	Worker's Compensation	503	455	449	233	233	234
1024012.52410	Cell Phone Allowance	808	770	251	-	-	-
<b>Personnel Expenditures</b>		<b>122,740</b>	<b>124,788</b>	<b>133,780</b>	<b>136,595</b>	<b>136,595</b>	<b>145,136</b>
% Inc/dec to prior			1.67%	7.21%	13.53%	2.10%	6.25%
<b>Operating Expenditures:</b>							
1024012.53920	Other Contracted Services	3,910	3,363	7,172	7,000	7,000	11,000
1024012.53930	Other professional services	-	-	-	10,000	10,000	14,800
1024012.54150	Telephone	6,177	4,920	4,610	5,000	5,000	5,000
1024012.55200	Fire Control Insurance Pool	34,584	36,874	36,919	35,000	35,000	35,000
1024012.55400	Advertising	-	-	-	50	50	50
1024012.55725	Dues & Subscriptions	35	65	-	100	100	100
1024012.55920	Meetings	803	178	53	1,000	1,000	1,000
1024012.55940	Training	396	-	455	400	400	400
1024012.56114	Computer Equip & Software	2,611	194	8,356	5,000	5,000	5,000
1024012.56134	Furniture, Fixtures, Office Eq	-	-	-	800	800	800
1024012.56135	Gold King/Animas River Spill	51,350	-	-	-	-	-
1024012.56136	General Fire Control Expenses	79	-	-	50,000	50,000	50,000
1024012.56137	Vallecito Flooding	304	-	-	-	-	-
1024012.56143	DNR Forest Restoration	45,000	45,000	-	-	-	15,000
1024012.56165	General Fire Expenses	-	(72,972)	-	-	-	-
1024012.56167	OEM Supplies	708	377	896	2,000	2,000	2,000
1024012.56168	OEM Grant Expenses	250	8,229	1,534	12,000	12,000	12,000
1024012.56169	Multi-Hazard ID & Risk Expense	-	-	59,454	26,919	26,919	-
1024012.56170	Operating Supplies	9,368	7,406	4,653	7,500	7,500	7,500
1024012.56801	Lightner Creek Fire	-	-	2,600	-	-	-
1024012.56805	358 Fire	-	-	-	-	800	-
1024012.56806	416 Fire	-	-	-	-	32,800	-
1024012.56807	416 Flood	-	-	-	-	2,000	-
1024012.56808	136 Fire	-	-	-	-	26	-
1024012.57650	CERF Fuel	-	581	878	932	932	1,375

## EMERGENCY MANAGEMENT (cont.)

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Operating Expenditures Continued:</b>							
1024012.57655	CERF Maintenance & Repair	-	585	1,560	775	775	217
1024012.57670	CERF Rental Charges	-	2,050	4,620	3,486	3,486	2,324
<b>Operating Expenditures</b>		<b>155,576</b>	<b>36,849</b>	<b>133,760</b>	<b>167,962</b>	<b>203,588</b>	<b>163,566</b>
% Inc/dec to prior			-76.31%	262.99%	5.90%	52.20%	-2.62%
<b>Total Emergency Management Expenditures</b>		<b>278,316</b>	<b>161,637</b>	<b>267,540</b>	<b>304,557</b>	<b>340,183</b>	<b>308,702</b>
% Inc/dec to prior			-41.92%	65.52%	9.19%	27.15%	1.36%

## EXTENSION SERVICES

### Mission Statement

The Colorado State University Extension mission is to empower Coloradans to address important and emerging community issues using dynamic, science-based educational resources.

### 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/Consumer Science programs including: Food Preservation/Money Management/Healthy Living education and answering questions; Classes and programs related to above mentioned topics; and Random Awareness.

### 2019 Overview

General Support Required  
\$87,332

FTEs  
-

Annual cost per capita  
\$1.57

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Operating Expenditures:</b>							
1012251.53110	Contracted Employee Services	59,442	60,190	61,519	62,880	64,071	66,397
1012251.54150	Telephone	2,240	2,090	2,482	2,200	2,200	2,200
1012251.55520	Photocopy	3,206	2,874	3,204	3,300	3,300	3,300
1012251.55600	Postage & Box Rent	536	-	575	600	600	600
1012251.55730	Membership & Registrat Fees	1,243	717	617	800	800	800
1012251.55940	Training	4,946	4,724	2,975	4,800	4,800	4,800
1012251.56114	Computer Equip & Software	927	1,200	404	1,000	1,000	1,000
1012251.56121	Educational Supplies	1,152	728	611	730	730	730
1012251.56170	Operating Supplies	1,696	1,692	2,239	1,700	1,700	1,700
1012251.57650	CERF Fuel	1,781	1,580	1,015	1,864	1,864	2,000
1012251.57655	CERF Maintenance & Repair	1,524	2,436	2,136	2,569	2,569	1,420
1012251.57670	CERF Rental Charges	5,688	5,328	6,264	3,577	3,577	2,385
<b>Operating Expenditures</b>		<b>84,381</b>	<b>83,559</b>	<b>84,041</b>	<b>86,020</b>	<b>87,211</b>	<b>87,332</b>
% Inc/dec to prior			-0.97%	0.58%	-0.39%	3.77%	1.53%
<b>Total Extension Services Expenditures</b>		<b>84,381</b>	<b>83,559</b>	<b>84,041</b>	<b>86,020</b>	<b>87,211</b>	<b>87,332</b>
% Inc/dec to prior			-0.97%	0.58%	-0.39%	3.77%	1.53%

## 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

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$2,160,779	22.00	\$38.85

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1012151.42360	Hazardous Waste Fees	-	26,427	-	-	-	-
1012151.44344	Cost Allocation Revenue	52,614	73,495	170,643	127,011	127,011	45,029
1012151.46190	Utility Allocation Revenue	-	-	6,889	-	-	-
1012151.47110	Courthouse rent	54,336	28,141	54,274	110,199	110,199	110,199
1012151.47858	Federal CrtHouse Maint. Reimb	-	-	-	-	-	2,000
<b>Program Revenues</b>		<b>106,950</b>	<b>128,063</b>	<b>231,806</b>	<b>237,210</b>	<b>237,210</b>	<b>157,228</b>
% Inc/dec to prior			19.74%	81.01%	-13.71%	2.33%	-33.72%

<b>Personnel Expenditures:</b>							
	FTEs	12.00	15.00	22.00	22.00	22.00	22.00
1012151.51000	Salaries & Wage	464,406	703,085	859,577	909,588	909,588	919,065
1012151.51120	Temporary Salaries	-	2,757	11,107	6,090	22,169	11,730
1012151.51230	Overtime	121	281	608	1,015	1,015	2,040
1012151.52001	Medical Insurance	97,065	134,147	157,388	157,922	157,922	174,087
1012151.52020	Other Insurance & Benefits	-	10,145	20,390	20,806	20,806	21,925
1012151.52100	Social Security Contributions	33,958	51,785	63,933	67,353	67,353	67,584
1012151.52200	Retirement Contributions	26,888	38,827	46,307	50,836	50,836	50,869
1012151.52330	Worker's Compensation	15,302	14,120	13,929	36,063	36,063	36,152
1012151.52410	Cell Phone Allowance	4,059	4,845	2,153	780	780	780
<b>Personnel Expenditures</b>		<b>641,799</b>	<b>959,992</b>	<b>1,175,392</b>	<b>1,250,453</b>	<b>1,266,532</b>	<b>1,284,232</b>
% Inc/dec to prior			49.58%	22.44%	9.12%	7.75%	2.70%

<b>Operating Expenditures:</b>							
1012151.53800	Software Maintenance Contract	-	5,418	7,779	7,000	7,000	10,000
1012151.53920	Other Contracted Services	21,850	13,481	63,100	45,000	45,000	45,000
1012151.54102	Electric	137,932	119,352	112,809	200,000	117,166	130,000
1012151.53930	Other Professional Services	-	-	5,760	-	7,380	8,000
1012151.54106	Gas	18,572	14,080	15,400	35,000	13,464	14,137
1012151.54108	Grassy Mountain Electricity	2,766	2,111	3,155	3,500	4,043	4,050
1012151.54110	Water & Sewer	21,831	15,914	16,317	35,000	21,113	21,746
1012151.54150	Telephone	3,810	4,094	6,337	6,000	7,000	7,000
1012151.54212	Waste Disposal	4,793	5,096	4,528	7,500	3,907	4,024
1012151.54315	Equip Repair & Maint - Non-Mv	4,651	72	-	5,000	5,000	5,000
1012151.54350	Repair & Maintenance Services	78,874	138,465	112,156	150,000	150,000	498,500
1012151.54364	Federal CrtHouse Maintenance	-	-	-	-	-	2,000
1012151.54410	10 Burnett Lease	397,537	402,446	-	-	-	-
1012151.54413	135 Burnett Lease	89,145	134,767	134,767	55,862	55,862	-
1012151.54419	Owner's Association Dues	-	1,645	6,250	7,000	7,000	7,000
1012151.55520	Photocopy	-	1,019	1,290	1,100	1,100	1,300
1012151.55600	Postage & Box Rent	-	5	-	100	100	50
1012151.55940	Training	1,329	286	3,073	2,000	2,000	2,000
1012151.56110	Clothing & Uniforms	1,661	2,474	1,809	3,000	3,000	3,000
1012151.56125	Equipment & Supplies	-	-	2,500	-	-	-

## FACILITIES & GROUNDS (cont.)

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Operating Expenditures Continued:</b>							
1012151.56134	Furniture, Fixtures, Office Eq	-	-	-	1,000	1,000	1,000
1012151.56146	Hazardous Waste Roundup	-	47,291	-	-	-	-
1012151.56153	Jail Indoor Air Quality	167	-	4,454	5,000	-	-
1012151.56154	Janitorial Supplies	12,621	18,556	16,620	19,000	19,000	19,000
1012151.56170	Operating Supplies	1,070	3,854	2,167	3,000	3,000	3,000
1012151.56152	Jail Site Clean Up	74,565	75,425	9,123	192,000	140,000	25,000
1012151.56131	Gun Range Remediation	-	-	-	200,000	-	200,000
1012151.57650	CERF Fuel	2,503	4,059	4,112	6,096	6,096	6,555
1012151.57655	CERF Maintenance & Repair	16,020	14,682	9,888	9,487	9,487	15,896
1012151.57670	CERF Rental Charges	3,648	4,113	3,876	968	968	517
<b>Operating Expenditures</b>		<b>895,345</b>	<b>1,028,705</b>	<b>547,270</b>	<b>999,613</b>	<b>629,686</b>	<b>1,033,775</b>
% Inc/dec to prior			14.89%	-46.80%	10.67%	15.06%	3.42%
<b>Total Personnel &amp; Operations Expenditures</b>		<b>1,537,144</b>	<b>1,988,697</b>	<b>1,722,662</b>	<b>2,250,066</b>	<b>1,896,218</b>	<b>2,318,007</b>
% Inc/dec to prior			29.38%	-13.38%	9.80%	10.07%	3.02%
<b>Capital Outlay</b>							
1012151.59135	Capital Outlay Op Equip	-	-	8,461	-	-	-
<b>Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>8,461</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Facilities &amp; Grounds Expenditures</b>		<b>1,537,144</b>	<b>1,988,697</b>	<b>1,731,124</b>	<b>2,250,066</b>	<b>1,896,218</b>	<b>2,318,007</b>
% Inc/dec to prior			29.38%	-12.95%	9.32%	9.54%	3.02%



## 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.

### 2019 Overview

General Support Required  
\$261,745

FTEs  
2.00

Annual cost per capita  
\$4.71

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1051105.47142	Fairgrounds-Pavillion Rent	1,608	733	527	1,000	1,612	1,600
1051105.47144	Fairgrounds-Stall Rent	380	1,273	2,185	20,000	5,190	5,200
1051105.47146	Fairgrounds-Arena Rent	3,312	8,731	4,670	5,000	3,742	4,000
1051105.47149	Fairgrounds – RV Rent	-	-	-	-	7,329	7,000
1051105.47150	Fairgrounds-Other Rent	21,662	22,267	23,472	21,000	19,442	21,000
1051105.47152	Fairgrounds-Exhibit Hall Rent	31,753	37,551	36,894	35,000	51,658	42,000
1051105.47154	Fairgrounds House Rent	-	-	7,994	25,200	25,200	25,200
1051105.47178	Extension Building Rent	11,766	8,346	8,642	8,000	16,682	17,000
1051105.47861	Refund/Reimbursement	-	-	-	-	1,200	-
<b>Program Revenues</b>		<b>70,481</b>	<b>78,899</b>	<b>84,384</b>	<b>115,200</b>	<b>132,055</b>	<b>123,000</b>

% Inc/dec to prior

11.94%

6.95%

51.98%

56.49%

6.77%

### **Personnel Expenditures:**

FTEs	10.00	9.00	2.00	2.00	2.00	2.00
1051105.51000 Salaries & Wage	343,487	224,183	93,264	94,037	94,037	89,336
1051105.51120 Temporary Salaries	-	7,231	5,249	9,326	11,500	5,100
1051105.51230 Overtime	446	-	213	508	508	-
1051105.52001 Medical Insurance	77,133	43,999	14,418	14,306	14,306	20,970
1051105.52020 Other Insurance & Benefits	-	1,384	2,031	2,141	2,141	2,111
1051105.52100 Social Security Contributions	24,832	17,037	7,197	7,316	7,316	6,745
1051105.52200 Retirement Contributions	19,284	13,147	6,074	6,156	6,156	4,807
1051105.52330 Worker's Compensation	10,283	9,491	9,363	2,859	2,859	2,866
1051105.52410 Cell Phone Allowance	601	345	-	-	-	-
<b>Personnel Expenditures</b>	<b>476,065</b>	<b>316,817</b>	<b>137,809</b>	<b>136,649</b>	<b>138,823</b>	<b>131,935</b>

% Inc/dec to prior

-33.45%

-56.50%

-36.66%

0.74%

-3.45%

### **Operating Expenditures:**

1051105.53800 Software Maintenance Contract	1,422	1,384	1,384	1,500	1,500	1,500
1051105.53920 Other Contracted Services	2,427	5,848	3,819	4,000	3,859	4,000
1051105.54102 Electric	49,551	60,781	48,970	69,358	50,000	50,000
1051105.54106 Gas	13,372	7,806	9,015	8,600	7,343	7,710
1051105.54110 Water & Sewer	45,579	50,378	53,668	66,755	56,660	58,360
1051105.54150 Telephone	1,939	1,972	1,934	2,100	2,100	2,100
1051105.54200 Cleaning Services	1,136	-	-	-	-	-
1051105.54212 Waste Disposal	10,592	13,877	10,919	14,800	11,319	11,659
1051105.54350 Repair & Maintenance Services	58,047	53,558	25,428	25,000	35,000	50,500
1051105.55600 Postage & Box Rent	32	601	11	100	100	100
1051105.55730 Membership & Registrat Fees	50	100	-	-	-	200
1051105.55940 Training	455	225	150	500	500	500
1051105.56134 Furniture, Fixtures, Office Eq	-	139	-	500	500	2,500
1051105.56154 Janitorial Supplies	5,443	8,868	3,827	6,300	6,300	7,000
1051105.56170 Operating Supplies	3,497	3,098	2,480	2,500	2,500	2,500
1051105.56180 Special Events & Productions	2,500	-	1,755	2,500	2,500	2,500

## FAIRGROUNDS (cont.)

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Operating Expenditures Continued:</b>							
1051105.56261	Bulk Diesel - Fairgrounds	4,369	1,858	2,079	2,784	2,784	6,100
1051105.57650	CERF Fuel	1,360	1,502	1,556	7,634	7,634	2,000
1051105.57655	CERF Maintenance & Repair	11,584	10,980	13,212	6,605	6,605	10,332
1051105.57670	CERF Rental Charges	18,396	21,414	21,786	15,737	15,737	10,249
1051105.58502	Fairboard	5,010	-	15,000	15,000	15,000	15,000
<b>Operating Expenditures</b>		<b>236,761</b>	<b>244,388</b>	<b>216,993</b>	<b>252,273</b>	<b>227,941</b>	<b>252,810</b>
% Inc/dec to prior			3.22%	-11.21%	8.12%	5.05%	0.21%
<b>Total Fairgrounds Expenditures</b>		<b>712,825</b>	<b>561,205</b>	<b>354,802</b>	<b>388,922</b>	<b>366,764</b>	<b>384,745</b>
% Inc/dec to prior			-21.27%	-36.78%	-13.39%	3.37%	-1.07%

## FINANCE DEPARTMENT

Mission Statement
The purpose of the Finance Department is to promote sound fiscal management, to provide timely and accurate financial information to key stakeholders, to ensure the proper stewardship of taxpayer funds and to safeguard the County's assets.

Services Provided
Essential services include general finance, accounting, payroll, auditing, grant administration, inventory management, budgetary development, and fixed asset management.

2019 Overview		
General Support Required	FTEs	Cost per capita
\$616,224	5.00	\$11.08

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1012301.44344	Cost Allocation Revenue	7,666	8,775	6,475	4,909	4,909	3,724
<b>Program Revenues Total</b>		<b>7,666</b>	<b>8,775</b>	<b>6,475</b>	<b>4,909</b>	<b>4,909</b>	<b>3,724</b>

% Inc/dec to prior 14.47% -26.21% -21.46% -24.19% -24.14%

<b>Personnel Expenditures:</b>							
	FTEs	5.00	5.00	5.00	5.00	5.00	5.00
1012301.51000	Salaries & Wage	328,954	312,008	326,135	330,702	330,702	334,918
1012301.51120	Temporary Salaries	1,914	3,273	-	-	-	-
1012301.51230	Overtime	2,015	-	-	-	-	-
1012301.52001	Medical Insurance	54,560	45,118	46,106	51,021	51,021	67,553
1012301.52020	Other Insurance & Benefits	-	2,788	6,128	6,237	6,237	6,267
1012301.52003	Employee Insurance Clearing	(1,694)	(7,095)	(298)	-	-	-
1012301.52100	Social Security Contributions	23,781	22,226	22,965	23,303	23,303	23,360
1012301.52200	Retirement Contributions	18,325	15,600	16,307	17,053	17,053	18,185
1012301.52330	Worker's Compensation	1,246	1,128	1,113	873	873	875
<b>Personnel Expenditures</b>		<b>429,102</b>	<b>395,047</b>	<b>418,455</b>	<b>429,189</b>	<b>429,189</b>	<b>451,158</b>

% Inc/dec to prior -7.94% 5.93% 0.09% 2.57% 5.12%

<b>Operating Expenditures:</b>							
1012301.53310	Auditing	42,000	42,000	66,900	75,000	80,000	80,000
1012301.53311	Special Projects	-	18,838	9,457	-	-	15,000
1012301.53800	Software Maintenance Contract	27,671	20,389	34,770	41,228	41,228	32,000
1012301.53930	Other Professional Services	4,860	4,860	5,261	6,000	6,000	20,500
1012301.54150	Telephone	28	37	54	40	40	40
1012301.55400	Advertising	3,044	2,324	1,687	4,367	2,500	2,800
1012301.55600	Postage & Box Rent	2,226	2,321	2,174	2,400	2,400	2,400
1012301.55725	Dues & Subscriptions	1,574	2,100	1,916	2,150	2,150	1,480
1012301.55920	Meetings	-	-	-	-	-	4,000
1012301.55940	Training	2,312	3,267	2,157	2,850	2,850	1,570
1012301.56114	Computer Equip & Software	-	-	1,723	4,000	4,000	4,000
1012301.56170	Operating Supplies	4,865	4,488	4,949	5,000	5,000	5,000
1012301.57560	Miscellaneous Expense	-	(2,120)	-	-	-	-
<b>Operating Expenditures</b>		<b>88,580</b>	<b>98,503</b>	<b>131,049</b>	<b>143,035</b>	<b>146,168</b>	<b>168,790</b>

% Inc/dec to prior 11.20% 33.04% -8.76% 11.54% 18.01%

<b>Total Finance Expenditures</b>		<b>517,683</b>	<b>493,549</b>	<b>549,504</b>	<b>572,224</b>	<b>575,357</b>	<b>619,948</b>
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% Inc/dec to prior -4.66% 11.34% -2.28% 4.70% 8.34%

## 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.

2019 Overview			
General Support Required		FTEs	Annual cost per capita
\$576,229		3.00	\$10.36

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1012451.44344	Cost Allocation Revenue	29,791	40,399	31,610	31,996	31,996	25,008
1012451.47610	Employee Wellness	2,750	3,095	2,383	-	-	2,000
<b>Program Revenues</b>		<b>32,541</b>	<b>43,494</b>	<b>33,993</b>	<b>31,996</b>	<b>31,996</b>	<b>27,008</b>
% Inc/dec to prior			33.66%	-21.84%	-60.26%	-5.88%	-15.59%

<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	3.00	3.00	3.50	3.50	3.50	3.00
1012451.51000	Salaries & Wage	209,385	236,016	246,219	257,593	257,593	243,555
1012451.51120	Temporary Salaries	20,638	17,481	3,608	-	-	27,826
1012451.52001	Medical Insurance	45,538	45,037	47,714	49,847	49,847	43,230
1012451.52020	Other Insurance & Benefits	-	2,372	4,522	4,623	4,623	4,152
1012451.52100	Social Security Contributions	15,933	17,867	18,108	16,728	16,728	18,250
1012451.52200	Retirement Contributions	13,067	14,661	15,165	17,423	17,423	17,207
1012451.52330	Worker's Compensation	835	733	723	710	710	712
1012451.52410	Cell Phone Allowance	2,425	2,310	1,282	780	780	780
1012451.52490	Other Compensation Items	-	1,000	-	2,500	2,500	-
<b>Personnel Expenditures</b>		<b>307,821</b>	<b>337,477</b>	<b>337,339</b>	<b>350,204</b>	<b>350,204</b>	<b>355,712</b>
% Inc/dec to prior			9.63%	-0.04%	-0.90%	3.81%	1.57%

<b>Operating Expenditures:</b>							
1012451.52420	Employee Child Care Assist	40,120	41,526	38,278	30,450	21,100	13,800
1012451.53100	Employ Developmt & Training	26,188	30,780	20,015	27,000	25,000	27,000
1012451.53610	Patient-Centered Outcome Fee	1,604	1,588	1,681	3,040	3,040	2,900
1012451.53630	Employee Health Clinic	-	-	28,665	51,760	48,000	43,500
1012451.53800	Software Maintenance Contract	14,468	19,121	20,403	25,334	25,334	23,700
1012451.53825	Consultants	85,820	75,651	41,900	46,500	46,500	46,500
1012451.53826	Recruitment	19,191	16,916	7,668	17,000	17,000	17,000
1012451.53930	Other Professional Services	37,705	34,924	33,405	43,000	24,500	19,500
1012451.54150	Telephone	12	35	33	75	75	75
1012451.55520	Photocopy	4,008	3,691	3,533	4,000	3,500	3,500
1012451.55600	Postage & Box Rent	658	342	335	700	450	450
1012451.55722	Employee Wellness Programs	26,369	21,127	21,366	25,000	25,000	16,500
1012451.55725	Dues & Subscriptions	5,195	5,485	5,599	5,950	5,950	6,500
1012451.55940	Training	4,654	174	400	5,000	5,000	5,000
1012451.56170	Operating Supplies	4,123	3,443	3,603	6,000	6,000	6,000
1012451.56177	Awards/Employee Recognition	18,857	15,609	22,223	15,600	11,500	15,600
<b>Operating Expenditures</b>		<b>288,971</b>	<b>270,411</b>	<b>249,107</b>	<b>306,409</b>	<b>267,949</b>	<b>247,525</b>
% Inc/dec to prior			-6.42%	-7.88%	-12.02%	7.56%	-19.22%

<b>Total Human Resources Expenditures</b>		<b>596,791</b>	<b>607,888</b>	<b>586,446</b>	<b>656,613</b>	<b>618,153</b>	<b>603,237</b>
% Inc/dec to prior			1.86%	-3.53%	-6.42%	5.41%	-8.13%

## 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.

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$1,608,746	13.00	\$28.92

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1012401.43120	Durango Cost Share Reimb	4,993	6,844	6,181	10,000	10,000	6,000
1012401.44344	Cost Allocation Revenue	25,436	26,127	22,100	39,220	39,220	34,791
1012401.46120	GIS Charges for Services	1,714	2,313	2,611	2,200	2,200	2,500
<b>Program Revenues</b>		<b>32,143</b>	<b>35,284</b>	<b>30,891</b>	<b>51,420</b>	<b>51,420</b>	<b>43,291</b>
% Inc/dec to prior			9.77%	-12.45%	53.36%	66.45%	-15.81%

<b>Personnel Expenditures:</b>							
<b>FTEs</b>		14.00	14.00	14.00	14.00	14.00	13.00
1012401.51000	Salaries & Wage	947,624	904,773	908,280	923,166	923,166	911,820
1012401.51230	Overtime	272	424	-	2,030	2,030	2,091
1012401.52001	Medical Insurance	139,353	141,506	132,388	142,265	142,265	126,313
1012401.52020	Other Insurance & Benefits	-	8,883	16,354	16,746	16,746	16,368
1012401.52100	Social Security Contributions	70,121	66,263	66,021	66,254	66,254	66,141
1012401.52200	Retirement Contributions	64,407	56,930	58,044	59,595	59,595	54,522
1012401.52330	Worker's Compensation	4,175	3,778	3,727	3,152	3,152	3,160
1012401.52410	Cell Phone Allowance	3,203	4,087	2,110	780	780	520
<b>Personnel Expenditures</b>		<b>1,229,154</b>	<b>1,186,644</b>	<b>1,186,923</b>	<b>1,213,988</b>	<b>1,213,988</b>	<b>1,180,935</b>
% Inc/dec to prior			-3.46%	0.02%	-5.95%	2.28%	-2.72%

<b>Operating Expenditures:</b>							
1012401.53800	Software Maintenance Contract	224,701	224,533	251,122	255,000	254,850	255,000
1012401.53930	Other Professional Services	48,540	12,954	9,641	10,000	9,085	19,000
1012401.54150	Telephone	29,283	30,056	27,115	30,000	29,845	30,000
1012401.54315	Equip Repair & Maint - Non-Mv	12,614	22,799	11,480	13,000	12,580	13,000
1012401.55520	Photocopy	1,698	1,459	1,309	1,400	1,091	1,400
1012401.55600	Postage & Box Rent	77	93	22	-	-	-
1012401.55920	Meetings	1,071	298	261	500	500	500
1012401.55940	Training	11,335	15,873	8,762	12,000	11,313	12,000
1012401.56114	Computer Equip & Software	110,107	137,416	115,508	120,000	119,800	111,000
1012401.56170	Operating Supplies	7,569	10,885	7,535	8,000	8,908	8,000
1012401.56252	Wide Area Network Projects	9,987	13,689	12,361	20,000	12,550	20,000
1012401.57650	CERF Fuel	314	173	169	256	256	375
1012401.57655	CERF Maintenance & Repair	84	120	-	12	12	142
1012401.57670	CERF Rental Charges	972	1,032	1,032	1,027	1,027	685
<b>Operating Expenditures</b>		<b>458,352</b>	<b>471,380</b>	<b>446,317</b>	<b>471,195</b>	<b>461,817</b>	<b>471,102</b>
% Inc/dec to prior			2.84%	-5.32%	-3.18%	3.47%	-0.02%

<b>Total Personnel &amp; Operating Expenditures</b>	<b>1,687,507</b>	<b>1,658,024</b>	<b>1,633,240</b>	<b>1,685,183</b>	<b>1,675,806</b>	<b>1,652,037</b>
% Inc/dec to prior		-1.75%	-1.49%	-5.19%	2.61%	-1.97%

<b>Total IT Expenditures</b>	<b>1,687,507</b>	<b>1,658,024</b>	<b>1,633,240</b>	<b>1,685,183</b>	<b>1,675,806</b>	<b>1,652,037</b>
% Inc/dec to prior		-1.75%	-1.49%	-5.19%	2.61%	-1.97%

## LANDFILL CLOSURE

2019 Overview	
General Support Required \$171,400	Annual cost per capita \$5.10

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 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 to prior			0.00%	0.00%	0.00%	0.00%	0.00%

<b>Operating Expenditures:</b>							
1031523.53815	Convenience Ctr Oper Contract	65,901	60,711	65,000	85,000	85,000	85,000
1031523.53930	Other Professional Services	2,219	9,367	2,328	9,300	9,300	9,300
1031523.54102	Electric	-	-	297	2,000	1,100	1,100
1031523.56140	Grading & Maint-Durango LF	5,019	10,084	12,876	10,000	10,000	10,000
1031523.56142	Grading & Maint - Other LF	8,349	46,934	65,021	48,000	48,000	48,000
1031523.56160	Monitor & Groundwater-Dgo LF	10,571	4,998	8,798	8,000	8,000	8,000
1031523.56162	Monitor & Groundwatr-Other LF	11,424	16,146	21,086	20,000	20,000	20,000
<b>Operating Expenditures</b>		<b>103,482</b>	<b>148,241</b>	<b>175,407</b>	<b>182,300</b>	<b>181,400</b>	<b>181,400</b>
% Inc/dec to prior			43.25%	18.33%	-28.51%	3.42%	-0.49%

## 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.

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$34,572	-	\$0.62

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1012161.46190	OMPO Utility Allocation Rev	30,000	30,000	7,778	-	-	-
1012161.47112	OMPO Rent Allocation Rev	88,000	88,000	42,778	-	-	-
<b>Program Revenues</b>		<b>118,000</b>	<b>118,000</b>	<b>50,556</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Inc/dec to prior			0.00%	-57.16%	-100.00%	-100.00%	0.00%

<b>Operating Expenditures:</b>							
1012161.54102	Electric	37,520	32,046	29,990	19,000	26,511	20,000
1012161.54106	Gas	3,410	2,449	2,686	2,500	2,460	2,583
1012161.54110	Water & Sewer	2,636	3,608	2,820	1,300	3,473	3,577
1012161.54150	Telephone	784	746	773	650	650	650
1012161.54212	Waste Disposal	1,490	1,492	1,474	1,200	1,711	1,762
1012161.54350	Repair & Maintenance Services	16,821	10,951	6,422	6,000	6,000	6,000
1012161.56170	Operating Supplies	1,037	-	-	-	-	-
<b>Operating Expenditures</b>		<b>63,698</b>	<b>51,293</b>	<b>44,164</b>	<b>30,650</b>	<b>40,805</b>	<b>34,572</b>
% Inc/dec to prior			-19.48%	-13.90%	-48.20%	-7.60%	12.80%

<b>Total OMPO Expenditures</b>		<b>63,698</b>	<b>51,293</b>	<b>44,164</b>	<b>30,650</b>	<b>40,805</b>	<b>34,572</b>
% Inc/dec to prior			-19.48%	-13.90%	-48.20%	-7.60%	12.80%

## PASS THRUS

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1070024.44600	Climate Showcase Grant - EPA	(43)	-	-	-	-	-
1070015.45312	GOCO grant- Sunnyside project	-	22,082	-	-	22,082	-
1070011.44330	CDBG Region 9 Grant Funds	498,110	832,345	846,944	500,000	580,000	754,000
1070011.44331	CDBG Hospice Grant Funds	-	-	499,042	-	-	-
1070011.44332	CDBG SW Horizon Grant	-	-	-	-	807,629	-
<b>Program Revenues</b>		<b>498,067</b>	<b>854,427</b>	<b>1,345,986</b>	<b>500,000</b>	<b>1,409,711</b>	<b>754,000</b>
% Inc/dec budget			71.55%	57.53%	0.00%	4.73%	50.80%
<b>Program Expenditures:</b>							
1070011.58104	CDBG Region 9 Ecom Develop	480,826	849,629	846,944	500,000	580,000	754,000
1070015.58112	GOCO- Sunnyside Campus Imprv.	-	22,082	-	-	22,082	-
1070011.58113	CDBG Hospice	-	-	499,042	-	-	-
1070011.58114	CDBG SW Horizon Ranch	-	-	-	-	807,629	-
<b>Program Expenditures</b>		<b>480,826</b>	<b>871,711</b>	<b>1,345,986</b>	<b>500,000</b>	<b>1,409,711</b>	<b>754,000</b>
% Inc/dec budget			81.29%	54.41%	0.00%	4.73%	50.80%
<b>Total Pass Thrus Expenditures</b>		<b>480,826</b>	<b>871,711</b>	<b>1,345,986</b>	<b>500,000</b>	<b>1,409,711</b>	<b>754,000</b>
% Inc/dec budget			81.29%	54.41%	0.00%	4.73%	50.80%



## 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.

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$945,164	11.00	\$16.99

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1012601.42307	Surveyor Fees	12,880	12,920	10,655	9,500	17,500	17,500
1012601.42328	General Planning Fees	38,200	57,555	48,413	30,000	40,000	40,000
1012601.42329	Consultant Fee Reimbursement	-	-	5,391	12,000	12,000	12,000
1012601.42395	Oil & Gas Facility Fees	52,200	48,925	36,150	24,500	80,000	80,000
<b>Program Revenues</b>		<b>103,280</b>	<b>119,400</b>	<b>100,609</b>	<b>76,000</b>	<b>149,500</b>	<b>149,500</b>
% Inc/dec to prior			15.61%	-15.74%	-18.72%	48.60%	96.71%

<b>Personnel Expenditures:</b>							
	FTEs	11.25	11.25	12.00	10.50	10.50	11.00
1012601.51000	Salaries & Wage	689,048	724,030	638,319	743,108	743,108	706,981
1012601.51120	Temporary Salaries	17,694	8,885	7,249	-	-	-
1012601.51230	Overtime	211	14	-	-	-	-
1012601.52001	Medical Insurance	92,096	100,857	65,477	93,502	93,502	111,577
1012601.52020	Other Insurance & Benefits	-	6,983	11,813	14,619	14,619	13,650
1012601.52100	Social Security Contributions	51,211	51,975	46,643	53,333	53,333	50,360
1012601.52200	Retirement Contributions	41,148	42,092	37,046	42,542	42,542	42,725
1012601.52330	Worker's Compensation	3,858	3,491	3,444	2,860	2,860	2,867
1012601.52410	Cell Phone Allowance	1,685	1,605	523	-	-	260
<b>Personnel Expenditures</b>		<b>896,950</b>	<b>939,931</b>	<b>810,513</b>	<b>949,964</b>	<b>949,964</b>	<b>928,420</b>
% Inc/dec to prior			4.79%	-13.77%	2.93%	17.21%	-2.27%

<b>Operating Expenditures:</b>							
1012601.53800	Software Maintenance Contract	9,413	23,522	31,960	35,740	35,740	30,424
1012601.53825	Consultants	11,246	5,549	29,702	15,000	15,000	15,000
1012601.53830	Surveyors	8,090	12,080	12,155	9,500	23,500	23,500
1012601.53920	Other Contracted Services	1,810	-	6,203	1,000	1,000	2,000
1012601.53930	Other Professional Services	1,928	6,765	9,332	11,000	11,000	9,000
1012601.53997	District Plan Update	15	20	-	5,000	5,000	10,000
1012601.54150	Telephone	106	147	139	300	300	300
1012601.55400	Advertising	3,145	3,386	2,396	3,400	3,400	5,100
1012601.55520	Photocopy	12,131	11,318	4,556	4,500	4,500	5,000
1012601.55600	Postage & Box Rent	1,791	1,235	1,311	1,700	1,700	2,500
1012601.55730	Membership & Registrat Fees	147	365	1,372	1,500	1,500	1,500
1012601.55920	Meetings	5,146	6,151	3,230	7,000	7,000	6,000
1012601.55940	Training	7,639	10,925	6,009	5,900	5,900	6,500
1012601.56112	Computer & Operating Equip	473	1,007	2,425	-	-	800
1012601.56114	Computer Equip & Software	-	1,335	1,846	2,085	2,085	2,500
1012601.56134	Furniture, Fixtures, Office Eq	-	901	-	1,000	1,000	1,000
1012601.56170	Operating Supplies	4,072	4,367	5,352	2,000	3,000	3,000
1012601.57575	Code Development	1,025	39,517	264	-	10,000	40,000
1012601.57650	CERF Fuel	329	573	547	932	932	875
1012601.57655	CERF Maintenance & Repair	242	1,692	996	546	546	674
1012601.57670	CERF Rental Charges	790	828	1,332	857	857	571
<b>Operating Expenditures</b>		<b>69,538</b>	<b>131,684</b>	<b>121,127</b>	<b>108,960</b>	<b>133,960</b>	<b>166,244</b>
% Inc/dec to prior			89.37%	-8.02%	-0.65%	10.59%	52.57%

<b>Total Planning Expenditures</b>	<b>966,488</b>	<b>1,071,615</b>	<b>931,640</b>	<b>1,058,923</b>	<b>1,083,923</b>	<b>1,094,664</b>
% Inc/dec to prior		10.88%	-13.06%	2.55%	16.35%	3.38%

## 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.

2019 Overview			
General Support Required	FTEs	Annual cost per capita	
\$150,425	2.00	\$2.70	

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1012501.44344	Cost Allocation Revenue	11,150	11,307	2,569	5,955	5,955	5,456
<b>Program Revenues</b>		<b>11,150</b>	<b>11,307</b>	<b>2,569</b>	<b>5,955</b>	<b>5,955</b>	<b>5,456</b>
% Inc/dec to prior			1.41%	-77.28%	140.12%	131.80%	-8.38%

<b>Personnel Expenditures:</b>							
<b>FTEs</b>		2.50	2.50	2.00	2.00	2.00	2.00
1012501.51000	Salaries & Wage	118,999	118,776	108,138	109,118	109,118	111,305
1012501.51120	Temporary Salaries	63	577	-	-	-	-
1012501.52001	Medical Insurance	17,348	27,279	25,228	20,656	20,656	21,170
1012501.52020	Other Insurance & Benefits	-	1,406	2,514	2,554	2,554	2,570
1012501.52100	Social Security Contributions	8,806	8,354	7,585	7,870	7,870	7,916
1012501.52200	Retirement Contributions	7,728	6,916	5,407	5,456	5,456	5,456
1012501.52330	Worker's Compensation	3,452	3,124	3,082	215	215	216
<b>Personnel Expenditures</b>		<b>156,396</b>	<b>166,433</b>	<b>151,954</b>	<b>145,870</b>	<b>145,870</b>	<b>148,633</b>
% Inc/dec to prior			6.42%	-8.70%	-8.98%	-4.00%	1.89%

<b>Operating Expenditures:</b>							
1012501.53805	Scanning/Imaging	-	-	-	1,200	-	-
1012501.54102	Electric	1,300	-	-	-	-	-
1012501.54106	Gas	1,120	-	-	-	-	-
1012501.54110	Water & Sewer	688	-	-	-	-	-
1012501.54150	Telephone	503	622	361	500	200	200
1012501.54212	Waste Disposal	240	-	-	-	-	-
1012501.54350	Repair & Maintenance Services	32	-	-	-	-	-
1012501.55400	Advertising	2,822	2,821	1,767	2,500	2,200	2,200
1012501.55520	Photocopy	1,628	1,327	1,543	1,325	1,325	663
1012501.55600	Postage & Box Rent	637	593	206	595	300	300
1012501.55610	Freight, Express & Shipping	39	83	-	85	85	85
1012501.55725	Dues & Subscriptions	753	394	290	400	400	400
1012501.55920	Meetings	-	-	-	200	200	200
1012501.55940	Training	-	1,596	2,230	2,500	2,000	2,200
1012501.56170	Operating Supplies	1,663	1,168	1,203	1,200	1,000	1,000
1012501.57650	CERF Fuel	211	118	98	-	-	-
1012501.57655	CERF Maintenance & Repair	996	336	-	-	-	-
<b>Operating Expenditures</b>		<b>12,633</b>	<b>9,058</b>	<b>7,698</b>	<b>10,505</b>	<b>7,710</b>	<b>7,248</b>
% Inc/dec to prior			-28.29%	-15.02%	-22.79%	0.16%	-31.00%

<b>Total Procurement Expenditures</b>		<b>169,029</b>	<b>175,491</b>	<b>159,652</b>	<b>156,375</b>	<b>153,580</b>	<b>155,881</b>
% Inc/dec to prior			3.82%	-9.03%	-10.06%	-3.80%	-0.32%

## 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.

2019 Overview	
General Support Required	Annual cost per capita
\$1,400,055	\$25.17

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1070011.41460	Lodger's Tax	274,019	325,245	350,750	330,000	330,000	330,000
1070011.43140	Predator Control Reimbursemt	2,346	1,131	2,678	1,500	3,962	3,320
1070012.42379	Animal Control Fines	766	610	1,034	1,000	1,000	1,000
<b>Program Revenues</b>		<b>277,131</b>	<b>326,985</b>	<b>354,461</b>	<b>332,500</b>	<b>334,962</b>	<b>334,320</b>
% Inc/dec budget			17.99%	8.40%	17.70%	-5.50%	0.55%

<b>Program Expenditures:</b>							
1070011.58012	DATO Lodger's Tax Collection	274,019	325,245	350,750	330,000	330,000	330,000
1070011.58015	Four Corners Office Of Resourc	27,900	27,900	16,900	10,000	10,000	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	32,280	36,804	36,804	36,804	36,804	37,000
1070011.58108	Ft Lewis Co. Small Bus Dev Ctr	6,000	6,000	6,000	-	-	-
1070011.58201	Recreation Scholarships	11,999	11,745	8,000	-	-	-
1070012.58023	Animal Cruelty Contingency	-	-	-	5,000	5,000	5,000
1070012.58024	Humane Society Operations	93,423	95,279	95,279	95,279	95,279	99,090
1070012.58028	Humane Society-Animal Control	173,581	177,030	177,030	177,030	177,030	177,030
1070012.58030	Living/W Wildlife Advisory Bd	3,275	3,936	1,845	1,000	1,000	1,000
1070012.58402	Predator Control	11,980	20,051	11,998	11,000	11,000	11,000
1070013.58041	SCCAA Transit-Road Runner	45,246	45,246	46,246	23,623	23,623	46,246
1070014.58044	AXIS Detox	31,792	35,208	34,000	27,913	26,683	26,683
1070014.58050	San Juan Basin Health	444,272	522,074	522,074	522,074	522,074	522,074
1070014.58101	Regional Housing Alliance	174,252	174,252	31,983	-	-	-
1070014.58111	La Plata Homes Fund	-	-	110,288	110,288	110,288	110,288
1070014.58422	Axis ATU - SW CO Ment Hlth Cen	235,564	162,264	162,264	162,264	162,264	162,264
1070015.58102	Library - FLM & Sunnyside	100,039	115,000	102,530	-	-	-
<b>Program Expenditures</b>		<b>1,725,622</b>	<b>1,818,034</b>	<b>1,773,991</b>	<b>1,572,275</b>	<b>1,571,045</b>	<b>1,597,675</b>
% Inc/dec budget			5.36%	-2.42%	-5.90%	-11.44%	1.62%

<b>Donations</b>							
1070021.58010	PSA Unallocated	-	6,500	-	-	-	-
1070021.53920	Contracted Services	-	-	2,500	5,500	5,500	5,500
1070024.58403	Adult Edu Center - GED	7,000	7,000	7,000	3,000	3,000	2,000
1070024.58405	Alternative Horizons	1,500	2,500	2,250	-	-	-
1070021.58103	American Red Cross	5,200	2,500	-	-	-	-
1070024.58406	Axis Health - Working Poor	-	43,300	35,980	10,000	10,000	-
1070024.58407	Axis Health Post Crisis Transi	-	30,000	37,320	10,000	10,000	-
1070024.58431	Axis Health - ACT	-	-	-	-	-	5,000
1070024.58432	Axis Health - Sen.Reach Progrm	-	-	-	-	-	10,000
1070024.58429	Big Brothers Big Sisters	-	-	3,000	1,500	1,500	1,500
1070024.58408	Community Connections	42,000	30,000	30,000	24,000	24,000	20,000
1070024.58409	Community Connections Support	-	12,000	12,000	11,000	11,000	10,000
1070024.58410	Companeros: 4 Corners Immigran	2,000	2,000	2,000	-	-	-
1070024.58411	Durango Food Bank	13,600	10,000	15,000	13,700	13,700	13,700
1070024.58428	Durango Food Bank Commodities	-	3,600	5,000	4,500	4,500	4,500
1070023.58301	Five Rivers Trout Unlimited	-	2,000	-	-	-	-
1070024.58413	Housing Solutions for SW	14,400	14,400	14,400	14,000	14,000	14,000
1070024.58414	La Plata Family Center Coaliti	3,000	3,000	3,000	1,500	1,500	1,500

## PUBLIC SERVICE AGENCY (cont.)

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Donations Continued:</b>							
1070024.58415	Manna-Durango Soup Kitchen	8,000	8,000	7,500	5,500	5,500	6,000
1070024.58417	Oper Subsidy Health Care Clini	-	5,000	3,950	-	-	-
1070024.58418	Pine River Learning	9,300	-	-	-	-	-
1070024.58419	Sexual Assault Services	3,000	5,100	4,500	2,500	2,500	2,500
1070024.58425	Southwest Safehouse	15,900	15,000	15,000	13,700	13,700	10,000
1070024.58430	SW CO Accel Prgrm for Entrprns	-	-	-	100	100	-
1070024.58420	SCCAA Senior Services Program	28,000	28,000	28,000	10,000	10,000	18,000
1070024.58421	SW Center For Independence	1,900	2,000	2,000	1,000	1,000	2,500
1070024.58426	VOA Homeless Shelter	15,000	15,900	15,900	10,000	10,000	10,000
<b>Donations</b>		<b>169,800</b>	<b>247,800</b>	<b>246,300</b>	<b>141,500</b>	<b>141,500</b>	<b>136,700</b>
% Inc/dec budget			45.94%	-0.61%	-43.47%	-42.55%	-3.39%
<b>Total Public Service Agency Expenditures</b>		<b>1,895,422</b>	<b>2,065,834</b>	<b>2,020,291</b>	<b>1,713,775</b>	<b>1,712,545</b>	<b>1,734,375</b>
% Inc/dec budget			8.99%	-2.20%	-10.80%	-15.23%	1.20%

## 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

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$464,314	1.00	\$8.35

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1012701.44344	Cost Allocation Revenue	30,836	37,220	24,249	36,083	36,083	8,288
1012701.47820	Insurance Refunds	25,040	12,072	59,682	-	-	-
<b>Program Revenues</b>		<b>55,876</b>	<b>49,293</b>	<b>83,931</b>	<b>36,083</b>	<b>36,083</b>	<b>8,288</b>
% Inc/dec to prior			-11.78%	70.27%	27.03%	-57.01%	-77.03%

<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>
1012701.51000	Salaries & Wage	75,844	78,106	79,415	80,136	80,136	67,500
1012701.52001	Medical Insurance	8,187	7,581	7,323	7,253	7,253	-
1012701.52020	Other Insurance & Benefits	-	624	1,236	1,238	1,238	1,280
1012701.52100	Social Security Contributions	5,698	5,883	5,878	6,091	6,091	5,153
1012701.52200	Retirement Contributions	5,309	5,467	6,156	6,411	6,411	3,375
1012701.52330	Worker's Compensation	403	366	360	308	308	309
1012701.52410	Cell Phone Allowance	945	900	293	-	-	-
<b>Personnel Expenditures</b>		<b>96,387</b>	<b>98,927</b>	<b>100,660</b>	<b>101,436</b>	<b>101,436</b>	<b>77,617</b>
% Inc/dec to prior			2.64%	1.75%	1.33%	0.77%	-23.48%

<b>Operating Expenditures:</b>							
1012701.53822	Driving Record Monitoring	-	-	1,856	3,500	3,500	3,500
1012701.54150	Telephone	2	2	3	5	5	-
1012701.54335	Insurance Repairs	24,606	28,120	19,728	28,120	28,120	28,100
1012701.54375	Compensation For Damages	-	-	-	1,000	1,000	-
1012701.55210	Prop, Casualty & Liability Ins	419,762	168,484	206,841	322,947	322,947	345,000
1012701.55725	Dues & Subscriptions	385	-	-	-	-	500
1012701.55940	Training	2,595	556	497	-	-	2,500
1012701.55942	Safety Program & Training	-	4,419	404	6,000	6,000	6,000
1012701.56101	Safety Equipment Reimburs	854	1,355	1,440	1,500	1,500	1,500
1012701.56170	Operating Supplies	811	379	120	500	500	750
1012701.56193	Ergonomic Safety Equipment	6,888	5,882	5,747	7,000	6,000	6,000
1012701.57650	CERF Fuel	154	225	103	303	303	325
1012701.57655	CERF Maintenance & Repair	-	312	312	400	400	-
1012701.57670	CERF Rental Charges	2,520	2,172	2,172	1,788	1,788	810
<b>Operating Expenditures</b>		<b>458,577</b>	<b>211,906</b>	<b>239,224</b>	<b>373,063</b>	<b>372,063</b>	<b>394,985</b>
% Inc/dec to prior			-53.79%	12.89%	-5.05%	55.53%	5.88%

<b>Tota Risk Management Expenditures</b>		<b>554,964</b>	<b>310,833</b>	<b>339,884</b>	<b>474,499</b>	<b>473,499</b>	<b>472,602</b>
% Inc/dec to prior			-43.99%	9.35%	-3.75%	39.31%	-0.40%

## 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.

2019 Overview			
General Support Required		FTEs	Annual cost per capita
\$1,129,027		10.50	\$20.30

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1020002.42385	Civil Process Fees	44,388	41,737	37,463	40,000	40,000	40,000
1020002.42705	Fingerprint/Weapon Fee/Permit	34,165	45,098	44,738	43,000	60,000	40,000
1020002.44619	Search & Rescue Tier I	-	-	806	-	-	-
1020002.44620	Search & Rescue Reimbursement	5,533	-	-	-	-	-
1020002.47613	Training Contrib/Reimb	-	-	800	1,500	-	600
1020002.47616	SW Post Scholarship	-	13,396	14,145	20,000	20,000	20,000
1020002.47861	Refund/Reimbursement	-	-	-	-	150	-
1020002.47900	Miscellaneous Revenue	-	5,200	1,348	-	-	-
<b>Program Revenues</b>		<b>84,086</b>	<b>105,431</b>	<b>99,301</b>	<b>104,500</b>	<b>120,150</b>	<b>100,600</b>
% Inc/dec to prior			25.38%	-5.81%	-1.42%	21.00%	-3.73%

<b>Personnel Expenditures:</b>							
	<b>FTEs</b>	<b>22.25</b>	<b>11.00</b>	<b>12.00</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>
1020002.51000	Salaries & Wage	916,041	722,348	760,398	655,944	655,944	699,527
1020002.51120	Temporary Salaries	20,293	19,711	13,772	20,300	20,300	20,400
1020002.51230	Overtime	21,429	7,377	4,385	10,150	10,150	10,200
1020002.52001	Medical Insurance	182,154	121,463	108,512	108,403	108,403	110,939
1020002.52020	Other Insurance & Benefits	-	7,091	13,751	12,531	12,531	13,256
1020002.52100	Social Security Contributions	68,378	52,740	54,812	47,846	47,846	51,148
1020002.52200	Retirement Contributions	63,505	51,904	52,474	46,142	46,142	46,735
1020002.52330	Worker's Compensation	135,738	44,776	44,172	23,558	23,558	23,616
1020002.52410	Cell Phone Allowance	5,115	4,281	1,844	260	260	260
<b>Personnel Expenditures</b>		<b>1,412,653</b>	<b>1,031,691</b>	<b>1,054,119</b>	<b>925,134</b>	<b>925,134</b>	<b>976,081</b>
% Inc/dec to prior			-26.97%	2.17%	-12.52%	-12.24%	5.51%

<b>Operating Expenditures:</b>							
1020002.53510	Liab. Ins. Claims Legal	-	-	4,528	-	-	-
1020002.53800	Software Maintenance Contract	-	-	10,928	12,000	14,974	15,238
1020002.53920	Other Contracted Services	875	1,906	1,885	1,900	18,084	17,000
1020002.54102	Electric	-	-	6,021	4,792	4,649	4,792
1020002.54106	Gas	-	-	1,252	1,885	1,746	1,834
1020002.54110	Water & Sewer	-	-	1,991	2,323	1,877	1,933
1020002.54150	Telephone	4,040	3,531	1,442	3,500	3,500	3,500
1020002.54212	Waste Disposal	-	-	1,073	1,134	1,068	1,100
1020002.54320	Equip Repair & Maint - Mv	-	2,131	-	-	2,010	1,000
1020002.54370	Repair & Maintenance - Bldg	-	-	-	-	1,846	5,000
1020002.54327	Search & Rescue	4,969	11,345	3,367	10,000	10,000	10,000
1020002.55520	Photocopy	3,233	5,168	4,356	4,000	4,000	4,000
1020002.55600	Postage & Box Rent	2,734	2,739	3,500	4,500	4,500	4,500
1020002.55725	Dues & Subscriptions	6,471	6,667	6,446	7,200	7,200	7,200
1020002.55920	Meetings	733	116	1,222	1,000	1,000	1,000
1020002.55940	Training	16,886	23,833	75,450	86,000	86,000	86,000
1020002.56110	Clothing & Uniforms	68,390	(460)	4,739	5,500	5,500	5,500
1020002.56113	Military Donated Equip Exp.	-	-	-	-	22,000	5,000
1020002.56132	Firearm Supplies	4,162	2,152	23,550	26,500	26,500	26,500

## SHERIFF'S ADMIN - 2000 (cont.)

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Operating Expenditures Continued:</b>							
1020002.56134	Furniture, Fixtures, Office Eq	-	-	-	-	2,774	-
1020002.56154	Janitorial Supplies	-	-	3,646	5,300	5,300	5,300
1020002.56170	Operating Supplies	13,105	13,463	11,037	13,000	13,000	13,000
1020002.56177	Awards/Employee Recognition	5,541	6,250	380	1,000	1,000	1,000
1020002.56184	Supplies-Reserve Officers Prog	32	-	-	3,000	500	500
1020002.56188	Supplies-Victims Services Prog	1,620	791	1,090	1,030	1,030	1,030
1020002.57650	CERF Fuel	14,529	7,717	6,773	9,787	9,787	9,938
1020002.57655	CERF Maintenance & Repair	15,984	14,941	7,946	9,827	9,827	4,165
1020002.57670	CERF Rental Charges	69,852	30,073	35,257	26,835	26,835	17,516
<b>Operating Expenditures</b>		<b>233,155</b>	<b>132,364</b>	<b>217,879</b>	<b>242,013</b>	<b>286,507</b>	<b>253,546</b>
% Inc/dec to prior			-43.23%	64.61%	-12.82%	31.50%	4.77%
<b>Capital Outlay</b>							
1020002.59135	Capital Outlay Op Equip	7,061	-	-	-	-	-
<b>Capital Outlay</b>		<b>7,061</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Inc/dec to prior			-100.00%	0.00%	0.00%	0.00%	0.00%
<b>Total Sheriff's Admin Expenditures</b>		<b>1,652,869</b>	<b>1,164,054</b>	<b>1,271,998</b>	<b>1,167,146</b>	<b>1,211,641</b>	<b>1,229,627</b>
% Inc/dec to prior			-29.57%	9.27%	-12.58%	-4.75%	5.35%

## 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 Public Safety Division employs 29 certified Sheriff's deputies: one Lieutenant, five Sergeants, and twenty-three Deputies, and are directed by Captain Todd L. Hitti. The Sheriff's Office divides La Plata County into four (4) districts that encompass 1800 plus square miles from San Juan County to the north, the New Mexico state line to the south, Montezuma County to the west and Archuleta County to the east. Public Safety deputies conduct the initial criminal investigations on a variety of calls, including crimes against persons, crimes against property and warrant arrests. They enforce DUI and traffic offense violations on county roads and when appropriate on the state highways. They are also available to assist the local fire, ambulance and law enforcement agencies in the county. A few of the entities under the Public Safety Division are Patrol, SCOR, and SWAT. Patrol for the County is maintained 24 hours a Day, 7 Days a week. SCOR (save our County Roads) employs two traffic deputies who patrol County Roads and Highways to maintain traffic safety.</p>

2019 Overview			
General Support Required	FTEs	Annual cost per capita	
\$3,806,253	31.00	\$68.43	

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1020102.42352	Law Enforcement Assist Fund	9,202	5,714	6,074	6,500	6,500	6,500
1020102.42358	Extra Duty Fees	33,393	6,369	148,290	35,000	86,000	35,000
1020102.42364	Fees - Dstraint Warrants	7,600	10,190	2,745	8,500	6,850	6,850
1020102.42373	Drug Offender's Fees	8,196	22,096	16,740	18,000	18,000	18,000
1020102.42905	Traffic Fines	8,621	10,704	11,607	11,500	11,000	10,300
1020102.43115	POST grant reimbursement	6,022	6,625	7,807	-	5,000	5,000
1020102.47892	Miscellaneous Reimbursement	-	-	6,203	-	-	-
<b>Program Revenues</b>		<b>73,034</b>	<b>61,697</b>	<b>199,466</b>	<b>79,500</b>	<b>133,350</b>	<b>81,650</b>
% Inc/dec to prior			-15.52%	223.30%	0.00%	-33.15%	2.70%

<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	<i>34.00</i>	<i>34.00</i>	<i>34.00</i>	<i>32.00</i>	<i>32.00</i>	<i>31.00</i>
1020102.51000	Salaries & Wage	2,133,902	2,178,070	1,764,165	1,853,488	1,853,488	1,856,303
1020102.51120	Temporary Salaries	-	221	-	-	-	-
1020102.51230	Overtime	144,051	100,583	85,510	96,425	96,425	97,920
1020102.51234	Swat Overtime	28,308	24,978	25,946	35,525	35,525	42,840
1020102.51336	Extra Duty Salaries	28,195	1,286	137,639	35,525	35,525	35,700
1020102.52001	Medical Insurance	461,011	453,611	332,617	356,123	356,123	312,291
1020102.52020	Other Insurance & Benefits	-	20,697	36,687	38,528	38,528	37,529
1020102.52100	Social Security Contributions	165,179	163,570	143,560	143,968	143,968	145,685
1020102.52200	Retirement Contributions	134,455	132,343	104,852	111,784	111,784	106,072
1020102.52330	Worker's Compensation	-	78,060	77,006	81,128	81,128	81,329
1020102.52410	Cell Phone Allowance	10,667	8,824	2,578	1,040	1,040	520
<b>Personnel Expenditures</b>		<b>3,105,768</b>	<b>3,162,243</b>	<b>2,710,560</b>	<b>2,753,533</b>	<b>2,753,533</b>	<b>2,716,189</b>
% Inc/dec to prior			1.82%	-14.28%	-3.96%	1.59%	-1.36%

<b>Operating Expenditures:</b>							
1020102.53620	Medical & Dental Services	144	-	-	500	300	500
1020102.53800	Software Maintenance Contract	69,990	65,531	63,477	72,270	72,270	73,000
1020102.53810	Dispatch Communication Fees	412,300	419,996	474,194	475,000	515,000	554,400
1020102.54102	Electric	-	-	235	-	-	-
1020102.54110	Water & Sewer	-	-	390	-	-	-
1020102.53930	Other Professional Services	1,127	775	70	1,000	300	700
1020102.54150	Telephone	23,567	28,222	17,343	25,500	18,500	23,000
1020102.54201	Uniform Cleaning	2,129	3,609	2,302	4,000	2,000	2,500
1020102.54315	Equip Repair & Maint - Non-Mv	68	851	211	1,000	800	1,000
1020102.54320	Equip Repair & Maint - Mv	8,148	2,464	9,106	2,000	2,000	2,000
1020102.55725	Dues & Subscriptions	260	625	260	500	300	500



## SHERIFF'S OPERATIONS - 2010 (cont.)

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Operating Expenditures Continued:</b>							
1020102.55920	Meetings	8,641	1,993	365	2,000	1,500	1,600
1020102.55940	Training	10,482	9,340	366	-	-	-
1020102.56110	Clothing & Uniforms	6,545	11,790	9,929	8,000	8,000	15,000
1020102.56122	Labratory Expense	9,599	14,992	6,854	7,500	6,500	7,500
1020102.56125	Equipment & Supplies	28,257	45,065	46,872	40,000	40,000	79,000
1020102.56132	Firearm Supplies	11,895	-	-	-	-	-
1020102.56170	Operating Supplies	15,358	12,739	7,966	11,000	9,500	10,000
1020102.57650	CERF Fuel	89,753	97,670	90,894	128,131	128,131	127,500
1020102.57655	CERF Maintenance & Repair	46,116	65,078	59,710	71,946	71,946	59,778
1020102.57670	CERF Rental Charges	303,684	273,229	308,119	317,217	317,217	213,736
<b>Operating Expenditures</b>		<b>1,048,062</b>	<b>1,053,967</b>	<b>1,098,665</b>	<b>1,167,564</b>	<b>1,194,264</b>	<b>1,171,714</b>
% Inc/dec to prior			0.56%	4.24%	11.32%	8.70%	0.36%
<b>Total Sheriff's Operations Expenditures</b>		<b>4,153,830</b>	<b>4,216,210</b>	<b>3,809,225</b>	<b>3,921,098</b>	<b>3,947,798</b>	<b>3,887,903</b>
% Inc/dec to prior			1.50%	-9.65%	0.13%	3.64%	-0.85%

## SHERIFF'S SPECIAL INVESTIGATIONS -201013

Mission Statement							
The Special Investigations Unit provides trained personnel to conduct narcotics related investigations. The SIU is the host for the Southwest Drug Task Force funded by HIDTA. The Task Force is comprised of La Plata Sheriff's Office, Durango Police, Ignacio Police and the Bayfield Marshal's Office. The SIU provides this agency and area agencies with narcotics investigators. The mission of the SIU is to 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 SIU 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.							
2019 Overview							
General Support Required		FTEs		Annual cost per capita			
\$454,340		5.00		\$8.17			
Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
10201013.42342	Digital Forensic Services	-	-	-	-	200	500
10201013.44615	HIDTA Grant	356,854	375,583	372,151	420,237	420,237	424,635
10201013.47120	DEA Rent	7,500	10,000	10,000	-	-	-
10201013.47420	Law Enforcement Forfeitures	39,524	30,646	71,017	5,000	5,000	5,000
10201013.47826	Law Enforcement Restitution	2,092	1,508	212	500	200	200
<b>Program Revenues</b>		<b>405,970</b>	<b>417,737</b>	<b>453,380</b>	<b>425,737</b>	<b>425,637</b>	<b>430,335</b>
% Inc/dec to prior			2.90%	8.53%	2.52%	-6.12%	1.08%
<b>Personnel Expenditures:</b>							
<b>FTEs</b>		<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
10201013.51000	Salaries & Wage	316,030	286,494	254,119	256,443	256,443	330,782
10201013.51120	Temporary Salaries	194	-	-	-	-	-
10201013.51230	Overtime	22,709	24,352	11,519	25,375	25,375	25,500
10201013.52001	Medical Insurance	66,093	43,699	36,538	36,236	36,236	72,517
10201013.52020	Other Insurance & Benefits	-	2,321	4,402	4,331	4,331	6,761
10201013.52100	Social Security Contributions	24,248	22,634	19,193	20,379	20,379	24,964
10201013.52200	Retirement Contributions	22,169	19,225	17,221	17,378	17,378	22,901
10201013.52330	Worker's Compensation	15,013	13,586	13,402	11,192	11,192	11,220
10201013.52410	Cell Phone Allowance	3,400	2,552	816	-	-	-
<b>Personnel Expenditures Total</b>		<b>469,856</b>	<b>414,863</b>	<b>357,212</b>	<b>371,334</b>	<b>371,334</b>	<b>494,645</b>
% Inc/dec to prior			-11.70%	-13.90%	-4.25%	3.95%	33.21%
<b>Operating Expenditures:</b>							
10201013.53800	Software Maintenance Contract	-	1,312	4,289	7,500	6,800	7,500
10201013.53930	Other Professional Services	101	-	-	350	350	350
10201013.54102	Electric	-	897	-	2,746	-	-
10201013.54106	Gas	-	263	-	532	-	-
10201013.54110	Water & Sewer	-	1,417	708	3,600	2,391	-
10201013.54150	Telephone	2,931	2,749	1,515	3,000	2,000	2,000
10201013.54212	Waste Disposal	-	-	-	313	1,262	-
10201013.54320	Equip Repair & Maint - Mv	1,160	273	98	700	300	700
10201013.54420	Rental of Equipment & Vehicles	438	-	22	2,000	1,000	2,000
10201013.55520	Photocopy	2,920	2,849	-	3,500	-	-
10201013.55600	Postage & Box Rent	1,050	1,518	743	1,600	1,000	1,600
10201013.55920	Meetings	3,964	1,626	1,965	2,500	2,000	2,500
10201013.55940	Training	6,307	4,416	4,756	10,000	10,000	10,000
10201013.56115	Digital Forensics	-	-	-	-	11,724	10,000
10201013.56125	Equipment & Supplies	5,711	8,217	17,196	7,500	7,500	10,000
10201013.56126	Expenditure Of Forfeiture Fund	79,961	111,178	37,183	5,000	5,000	5,000
10201013.56148	HIDTA Grant Expenditures	212,429	197,353	203,251	284,041	284,041	283,113
10201013.56170	Operating Supplies	8,716	5,215	3,052	5,000	4,500	5,000
10201013.57650	CERF Fuel	6,256	6,174	4,605	7,211	7,211	8,313
10201013.57655	CERF Maintenance & Repair	5,094	7,987	5,559	3,774	3,774	12,057
10201013.57656	CERF Maintenance & Repair Leas	-	-	-	1,000	1,000	-
10201013.57670	CERF Rental Charges	31,080	23,975	23,681	22,995	22,995	29,897
<b>Operating Expenditures</b>		<b>368,117</b>	<b>377,418</b>	<b>308,621</b>	<b>374,862</b>	<b>374,848</b>	<b>390,030</b>
% Inc/dec to prior			2.53%	-18.23%	14.35%	21.46%	4.05%
<b>Total Special Investigations Expenditures</b>		<b>837,973</b>	<b>792,282</b>	<b>665,833</b>	<b>746,196</b>	<b>746,182</b>	<b>884,675</b>
% Inc/dec to prior			-5.45%	-15.96%	4.27%	12.07%	18.56%

## 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.

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$758,455	7.00	13.64

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	<i>11.00</i>	<i>9.00</i>	<i>8.00</i>	<i>7.00</i>	<i>7.00</i>	<i>7.00</i>
10201014.51000	Salaries & Wage	605,576	529,980	487,772	530,941	530,941	432,493
10201014.51120	Temporary Salaries	403	-	-	-	-	-
10201014.51230	Overtime	35,743	41,254	53,122	48,720	48,720	48,960
10201014.52001	Medical Insurance	117,220	103,523	85,055	95,523	95,523	85,663
10201014.52020	Other Insurance & Benefits	-	5,299	9,491	10,211	10,211	8,809
10201014.52100	Social Security Contributions	46,193	40,450	38,469	41,753	41,753	34,367
10201014.52200	Retirement Contributions	40,722	36,003	33,519	33,635	33,635	28,555
10201014.52330	Worker's Compensation	26,017	23,544	23,226	16,521	16,521	16,562
10201014.52410	Cell Phone Allowance	7,731	5,243	1,485	-	-	-
<b>Personnel Expenditures Total</b>		<b>879,605</b>	<b>785,296</b>	<b>732,139</b>	<b>777,303</b>	<b>777,303</b>	<b>655,409</b>
% Inc/dec to prior			-10.72%	-6.77%	1.36%	6.17%	-15.68%
<b>Operating Expenditures:</b>							
10201014.54102	Electric	5,258	5,253	9,239	14,624	11,776	12,000
10201014.54106	Gas	-	-	1,417	652	983	1,032
10201014.54110	Water & Sewer	1,434	2,116	2,433	2,717	5,643	5,812
10201014.54150	Telephone	3,483	3,528	1,452	3,700	3,700	2,000
10201014.54212	Waste Disposal	-	-	626	1,328	1,122	1,156
10201014.54315	Equip Repair & Maint - Non-Mv	-	112	490	-	489	-
10201014.54320	Equip Repair & Maint - Mv	500	-	855	-	855	-
10201014.55520	Photocopy	3,419	2,273	2,197	3,500	3,500	3,500
10201014.55600	Postage & Box Rent	66	-	-	-	-	-
10201014.55725	Dues & Subscriptions	2,044	541	390	1,841	1,841	1,841
10201014.55920	Meetings	1,834	211	-	1,000	500	1,000
10201014.55940	Training	12,907	17,867	196	-	196	-
10201014.56110	Clothing & Uniforms	266	824	1,609	2,500	2,500	2,500
10201014.56114	Computer Equip & Software	356	4,966	2,762	4,000	4,000	4,000
10201014.56122	Investigative Expense	13,599	4,481	16,472	18,000	-	8,000
10201014.56125	Equipment & Supplies	617	230	2,203	3,000	1,400	-
10201014.56132	Firearm Supplies	2,792	1,180	-	-	-	-
10201014.56170	Operating Supplies	11,925	11,136	11,735	11,000	14,000	14,000
10201014.57650	CEFF Fuel	13,857	11,790	10,719	16,415	16,415	13,500
10201014.57655	CERF Maintenance & Repair	11,318	10,524	9,528	8,948	8,948	11,414
10201014.57670	CERF Rental Charges	60,282	36,295	33,552	37,804	37,804	21,291
<b>Operating Expenditures</b>		<b>145,959</b>	<b>113,328</b>	<b>107,874</b>	<b>131,029</b>	<b>115,672</b>	<b>103,046</b>
% Inc/dec to prior			-22.36%	-4.81%	10.71%	7.23%	-21.36%
<b>Total Personnel &amp; Operating Expenditures</b>		<b>1,025,563</b>	<b>898,625</b>	<b>840,012</b>	<b>908,332</b>	<b>892,975</b>	<b>758,455</b>
% Inc/dec to prior			-12.38%	-6.52%	2.61%	6.30%	-16.50%
<b>Capital Outlay:</b>							
10201014.59255	Capital Outlay So Criminal Inv	133,870	-	-	-	-	-
<b>Capital Outlay</b>		<b>133,870</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Inc/dec to prior			-100.00%	0.00%	0.00%	0.00%	0.00%
<b>Total Criminal Investigations Expenditures</b>		<b>1,159,434</b>	<b>898,625</b>	<b>840,012</b>	<b>908,332</b>	<b>892,975</b>	<b>758,455</b>
% Inc/dec to prior			-22.49%	-6.52%	2.61%	6.30%	-16.50%

## 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

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$880,394	12.00	15.83

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
10201015.42374	Victim Impact Panel Fees	-	4,505	8,520	10,000	5,500	5,000
10201015.43100	9-R Contrib Resource Officer	25,000	-	-	25,000	25,000	25,000
10201015.44302	Gaming Funds - SO Patrol	174,303	200,564	147,763	219,408	219,408	225,462
10201015.44310	Bulletproof Vest Grant	2,348	5,060	18,408	6,400	6,400	5,400
10201015.44317	CIOT and Chkpoint Grants	-	-	13,760	2,380	2,380	9,500
10201015.44318	DUI Enforcement grant	-	-	18,539	13,000	13,000	8,800
10201015.44347	Courthouse security grant	-	-	7,446	8,500	21,000	8,000
10201015.46250	Crisis Intervention Train Fee	-	-	-	3,000	6,000	3,000
<b>Program Revenues</b>		<b>201,651</b>	<b>210,129</b>	<b>214,436</b>	<b>287,688</b>	<b>298,688</b>	<b>290,162</b>
% Inc/dec to prior			4.20%	2.05%	71.39%	39.29%	0.86%

<b>Personnel Expenditures:</b>							
	<b>FTEs</b>	<b>0.00</b>	<b>11.00</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>12.00</b>
10201015.51000	Salaries & Wage	-	408,282	827,342	888,898	888,898	755,883
10201015.51230	Overtime	-	12,379	34,593	20,300	20,300	21,420
10201015.51336	Traffic Enforcement Extra Duty	-	-	23,074	-	-	-
10201015.52001	Medical Insurance	-	65,763	123,342	138,404	138,404	105,365
10201015.52020	Other Insurance & Benefits	-	7,901	16,694	17,427	17,427	15,480
10201015.52100	Social Security Contributions	-	30,098	63,884	64,756	64,756	55,335
10201015.52200	Retirement Contributions	-	27,080	55,262	58,389	58,389	54,183
10201015.52330	Worker's Compensation	-	-	-	37,926	37,926	38,020
10201015.52410	Cell Phone Allowance	-	3,393	2,180	-	-	-
<b>Personnel Expenditures Total</b>		<b>-</b>	<b>554,894</b>	<b>1,146,371</b>	<b>1,226,101</b>	<b>1,226,101</b>	<b>1,045,686</b>
% Inc/dec to prior			0.00%	106.59%	13.02%	6.95%	-14.71%

<b>Operating Expenditures:</b>							
10201015.53920	Other Contracted Services	-	-	1,130	1,560	1,560	-
10201015.54201	Uniform Cleaning	-	-	966	2,000	1,100	2,000
10201015.55910	Crisis Intervention Training	19,870	15,228	18,550	20,000	20,000	20,000
10201015.55920	Meetings	-	-	2,011	1,000	1,000	1,000
10201015.55930	SWAT Training	4,849	8,182	9,519	10,000	10,000	10,000
10201015.56110	Clothing & Uniforms	-	-	1,666	4,000	4,000	4,000
10201015.56125	Equipment & Supplies	-	-	17,328	5,000	5,000	5,000
10201015.56170	Operating Supplies	-	669	1,804	2,000	2,000	2,000
10201015.56182	Supplies-SRO	2,468	2,463	5,532	5,000	5,000	5,000
10201015.56187	Courthouse Security Grant	-	30	-	8,000	21,000	8,000
10201015.56190	SWAT Equipment	15,423	61,270	10,000	10,000	10,000	10,000
10201015.57650	CERF Fuel	-	7,085	7,777	25,458	25,458	10,000
10201015.57655	CERF Maintenance & Repair	-	4,806	8,793	18,482	18,482	9,092
10201015.57670	CERF Rental Charges	-	18,986	35,963	70,418	70,418	38,778
<b>Operating Expenditures</b>		<b>42,610</b>	<b>118,719</b>	<b>121,039</b>	<b>182,918</b>	<b>195,018</b>	<b>124,870</b>
% Inc/dec to prior			178.62%	1.95%	6.65%	61.12%	-31.73%

<b>Total Special Operations Expenditures</b>		<b>42,610</b>	<b>673,613</b>	<b>1,267,410</b>	<b>1,409,019</b>	<b>1,421,119</b>	<b>1,170,556</b>
% Inc/dec to prior			1480.89%	88.15%	12.15%	12.13%	-16.92%

## 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.

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$5,007,308	55.00	\$90.03

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1020202.42343	Inmate Medical Co-Payments	42,906	36,694	21,807	20,000	20,000	20,000
1020202.42346	Inmate Phone Commission	44,761	32,751	32,070	30,000	30,000	30,000
1020202.42349	Jail Bond Fees	9,763	12,746	11,437	10,000	10,000	10,000
1020202.42355	Prisoner Transport	38,442	36,790	40,084	40,000	40,000	40,000
1020202.42382	Booking Fees	44,821	56,153	57,123	55,600	55,600	55,600
1020202.42384	DUI Blood Draw Fees	-	-	-	-	450	-
1020202.43358	SSA Incentive Program	-	-	200	-	-	-
1020202.44304	Gaming Funds-Detentions	105,494	99,031	24,138	59,068	59,068	131,515
1020202.44306	Jail Behavioral Health Grant	312,204	303,127	378,471	365,000	365,000	365,000
1020202.44307	State Criminal Alien -SCAAP	12,653	5,125	-	1,000	1,000	1,000
1020202.46240	Jail Room & Board	458,885	636,791	835,440	730,000	800,000	800,000
1020202.47822	Prisoner Commissary Receipts	19,506	23,081	32,827	30,000	30,000	30,000
<b>Program Revenues</b>		<b>1,089,434</b>	<b>1,242,287</b>	<b>1,433,596</b>	<b>1,340,668</b>	<b>1,411,118</b>	<b>1,483,115</b>
% Inc/dec to prior			14.03%	15.40%	-3.91%	-1.57%	10.63%

<b>Personnel Expenditures:</b>							
	<b>FTEs</b>	<b>59.00</b>	<b>62.00</b>	<b>57.00</b>	<b>55.00</b>	<b>55.00</b>	<b>55.00</b>
1020202.51000	Salaries & Wage	2,994,365	3,090,025	2,814,117	2,903,574	2,903,574	2,954,595
1020202.51120	Temporary Salaries	34,768	7,383	1,428	-	-	-
1020202.51230	Overtime	202,449	174,394	136,430	116,725	116,725	119,340
1020202.52001	Medical Insurance	655,943	590,357	530,203	592,161	592,161	586,266
1020202.52020	Other Insurance & Benefits	-	33,181	59,100	62,933	62,933	61,890
1020202.52100	Social Security Contributions	231,883	233,710	209,685	213,470	213,470	218,346
1020202.52200	Retirement Contributions	182,287	182,482	168,712	177,159	177,159	176,013
1020202.52330	Worker's Compensation	122,834	108,978	107,508	115,892	115,892	116,180
1020202.52410	Cell Phone Allowance	7,424	6,473	3,438	1,820	1,820	1,560
1020202.52490	Other Compensation Items	-	2,368	-	-	-	-
<b>Personnel Expenditures</b>		<b>4,431,953</b>	<b>4,429,351</b>	<b>4,030,620</b>	<b>4,183,735</b>	<b>4,183,735</b>	<b>4,234,190</b>
% Inc/dec to prior			-0.06%	-9.00%	-1.73%	3.80%	1.21%

<b>Operating Expenditures:</b>							
1020202.53620	Medical & Dental Services	65,677	300,355	584,714	555,032	555,032	576,515
1020202.53645	Jail Behavioral Health Grant	291,681	271,068	331,149	328,500	328,500	328,500
1020202.53800	Software Maintenance Contract	82	26,733	6,582	16,400	32,122	39,300
1020202.53920	Other Contracted Services	100,420	96,130	74,982	96,000	96,000	103,400
1020202.53922	GED Program	-	10,711	20,424	20,000	20,000	20,000
1020202.53930	Other Professional Services	77,263	59,108	60,444	85,000	85,000	67,200
1020202.54102	Electric	139,707	124,896	131,085	121,162	144,921	150,000
1020202.54106	Gas	41,299	27,212	34,233	31,223	33,749	37,124
1020202.54110	Water & Sewer	57,496	69,105	86,936	84,262	86,177	88,762
1020202.54150	Telephone	1,067	1,308	833	1,700	1,700	1,000

## DETENTIONS (cont.) - 2020

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Operating Expenditures Continued:</b>							
1020202.54201	Uniform Cleaning	1,187	1,543	1,334	2,500	2,500	2,500
1020202.54212	Waste Disposal	8,812	10,760	8,425	8,849	8,391	8,643
1020202.54320	Equip Repair & Maint - Mv	382	8,636	159	8,000	8,000	8,000
1020202.55520	Photocopy	8,768	7,394	6,850	8,000	8,000	7,000
1020202.55600	Postage & Box Rent	-	-	-	200	200	-
1020202.55725	Dues & Subscriptions	1,367	623	604	1,000	1,000	1,000
1020202.55900	Prisoner Transportation	26,275	32,921	54,574	35,000	55,750	56,000
1020202.55920	Meetings	4,168	2,626	2,286	3,000	3,000	3,000
1020202.55940	Training	19,258	27,574	-	-	-	-
1020202.56108	Chemical, Lab & Medical Suppl	134,403	94,917	-	40,000	33,000	33,000
1020202.56110	Clothing & Uniforms	14,718	19,192	17,354	18,000	18,000	18,000
1020202.56112	Computer & Operating Equip	7,223	-	11,719	11,000	11,000	21,000
1020202.56125	Equipment & Supplies	-	-	-	-	35,000	15,000
1020202.56132	Firearm Supplies	11,871	4,420	-	-	-	-
1020202.56134	Furniture, Fixtures, Office Eq	2,993	588	-	4,000	4,000	4,000
1020202.56154	Janitorial Supplies	58,992	82,467	60,782	80,000	80,000	80,000
1020202.56170	Operating Supplies	30,237	28,524	22,788	30,000	30,000	30,000
1020202.56172	Prisoner Commissary Purch	32,118	33,250	23,482	45,000	20,000	35,000
1020202.56174	Prisoner Supplies	36,963	50,682	38,181	50,000	50,000	50,000
1020202.56175	CERT Equipment	8,046	14,624	5,427	8,000	8,000	10,000
1020202.56306	Food	421,689	451,550	412,161	425,000	400,000	425,000
1020202.57650	CERF Fuel	1,765	8,105	7,000	9,120	9,120	9,200
1020202.57655	CERF Maintenance & Repair	1,848	7,994	6,612	5,816	5,816	5,419
1020202.57670	CERF Rental Charges	8,832	29,903	27,252	34,005	34,005	22,670
<b>Operating Expenditures</b>		<b>1,616,606</b>	<b>1,904,921</b>	<b>2,038,369</b>	<b>2,165,769</b>	<b>2,207,983</b>	<b>2,256,233</b>
% Inc/dec to prior			17.83%	7.01%	1.06%	8.32%	4.18%
<b>Total Personnel &amp; Operating Expenditures</b>		<b>6,048,558</b>	<b>6,334,272</b>	<b>6,068,989</b>	<b>6,349,504</b>	<b>6,391,718</b>	<b>6,490,423</b>
<b>Capital Outlay</b>							
1020202.59406	Capital Outlay - Detentions	-	-	-	-	9,283	-
<b>Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,283</b>	<b>-</b>
% Inc/dec to prior			0.00%	0.00%	0.00%	0.00%	0.00%
<b>Total Detentions Expenditures</b>		<b>6,048,558</b>	<b>6,334,272</b>	<b>6,068,989</b>	<b>6,349,504</b>	<b>6,401,001</b>	<b>6,490,423</b>
% Inc/dec to prior			4.72%	-4.19%	-0.80%	5.47%	2.22%

## 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							
We now handle all Sex Offender registration in the county, the sex offender web page and now our officer who handles Sex offenders has become a certified Electronic Forensic investigator. This means that we can do our own evidence processing of the offenders computers, phones and electronic devices. This officer also performs electronic forensic evidence processing for SIU, CIU, DA'S office, and any law enforcement agency in the area that needs immediate processing. CBI's electronic evidence processing is backlogged and takes over a year for evidence to be processed.							
Our Pre-Trial services were originally designed to supervise low misdemeanor offenders and monitor them while out on bond. Now, however due to our success, the courts are having us monitor all offenders, from a class one Felony down to a 3rd degree misdemeanor if the crime was committed while drinking or on drugs.							
Our Day Reporting will become strictly electronic monitoring with electronic equipment such as a GPS tracking, Elmo's (alcohol machine) and other sanctions placed on offenders by the courts and probation. We also handle all work release clients and make sure they are working and not out drinking or doing drugs.							
2019 Overview							
General Support Required		FTEs		Annual cost per capita			
\$279,942		4.00		\$5.03			
Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
10202011.42322	Useful Public Service Program	-	30,533	55,902	50,000	50,000	50,000
10202011.42340	ATI - Pre-trial Services	18,287	26,437	26,280	30,000	24,000	26,000
10202011.42370	ATI-Offender EHM Fees	26,621	30,567	29,643	32,000	19,500	26,000
10202011.42376	ATI-Work Release	6,600	14,970	12,050	15,000	30,000	20,000
10202011.44312	Pre-Trial Service Testing Grnt	-	1,853	2,358	10,000	5,000	10,000
10202011.46220	ATI - Day Reporting	158	922	320	-	-	-
<b>Program Revenues</b>		<b>51,665</b>	<b>105,282</b>	<b>126,553</b>	<b>137,000</b>	<b>128,500</b>	<b>132,000</b>
% Inc/dec to prior			103.78%	20.20%	7.87%	1.54%	-3.65%
<b>Personnel Expenditures:</b>							
<b>FTEs</b>		<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
10202011.51000	Salaries & Wage	275,877	249,304	251,333	253,120	253,120	256,161
10202011.51230	Overtime	13,352	8,881	2,552	15,225	15,225	15,300
10202011.52001	Medical Insurance	44,452	30,173	36,524	37,421	37,421	22,059
10202011.52020	Other Insurance & Benefits	-	2,447	4,846	4,879	4,879	5,038
10202011.52100	Social Security Contributions	20,916	18,703	17,916	18,925	18,925	20,015
10202011.52200	Retirement Contributions	19,490	17,549	18,141	18,615	18,615	18,574
10202011.52330	Worker's Compensation	13,301	13,068	12,892	9,238	9,238	9,261
10202011.52410	Cell Phone Allowance	3,184	2,506	992	260	260	520
<b>Personnel Expenditures</b>		<b>390,573</b>	<b>342,632</b>	<b>345,197</b>	<b>357,682</b>	<b>357,682</b>	<b>346,928</b>
% Inc/dec to prior			-12.27%	0.75%	-2.50%	3.62%	-3.01%
<b>Operating Expenditures:</b>							
10202011.53620	Medical & Dental Services	209	27	-	-	-	-
10202011.53800	Software Maintenance Contract	8,797	5,395	5,482	10,000	10,000	10,000
10202011.53835	Pre-Trial Service Testing Exp	-	1,360	2,224	10,000	5,000	10,000
10202011.54104	Utilities	735	-	-	-	-	-
10202011.54102	Electric	-	-	1,830	2,685	2,000	2,000
10202011.54106	Gas	315	-	-	-	-	-
10202011.54110	Water & Sewer	-	-	903	1,212	818	843
10202011.54150	Telephone	2,042	946	96	2,000	200	200
10202011.55500	Printing	61	638	269	750	750	750
10202011.55520	Photocopy	1,542	2,210	1,359	3,000	3,000	3,000
10202011.55600	Postage & Box Rent	-	-	-	200	-	-
10202011.55940	Training	4,849	5,365	-	-	-	-
10202011.56110	Clothing & Uniforms	503	346	528	750	750	1,000
10202011.56112	Computer & Operating Equip	337	61	-	1,000	1,000	1,000
10202011.56124	Electronic Monitoring	15,829	25,865	23,747	20,000	21,000	22,000
10202011.56134	Furniture, Fixtures, Office Eq	-	432	-	1,000	1,000	1,000
10202011.56170	Operating Supplies	4,908	3,015	1,720	5,500	5,500	4,000
10202011.57650	CERF Fuel	3,448	1,195	2,021	2,076	2,076	3,125
10202011.57655	CERF Maintenance & Repair	2,784	984	1,704	2,162	2,162	2,188

## SHERIFF'S ALTERNATIVES TO INCARCERATION - 202011 (cont.)

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Operating Expenditures Continued:</b>							
10202011.57670	CERF Rental Charges	18,540	3,733	7,668	5,953	5,953	3,908
<b>Operating Expenditures</b>		<b>64,899</b>	<b>51,573</b>	<b>49,550</b>	<b>68,288</b>	<b>61,209</b>	<b>65,014</b>
% Inc/dec to prior			-20.53%	-3.92%	-27.28%	23.53%	-4.79%
<b>Total Alternative to Incarceration Expenditures</b>		<b>455,473</b>	<b>394,205</b>	<b>394,747</b>	<b>425,970</b>	<b>418,891</b>	<b>411,942</b>
% Inc/dec to prior			-13.45%	0.14%	-7.55%	6.12%	-3.29%



## SENIOR SERVICES - DURANGO

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.

2019 Overview			
General Support Required		FTEs	Annual cost per capita
\$1,339		8.78	\$0.02

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1041004.44625	Sen Services - SFSS Funding	241,789	320,859	304,998	213,342	308,586	240,800
1041004.44630	Senior Services - SMP/SHIP	15,422	18,643	13,740	13,240	17,540	13,240
1041004.44635	Senior Services-CSBG Funds	5,000	10,857	5,331	5,000	5,331	5,000
1041004.44640	Senior Services-NSIP	32,297	44,306	25,454	22,000	22,500	20,000
1041004.44645	Sen Services-Older Amer Act	150,278	143,645	106,934	162,638	108,191	154,800
1041004.44647	Senior Srvs Medicaid Transport	15,048	7,467	3,360	3,500	200	200
1041004.46400	Senior Services-Home Chore	11,632	7,360	4,909	6,000	6,500	6,500
1041004.46440	Senior Services-United Way	19,625	14,716	149	-	-	-
1041004.46480	Senior Center Activities	18,503	16,867	16,434	15,000	13,000	13,000
1041004.47140	Senior Center Rentals	2,473	3,038	2,163	3,500	3,500	3,500
1041004.47640	Senior Meal Collections	78,791	63,480	59,912	60,000	60,000	60,000
1041004.47642	Durango Senior Services Don	6,121	6,132	6,168	6,000	2,000	2,000
1041004.47643	Senior SrvsTransport Donations	-	6,663	9,044	8,500	8,500	8,500
1041004.48311	Transfer in JST-Senior Svcs	370,723	369,740	326,226	409,319	409,319	424,529
<b>Program Revenues</b>		<b>967,702</b>	<b>1,033,773</b>	<b>884,822</b>	<b>928,039</b>	<b>965,167</b>	<b>952,069</b>
% Inc/dec to prior			6.83%	-14.41%	-4.46%	9.08%	2.59%

<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	7.78	8.28	8.78	8.78	8.78	8.78
1041004.51000	Salaries & Wage	317,613	325,726	364,610	370,928	370,928	367,037
1041004.51120	Temporary Salaries	114,943	145,117	118,720	142,100	142,100	144,840
1041004.51230	Overtime	112	-	79	-	-	-
1041004.52001	Medical Insurance	71,681	77,355	83,164	90,507	90,507	78,179
1041004.52020	Other Insurance & Benefits	-	4,371	9,364	8,928	8,928	8,865
1041004.52100	Social Security Contributions	32,212	35,516	36,471	36,595	36,595	36,042
1041004.52200	Retirement Contributions	19,036	19,698	22,337	22,838	22,838	22,699
1041004.52330	Worker's Compensation	4,727	8,457	8,343	4,545	4,545	4,556
1041004.52410	Cell Phone Allowance	703	669	218	-	-	-
<b>Personnel Expenditures</b>		<b>561,026</b>	<b>616,909</b>	<b>643,305</b>	<b>676,442</b>	<b>676,442</b>	<b>662,218</b>
% Inc/dec to prior			9.96%	4.28%	0.19%	5.15%	-2.10%

<b>Operating Expenditures:</b>							
1041004.54102	Electric	14,719	17,088	14,797	17,050	14,914	15,000
1041004.54106	Gas	3,781	2,744	3,251	4,500	2,701	2,836
1041004.54110	Water & Sewer	6,041	8,925	8,741	9,000	9,473	9,757
1041004.54150	Telephone	1,743	1,711	1,683	1,700	1,700	1,700
1041004.54212	Waste Disposal	155	-	-	500	-	-
1041004.54320	Equip Repair & Maint - Mv	-	105	124	-	-	-
1041004.54350	Repair & Maintenance	3,211	16,463	19,718	17,000	15,000	17,000
1041004.55500	Printing	5,455	2,514	5,781	3,000	3,000	6,000
1041004.55520	Photocopy	4,330	4,392	2,327	3,500	4,500	4,500
1041004.55600	Postage & Box Rent	324	280	323	500	325	325

## SENIOR SERVICES - DURANGO (cont.)

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Operating Expenditures Continued:</b>							
1041004.55940	Training	3,165	3,692	2,587	5,000	5,000	5,000
1041004.56112	Computer & Operating Equip	157	453	1,239	500	-	-
1041004.56114	Computer Equip & Software	948	580	521	2,500	3,000	3,000
1041004.56134	Furniture, Fixtures, Office Eq	-	2,028	18	2,000	1,800	1,800
1041004.56154	Janitorial Supplies	2,393	2,757	3,799	4,500	5,000	5,000
1041004.56170	Operating Supplies	4,940	5,099	5,293	8,000	9,500	9,500
1041004.56177	Awards/Employee Recognition	-	557	1,037	-	-	-
1041004.56309	Senior Services-Durango Nutrit	129,777	143,377	144,963	141,000	140,000	140,000
1041004.56400	Senior Services-Home Chore	2,942	2,454	1,820	3,000	3,000	5,000
1041004.56410	Senior Activities	1,549	2,968	204	1,500	800	1,000
1041004.57650	CERF Fuel	2,682	3,065	3,359	5,608	5,608	6,235
1041004.57655	CERF Maintenance & Repair	2,208	2,664	2,340	3,935	3,935	2,163
1041004.57670	CERF Rental Charges	19,296	20,484	17,592	22,187	22,187	24,374
<b>Operating Expenditures</b>		<b>209,816</b>	<b>244,399</b>	<b>241,517</b>	<b>256,480</b>	<b>251,443</b>	<b>260,190</b>
% Inc/dec to prior			16.48%	-1.18%	1.65%	4.11%	1.45%
<b>Total Personnel &amp; Operating Expenditures</b>		<b>770,842</b>	<b>861,308</b>	<b>884,822</b>	<b>932,921</b>	<b>927,884</b>	<b>922,408</b>
% Inc/dec to prior			11.74%	2.73%	0.58%	4.87%	-1.13%
<b>Capital Outlay</b>							
1041004.59405	Capital Outlay - Sen Serv Capi	-	43,939	-	10,000	10,000	31,000
<b>Capital Outlay</b>		<b>-</b>	<b>43,939</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>31,000</b>
% Inc/dec to prior			0.00%	-100.00%	0.00%	0.00%	210.00%
<b>Senior Services JST Total Expenditures</b>		<b>770,842</b>	<b>905,247</b>	<b>884,822</b>	<b>942,921</b>	<b>937,884</b>	<b>953,408</b>
% Inc/dec to prior			17.44%	-2.26%	1.66%	6.00%	1.11%

## SENIOR SERVICES - COUNTY

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.

2019 Overview			
General Support Required	FTEs	Annual cost per capita	
\$75,837	0.22	\$1.36	

Acct. #	Description	2015 Actual	2016 Actual	2017 Actuals	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1041054.44625	Sen Services - SFSS Funding	36,268	48,129	53,823	40,420	50,235	39,200
1041054.44640	Senior Services-NSIP	4,845	6,646	1,156	3,000	5,000	5,000
1041054.44645	Sen Services-Older Amer Act	22,542	21,547	18,870	31,878	17,500	25,200
1041054.47639	Senior Meal Collections-Bayfie	10,638	11,827	9,842	10,000	9,000	9,000
<b>Program Revenues</b>		<b>74,293</b>	<b>88,148</b>	<b>83,691</b>	<b>85,298</b>	<b>81,735</b>	<b>78,400</b>
% Inc/dec to prior			18.65%	-5.06%	-6.03%	-2.34%	-8.09%

<b>Personnel Expenditures:</b>							
	<b>FTEs</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>
1041054.51000	Salaries & Wage	11,670	12,392	12,220	12,331	12,331	12,579
1041054.51120	Temporary Salaries	19,966	20,680	19,327	20,990	20,990	21,410
1041054.52001	Medical Insurance	3,098	2,838	2,867	2,675	2,675	2,783
1041054.52020	Other Insurance & Benefits	-	159	289	309	309	312
1041054.52100	Social Security Contributions	2,379	2,515	1,765	2,424	2,424	2,484
1041054.52200	Retirement Contributions	766	809	893	901	901	901
1041054.52330	Worker's Compensation	176	315	310	931	931	933
1041054.52410	Cell Phone Allowance	37	35	11	-	-	-
<b>Personnel Expenditures Total</b>		<b>38,092</b>	<b>39,743</b>	<b>37,681</b>	<b>40,560</b>	<b>40,560</b>	<b>41,402</b>
% Inc/dec to prior			4.33%	-5.19%	-17.81%	7.64%	2.08%

<b>Operating Expenditures:</b>							
1041054.56170	Operating Supplies	987	1,081	1,171	2,000	1,500	1,500
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	26,201	33,796	23,599	30,000	27,000	30,000
1041054.57100	Senior Services-SUCAP Meals	66,474	66,415	81,411	69,930	69,930	75,000
1041054.57650	CERF Fuel	1,916	1,753	1,737	1,149	1,149	1,015
1041054.57655	CERF Maintenance & Repair	1,464	2,352	3,036	806	806	352
1041054.57670	CERF Rental Charges	2,712	3,156	3,120	4,544	4,544	3,968
<b>Operating Expenditures</b>		<b>100,754</b>	<b>109,552</b>	<b>115,074</b>	<b>109,429</b>	<b>105,929</b>	<b>112,835</b>
% Inc/dec to prior			8.73%	5.04%	-15.95%	-7.95%	3.11%

<b>Total Senior Services Non JST Expenditures</b>	<b>138,846</b>	<b>149,295</b>	<b>152,755</b>	<b>149,989</b>	<b>146,489</b>	<b>154,237</b>
% Inc/dec to prior		7.53%	2.32%	-16.47%	-4.10%	2.83%

## 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).

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$22,468	0.25	\$0.40

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	<i>0.25</i>	<i>0.25</i>	<i>0.25</i>	<i>0.25</i>	<i>0.25</i>	<i>0.25</i>
1010301.51000	Salaries & Wage	3,820	4,417	5,726	5,720	5,720	6,073
1010301.52001	Medical Insurance	6,113	9,126	13,336	13,203	13,203	13,642
1010301.52020	Other Insurance & Benefits	-	385	747	744	744	745
1010301.52100	Social Security Contributions	240	161	164	165	165	187
1010301.52200	Retirement Contributions	213	221	286	290	290	304
1010301.52330	Worker's Compensation	-	-	-	17	17	17
<b>Personnel Expenditures</b>		<b>10,387</b>	<b>14,309</b>	<b>20,260</b>	<b>20,139</b>	<b>20,139</b>	<b>20,968</b>

<i>% Inc/dec to prior</i>	37.76%	41.59%	-0.95%	-0.60%	4.12%
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<b>Operating Expenditures:</b>							
1010301.53930	Other Professional Services	1,110	1,250	1,560	1,500	1,500	1,500
<b>Operating Expenditures</b>		<b>1,110</b>	<b>1,250</b>	<b>1,560</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

<i>% Inc/dec to prior</i>	12.61%	24.80%	0.00%	-3.85%	0.00%
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<b>Total County Surveyor Expenditures</b>		<b>11,497</b>	<b>15,559</b>	<b>21,820</b>	<b>21,639</b>	<b>21,639</b>	<b>22,468</b>
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<i>% Inc/dec to prior</i>	35.33%	40.24%	-0.89%	-0.83%	3.83%
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## TRANSFERS IN/OUT

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2018 Budget
<b>Other Uses</b>							
100.57826	Operating Transfer to CIP	5,577,637	10,000,000	-	2,500,000	2,500,000	4,000,000
100.57870	Transfer to District Attorney	1,511,905	1,532,801	1,528,129	1,635,541	1,635,541	1,632,926
100.57876	Transfer to CTF	2,652,677	-			-	-
<b>Other Uses</b>		<b>9,742,219</b>	<b>11,532,801</b>	<b>1,528,129</b>	<b>4,135,541</b>	<b>4,135,541</b>	<b>5,632,926</b>
% Inc/dec budget			18.38%	-86.75%	148.46%	170.63%	36.21%
<b>Contingency</b>							
100.59090	Contingency	-	-	-	1,500,000	1,500,000	1,500,000
<b>Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>Total Transfers Out and Contingency</b>		<b>9,742,219</b>	<b>11,532,801</b>	<b>1,528,129</b>	<b>5,635,541</b>	<b>5,635,541</b>	<b>7,132,926</b>
% Inc/dec budget			18.38%	-86.75%	74.45%	268.79%	26.57%

## COUNTY TREASURER

Mission Statement
To collect, safeguard and disburse property taxes; issue certificates of taxes due; take on account all sums collected and deposited by other county departments; invest funds according to Colorado state statutes and county policy.

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.

2019 Overview		
General Support Required	FTEs	Annual cost per capita
-\$1,197,996	4.05	-\$21.54

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1010401.42310	Treasurer's Advertising	41,656	25,137	26,173	30,000	25,000	25,000
1010401.42313	Treasurer's Fees-other	99,443	78,615	81,787	75,000	75,000	75,000
1010401.42316	Treasurer's Postage Collection	123	286	227	200	200	200
1010401.42319	Treasurer's Tax Collection Fee	613,382	666,689	563,179	558,600	625,000	625,000
1010401.47000	Investment Earnings	405,091	458,797	713,910	600,000	1,000,000	1,000,000
1010401.47611	Donations & Contributions	-	1,156	-	-	-	-
<b>Program Revenues</b>		<b>1,159,695</b>	<b>1,230,680</b>	<b>1,385,275</b>	<b>1,263,800</b>	<b>1,725,200</b>	<b>1,725,200</b>
% Inc/dec to prior			6.12%	12.56%	27.99%	24.54%	36.51%

<b>Personnel Expenditures:</b>							
	<b>FTEs</b>	<b>4.85</b>	<b>4.85</b>	<b>4.85</b>	<b>4.05</b>	<b>4.05</b>	<b>4.05</b>
1010401.51000	Salaries & Wage	255,475	261,011	247,798	250,942	250,942	259,196
1010401.51120	Temporary Salaries	9,510	221	-	-	-	-
1010401.51230	Overtime	2,088	2,218	3,695	1,523	1,523	-
1010401.52001	Medical Insurance	38,034	37,900	40,116	36,860	36,860	29,242
1010401.52020	Other Insurance & Benefits	-	2,394	4,566	4,307	4,307	4,310
1010401.52100	Social Security Contributions	19,325	19,370	18,550	18,669	18,669	19,407
1010401.52200	Retirement Contributions	17,196	16,018	14,989	12,040	12,040	12,547
1010401.52330	Worker's Compensation	556	503	496	650	650	652
1010401.52410	Cell Phone Allowance	-	567	-	-	-	-
<b>Personnel Expenditures:</b>		<b>342,183</b>	<b>340,202</b>	<b>330,211</b>	<b>324,990</b>	<b>324,990</b>	<b>325,354</b>
% Inc/dec to prior			-0.58%	-2.94%	-9.39%	-1.58%	0.11%

<b>Operating Expenditures:</b>							
1010401.53510	Outside Counsel	-	-	-	-	-	15,750
1010401.53800	Software Maintenance Contract	24,949	26,197	27,506	29,000	29,000	31,000
1010401.53930	Other Professional Services	76,240	51,889	54,050	2,000	2,000	-
1010401.54150	Telephone	48	593	444	600	600	-
1010401.54315	Equip Repair & Maint - Non-Mv	234	-	-	120	120	-
1010401.55400	Advertising	19,440	23,820	25,621	42,000	35,000	35,000
1010401.55500	Printing	3,750	3,262	3,126	4,000	4,000	4,000
1010401.55520	Photocopy	1,697	1,544	1,081	2,000	2,000	2,000
1010401.55600	Postage & Box Rent	18,099	30,250	16,750	20,000	20,000	20,600
1010401.55725	Dues & Subscriptions	1,752	208	1,049	1,500	1,500	1,500
1010401.55740	Banking Fees	-	49,256	46,110	61,000	48,000	48,000
1010401.55742	Investment Fees	-	-	-	55,000	42,000	42,000
1010401.55920	Meetings	3,841	7,242	1,187	750	50	-
1010401.55940	Training	12,006	5,378	5,246	-	-	-
1010401.56114	Computer Equip & Software	-	2,345	-	-	-	-
1010401.56170	Operating Supplies	3,007	4,039	1,117	2,000	2,000	2,000
<b>Operating Expenditures</b>		<b>165,063</b>	<b>206,021</b>	<b>183,288</b>	<b>219,970</b>	<b>186,270</b>	<b>201,850</b>
% Inc/dec to prior			24.81%	-11.03%	-7.45%	1.63%	-8.24%

<b>Total Treasurer Expenditures</b>		<b>507,246</b>	<b>546,223</b>	<b>513,499</b>	<b>544,960</b>	<b>511,260</b>	<b>527,204</b>
% Inc/dec to prior			7.68%	-5.99%	-8.62%	-0.44%	-3.26%

## PUBLIC TRUSTEE'S OFFICE

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

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

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$14,145	0.95	\$0.25

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Proposed	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1010451.42304	Public Trustee Fees	28,634	39,232	80,455	40,000	60,000	60,000
<b>Program Revenues</b>		<b>11,150</b>	<b>39,232</b>	<b>80,455</b>	<b>40,000</b>	<b>60,000</b>	<b>60,000</b>
% Inc/dec to prior			251.87%	105.08%	-20.00%	-25.42%	50.00%

<b>Personnel Expenditures:</b>							
<b>FTEs</b>		0.15	0.15	0.15	0.95	0.95	0.95
1010451.51000	Salaries & Wage	12,543	12,543	26,592	52,514	52,514	53,318
1010451.52001	Medical Insurance	1,248	1,099	2,949	6,614	6,614	6,626
1010451.52020	Other Insurance & Benefits	-	76	426	961	961	943
1010451.52100	Social Security Contributions	956	911	2,005	3,943	3,943	4,001
1010451.52200	Retirement Contributions	630	627	1,751	3,835	3,835	3,757
<b>Personnel Expenditures</b>		<b>15,377</b>	<b>15,256</b>	<b>33,723</b>	<b>67,867</b>	<b>67,867</b>	<b>68,645</b>
% Inc/dec to prior			-0.79%	121.05%	345.04%	101.25%	1.15%

<b>Operating Expenditures:</b>							
1010451.54150	Telephone	14	6	2	30	30	-
1010451.55600	Postage & Box Rent	2,783	1,835	2,713	3,000	3,000	3,000
1010451.55725	Dues & Subscriptions	842	125	874	750	500	500
1010451.55920	Meetings	4,385	1,832	384	750	100	-
1010451.56170	Operating Supplies	3,246	3,556	1,832	2,000	2,000	2,000
<b>Operating Expenditures</b>		<b>11,269</b>	<b>7,354</b>	<b>5,805</b>	<b>6,530</b>	<b>5,630</b>	<b>5,500</b>
% Inc/dec to prior			-34.75%	-21.06%	-29.63%	-3.01%	-15.77%

<b>Total Public Trustee Expenditures</b>		<b>26,647</b>	<b>22,610</b>	<b>39,528</b>	<b>74,397</b>	<b>73,497</b>	<b>74,145</b>
% Inc/dec to prior			-15.15%	74.83%	203.29%	85.94%	-0.34%

## 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.

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$53,749	1.00	\$0.97

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
1012801.44655	Veteran's Service	10,716	16,632	20,016	23,400	26,400	29,400
<b>Program Revenues</b>		<b>10,716</b>	<b>16,632</b>	<b>20,016</b>	<b>23,400</b>	<b>26,400</b>	<b>29,400</b>
% Inc/dec to prior			55.21%	20.35%	40.63%	31.89%	25.64%

<b>Personnel Expenditures:</b>							
<i>FTEs</i>		<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>
1012801.51000	Salaries & Wage	46,229	47,599	48,393	48,838	48,838	49,816
1012801.51230	Overtime	-	171	-	203	203	204
1012801.52001	Medical Insurance	16,676	15,789	12,230	12,158	12,158	12,649
1012801.52020	Other Insurance & Benefits	-	639	1,068	1,068	1,068	1,230
1012801.52100	Social Security Contributions	3,099	3,157	3,311	3,351	3,351	3,416
1012801.52200	Retirement Contributions	2,774	2,920	3,388	3,418	3,418	3,418
1012801.52330	Worker's Compensation	137	126	124	96	96	96
1012801.52410	Cell Phone Allowance	785	748	420	260	260	260
<b>Personnel Expenditures</b>		<b>69,699</b>	<b>71,150</b>	<b>68,933</b>	<b>69,392</b>	<b>69,392</b>	<b>71,089</b>
% Inc/dec to prior			2.08%	-3.12%	-4.76%	0.67%	2.45%

<b>Operating Expenditures:</b>							
1012801.54150	Telephone	349	353	324	355	340	360
1012801.54410	Building Rent	3,000	3,000	3,000	3,000	3,000	3,000
1012801.55600	Postage & Box Rent	441	373	351	700	300	400
1012801.55920	Meetings	649	1,370	451	1,600	1,400	3,000
1012801.55940	Training	-	-	516	-	-	-
1012801.55941	Mileage Reimbursement	300	681	-	1,000	100	500
1012801.56134	Furniture, Fixtures, Office Eq	475	351	622	500	300	500
1012801.56170	Operating Supplies	4,277	3,787	3,710	4,300	4,200	4,300
<b>Operating Expenditures</b>		<b>9,491</b>	<b>9,915</b>	<b>8,973</b>	<b>11,455</b>	<b>9,640</b>	<b>12,060</b>
% Inc/dec to prior			4.47%	-9.50%	-15.71%	7.43%	5.28%

<b>Total Veterans Services Expenditures</b>	<b>79,190</b>	<b>81,065</b>	<b>77,906</b>	<b>80,847</b>	<b>79,032</b>	<b>83,149</b>
% Inc/dec to prior		2.37%	-3.90%	-6.48%	1.45%	2.85%



## 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.

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$52,553	-	\$0.94

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
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Personnel Expenditures:							
	FTEs	1.00	1.00	1.00	0.00	0.00	0.00
1031553.51000	Salaries & Wage	69,496	53,900	16,083	-	-	-
1031553.51120	Temporary Salaries	-	18,455	20,279	36,800	20,000	20,686
1031553.52001	Medical Insurance	17,237	12,239	760	-	-	-
1031553.52020	Other Insurance & Benefits	-	621	223	110	110	62
1031553.52100	Social Security Contributions	4,872	4,968	2,755	2,815	2,815	1,583
1031553.52200	Retirement Contributions	4,982	4,312	1,287	-	-	-
1031553.52330	Worker's Compensation	2,472	2,281	2,251	2,572	2,572	-
<b>Personnel Expenditures</b>		<b>99,058</b>	<b>96,776</b>	<b>43,638</b>	<b>42,297</b>	<b>25,498</b>	<b>22,331</b>
% Inc/dec to prior			-2.30%	-54.91%	-63.76%	-41.57%	-47.20%

Operating Expenditures:							
1031553.53930	Other professional services	-	200	-	300	300	300
1031553.54150	Telephone	18	15	15	-	-	-
1031553.54315	Equip Repair & Maint - Non-Mv	-	-	-	500	500	500
1031553.54355	Weed Control	33,541	25,924	17,838	26,000	26,000	26,000
1031553.55600	Postage & Box Rent	70	0	2	350	350	350
1031553.55725	Dues & Subscriptions	-	-	163	50	50	50
1031553.55940	Training	40	140	40	360	360	360
1031553.56121	Educational Supplies	367	-	-	500	500	500
1031553.56170	Operating Supplies	302	607	144	400	400	400
1031553.57650	CERF Fuel	524	570	339	1,629	1,629	500
1031553.57655	CERF Maintenance & Repair	336	931	468	775	775	649
1031553.57670	CERF Rental Charges	1,440	889	1,224	919	919	613
<b>Operating Expenditures</b>		<b>36,637</b>	<b>29,275</b>	<b>20,233</b>	<b>31,783</b>	<b>31,783</b>	<b>30,222</b>
% Inc/dec to prior			-20.09%	-30.89%	-30.21%	57.08%	-4.91%

<b>Total Weed Management Expenditures</b>	<b>135,696</b>	<b>126,051</b>	<b>63,872</b>	<b>74,080</b>	<b>57,281</b>	<b>52,553</b>
% Inc/dec to prior		-7.11%	-49.33%	-54.35%	-10.32%	-29.06%

## 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**

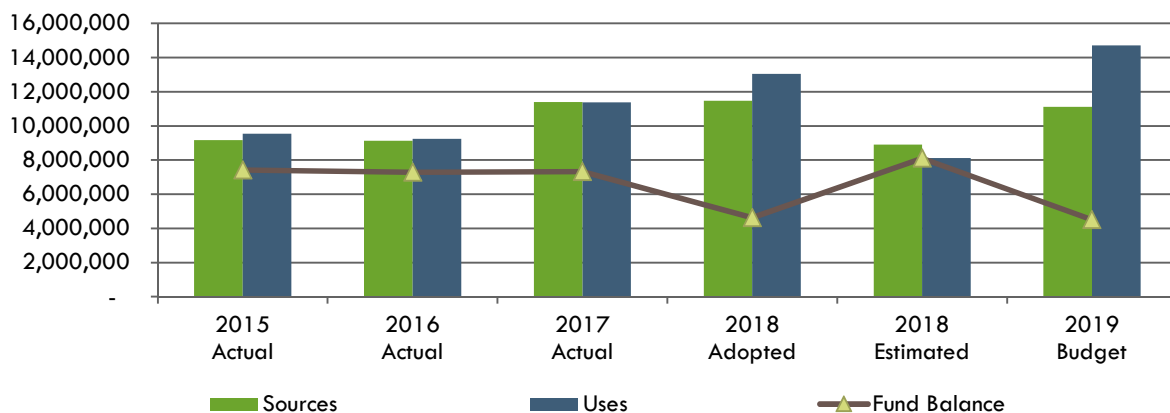
C.R.S. § 30-11-122 allows each county in the state to create a conservation trust fund as provided in C.R.S. § 29-21-101 for net lottery proceeds to be deposited to said fund. Funds shall be expended only for the acquisition, development and maintenance of new conservation sites or for capital improvements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

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Beginning Fund Balance</b>	<b>\$ 7,780,699</b>	<b>\$ 7,405,255</b>	<b>\$ 7,285,515</b>	<b>\$ 6,196,875</b>	<b>\$ 7,312,312</b>	<b>\$ 8,095,224</b>
Revenues & Other Sources:						
Property Taxes	1,410,510	1,564,579	1,274,311	1,247,560	1,247,560	1,297,270
Specific Ownership Tax	129,250	136,228	140,027	121,890	121,890	121,890
Sales Tax	3,445,000	2,770,000	2,770,000	2,770,000	2,770,000	2,770,000
License, Fees & Permits	328,787	294,722	482,901	230,000	320,000	300,000
HUTF	3,065,263	3,108,663	3,181,661	3,220,555	3,814,055	3,370,000
Other Taxes	11,141	11,811	10,797	14,396	14,396	14,396
Intergovernmental Capital & Contribution	620,650	1,124,644	2,937,081	3,584,000	558,637	2,484,253
Miscellaneous	166,022	122,721	606,739	285,500	58,000	765,000
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>9,176,624</b>	<b>9,133,368</b>	<b>11,403,516</b>	<b>11,473,901</b>	<b>8,904,538</b>	<b>11,122,809</b>
Expenditures & Other Uses:						
Personnel Costs:						
Salary & Wages	2,173,907	2,138,895	2,021,755	2,032,489	2,032,489	2,038,348
Temporary Employees	46,220	36,355	41,172	43,747	43,747	42,840
Overtime	78,779	69,642	67,678	100,485	100,485	102,000
Medical Benefits	400,221	388,178	372,894	367,780	367,780	389,533
Other Benefits & Costs	437,947	419,429	396,837	421,959	421,959	420,383
Operating	3,642,957	3,798,237	4,051,668	4,127,968	3,894,166	4,957,860
Projects	2,772,036	2,243,616	4,424,702	5,231,500	1,261,000	6,034,253
Capital	-	158,756	13	-	-	10,000
Contingency	-	-	-	725,000	-	725,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>9,552,067</b>	<b>9,253,108</b>	<b>11,376,719</b>	<b>13,050,928</b>	<b>8,121,626</b>	<b>14,720,217</b>
Change in Fund Balance	(375,443)	(119,740)	26,797	(1,577,027)	782,912	(3,597,408)
<b>Ending Fund Balance</b>	<b>\$ 7,405,255</b>	<b>\$ 7,285,515</b>	<b>\$ 7,312,312</b>	<b>\$ 4,619,848</b>	<b>\$ 8,095,224</b>	<b>\$ 4,497,816</b>

### Changes in Ending Fund Balance



## ROAD & BRIDGE FUND

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

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$11,279,964	36.50	\$202.81

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>General Revenues:</b>							
<b>Tax Collections</b>							
110.41000	Property Taxes	1,410,510	1,564,579	1,274,311	1,247,560	1,247,560	1,297,270
110.41200	Specific Ownership Taxes	129,250	136,228	140,027	121,890	121,890	121,890
110.41300	Sales Taxes	3,445,000	2,770,000	2,770,000	2,770,000	2,770,000	2,770,000
110.41900	Delinquent Property Taxes	290	449	354	1,450	1,450	1,450
110.41910	Penalties & Interest Delin tax	2,165	2,205	2,298	346	346	346
110.41920	Prop Tax-Senior/Veteran Exem	10,007	10,480	11,018	11,000	11,000	11,000
110.41930	Abatements	(1,320)	(1,322)	(2,873)	1,600	1,600	1,600
<b>Total Tax Collections</b>		<b>4,995,902</b>	<b>4,482,619</b>	<b>4,195,135</b>	<b>4,153,846</b>	<b>4,153,846</b>	<b>4,203,556</b>
% Inc/dec to prior			-10.27%	-6.41%	-0.93%	-0.98%	1.20%

<b>Intergovernmental</b>							
110.43300	Highway User Tax	3,169,598	3,217,115	3,292,882	3,314,000	3,907,500	3,480,000
110.43302	Allocation of HUTF	(104,335)	(108,452)	(111,221)	(93,445)	(93,445)	(110,000)
110.43510	Southern Ute Tribal PILT	45,196	37,303	21,312	44,000	44,000	44,000
110.43511	Cty. Durango 550 Fastlane Cont	-	-	-	-	-	250,000
110.43555	Title II - Secure Rural School	35,058	-	20,790	-	-	-
110.45310	FASTER Grant	-	89,620	-	-	-	-
110.44346	Miscellaneous State Grants	-	-	332,100	-	-	352,753
1132103.43158	Bayfield Contribution CR 509	-	-	-	40,000	-	40,000
1132103.43550	Forest Reserve Act	190,577	180,625	36,284	-	-	150,000
1132103.44606	For Res Allocation of SRS	(190,577)	(180,625)	(36,284)	-	-	(150,000)
1132103.45322	Energy Impact Grant	540,396	828,806	1,443,072	2,700,000	500,895	1,797,500
1132103.45680	SUIT Contribution	-	168,914	1,119,807	800,000	13,742	-
<b>Total Intergovernmental</b>		<b>3,685,913</b>	<b>4,233,307</b>	<b>6,118,742</b>	<b>6,804,555</b>	<b>4,372,692</b>	<b>5,854,253</b>
% Inc/dec to prior			14.85%	44.54%	-5.33%	-28.54%	-13.97%

<b>Miscellaneous Revenues</b>							
110.47440	GRVP - 550 Fastlane Contrib.	-	-	-	-	-	500,000
110.47611	Donations & Contributions	-	-	-	250,000	-	-
110.47900	Miscellaneous Revenue	-	-	53,943	-	-	-
110.47000	Investment Earnings	-	-	14,627	-	-	-
1132103.47260	Oil & Gas Leases & Royalties	128,759	92,430	437,931	33,000	33,000	30,000
1132153.47835	GCC Reimb Agreement Revenue	-	-	70,652	-	-	200,000
1132103.47800	CCOERA refunds	-	5,833	2,687	-	-	-
1132103.47900	Miscellaneous Revenue	37,263	24,458	26,899	2,500	25,000	35,000
<b>Total Miscellaneous</b>		<b>166,022</b>	<b>122,721</b>	<b>606,739</b>	<b>285,500</b>	<b>58,000</b>	<b>765,000</b>
% Inc/dec to prior			-26.08%	394.41%	-82.75%	-90.44%	167.95%

<b>TOTAL GENERAL REVENUES</b>		<b>8,847,837</b>	<b>8,838,646</b>	<b>10,920,615</b>	<b>11,243,901</b>	<b>8,584,538</b>	<b>10,822,809</b>
% Inc/dec to prior			-0.10%	23.56%	-13.74%	-21.39%	-3.75%

## ROAD & BRIDGE FUND

Account #	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Program Revenues:</b>							
<b>Licenses, Fees &amp; Permits</b>							
1132103.42750	Construction Permits	6,100	9,900	10,654	5,000	5,000	5,000
1132103.42760	Utility Permits	8,840	10,768	15,005	15,000	15,000	15,000
1132103.42755	Road Permits	38,455	28,085	25,370	40,000	40,000	40,000
1132153.47614	GCC Road Mitigation Fee	-	39,399	61,790	-	60,000	60,000
1132103.42392	Motor vehicle \$1.50 fee	75,192	76,298	77,585	75,000	75,000	75,000
1132103.42393	Motor vehicle \$2.50 fee	102,743	104,678	105,113	95,000	95,000	95,000
1132103.47615	Road Impact Agreement	97,457	25,595	187,385	-	30,000	10,000
<b>TOTAL PROGRAM REVENUES</b>		<b>328,787</b>	<b>294,722</b>	<b>482,901</b>	<b>230,000</b>	<b>320,000</b>	<b>300,000</b>
% Inc/dec to prior			-10.36%	63.85%	-25.81%	-33.73%	30.43%
<b>TOTAL ROAD &amp; BRIDGE REVENUES</b>		<b>9,176,624</b>	<b>9,133,368</b>	<b>11,403,516</b>	<b>11,473,901</b>	<b>8,904,538</b>	<b>11,122,809</b>
% Inc/dec to prior			-0.47%	24.86%	-14.02%	-21.91%	-3.06%

## ROAD & BRIDGE FUND

### Maintenance Department

#### Mission Statement

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

#### Services Provided

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

Account #	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Expenditures:</b>							
<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	<i>33.00</i>	<i>33.00</i>	<i>32.50</i>	<i>31.00</i>	<i>30.50</i>	<i>30.50</i>
1132103.51000	Salaries & Wage	1,637,969	1,669,709	1,599,617	1,605,758	1,605,758	1,602,053
1132103.51120	Temporary Salaries	46,220	36,355	41,172	41,717	41,717	42,840
1132103.51230	Overtime	78,779	69,642	64,179	96,425	96,425	97,920
1132103.52001	Medical Insurance	344,485	328,907	294,112	295,434	295,434	299,859
1132103.52020	Other Insurance & Benefits	-	18,228	33,385	33,336	33,336	33,635
1132103.52100	Social Security Contributions	127,273	126,110	121,713	124,479	124,479	123,710
1132103.52200	Retirement Contributions	115,358	117,878	111,230	110,415	110,415	109,366
1132103.52330	Worker's Compensation	108,167	99,844	98,496	120,923	120,923	121,223
1132103.52410	Cell Phone Allowance	3,089	3,572	972	-	-	-
<b>Personnel Expenditures</b>		<b>2,461,340</b>	<b>2,470,246</b>	<b>2,364,874</b>	<b>2,428,488</b>	<b>2,428,488</b>	<b>2,430,606</b>
<i>% Inc/dec to prior</i>			<i>0.36%</i>	<i>-4.27%</i>	<i>-7.28%</i>	<i>2.69%</i>	<i>0.09%</i>
<b>Operating Expenditures:</b>							
110.53510	Liab. Ins. Claims Legal	-	-	7,221	-	-	-
1132103.53620	Medical & Dental Services	3,891	2,162	2,745	2,781	2,750	2,781
1132103.53800	Software Maintenance Contract	3,702	3,776	3,852	3,968	3,967	3,968
1132103.53920	Other Contracted Services	6,486	6,115	6,311	7,249	7,050	7,250
1132103.53930	Other Professional Services	-	-	1,200	10,000	8,000	10,000
1132103.54102	Electric	22,920	24,972	22,103	28,000	20,000	18,500
1132103.54106	Gas	15,449	12,990	6,639	14,596	10,168	12,000
1132103.54110	Water & Sewer	5,853	3,960	2,375	2,471	3,339	4,476
1132103.54150	Telephone	6,314	5,573	7,249	5,696	6,012	6,383
1132103.54212	Waste Disposal	2,824	2,772	2,798	3,216	766	1,314
1132103.54320	Equip Repair & Maint - Mv	500	-	62	-	-	-
1132103.54420	Rental of Equipment & Vehicles	28,697	52,571	26,125	72,000	35,500	114,568
110.55210	Liab. Ins. Claims Settlement	-	-	32,000	-	-	-
1132103.55520	Photocopy	1,280	960	493	610	615	615
1132103.55600	Postage & Box Rent	44	53	46	50	50	-
1132103.55940	Training	2,543	2,490	1,351	2,500	4,062	4,000
1132103.56104	Asphalt & Filler-Chip & Seal	118,917	108,487	109,751	188,636	165,000	916,360
1132103.56106	Asphalt & Filler-Hot Mix	124,831	376,280	313,807	321,360	320,653	318,000
1132103.56110	Clothing & Uniforms	4,158	4,757	6,150	4,000	4,074	3,843
1132103.56116	Crack Sealing Materials	10,436	17,586	26,894	29,333	29,249	29,649
1132103.56118	Cutting Edges & Chains	58,242	71,941	66,330	81,900	75,000	75,000
1132103.56120	Dust Control-Mag Chloride	636,696	537,442	587,637	542,878	529,000	609,915
1132103.56125	Equipment & Supplies	-	-	-	-	-	800
1132103.56144	Gravel & Sand	300,700	308,265	348,129	391,773	391,635	473,000
1132103.56150	Highway Stripe	127,972	116,010	120,000	130,507	130,000	135,500
1132103.56155	Minor Safety Improvements	19,094	4,954	-	10,000	9,500	10,000
1132103.56157	Guardrail Projects	27,820	69,425	77,826	10,000	30,000	40,000
1132103.56158	Metal Culverts	76,385	13,274	18,873	30,000	16,000	30,000
1132103.56159	Bridge Maintenance	473	-	224	-	-	-
1132103.56161	Rockfall/Landslide Mitigation	-	-	-	10,000	10,000	10,000
1132103.56163	Gravel Pit Permits/Reclamatio	2,511	2,355	1,189	3,000	3,000	3,000
1132103.56170	Operating Supplies	15,707	20,355	23,696	15,184	24,138	26,550
1132103.56178	Sign Parts & Supplies	29,429	55,158	35,839	40,000	40,000	38,000

## ROAD & BRIDGE FUND

Maintenance Department Continued							
Account # Account Description		2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
Operating Expenditures Continued:							
1132103.57550	Road & Bridge Tax Allocation	179,377	194,002	201,026	201,700	201,700	201,700
1132103.57650	CERF Fuel	281,180	219,473	247,371	351,554	351,554	347,750
1132103.57655	CERF Maintenance & Repair	459,348	376,212	511,156	436,576	436,576	406,622
1132103.57670	CERF Rental Charges	856,500	896,316	897,415	879,539	879,539	633,388
Operating Expenditures		3,430,282	3,510,686	3,715,882	3,831,077	3,748,897	4,494,932
% Inc/dec to prior			2.34%	5.84%	-8.68%	0.89%	17.33%
Capital Outlay							
1132103.59328	Capital Outlay Road and Bridge	-	143,150	13	-	-	10,000
1132103.59141	Space Planning	-	15,606	-	-	-	-
Capital Outlay		-	158,756	13	-	-	10,000
% Inc/dec to prior			0.00%	-99.99%	0.00%	-100.00%	0.00%
Maintenance Total Expenditures		5,891,622	6,139,688	6,080,769	6,259,565	6,177,385	6,935,538
% Inc/dec to prior			4.21%	-0.96%	-8.14%	1.59%	10.80%

## 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.						

Account #	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	8.00	8.00	8.00	6.00	6.00	6.00
1132153.51000	Salaries & Wage	535,938	469,186	422,138	426,730	426,730	436,296
1132153.51120	Temporary Salaries	-	-	-	2,030	2,030	-
1132153.51230	Overtime	-	-	3,500	4,060	4,060	4,080
1132153.52001	Medical Insurance	55,736	37,950	38,957	32,926	32,926	49,411
1132153.52020	Other Insurance & Benefits	-	3,093	6,440	6,084	6,084	6,627
1132153.52100	Social Security Contributions	39,724	34,925	31,784	32,315	32,315	33,190
1132153.52200	Retirement Contributions	36,070	29,836	26,597	28,560	28,560	27,875
1132153.52330	Worker's Compensation	5,457	4,939	4,872	4,747	4,747	4,759
1132153.52410	Cell Phone Allowance	2,809	2,325	1,173	520	520	260
<b>Personnel Expenditures</b>		<b>675,733</b>	<b>582,253</b>	<b>535,462</b>	<b>537,972</b>	<b>537,972</b>	<b>562,498</b>
% Inc/dec to prior			-13.83%	-8.04%	-24.19%	0.47%	4.56%

<b>Operating Expenditures:</b>							
1132153.53225	Architect, Engineer & Landscap	53,347	10,793	18,176	10,750	10,000	10,750
1132153.53825	Consultants	111,346	176,619	206,487	250,000	100,000	220,000
1132153.53535	GCC Reimb Agreement Expenses	-	-	70,652	-	-	200,000
1132153.53800	Software Maintenance Contract	3,020	3,063	3,381	4,600	4,200	4,600
1132153.54362	Gas Well Infill - Road Mitigat	-	63,027	-	-	-	-
1132153.54150	Telephone	30	90	82	-	-	-
1132153.55725	Dues & Subscriptions	2,051	1,332	1,692	1,332	1,200	1,332
1132153.55920	Meetings	32	-	310	-	-	-
1132153.55520	Photocopy	3,345	3,144	2,468	3,140	3,000	3,140
1132153.55600	Postage & Box Rent	200	325	189	325	325	325
1132153.55940	Training	2,859	2,639	6,369	2,600	2,400	2,600
1132153.56134	Furniture, Fixtures, Office Eq	-	-	3,070	-	-	500
1132153.56170	Operating Supplies	5,433	4,312	3,568	4,300	4,300	4,300
1132153.57650	CERF Fuel	4,948	3,608	3,261	5,359	5,359	5,000
1132153.57655	CERF Maintenance & Repair	8,544	5,220	3,086	2,892	2,892	2,652
1132153.57670	CERF Rental Charges	17,520	13,380	12,996	11,593	11,593	7,729
<b>Operating Expenditures</b>		<b>212,675</b>	<b>287,551</b>	<b>335,786</b>	<b>296,891</b>	<b>145,269</b>	<b>462,928</b>
% Inc/dec to prior			35.21%	16.77%	-55.61%	-56.74%	55.93%



## ROAD & BRIDGE FUND

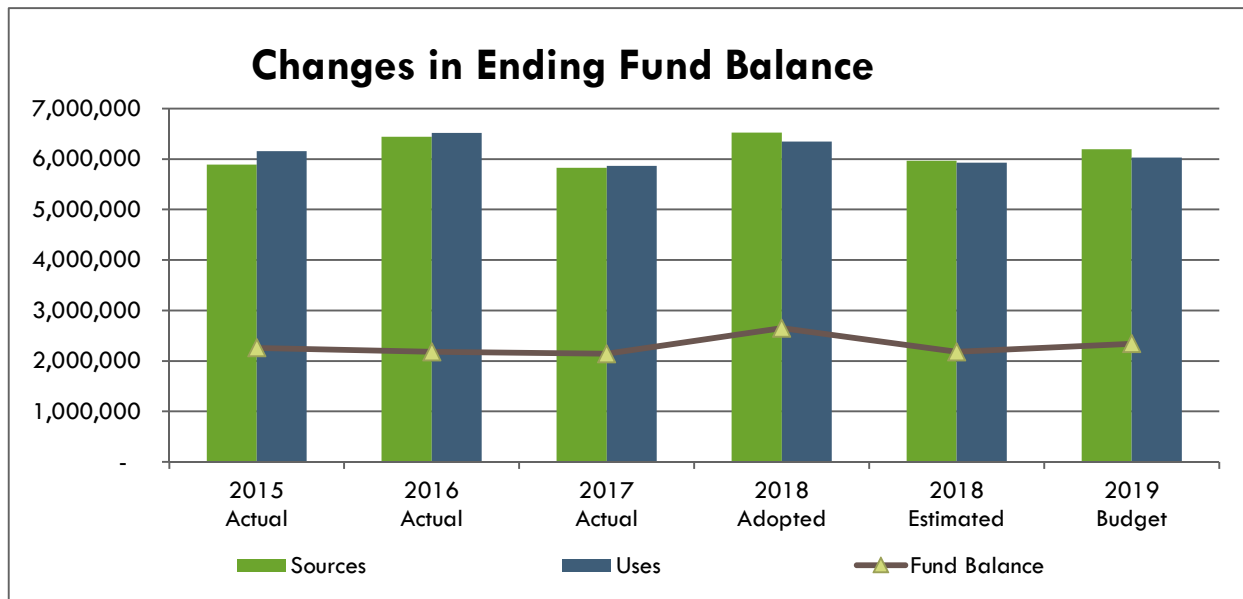
### Engineering Department Continued

Account #	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Other Uses</b>							
<b>Right of Way</b>							
1132153.53940	Right Of Way Acquisition	25,054	1,526	23,434	1,500	-	1,500
<b>Projects &amp; Capital</b>							
1132153.59111	Capital Outlay R&B Office Rmdl	-	-	624,805	50,000	11,000	-
1132153.59301	CR 502 Culvert Project	-	-	-	400,000	-	450,000
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	41	-	-	-	-	-
1132153.59312	CR 527 Gravel Surfacing	-	-	30,955	-	-	-
1132153.59314	CR 302 Mill & Overlay	-	-	1,182,244	-	-	-
1132153.59315	CR210 Overlay & Boat Ramp Lane	-	429,039	-	-	-	-
1132153.59317	CR 318 Overlay	-	1,238,051	-	-	-	800,000
1132153.59318	CR 517 Improvement	-	-	2,563,264	1,500,000	350,000	-
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	-	2,352,753
1132153.59330	Contribution Wilson Gulch Road	1,304,000	-	-	-	-	-
1132153.59331	CR 250 - Mill & Overlay	-	-	-	-	-	1,950,000
1132153.59333	CR 509-Bayfield Parkwy Project	-	-	-	80,000	-	80,000
1132153.59339	CR Intersections Imprvmt Prjct	-	-	-	1,000,000	700,000	-
1132153.59340	CR 329 & 330 Mill & Overlay	-	-	-	-	-	400,000
1132153.59990	Match for Projects	-	-	-	200,000	200,000	-
<b>Road &amp; Bridge Projects Expenditures</b>		<b>2,772,036</b>	<b>2,243,616</b>	<b>4,424,702</b>	<b>5,231,500</b>	<b>1,261,000</b>	<b>6,034,253</b>
% Inc/dec to prior			-19.06%	97.21%	-24.12%	-71.50%	15.34%
<b>Engineering Total Expenditures</b>		<b>3,660,445</b>	<b>3,113,420</b>	<b>5,295,950</b>	<b>6,066,363</b>	<b>1,944,241</b>	<b>7,059,679</b>
% Inc/dec to prior			-14.94%	70.10%	-26.67%	-63.29%	16.37%
<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 to prior			0.00%	0.00%	0.00%	0.00%	0.00%
<b>Total R&amp;B Fund Expenditures</b>		<b>9,552,067</b>	<b>9,253,108</b>	<b>11,376,719</b>	<b>13,050,928</b>	<b>8,121,626</b>	<b>14,720,217</b>
% Inc/dec to prior			-3.13%	22.95%	-17.46%	-28.61%	12.79%

# 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 Statute and is one of the four Major Governmental Funds. These programs include financial and food assistance, child protections, and adult protective services. The majority of the revenues is from federal and state grants.

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Beginning Fund Balance</b>	<b>\$ 2,526,129</b>	<b>\$ 2,259,847</b>	<b>\$ 2,178,454</b>	<b>\$ 2,474,199</b>	<b>\$ 2,141,218</b>	<b>\$ 2,179,750</b>
Revenues & Other Sources:						
Property Taxes	760,073	837,380	794,201	776,650	776,650	807,596
Specific Ownership Tax	69,176	72,911	87,270	58,400	58,400	58,400
Other Taxes	24,998	26,287	20,086	26,380	26,048	20,424
Intergovernmental	5,038,280	5,502,630	4,926,883	5,662,968	5,104,317	5,306,983
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>5,892,528</b>	<b>6,439,208</b>	<b>5,828,439</b>	<b>6,524,398</b>	<b>5,965,415</b>	<b>6,193,403</b>
Expenditures & Other Uses:						
Personnel Costs:						
Salary & Wages	3,173,575	2,875,035	3,097,606	3,054,369	3,032,990	2,969,577
Temporary Employees	44,632	41,938	48,171	111,132	55,116	78,153
Overtime	30,837	4,990	19,890	40,169	46,967	43,140
Medical Benefits	667,759	861,916	563,506	594,971	586,767	630,961
Other Benefits & Costs	438,382	655,948	497,436	514,790	509,379	497,148
Operating	1,803,625	2,080,774	1,639,066	1,987,769	1,695,665	1,762,202
Contingency	-	-	-	46,000	-	50,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>6,158,811</b>	<b>6,520,601</b>	<b>5,865,675</b>	<b>6,349,200</b>	<b>5,926,884</b>	<b>6,031,181</b>
Change in Fund Balance	(266,283)	(81,393)	(37,236)	175,198	38,531	162,222
<b>Ending Fund Balance</b>	<b>\$ 2,259,847</b>	<b>\$ 2,178,454</b>	<b>\$ 2,141,218</b>	<b>\$ 2,649,398</b>	<b>\$ 2,179,750</b>	<b>\$ 2,341,972</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 Enforcement services include locating absent parents, establishing paternity, establishing child support orders, processing child support payments, and enforcing the collection of child support payments. Child Welfare services include assessing child safety, developing plans to mitigate safety concerns if they exist, initiating court action if necessary for child safety, placing children in safe and appropriate homes if they cannot remain in their own homes, and seeking safe and stable permanent homes for children. Colorado Works services include determining and monitoring eligibility, assessing children's and families' needs, and referring families to appropriate resources. Core Services include determining eligibility, providing a variety of supportive and therapeutic services, monitoring children's safety, and monitoring compliance with established treatment plans. Income Maintenance services include providing information, determining eligibility, and monitoring clients' ongoing eligibility and compliance with program requirements.

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$724,198.00	63.75	\$ 13.02

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
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### Revenues:

#### **GENERAL REVENUES**

130.41000	Property Taxes	760,073	837,380	794,201	776,650	776,650	807,596
130.41200	Specific Ownership Taxes	69,176	72,911	87,270	58,400	58,400	58,400
130.41900	Delinquent Property Taxes	(343)	240	189	95	95	95
130.41910	Penalties & Interest Delin tax	1,151	1,180	1,363	545	545	545
130.41920	Prop Tax-Senior/Veteran Exem	-	5,609	6,867	5,609	5,609	-
130.41930	Abatements	-	(708)	(1,615)	166	(166)	(166)
130.43510	Southern Ute Tribal PILT	24,189	19,965	13,282	19,965	19,965	19,950
<b>General Revenues</b>		<b>854,248</b>	<b>936,578</b>	<b>901,557</b>	<b>861,430</b>	<b>861,098</b>	<b>886,420</b>
% Inc/dec to prior			9.64%	-3.74%	-2.97%	-4.49%	2.90%

#### **PROGRAM REVENUES**

<b>Adult Protection</b>							
1347004.43601	Adult Protections	225,071	244,573	247,849	186,415	262,400	200,330
1347004.43705	Refunds Adult Protection	750	2,060	462	1,000	1,200	500
<b>Adult Protection Revenues</b>		<b>225,821</b>	<b>246,633</b>	<b>248,311</b>	<b>187,415</b>	<b>263,600</b>	<b>200,830</b>
% Inc/dec to prior			9.22%	0.68%	-4.42%	6.16%	7.16%

<b>Child Care</b>							
1347104.43601	Earned Revenue Child Care	128,975	112,757	113,599	222,955	130,344	290,882
1347104.43701	DHS Refunds Food Stamps	120	7,191	254	-	691	691
13471033.43601	TANF Collections	27,878	-	-	-	41,199	-
13471034.43601	DHS Earned Rev ITQA Grant	28,469	24,563	-	-	-	-
13471034.43705	Refunds ITQA Grant	6,145	12,678	-	-	-	-
<b>Child Care Revenues</b>		<b>191,587</b>	<b>157,189</b>	<b>113,853</b>	<b>222,955</b>	<b>172,234</b>	<b>291,573</b>
% Inc/dec to prior			-17.95%	-27.57%	-56.54%	51.28%	30.78%

<b>Child Support</b>							
1347204.43601	IV-D ADMIN	354,406	365,923	372,429	348,875	352,155	357,216
1347204.43613	State Incentives	45,751	35,541	36,629	35,489	39,148	40,000
1347204.43705	Refunds IV-D Admin	4,428	1,201	21,977	1,200	1,489	1,200
1347204.43706	Refunds IV-E	-	4,728	3,863	5,000	6,110	4,000
1347204.43707	Refunds - Non IV-E	-	6,659	4,818	6,000	4,374	5,000
<b>Child Support Revenues</b>		<b>404,585</b>	<b>414,052</b>	<b>439,716</b>	<b>396,564</b>	<b>403,276</b>	<b>407,416</b>
% Inc/dec to prior			2.34%	6.20%	-12.93%	-8.29%	2.74%

## HUMAN SERVICES FUND

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Child Welfare</b>							
1347304.43601	Earned Revenue 100% CW	197,398	196,408	271,442	308,511	288,985	327,330
1347304.43701	Refunds MST	12,067	7,984	-	-	-	-
1347304.43705	Refunds 100% Child Welfare	150	2,026	3,512	2,626	2,626	2,898
1347304.43710	Refunds Adoption Recruitment	-	3,150	-	3,150	-	2,000
13473030.43601	PSSF Grant	127,344	116,252	50,950	75,750	67,000	58,378
13473032.43601	IV-E Wiaver	192,440	-	95,853	142,064	96,596	42,500
13473032.43705	Refunds IV-E Wiaver	-	182,094	122,946	-	-	-
13473036.43601	DHS Earned Rev Case Services	12,270	23,639	11,927	26,048	8,000	11,000
13473037.43701	DHS Refunds EBT	-	-	16,800	-	24,482	15,000
13473037.43705	DHS Refunds CWEST F/C	32,569	11,349	12,190	10,000	18,220	18,220
13473039.43601	CW Special Circumstances	40,842	8,117	8,202	-	-	6,000
13473039.43705	Refunds Day Care	178	-	15,452	5,000	110	-
13473040.43601	Child Welfare 80/20	1,074,024	1,204,223	1,211,372	1,578,848	1,204,428	1,426,303
13473040.43705	Refunds 80/20 Admin Ex	17,458	15,186	4,925	15,000	5,000	5,000
13473043.43601	Title XX Case Worker	6,013	8,154	1,459	5,000	6,000	5,702
13473044.43601	Earned Revenue Parental Fees	43,225	316,526	36,495	30,000	21,000	20,000
13473044.43705	Refunds ALIVE/E	-	820	-	-	-	-
13473045.43601	CW Discretionary Grant	30,628	54,995	38,812	-	39,811	39,811
13473045.43616	Earned Revenue Mobility Workf	-	3,844	-	-	-	-
13473050.43601	DHS Earned Rev Chaffee	45,964	27,418	14,414	41,000	13,126	20,000
13473050.43705	Refunds Chaffee	6	7	-	-	-	-
<b>Child Welfare Revenues</b>		<b>1,832,578</b>	<b>2,182,190</b>	<b>1,916,752</b>	<b>2,242,997</b>	<b>1,795,384</b>	<b>2,000,142</b>
% Inc/dec to prior			19.08%	-12.16%	-7.89%	-6.33%	-10.83%
<b>Colorado Works</b>							
1347704.43601	CO Works Admin	262,964	314,739	271,279	366,875	343,624	360,000
1347704.43605	TANF Collections	-	32,643	21,331	-	25,000	23,000
1347704.43701	DHS Refunds EBT	-	-	965	-	-	-
1347704.43705	Refunds Colorado Works	5,547	662	567	-	199	199
1347704.43715	AFDC Receipts/Refunds	5,461	197	608	-	408	408
<b>Colorado Works Revenues</b>		<b>273,972</b>	<b>348,241</b>	<b>294,751</b>	<b>366,875</b>	<b>369,231</b>	<b>383,607</b>
% Inc/dec to prior			27.11%	-15.36%	-55.71%	25.27%	4.56%
<b>Core Services</b>							
1347504.43601	CORE Services	380,798	439,868	290,951	294,584	378,150	304,036
1347504.43705	Refunds 100% CORE Services Adm	102	260	1,065	-	36,184	24,000
13475055.43601	CORE Services 80/20	202,831	172,326	235,429	154,405	172,054	130,361
13475055.43701	DHS Refunds MST	15,998	19,927	9,984	30,283	43,514	27,064
<b>Core Service Revenues</b>		<b>599,729</b>	<b>632,380</b>	<b>537,429</b>	<b>479,272</b>	<b>629,902</b>	<b>485,461</b>
% Inc/dec budget			5.44%	-15.01%	-52.45%	17.21%	1.29%

## HUMAN SERVICES FUND

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Income Maintenance</b>							
1347604.43601	IM Admin	811,496	824,714	863,418	1,101,961	1,031,155	1,102,999
1347604.43613	Medicaid Incentive	-	57	-	41,650	41,650	50,000
1347604.43615	Fraud Incentive	-	25,236	109,024	40,000	25,000	25,000
1347604.43620	Earned Rev Workfare	-	-	16,134	44,938	58,744	49,910
1347604.43705	Refunds Administrative-SJC	72,219	59,554	70,306	50,000	70,000	50,000
1347604.43709	Refunds Job Search	-	69,355	41,875	-	45,113	-
13476060.43601	Fraud Investigation	37,874	35,890	22,673	-	-	-
13476060.43613	Earned Rev State Inc Fraud	2,332	225	-	-	-	-
13476061.43601	LEAP Admin	22,217	25,470	2,466	4,600	455	4,600
13476061.43705	Refunds LEAP	803	-	-	-	-	-
13476063.43701	DHS Refunds Medicaid Trnsprt	452,404	394,045	185,138	450,000	109,865	110,000
13476064.43705	Refunds General Assistance	1,208	404	18,619	-	1,963	2,000
13476065.43705	Refunds AND	11,518	8,618	(21,054)	-	-	15,000
13476068.43601	Employment First Revenue	-	29,585	-	-	300	40,000
13476069.43601	DHS Earned Rev OAP	17,525	30,525	30,867	33,741	28,000	30,000
13476069.43701	DHS Admin Rev	-	-	36,605	-	58,445	58,445
<b>Income Maintenance Revenues</b>		<b>1,429,596</b>	<b>1,503,676</b>	<b>1,376,071</b>	<b>1,766,890</b>	<b>1,470,690</b>	<b>1,537,954</b>
% Inc/dec to prior			5.18%	-8.49%	-17.00%	6.88%	-12.96%
<b>Other Revenues</b>							
130.43601	DHS Admin Rev	80,413	-	-	-	-	-
130.47900	Miscellaneous Revenue	-	18,269	-	-	-	-
<b>Other Revenues</b>		<b>80,413</b>	<b>18,269</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Inc/dec to prior			-77.28%	-100.00%	-100.00%	0.00%	0.00%
<b>Total Human Services Fund Revenues</b>		<b>5,892,528</b>	<b>6,439,208</b>	<b>5,828,440</b>	<b>6,524,398</b>	<b>5,965,415</b>	<b>6,193,403</b>
% Inc/dec to prior			9.28%	-9.49%	18.16%	2.35%	-5.07%

## HUMAN SERVICES FUND

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Operating Expenditures:</b>							
<i>Total FTEs</i>		66.25	67.00	67.75	65.50	64.50	63.75
<b>Adult Protective Services</b>							
<i>FTEs</i>		3.25	4.00	4.00	4.50	4.50	4.50
1347004.51000	Salaries & Wage	-	174,482	190,576	213,890	213,890	217,562
1347004.51230	Overtime	-	-	-	-	288	-
1347004.52001	Med Insurance-Adult Protecti	-	37,962	40,496	45,092	45,092	61,680
1347004.52020	Other Insurance & Benefits	-	2,432	4,607	5,054	5,054	5,389
1347004.52100	Social security contributions-	-	11,691	13,004	14,599	14,599	14,936
1347004.52200	Retirement contributions-Adult	-	10,897	11,761	13,585	13,585	13,242
1347004.52330	Worker's Compensation	-	-	3,960	3,414	3,414	3,423
1347004.53520	Legal Services	-	-	9,815	5,000	10,000	10,000
1347004.53823	Client/Provider pymt	207	16,030	7,946	13,011	14,316	14,316
1347004.54104	Utilities	-	270	1,382	1,486	1,100	1,133
1347004.54150	Telephone	225	1,263	640	1,200	731	731
1347004.54410	Building Rent	-	1,792	4,533	4,533	4,533	4,533
1347004.55600	Postage & Box Rent	-	253	165	250	352	350
1347004.55730	Membership & Registrat Fees	-	39	11	-	-	-
1347004.55805	Travel	-	1,579	1,304	1,500	2,428	2,000
1347004.56100	Office Supplies	-	729	396	500	1,612	1,500
1347004.56112	Computer & Operating Equip	-	10,618	2,663	-	206	206
1347004.57410	DHS EBTs	-	-	-	-	-	-
1347004.57650	CERF Fuel	38	536	451	669	415	633
1347004.57655	CERF Maintenance & Repair	-	61	552	406	407	435
1347004.57670	CERF Rental Charges	165	1,795	940	817	817	567
<b>Adult Protective Services</b>		<b>635</b>	<b>272,428</b>	<b>295,203</b>	<b>325,004</b>	<b>332,837</b>	<b>352,635</b>
<i>% Inc/dec to prior</i>			42808.05%	8.36%	5.91%	12.75%	8.50%

<b>Child Care</b>							
<i>FTEs</i>		2.00	2.00	1.25	1.25	1.25	1.25
1347104.51000	Salaries & Wage	-	104,306	44,700	52,876	52,876	53,925
1347104.52001	Med Insurance-Child Care	-	26,534	12,971	13,971	13,971	14,481
1347104.52020	Other Insurance & Benefits	-	1,834	1,109	1,263	1,263	1,271
1347104.52100	Social security cont-Child Car	-	7,160	2,925	3,525	3,525	3,576
1347104.52200	Retirement contributions-Child	-	6,183	2,420	3,043	3,043	3,442
1347104.52330	Worker's Compensation	-	-	122	143	143	143
1347104.51230	Overtime	-	112	142	-	-	-
1347104.53813	CBI check (fingerprints)	-	127	-	200	-	50
1347104.53823	Client/Provider pymt	-	2,793	-	-	-	-
1347104.53833	Contract Payments	-	3	-	-	-	-
1347104.53990	Purchase Admin Service	-	41	-	-	-	-
1347104.54104	Utilities	-	355	892	372	700	721
1347104.54150	Telephone	-	299	199	350	213	213
1347104.54410	Building Rent	-	1,417	9,633	1,417	1,133	1,133
1347104.55600	Postage & Box Rent	-	271	82	350	115	115
1347104.55730	Membership & Registrat Fees	-	35	26	-	45	45
1347104.55805	Travel	-	1,927	837	2,000	1,000	1,000
1347104.56100	Office Supplies	-	897	77	1,000	200	200
1347104.56112	Computer & Operating Equip	214	2,882	427	2,000	330	500
1347104.57410	Child Care EBT	-	59,131	60,321	186,954	50,000	85,000
13471034.53823	Client/Provider pymt	-	-	9,304	-	-	-
<b>ITQA Grant</b>							
13471034.56901	Expenditures ITQA Grant	-	46,596	14,226	-	-	-
<b>Child Care</b>		<b>214</b>	<b>262,903</b>	<b>160,412</b>	<b>269,464</b>	<b>128,556</b>	<b>165,815</b>
<i>% Inc/dec to prior</i>			122682.87%	-38.98%	-49.40%	-19.86%	-38.46%

## HUMAN SERVICES FUND

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Child Support</b>							
	<i>FTEs</i>	<i>7.00</i>	<i>7.00</i>	<i>7.00</i>	<i>7.00</i>	<i>6.00</i>	<i>6.00</i>
1347204.51000	Salaries & Wage	-	357,234	329,413	336,449	315,071	267,617
1347204.51120	Temporary Salaries	-	2,845	12,175	13,776	9,238	14,119
1347204.52001	Med Insurance- Child Support	-	65,779	55,888	55,372	47,168	45,950
1347204.52020	Other Insurance & Benefits	-	5,881	6,888	6,914	6,042	5,978
1347204.52100	Social security cont- Child Su	-	25,720	24,578	25,252	23,514	20,414
1347204.52200	Retirement contributions-Child	-	23,554	22,231	22,740	19,939	16,617
1347204.52330	Worker's Compensation	-	-	601	655	655	657
1347204.53520	Legal Services	-	-	30,160	27,000	30,092	30,092
1347204.53813	CBI check (fingerprints)	-	53	-	600	400	120
1347204.53823	Client/Provider pymt	85	2,491	1,592	2,000	1,915	2,000
1347204.53833	Contract Payments	-	29,532	7,187	-	-	-
1347204.53990	Purchase Admin Service	37	2,993	5,897	3,800	1,668	4,000
1347204.54104	Utilities	-	946	4,806	4,453	3,100	3,193
1347204.54150	Telephone	15	411	823	1,000	400	400
1347204.54410	Building Rent	-	4,438	24,931	14,200	13,600	13,600
1347204.55600	Postage & Box Rent	-	5,203	3,438	6,000	5,422	6,000
1347204.55725	Dues & Subscriptions	-	-	-	-	-	-
1347204.55730	Membership & Registrat Fees	-	118	518	500	2,084	800
1347204.55805	Travel	-	2,791	1,643	3,200	1,778	2,200
1347204.56100	Office Supplies	335	4,823	3,143	5,000	3,162	3,162
1347204.56112	Computer & Operating Equip	167	4,370	3,975	5,000	3,370	4,000
1347204.56901	IV-D Administration	-	6,941	1,351	-	7,200	7,200
<b>Child Support</b>		<b>640</b>	<b>546,123</b>	<b>541,237</b>	<b>533,912</b>	<b>495,818</b>	<b>448,118</b>
% Inc/dec to prior			85241.00%	-0.89%	-5.88%	-8.39%	-16.07%
<b>Child Welfare</b>							
	<i>FTEs</i>	<i>2.00</i>	<i>2.00</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>	<i>4.00</i>
1347304.51000	Salaries & Wage	-	205,407	173,288	152,121	152,121	196,540
1347304.51230	Overtime	-	-	-	-	185	-
1347304.51120	Temporary Salaries	-	7,833	7,263	-	-	-
1347304.52001	Med Insurance- Child Welfare	-	35,523	23,791	20,583	20,583	37,648
1347304.52020	Other Insurance & Benefits	-	3,830	3,063	3,078	3,078	4,372
1347304.52100	Social security cont- Child We	-	15,013	13,127	11,377	11,377	14,823
1347304.52200	Retirement cntrbts- Child Wel	-	13,560	11,061	8,080	8,080	10,377
1347304.52330	Worker's Compensation	-	-	-	2,619	2,619	2,626
1347304.52410	Cell Phone Allowance	-	574	531	-	-	-
1347304.53833	Contract Payments	-	2	79,918	75,000	75,000	75,000
1347304.53990	Purchase Admin Service	-	3,132	-	3,500	-	-
1347304.54104	Utilities	-	225	1,140	1,114	800	824
1347304.54150	Telephone	3	818	236	1,000	55	300
1347304.54410	Building Rent	-	1,109	5,288	3,400	3,400	3,400
1347304.55600	Postage & Box Rent	-	247	128	250	250	250
1347304.55730	Membership & Registrat Fees	-	251	174	300	-	200
1347304.55805	Travel	-	1,618	3,087	2,000	2,025	2,025
1347304.56100	Office Supplies	-	334	141	500	-	200
1347304.56112	Computer & Operating Equip	-	390	293	500	320	300
1347304.56901	Child Welfare Expenditures	-	8,542	8,050	-	8,615	8,615
<b>PSSF Grant</b>							
13473030.51000	Salaries & Wage	-	28,007	305	-	-	-
13473030.52001	Med Insurance- PSSF/LEGAL AD	-	3,993	48	-	-	-
13473030.52020	Other Insurance & Benefits	-	161	8	-	-	-
13473030.52100	Social Security Cont - PSSF/LE	-	2,002	22	-	-	-
13473030.52200	Retirement Contr- PSSF/LEGAL A	-	2,126	21	-	-	-
13473030.53833	Contract Payments	-	67,369	30,485	75,750	67,000	58,378
13473030.55805	Travel	-	166	45	-	-	-
13473030.56100	Office Supplies	-	857	-	-	-	-
<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

<b>IV-Ewaiver</b>							
<i>FTEs</i>		<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>1.00</i>	<i>1.00</i>	<i>0.50</i>
13473032.51000	Salaries & Wage	-	117,827	132,445	53,464	53,464	-
13473032.52001	Med Insurance - IV-E Waiver	-	25,533	25,436	13,203	13,203	-
13473032.52020	Other Insurance & Benefits	-	2,995	2,338	1,100	1,100	-
13473032.52100	Social security cont - IV-E Wa	-	7,733	8,729	3,570	3,570	-
13473032.52200	Retirement cntrbtns - IV-E Wai	-	8,444	8,672	3,742	3,742	-
13473032.52330	Worker's Compensation	-	-	-	2,283	2,283	-
13473032.52410	Cell Phone Allowance	-	125	136	260	260	-
13473032.53813	CBI check (fingerprints)	-	909	869	-	474	474
13473032.53823	Client/Provider pymt	330	21,465	28,062	22,698	14,000	7,000
13473032.53833	Contract Payments	-	122	2,327	-	-	-
13473032.53990	Purchase Admin Service	-	626	291	-	-	-
13473032.54104	Utilities	-	185	-	-	400	412
13473032.54150	Telephone	-	172	140	-	-	-
13473032.54410	Building Rent	-	359	-	-	-	-
13473032.55600	Postage & Box Rent	-	247	36	-	-	-
13473032.55730	Membership & Registrat Fees	-	26	50	-	-	-
13473032.55805	Travel	-	5,015	5,625	-	2,000	2,000
13473032.56100	Office Supplies	100	863	2,484	-	2,100	-
13473032.56112	Computer & Operating Equip	338	1,243	2,861	-	-	-
13473032.56901	IV-E Waiver Operating	-	1,319	-	-	-	-
<b>Case Services</b>							
13473036.53813	CBI check (fingerprints)	-	79	-	100	-	-
13473036.53823	Client/Provider pymt	-	36,927	12,470	32,560	30,000	40,000
13473036.56901	Case Services Expenditures	-	4,260	6,803	6,669	7,573	7,573
<b>Out of Home Placement</b>							
13473037.57410	Cwest F/C EBT	-	146,404	118,074	88,385	156,827	156,827
<b>RTC</b>							
13473038.57410	RTC Expenditures	-	1,948	1,452	2,208	2,213	2,213
<b>Special Circumstance Day Care</b>							
13473039.57410	DHS EBTs	-	574	-	6,000	-	-

<b>Child Welfare 80/20%</b>							
<i>FTEs</i>		<i>14.50</i>	<i>14.50</i>	<i>14.50</i>	<i>12.25</i>	<i>12.25</i>	<i>11.25</i>
13473040.51000	Salaries & Wage	-	635,183	671,177	533,965	533,965	486,506
13473040.51120	Temporary Salaries	-	771	9,855	20,878	20,878	18,352
13473040.51230	80/20 CW Overtime	-	-	1,267	20,561	20,561	23,148
13473040.52001	Med Insurance - Child Welfar	-	116,833	118,587	102,479	102,479	119,326
13473040.52020	Other Insurance & Benefits	-	10,999	14,403	12,770	12,770	12,607
13473040.52100	Social Security Contr-Child Wf	-	44,905	48,705	41,761	41,761	37,780
13473040.52200	Retirement Cont - Child Welfar	-	38,639	33,810	30,020	30,020	25,148
13473040.52330	Worker's Compensation	-	-	11,117	11,012	11,012	13,328
13473040.53520	Legal Services	-	-	128,408	175,000	175,000	175,000
13473040.53813	CBI check (fingerprints)	-	2,293	3,500	-	5,100	5,100
13473040.53823	Client/Provider pymt	345	43,615	37,052	-	36,000	22,000
13473040.53833	Contract Payments	-	319,039	168,251	61,000	67,000	81,000
13473040.53990	Purchase Admin Service	-	10,857	5,699	28,000	11,200	11,200
13473040.54104	Utilities	-	1,535	6,244	7,050	5,400	5,562
13473040.52410	Cell Phone Allowance	-	-	30	-	-	-
13473040.54150	Telephone	1,026	8,610	7,447	9,780	7,575	8,000
13473040.54410	Building Rent	-	8,044	13,977	21,531	21,531	21,531
13473040.55600	Postage & Box Rent	-	1,696	761	1,700	2,715	2,715
13473040.55730	Membership & Registrat Fees	-	1,549	3,701	-	3,001	3,001
13473040.55805	Travel	-	12,652	25,681	13,000	20,077	20,000
13473040.56100	Office Supplies	651	15,368	10,171	6,500	15,100	15,100
13473040.56112	Computer & Operating Equip	863	8,441	4,820	9,000	2,702	6,000
13473040.56901	Child Welfare 80/20	19,575	9,746	-	-	-	-
13473040.57410	DHS EBTs	(19,575)	-	-	-	-	-
13473040.57650	CERF Fuel	113	2,960	2,790	4,135	2,565	3,910
13473040.57655	CERF Maintenance & Repair	-	379	3,411	2,508	2,513	2,691
13473040.57670	CERF Rental Charges	820	12,091	5,809	5,052	5,051	3,508
<b>WRAP</b>							
13473041.53823	Client/Provider pymt	-	14,532	10,104	15,000	10,000	10,000
13473041.56100	Office Supplies	-	1,106	-	-	-	-



## HUMAN SERVICES FUND

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>State Hotline</b>							
13473042.56100	Office Supplies	-	837	-	-	-	-
13473042.56112	Computer & Operating Equip	-	15,111	-	-	-	-
<b>Title XX Case Worker</b>							
13473043.55730	Membership & Registrat Fees	-	3,230	1,325	-	4,000	2,000
13473043.55805	Travel	-	5,832	437	5,400	5,100	4,000
13473043.56112	Computer & Operating Equip	-	-	50	-	-	-
13473043.56100	Office Supplies	-	1,130	12	-	-	-
<b>Parent Night Out</b>							
13473044.53833	Contract Payments	1,397	2,774	2,309	6,264	6,743	6,264
13473044.56901	Parent Night Out Expenditures	-	-	-	1,000	3,000	5,000
13473044.53990	Purchase Admin Service	-	634	1,920	-	-	-
13473044.56100	Office Supplies	-	2,527	240	-	706	300
<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	-	-	-	-
<b>Chaffee</b>							
<i>FTEs</i>		<i>0.50</i>	<i>0.50</i>	<i>0.00</i>	<i>0.25</i>	<i>0.25</i>	<i>0.25</i>
13473050.51000	Salaries & Wage	-	13,069	9,730	10,829	10,829	11,045
13473050.52001	Med Insurance Chaffee (Alive)	-	1,909	820	1,813	1,813	1,832
13473050.52020	Other Insurance & Benefits	-	241	147	257	257	259
13473050.52100	Social Security Caffee (Alive/	-	983	714	743	743	762
13473050.52200	Retirement Contr Chaffee (Aliv	-	924	532	541	541	541
13473050.52410	Cell Phone Allowance	-	88	-	-	-	-
13473050.53823	Client/Provider pymt	-	4,330	-	2,000	350	350
13473050.53990	Purchase Admin Service	-	860	-	-	2,000	2,500
13473050.54104	Utilities	-	100	356	372	300	309
13473050.54150	Telephone	6	368	246	-	225	225
13473050.54410	Building Rent	-	210	1,133	1,133	1,133	1,133
13473050.55600	Postage & Box Rent	-	63	58	-	115	115
13473050.55730	Membership & Registrat Fees	-	148	1,703	-	-	-
13473050.55805	Travel	-	292	596	-	238	500
13473050.56100	Office Supplies	-	640	23	1,000	143	200
13473050.56112	Computer & Operating Equip	8	89	67	-	74	74
<b>Child Welfare</b>		<b>6,001</b>	<b>2,199,845</b>	<b>2,090,008</b>	<b>1,761,469</b>	<b>1,853,005</b>	<b>1,802,300</b>
<i>% Inc/dec to prior</i>			<i>36559.74%</i>	<i>-4.99%</i>	<i>-42.53%</i>	<i>-11.34%</i>	<i>2.32%</i>

## HUMAN SERVICES FUND

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Colorado Works</b>							
	<i>FTEs</i>	2.00	2.00	3.00	3.25	3.25	3.25
1347704.51000	Salaries & Wage	-	131,115	144,343	152,670	152,670	155,584
1347704.51230	Overtime	-	-	711	-	-	-
1347704.52001	Med Insurance- Colorado Work	-	30,089	28,953	29,622	29,622	30,374
1347704.52020	Other Insurance & Benefits	-	2,403	3,510	3,676	3,676	3,696
1347704.52100	Social security cont- Colorado	-	9,632	10,948	10,793	10,793	10,776
1347704.52200	Retirement contributions- Colo	-	8,971	10,304	10,883	10,883	10,905
1347704.52330	Worker's Compensation	-	-	201	263	263	264
1347704.53833	Contract Payments	-	93,567	17,641	43,870	87,619	87,619
1347704.53990	Purchase Admin Service	-	248	103	500	-	-
1347704.54104	Utilities	-	326	1,017	2,800	1,100	1,133
1347704.54150	Telephone	2	109	280	500	121	121
1347704.54410	Building Rent	-	1,349	3,400	3,400	4,200	4,200
1347704.55600	Postage & Box Rent	-	316	137	1,000	243	300
1347704.55730	Membership & Registrat Fees	-	47	8	500	552	552
1347704.55805	Travel	-	406	1,146	1,200	1,000	1,200
1347704.56100	Office Supplies	-	403	235	1,386	200	600
1347704.56112	Computer & Operating Equip	13	1,292	1,833	2,000	1,255	1,255
1347704.56901	Expend CO Works Admin	-	2,222	4,160	-	2,000	4,000
1347704.57410	DHS EBTs	-	48,109	124,049	145,613	162,000	175,000
<b>Colorado Works</b>		<b>15</b>	<b>330,605</b>	<b>352,978</b>	<b>410,677</b>	<b>468,198</b>	<b>487,579</b>
<i>% Inc/dec to prior</i>				6.77%	-52.77%	32.64%	18.73%
<b>Core Services</b>							
	<i>FTEs</i>	5.00	5.00	5.00	4.00	4.00	4.50
1347504.51000	Salaries & Wage	-	283,799	245,885	251,838	251,838	274,522
1347504.51230	Overtime	-	-	-	-	218	-
1347504.52001	Med Insurance- Core Services	-	53,737	37,546	30,249	30,249	43,943
1347504.52020	Other Insurance & Benefits	-	3,796	4,367	4,171	4,171	5,044
1347504.52100	Social security cont- Core Ser	-	19,566	17,329	18,339	18,339	19,601
1347504.52200	Retirement contributions- Core	-	18,665	16,742	15,211	15,211	16,928
1347504.52330	Worker's Compensation	-	-	-	5,409	5,409	5,422
1347504.52410	Cell Phone Allowance	-	971	409	-	-	-
1347504.53813	CBI check (fingerprints)	-	41	14	-	-	-
1347504.53823	Client/Provider pymt	-	7,728	6,607	-	6,512	7,200
1347504.53833	Contract Payments	-	14,705	-	-	-	-
1347504.53990	Purchase Admin Service	-	325	-	-	40	100
1347504.54104	Utilities	-	729	2,526	2,597	1,800	1,854
1347504.54150	Telephone	48	1,545	569	4,545	200	700
1347504.54410	Building Rent	-	1,426	10,294	21,532	7,933	7,933
1347504.55600	Postage & Box Rent	-	440	247	-	500	500
1347504.55730	Membership & Registrat Fees	-	106	3,574	-	756	756
1347504.55805	Travel	-	2,430	3,474	-	2,458	2,458
1347504.56100	Office Supplies	-	3,358	1,743	-	1,526	2,000
1347504.56112	Computer & Operating Equip	64	709	817	-	583	800
1347504.56901	CORE Services 100% Operating	-	850	432	-	-	-

## HUMAN SERVICES FUND

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Core Services 80/20</b>							
	<i>FTEs</i>	2.00	2.00	2.00	3.00	3.00	3.00
13475055.51000	Salaries & Wage	-	161,099	161,924	204,026	204,026	177,207
13475055.52001	Med Insurance- Core Services	-	33,762	32,747	41,892	41,892	36,120
13475055.52020	Other Insurance & Benefits	-	3,444	3,085	3,787	3,787	3,537
13475055.52100	Soc Security Contr- Core Servi	-	10,756	10,982	13,472	13,472	11,674
13475055.52200	Retirement Contr- Core Service	-	11,538	12,232	13,484	13,484	11,888
13475055.52330	Worker's Compensation	-	-	4,091	3,642	3,642	3,651
13475055.52410	Cell Phone Allowance	-	-	-	-	-	260
13475055.53990	Purchase Admin Service	-	987	12	-	-	-
13475055.54104	Utilities	-	653	1,356	1,485	1,300	1,339
13475055.54150	Telephone	247	890	303	1,000	120	300
13475055.54410	Building Rent	-	1,366	4,533	4,533	4,533	4,533
13475055.55600	Postage & Box Rent	-	437	178	500	308	400
13475055.55730	Membership & Registrat Fees	-	684	11	-	270	270
13475055.55805	Travel	-	1,599	671	2,000	3,250	3,250
13475055.56100	Office Supplies	-	1,675	328	1,700	1,070	1,070
13475055.56112	Computer & Operating Equip	82	1,402	1,185	1,000	808	1,000
13475055.56901	Core Services 80/20	-	57,982	55,315	55,315	55,315	55,315
<b>Core Services</b>		<b>441</b>	<b>703,200</b>	<b>641,528</b>	<b>701,727</b>	<b>695,021</b>	<b>701,575</b>

% Inc/dec to prior

159196.87%

-8.77%

-23.15%

8.34%

-0.02%

<b>Income Maintenance</b>							
	<i>FTEs</i>	25.00	25.00	25.00	25.00	25.00	24.25
1347604.51000	Salaries & Wage	-	(344,755)	955,407	1,053,471	1,053,471	1,089,529
1347604.51120	Temporary Salaries	-	13,549	18,877	76,479	25,000	45,683
1347604.51230	Overtime	-	3,358	17,770	19,608	25,715	19,992
1347604.52001	Medical Insurance	-	210,671	178,064	233,999	233,999	233,107
1347604.52020	Other Insurance & Benefits	-	21,183	21,881	25,365	25,365	25,692
1347604.52100	Social Security Contributions	-	74,520	69,783	79,275	79,275	81,877
1347604.52200	Retirement Contributions	-	61,575	51,675	65,111	65,111	65,662
1347604.52330	Worker's Compensation	-	23,139	2,734	2,583	2,583	2,589
1347604.53520	Legal Services	-	-	-	-	750	500
1347604.53813	CBI check (fingerprints)	-	353	405	1,000	450	450
1347604.53823	Client/Provider pymt	-	-	-	-	6,000	6,000
1347604.53833	Contract Payments	-	2,813	353	-	180	180
1347604.53990	Purchase Admin Service	-	3,496	2,403	5,000	1,454	500
1347604.54104	Utilities	-	1,972	14,211	16,697	11,500	14,000
1347604.54150	Telephone	168	1,715	3,454	2,000	2,258	2,258
1347604.54410	Building Rent	-	10,463	34,469	50,995	50,995	50,995
1347604.55600	Postage & Box Rent	22	2,528	1,827	3,000	3,000	3,000
1347604.55730	Membership & Registrat Fees	-	4,664	4,929	1,000	3,547	3,547
1347604.55805	Travel	-	6,556	9,305	7,000	12,694	12,694
1347604.56100	Office Supplies	106	10,495	10,044	10,500	10,500	8,000
1347604.56112	Computer & Operating Equip	14,374	14,188	5,668	5,000	15,385	15,385
1347604.56901	Admin IM Operating	-	(19,235)	40,203	-	18,000	18,000

## HUMAN SERVICES FUND

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Income Maintenance Continued:</b>							
1347604.57650	CERF Fuel	-	616	862	1,277	1,277	1,208
1347604.57655	CERF Maintenance & Repair	-	117	1,053	774	774	831
1347604.57670	CERF Rental Charges	-	2,507	1,794	1,560	1,560	1,083
<b>Fraud Investigations</b>							
	<i>FTEs</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>
13476060.51000	Salaries & Wage	-	31,717	38,413	38,771	38,771	39,541
13476060.52001	Medical Insurance - Fraud	-	7,613	8,158	6,695	6,695	6,500
13476060.52020	Other Insurance & Benefits	-	887	986	944	944	949
13476060.52100	Social Security Contr- Fraud	-	2,247	2,881	2,966	2,966	3,006
13476060.52200	Retirement Cont - Fraud	-	1,586	1,921	1,938	1,938	1,939
13476060.52330	Worker's Compensation	-	-	-	76	76	76
13476060.54104	Utilities	-	98	339	372	400	412
13476060.54150	Telephone	4	32	69	-	19	19
13476060.54410	Building Rent	-	555	1,133	1,133	1,133	1,133
13476060.55600	Postage & Box Rent	-	124	61	236	115	115
13476060.55730	Membership & Registrat Fees	-	258	283	250	-	250
13476060.55805	Travel	-	139	95	150	-	600
13476060.56100	Office Supplies	-	65	23	100	-	-
13476060.56112	Computer & Operating Equip	-	225	68	-	25	25
13476060.56901	Fraud Operating	-	1,171	-	-	-	-
<b>LEAP Admin</b>							
13476061.53823	Client/Provider pymt	-	1,288	-	-	-	-
13476061.53833	Contract Payments	-	22,556	-	-	-	-
13476061.53990	Purchase Admin Service	-	858	-	-	-	-
13476061.54150	Telephone	-	7	1	-	-	-
13476061.55600	Postage & Box Rent	-	-	8	-	12	600
13476061.55805	Travel	-	-	872	-	-	2,000
13476061.56100	Office Supplies	-	21	70	4,600	-	2,000
<b>Medicaid Transportation</b>							
13476063.53823	Client/Provider pymt	786	401,652	139,017	450,000	109,205	110,000
<b>General Assistance</b>							
13476064.53823	Client/Provider pymt	363	15,462	6,102	-	4,875	7,000
13476064.56100	Office Supplies	-	3,632	6,476	-	2,100	2,000
13476064.56901	CEAC	-	-	6,253	20,000	9,000	11,000
<b>Aid to Needy Disabled</b>							
13476065.53823	Client/Provider pymt	-	3,869	6,762	-	2,230	3,130
13476065.53990	Purchase Admin Service	175	1,648	-	2,200	2,200	2,200
13476065.56901	Expend AND Operating	-	40,541	42,373	34,822	45,902	45,902

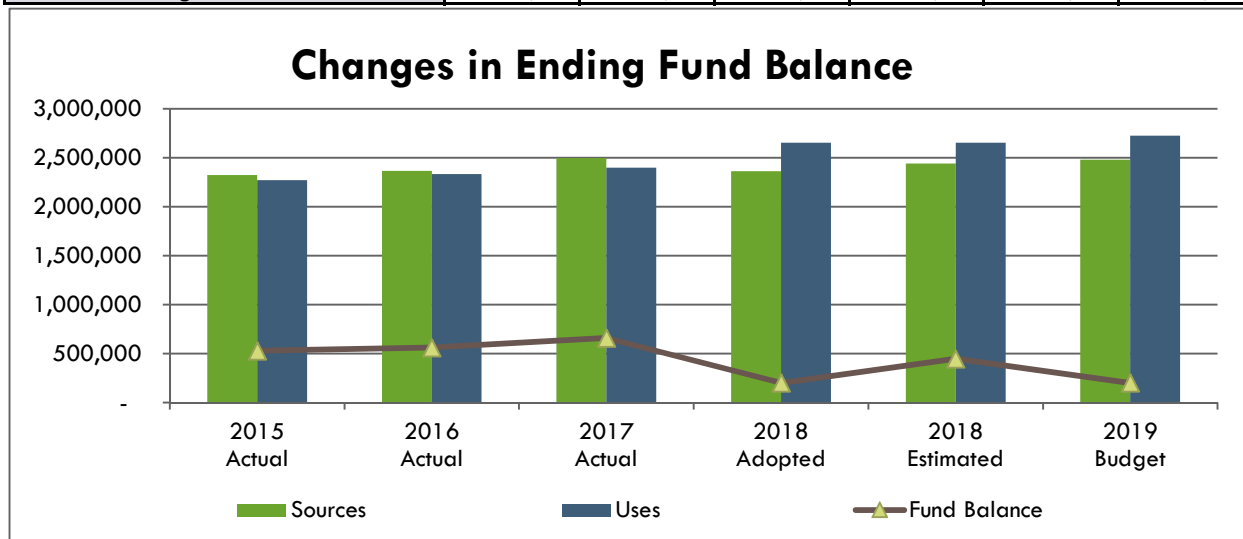
## HUMAN SERVICES FUND

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Employment First</b>							
13476068.53833	Contract Payments	-	84,741	75,766	74,000	74,000	80,000
<b>Old Age Pension</b>							
13476069.56901	Expend OAP Operating	-	86	-	-	-	-
<b>Income Maintenance</b>		<b>15,998</b>	<b>729,569</b>	<b>1,785,302</b>	<b>2,300,948</b>	<b>1,953,450</b>	<b>2,023,158</b>
% Inc/dec to prior			4460.42%	144.71%	-6.53%	9.42%	-12.07%
<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	1,779,681	(6,386)	(954)	-	-	-
<b>Core Services</b>		<b>6,134,866</b>	<b>1,299,850</b>	<b>(954)</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Inc/dec to prior			-78.81%	-100.07%	0.00%	-100.00%	0.00%
<b>Other Expenditures</b>							
130.57560	Miscellaneous Expense	-	11,429	(40)	-	-	-
130.57410	DHS EBTs	-	49,173	-	-	-	-
<b>Other Miscellaneous Expenditures</b>		<b>-</b>	<b>60,601</b>	<b>(40)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenditures</b>		<b>6,158,809</b>	<b>6,405,123</b>	<b>5,865,675</b>	<b>6,303,200</b>	<b>5,926,884</b>	<b>5,981,181</b>
% Inc/dec to prior			4.00%	-8.42%	15.52%	1.04%	-5.11%
<b>Other Sources and Uses:</b>							
1347004.47421	Adult Protection RMS	-	(20,818)	(20,703)	(18,928)	(22,068)	(22,068)
1347104.47421	Child Care Admin RMS	-	(27,641)	(35,394)	(27,500)	(38,947)	(38,947)
1347304.47421	Child Welfare RMS	-	(13,571)	(3,676)	(13,571)	(7,270)	(7,270)
13473039.47421	Special Circumstance RMS	-	-	-	-	5,305	(6,000)
13473040.47421	Child Welfare 80/20 RMS	-	(316,315)	(319,251)	(276,000)	(307,880)	(307,880)
1347704.47421	CO Works Admin RMS	-	(103,936)	(127,702)	(102,582)	(112,492)	(112,492)
1347504.47421	Core Services 100% RMS	-	(57,699)	17,733	(1,666)	(7,356)	(8,272)
13475055.47421	Core Services 80/20 RMS	-	57,699	(17,733)	1,666	8,272	8,272
1347604.47421	DHS Admin RMS	-	400,850	526,295	472,322	510,975	523,196
13476066.47421	DHS RMS	-	-	13,203	-	-	-
13476069.47421	OAP RMS	-	(34,047)	(32,771)	(33,741)	(28,539)	(28,539)
<b>Other Sources and Uses</b>		<b>-</b>	<b>(115,478)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Contingency</b>							
130.59090	Contingency	-	-	-	46,000	-	50,000
<b>One Time &amp; Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>46,000</b>	<b>-</b>	<b>50,000</b>
% Inc/dec to prior			0.00%	0.00%	-0.86%	0.00%	8.70%
<b>Total Human Services Fund Expenditures</b>		<b>6,158,809</b>	<b>6,520,601</b>	<b>5,865,675</b>	<b>6,349,200</b>	<b>5,926,884</b>	<b>6,031,181</b>
% Inc/dec budget to budget or actual to actual			5.87%	-10.04%	19.68%	1.04%	0.00%

## 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.

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Beginning Fund Balance</b>	\$ 476,207	\$ 528,658	\$ 561,170	\$ 490,545	\$ 659,524	\$ 447,470
Revenues & Other Sources:						
Sales Taxes	2,324,742	2,366,776	2,493,457	2,364,178	2,442,669	2,476,477
Interest on Deposits (Misc.)	-	877	4,130	300	300	4,000
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>2,324,742</b>	<b>2,367,653</b>	<b>2,497,587</b>	<b>2,364,478</b>	<b>2,442,969</b>	<b>2,480,477</b>
Expenditures & Other Uses:						
Durango Library	1,891,568	1,955,401	2,063,007	1,994,859	1,994,859	2,017,124
Transfers Out for Durango Senior Services	370,723	369,740	326,226	409,319	409,319	424,529
Transfers Out for Durango Landfill	10,000	10,000	10,000	10,000	10,000	10,000
SW Council of Gov (SWCOG)	-	-	-	-	14,923	24,824
Homeless Strategic Planning	-	-	-	-	-	70,000
Recon Budget to Actual Rev	-	-	-	70,925	70,925	24,765
Telecommunication Infrastructure	-	-	-	169,920	154,997	156,705
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>2,272,291</b>	<b>2,335,141</b>	<b>2,399,233</b>	<b>2,655,023</b>	<b>2,655,023</b>	<b>2,727,947</b>
<b>Ending Fund Balance</b>	<b>\$ 528,658</b>	<b>\$ 561,170</b>	<b>\$ 659,524</b>	<b>\$ 200,000</b>	<b>\$ 447,470</b>	<b>\$ 200,000</b>



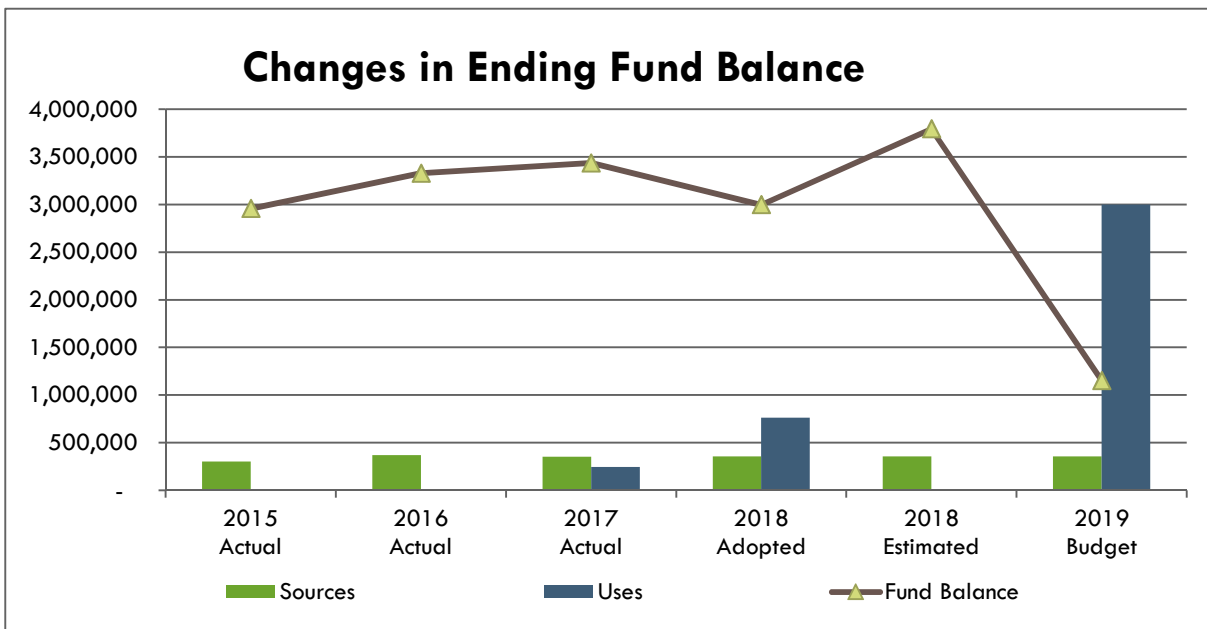
## JOINT SALES TAX FUND

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Revenues:</b>							
200.41300	Sales Taxes	2,324,742	2,366,776	2,493,457	2,364,178	2,442,669	2,476,477
200.48510	Transfer to/from General Fund	-	-	-	-	-	-
200.47000	Investment Earnings	-	877	4,130	300	300	4,000
<b>Revenues</b>		<b>2,324,742</b>	<b>2,367,653</b>	<b>2,497,587</b>	<b>2,364,478</b>	<b>2,442,969</b>	<b>2,480,477</b>
% Inc/dec budget			1.85%	5.49%	0.00%	-2.19%	4.91%
<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	370,723	369,740	326,226	409,319	409,319	424,529
20050.58500	Durango Public Library	1,891,568	1,955,401	2,063,007	1,944,859	1,944,859	2,017,124
20050.58550	Durango Library Capital	-	-	-	50,000	50,000	-
20010.59400	SW Council of Gov (SWCOG)	-	-	-	-	14,923	24,824
20010.57815	Homeless Strategic Planning	-	-	-	-	-	70,000
20010.59150	Recon Budget to Actual Rev	-	-	-	70,925	70,925	24,765
20010.59450	Telecommunication Infrastructu	-	-	-	169,920	154,997	156,705
<b>Total Joint Sales Tax Expenditures</b>		<b>2,272,291</b>	<b>2,335,141</b>	<b>2,399,233</b>	<b>2,655,023</b>	<b>2,655,023</b>	<b>2,727,947</b>
% Inc/dec budget			2.77%	2.74%	-1.05%	10.66%	2.75%

# 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.

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Beginning Fund Balance</b>	<b>\$ 2,652,676</b>	<b>\$ 2,956,256</b>	<b>\$ 3,327,676</b>	<b>\$ 3,400,876</b>	<b>\$ 3,434,646</b>	<b>\$ 3,792,646</b>
Revenues & Other Sources:						
State Lottery Proceeds	298,434	350,156	314,219	338,000	338,000	338,000
Interest on Deposits (Misc.)	5,146	21,264	37,750	20,000	20,000	20,000
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>303,579</b>	<b>371,420</b>	<b>351,968</b>	<b>358,000</b>	<b>358,000</b>	<b>358,000</b>
Capital and Other Uses:						
Multi Event Center	-	-	245,000	762,000	-	3,000,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>-</b>	<b>-</b>	<b>245,000</b>	<b>762,000</b>	<b>-</b>	<b>3,000,000</b>
<b>Ending Fund Balance</b>	<b>\$ 2,956,255</b>	<b>\$ 3,327,676</b>	<b>\$ 3,434,646</b>	<b>\$ 2,996,876</b>	<b>\$ 3,792,646</b>	<b>\$ 1,150,646</b>





## CONSERVATION TRUST FUND

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Revenues:</b>							
210.43315	Lottery Funds	298,434	350,156	314,219	338,000	338,000	338,000
21050.47000	Investment Earnings	5,146	21,264	37,750	20,000	20,000	20,000
<b>Revenues</b>		<b>303,579</b>	<b>371,420</b>	<b>351,968</b>	<b>358,000</b>	<b>358,000</b>	<b>358,000</b>
% Inc/dec budget			22.35%	-5.24%	4.31%	1.71%	0.00%
<b>Expenditures</b>							
210.59526	Other Eligible Expenditures	-	-	-	12,000	-	-
21050.59525	Capital Outlay - Multi Event C	-	-	245,000	750,000	-	3,000,000
<b>Total Conservation Trust Fund Expenditures</b>		<b>-</b>	<b>-</b>	<b>245,000</b>	<b>762,000</b>	<b>-</b>	<b>3,000,000</b>
% Inc/dec budget			0.00%	0.00%	182.22%	-100.00%	293.70%

## 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.

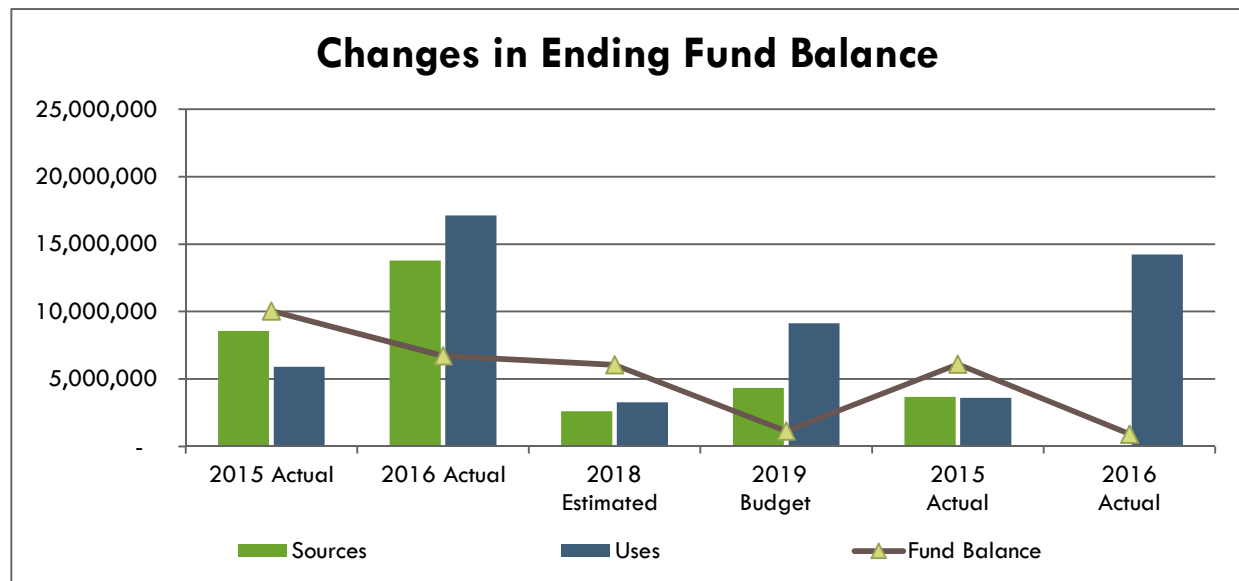
### **Capital Improvement Fund**

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.

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Beginning Fund Balance</b>	<b>\$ 7,386,827</b>	<b>\$10,045,173</b>	<b>\$ 6,709,164</b>	<b>\$ 5,922,706</b>	<b>\$ 6,045,856</b>	<b>\$ 6,100,532</b>
Revenues & Other Sources:						
Sales Taxes	2,000,000	2,000,000	750,000	1,000,000	1,000,000	2,000,000
Intergovernmental Revenues	993,004	1,714,629	1,783,352	774,953	163,223	2,950,478
Miscellaneous Revenues	-	63,049	61,629	65,000	-	92,000
Transfers In	5,577,637	10,000,000	-	2,500,000	2,500,000	4,000,000
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>8,570,641</b>	<b>13,777,678</b>	<b>2,594,980</b>	<b>4,339,953</b>	<b>3,663,223</b>	<b>9,042,478</b>
Capital and Other Uses:						
One Time Expenditures	181,317	-	-	-	-	-
Capital Projects & Outlay	5,730,978	17,113,687	3,258,289	7,123,558	3,108,547	12,229,626
Contingencies and Other	-	-	-	2,000,000	500,000	2,000,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>5,912,295</b>	<b>17,113,687</b>	<b>3,258,289</b>	<b>9,123,558</b>	<b>3,608,547</b>	<b>14,229,626</b>
Change in Fund Balance	2,658,346	(3,336,009)	(663,309)	(4,783,605)	54,677	(5,187,148)
<b>Ending Fund Balance</b>	<b>\$10,045,173</b>	<b>\$ 6,709,164</b>	<b>\$ 6,045,856</b>	<b>\$ 1,139,101</b>	<b>\$ 6,100,532</b>	<b>\$ 913,384</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	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Revenues:</b>							
260.41300	Sales Taxes	2,000,000	2,000,000	750,000	1,000,000	1,000,000	2,000,000
260.43150	EIAF 7850 Courthouse Remodel	-	1,653,364	246,636	-	-	-
260.43370	EIAF 8106 Crthse Renovation	-	25,000	-	-	-	-
260.45324	Energy Impact Assistance	790,057	30,180	2,009	125,000	-	1,850,000
260.47125	211 Rock Point Early Term	126,487	-	-	-	-	-
260.47611	Pictometry Contib. from Others	76,460	-	13,300	-	-	76,460
260.47856	Refund Misc. Federal	-	-	20,599	-	-	-
260.47900	Miscellaneous Revenue	-	6,085	-	65,000	-	92,000
26010.48510	Transfer to/from General Fund	5,577,637	10,000,000	-	2,500,000	2,500,000	4,000,000
26020.43374	EIAF- Emergency Power Evacuati	-	-	150,000	-	-	-
26020.44680	GSA Courthouse Lease	-	-	70,895	81,577	81,599	120,039
26020.44681	GSA Courthouse Improvements	-	-	1,199,130	515,982	29,230	851,585
26020.45336	Courthouse Revenue - State	-	-	19,615	-	-	-
26020.47840	LP Electric Rebate Refunds	-	-	8,774	-	-	-
26020.47893	DA Crths Remodel-San Juan Cty	-	-	2,701	2,701	2,701	2,701
26020.47894	DA Crths Remodel-Archuleta Cty	-	-	49,693	49,693	49,693	49,693
26040.47127	10 Burnett Rent - MASH	-	61,709	61,629	-	-	-
26040.47820	Insurance Refunds	-	1,340	-	-	-	-
<b>Revenues</b>		<b>8,570,641</b>	<b>13,777,678</b>	<b>2,594,980</b>	<b>4,339,953</b>	<b>3,663,223</b>	<b>9,042,478</b>
% Inc/dec budget			60.75%	-81.17%	104.01%	41.17%	108.35%

<b>Expenditures:</b>							
26020.59106	Building Remodel - Furniture	181,317	-	-	-	-	-
<b>Expenditures</b>		<b>181,317</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>Capital Outlay:</b>							
<b>Technology Capital:</b>							
26010.59130	Info Serv Capital & Projects	684,456	460,151	136,108	-	-	132,953
26010.59132	Tyler FinSw Capital & Projects	221,506	93,886	1,957	-	-	-
26010.59260	Capital Outlay - Code Developm	-	-	120,794	135,000	-	-
26010.59131	Capital Outlay - Pictometry	-	-	129,311	-	-	198,768
<b>Capital &amp; Projects</b>							
260.59104	Cap Outlay - 1101 East 2nd Rem	1,990,692	-	-	-	-	-
260.59115	Capital Outlay 211 Rockpoint	2,064,723	5,399	-	-	-	-
260.59136	Capital Outlay Wheeled Generat	32,456	-	-	-	-	-
260.59206	Capital Outlay - Detentions	13,678	-	-	-	-	-
260.59508	Capital Outlay - Fairgrounds	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	15,000	-
26010.59112	Security Upgrades	-	-	10,333	-	-	-
26010.59120	ACT Building	-	-	-	4,462,800	1,253,640	4,632,690
26010.59144	CIP Cthse Basmnt Remdl County	-	-	-	1,337,807	1,224,057	433,019
26010.59220	Space Planning Crths Basement	-	-	24,498	-	24,743	-
26010.59222	Risk Mgmt - ID Printer	-	-	-	5,000	4,885	-
26010.59224	Courthouse HVAC Replacement	-	-	-	-	-	1,300,000
26010.59240	Agilis Duo - Clerk & Recorder	-	-	-	-	-	48,000
26020.59137	Capital Outlay Crths Rmdl Cnty	275,783	3,821,124	248,410	-	-	-
26020.59138	Capital Outlay Coroner	-	-	7,000	7,000	7,000	50,000
26020.59205	Detentions Camera & DVR System	-	-	329,750	-	-	-
26020.59207	Sheriff Control Room	-	290,387	59,660	-	-	-

## CAPITAL IMPROVEMENT FUND (cont.)

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Capital &amp; Projects Continued:</b>							
26020.59208	Armory Remodel & SO Relocation	-	48,704	-	10,000	55,000	4,428,413
26020.59209	Emergency Management (PS)	-	37,910	-	-	-	-
26020.59210	Emergency Power Evacuation Sit	-	-	382,058	-	-	-
26020.59211	Search and Rescue Building	-	-	-	250,000	10,000	500,000
26020.59220	CIP - Crths Rmdl - DA Portion	-	827,994	1,598,026	-	-	-
26020.59250	CIP - Crths Rmdl - Fed Portion	191,572	1,596,162	166,840	-	-	-
26020.59252	CIP Cthse Basmnt Rmdl Marshal	-	-	10,533	608,451	514,222	505,783
26040.59410	10 Burnett Ct Property Remodel	218,936	9,931,971	19,275	-	-	-
26040.59411	10 Burnett-Prop Tax & Sec Dep	-	-	13,737	-	-	-
<b>Capital Outlay</b>		<b>5,730,978</b>	<b>17,113,687</b>	<b>3,258,289</b>	<b>7,123,558</b>	<b>3,108,547</b>	<b>12,229,626</b>

% Inc/dec budget	198.62%	-80.96%	72.79%	-4.60%	71.68%
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<b>Contingency:</b>							
26010.59090	Contingency	-	-	-	2,000,000	500,000	2,000,000
<b>Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>	<b>500,000</b>	<b>2,000,000</b>

% Inc/dec budget	0.00%	0.00%	0.00%	0.00%	0.00%
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<b>Total CIP Expenditures</b>		<b>5,912,295</b>	<b>17,113,687</b>	<b>3,258,289</b>	<b>9,123,558</b>	<b>3,608,547</b>	<b>14,229,626</b>
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% Inc/dec budget	189.46%	-80.96%	49.01%	10.75%	55.97%
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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**

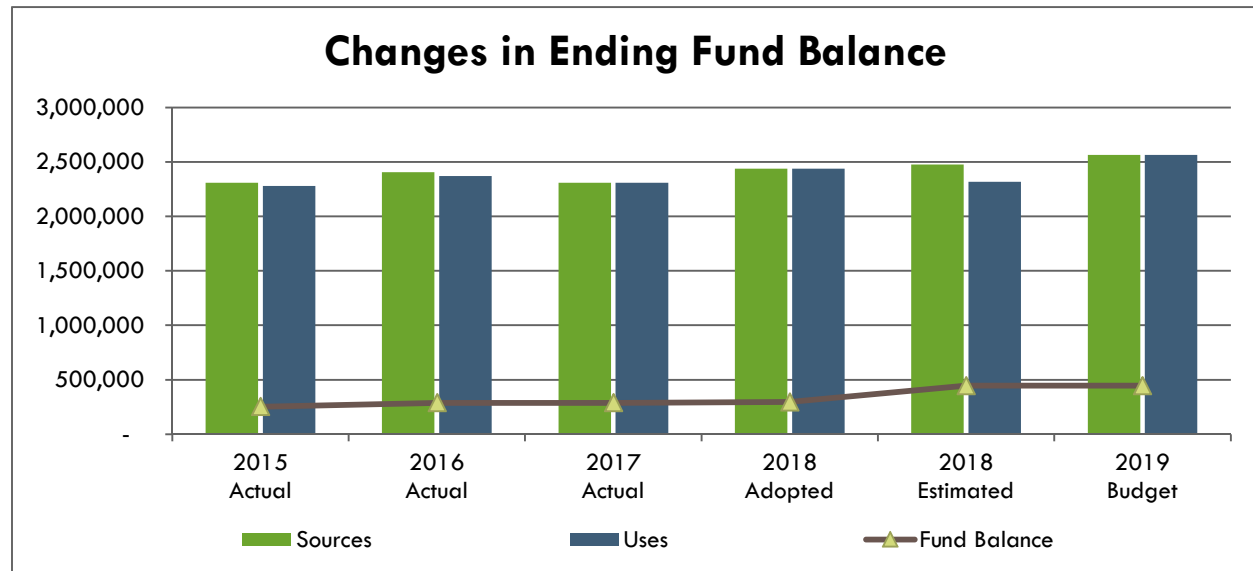
Durango Hills Road Improvement District (DHRID) was established in 1991 to account for the maintenance and snow removal costs on designated roads in the Durango Hills subdivision located west of County Road 240. It is primarily supported by property taxes paid by residents and some miscellaneous revenues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

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Beginning Fund Balance</b>	\$ 221,989	\$ 252,284	\$ 288,104	\$ 295,001	\$ 288,104	\$ 444,917
<b>Revenues &amp; Other Sources:</b>						
La Plata County Contribution	1,511,905	1,532,801	1,528,129	1,635,541	1,635,541	1,632,926
Archuleta County Contribution	345,150	340,670	239,788	364,923	364,923	374,769
San Juan County Contribution	18,758	18,926	13,321	20,046	20,046	19,548
Fees and Fines	112,695	112,206	61,416	37,500	37,500	39,709
Intergovernmental Revenues	304,068	368,906	420,098	379,552	416,236	497,552
Miscellaneous Revenues	16,884	31,400	44,962	250	250	-
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>2,309,460</b>	<b>2,404,909</b>	<b>2,307,714</b>	<b>2,437,812</b>	<b>2,474,496</b>	<b>2,564,504</b>
<b>Expenditures &amp; Other Uses:</b>						
<b>Personnel Costs:</b>						
Personnel Wages	1,419,449	1,450,638	1,434,961	1,434,473	1,434,473	1,549,717
Temporary Employees	11,472	20,798	26,006	33,748	33,748	-
Medical Benefits	277,833	260,883	242,804	243,285	243,285	285,617
Other Benefits & Costs	204,637	210,414	206,471	207,976	207,976	218,359
Operating Expenditures	350,774	417,356	397,472	498,329	398,199	442,871
Capital Outlay	15,000	9,000	-	-	-	47,940
Contingency	-	-	-	20,000	-	20,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>2,279,165</b>	<b>2,369,089</b>	<b>2,307,714</b>	<b>2,437,812</b>	<b>2,317,682</b>	<b>2,564,504</b>
<b>Ending Fund Balance</b>	<b>\$ 252,284</b>	<b>\$ 288,104</b>	<b>\$ 288,104</b>	<b>\$ 295,001</b>	<b>\$ 444,917</b>	<b>\$ 444,917</b>



## SIXTH JUDICIAL DISTRICT ATTORNEY

Mission Statement						
The Sixth Judicial District Attorney's office serves La Plata, Archuleta, and San Juan Counties by prosecuting criminal cases with the highest standards of excellence, and is dedicated to our primary purpose, community safety, by demanding accountability from offenders, protecting and honoring victims, and focusing on prevention of future crime.						

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$2,027,243	26.00	\$36.45

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Revenues:</b>							
7025902.42398	Discovery	72,681	68,568	21,013	-	-	-
7025902.43160	DA cost share Archuleta Cty	345,150	340,670	239,788	364,923	364,923	374,769
7025902.43162	DA cost share San Juan Cty	18,758	18,926	13,321	20,046	20,046	19,548
7025902.43164	Other Misc Rev - SPIE	5,259	12,430	7,545	-	-	-
7025902.43360	DA cost share - State salary	123,088	124,025	124,961	110,000	124,960	124,960
7025902.43362	Mandated Cost Reimb	40,014	43,638	40,402	37,500	37,500	39,709
7025902.44300	Gaming Funds - DA	82,173	100,822	147,044	136,552	136,552	137,925
7025902.44303	Mental Health Program Grant	-	-	-	-	-	50,000
7025902.44305	CDAC Fellow Attorney Grant	32,606	32,606	-	-	22,724	42,923
7025902.44309	Adult Diversion Grant	8,335	37,769	50,423	34,000	52,000	61,744
7025902.44313	Adult Diversion Client Fees	-	-	-	-	12,000	12,000
7025902.44670	VALE Grant	52,607	34,753	62,625	38,000	38,000	38,000
7025902.44675	Federal Victim Comp	-	26,502	27,500	61,000	30,000	30,000
7025902.47000	Investment Earnings	52	51	52	250	250	-
7025902.47800	CCOERA refunds	11,694	2,089	7,204	-	-	-
7025902.47820	Insurance Insurance Claim	-	12,550	-	-	-	-
7025902.47896	Travel/Train Reimb	4,664	16,711	1,375	-	-	-
7025902.47900	Miscellaneous Revenue	-	-	36,332	-	-	-
7025902.47910	Reimbursed Outlay	475	-	-	-	-	-
7025902.48510	Transfer to/from General Fund	1,511,905	1,532,801	1,528,129	1,635,541	1,635,541	1,632,926
<b>Revenues</b>		<b>2,309,460</b>	<b>2,404,909</b>	<b>2,307,715</b>	<b>2,437,813</b>	<b>2,474,496</b>	<b>2,564,504</b>
% Inc/dec budget			4.13%	-4.04%	-2.21%	7.23%	5.20%

<b>Personnel Expenditures:</b>							
	FTEs	25.00	26.00	25.00	25.00	25.00	26.00
7025902.51000	Salaries & Wage	1,419,449	1,450,638	1,434,961	1,434,473	1,434,473	1,549,718
7025902.51120	Temporary Salaries	11,472	20,798	26,006	33,748	33,748	-
7025902.52001	Medical Insurance	277,833	246,538	214,689	214,975	214,975	255,097
7025902.52020	Other Insurance & Benefits	-	14,345	28,115	28,311	28,311	30,519
7025902.52100	Social Security Contributions	95,168	98,439	98,109	99,046	99,046	104,875
7025902.52200	Retirement Contributions	102,469	105,492	103,583	104,164	104,164	108,709
7025902.52330	Worker's Compensation	3,849	3,483	3,436	3,726	3,726	3,735
7025902.52410	Cell Phone Allowance	3,151	3,002	1,343	1,040	1,040	1,040
<b>Personnel Expenditures</b>		<b>1,913,391</b>	<b>1,942,733</b>	<b>1,910,241</b>	<b>1,919,483</b>	<b>1,919,483</b>	<b>2,053,693</b>
% Inc/dec budget			1.53%	-1.67%	-2.17%	0.48%	6.99%

<b>Operating Expenditures:</b>							
7025902.53520	Legal Services	2,215	4,447	3,083	7,000	5,000	5,000
7025902.53530	Special Prosecution	-	-	7,441	70,000	30,000	70,000
7025902.53620	Medical & Dental Services	90	90	-	-	-	-
7025902.53810	Dispatch Fees	23,157	27,278	-	-	-	-
7025902.53930	Other Professional Services	18,620	27,187	2,876	4,000	2,500	2,500
7025902.53932	Office Move	-	-	26,758	-	-	-



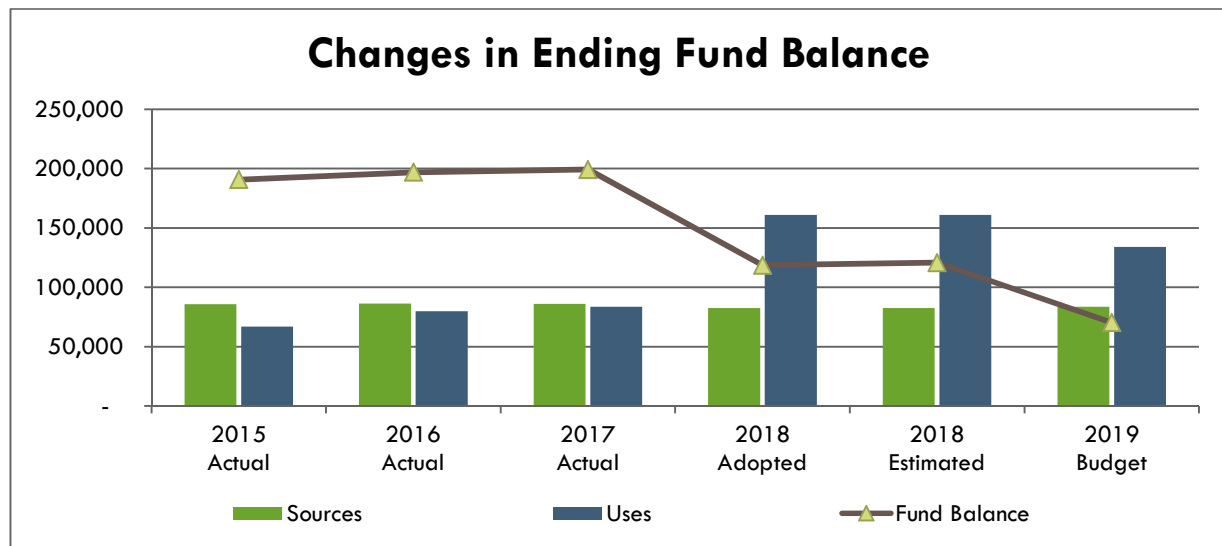
## SIXTH JUDICIAL DISTRICT ATTORNEY (cont.)

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Operating Expenditures Continued:</b>							
7025902.54109	Utilities	30,000	30,000	14,667	20,000	20,000	20,000
7025902.54150	Telephone	4,934	7,495	6,779	5,700	5,700	5,700
7025902.54335	Fire Insurance Expenditures	-	723	22,975	-	-	-
7025902.54410	Building Rent	18,000	14,660	9,000	8,700	9,023	9,295
7025902.54412	Office Space Rent	88,000	88,000	97,052	126,055	126,055	126,055
7025902.55600	Postage & Box Rent	6,532	6,243	5,514	5,500	5,500	5,500
7025902.55725	Dues & Subscriptions	17,928	18,219	14,971	20,000	15,000	15,500
7025902.55905	Witness Expenses	2,174	1,796	1,339	2,500	2,500	2,500
7025902.55920	Meetings	24,520	57,241	21,182	25,000	25,000	25,000
7025902.55940	Training	-	-	729	-	-	-
7025902.56112	Computer & Operating Equip	2,550	2,780	2,261	2,840	2,840	2,840
7025902.56114	Computer Equip & Software	18,542	16,800	19,404	17,500	15,000	12,500
7025902.56122	Investigative Expense	582	76	83	1,000	500	500
7025902.56126	Expenditure Of Forfeiture Fund	-	1,000	-	5,000	-	1,000
7025902.56127	Federal Victim Comp Expense	-	26,501	27,500	61,000	30,000	30,000
7025902.56128	Mandated Exp-Reimbursed	48,943	45,001	51,826	37,500	40,000	40,000
7025902.56134	Furniture, Fixtures, Office Eq	-	-	5,485	-	3,548	-
7025902.56147	Adult Diversion Grant	3,389	10,205	14,553	34,000	28,000	28,000
7025902.56166	DA remodel - other costs	-	-	5,748	-	-	-
7025902.56170	Operating Supplies	23,585	16,895	18,139	20,000	10,000	12,500
7025902.56171	Mental Health Program Expend	-	-	-	-	-	11,685
7025902.57560	Miscellaneous Expense	3,656	87	4,274	8,000	5,000	5,000
7025902.57650	CERF Fuel	5,292	5,425	4,173	6,291	6,291	5,500
7025902.57655	CERF Maintenance & Repair	4,320	5,870	6,326	8,017	8,017	3,570
7025902.57670	CERF Rental Charges	3,744	3,336	3,336	2,726	2,726	2,726
<b>Operating Expenditures</b>		<b>350,774</b>	<b>417,356</b>	<b>397,472</b>	<b>498,329</b>	<b>398,199</b>	<b>442,871</b>
% Inc/dec budget			18.98%	-4.76%	-4.87%	0.18%	-11.13%
<b>Capital Outlay:</b>							
7025902.59220	Capital Outlay District Attorn	15,000	9,000	-	-	-	47,940
<b>Capital Outlay</b>		<b>15,000</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,940</b>
% Inc/dec budget			-40.00%	-100.00%	0.00%	0.00%	0.00%
<b>Contingency:</b>							
7025902.59090	Contingency	-	-	-	20,000	-	20,000
<b>Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>
% Inc/dec budget			0.00%	0.00%	-50.00%	0.00%	0.00%
<b>Total 6th Judicial DA Expenditures</b>		<b>2,279,165</b>	<b>2,369,089</b>	<b>2,307,714</b>	<b>2,437,812</b>	<b>2,317,682</b>	<b>2,564,504</b>
% Inc/dec budget			3.95%	-2.59%	-3.49%	0.43%	5.20%

# 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.

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Beginning Fund Balance</b>	\$ 172,037	\$ 190,725	\$ 196,972	\$ 197,191	\$ 199,288	\$ 120,702
<b>Revenues &amp; Other Sources:</b>						
Property Taxes	72,859	74,805	74,698	73,984	73,984	74,475
Specific Ownership Tax	6,764	6,631	8,445	4,000	4,000	4,000
Other Taxes	1,690	2,022	166	1,955	1,955	2,455
Other Misc. Revenue	4,400	2,750	2,750	2,475	2,475	2,750
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>85,712</b>	<b>86,208</b>	<b>86,059</b>	<b>82,414</b>	<b>82,414</b>	<b>83,680</b>
<b>Expenditures &amp; Other Uses:</b>						
Snow Removal	27,163	27,926	27,587	30,000	30,000	30,000
Grading & Maintenance	38,860	50,938	55,156	80,000	80,000	63,100
Misc. Expenditures	1,000	1,098	1,000	1,000	1,000	1,000
Contingencies and Other	-	-	-	50,000	50,000	40,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>67,023</b>	<b>79,961</b>	<b>83,743</b>	<b>161,000</b>	<b>161,000</b>	<b>134,100</b>
<b>Ending Fund Balance</b>	<b>\$ 190,727</b>	<b>\$ 196,972</b>	<b>\$ 199,288</b>	<b>\$ 118,605</b>	<b>\$ 120,702</b>	<b>\$ 70,282</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.

2019 Overview		
General Support Required	FTEs	Annual cost per capita
\$134,100	-	\$2.41

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Proposed	2018 Estimated	2019 Budget
<b>Revenues:</b>							
300.41000	Property Taxes	72,859	74,805	74,698	73,984	73,984	74,475
300.41200	Specific Ownership Taxes	6,764	6,631	8,445	4,000	4,000	4,000
300.41910	Penalties & Interest Delin tax	67	75	83	55	55	55
300.41920	Prop Tax-Senior/Veteran Exem	1,622	1,947	2,433	1,900	1,900	2,400
300.41930	Abatements	-	-	(2,351)	-	-	-
<b>Revenues</b>		<b>81,312</b>	<b>83,458</b>	<b>83,309</b>	<b>79,939</b>	<b>79,939</b>	<b>80,930</b>
% Inc/dec budget			2.64%	-0.18%	-6.22%	-4.04%	1.24%

<b>Misc Revenues:</b>							
300.47900	Miscellaneous Revenue	4,400	2,750	2,750	2,475	2,475	2,750
<b>Misc Revenues</b>		<b>4,400</b>	<b>2,750</b>	<b>2,750</b>	<b>2,475</b>	<b>2,475</b>	<b>2,750</b>
% Inc/dec budget			-37.50%	0.00%	0.00%	-10.00%	11.11%

<b>Total Revenues</b>		<b>85,712</b>	<b>86,208</b>	<b>86,059</b>	<b>82,414</b>	<b>82,414</b>	<b>83,680</b>
% Inc/dec budget			0.58%	-0.17%	-6.05%	-4.24%	1.54%

<b>Operating Expenditures:</b>							
30030.53930	Other Professional Services	1,000	1,098	1,000	1,000	1,000	1,000
30030.54305	Snow Plowing	27,163	27,926	27,587	30,000	30,000	30,000
30030.56159	Road Maintenance	-	-	-	25,000	25,000	10,000
30030.56138	Grading & Maintenance	38,860	50,938	55,156	55,000	55,000	53,100
<b>Operating Expenditures</b>		<b>67,023</b>	<b>79,961</b>	<b>83,743</b>	<b>111,000</b>	<b>111,000</b>	<b>94,100</b>
% Inc/dec budget			19.30%	4.73%	29.07%	32.55%	-15.23%

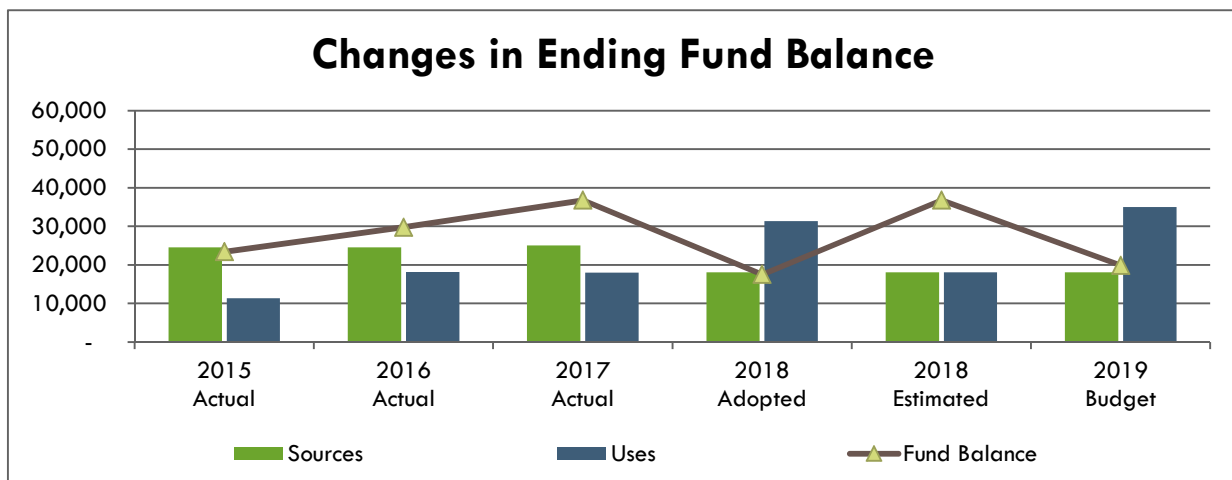
<b>Contingency:</b>							
30030.59090	Contingency	-	-	-	50,000	50,000	40,000
<b>Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>40,000</b>

<b>Total Durango Hills Expenditures</b>		<b>67,023</b>	<b>79,961</b>	<b>83,743</b>	<b>161,000</b>	<b>161,000</b>	<b>134,100</b>
% Inc/dec budget			19.30%	4.73%	18.38%	92.26%	-16.71%

## 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.

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Beginning Fund Balance</b>	\$ 10,202	\$ 23,388	\$ 29,735	\$ 30,751	\$ 36,752	\$ 36,752
<b>Revenues &amp; Other Sources:</b>						
Property Taxes	22,073	22,276	22,034	16,981	16,981	16,981
Specific Ownership Tax	2,036	1,949	2,449	1,130	1,130	1,130
Other Taxes	407	299	549	-	-	-
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>24,516</b>	<b>24,525</b>	<b>25,032</b>	<b>18,111</b>	<b>18,111</b>	<b>18,111</b>
<b>Expenditures &amp; Other Uses:</b>						
Treasurer Fee	839	622	467	700	700	700
Misc. Expenditures	664	669	662	524	524	524
Debt Principal	6,657	11,628	11,862	12,100	12,100	12,343
Debt Interest	3,170	5,259	5,025	4,787	4,787	4,544
Contingency	-	-	-	13,246	-	16,887
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>11,330</b>	<b>18,178</b>	<b>18,016</b>	<b>31,357</b>	<b>18,111</b>	<b>34,998</b>
<b>Ending Fund Balance</b>	<b>\$ 23,388</b>	<b>\$ 29,735</b>	<b>\$ 36,752</b>	<b>\$ 17,505</b>	<b>\$ 36,752</b>	<b>\$ 19,865</b>



## PALO VERDE PID #3

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Revenues:</b>							
310.41000	Property Taxes	22,073	22,276	22,034	16,981	16,981	16,981
310.41200	Specific Ownership Taxes	2,036	1,949	2,449	1,130	1,130	1,130
310.41900	Delinquent Property Taxes	61	11	20	-	-	-
310.41920	Prop Tax-Senior/Veteran Exem	345	289	529	-	-	-
<b>Revenues</b>		<b>24,516</b>	<b>24,525</b>	<b>25,032</b>	<b>18,111</b>	<b>18,111</b>	<b>18,111</b>
% Inc/dec budget			0.04%	2.07%	-24.36%	-27.65%	0.00%
<b>Operating Expenditures:</b>							
31030.53990	Purchase Admin Service	839	622	467	700	700	700
31030.55735	Treasurer Fee	664	669	662	524	524	524
<b>Operating Expenditures</b>		<b>1,503</b>	<b>1,291</b>	<b>1,129</b>	<b>1,224</b>	<b>1,224</b>	<b>1,224</b>
% Inc/dec budget			-14.13%	-12.55%	-78.43%	8.45%	0.00%
<b>Debt:</b>							
31030.59020	Principal Payments	6,657	11,628	11,862	12,100	12,100	12,343
31030.59010	Interest Payment	3,170	5,259	5,025	4,787	4,787	4,544
<b>Debt</b>		<b>9,827</b>	<b>16,887</b>	<b>16,887</b>	<b>16,887</b>	<b>16,887</b>	<b>16,887</b>
% Inc/dec budget			71.85%	0.00%	-0.01%	0.00%	0.00%
<b>Contingency:</b>							
310.59090	Contingency	-	-	-	13,246	-	16,887
<b>Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>13,246</b>	<b>-</b>	<b>16,887</b>
% Inc/dec budget			0.00%	0.00%	0.00%	0.00%	27.49%
<b>Total Palo Verde PID Expenditures</b>		<b>11,330</b>	<b>18,178</b>	<b>18,016</b>	<b>31,357</b>	<b>18,111</b>	<b>34,998</b>
% Inc/dec budget			60.44%	-0.89%	38.98%	0.53%	11.61%

## INTERNAL SERVICE FUNDS

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

La Plata County has two internal service funds:

### **Capital Equipment Replacement Fund**

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

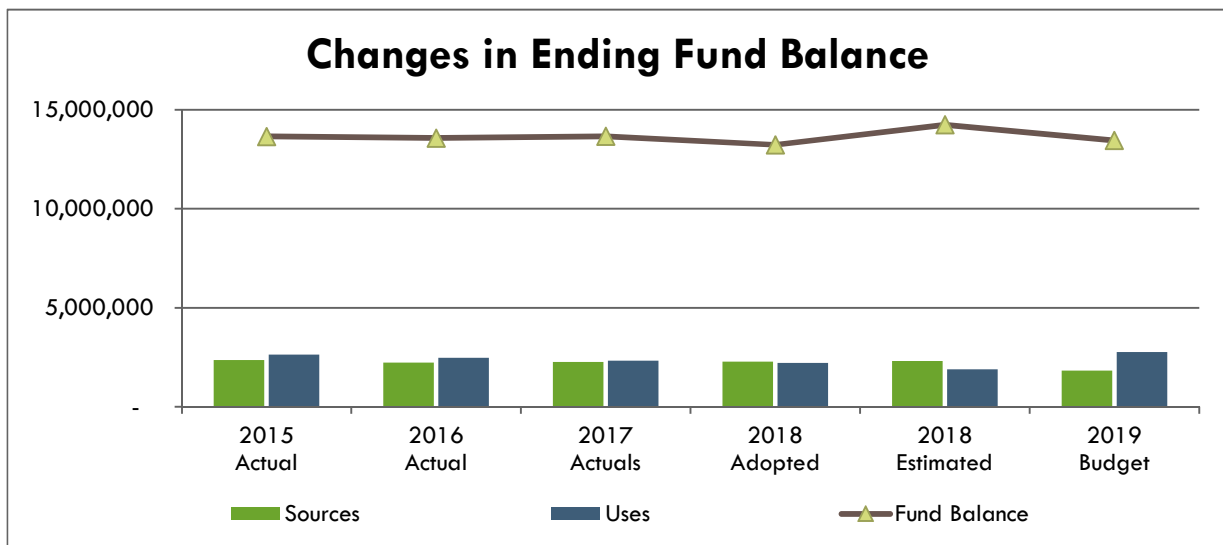
### **Employee Medical Self Insurance Fund**

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

## CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)

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

	2015 Actual	2016 Actual	2017 Actuals	2018 Adopted	2018 Estimated	2019 Budget
<b>Beginning Fund Balance</b>	<b>\$13,602,827</b>	<b>\$13,653,596</b>	<b>\$13,577,282</b>	<b>\$13,020,397</b>	<b>\$13,666,556</b>	<b>\$14,242,865</b>
Revenues & Other Sources:						
Internal Charges for Services	2,082,330	2,004,412	2,170,072	2,127,695	2,127,695	1,635,187
Sale of Fixed Assets	247,430	143,284	34,550	144,500	187,000	191,359
Intergovernmental Grants	20,927	79,280	57,394	-	-	-
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>2,350,688</b>	<b>2,226,977</b>	<b>2,262,016</b>	<b>2,272,195</b>	<b>2,314,695</b>	<b>1,826,546</b>
Expenditures & Other Uses:						
Personnel Costs:						
Personnel Wages	436,603	478,060	437,627	444,592	444,592	454,591
Overtime	1,345	850	717	1,523	1,523	1,530
Medical Benefits	102,473	111,072	110,624	111,721	111,721	99,032
Other Benefits & Costs	78,822	81,392	74,080	72,796	72,796	75,092
Operating Expenditures	430,035	381,883	380,009	385,263	347,914	436,673
CERF Charges	6,628	7,006	7,752	9,196	3,500	8,550
Capital	1,577,147	1,404,408	1,314,619	936,448	906,341	1,436,918
Contingencies	-	-	-	250,000	-	250,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>2,633,054</b>	<b>2,464,670</b>	<b>2,325,430</b>	<b>2,211,538</b>	<b>1,888,386</b>	<b>2,762,386</b>
Reconcile to GAAP Net Income	333,137	161,379	152,688	150,000	150,000	150,000
Change in Fund Balance	50,771	(76,315)	89,273	210,657	576,309	(785,840)
<b>Ending Fund Balance</b>	<b>\$13,653,597</b>	<b>\$13,577,282</b>	<b>\$13,666,556</b>	<b>\$13,231,054</b>	<b>\$14,242,865</b>	<b>\$13,457,026</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	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Revenues:</b>							
860.44346	CDOT Grants	-	78,681	50,714	-	-	-
860.46901	Charges for Repairs & Maint In	612,476	559,016	669,296	612,956	612,956	567,274
860.46903	Charges for Misc.	273	119	4,293	-	-	-
860.46920	Charges for Equipment Use	1,469,581	1,445,277	1,496,483	1,514,739	1,514,739	1,067,913
860.47820	Insurance Refunds	20,927	-	-	-	-	-
860.47900	Miscellaneous Revenue	-	599	6,680	-	-	-
860.49100	Sale of Assets	247,430	143,284	34,550	144,500	187,000	191,359
<b>Revenues</b>		<b>2,350,688</b>	<b>2,226,977</b>	<b>2,262,016</b>	<b>2,272,195</b>	<b>2,314,695</b>	<b>1,826,546</b>
% Inc/dec budget			-5.26%	1.57%	-5.92%	2.33%	-19.61%

<b>Personnel Expenditures:</b>							
	<i>FTEs</i>	9.00	9.00	8.50	8.50	8.50	8.50
860.51000	Salaries & Wage	436,603	478,060	437,627	444,592	444,592	454,591
860.51230	Overtime	1,345	850	717	1,523	1,523	1,530
860.52001	Medical Insurance	102,473	105,662	100,934	101,934	101,934	89,013
860.52020	Other Insurance & Benefits	-	5,409	9,690	9,787	9,787	10,019
860.52100	Social Security Contributions	31,015	33,282	29,973	30,555	30,555	31,767
860.52200	Retirement Contributions	28,636	30,732	27,175	28,104	28,104	29,153
860.52330	Worker's Compensation	18,554	16,791	16,564	13,878	13,878	13,912
860.52410	Cell Phone Allowance	617	587	368	260	260	260
<b>Personnel Expenditures</b>		<b>619,244</b>	<b>671,374</b>	<b>623,049</b>	<b>630,631</b>	<b>630,631</b>	<b>630,245</b>
% Inc/dec budget			8.42%	-7.20%	-6.40%	1.22%	-0.06%

<b>Operating Expenditures:</b>							
860.53620	Medical & Dental Services	-	-	675	-	-	-
860.53800	Software Maintenance Contract	9,283	9,516	10,477	9,938	10,070	10,370
860.53930	Other Professional Services	4,651	7,015	3,860	5,500	5,500	5,500
860.54102	Electric	16,171	15,171	14,869	14,250	17,000	18,500
860.54106	Gas	4,998	3,375	3,042	4,100	2,751	2,063
860.54110	Water & Sewer	2,735	2,783	3,072	2,500	5,352	4,476
860.54150	Telephone	408	454	367	400	380	400
860.54210	Hazardous Materials Disposal	360	2,562	2,879	2,500	1,400	2,500
860.54212	Waste Disposal	2,682	2,512	2,795	2,600	1,786	1,314
860.54315	Equip Repair & Maint - Non-Mv	19,015	24,685	19,577	24,000	24,000	24,000
860.54335	Insurance Repairs	500	-	-	-	-	-
860.55210	Prop, Casualty & Liability Ins	-	-	-	-	-	45,000
860.55520	Photocopy	640	960	761	850	850	850
860.55600	Postage & Box Rent	7	86	35	25	25	-
860.55920	Meetings	-	1,132	-	1,000	-	1,000
860.55940	Training	662	1,231	3,942	2,800	1,500	2,000
860.56110	Clothing & Uniforms	6,209	6,671	4,938	6,200	5,500	5,700
860.56114	Computer Equip & Software	750	1,433	1,925	1,600	1,900	2,000
860.56156	Machinery & Equipment Parts	202,708	155,383	169,562	159,000	120,000	159,000
860.56164	Motor Vehicle Parts	25,908	21,678	25,905	25,000	25,000	25,000
860.56170	Operating Supplies	15,757	18,854	18,292	18,800	18,000	18,000



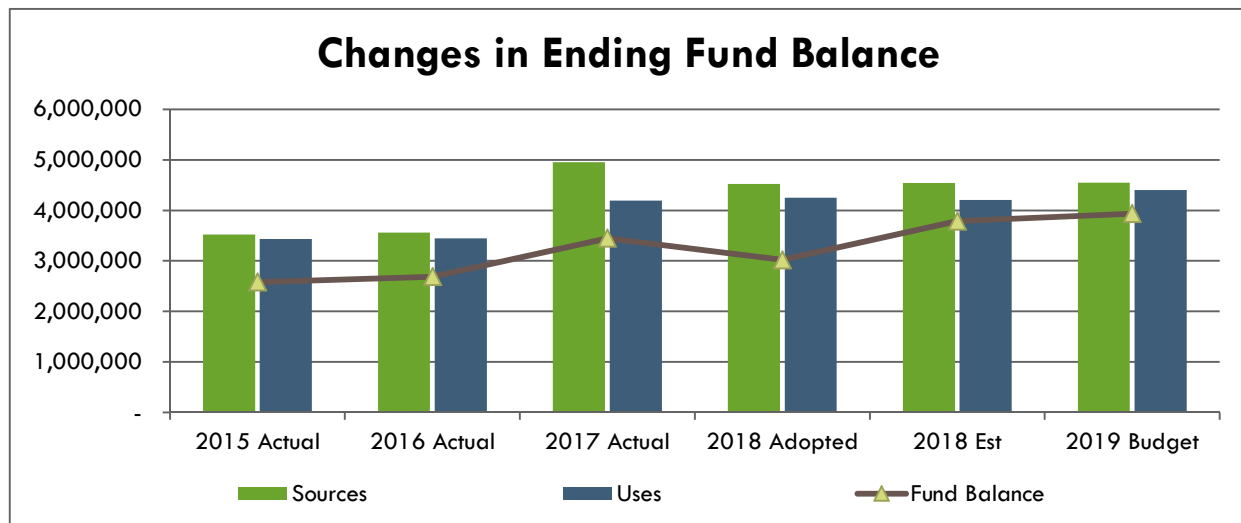
## CAPITAL EQUIPMENT REPLACEMENT FUND (cont.)

Acct. #	Description	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Operating Expenditures Continued:</b>							
860.56176	Shop Supplies	17,244	24,238	14,077	22,000	20,000	20,000
860.56250	Parts/Fuel Inventory Expense	11,899	3,853	(5,433)	3,900	3,900	4,000
860.56254	Tires & Tubes	87,446	78,290	84,394	78,300	83,000	85,000
860.57650	CERF Fuel	6,628	7,006	7,752	9,196	3,500	8,550
<b>Operating Expenditures</b>		<b>436,663</b>	<b>388,889</b>	<b>387,761</b>	<b>394,459</b>	<b>351,414</b>	<b>445,223</b>
% Inc/dec budget			-10.94%	-0.29%	-11.44%	-9.37%	12.87%
<b>Capital Outlay:</b>							
860.57675	CERF Special Equipment	137,628	138,607	177,082	218,000	218,000	195,055
860.59125	CERF Equipment	1,439,519	1,265,801	1,137,537	718,448	688,341	1,241,863
<b>Capital Outlay</b>		<b>1,577,147</b>	<b>1,404,408</b>	<b>1,314,619</b>	<b>936,448</b>	<b>906,341</b>	<b>1,436,918</b>
% Inc/dec budget			-10.95%	-6.39%	-30.97%	-31.06%	53.44%
<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%	0.00%	0.00%	0.00%
<b>Total CERF Expenditures</b>		<b>2,633,054</b>	<b>2,464,670</b>	<b>2,325,429</b>	<b>2,211,538</b>	<b>1,888,386</b>	<b>2,762,386</b>
% Inc/dec budget			-6.39%	-5.65%	-18.86%	-18.79%	24.91%

# 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.

	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
<b>Beginning Fund Balance</b>	<b>\$ 2,489,464</b>	<b>\$ 2,579,100</b>	<b>\$ 2,688,472</b>	<b>\$ 2,752,946</b>	<b>\$ 3,448,475</b>	<b>\$ 3,786,369</b>
Revenues & Other Sources:						
Internal Charges for Services	3,518,556	3,545,839	4,916,215	4,519,807	4,531,895	4,535,000
Outside Charges for Services	226	-	-	-	-	-
Miscellaneous	2,425	12,747	36,452	1,000	12,525	12,525
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>3,521,207</b>	<b>3,558,587</b>	<b>4,952,667</b>	<b>4,520,807</b>	<b>4,544,420</b>	<b>4,547,525</b>
Expenditures & Other Uses:						
Medical Costs	3,431,571	3,449,215	4,192,664	4,253,566	4,206,526	4,400,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>3,431,571</b>	<b>3,449,215</b>	<b>4,192,664</b>	<b>4,253,566</b>	<b>4,206,526</b>	<b>4,400,000</b>
<b>Ending Fund Balance</b>	<b>\$ 2,579,100</b>	<b>\$ 2,688,472</b>	<b>\$ 3,448,475</b>	<b>\$ 3,020,187</b>	<b>\$ 3,786,369</b>	<b>\$ 3,933,894</b>



## EMPLOYEE MEDICAL SELF INSURANCE FUND

Account # Account Description	2015 Actual	2016 Actual	2017 Actual	2018 Proposed	2018 Estimated	2019 Budget
<b>Revenues:</b>						
870.47000 Investment Earnings	866	8,925	33,422	1,000	12,525	12,525
870.46950 Medical Premiums County	3,328,794	3,323,484	4,668,910	4,292,533	4,296,895	4,300,000
870.46951 Medical Premiums Other	226	-	-	-	-	-
870.46952 Dental Premiums County	189,762	222,355	247,305	227,274	235,000	235,000
870.46953 COBRA	1,559	3,822	3,030	-	-	-
<b>Revenues</b>	<b>3,521,207</b>	<b>3,558,587</b>	<b>4,952,667</b>	<b>4,520,807</b>	<b>4,544,420</b>	<b>4,547,525</b>
% Inc/dec budget to budget or actual to actual						
		1.06%	39.18%	0.00%	-8.24%	0.59%

<b>Operating Expenditures:</b>						
870.57565 Claims Pd-Self Insurance Fund	3,431,571	3,449,215	4,192,664	4,206,526	4,206,526	4,400,000
870.59190 Employee Health Clinic	-	-	-	47,040	-	-
<b>Total Employee Medical Ins Expenditures</b>	<b>3,431,571</b>	<b>3,449,215</b>	<b>4,192,664</b>	<b>4,253,566</b>	<b>4,206,526</b>	<b>4,400,000</b>
% Inc/dec budget to budget or actual to actual						
		0.51%	21.55%	0.00%	0.33%	3.44%

## CONTINGENCY, ONE TIME & CAPITAL

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

### **Contingency**

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

### **One Time Expenditures**

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

### **Capital Projects**

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

CONTINGENCY		
Dept./Fund		Expenditure
General Fund		1,500,000
Road & Bridge Department	Miscellaneous expenditures and grant matching	725,000
Dept. of Human Services Fund		50,000
District Attorney Fund		20,000
Palo Verde District #3		16,887
Durango Hills Road Improvement Fund		40,000
Capital Improvement Plan Fund		2,000,000
Capital Equipment Replacement Fund		250,000
TOTAL CONTINGENCIES		4,601,887

ONE TIME EXPENDITURES		
Dept./Fund		Expenditure
Admin/General Fund	Watershed Mitigation Projects	300,000
GENERAL FUND ONE TIME EXPENDITURES		300,000

## CAPITAL IMPROVEMENT FUND AND CONSERVATION TRUST FUND CAPITAL PROJECTS

Conservation Trust Fund Capital Project				
Dept/Fund	Project	Description	Expenditure	Revenue
Conservation Trust	Multi-Event Center	Multi-Event Center Improvements.	3,000,000	-
<b>CONSERVATION TRUST FUND</b>			<b>3,000,000</b>	<b>-</b>
Capital Improvement Fund Capital Projects				
Dept/Fund	Project	Description	Expenditure	Revenue
General Services	Newly Constructed Office Building - Assessor, Clerk and Treasurer (ACT)	In 2018, La Plata County undertook the construction of a new building in the Bodo Park area to consolidate the functions of the Assessor, Clerk, and Treasurer's offices into one convenient location, centrally located with ample parking for the benefit of the public. This is a continuation of the project to provide the completion of the ACT Building in 2019. 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; initial project cost estimated at \$5,409,330 with \$1,253,640 of expenditures to be incurred in 2018 and the remaining \$4,155,690 in 2019. Additional costs total \$477,000 for A&E \$52,000, Commissioning \$40,000, Move & Furnishing Consultant \$35,000, and FF&E \$350,000.	4,632,690	-
General Services	Courthouse Remodel Lower Level - US Marshal	During 2018, the United States Marshal (USMS) requested consideration of office space in the lower level of the Courthouse as an addition to the current 10 year General Services Administration (GSA) lease. USMS agreed to fully fund the office and the partial remodel of the booking/cell area on the main floor of the courthouse. The lease was agreed upon and the USMS will fully reimburse La Plata County for the construction upon completion. The County will fund the core and shell costs and the USMS will pay for all tenant improvements. The total cost of the USMS portion of the project is budgeted to be \$1,020,005 with \$514,222 of expenditures to be incurred in 2018 and the remaining \$505,783 in 2019. Under amended terms of the lease agreement, the GSA shall pay an additional \$78,189 in annual rent. It is expected that the county will receive 10 months' rent in 2019 of \$65,149. The tenant improvement cost is estimated at \$823,893 and the GSA shall pay the total amount up front in a lump sum payment.	505,783	889,050
General Services	Courthouse Remodel Lower Level - County	During 2018, construction started on the remodel of the Courthouse in order to relocate the County IT Department to the north end of the lower level of the Courthouse. The project includes general remodeling as well as the installation of a generator, two new elevators and HVAC improvements. The total cost for the County portion of the project is \$1,632,076. It is estimated that the remaining 25% of the project will be completed in 2019. Additional costs total \$25,000 for moving expenses \$5,000, A&E \$10,000 and commissioning \$10,000.	433,019	-
Sheriff	Remodel Armory Building and relocate Sheriff's Office	This project will include the remodeling of the former National Guard Armory in Bodo Park to house the various non-incarceration functions of the Sheriff's Office. The service yard of the facility will possibly be paved under a potential bid alternate. One additional critical remodel item for the project will be the replacement of the rubber roof membrane. This portion of the project will replace roofing in excess of 30 years old. It is critical to include this as the rooftop HVAC equipment will be replaced at the same time. Cost estimate for construction, \$3,998,413. Additional costs total \$430,000, for A&E in pre-planning stage \$100,000, FF&E \$300,000 and commissioning \$30,000. Funding to be requested from DOLA \$1,000,000	4,428,413	1,000,000
General Services	Search and Rescue Building	Construction of a new facility for the housing of the La Plata County Search and Rescue. Funded by \$65,000 in donations from the SAR Team and funding to be requested from DOLA for \$200,000.	500,000	265,000

## CAPITAL IMPROVEMENT FUND AND CONSERVATION TRUST FUND CAPITAL PROJECTS

Capital Improvement Fund Capital Projects Continued:				
Dept/Fund	Project	Description	Expenditure	Revenue
General Services	Courthouse HVAC Mechanical Equipment Replacement	Replacement of the 30 plus year old HVAC mechanical equipment in the south wing of the main level and the 2nd floor of the Courthouse. The project would replace all remaining fan coils, air handlers, rooftop units, unit ventilators, and associated controls. The project would occur upon completion of the 2018/2019 basement remodel project and could complete the remaining major interior remodeling for the Courthouse. Funding to be requested from DOLA \$650,000.	1,300,000	650,000
Clerk & Recorder	Agilis Duo - Mail Ballot & Signature Capture Solution	Agilis Duo is the name of equipment and software which will provide a production mail sorter and signature capturing of mail ballots during elections. Currently the process is manual, and the new equipment will help to improve the administration of the election process. The Clerk & Recorder will pilot the new equipment during the November 2018 General Election and will then determine if the equipment has increased efficiencies and is cost effective enough to purchase. Estimated monetary savings: staff and election judge hours totaling approximately \$6,400 per election. Initial Cost \$45,000 + \$3,000 for installation and training.	48,000	-
Assessor	Pictometry	In 2015, La Plata County entered into a 6 year contract with Pictometry Inc. to provide high resolution aerial images for all of the privately owned property in the County. A partnership was developed with the Southern Ute Tribe (SUIT), The City of Durango (DUR), La Plata Electric (LPEA) and the Town of Bayfield (BAY) to share the cost to purchase this product. This project is part of an going program to have current very useful aerial oblique photography that helps the Assessor with subdividing properties, discovering un-permitted construction, agricultural land valuation, and verification of other land based functions. These images are used by multiple County departments and agency partners on a daily basis to conduct business and serve the public. Total cost is estimated \$162,768 with funding provided of \$53,160 from SUIT, \$12,660 from City of Durango, \$10,000 from LPEA, and \$640 from Town of Bayfield. An additional \$36,000 is also included in the project for possible LiDAR work to be completed for the Office of Emergency Management. This additional work will only take place, if the county is awarded funding from the State of Colorado Disaster Fund which would provide 75% reimbursement of \$27,000.	198,768	103,460
Coroner	Mobile Autopsy Trailer	Purchase of a mobile autopsy trailer which offers a convenient and efficient way to perform autopsies.	50,000	-
Technology Portion of Capital				
Dept/Fund	Project	Description	Expenditure	Revenue
Information Technology	ExaGrid - Data Backup System Replacement	The ExaGrid device is the system which backs up the county's data and stores it for potential use in historical data recovery. The current system, which was upgraded in early 2016, had the potential lifespan of 3-5 years. The growth in document digitization and the saving and sharing of video from a variety of sources has increased the size of the current backups, and decreased the number of backups maintained to a point below industry standards for an organization of the county's size. The new system will guarantee the ability to maintain backups at industry standard levels and will also integrate with the existing Veeam software.	76,453	-
Office of Emergency Management	Update/Augment EOC Technology	The county's connection to major incidents is through the Emergency Operations Center (EOC). The EOC must be ready to operate at all times, have the ability to function for multiple roles and it must be able to operate independent of all other external network and internet systems if the need arises in order to address community and responder needs. New technology will be purchased in 2019 including: HP Design Jet T930 Large Format Printer, 4 x Large TV/Monitors, Smart Board to integrate with Arc Pro and 5 x refurbished laptops.	16,500	-
Administration	Replace LPC Website	Replacement of county's website. The LPC website is the portal to constituents, its through the website that we roll-out new capabilities and informative updates to our constituents, the replacement website will assist in that effort.	40,000	-
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>			<b>12,229,626</b>	<b>2,907,510</b>

## ROAD & BRIDGE PORTION OF PROJECTS AND CAPITAL

Projects	Description	Expenditure	Revenue
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 approved to fund the remaining \$40,000.	80,000	40,000
CR 220/219 in association with US 550 Fastlane Project	The County has partnered with CDOT, City of Durango, and the Southern Ute Indian Tribe to provide local funding assistance for the US 550 FASTLANE project. This project will fund some of the required improvements outside the CDOT right-of-way, specifically major improvements to CR 220 and CR 219, and the demolition/restoration of the existing US 550 Farmington Hill alignment located in a county right-of-way. Total cost is estimated at approximately \$2.35M with expected funding provided of \$500,000 from GRVP, \$250,000 from City of Durango, \$1M from Energy Impact Assistance Fund Grant and \$352,753 from CDOT.	2,352,753	2,102,753
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. Funding is to be provided by Energy Impact Assistance Fund in the amount of \$197,500.	450,000	197,500
CR 250 - Mill & Overlay	Project includes mill & thick overlay with structural patching and minimal shoulder widening, north from Hidden Falls Lane four miles. Project will improve pavement rating, which is generally poor according to the 2017 Pavement Condition Index (PCI) study.	1,950,000	-
CR 318 - Mill & Overlay	CR 318 provides a vital transportation link for the industrial energy traffic and workers commuting to and from New Mexico to La Plata County. This 1.5 mile section of CR 318 is classified as a major arterial, and currently has approximately 3,800 average daily trips. Due to the age and condition of the pavement, this road has a 2017 PCI of 43 and was identified in the County's 2017 Pavement Condition Index (PCI) study as a mill and asphalt overlay project. Expected funding from DOLA EIAF Grant \$400,000.	800,000	400,000
CR 329 & CR 330 - Mill & Overlay	Project includes a mill and overlay for 1 mile of CR 329 and 330 in the Allison area, the very south-east corner of La Plata County in an area of relatively high density of gas wells. This project has an average 2017 PCI of 44 according to the County's 2017 Pavement Condition Index (PCI) study. Expected funding from DOLA EIAF Grant \$200,000.	400,000	200,000
High Pressure Steam Cleaner - Bayfield Shop	Purchase of a Hotsy 14122SS high pressure steam cleaner to be used to clean Bayfield facility and vehicles, providing proper care of both. Current steam cleaner has 21,774 hrs logged on the meter and will have been in use for 13 years by the time of replacement (2019).	10,000	-
<b>TOTAL ROAD &amp; BRIDGE PROJECTS</b>		<b>6,042,753</b>	<b>2,940,253</b>



## CAPITAL EQUIPMENT REPLACEMENT FUND - CAPITAL PROJECTS

Departments	Year	Make	Model	Miles	Special Equipment	Vehicle Cost	TOTAL COST
Building Inspection	2008	Ford	F150	98,752	\$ 4,500	\$ 29,256	\$ 33,756
Criminal Investigations	2008	Dodge	Durango	114,862	19,000	29,865	48,865
Fleet/POOL	1991	Miller	Demension 400 welder	27 yrs old	-	12,000	12,000
Human Services	2006	Subaru	Forester	109,947	-	30,463.00	30,463
Human Services	2009	Subaru	Forester	114,823	-	30,475.00	30,475
Road & Bridge	unknown		Water tank	N/A	-	39,251	39,251
Road & Bridge	2006	monroe	Sand spreader	N/A	-	20,504	20,504
Road & Bridge	1996	monroe	14' snowplow/10 wing	23 yrs	-	23,775	23,775
Road & Bridge	2010	Henderson	Sand spreader	N/A	-	20,317	20,317
Road & Bridge	2008	GMC	1/2T pickup	115,751	3,000	29,258	32,258
Road & Bridge	2014	Chevy	3/4 t pickup	108,426	3,000	29,978	32,978
Road & Bridge	2005	Chevy	1/2T pickup	116,788	3,000	29,256	32,256
Road & Bridge	2001	Chevy	1 Ton utility	120,639	-	35,420	35,420
Road & Bridge	2009	Dodge	3/4t pickup	102,941	3,000	29,865	32,865
Road & Bridge	1998	Kenworth	watertruck	242,960	3,000	114,844	117,844
Road & Bridge	2007	Cat	Motorgrader	9,335 hrs	3,000	267,226	270,226
SIU	2014	Dodge	Durango	101,277	-	29,266	29,266
SIU	2015	Dodge	1/2t pickup	86,319	9,100	29,226	38,326
SO Admin	2013	Chevy	Tahoe SSV	130,100	13,000	40,542	53,542
SO Admin	2011	Chevy	Equinox	108,254	11,000	23,893	34,893
SO ATI	2009	Toyota	Highlander Hybrid	110,131	19,000	42,426	61,426
SO Detentions	2008	Dodge	Sprinter	108,714	16,483	52,388	68,871
Patrol	2010	Chevy	Tahoe	110,694	23,152	42,482	65,634
Patrol	2016	Chevy	Tahoe	104,343	-	42,448	42,448
Patrol	2016	Chevy	Tahoe	101,779	-	42,448	42,448
Patrol	2014	Chevy	Tahoe	101,610	23,548	42,452	66,000
Patrol	2016	Chevy	Tahoe	93,494	23,272	42,448	65,720
SO Spec Operations	2012	Chevy	Tahoe	96,908	15,000	40,091	55,091
<b>Total Vehicles 28</b>					<b>\$ 195,055</b>	<b>\$ 1,241,863</b>	<b>\$ 1,436,918</b>

## HUMAN RESOURCES

Staffing is the largest expenditure area in the County's budget, and directly corresponds to the breadth and depth of service the County can provide. For 2019, personnel costs will make up approximately 52.2% of the total operating budget. Those costs are projected to decrease 0.04% or \$11,619 from 2018. In 2018, the County's personnel costs decreased \$1.2 million from the 2017 budget as a direct result of 19 positions that remained vacant through attrition. In 2019 vacancies to remain open has increased to 21. While this approach is more strategic than an involuntary reduction in force, it is nonetheless a difficult reality for the departments affected as well as for citizens who rely on services that are diminished or delayed as a result.

Our approach to personnel expenditures in 2019 is conservative and deliberate:

### **No new positions**

Due to the county's decreased revenues, 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 2019 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 2019 budget proposes two promotions and nine reclassifications: two promotions in the Assessor's Office, seven reclassification in the District Attorney's Office, one reclassification in the Building Department and one reclassification in the County Attorney's Department.

### **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 2.3% for the 12-month period ending June 2018. 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.

### **Salary adjustments**

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 revenue constraints, our ability to do so is limited. Especially given the unfilled positions noted above, La Plata County recognizes the need to retain and attract qualified and highly productive staff, which are the hallmark of our organization. Therefore, the 2019 budget includes a 2% salary increase for eligible employees. The County's turnover rate has increased from 6.6% in 2013 to 10% year to date in 2018. This trend is cause for concern if we are unable to provide salary adjustments to retain our skilled, trained, and qualified staff.

### **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, Assistant County Manager, Finance Director, and Human Resources Director reviews all open positions prior to their being filled. This practice will continue in 2019. By evaluating each vacancy, we assess the continued need for each position and determine if there are efficiencies we can achieve in order to aggressively manage staffing levels.

# FULL TIME EQUIVALENT BY FUNCTION

Department	2015	2016	2017	2018B	2019B
<b>General Government:</b>					
Administration	6.00	6.00	7.00	7.00	7.00
Assessor	17.00	17.00	17.00	17.00	16.00
Attorney	6.00	6.00	7.50	7.50	7.00
Clerk/Elections	16.00	16.00	16.00	16.00	16.00
Commissioners	3.00	3.00	3.00	3.00	3.00
County Surveyor	0.25	0.25	0.25	0.25	0.25
Facilities & Grounds	12.00	15.00	22.00	22.00	22.00
Finance	5.00	5.00	5.00	5.00	5.00
Human Resources	3.00	3.00	3.50	3.50	3.00 *
Information Technology	14.00	14.00	14.00	14.00	13.00
Planning	11.25	11.25	12.00	10.50	11.00
Procurement	2.50	2.50	2.00	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>102.00</b>	<b>105.00</b>	<b>115.25</b>	<b>113.75</b>	<b>111.25</b>
<b>Public Safety:</b>					
Building Inspection	6.60	7.60	8.60	7.60	7.60
Coroner	1.50	1.50	1.50	1.50	1.00
District Attorney	25.00	26.00	25.00	25.00	26.00
Emergency Management	1.40	1.40	1.40	1.40	1.40
SO - Admin	22.25	11.00	12.00	10.50	10.50
SO - Patrol (Operations)	34.00	34.00	34.00	32.00	31.00
SO - Criminal Investigations	11.00	9.00	8.00	7.00	7.00
SO - Special Investigations	5.00	5.00	4.00	5.00	5.00
SO - Special Operations	0.00	0.00	13.00	14.00	12.00
SO - Detentions	59.00	62.00	57.00	55.00	55.00
SO - Alternatives to Incarceration	5.00	4.00	4.00	4.00	4.00
<b>Public Safety Total</b>	<b>170.75</b>	<b>161.50</b>	<b>168.50</b>	<b>163.00</b>	<b>160.50</b>
<b>Public Works:</b>					
Engineering	8.00	8.00	8.00	6.00	6.00
Road & Bridge Maintenance	33.00	33.00	32.50	31.00	30.50
Weed Control	1.00	1.00	1.00	0.00	0.00
<b>Public Works Total</b>	<b>42.00</b>	<b>42.00</b>	<b>41.50</b>	<b>37.00</b>	<b>36.50</b>
<b>Recreation &amp; Culture:</b>					
Fairgrounds	10.00	9.00	2.00	2.00	2.00
<b>Recreation &amp; Culture Total</b>	<b>10.00</b>	<b>9.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Health &amp; Welfare:</b>					
Dept. of Human Services Fund	66.25	67.00	67.75	65.50	63.75
Senior Services	8.00	8.50	9.00	9.00	9.00
Veterans' Services Office	1.00	1.00	1.00	1.00	1.00
<b>Health &amp; Welfare Total</b>	<b>75.25</b>	<b>76.50</b>	<b>77.75</b>	<b>75.50</b>	<b>73.75</b>
<b>Internal Service Fund:</b>					
CERF	9.00	9.00	8.50	8.50	8.50
<b>Internal Service Fund Total</b>	<b>9.00</b>	<b>9.00</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>409.00</b>	<b>403.00</b>	<b>413.50</b>	<b>399.75</b>	<b>392.50</b>

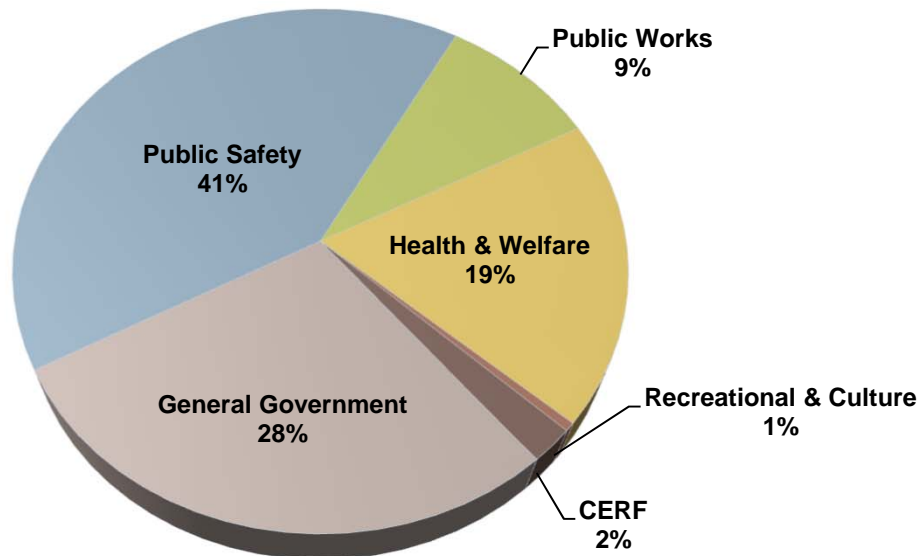
\*0.5 FTE for Human Resources was reported in prior years as salaries, 2019 Budget does not include position as an FTE as it is being paid out of Temporary Salaries.

# PERSONNEL AND FTE BY FUNCTION

Salary and benefits represent 52.2% of the County's total operating expenditures

WAGES						BENEFITS			
Function	2019 Budget	2018 Budget	Inc/(Dec)	% Chg		2019 Budget	2018 Budget	Inc/(Dec)	% Chg
General Government	\$ 6,696,781	\$ 6,704,367	\$ (7,586)	-0.1%		\$ 2,157,041	\$ 2,150,327	\$ 6,714	0.3%
Public Safety	9,946,510	9,859,086	87,424	0.9%		3,480,397	3,470,312	10,085	0.3%
Public Works	2,203,873	2,213,520	(9,648)	-0.4%		811,561	795,237	16,323	2.1%
Health & Welfare	3,636,736	3,752,019	(115,283)	-3.1%		1,285,864	1,280,413	5,451	0.4%
Recreational & Culture	94,436	103,871	(9,435)	-9.1%		37,499	32,778	4,721	14.4%
CERF	456,121	446,114	10,007	2.2%		174,124	184,517	(10,393)	-5.6%
<b>TOTAL</b>	<b>\$ 23,034,457</b>	<b>\$ 23,078,977</b>	<b>\$ (44,522)</b>	<b>-0.2%</b>		<b>\$ 7,946,486</b>	<b>\$ 7,913,584</b>	<b>\$ 32,901</b>	<b>0.4%</b>

Percentage of FTEs by Function



# BUDGET AUTHORITIES

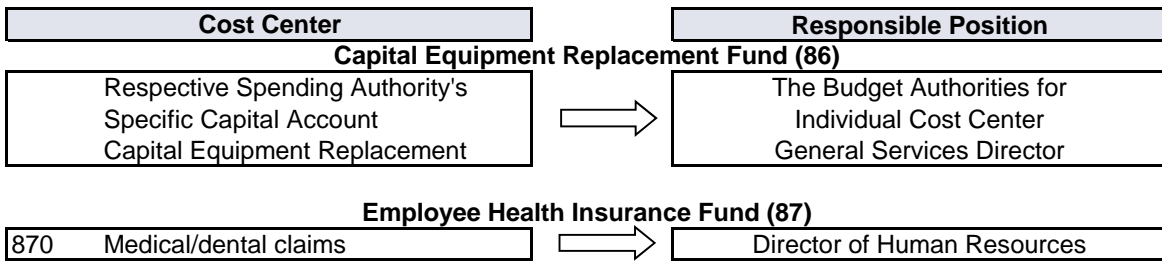
This table sets forth the responsibility for budgetary management and accountability for each County cost center for 2019. Each budget authority may appoint, in writing, a deputy or deputies authorized to initiate or approve payments. A copy of such designation of authority shall be filed in the Finance 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
<b>All Sheriff's Department Cost Centers</b>		
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	→	Director of Finance



## 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. 2018-41**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR LA PLATA COUNTY GOVERNMENT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2019 AND ENDING ON THE LAST DAY OF DECEMBER 2019**

**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 9, 2018, 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 23, 2018, 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:

<b>FUND</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>
General Fund	\$ 35,415,471	\$ 40,541,114
Road and Bridge	11,122,809	14,720,217
Department of Human Services Fund	6,193,403	6,031,181
Joint Sales Tax Fund	2,480,477	2,727,947
Conservation Trust Fund	358,000	3,000,000
Durango Hills Road Improvement Fund	83,680	134,100
District Attorney Fund	2,564,504	2,564,504
Capital Improvement Fund	9,042,478	14,229,626
Capital Equipment Replacement Fund	1,826,546	2,762,386
Employee Medical Insurance Fund	4,547,525	4,400,000
<b>Total All Funds</b>	<b>\$ 73,634,893</b>	<b>\$ 91,111,075</b>

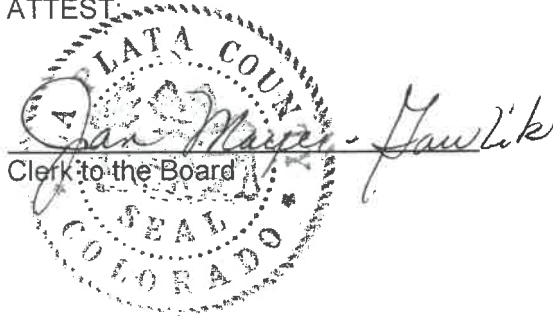
Section 2. That the budget as submitted, amended and here in above summarized, hereby is approved and adopted as the budget of La Plata County, Colorado for the calendar year 2019.

Rtn: BOCC

DONE AND ADOPTED IN DURANGO, LA PLATA COUNTY, COLORADO, this 11th day of December, 2018.

(SEAL)

ATTEST:



BOARD OF COUNTY COMMISSIONERS  
LA PLATA COUNTY, COLORADO

  
Gwen A. Lachelt, Chair

  
Bradford P. Blake, Vice-Chair

  
Julie Westendorff, Commissioner

Distribution:

Minutes

Finance Department



**RESOLUTION NO. 2018-42**

**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 2019 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 11, 2018, 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	\$ 40,510,114
Capital Outlay	31,000
<b>TOTAL GENERAL FUND</b>	<u>40,541,114</u>
ROAD & BRIDGE FUND:	
Operating Expenditures	14,710,217
Capital Outlay	10,000
<b>TOTAL ROAD &amp; BRIDGE FUND</b>	<u>14,720,217</u>
DEPT. OF HUMAN SERVICES FUND:	
Operating Expenditures	6,031,181
<b>TOTAL Dept. OF HUMAN SERVICES Fund</b>	<u>6,031,181</u>
JOINT SALES TAX FUND:	
Operating Expenditures	2,727,947
<b>TOTAL JOINT SALES TAX FUND</b>	<u>2,727,947</u>
CONSERVATION TRUST FUND:	
Operating Expenditures	3,000,000
<b>TOTAL CONSERVATION TRUST FUND</b>	<u>3,000,000</u>
DURANGO HILLS ROAD IMPROVEMENT FUND:	
Operating Expenditures	134,100
<b>TOTAL DURANGO HILLS ROAD IMPROVEMENT FUND</b>	<u>134,100</u>

Rtn: BACC

DISTRICT ATTORNEY FUND:	
Operating Expenditures	2,516,564
Capital Outlay	47,940
<b>TOTAL DISTRICT ATTORNEY FUND</b>	<b>2,564,504</b>
CAPITAL IMPROVEMENT PLAN FUND:	
Operating Expenditures	2,000,000
Capital Outlay	12,229,626
<b>TOTAL CAPITAL IMPROVEMENT PLAN FUND</b>	<b>14,229,626</b>
CAPITAL EQUIPMENT REPLACEMENT FUND:	
Operating Expenses	1,325,468
Capital Outlay	1,436,918
<b>TOTAL CAPITAL EQUIPMENT REPLACEMENT FUND</b>	<b>2,762,386</b>
EMPLOYEE MEDICAL INSURANCE FUND:	
Operating Expenses	4,400,000
<b>TOTAL EMPLOYEE MEDICAL INSURANCE FUND</b>	<b>4,400,000</b>
<b>Total All Funds</b>	<b>\$ 91,111,075</b>

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 2019 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 2019 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 2019 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 each 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 budget shall be authorized to fill budgeted personnel vacancies which may occur in any County office, department or spending agency during 2019 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 2019 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 11th day of December 2018.

(SEAL)

BOARD OF COUNTY COMMISSIONERS  
LA PLATA COUNTY, COLORADO



*Gwen A. Lachelt*  
Gwen A. Lachelt, Chair

*Bradford P. Blake*  
Bradford P. Blake, Vice-Chair

*Julie Westendorff*  
Julie Westendorff, Commissioner

Distribution:  
Minutes  
Finance Department

**RESOLUTION NO. 2018-43**

**A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2018, TO HELP DEFRAY THE COSTS FOR LA PLATA COUNTY AND THE DURANGO HILLS LOCAL IMPROVEMENT DISTRICT, COLORADO, FOR THE 2019 BUDGET YEAR.**

**WHEREAS**, the Board of County Commissioners of La Plata County, Colorado, has adopted the 2019 budget in accordance with the Local Government Budget Law on December 11th, 2018, and;

**WHEREAS**, the amount of money necessary to balance the budget for La Plata County government general operating purposes from property tax revenue is \$15,530,691, and;

**WHEREAS**, the 2018 valuation assessment for the County of La Plata, as certified by the County Assessor is \$1,827,140,070 and;

**WHEREAS**, the amount of money necessary to balance the budget for the general operating purposes for the Durango Hills Road Improvement District is \$74,475, and;

**WHEREAS**, the 2018 valuation assessment for the Durango Hills Road Improvement District as certified by the County Assessor is \$3,654,500 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 2019 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 2018.

Section 2. For the purpose of meeting expenses of the Durango Hills Local Improvement District during the 2019 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 2018.

Rtn: BOCC

DONE AND ADOPTED IN DURANGO, LA PLATA COUNTY, COLORADO, this 11<sup>th</sup> day of December, 2018.

(SEAL)

BOARD OF COUNTY COMMISSIONERS  
LA PLATA COUNTY, COLORADO

ATTEST:



*Gwen A. Lachelt*  
Clerk to the Board

*Gwen A. Lachelt*  
Gwen A. Lachelt, Chair

*Bradford P. Blake*  
Bradford P. Blake, Vice-Chair

*Julie Westendorff*  
Julie Westendorff, 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. PID3-2018-01**

**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 2019 AND ENDING ON THE LAST DAY OF DECEMBER 2019.**

**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 2019, summarized as follows:

Revenues: \$18,111      Expenditures: \$34,998


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 11th day of December, 2018.

(SEAL)  
 ATTEST:  
  
 Clerk to the Board

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

  
 Gwen A. Lachelt, Chair

  
 Bradford P. Blake, Vice-Chair

  
 Julie Westendorff, Commissioner



**RESOLUTION NO. PID3-2018-02**

**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 2019 BUDGET YEAR.**

**WHEREAS**, the Board of Directors of the La Plata County Palo Verde Public Improvement District #3 adopted the annual budget on December 11th, 2018, and;

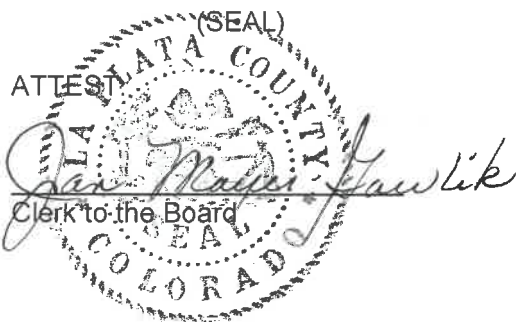
**WHEREAS**, per C.R.S. § 29-1-108, the Board of Directors has made provisions therein for revenues and beginning fund balance in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and the Board of Directors will enact a resolution to appropriate the revenues 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	\$	18,111
Debt Service		16,887
<b>Total</b>	<b>\$</b>	<b>34,998</b>

**DONE AND ADOPTED** in Durango, Colorado this 11th day of December, 2018.



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

*Gwen A. Lachelt*  
 Gwen A. Lachelt, Chair

*Bradford P. Blake*  
 Bradford P. Blake, Vice-Chair

*Julie Westendorff*  
 Julie Westendorff, Commissioner

**RESOLUTION NO. PID3-2018-03**

**A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2018, TO HELP DEFRAY THE COSTS OF LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3, COLORADO, FOR THE 2019 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 11th, 2018; 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 2018 valuation for assessment for the La Plata County Palo Verde Public Improvement District #3 as certified by the County Assessor is \$909,470 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 2019 budget year, there is hereby levied a tax of 0.103 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 2018.
2. That for the purpose of meeting all debt and interest of the La Plata County Palo Verde Public Improvement District #3 during the 2019 budget year, there is hereby levied a tax of 18.568 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2018.
3. That the Board of Directors is hereby authorized and directed to immediately certify to the County Commissioners of La Plata County, Colorado, the mill levies for the La Plata County Palo Verde Public Improvement District #3 as hereinabove determined and set.

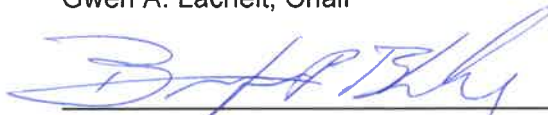
**DONE AND ADOPTED** in Durango, Colorado this 11th day of December, 2018.

(SEAL)

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



  
Gwen A. Lachelt, Chair

  
Bradford P. Blake, Vice-Chair

  
Julie Westendorff, Commissioner