



# Grand County, Colorado

## 2015 Annual Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Grand  
Colorado**

*Linda C. Danson Jeffrey R. Emer*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Grand County for its annual budget report for the year beginning January 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is for one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## A Quick Index

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## MISSION

THE MISSION OF GRAND COUNTY IS TO PROVIDE RELIABLE INFRASTRUCTURE AND QUALITY SERVICES THAT ARE RESPONSIVE, INNOVATIVE AND COST EFFECTIVE.



## GOALS

MAINTAIN AND IMPROVE COUNTY INFRASTRUCTURE

PROMOTE ECONOMIC RECOVERY AND DEVELOPMENT

ATTRACT AND RETAIN QUALITY EMPLOYEES



*This Budget Report has been compiled and prepared by the Grand County Accounting Department with deeply appreciated assistance from our community of Grand County coworkers.*



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## READER'S GUIDE

It is our desire to provide the necessary information for understanding the Grand County Budget in an easy to read format. Government as a whole is sometimes very complex and confusing, and often the lines between responsibilities of state, county, and local governments become blurred. The Grand County 2015 Budget strives not only to present the financial aspects of the County's annual budget, but also to serve as a policy document, an operations guide, and most importantly, as a communications medium to the citizens of Grand County so they may understand where, why, and how various monies are spent on programs and services. Each section of the document is described below:

**Introduction** – Presents the Board of Commissioners' 2015 Budget Message, a list of current County officials and an organizational chart. In addition, this section provides a profile and brief history of the County including information regarding the local population, climate and economy, followed by an overview of the budget process.

**Budget Summary** – Provides budget information for the County's finances as a whole, including details regarding major sources of income, expenses, capital projects, and staffing levels. Comparative data with surrounding counties is also included. This section also includes elected and appointed officials' missions, duties, goals and a list of departments under their management and a summary of their budgets.

**Officials' Mission, Duties, and Goals** – Long term policies and goals guide the County-wide strategies and efforts. The officials, elected and appointed, pool their expertise from relevant fields to solve problems and complete the broader tasks facing the County.

**Fund Summaries** – The County operates numerous funds, each with its own appropriated budget. This section provides a budget summary for each of the County's funds, including narrative describing significant changes from the 2014 budget. Additional data covering the departments within each fund is also presented.

**Appendix** – This section contains miscellaneous information that may be of interest to readers including financial policies and a glossary of terms. The resolution adopting/appropriating the budget and certifying the mill levy is included at the end of this section.





# BOARD OF COMMISSIONERS

JAMES L. NEWBERRY  
District I, Winter Park 80482  
MERRIT S. LINKE  
District II, Granby 80446  
GARY BUMGARNER  
District III, Kremmling 80459

E-Mail: [grndcty1@co.grand.co.us](mailto:grndcty1@co.grand.co.us)  
PHONE: 970/725-3100  
Fax: 970/725-0565  
LURLINE UNDERBRINK CURRAN  
County Manager  
ANTHONY J. DICOLA  
County Attorney

**December 23, 2014**

## **GRAND COUNTY'S 2015 BUDGET MESSAGE**

### **ECONOMIC CONDITION AND OUTLOOK**

The Letter of Formal Transmittal and Management's Discussion and Analysis in the County's Comprehensive Annual Financial Report (CAFR), available on the County website, present the County's 2013 accomplishments and financial results.

Local government competes nationally and globally to retain and attract quality jobs and capital investment to help promote a quality lifestyle and a strong economy. County government must be accountable to those it serves so that there is both confidence and trust that county government can carry out its core mission and provide a sense of safety and security for its citizens. To promote trust and accountability employees must remain dedicated to the goals of excellent customer service; specifically providing quality public service in a responsive, innovative, respectful and accurate cost effective manner.

Grand County faces many of the same economic challenges as the rest of Colorado. Throughout the state, counties are struggling to deal with the loss of revenues resulting from the current economic situation. Because of conservative budgeting which anticipated revenue decline and paying off major debt, Grand County is in a position to present a budget that preserves programs and services and maintains existing public safety levels, allowing the County to continue with key goals and objectives.

Grand County's 2015 total budgeted expenditures across all funds total \$42.4 million. The biggest funding challenge for 2015 is the continuing uncertainty of state and federal funding especially for the public health and social services department's programs. The County also relies heavily on property tax revenue. The 2014 real property reassessment lowered anticipated revenue from \$9.6 million in 2014 to \$9.3 million in 2015, a 3% reduction and leaving assessed values close to 2007.

Historically, the County's economy has been linked to construction and recreational tourism. As real estate prices and activity have been rising nationally, and on Colorado's Front Range over the past few years, it is anticipated that real estate sales and construction starts in Grand County will also increase, but at a slower pace. Through September 2014 real estate transactions showed improvements year over year in volume, average price and price per square foot/acre. As of November, 2014 the County issued 549 building permits versus 501 for the same period in 2013. The total project valuations are \$27.8 million, only a minor increase over the prior year.

The 1% County sales tax collections are \$3.1 million, an 8% increase in 2014. The 2014 receipts surpass the annual collections for each year back to 2009 reflecting a slow but steady recovery from the recession. Lodging tax revenues

were up 12% during the same period to \$598 thousand. Both of these indicators reflecting the improvement in recreational tourism.

During 2014 the Economic Development, Planning, Geographic Information Services and Building departments were combined to create the Community Development department to stimulate economic development and increase efficiency and internal control.

The County intends to maintain its current employment level to continue providing the level of service people expect while paying a fair wage to employees. Personnel costs represent approximately 44% of the 2015 operating budget. A salary survey was completed in 2013 and the Board of County Commissioners approved salary increases in 2014 pursuant to the salary survey, aligning employee compensation with the surveyed market of like sized counties. A salary increase of 1.5% was approved for 2015 along with absorbing a projected cost increase in employee health insurance.

Anticipating slow and small revenue growth, the 2015 budget reflects a 6% decrease in operating expenditures and a 12% drop in budgeted revenues from 2014's budgeted expenditures and revenues. For the greatest part, capital project requests have been reviewed and approved at a 24% decrease from 2014 budgeted capital spending. The County continues to support and improve infrastructure that is essential to economic growth, knowing that investment in capital projects will pay long term benefits. The completion of several major capital projects in 2014 contributed to the decrease in 2015 capital budgets.

## **BUDGET DOCUMENT**

The attached 2015 budget document summaries show:

- 2015 forecasted beginning fund balances
- 2015 budgeted revenue and expenditure estimates
- 2015 projected ending fund balances.

Also shown is comparable data for the two preceding year's actuals, current year estimated actual and final BOCC approved amounts for the 2015 budget year. Detailed reports by department/function by source of revenue and object of expenditure will be provided to each appropriate state governmental unit. The entire budget document is available for inspection in the County Administrative Services Building in the County Manager, Commissioner or Finance Department offices, or on the County website, <http://www.co.grand.co.us>.

The County's accounting records and budgets for general governmental operations are maintained on a modified accrual basis. Revenues such as property and sales taxes are recorded when earned, other revenues are recorded when received and expenditures being recorded when the liability is incurred.

## **SERVICES PROVIDED**

The budget for Grand County provides for a full range of taxpayer services. These services include; commissioners, clerk & recorder, elections, assessor, surveyor, water quality & protection, treasurer & public trustee as well as judicial, sheriff, emergency medical services, coroner, county and district attorneys, road and bridge, county manager, human resources, information systems, finance, public and home health, social services, juvenile services, CSU extension services, the veterans officer, natural resource management, community development, airports in Kremmling and Granby, the Middle Park Fairgrounds and Flying Heels Arena. In addition to general government activities, the County also provides financial support through Block Grants and Intergovernmental Agreements to various community organizations.

## **FINANCIAL COMMITMENTS**

### **Granby Landfill Closure and Monitoring**

The Colorado Department of Public Health and the Environment (the agency controlling Colorado landfills) has approved the closure of the Granby and Kremmling landfills. Work done includes berming and geomembrane protection to minimize surface infiltration and standard maintenance and landslide movement monitoring to comply with the Granby closure plan. The design of the cylinder pile wall, which is a possible future alternative to be implemented only if necessary and no other technology is available was approved. The abandonment of some dewatering wells which were drilled in the landfill area has been approved per State regulations. During 2014, \$209 thousand was spent on the landfill remediation project; \$135 thousand is budgeted in 2015.

### **Colorado State Highway 9 Improvements**

Colorado State Highway 9 between Green Mountain Reservoir and Kremmling provides a major transportation corridor that serves Summit, Grand, Jackson and Routt counties. Increasing domestic, business and recreational traffic, has contributed to nearly 600 vehicular accidents in 20 years, including 16 people killed and almost 200 injured. Many of those accidents were wildlife related, and, in fact, over 550 animals have been killed on this stretch of highway in the last 9 years.

The Highway 9 Safety Project was initiated in 2011, and includes wildlife crossings, fencing, eight foot shoulders, and re-alignment to improve site distances. Utilizing a new CDOT program called Responsible Acceleration of Maintenance and Partnerships (RAMP) to fund the project requires that local government provide 20% of the total project cost. With a total cost of \$46 million, Grand County has secured the necessary \$9.2 million. Blue Valley Ranch will be contributing over half the requirement and others will be contributing the remaining \$1.2 million toward the project. The County's contribution is \$3.1 million over the three year construction period, \$835,000 to be paid in 2015. Securing rights of way, relocation of utilities and engineering are well underway. CDOT is securing bids for construction work to begin during the spring of 2015.

### **Gore Canyon Whitewater Park at Pumphouse**

Ground was broken in November 2014 for the Gore Canyon Whitewater Park on the Colorado River with BLM approval. Funding for the project includes \$200,000 from the Colorado Department of Local Affairs, \$500,000 from the Colorado Water Conservation Board, and \$340,000 from Eagle Board of County Commissioners. This "park and play" whitewater feature will be located just upstream of launch #2 at the popular BLM Pumphouse recreational site on the Colorado River near the western edge of Grand County.

It is anticipated the Project will provide a unique recreational experience for 60,000 – 70,000 visitors each year. It also will provide permanent protection for water flows supporting fishing and recreational use of canoes, kayaks and paddleboards. The water is provided by water rights recently acquired by the County. Construction started in November 2014 and is expected to be completed in spring 2015. Estimated 2014 project expenditures are \$540,000, and \$920,000 is budgeted for completion in 2015.

### **County Road Improvements**

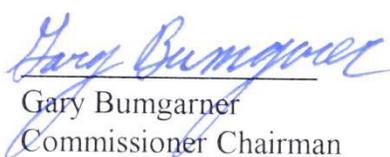
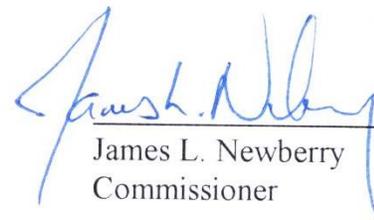
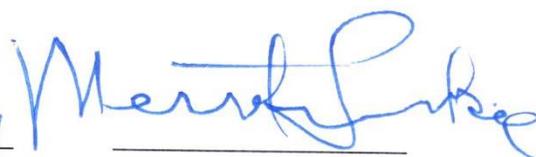
The County continues to address street, road, intersection and infrastructure needs. \$1.0 million of road improvements are budgeted in 2015. Work on County Roads 83, 41 and 3 was completed in 2014, and County Road 804 work to be done in conjunction with Winter Park Ranch Water & Sanitation District's water line project is scheduled for 2015. \$705,000 has been budgeted in 2015 for this project.

## Airport Improvements

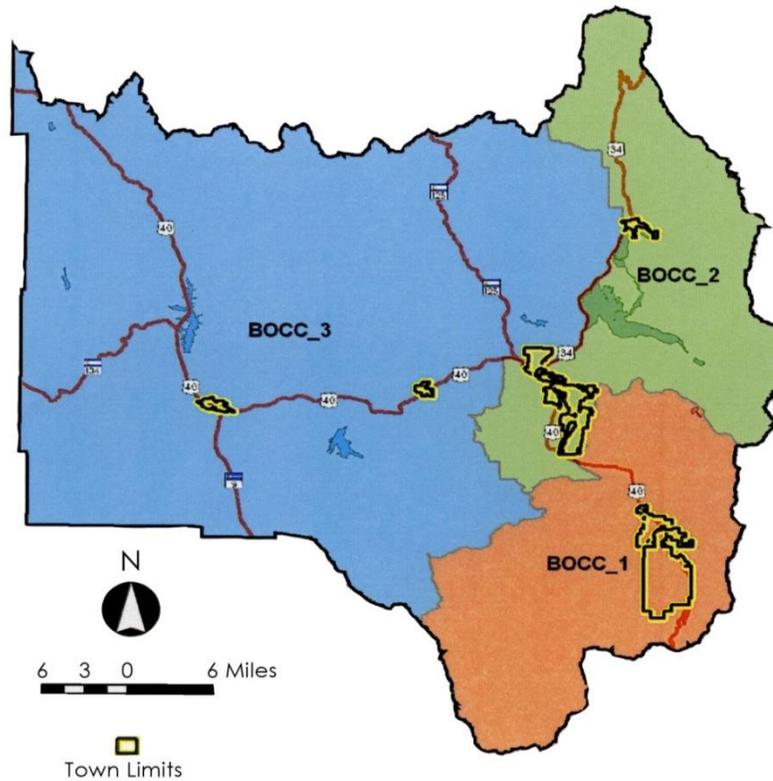
Grand County will continue improving airports as part of the greater plan for economic development. Federal and State grants are available for 90% of the cost of most airport capital improvements. During 2014 improvements at the McElroy Field in Kremmling included runway and apron expansion and the purchase of a jet refueler truck. 2014 Granby airport improvements included runway and taxiway surface work, an AWOS system, and a building for snow removal equipment.

For 2015, the County intends to use the Federal and State grant funding opportunity to update the Granby airport master plan and complete an aeronautical survey and Airports Geographical Information System (AGIS). Of the estimated \$353,500 cost, the County share is \$36,700.

Grand County Elected and Appointed Officials, working together prepared a budget that provides the public the highest level of service possible with the revenue available.

		
Gary Bumgarner Commissioner Chairman	James L. Newberry Commissioner	Merrit Linke Commissioner

## ELECTED AND APPOINTED OFFICIALS



Grand County is governed by a three member Board of County Commissioners as mandated by the State Constitution. The Commissioners are elected at large, though they represent the district of the county in which they reside, for four-year staggered terms. With the 2010 census redistricting, the populations are: District 1 – 5,036, District 2 – 4,821, and District 3 – 4,986.

### Commissioners:

James Newberry – District 1 Commissioner

Merrit Linke – District 2 Commissioner, Chairman

Kristen Manguso – District 3 Commissioner

### County Manager:

Lurline Underbrink Curran

### Contact:

Kathy Etler – [ketler@co.grand.co.us](mailto:ketler@co.grand.co.us)

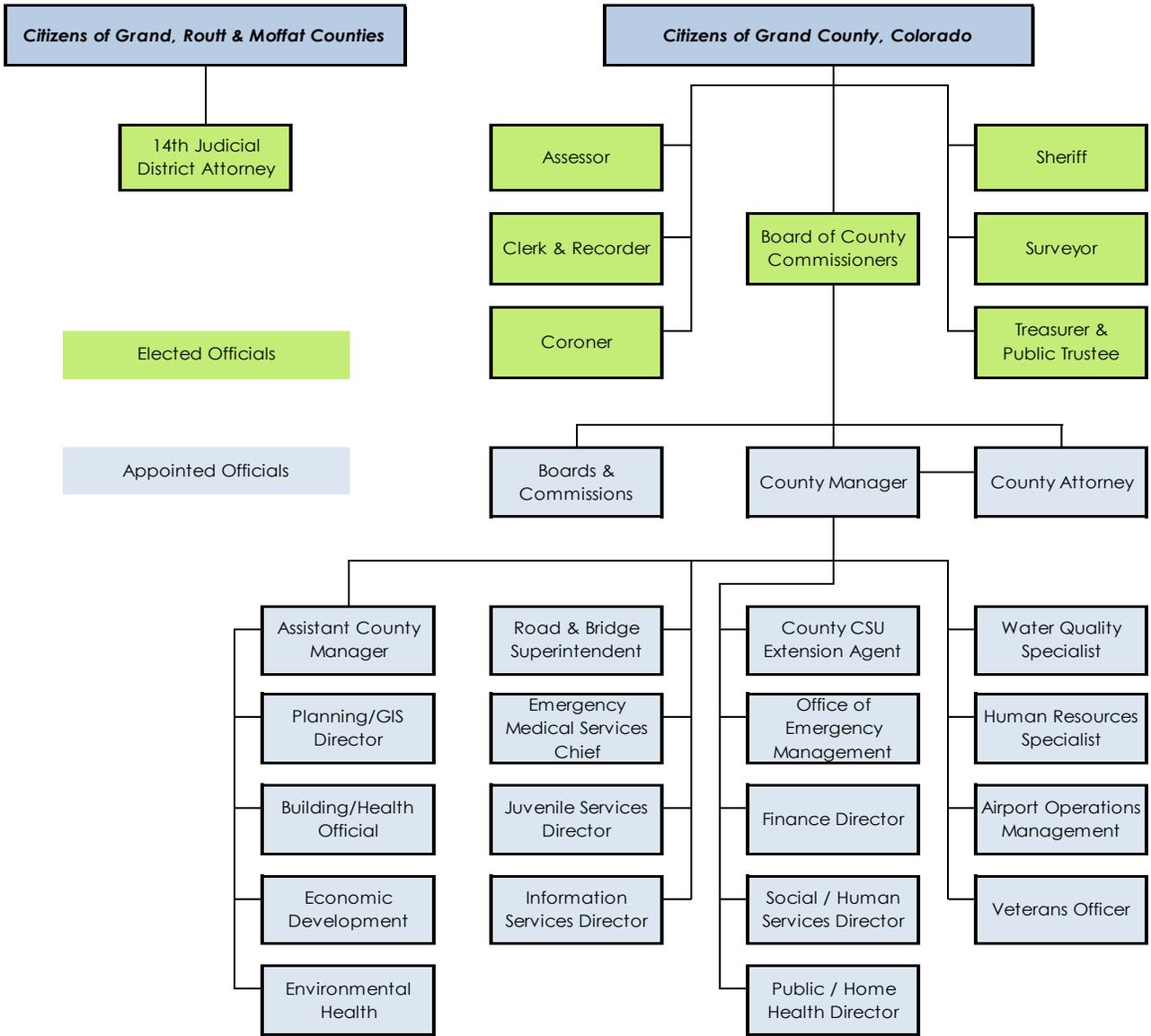
Executive Secretary to the Board of County Commissioners

308 Byers Avenue

Hot Sulphur Springs, CO 80451

(970) 725-3100

# ORGANIZATIONAL CHART



## ELECTED AND APPOINTED OFFICIALS

Office	Principal Official
Commissioner, District 1	James Newberry
Commissioner, District 2, Chairman	Merrit Linke
Commissioner, District 3	Kristen Manguso
Assessor	Thomas Weydert
Clerk & Recorder	Sara L. Rosene
County Attorney	A. Jack DiCola
County CSU Extension Agent	Travis Hoesli
County Manager	Lurline Underbrink Curran
Coroner	Brenda L. Bock
Emergency Medical Services/OEM	Ray K. Jennings, Jr.
Finance	W. Scott Berger
14th Judicial District Attorney	Brett Barkey
Information Services	Martin J. Woros
Juvenile Services	Kelly L. Friesen
Public/Home Health	E. Brene Belew
Road & Bridge	Kendall E. Haynes
Sheriff	Brett Schroetlin
Social/Human Services	Glenn D. Chambers
Surveyor	Warren D. Ward
Treasurer & Public Trustee	Christina M. Whitmer
Veteran Affairs	Duane Dailey

# GRAND COUNTY OVERVIEW

## HISTORY

Grand County was established in 1874 by the Territory of Colorado, thus becoming a county two years before Colorado became a state. It was named for the Grand River, the name by which the Colorado River was known at that time. The County was formed from a portion of Summit County but acquired its current boundaries in 1877, when part of Grand County was used to create Routt County. Three diverse developments in the 20<sup>th</sup> century continue to affect Grand County in many ways: the development of recreational skiing, the Colorado-Big Thompson Project, and the Henderson mill.

With the completion of the Moffat Tunnel in 1928, our economy began to rely on tourism. The decision to keep Berthoud Pass open in the winter led to combining the towns of West Portal and Hideaway Park to become Winter Park in 1939. Grand County ski areas now record over a million skier and snow rider visits each year.

Although trans-mountain water diversion activity in the area predates Grand County and the State of Colorado, it wasn't until October 28, 1938 when concerned parties watched the opening of five bids in Denver's Customhouse that the controversial Colorado-Big Thompson Project really started to impact Grand County life. Of a scale never before undertaken, this project of Northern Colorado Water Conservancy District and the Board of Reclamation was initiated to insure adequate irrigation water to finish the eastern Colorado sugar beet crop, thereby assuring the United States had an adequate sugar supply in times of war when cane sugar supplies were threatened. Seventy-seven years later, still controversial and still expanding, the Project and four of the resulting reservoirs have brought countless sportsmen and significant employment to Grand County and contribute to tourism year round. The electricity generated and improved eastern Colorado stream flows have been an economic boon far beyond Grand County's borders.

Climax Molybdenum Co., recognized the potential for deeper orebodies in the area of the depleted Urad mine, and discovered the Henderson deposit in 1964. Production began in 1976, and, on January 4, 2010, the workers mined the billionth pound of molybdenum. As of December 31, 2013, remaining ore reserves were estimated to be 330 million pounds of recoverable molybdenum. Now owned by Freeport McMoRan, the mine activities are in Clear Creek County, the mill operation is in Grand County. Although not a large Grand County employer, property tax revenues from the Henderson mill were a significant backstop to County finances during the recent recession. For property taxes collected in 2010 through 2014, Henderson has contributed an average of 21.3% of Grand County's total property tax revenues. Molybdenum oxide prices have dropped from a \$19/pound high in 2010 to a 2014 year end price under \$10/pound. As property taxes are based on valuation of ore reserves this revenue source is dependent on the demand for steel worldwide.

## GEOGRAPHY

Grand County is located approximately 65 miles north northwest of Denver, nestled against the west side of the Continental Divide in a high mountain park area known as Middle Park. With a size of 1,846 square miles (larger than Rhode Island), the County consists of meadows, river valleys and steep mountainous uplands with areas of glacial drift. The headwaters of the 1,400 mile long Colorado River are Grand Lake and its tributaries. Annual precipitation averages 12 to 20 inches, with 55-60% falling in the summer months. Mean temperatures vary from 16.5° in January to 60.8° in July. The elevation averages 7,360 feet above sea level, with a change from 6,850 feet in the southwest corner to over 13,500 feet at the Continental Divide.

## DEMOGRAPHY

The county seat is Hot Sulphur Springs. Land ownership within the county is made up of a mixture of federal, state, county, municipal and private; 72% being federal, 4% state, and the remaining 24% being local government or privately owned. Grand County has six incorporated towns: Fraser (pop. 1148), Granby (pop. 1,868), Grand Lake (pop. 454), Hot Sulphur Springs (pop. 644), Kremmling (pop. 1,344), and Winter Park (pop. 929). Population figures are from the Colorado State Demography Office 2013 analysis. Beef cattle and hay are the principal agricultural products. In 2012, the top five industries in terms of Grand County employment were; accommodation and food services, arts, entertainment and recreation, retail trade, construction and public administration. The ski resort area in the eastern part of the County, and Grand Lake, the western entrance to Rocky Mountain National Park in the northern part of the County provide strong tourism draws. Primary access to the County is by U.S. Highway 40. Grand County is also served by two Amtrak stops and two airports, but is without an interstate highway or commercial air service.

## US Census QuickFacts - Demographics

	Grand County	Colorado
Population 2013, estimate	14,289	5,268,367
Population Change 4/1/2010 - 7/1/2013	-3.7	+4.8
Percentage of Population, Female, 2013	46.9%	49.8%
Percentage of Population, Under 18, 2013	18.2%	23.5%
Percentage of Population, Over 65, 2013	13.3%	12.3%
Persons Per Square Mile, 2013	7.7	50.1
Housing Units, 2013	16,476	2,247,238
Households, 2008-2012	5,341	1,962,753
Per Capita Annual Income, 2008-2012	\$31,319	\$31,039
Median Household Income, 2008-2012	\$64,416	\$58,244
Persons Below Poverty Level, Percent, 2008-2012	8.6%	12.9%
Source: <a href="http://quickfacts.census.gov">http://quickfacts.census.gov</a>		

## ECONOMY

Today, all across Grand County communities are taking charge of their futures and building community based sustainable economies. Towns have embarked on a revitalization process in which stakeholders have formed working groups to plan and implement community improvements in management, marketing and branding, appearance and economic development. Every town is making great strides in planning for continuous progress and implementation for community

revitalization. A Countywide Comprehensive Community Profile that will capture both primary and secondary data and provide dynamic and comprehensive economic data that is measureable and fluid now and into the future is in process with completion scheduled for May 2015. Together we are leading the way towards building a stronger economy while maintaining our valued quality of life.

## County Comparison

### Colorado counties with 10,000-20,000 population

County	2013 Population ( $\pm$ from 2012)	Budget (\$Million)	Cost of Living Index	Miles of Maintained Road	County Sales Tax %	2014 Property Tax Mills	Size (Square Miles)
Yuma	10,114 (+91)	20.3	89.04	2,280	-	21.773	2,370
Rio Grande	11,736 (-162)	20.2	92.14	571	2.60	15.567	913
Archuleta	12,168 (+24)	24.3	100.31	594	4.00	18.364	1,355
Prowers	12,236 (-174)	21.2	86.97	1,290	1.00	27.170	1,645
Moffat	13,090 (-64)	79.3	97.71	1,650	2.00	24.787	4,751
Grand	14,287 (-2)	42.4	114.50	785	1.00	15.155	1,846
Las Animas	14,361 (-552)	28.9	91.36	1,545	-	9.525	4,775
Gunnison	15,454 (+20)	87.8	102.11	814	1.00	14.396	3,260
Alamosa	15,805 (+168)	31.5	89.17	638	2.00	25.238	724
Park	16,192 (+129)	30.3	105.82	1,589	1.00	19.450	2,209
Pitkin	17,376 (+170)	91.2	206.21	266	3.60	7.500	970
Chaffee	18,282 (+216)	25.8	98.52	351	2.00	9.220	1,015
Otero	18,549 (-119)	29.4	86.31	652	1.00	21.948	1,268

#### Sources:

Population - July 2013 estimate as of Oct 2014, Colorado Department of Local Affairs

Budget - County Websites, most recent available Budget Reports

Cost of Living Index - CSU Extension County Information Service - 2007, (latest available)  
Benchmark = 100

Miles of Maintained Road - CDOT 2013, center line miles

County Sales Tax % - Colorado Department of Revenue as of December 31, 2014

2014 Property Tax Mills - [dola.colorado.gov/dpt/publications/docs/2013 Annual Report](http://dola.colorado.gov/dpt/publications/docs/2013%20Annual%20Report)

When reviewing the table above, please be mindful that Colorado county governments vary greatly in services offered. Basic functions associated with elected officials (County Commissioners, Clerk and Recorder, Treasurer and Public Trustee, Assessor and Surveyor) are required by state statute, other administrative and auxiliary programs are at local discretion.

## UNDERSTANDING THE BUDGET

### BUDGET PROCESS

The primary users of financial statements of businesses are investors and creditors. Investors desire information useful in assessing a business's ability to provide a satisfactory return on their investment while creditors seek information useful in assessing a business's ability to repay what it owes in a timely manner.

Investors and creditors are also primary users of local government financial statements, where they are joined by two other primary user groups; citizens and legislative / oversight bodies. These last two groups desire additional information useful for decisions involving resource allocation and legal compliance (e.g., budgeting). That is, the financial statements of local governments must meet the needs of four groups of users rather than just two, which is the principal reason they differ so visibly from the financial statements of private-sector business.

The Board of County Commissioners, the County Manager and the department heads work together as part of the annual budget process to maintain a five year plan for items requiring investment and delivering benefits for longer than one year.

<b>Planning Processes</b>		
	<b>Description</b>	<b>Budget Impacts</b>
Multi Year Budget Model	Five year operating model facilitates financial planning including the Capital Improvement Program.	Provides for budget stability and reserve level targets.
Capital Improvement Program	Five year plan that includes project listing by department, by plan year and by proposed funding source.	Allows planning for funding and operating costs of new facilities and infrastructure improvements
Economic Development Program	Multi year plan targeting and encouraging businesses and industries whose creation, expansion or relocation will stimulate the County's economy	Determines the budget allocations needed to meet the County's economic development goals.
Building & Grounds Maintenance Plan	Five year plan for capital projects.	The five year schedule helps to anticipate capital and larger maintenance expenses.
Special Projects Reserves	Special projects, such as water related projects and major highway improvements require major funding over several years	Establishing reserves allows the County to undertake major projects while minimizing debt
Computer Equipment Additions and Replacements	Five year capital projects plan with review of the technology needs of the County on an annual basis	Provides for budget stability as technology advances and County networks become more complex

Grand County budgets and accounts for revenues and expenditures on a fund basis. This process takes about six months, and culminates in a final budget which is voted upon by the Board of County Commissioners and is adopted by resolutions. The budget may be modified during the year concerned only by the Commissioners with the passage of a Budget Supplemental Resolution. The actual revenues and expenditures incurred are audited and reported in the Comprehensive Annual Financial Report, which is released to the public in June of the following year.

There are several opportunities for public comment and suggestions in the budget process. The schedule is published and is also available online at the County website, [www.co.grand.co.us](http://www.co.grand.co.us). Your input is welcome.

<b>Budget Calendar</b>	
July - August	County departments establish goals, service objectives and work plans and prepare revenue estimates and proposed program expenditures for the coming year.
September	Finance Director, County Manager, and Board of County Commissioners review department requests.
October	Public hearings are held, and the Board of County Commissioners makes preliminary determinations.
November	Public rebuttal hearings are held, the Board of County Commissioners makes the final budget determinations, and the Assessor presents the final certification of values to the Board of County Commissioners and the State of Colorado.
December	The Board of County Commissioners passes the Budget Resolutions and the finance Director presents the Board of County Commissioners and the State of Colorado with the Certification of Levies and Revenue.
January	the fiscal year begins January 1st. The Annual Budget Report is available on the County website and through the Grand County Finance Director, P.O. Box 264, Hot Sulphur Springs, CO 80451.

## **BUDGETARY CONTROL**

Once approved, it becomes the responsibility of the Finance Department to monitor and report on the financial activity of the County and the condition of the annual budget. Appropriate financial software augments the use of policies and procedures to provide an adequate level of control over expenditures. Ultimate budgetary responsibility is maintained at the fund level. Requests for supplemental appropriation to the budget will be issued in a public notice and are subject to the approval of the Board of County Commissioners by resolution.

## **BASIS OF PRESENTATION**

All governmental funds are budgeted and accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, the proprietary funds are budgeted and accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

## **BASIS OF ACCOUNTING AND BUDGETING**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. At the fund reporting level budgets and financial statements are prepared using the modified accrual basis of accounting. The proprietary funds use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting are timing the recognition of revenue, recording of deferred inflows and presenting expenses versus expenditures.

## **FUND STRUCTURE**

A fund is a fiscal and accounting entity with a self-balancing set of accounts used to maintain control over resources segregated for specific activities or objectives. Grand County, like other local governments, uses funds to ensure and demonstrate compliance with finance related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. The County has three kinds of funds; governmental funds, proprietary funds and fiduciary

funds. Funds account for specific operations, programs and/or functions. Each fund maintains an independent, self-balancing ledger and budget subject to appropriation, and may include one or more departments. In accordance with State statute, no fund may overspend the appropriation established by the Board of County Commissioners. The funds established by the BOCC for this budget are as follows:

### **General Fund**

The General Fund accounts for all financial resources except those required to be accounted for in another fund. The fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Colorado. The Retirement, Affordable Housing, Debt Service, Employee Insurance and Water Quality Funds are combined with the General Fund financial statements to comply with the reporting requirements GASB 54, but are budgeted separately.

### **Special Revenue Funds**

These funds are used by the County to account for the revenues derived from specific taxes, assessments, intergovernmental grants and other restricted revenue which are designated to finance a particular function or activity of the County.

### **Major Funds:**

*Road & Bridge Fund* – This fund is used to account for a portion of County property taxes, Federal payments in lieu of taxes, State Highway User Tax Fund revenues, a portion of National Forest Reserve revenues and other sources of revenue legally restricted or designated (primarily sales taxes) by the Board of County Commissioners to the maintenance of County roads. The Payment in Lieu of Taxes Fund (PILT) combines with the Road and Bridge Fund to comply with the financial statement reporting requirements of GASB 54, but is budgeted separately.

*Emergency Medical Services Fund* – This fund is used to report the collection and expenditure of two mills of the County property taxes approved by citizen vote for the County's emergency medical response services. Revenues also include charges for services.

*Sales Tax Capital Improvement Fund* – This fund is used to account for the County's 1% sales tax receipts. Expenditures include non-major capital items under \$5,000 not annually recurring, and nonrecurring operating items. Sales tax revenue also supports the Road and Bridge Fund.

*Major Capital Improvement Fund* - Accounts for major capital expenditures (those in excess of \$5,000 and adding or expanding property, facilities or other assets with the expectation that they will benefit the County for a length of time exceeding one year) primarily financed by sales and property taxes and all other major capital asset transactions of the County.

### **Non-Major Funds:**

*Airport Improvement Fund* – This fund is used to account for airport improvements at the Kremmling and Granby airports funded primarily by Federal grant revenues, with a minor grant match by the County and State. Additionally, airport operations including aviation fuel sales, hangar rental and maintenance at the County's two airports are accounted for within the fund.

*County Lodging Tax Tourism Fund* - This fund is used to account for the County 1.8% lodging tax revenue charged to persons for accommodations and the expenditure of these funds to advertise and market County tourism.

*Conservation Trust Fund* – This fund is used to account for state lottery revenue allocated to the County and the related community improvements financed by these revenues.

*Dispatch Fund* – This fund is used to account for the operation of a communication center for the purpose of answering emergency and non-emergency calls for public safety services within the County and the revenues contributed by the county agencies which are emergency responders.

*Payment in Lieu of Taxes Fund* – This fund is used to account for revenues from the federal government for payment-in-lieu-of taxes. Revenue is transferred to other funds at the Board of County Commissioners' discretion.

*Retirement Fund* - This fund is used to account for the County's employees' retirement program.

*Employee Insurance Fund* – This fund is used to account for the County's self-insured employee health insurance program.

*Social Services Fund* – This fund is used to account for federal and state resources received by the County for various social programs as well as a portion of County property taxes designated for this purpose.

*Water Quality Fund* - this fund is used to report revenues and expenditures for addressing water quality impacts.

*Affordable Housing Fund* – This fund is used to report revenues and expenditures addressing affordable housing needs. This fund is currently inactive.

*Grand County Emergency Telephone Service Authority (GCETSA)* – This fund reports revenues received by the Authority to provide and operate enhanced 911 service in the County.

#### **Proprietary Funds:**

Grand County's proprietary fund is an enterprise fund. Enterprise funds are used to account for services provided on a total or partial cost-recovery basis to parties outside the government (e.g., utilities, housing projects, mass transit, hospitals). Their accounting treatment is in a manner similar to a private business.

*Colorado Sewer Enterprise Fund* – This fund is used to account for the County's one-third interest in the operation of the sewage collection infrastructure and treatment plant for an unincorporated area of Grand County known as Tabernash.

#### **Legally Separate Entities:**

Grand County's Comprehensive Annual Financial Report includes two legally separate entities which are not included in this report. The Housing Authority of the County of Grand and the Pole Creek Meadows Public Improvement District are blended component units covered in the Comprehensive Annual Financial Report.

#### ***A Note Regarding Transfers Between Funds***

In the normal course of County business, amounts may be moved between funds as needed. These amounts are budgeted and recorded as a transfer out from one fund and a transfer in by the corresponding receiving fund.

#### **SUMMARY**

The budget development process is a comprehensive project. It requires the input of staff members at every level of the organization and within every department. The budget is the tool that makes reality from the strategic vision created by the culmination of several valuable planning processes.

There has historically been a balance between the desire to address the needs and wants of the community and the availability of limited financial resources. Grand County is committed to providing its residents and visitors with dependable county services. As is the case each year, there are increases in expenditure levels for County operations that reflect the increased cost of providing services. To control operating expenditures to the greatest extent possible, the County places significant emphasis on improved efficiencies and value-based operations. Many individuals have devoted time and talent to the budgeting effort – an effort that serves as an example of the cooperation that makes Grand County a fantastic place to live and work.

## ALL COUNTY FUNDS – 2015 BUDGET

The County legally adopts an annual budget, as required by Colorado Revised Statutes, for each of its governmental and proprietary funds in December of each year for the subsequent calendar year. All appropriations are adopted by the County at the fund level, which is the legal level of control (i.e. expenditures may not exceed appropriations at this level).

These budgets are created, managed and accounted for at the department head level. Department heads may not amend the budget (i.e., at the legal level of control) without seeking the approval of the Board of County Commissioners. In 2014 the Board of County Commissioners adopted supplemental appropriations for ten County funds.

As in the past, the amounts presented here represent the realistic and conservative budgeting practices that allow Grand County to remain debt free. These practices indicate our current fund balances will be reduced by over \$14.5 million in 2015. We forecast a much smaller reduction. We continue to believe in carrying reserves adequate to meet major expenditures, both anticipated and unanticipated.

Budget Concerns and Priorities	
<p style="text-align: center;"><b>LAST YEAR:</b></p> <p style="text-align: center;">13% Decline in Property Valuations</p> <p>Importance of investing in capital projects for future long term benefits including:</p> <ul style="list-style-type: none"> <li>• \$.6 million for Highway 9 (first year of 3)</li> <li>• \$1.1 million in other road improvements</li> <li>• \$.6 million for Colorado River in-channel diversion</li> <li>• \$1.6 million for landfill remediation</li> <li>• \$1.7 million in airport improvements</li> </ul> <p>Uncertainty in forecasting state and federal funding levels</p>	<p style="text-align: center;"><b>THIS YEAR:</b></p> <p>Uncertainty in forecasting state and federal funding levels, particularly for public health and social services programs</p> <p style="text-align: center;">An additional 3% decline in anticipated property tax revenues</p> <p style="text-align: center;">Continuing to invest in infrastructure and water projects in alignment with the County's mission for enhanced safety and livability.</p>

In anticipation of the 3% drop in the 2015 property tax revenues, and uncertain federal support, the Grand County 2015 budget includes a 6% decrease in expenditures and a 12% drop in revenues. Departmental requests for capital expenditures have been reviewed and approved at a 24% decrease from 2014 capital spending.

Sales taxes are the second largest revenue stream for the County. Since sales taxes are an “elastic” revenue stream, tax collections are higher in a flourishing economy and lower in a depressed economy. 2014 sales tax collections are anticipated to be 8% higher than 2013. Lodging tax revenues continue to set records, with 2014 receipts to date 12% ahead of the same period during 2013. Another historically important factor in the Grand County economy, construction, is still at levels seen during the recent recession.

As illustrated on the following page, when compiled together, Grand County's sixteen governmental funds show \$28.7 million in revenues and \$43.2 million in expenditures for the budget year 2014. Not included in either the revenue or expenditure totals are \$14.1 million in transfers between funds.

Overall, the County continues to maintain a strong financial position through adequate fund balances to insure the County is in a position to accomplish desired projects, prepare for unknown eventualities, and continue offering quality services without burdening the citizenry with additional taxes.

All County Funds							
	2015 Estimated Beginning Funds Balances	Revenues	Operating Expenditures	Capital Expenditures	Transfers	2015 Budgeted Ending Funds Balances Incl Transfers	% Change
<b>General Fund</b>	\$ 4,136,495	\$ 11,068,651	\$ 18,278,382	\$ -	\$ 4,110,374	\$ 1,037,138	-74.9%
<b>Special Revenue Funds</b>							
Major:							
Emergency Medical Services	986,986	2,722,600	2,423,973	652,000	1,005,000	1,638,613	66.0%
Road & Bridge	1,676,996	4,683,500	6,747,819		2,400,000	2,012,677	20.0%
Non-Major:							
Affordable Housing	62,440	-	500	-	-	61,940	-0.8%
Airport Improvement	236,655	513,900	374,174	-	(216,700)	159,681	-32.5%
Conservation Trust	134,601	30,000	150,000	-	-	14,601	-89.2%
County Lodging Tax	544,827	561,250	631,870	-	-	474,207	-13.0%
Dispatch	13,476	914,374	628,911	480,000	190,626	9,565	-29.0%
Employee Insurance	2,133,377	-	511,000			1,622,377	-24.0%
GCETSA	567,367	320,800	888,167	-	-	-	-100.0%
Payments in Lieu of Taxes	1,479,369	810,000	-	-	(1,230,000)	1,059,369	-28.4%
Retirement	1,933,039	821,000	737,000	-	-	2,017,039	4.3%
Social Services	637,604	2,195,383	2,706,893	-	-	126,094	-80.2%
Water Quality	25,396	4,500	2,100	-	-	27,796	9.5%
Capital Projects Funds:							
Sales Tax Capital Improvements	7,003,160	3,027,500	45,000	4,077,290	(5,400,000)	508,370	-92.7%
Major Capital Improvements	5,005,482	887,600	35,000	3,695,600	(859,300)	1,303,182	-74.0%
Subtotal Government Funds	26,577,270	28,561,058	34,160,789	8,904,890	-	12,072,649	-54.6%
<b>Enterprise Funds</b>							
CO Sewer Enterprise Fund	405,485	131,808	211,648	-	-	325,645	-19.7%
<b>Total All Funds</b>	<b>\$ 26,982,755</b>	<b>\$ 28,692,866</b>	<b>\$ 34,372,437</b>	<b>\$ 8,904,890</b>	<b>\$ -</b>	<b>\$ 12,398,294</b>	<b>-54.1%</b>

All County Funds Revenues, Expenditures & Other Financing					
	Governmental Funds			Proprietary Fund	Total All Funds
	General	Special Revenue	Capital Improvement	Enterprise	
2015 Beginning Fund Balance	\$ 4,136,495	\$ 10,432,133	\$ 12,008,642	\$ 405,485	\$ 26,982,755
Total Estimated Revenues	11,068,651	13,577,307	3,915,100	131,808	28,692,866
Budgeted Expenditures	18,278,382	16,934,407	7,852,890	211,648	43,277,327
Transfers Between Funds	4,110,374	2,148,926	(6,259,300)	-	-
Projected Ending Fund Balance	\$ 1,037,138	\$ 11,035,511	\$ 1,811,552	\$ 325,645	\$ 12,398,294
% Change	-74.9%	5.8%	-84.9%	-19.7%	-54.1%
For individual fund information see the Fund Summaries section and Appendix C, Budget Resolutions					

# ALL COUNTY GOVERNMENTAL FUNDS – REVENUE SOURCES

## Revenue Forecasting Methodology

Grand County has developed a diverse base of revenues to fund our operational and capital needs. The purpose of this section is to describe the major revenue trends and how these affect Grand County. Our revenue budgeting is guided by the principal that we are debt free, and intend to stay debt free in the foreseeable future. As part of that intention, and in recognition of the need to maintain the level and quality of services currently offered to our citizens and make capital investments in the future of our community, the County Manager, Finance Director and Elected and Appointed Officials work together to develop conservative revenue budgets and realistic forecasts. As part of the budget preparation process, the Board of County Commissioners may alter projected revenues.

- Property tax revenues can be projected from actual assessments and a reasonable uncollectable allowance. For 2014, \$10,681,233 was receivable based on assessed values and mill levies, adjusted for a \$1,081,233 uncollectable allowance resulting in anticipated collections of \$9,600,000. For 2015, because of lower market values, \$10,401,209 is receivable, \$1,089,509 allowed, resulting in budgeted & forecasted revenues of \$9,311,700. A large part of the uncollectable allowance stems from an ongoing legal dispute with the YMCA regarding taxability of a large recreational property. The legal case is working its way through the appeal process currently.
- Sales tax revenues are budgeted 35 – 40% under forecasted levels. One variable factor – snow conditions – can have a large impact on our tourism dependent local economy. For 2014, \$1,800,000 was budgeted, \$3,274,963 was received.
- Intergovernmental revenues are budgeted and forecast based on prior knowledge of the funding streams for the County's upcoming capital projects, and the State and Federal support commitments for some of our programs. The Colorado Governor's Office of State Planning and Budgeting September 2014 forecast indicates state General Fund revenue is expected to grow 7.4% in fiscal year 2014-15 and 6.4% in fiscal year 2015-2016, giving us greater confidence that levels of state support for our programs will be level or increasing. Federal authorization for Payment in Lieu of Taxes support, intended to offset the loss of property tax revenue from federal land within the county, expired in September 2014. Legislation for 2015 appropriations is uncertain. Although most sectors of the national economy are continuing to improve, expansion remains modest and uneven. A global economy that continues to struggle keeps downward pressure on our local, state and federal growth.
- Charges for services budgets and forecasts are heavily dependent on review of previous years' revenues. There are 68 separate sources in this revenue type, as diverse as ambulance fees, fuel sales, recording fees and fair & rodeo gate receipts.

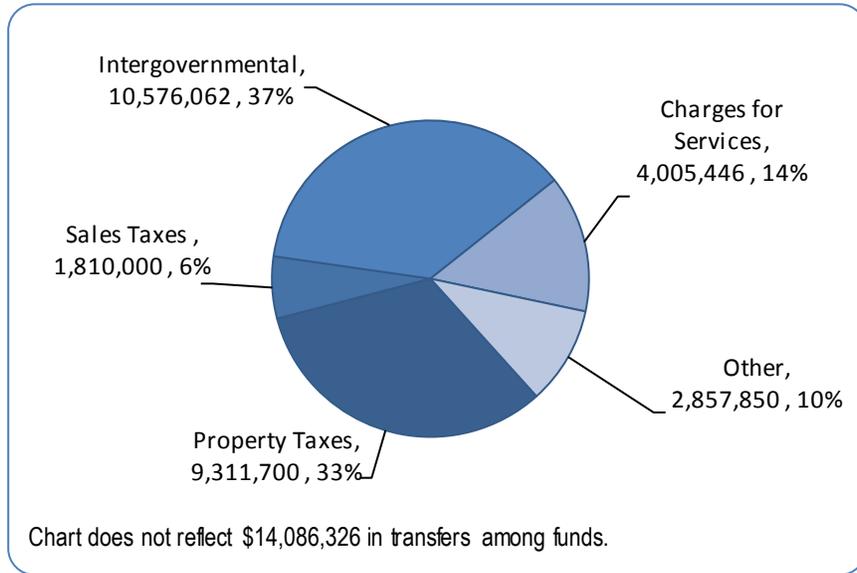
### Comparison of Budget, Forecast and Actual Revenues 2014 – 2015

	<b>2014 Budget(\$)</b>	<b>2014 Forecast(\$)</b>	<b>2014 Actual(\$)</b>
Property Tax	9,600,000	9,662,100	10,521,045
Sales Tax	1,808,800	2,808,800	2,774,355
Intergovernmental	10,866,641	10,866,641	10,083,773
Charges for Services	3,869,317	3,869,317	4,695,907

	<b>2015 Budget(\$)</b>	<b>2015 Forecast(\$)</b>
Property Tax	9,311,700	9,311,700
Sales Tax	1,810,000	2,913,000
Intergovernmental	10,576,062	10,866,641
Charges for Services	4,005,446	4,005,446

## 2015 All Governmental Funds Revenue by Source and Percentage of Total Revenue



Sources	2011 Actual	2012 Actual	2013 Actual	2014 Estimate	2015 Budget	Change 2014-2015	
Property Taxes	14,839,294	12,330,318	12,217,105	10,521,045	9,311,700	1	-11.5%
Sales Taxes	2,832,609	2,860,397	3,121,596	2,774,355	1,810,000	1	-34.8%
Other Taxes	1,070,523	1,130,902	1,182,889	1,053,934	1,327,250		25.9%
Licenses and Permits	324,129	243,810	203,275	307,146	202,500		-34.1%
Intergovernmental	8,853,037	8,292,719	10,617,376	10,083,773	10,576,062	1	4.9%
Charges for Services	7,172,311	4,592,783	5,146,998	4,695,907	4,005,446	1	-14.7%
Assessments	7,500	6,000	5,500	5,500	4,500	2	N/A
Investment Earnings	200,518	93,877	(9,883)	164,484	46,300		-71.9%
Miscellaneous	369,449	921,842	379,508	6,607,221	1,277,300	3	-80.7%
Sale of Capital Assets	499,693	113,016	682,735	31,300	-	4	-100.0%
Transfers Between Funds	5,046,109	3,560,346	4,027,146	18,805,296	14,086,326		-25.1%
<b>Total Sources</b>	<b>41,215,172</b>	<b>34,146,010</b>	<b>37,574,245</b>	<b>55,049,961</b>	<b>42,647,384</b>		<b>-22.5%</b>

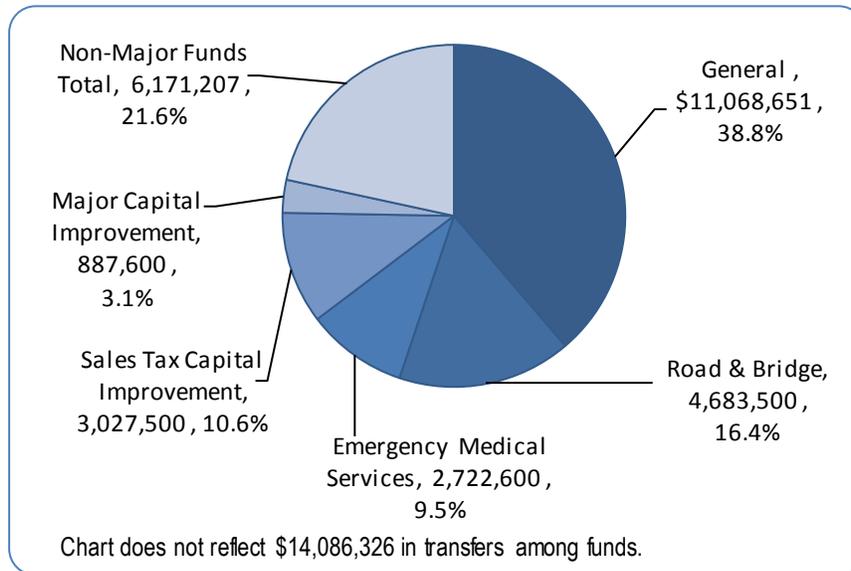
1 These four items, comprising over 90% of revenues, are presented in detail in the following pages.

2 Assessments go to the Water Quality Fund, and are an unpredictable amount from building activity.

3 Miscellaneous includes \$1,200,000 in anticipated donations towards the Highway 9 capital improvement project.

4 Revenues from sale of capital assets are indefinite and not budgeted.

## 2015 All Governmental Funds Revenue by Fund



Major Funds		Non-Major Funds	
	Revenue		Revenue
General	\$11,068,651	Airport Improvement	\$ 513,900
Road & Bridge	4,683,500	Conservation Trust	30,000
Emergency Medical Services	2,722,600	County Lodging Tax	561,250
Sales Tax Capital Improvement	3,027,500	Dispatch	914,374
Major Capital Improvement	887,600	GCETSA*	320,800
Non-Major Funds Total	6,171,207	Payment in Lieu of Taxes	810,000
<b>Total, All Funds</b>	<b>\$28,561,058</b>	Retirement	821,000
		Social Services	2,195,383
		Water Quality	4,500
		<b>Total, Non-Major Funds</b>	<b>\$6,171,207</b>

\*GCETSA (Grand County Emergency Telephone Service Authority) has been reported in the Comprehensive Annual Financial Report as a component unit starting in 2014. It is reported as a non-major fund and included in the 2015 Grand County budget.

### Change in Percentage Revenue Contribution by Fund Source 2014 - 2015

Fund	2014 Budget	2015 Budget
General	40.0%	38.8%
Road & Bridge	13.2%	16.4%
Emergency Medical Services	9.8%	9.5%
Sales Tax Capital Improvement	7.1%	10.6%
Major Capital Improvement	3.2%	3.1%
Non-Major Funds Total	26.7%	21.6%

Road and Bridge – A \$700,000 increase in Highway Users Tax revenue is budgeted in 2015.

Sales Tax Capital Improvement - \$1,200,000 in donations towards the Highway 9 project is budgeted in 2015.

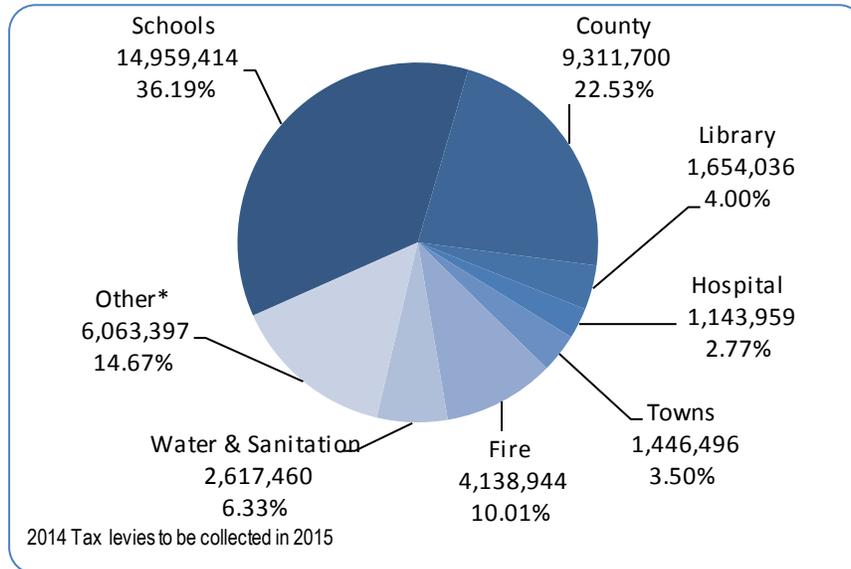
Non-major Funds – In the Airport Improvement Fund intergovernmental

payments to fund projects at the two Grand County airports were budgeted at \$1,559,491 in 2014 and \$316,700 in 2015.

## PROPERTY AND SALES TAX REVENUES

The Grand County Treasurer collects the property taxes for all the local taxing districts in the County, which for 2015 collections of 2014 assessments will total over \$41.3 million. The Treasurer then disburses these taxes to the taxing districts including the County, two school districts, six towns, and 33 special districts. The Assessor reappraises properties every odd year. For 2015 collections market sales data from January 2013 through June 2014 was used to establish new assessed valuations.

### 2015 Distribution of Revenues from 2014 Total Property Taxes



### Comparison of Anticipated Property Tax Revenues Collected 2013-2015

	Actual 2013	Estimated 2014	Forecasted 2015	2014-2015 Change
Schools	17,441,096	15,483,279	14,959,414	-3.4%
County	12,217,105	10,681,233	9,311,700	-12.8%
Library	1,932,805	1,698,566	1,654,036	-2.6%
Hospital	1,046,184	1,093,427	1,143,959	4.6%
Towns	1,651,691	1,428,446	1,446,496	1.3%
Fire	4,440,307	4,132,247	4,138,944	0.2%
Water & Sanitation	2,718,007	2,647,908	2,617,460	-1.1%
Other*	5,371,761	4,695,477	6,063,397	29.1%
	46,818,956	41,860,583	41,335,406	-1.3%

\*Other includes Water Conservation, Metropolitan and General Improvement districts.

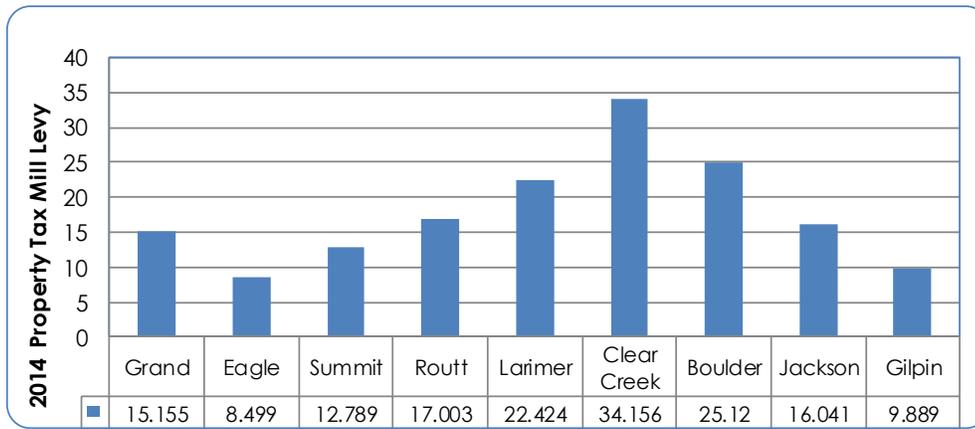
Counties are required by state mandate to have specified elected officials and provide certain basic services. Services beyond those mandated, such as recreation facilities, hospitals, libraries, museums and airports may be offered by the county government, other taxing districts, not-for-profit agencies, the private sector, or not at all.

Complicating matters further, Colorado voters passed an amendment to the State Constitution, Article X, Section 20 (TABOR), which has several limitations, including revenue raising, spending abilities and other specific requirements of state and local governments. During 1992, the voters of Grand County passed a ballot issue which allows the County to exceed the revenue limits established by this Article. The Amendment is complex and subject to judicial interpretation. The County believes it is in compliance with the requirements of the Amendment.

Amendment 1 also requires a reserve of 3% of general government spending. For this calculation, primary government expenditures are reduced by depreciation and the federal expenditures by the Social Services Fund for public welfare. Three

percent of the net result is then taken as the reserve requirement for Amendment 1 (TABOR). For 2015, this reserve requirement will be satisfied.

As seen in the following charts, mill levy rates vary among the surrounding counties, depending on various services provided.



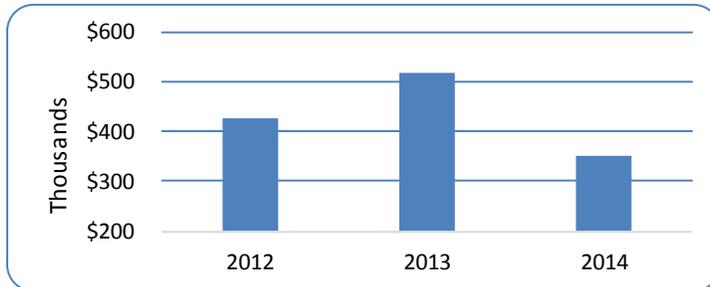
In Colorado, a property is classified according to its actual use on January 1<sup>st</sup>, which determines the assessment type. Residential property is valued using comparable property sales (market value). Other classifications are valued using a combination of market, cost and income approaches to value. The assessed property values are

then reached by multiplying the actual value determined by the assessment rate, currently 7.96% for residential and 29% for other classifications. Assessment rates are set by the State. Taxes due are calculated by multiplying the assessed value by the mill levies, which are established by the County voters.

### 2014 Levies for County Purposes, Grand and Surrounding Counties

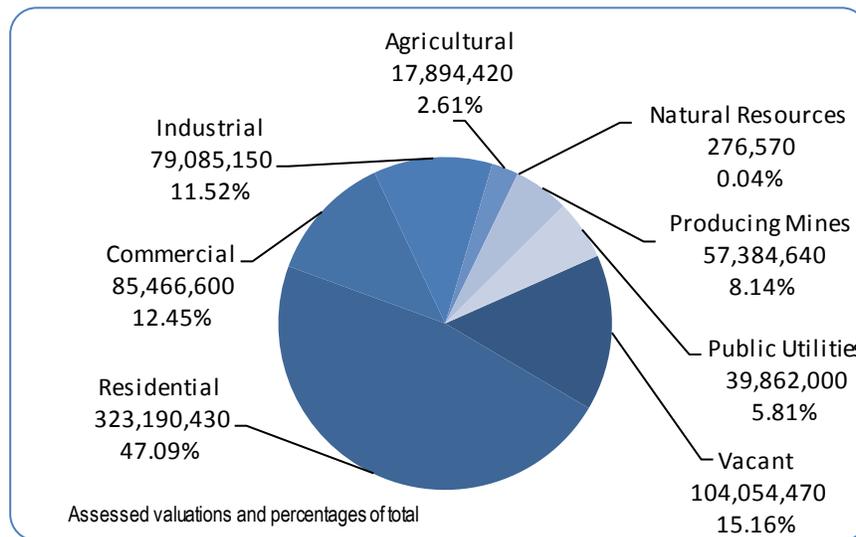
	Grand	Eagle	Summit	Routt	Larimer	Clear Creek	Boulder	Jackson	Gilpin
Assessed Valuation (\$Mil)	705	2,487	1,543	809	4,216	597	5,734	43	339
<b>Purpose / Levy (Mills)</b>									
General	10.486	4.924	5.923	11.656	18.696	24.516	20.204	12.795	7.69
Road & Bridge	0.322	1.72	0.814	0.832	0.586	7.75	0.186		0.847
Public Welfare	0	0.24	0.13	0.379	1.738	0.89	2.69	0.659	0.441
Public Health					0.654				
Retirement	1.097								0.39
Communications				1.336					
Ambulance	2								
Capital Expenditures	1.25	0.061	1.92				1.04	0.235	
Library			0.768					1.412	0.239
Museums				0.3					
Solid Waste Disposal								0.47	0.282
Developmental Disabilities				1	0.75		1		
Early Childhood			0.5						
Legacy Program			0.437						
Multipurpose			0.953						
Self Insurance		0.054						0.47	
Open Space		1.5	1.344	1.5		1			
<b>Total</b>	<b>15.155</b>	<b>8.499</b>	<b>12.789</b>	<b>17.003</b>	<b>22.424</b>	<b>34.156</b>	<b>25.12</b>	<b>16.041</b>	<b>9.889</b>

### Tax Lien Sales



If taxes on a property (due in June) are not paid, a tax lien is placed on the property. Tax liens are offered for sale online through a third party, ensuring that virtually all property taxes are collected from either the property owner or the tax lien purchaser. Each autumn tax lien holders are offered the option of paying the current year's unpaid taxes. If not redeemed by the property owner, three years after the sale date, a tax lien purchaser may apply for a Treasurer's Deed.

### 2014 (Collected in 2015) Distribution of Assessed Property Value



Category	2012* Assessed Valuation	2013* Assessed Valuation	2014* Assessed Valuation	2013 - 2014 Change
Vacant	144,639,810	106,310,040	104,054,470	-2.1%
Residential	358,892,050	329,891,220	323,190,430	-2.0%
Commercial	89,645,530	85,053,980	85,466,600	0.5%
Industrial	97,593,550	79,012,820	79,085,150	0.1%
Agricultural	7,734,170	7,797,300	17,894,420	129.5%
Natural Resources	325,050	252,600	276,570	9.5%
Producing Mines**	74,465,050	57,384,640	36,492,330	-36.4%
Public Utilities	35,616,100	39,097,200	39,862,000	2.0%
Total Assessed Valuation	808,911,310	704,799,800	686,321,970	-2.6%
Total Exempt Property	70,116,290	63,874,450	61,274,060	-4.1%
Total All Property	879,027,600	768,674,250	747,596,030	-2.7%

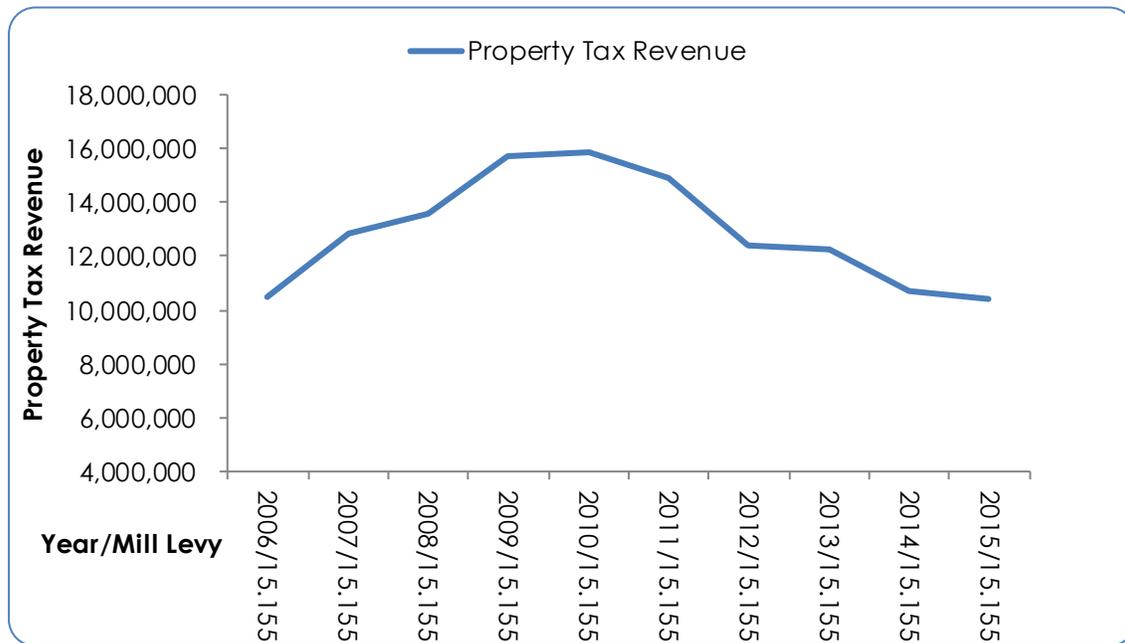
\* Assessed valuation in one year is used to calculate property tax receivables in the subsequent year.

\*\*Producing mines includes the production assessed value of the Freeport-McMoran Henderson Mill, and accounted for the decrease in 2012-2014. The Mill's real and personal property are included in the industrial category above; its total assessed value is \$78,505,260.

## 2015 County Share of Property Tax Revenue Distribution

The following information relates to the \$9,311,700 (\$10,401,209, less the uncollectable adjustment -\$1,089,509) County portion of the total property tax revenue receipts. Due to the economic slowdown and resulting 17% downturn in the 2011 assessment and additional 13% downturn in the 2013 assessment, 2015 property tax collections are budgeted and forecast to be slightly above 2007 levels. The County's budget reflects not only the continuing drop in collections, but acceptance that it may be years before pre-recession revenue levels are reached again.

### Property Tax Revenues 2006 - 2015



### 2005 – 2014 Assessed Value and County Share of 2006 – 2015 Property Tax Revenues

Year	Mill Levy	Assessed Value \$	Property Tax Revenue \$	Year	Mill Levy	Assessed Value \$	Property Tax Revenue \$
2006	15.155	571,912,290	10,521,537	2011	15.155	982,437,900	14,888,846
2007	15.155	610,802,460	12,843,893	2012	15.155	817,000,040	12,381,636
2008	15.155	804,415,380	13,605,948	2013	15.155	808,911,310	12,259,051
2009	15.155	857,090,230	15,744,837	2014	15.155	704,799,260	10,521,045
2010	15.155	972,885,010	15,874,183	*2015	15.155	686,321,970	10,401,209

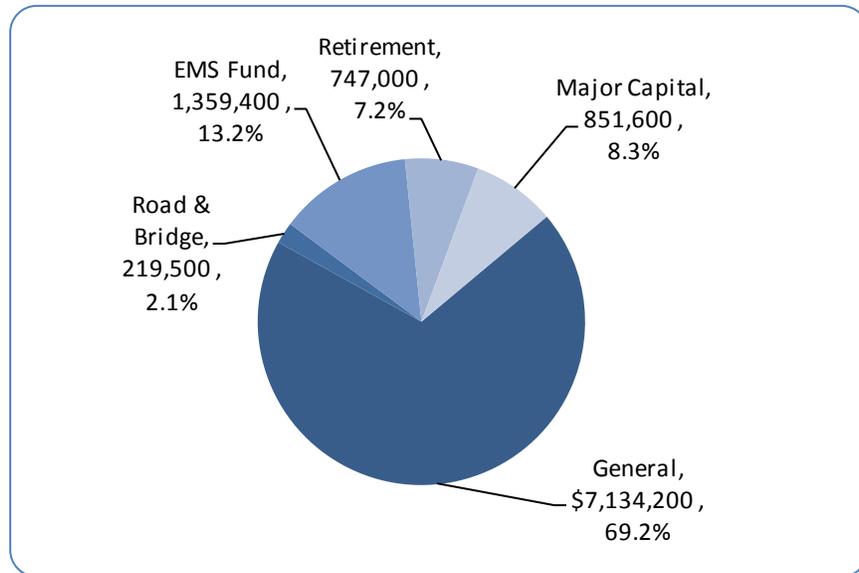
\*Estimated, 2014 property taxes were budgeted to be \$9,600,000, forecast to be \$9,662,100, and \$10,521,045 was collected .

We anticipate the 2015 reassessment cycle may result in steady property valuation, as it will be based on current market activity which is still fairly flat. Improving sales tax and intergovernmental support is offsetting lackluster gains in property tax revenues to an extent.

Property taxes are budgeted to provide 21.8% (down from 33.6% in 2014) of County revenues and provide support for most County programs and services. There are two specific taxpayer approved levies, General Government and Emergency Medical Services. At the beginning of each year the Board of County Commissioners determines the division of the General Government

revenues among the General, Road & Bridge, Social Services, Retirement and Major Capital funds. For 2015, no portion of property tax revenue is dedicated to Social Services, because the Social Services Fund balance is adequate to support 2015 services.

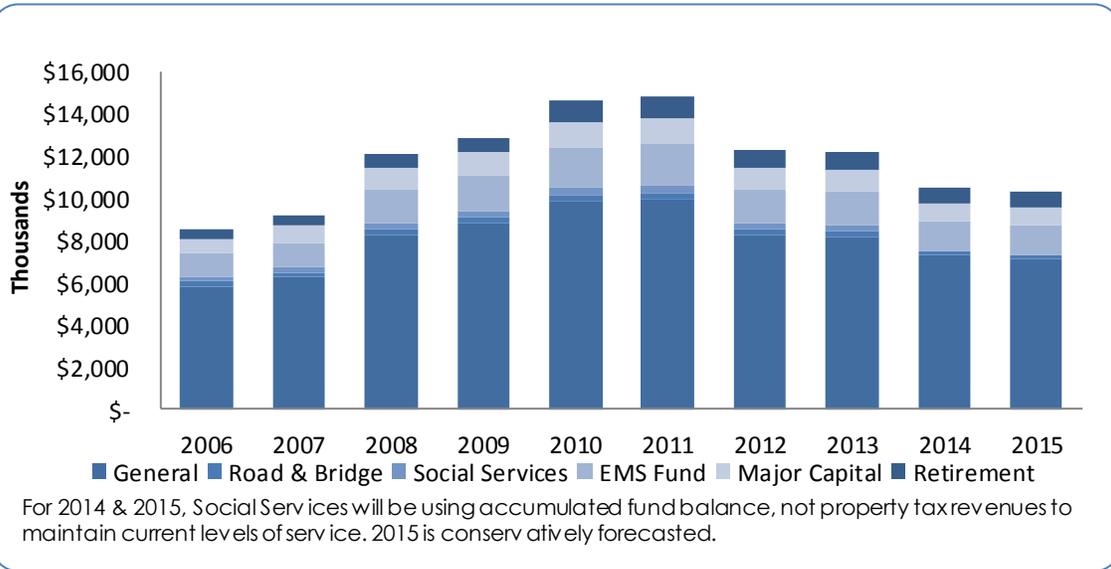
The Emergency Medical Services revenues are exclusively for the operations of the County owned ambulance service.



### 2015 Property Tax Revenue Distribution Among Funds

	2015 Forecast Property Tax	2015 Budgeted Total Revenue	2015 Property Tax % of Revenue	2014 Property Tax % of Revenue
General	7,134,200	11,068,651	64.5%	55.0%
Road & Bridge	219,500	4,683,500	4.7%	6.0%
Retirement	747,000	821,000	91.0%	95.8%
Social Services	-	2,195,383	0.0%	0.0%
Major Capital	851,600	887,600	95.9%	95.8%
Total	8,952,300	19,656,134	45.5%	41.0%
EMS Fund	1,359,400	2,800,480	54.6%	54.6%

## Property Tax Revenue Changes 2006 – 2015



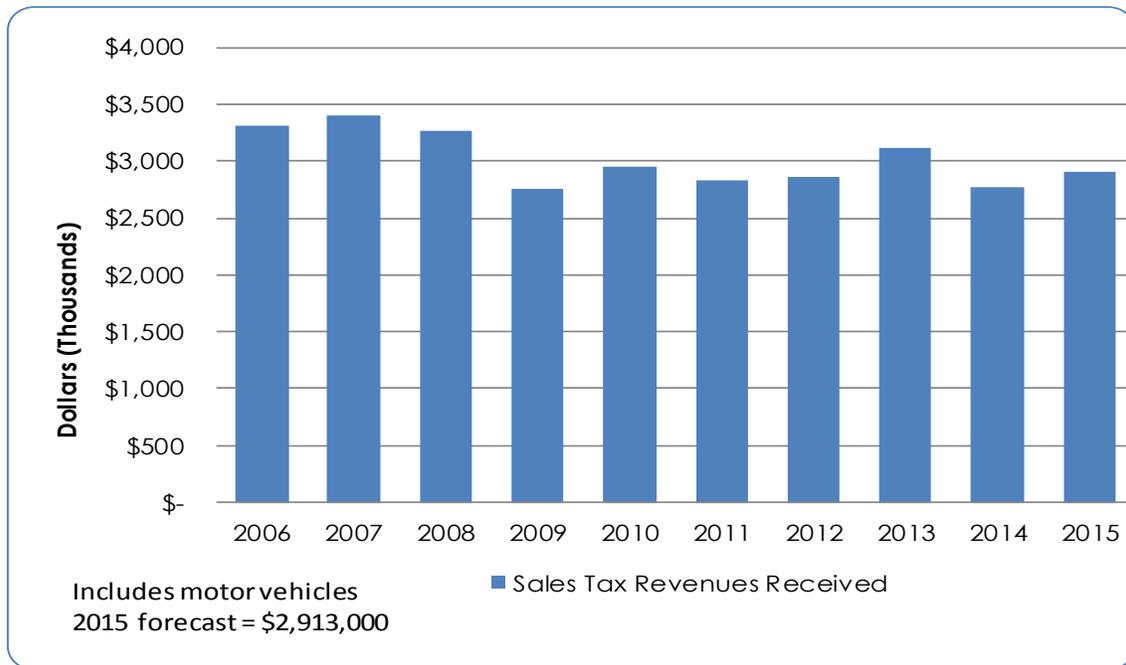
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Actual 2014</b>	<b>Forecast *2015</b>
General	\$ 9,953,513	\$ 8,268,526	\$ 5,197,806	\$ 7,287,854	\$ 7,134,200
Road & Bridge	315,253	261,900	259,171	222,968	219,500
Social Services	318,185	264,340	261,289	-	-
EMS Fund	1,957,936	1,626,664	1,609,768	1,384,945	1,359,400
Retirement	1,070,746	892,234	882,966	759,688	747,000
Major Capital	1,223,661	1,016,654	1,006,105	865,590	851,600
<b>Total</b>	<b>\$ 14,839,294</b>	<b>\$ 12,330,318</b>	<b>\$ 12,217,105</b>	<b>\$ 10,521,045</b>	<b>\$ 10,311,700</b>
<b>\$ Change</b>	168,956	(2,508,976)	(113,213)	(1,696,060)	(209,345)
<b>% Change</b>	1.2%	-16.9%	-0.9%	-13.9%	-2.0%

	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
General	\$ 5,832,581	\$ 6,246,721	\$ 8,271,632	\$ 8,811,222	\$ 9,829,439
Road & Bridge	245,686	264,561	290,370	310,908	319,487
Social Services	183,980	196,996	259,179	276,090	314,565
EMS Fund	1,132,179	1,212,274	1,594,948	1,699,016	1,935,787
Retirement	477,782	511,583	673,068	716,985	1,061,193
Major Capital	708,181	757,665	996,843	1,061,885	1,209,867
<b>Total</b>	<b>\$ 8,580,389</b>	<b>\$ 9,189,800</b>	<b>\$ 12,086,040</b>	<b>\$ 12,876,106</b>	<b>\$ 14,670,338</b>
<b>\$ Change</b>	1,956,926	609,411	2,896,240	790,066	1,794,232
<b>% Change</b>	24.8%	7.1%	31.5%	6.5%	13.9%

## Sales Tax Collections

The State, County, towns and other entities are allowed to collect retail sales tax in Grand County. The County's portion is 1% of taxable retail sales. For the most part, goods are included in taxable sales, and services are not. With the exception of Winter Park (a Home Rule city), sales taxes are collected by the Colorado Department of Revenue, and then disbursed to the various receiving entities. These receipts are placed in the Sales Tax Capital Improvement Fund and are earmarked for the Road and Bridge Fund costs and for capital expenditures under \$5,000, but may be used for other purposes. The following charts reflect the fact that receipts from the State follow two months after the actual retail sale, and one month after the retailers have submitted payment to the State.

Grand County has historically received a large part of these revenues from the tourism and construction segments of our economy, resulting in a significant downturn in this income stream during the recent recession. We have seen a decline in this revenue stream in the past year. The 2015 budgeted decrease below reflects Grand County's policy of conservatively budgeting for sales tax revenue. Forecast 2015 sales tax receipts are \$2,913,000.



### Sales Tax, Including Motor Vehicles

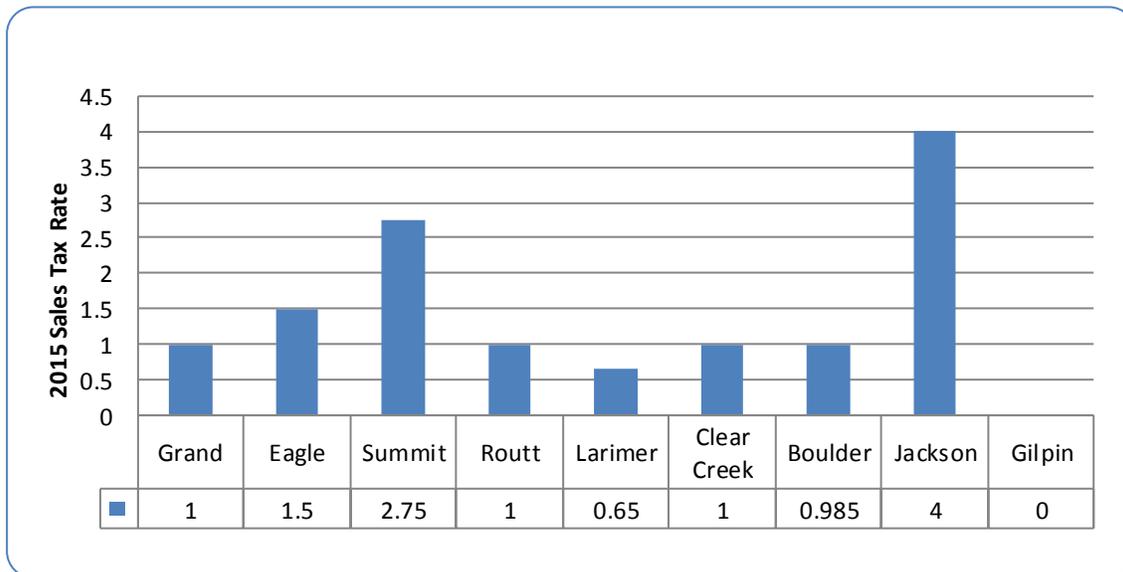
Year	Revenues Received \$	\$ Change	% Change	Year	Revenues Received \$	\$ Change	% Change
2006	3,306,844	376,410	12.8%	2011 *	2,832,609	(121,282)	-4.1%
2007	3,408,239	101,395	3.1%	2012	2,860,397	27,788	1.0%
2008	3,260,491	(147,748)	-4.3%	2013	3,121,596	261,199	9.1%
2009	2,759,602	(500,889)	-15.4%	2014 **	2,774,355	(347,241)	-11.1%
2010 *	2,953,891	194,289	7.0%	2015	2,913,000	138,645	5.0%

\* 2010 included a one-time correction adding \$221,000 to sales tax revenue.

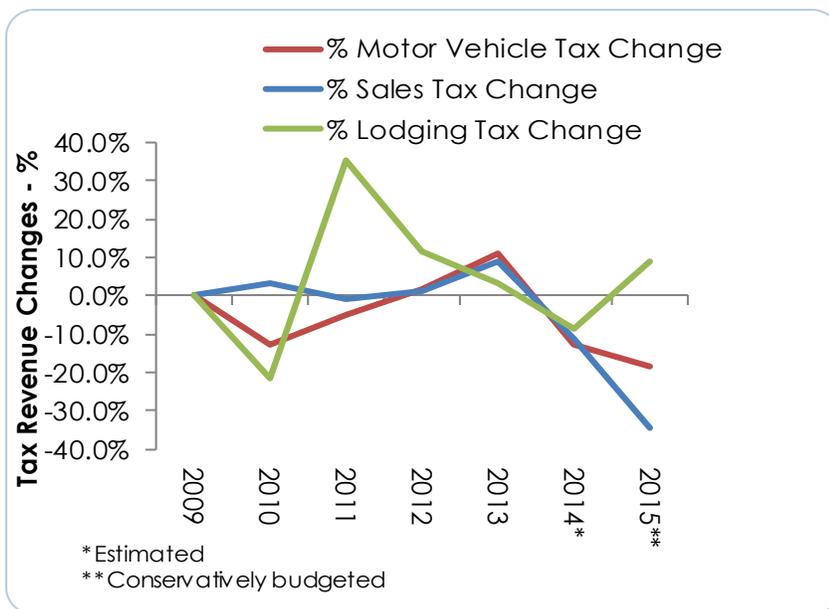
\*\* Estimated - 2014 taxes received through 1/15/15. 2014 receipts were budgeted to be \$1,803,200.

In November 2012, the Colorado voters approved Amendment 64 to the state Constitution, which allows for the legal sale of recreational marijuana. As of mid-January 2015 there is one medical and retail outlet in Fraser, and the Fraser Town Board has approved a second facility in their community. The Board of County Commissioners has approved licensing for a new facility in the unincorporated town of Tabernash. Several communities in the County have moratoriums on retail marijuana at this time. 2014 estimated revenues include \$27,000 in marijuana license fees.

### Sales Tax Rate Comparison with Surrounding Counties



### Sales – Type Tax Revenue Streams



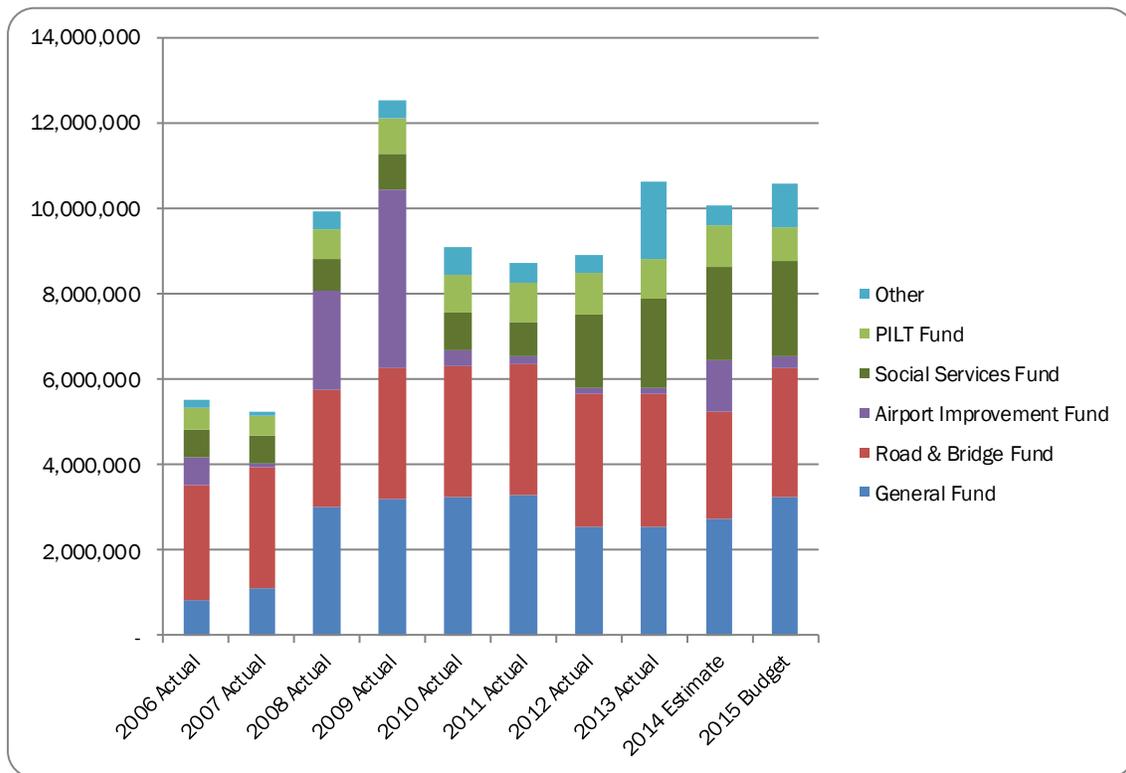
Grand County has three sales-type tax revenue streams. In addition to the 1% sales tax charged primarily at the retail level, there is also a motor vehicle sales tax and a lodging tax. The county motor vehicle sales tax is charged on vehicle sales within the county at a 1% rate and is collected at the time the vehicle is registered. The county lodging tax is collected by lodging properties outside the Winter Park town limits at a rate of 1.8% and is committed to tourism promotion. A good indicator of how the various economic forces are affecting the local residents is the revenue from motor vehicle sales tax, which reflects the resident’s outlooks; while sales and tourism have a greater tourist and second homeowner component. Motor Vehicle revenues includes Specific Ownership Tax, a state tax charged on heavy commercial vehicles.

## INTERGOVERNMENTAL REVENUES

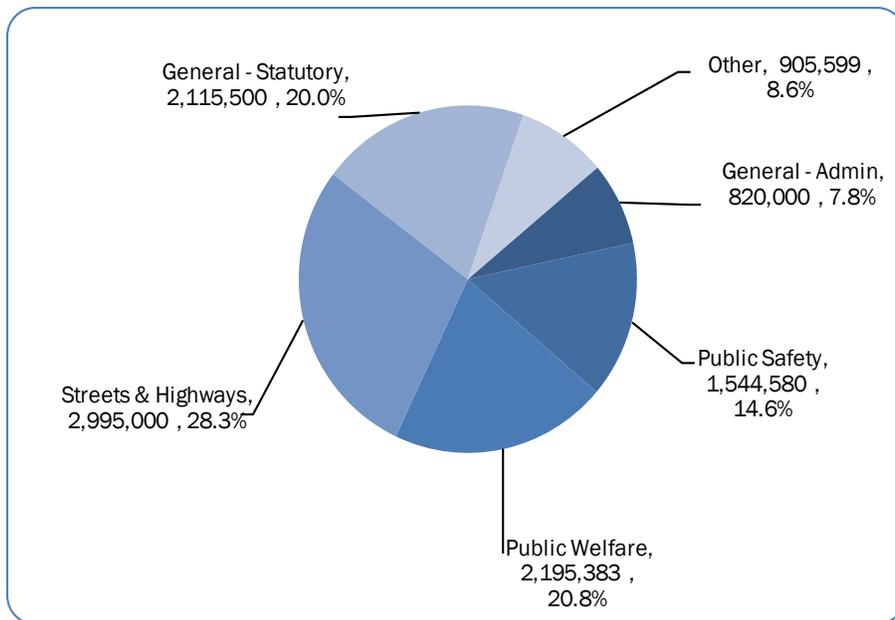
Intergovernmental funding results from tax revenue in Federal, State or other taxing districts. Grand County has budgeted to receive 37.0% of its revenues from other governmental entities. Nine of the sixteen Grand County governmental funds are budgeted to be receiving some intergovernmental payments during 2015. These revenues are restricted in how they may be spent, and vary from the ongoing support received by the Dispatch Fund from local towns and fire districts for providing emergency 911 services to our local communities to large one-time State and Federal grants for capital projects.

With the recession, overall state and federal support decreased, with significant dollar declines in the General and Road & Bridge funds. The unusually high amounts in 2008 and 2009 reflect the \$2,300,514 and \$4,167,296, respectively, received for improvements to the Granby and Kremmling airports and a change in accounting for Treasurer's fees which are revenues received by the County Treasurer for collecting and distributing taxes and assessments for other taxing districts throughout the county. For 2014, budgeted intergovernmental revenues were \$10,866,641, forecasted revenues were \$10,866,641 and actual 2014 revenues received through January 15, 2015 were \$10,083,773. For 2015, intergovernmental revenues are budgeted to be \$10,576,062 and forecasted to be \$10,866,641. Included in the 2015 budgeted revenues are \$2,500,000 in Highway Users Tax, \$810,000 in Payments in Lieu of Taxes, \$857,600 in federal food assistance, and \$1,400,000 in Treasurer's Fees. Anticipated federal and state funding for airport projects is \$316,700 in 2015, down from \$1,559,000 in 2014, reflecting the completion of major improvements at the Kremmling airport.

**Intergovernmental Revenues by Fund 2006 – 2015**



## Intergovernmental Revenues by Function



The Road and Bridge Fund budget receives 28.3% of the County's total intergovernmental revenues, including \$2,500,000 in Highway Users Tax, and half of the \$890,000 National Forest Reserve allocation. The remaining half of the National Forest Reserve Allocation is given to the local school districts to augment their funding.

Grand County accounts for payments made by the State and Federal governments directly to County residents as revenue within Social Services departments and programs, in accordance with the Colorado Social Services settlement practices.

Payment In Lieu of Taxes (PILT) allocations in 2015 have not been

established by Congress, but we have budgeted for the most likely outcome. The 2014 Grand County share was \$971,914, higher than the \$894,534 2013 allocation. PILT funds have been designated to supplement EMS property tax and ambulance fee revenues due to declining revenues reflective of the current recession.

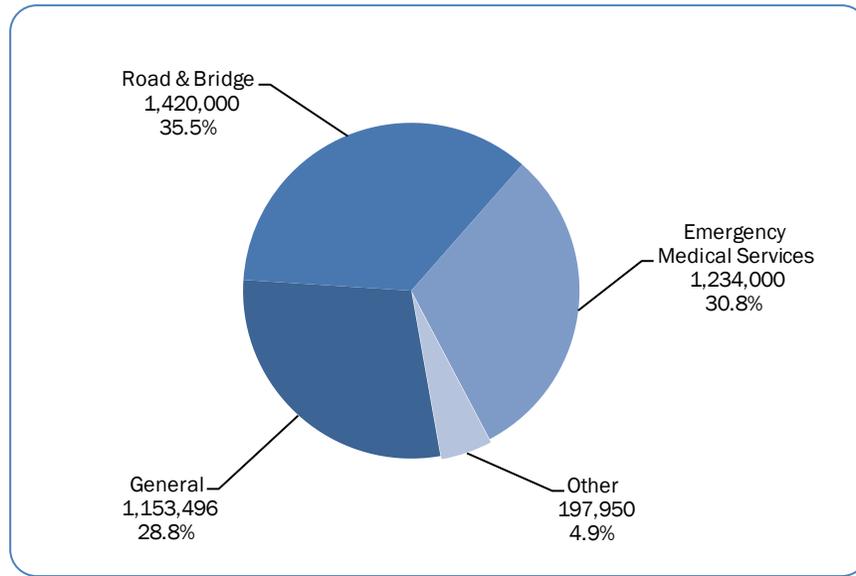


## CHARGES FOR SERVICES REVENUES

Grand County has budgeted to receive 14.0% of its revenues from charges for services, including internal charges and excluding licenses and permits. Six of the sixteen County funds receive revenue from services. These revenues include 56 different revenue sources, the largest being ambulance fees, \$1,800,000.

Other significant sources include recording fees, \$280,000; revenue associated with the Middle Park Fair and Rodeo, \$267,200; highway fuel sales, \$1,080,000; and aviation fuel sales, \$230,000.

**2015 Charges for Services by Fund**



**Charges for Services 2006 – 2015**

Year	Charges for Services	\$ Change	% Change	Year	Charges for Services	\$ Change	% Change
2006	\$ 5,947,984	\$ (1,144,409)	-16.1%	2011	\$ 7,039,566	\$ 554,255	8.5%
2007	7,489,846	1,541,862	25.9%	2012	4,592,783	(2,446,783)	-34.8%
2008	9,410,504	1,920,658	25.6%	2013	4,770,252	177,469	3.9%
2009	6,775,917	(2,634,587)	-28.0%	2014 *	4,695,907	(74,345)	-1.6%
2010	6,485,311	(290,606)	-4.3%	2015 **	4,005,446	(690,461)	-14.7%

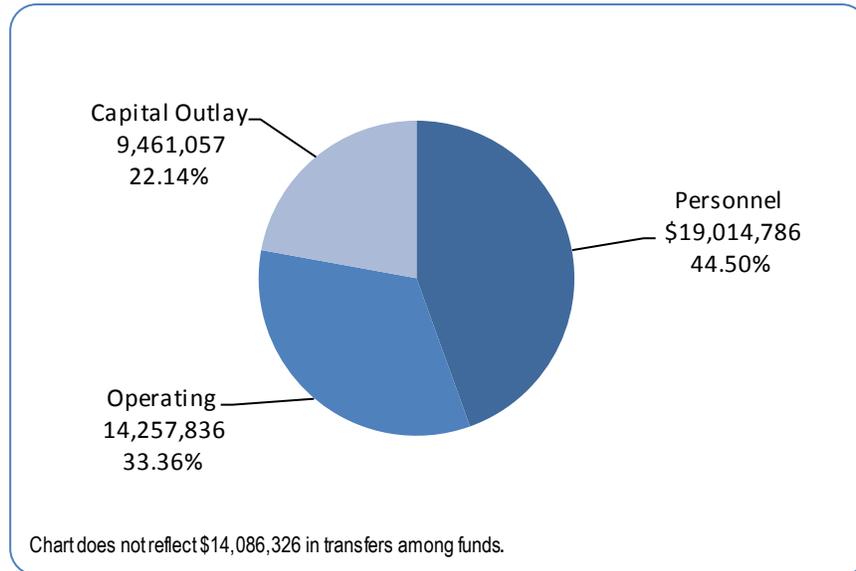
\* Estimated

\*\*

The 2015 decrease (\$690,461) reflects Grand County's conservative budgeting practices. We forecast charges for services revenue will be equal to last year. The 2012 decrease results from a change in accounting for employee health insurance, and the 2009 decrease results from a change in accounting for Treasurer's fees, and the sharp downturn in the economy.

## ALL COUNTY FUNDS - EXPENDITURES

### 2015 All County Governmental Funds Expenditures by Use and Percentage of Total Expenditures



	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budget	2014-2015 Change
<b>Uses</b>						
Personnel	\$15,545,834	\$15,545,834	\$15,545,834	\$17,546,738	\$19,014,786	8.4%
Operating	10,924,708	10,924,708	10,924,708	11,750,034	14,257,836	21.3%
Capital Outlay	4,163,274	4,163,274	4,163,274	4,845,684	9,461,057	95.2%
Debt Service	-	-	-	-	-	0.0%
Transfers Between Funds	<u>5,957,252</u>	<u>5,957,252</u>	<u>5,957,252</u>	<u>18,805,296</u>	<u>14,086,326</u>	-25.1%
<b>Total Uses</b>	<u>\$36,591,068</u>	<u>\$36,591,068</u>	<u>\$36,591,068</u>	<u>\$52,947,752</u>	<u>\$43,712,381</u>	-17.4%

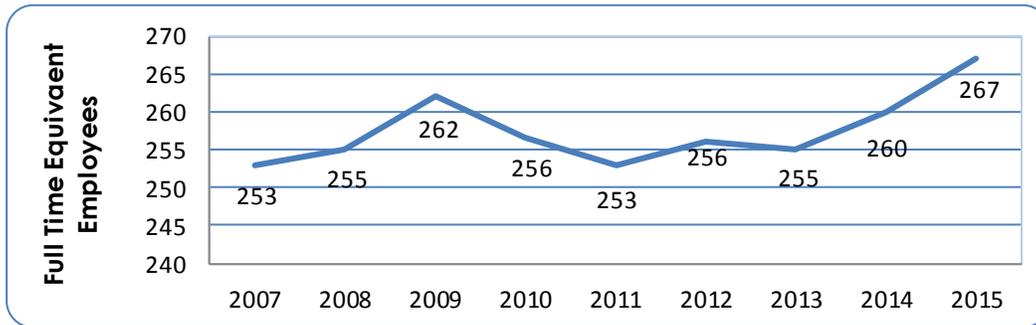
The 21.3% increase in operating expense relates to budgeted increases in reserves in the General Fund, \$1,280,000, additional Social Services expenditures, \$150,000; potential increases dispatch operations costs, \$100,000.

The 95.2% increase in capital outlay includes the Highway 9 project (2,730,000) anticipated purchases of ambulances and related equipment (\$652,000), the replacement of outdated dispatch panels (\$480,000), and a change in accounting procedures related to the consolidation of the Grand County Emergency Telephone System Authority (GCETSA) into the Grand County budget, (\$556,000).

For additional information regarding Grand County's capital projects, please see page 42.

# PERSONNEL EXPENDITURES

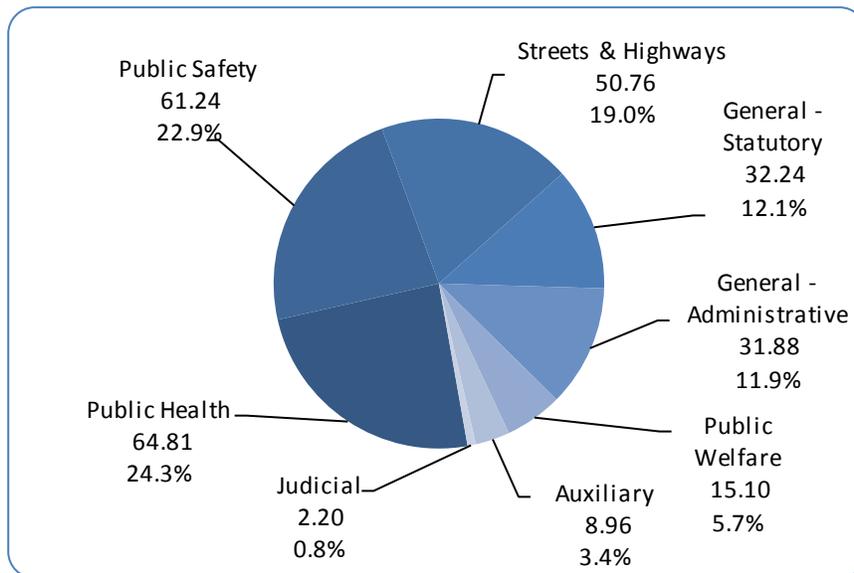
### Full Time Equivalent Employees 2006 – 2015



Full time equivalency (FTE) is a standard measure of staffing. One FTE is equal to 2,080 (1,950) working hours which is the number of hours worked in a year by a full-time employee (40 hours per week x 52 weeks = 2,080 hours, or 37.5 hours per week x 52 weeks = 1,950 hours). The use of a 40 hour work week versus a 37.5 hour week varies by County department. In addition to standard working hours, the County's FTE calculation also takes into consideration adjustments for EMS hours on duty.

Because of vacancy during turnover, FTEs generally are lower than budgeted levels. In 2014, 264 FTEs were budgeted, and the year-end estimate of actual is 260.

### 2015 Full Time Equivalent Employees by Function and Percentage of Total Employees



Grand County is in the business of service, as evidenced by the portion of total expenditures devoted to personnel. Salaries, wages and benefits represent approximately 44% of the 2015 budgeted expenditures.

## Full time Equivalent Employees 2011-2015

	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Estimated 2014</u>	<u>Budgeted 2015</u>	<u>2014- 2015 Change</u>
Public Health	64.93	62.97	62.64	63.56	64.81	2.0%
Public Safety	56.42	60.42	60.79	60.05	61.24	2.0%
Streets & Highways	49.83	49.18	49.84	51.10	50.76	-0.7%
General - Statutory	29.64	30.74	31.44	31.42	32.24	2.6%
General - Administrative	26.36	28.28	26.87	28.72	31.88	11.0%
Public Welfare	12.25	12.50	13.10	15.10	15.10	0.0%
Auxiliary	10.79	10.41	8.63	8.44	8.96	6.2%
Judicial	3.08	1.99	1.82	1.89	2.20	16.4%
<b>Total</b>	<u>253.30</u>	<u>256.49</u>	<u>255.13</u>	<u>260.28</u>	<u>267.19</u>	<u>2.7%</u>

Elected officials salaries are set by the State, and have not been increased since 2007. A 6.8% raise based on the salary survey implemented in 2014 was not reflected in the budget at a cost of approximately \$664,000. The increases in budgeted FTEs for the General – Administrative sector in 2015 over the estimated 2014 staffing levels reflect the addition of staff in the Accounting, Maintenance, and Information Systems departments. The summer internship program initiated in 2014 was a success, and is also being expanded by one FTE for 2015. The 16.4% increase in the Judicial sector reflects an increase in Court Security by .3 FTE.

Grand County has its own self-insured health insurance program for its employees. The plan provides for insurance above a specific claim level and an aggregate claim level up to a maximum claim limit. The cash balance for future insurance claims in the General Fund as of December 31, 2014 is \$2,542,616. This cash balance plus monthly contributions by the County and its employees is expected to cover any anticipated claims during the coming year. Because there have been significant increases in health insurance costs since 2009, and there is continuing turbulence in the health care sector, we chose to be conservative and budgeted for a \$620,000 increase in 2015 claims costs.

The County is a charter member of the Colorado County Officials and Employees Retirement Association (CCOERA) which operates a defined contribution retirement plan. The County maintains influence over the County plan via its input as a member of the Retirement Association. There are no County securities or other transactions included in the plan's assets. Contributions are tax deferred. All County employees (full and part-time with benefits) are required to participate upon being hired. Contributions made by the employee are a minimum of three percent and a maximum of six percent of the eligible compensation at the employee's election and are matched by the County. Any employee who has completed twenty years of continuous service with the County is eligible to make an additional contribution. Employees may also elect to contribute up to a fixed dollar limit to the County's 457 Deferred Compensation Plan. The 457 contributions are not matched by the County. Participants in the retirement plan are vested at the rate of twenty percent per year and are fully vested at the end of five years or age 55. Benefits at retirement are based on the accumulated account balance of each employee.

The County's (employer) share is funded by a portion of the property tax levy placed in the Retirement Fund. The County has no unfunded liability under the plan.

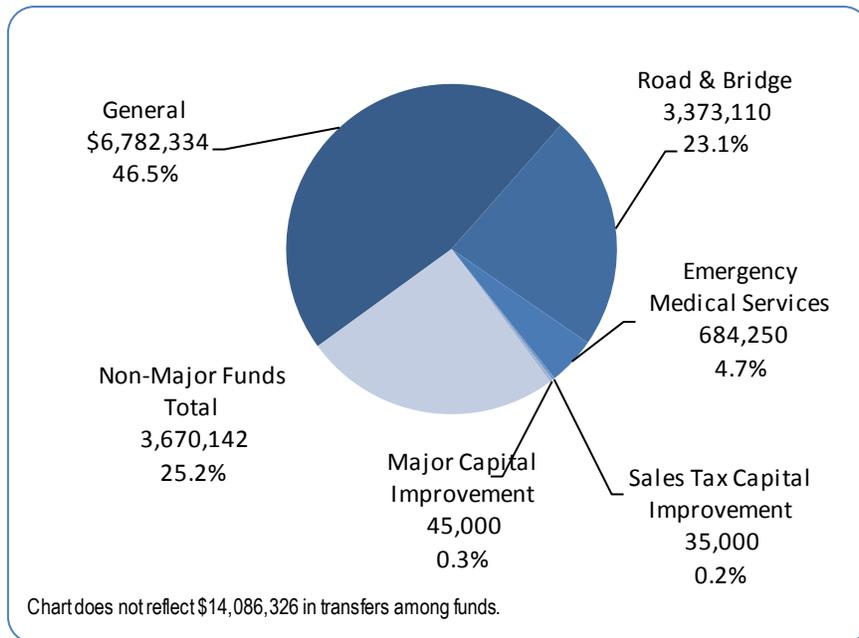
The County is exposed to various risks of loss related to workers' injuries as well as property and casualty losses. In 1988 the County joined together with other counties in the State of Colorado as a member of the County Technical Services Inc. public entity risk pool. The County pays an annual contribution to the County Worker's Compensation Pool and the Casualty and Property Pool for insurance coverage.

## Full Time Equivalents by Department 2011 – 2015

	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Budget</b>	<b>2014-2015 Change</b>
Justice Maintenance	0.49	0.40	0.36	0.40	0.40	-
Juvenile Services	2.70	3.08	2.81	2.00	2.00	-
Water Protection	1.03	1.01	1.01	1.00	1.00	-
Landfill Closing	0.29	0.58	0.33	0.25	0.50	0.25
Economic Development	-	0.37	1.10	1.00	2.00	1.00
Commissioners	3.00	3.00	3.02	3.00	3.00	-
Human Resources	2.19	1.95	2.01	2.00	2.00	-
Manager	3.01	3.07	3.01	3.00	3.00	-
Public Information	0.21	0.20	0.22	0.03	0.00	(0.03)
Accounting	3.02	3.14	3.15	3.50	4.53	1.03
Information Services	3.98	3.93	4.25	4.23	5.45	1.22
GIS	1.00	0.97	1.00	1.00	1.00	-
Maintenance	3.50	3.69	3.55	3.60	4.10	0.50
Attorney	3.01	3.03	3.02	1.90	1.90	-
Clerk	2.32	2.43	1.94	2.25	3.40	1.15
Recorder	2.33	2.35	2.24	2.25	2.33	0.08
Motor Vehicle	3.20	3.47	3.79	3.25	3.87	0.62
Elections	3.20	3.75	3.00	3.71	2.84	(0.87)
Treasurer	3.20	3.12	3.28	3.40	3.22	(0.18)
Assessor	9.55	9.59	9.18	9.80	8.80	(1.00)
Surveyor	1.00	1.00	1.00	1.00	1.00	-
Planning	2.95	2.96	3.01	3.00	3.00	-
Building Inspection	6.76	6.01	6.09	6.00	6.00	-
Environmental Health	-	-	-	-	1.00	1.00
Veterans	1.00	1.00	1.00	1.00	1.00	-
Central Telephones	1.23	1.29	1.51	1.66	1.10	(0.56)
P & A Severance	2.26	2.64	2.98	2.80	2.80	-
Public Trustee	0.81	0.78	0.76	0.78	0.78	-
Internships	-	-	-	2.00	3.00	1.00
Coroner	2.75	2.15	2.18	2.08	2.25	0.17
Contract Security	0.35	0.25	0.17	0.30	0.30	-
Useful Public Service	0.95	1.00	0.80	1.00	1.00	-
Animal Control	3.71	3.10	3.15	3.12	3.00	(0.12)
Alcohol Control	0.92	0.00	-	-	0.00	-
Sheriff	20.10	22.96	21.07	22.70	22.00	(0.70)
Jail	16.31	19.57	19.41	19.30	19.30	-
Court Security	2.59	1.42	1.85	1.49	1.80	0.31
Public Health	6.53	6.82	6.11	7.20	6.85	(0.35)
Home Health	7.56	7.17	8.85	6.90	7.25	0.35
Senior Services Nutrition	2.66	2.61	2.50	2.65	2.65	-
Home Care	2.34	2.35	2.52	2.65	2.65	-
Fairgrounds / Flying Heels	0.73	1.27	1.09	1.13	1.25	0.12
CSU Extension	2.05	2.06	2.03	2.08	2.08	-
Natural Resources	3.11	3.09	3.10	3.00	3.53	0.53
Emergency Management	-	-	-	1.79	1.79	-
R&B - Administration	44.32	43.23	44.28	45.00	44.20	(0.80)
Crusher	2.67	3.52	3.98	3.50	3.96	0.46
County Fuel	0.29	0.16	0.30	0.30	0.40	0.10
Fleet Maint	2.55	2.93	2.12	2.30	2.20	(0.10)
EMS	42.33	41.16	39.65	37.89	37.91	0.02
Airport Improvement	1.83	1.10	1.17	1.23	1.10	(0.13)
Dispatch	7.13	7.18	6.97	7.76	9.60	1.84
Social Services	12.25	12.58	13.21	15.10	15.10	-
<b>Total</b>	<b>253.30</b>	<b>256.49</b>	<b>255.13</b>	<b>260.28</b>	<b>267.19</b>	<b>6.91</b>

# OPERATING EXPENDITURES

## 2015 Governmental Fund Operating Expenditures by Fund

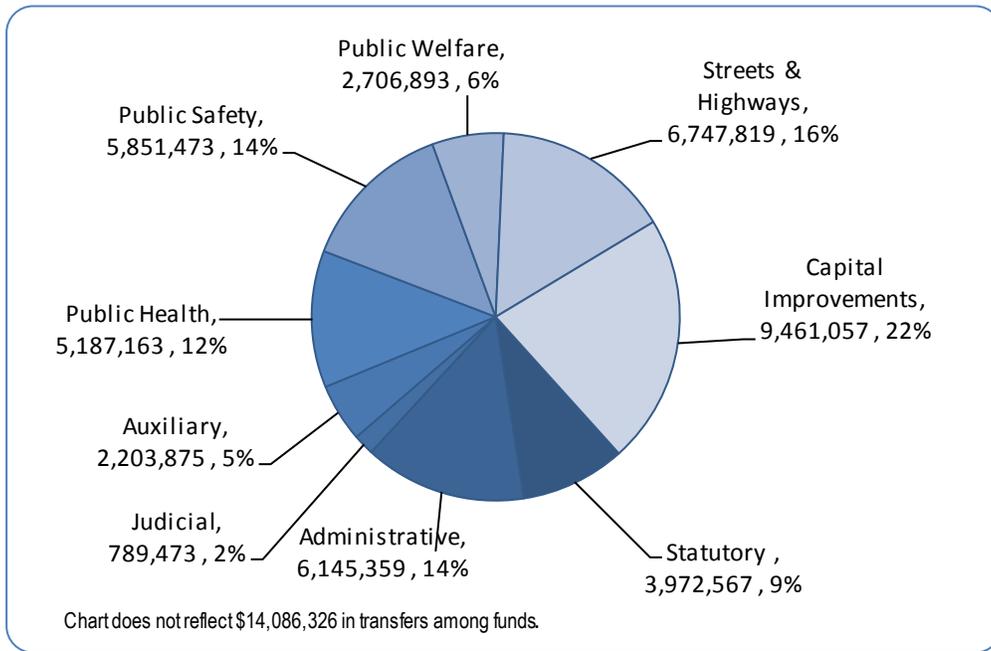


Major Funds	Expenditures	Non-Major Funds	Expenditures
General	\$ 6,782,334	Airport Improvement	\$304,005
Road & Bridge	3,373,110	Conservation Trust	150,000
Emergency Medical Services	684,250	County Lodging Tax	631,870
Sales Tax Capital Improvement	35,000	Dispatch	49,950
Major Capital Improvement	45,000	Employee Insurance	511,000
Non-Major Funds Total	3,670,142	Retirement	37,000
<b>Total, All Funds</b>	<b><u>\$14,589,836</u></b>	Social Services	1,651,717
		Water Quality	2,100
		GCETSA	332,000
		Affordable Housing	500
		<b>Total, Non-Major Funds</b>	<b><u>\$ 3,670,142</u></b>

Substantial growth that occurred within Grand County in the last decade generates more revenue, but also increases service delivery costs. Revenue from the growth in the tax base allowed the County to build infrastructure, build fund reserves to meet financial policy goals, and provide excellent services to enhance the quality of life in Grand County. After a sharp drop in 2010 – 2012 we see slowly recovering economic conditions resulting in improving revenue streams with the exception of property taxes. Conservative spending and careful planning have allowed the County to build adequate fund reserves to weather the economic downturn and prepare for the unforeseen while maintaining a consistent level of service. As economic conditions improve, we anticipate making the investments required to continue to improve the quality of life in Grand County.

Our willingness to be a major partner in the Highway 9 project, and the completion of the Pumphouse Recreational In-Channel Diversion (RICD) project demonstrate the emphasis infrastructure improvements have in the County budget.

## 2015 Governmental Fund Expenditures by Function



## All Governmental Funds Expenditures 2011 – 2015

	\$ Expenditures	\$ Change	% Change
2011	30,433,633	(11,614,520)	-27.6%
2012	29,647,741	(785,892)	-2.6%
2013	33,146,756	3,499,015	11.8%
Estimated 2014	34,142,456	995,700	3.0%
Budgeted 2015	43,065,679	8,923,223	26.1%

Excludes transfers between funds.

The \$8,923,223 budgeted increase in 2015 expenditures is divided between operating and capital items. The \$4,307,850 portion attributable to operating expenditures increase reflects a \$1,468,048 increase in personnel costs and a \$1,280,000 increase in reserves. The \$4,615,373 increase in capital expenditures reflects investments in the Highway 9 project, three new ambulances, and new dispatch consoles. More information regarding the County's capital budget follows.

## FIVE YEAR CAPITAL IMPROVEMENT PLAN

Each year, in conjunction with the preparation of the budget, a Five-Year Capital Improvement Program is updated. Capital Improvement Program items are non-recurring, and have a useful life longer than one year. The Program has two components, technology and non-technology, and is supported by two funds, the Major Capital Improvements Fund for items over \$5,000 which will be depreciated and the Sales Tax Capital Improvements Fund for those items which by their amount or nature, will not be depreciated.

The Five-Year Capital Improvement Program serves as a single comprehensive plan of proposed capital improvement projects for the 2015 budget year and four years thereafter. Due to the improving economy, we are cautiously expanding our investment in the community. Grand County is focusing on capital expenditures that affect 1) the health and welfare of Grand County citizens, 2) safety conditions affecting Grand County staff, 3) asset protection to prevent increased future cost, or 4) opportunity cost, such as grant or joint projects with other entities. We have expanded the list to include projects that protect our resources and improve our desirability as a place to live, work and play. Technology expenditures are budgeted to be 3.3% of the 2015 capital budget.

Capital spending varies considerably year to year. Given the County's population, there are only a few major multi-year projects in process at any time, and they vary greatly in size and nature.

For 2015, the major infrastructure items will be the completion of the Gore Canyon Whitewater Park at Pumphouse, and most of the Colorado State Highway 9 improvements. Descriptions of these projects follow.

As a part of the Five Year Capital Improvement Plan is a plan for funding the expenditures. Grand County government is debt-free, and intends to remain debt free. Reserves have been established both for capital purchases and for unforeseen operating item impacts such as fuel prices and unusually heavy snow years. Revenues, particularly sales tax type revenue streams are conservatively budgeted.

### Five Year Capital Improvement Reserves Funding Plan 2015-2019

	2015	2016	2017	2018	2019	2015-2019
Airport Improvements - Kremmling Expansion	-	-	-	-	100,000	150,000
Animal Control - Dog Pound Replacement	-	50,000	100,000	150,000	200,000	500,000
Clerk & Recorder - Electronic Recording	100,000	100,000	100,000	100,000	100,000	500,000
County Jail / Public Health Replacement	-	250,000	500,000	750,000	1,000,000	2,500,000
Crusher Replacement	-	-	-	100,000	200,000	300,000
Denver Water Projects - WPW&S / WPRA	1,790,000	-	-	-	-	1,790,000
EMS - Ambulance Reserve	42,008	42,008	42,008	42,008	42,008	210,040
EMS - Equipment Reserve	50,000	50,000	50,000	75,000	100,000	325,000
Granby Landfill - Movement Reserve	210,000	310,000	410,000	460,000	510,000	1,900,000
Information Systems - Hardware & Software	143,000	278,000	329,290	268,000	268,000	1,286,290
Infrastructure - County Road 3 Culvert Work	-	-	-	500,000	500,000	1,000,000
Infrastructure - County Road Improvements	100,000	200,000	300,000	400,000	500,000	1,500,000
Road & Bridge - Equipment Reserve	1,974,488	1,394,488	1,064,488	1,664,488	2,264,488	8,362,440
Road & Bridge - Kremmling Shop Replacement	-	-	-	100,000	200,000	300,000
Road & Bridge - Parshall Shop Replacement	-	-	-	200,000	400,000	600,000
State Highway 9 Project	2,700,000	2,700,000	-	-	-	5,400,000
Total	7,109,496	5,374,496	2,895,786	4,859,496	6,384,496	26,623,770

## Five Year Capital Improvement Expenditure Plan 2015-2019

	2015	2016	2017	2018	2019	2015-2019
Accounting				4,500	4,500	9,000
Airport Improvement Fund	433,900		2,242,222	1,074,073	1,235,184	4,985,379
Animal Control	33,500	20,000		57,800	62,500	173,800
Assessor				4,000		4,000
Clerk To The BOCC				2,200	12,000	14,200
Commissioners	2,955,000	2,855,000	2,805,000	80,000	60,000	8,755,000
Coroner	6,000			86,000	32,500	124,500
County Fleet Maintenance				40,000	10,000	50,000
County Fuel				300,000	100,000	400,000
County Manager				11,000	8,000	19,000
County Maintenance	8,000	36,000	6,000	213,500	43,500	307,000
Court Security				25,000	15,000	40,000
Crusher				375,000	350,000	725,000
CSU Extension Services				6,300	3,500	9,800
Elections		211,000	2,000	4,000		217,000
Emergency Management				119,000	112,000	231,000
Environmental Health Inspection	700					700
Fairgrounds / Flying Heels	79,500			286,000	229,000	594,500
Home Care				500		500
Home Health				3,000	1,750	4,750
Human Resources	2,300			12,500		14,800
Information Systems				1,500	1,500	3,000
Jail	59,000	57,000	20,000	100,000	127,000	363,000
Judicial Center	43,000		20,000	6,500		69,500
Landfill Closing	122,000					122,000
Motor Pool	75,000			345,000	35,000	455,000
Natural Resources	8,500			8,500	30,000	47,000
Planning / GIS				4,500	1,500	6,000
Public Health			40,000	10,000	10,000	60,000
Recording	20,000	20,000	20,000	21,000	21,000	102,000
Road & Bridge	1,624,000	580,000	330,000	935,000	617,000	4,086,000
Senior Services Nutrition				5,000	5,000	10,000
Sheriff	215,000	156,000	186,000	215,500	236,000	1,008,500
Technology Capital	300,490	346,000	56,000	128,290	50,000	880,780
Water Protection	1,865,000				100,000	1,965,000
<b>Subtotal</b>	<b>\$ 7,850,890</b>	<b>\$ 4,281,000</b>	<b>\$ 5,727,222</b>	<b>\$ 4,485,163</b>	<b>\$ 3,513,434</b>	<b>\$ 25,857,709</b>
Emergency Medical Services	652,000	175,000	370,700	150,000	22,000	1,369,700
Dispatch	480,000					480,000
<b>Total</b>	<b>\$ 8,982,890</b>	<b>\$ 4,456,000</b>	<b>\$ 6,097,922</b>	<b>\$ 4,635,163</b>	<b>\$ 3,535,434</b>	<b>\$ 27,707,409</b>

## CAPITAL IMPROVEMENT EXPENDITURES - 2015

2015 Capital Improvement Project Expenditures		
Capital Item Description	Amount	Operating Budget Impact
<b>Airport Improvement - County</b>		
Broom attachment - Granby	\$ 25,000	New unit will reduce brush wear and replacement
Fuel monitoring - Kremmling	42,500	Scheduled upgrade, may require ongoing support fee
Lighting radio - Granby	7,000	Scheduled upgrade, no impact on operating revenues or expenses
Electrical outlets - Granby	6,000	Will increase hangar revenue and utility expense
<b>Airport Improvement - FAA Projects</b>		
Equipment building, runway impr - Granby	353,400	Capital improvements 95% funded by state and federal grants
<b>Animal Control</b>		
Vehicle - replacement	33,500	Lower repair costs, 175,000+ miles on current unit
<b>Building Maintenance</b>		
Mower - replacement	2,000	Reduce downtime & improve employee efficiency
Restripe parking lots	6,000	Maintenance - no impact on operating revenues or expenses
<b>Commissioners</b>		
Highway 9 project management	35,000	No impact on operating revenues or expenses
Highway 9 improvements	2,730,000	No impact on operating revenues or expenses, CDOT responsibility when finished
Public Safety leases	50,000	Rights of way to 911 towers, no operating revenue or expense impact
Gazex avalanche control	100,000	Contribution to CDOT project to keep Berthoud Pass open in winter, will decrease visitor inconveniences and may increase sales & tourism tax revenues
Unforeseen capital needs under \$5K	20,000	No impact on operating revenues or expenses
Unforeseen capital needs over \$5K	20,000	No impact on operating revenues or expenses
<b>Coroner</b>		
Battery packs-radios	6,000	Increased reliability in remote areas
<b>Dispatch</b>		
Dispatch consoles	480,000	Increased reliability and efficiency, no impact on revenues or expenses
<b>Emergency Medical Services</b>		
3 Ambulances - replacements	532,000	Replaces 3 units with high repair costs
Durable medical equipment	67,000	Scheduled replacements and upgrades, no impact
Radios	21,000	Upgrades, no impact on operating revenues or expenses
Vehicles & vehicle equipment	32,000	Replaces high mileage non-ambulance units
<b>Environmental Health Inspection</b>		
Office furniture - new position	350	No impact on operating revenues or expenses
Equipment - new position	350	No impact on operating revenues or expenses
<b>Fairgrounds</b>		
1/2 skidsteer, split with Maintenance	22,000	New item, to be used in summer at fairgrounds, winter in maintenance to move snow.
Tractor & implements	57,500	Old unit will go to Flying Heels, reduces equipment transport time
<b>Human Resources</b>		
Drug/Alcohol Breathalyzer - replacement	2,300	Old unit at Road & Bridge no longer serviceable - no impact on operating revenues or expenses
<b>Jail</b>		
Digital intercom system	59,000	Improve staff efficiency and safety, no impact on revenues or expenses
<b>Judicial Center</b>		
Remodel jury boxes	20,000	Increase juror comfort and attention span
Replace carpet tiles	23,000	Maintenance - no impact on operating revenues or expenses
<b>Landfill Closing</b>		
Cylinder pile wall design Granby	75,000	With State approval for our landfill closure plans, we are required to complete the design of a cylinder pile wall as a backup plan if the Granby landfill slippage reoccurs. In addition, we are required to monitor both landfills for 30 years. There will also be minor ongoing expense for patrolling the properties.
Support for landslide remediation Granby	10,000	
On-going compliance activities Granby	10,000	
Ground water reporting Kremmling	7,000	
On-going compliance activities Kremmling	10,000	
Fencing & gates - both landfills	10,000	

## 2015 Capital Improvement Project Expendures - Continued

Capital Item Description	Amount	Operating Budget Impact
<b>Motor Pool</b>		
2 Vehicles for building inspectors - repl	50,000	Reduced repair costs - 150,000+ & 170,000+ on current units
Vehicle for health inspector	25,000	New position, fuel and maintenance expenses will increase
<b>Natural Resources</b>		
Spray slide-in unit for truck	8,500	New unit to go in existing fleet truck retired from Veterans Affairs, second spray unit in conjunction with summer intern will increase efficiency and reduce overtime at end of season.
<b>Recording</b>		
Annual e-recording fees	20,000	No impact on operating revenues or expenses
<b>Road &amp; Bridge</b>		
Equipment/heaters in Multiplex	10,000	There are no heaters in the Road & Bridge portion of a facility shared with EMS. Currently doors are opened between the two sides to heat the R&B side. This will improve security of EMS property and improve working conditions in the Road & Bridge portion. There may be little or no additional utility expense because of improved efficiency.
Equipment	487,000	Equipment upgrade & replacement - reduces downtime expense
CR 804 work	805,000	Improved roadways require less maintenance and emergency repair.
CR 3 work (3 culverts) 5 year projects	322,000	Improved roadways require less maintenance and emergency repair.
<b>Sheriff</b>		
Recording equipment	9,500	Improve employee efficiency and operational compliance
Taser upgrade	15,000	No impact on operating revenues or expenses
Vehicle - Grand Lake patrol replacement	41,500	Grand Lake pays for the vehicle and gets it after SO use
Vehicle - admin replacement	38,000	Reduced repair costs - 150,000+ on current unit
2 Vehicles - patrol replacement	83,000	Reduced repair costs - 150,000+ on current units
Vehicle - search & rescue replacement	28,000	Reduced repair costs - 150,000+ on current unit
<b>Technology</b>		
Computers & systems	92,200	Scheduled replacements and upgrades, no impact
Laserfiche upgrade	36,000	Reduces cost of external document storage
Accounting software upgrades	45,000	Reduces vulnerability to fraud, increases efficiency. Modules will
Miscellaneous hardware	82,290	Additions and replacements - no impact
Telephone system - Sheriff	45,000	Aging system, replacement will reduce chance of failure
<b>Water Protection</b>		
Water rights	100,000	Ongoing reserve designated for future water rights purchases
Co River Co-op payments	845,000	Share of water supply, and quality projects - ongoing
RICD - Pumphouse	920,000	To be completed in 2015, ongoing monitoring will be required
<b>Total</b>	<b>\$ 8,629,490</b>	

A review of the County's current major infrastructure projects follows on pages 46 – 47.

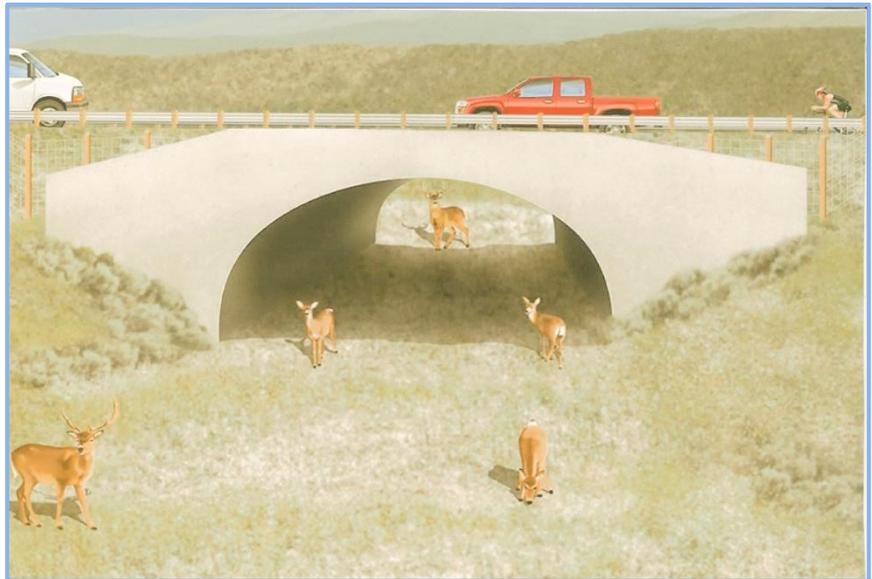
## Granby Landfill Closure and Monitoring

Under the closure plan approved by the Colorado Department of Public Health and the Environment (CDPHE, the agency controlling Colorado landfills) for the Granby Landfill, berming and geomembrane protection to minimize surface infiltration has been installed. There will be ongoing standard maintenance and landslide movement monitoring to comply with the closure of the Granby and Kremmling landfills, and \$20,000 has been budgeted in 2015 for ongoing compliance activities. The State of Colorado requires monitoring of closed landfills for 30 years. Estimated post-closure care costs are \$913,476 for the Granby landfill and \$441,812 for the Kremmling landfill.

## Colorado State Highway 9 Improvements

The 10.6 mile section of Colorado State Highway 9 between Green Mountain Reservoir and Kremmling provides a major transportation corridor that serves Summit, Grand, Jackson, and Routt counties. Increasing traffic has contributed to 590 vehicular accidents in 19 years, including 16 fatalities and 191 injured. Many of those accidents were wildlife related, and over 450 animals have been killed on this stretch of highway in the last 8 years.

The Highway 9 Safety Project was initiated in 2011, and will include two wildlife overpasses and five underpasses, fencing, eight foot shoulders, and realignment to improve sight distances. Recently a new Colorado Department of Transportation (CDOT) program called Responsible Acceleration of Maintenance and Partnerships (RAMP) has provided an exciting opportunity to fund the project, but requires that local government provide 20% of the total project cost. With a total cost of \$51.7 million, Grand County must secure \$9.2 million to qualify this project for RAMP consideration. To date, Blue Valley Ranch has contributed \$4.9 million towards the \$9.2 million required and others, including Summit County, the towns of Kremmling and Silverthorne and over 175 private individuals and organizations, have contributed \$1.2 million toward the project. The County's contribution is \$3.1 million over the three year construction period, \$2,730,000 paid in 2015, and \$185,000 to be paid in 2016 and 2017.



As of January 2015, CDOT had awarded the construction contract, and the engineering and acquisition of rights of way is in progress. Some utility work may be done through the winter, depending on weather. The major construction will be divided into multiple seasons, starting in spring/summer of 2015, and extending into 2016 and 2017, with winter shutdowns.

Once completed, ongoing maintenance and repair of the corridor will be the responsibility of CDOT.

## County Road Improvements

The County continues to address street, road, intersection and infrastructure needs. \$1.1 million of road improvements are budgeted in 2015. These will include improvements to County Road 804 (\$805,000) in conjunction with Winter Park Ranch Water & Sanitation District's water line project; and replacing three culverts on County Road 3 (\$322,000).

## Gore Canyon Whitewater Park at Pumphouse

Construction is underway for the Gore Canyon Whitewater Park. The Park will consist of large manmade block-like concrete objects placed across the stream channel that are not visible at normal flows and allow for fish passage at all flow rates. These structures are engineered to create standing waves and other features designed for whitewater enthusiasts to play in the water using kayaks, paddleboards, etc. Releases from upstream reservoirs flow through this reach of the Colorado River and provide late season recreational flows when many other rivers in the state no longer support boatable flows.

Grand County is seeking public and private partners to help fund this important element of the community's Stream Management Plan. The Colorado Water Conservation Board awarded \$500,000 to the \$1.7 million project, Eagle County has committed \$340,000 to the project and the final \$260,000 has been obtained from a variety of sources. Grand County has invested approximately \$500,000 to date in planning and legal costs. This "park and play" whitewater feature will be located just upstream of launch #2 at the popular BLM Pumphouse recreational site on the Colorado River near the western edge of Grand County.



Grand County has been negotiating long and hard to protect the Colorado River headwaters environment to ensure a strong economy and a good quality of life for all residents and visitors. This effort to protect Colorado's recreational and tourist infrastructure included filing for a recreational in-channel diversion (RICD) water right in 2010. Grand County reached settlement with all objectors in the RICD case and has approval for its final water right decree from water court. A Bureau of Land Management right-of-way permit has been granted, which included an environmental assessment of the project. Following the completion of the assessment, Grand County received a final 404 Permit to the Army Corps of Engineers. As of January 2015, construction is well underway, taking advantage of the low water flows mid-winter. 2014 expenditures on the project totaled \$458,832, with an additional \$920,000 budgeted in 2015.

Minimal required maintenance of the facility is anticipated. The County has committed to maintaining the project for 50 years as part of the permitting process.

## LEGAL DEBT MARGIN

Grand County paid off all previous capital leases in 2010 and had no direct (general obligation) debt throughout 2014.

**Grand County, Colorado**  
**Computation of Legal Debt Margin**  
(Unaudited)

		Assessed Valuation			Legal Debt Margin Calculation:		
Year Levied	Year Collected	Total Assessed Valuation	Total Tax Exempt Valuation	Total Taxable Assessed Valuation	Debt Limitation =10% of Total Assessed Valuation (000)	Total Debt Applicable to Limitation	Legal Debt Margin
2005	2006	662,021,310	89,749,750	572,271,560	66,202,131	-	66,202,131
2006	2007	702,272,790	91,809,440	610,463,350	70,227,279	-	70,227,279
2007	2008	881,112,460	76,697,080	804,415,380	88,111,246	-	88,111,246
2008	2009	936,076,330	79,241,020	856,835,310	93,607,633	-	93,607,633
2009	2010	1,062,842,170	89,957,160	972,885,010	106,284,217	-	106,284,217
2010	2011	1,059,590,630	77,152,730	982,437,900	105,959,063	-	105,959,063
2011	2012	886,555,920	69,555,880	817,000,040	88,655,592	-	88,655,592
2012	2013	879,027,600	70,116,290	808,911,310	87,902,760	-	87,902,760
2013	2014	768,673,710	63,874,450	704,799,260	76,867,371	-	76,867,371
2014	2015	686,321,970	61,274,060	747,596,030	68,632,197	-	68,632,197



# 2015 OFFICIALS – MISSION, DUTIES & GOALS

## Board of County Commissioners

### MISSION STATEMENT:

The mission of Grand County is to provide reliable infrastructure and quality services that are responsive, innovative and cost effective.

### DUTIES:

- Advocate for citizens at all levels of government
- Direct the responsible use of County resources
- Perform legislative, budgetary and policy-making functions
- Establish vision and set direction for County government activities to plan for future community challenges and opportunities
- Approve regulations that govern County functions
- Make final decisions on land use, infrastructure, and other departmental functions that require BOCC approval

### GOALS:

- It is the goal of the BOCC to provide good financial planning for the future of Grand County governmental functions.
- It is the goal of Grand County to protect Grand County water and all natural resources.
- Grand County Board of County Commissioners will promote open communication and understanding of all County operations and business.

### DEPARTMENTS: (Budget Summary is on page 50)

- 14<sup>th</sup> Judicial District – page 131
- Affordable Housing Fund – page 188
- Block Grants – page 115
- Conservation Trust Fund – page 191
- Commissioner Operations – page 117
- County Lodging Tax Fund – page 192
- Employee Insurance – page 195
- General Operations – page 105
- Major Capital Improvements – page 181
- Payment in Lieu of Taxes Fund – page 197
- Retirement Fund – page 198
- Sales Tax Capital Improvements – page 179

Multiple Funds	Board of County Commissioners Summary				
Statutory Services					
2015					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Retirement Fund Operations	582,193	564,996	635,000	634,000	700,000
Commissioners Operations	254,610	261,419	267,373	267,227	267,226
<b>Personnel Expenditures</b>	<b>836,803</b>	<b>826,415</b>	<b>902,373</b>	<b>901,227</b>	<b>967,226</b>
14th Judicial District	439,054	455,095	489,673	489,673	494,896
Affordable Housing Fund Operations	-	-	500	500	500
Block Grants / Grand Foundation	99,734	79,313	27,030	27,030	38,500
Conservation Trust Fund Operations	89,779	11,499	150,000	24,358	150,000
Commissioners Operations	899,306	929,882	980,663	931,315	759,192
County Lodging Tax Fund Operations	470,512	540,058	699,894	678,994	631,870
Employee Health Insurance Fund Operations	(129,111)	(116,861)	71,000	61,000	511,000
General Operations	444,546	439,803	470,000	400,150	420,000
Payment In Lieu Of Taxes Fund	3,666	-	-	-	-
Retirement Fund Operations	44,640	44,174	47,000	38,550	37,000
Sales Tax Capital Improvements	28,935	30,554	45,000	32,000	35,000
Major Capital Improvements	50,866	57,074	51,000	45,000	45,000
<b>Operating Expenditures</b>	<b>2,441,926</b>	<b>2,470,592</b>	<b>3,031,760</b>	<b>2,728,570</b>	<b>3,122,958</b>
Sales Tax Capital Improvements	927,144	486,005	4,466,401	1,026,155	4,087,290
Major Capital Improvements	2,566,912	2,033,073	5,316,544	4,374,370	3,785,600
<b>Capital Expenditures</b>	<b>3,494,055</b>	<b>2,519,077</b>	<b>9,782,945</b>	<b>5,400,525</b>	<b>7,872,890</b>
<b>Total Expenditures</b>	<b>6,772,784</b>	<b>5,816,084</b>	<b>13,717,078</b>	<b>9,030,322</b>	<b>11,963,074</b>
General Operations	258,604	251,526	2,426,576	2,420,924	290,626
Payment In Lieu Of Taxes Fund	950,000	-	1,080,000	495,000	1,230,000
Sales Tax Capital Improvements	1,075,000	2,500,000	7,300,000	6,300,000	8,150,000
Major Capital Improvements	-	52,745	2,800,000	2,800,000	2,750,000
<b>Transfers Out</b>	<b>2,283,604</b>	<b>2,804,271</b>	<b>13,606,576</b>	<b>12,015,924</b>	<b>12,420,626</b>
<b>Total Expenditures and Transfers Out</b>	<b>9,056,388</b>	<b>8,620,355</b>	<b>27,323,654</b>	<b>21,046,246</b>	<b>24,383,700</b>
% Increase from Prior Year	-14%	-5%	217%	144%	183%
					<b>vs 2013</b>
<b>Revenues</b>					
14th Judicial District	62,822	65,034	60,597	60,597	61,121
Conservation Trust Fund Operations	54,942	57,905	55,000	30,000	30,000
Commissioners Operations	376,787	280,157	185,000	182,987	-
County Lodging Tax Fund	555,861	566,131	532,250	612,250	561,250
Employee Insurance	544	1,920	-	29	-
General Operations	8,297,057	8,211,631	7,358,200	7,333,200	6,144,200
Payment In Lieu Of Taxes	956,821	894,534	975,000	971,914	810,000
Retirement Fund Operations	963,017	951,134	845,300	878,000	821,000
Sales Tax Capital Improvements	2,860,397	3,121,596	2,028,800	9,169,500	3,027,500
Major Capital Improvements	1,134,744	1,741,374	912,600	949,390	887,600
<b>Total Revenues</b>	<b>15,262,991</b>	<b>15,891,417</b>	<b>12,952,747</b>	<b>20,187,867</b>	<b>12,342,671</b>

**Board of County Commissioners Summary - Continued**

	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2014 Estimate</b>	<b>2015 Approved</b>
<b>Transfers In</b>					
General Operations	-	-	4,177,000	3,800,000	5,150,000
Employee Insurance	-	-	2,200,000	2,194,348	-
Sales Tax Capital Improvements	141,206	12,400	3,958,000	2,853,900	2,750,000
Major Capital Improvements	2,292,565	2,235,427	4,931,491	3,265,735	1,890,700
<b>Total Transfers In</b>	<b>2,433,771</b>	<b>2,247,827</b>	<b>15,266,491</b>	<b>12,113,983</b>	<b>9,790,700</b>
<b>Total Revenues and Transfers In</b>	<b>17,696,763</b>	<b>18,139,243</b>	<b>28,219,238</b>	<b>32,301,850</b>	<b>22,133,371</b>
<b>Support Required (Provided)</b>					
14th Judicial District	376,232	390,061	429,076	429,076	433,775
Affordable Housing Fund Operations	-	-	500	500	500
Block Grants / Grand Foundation	99,734	79,313	27,030	27,030	38,500
Conservation Trust Fund Operations	34,837	(46,406)	95,000	(5,642)	120,000
Commissioners Operations	777,129	911,144	1,063,036	1,015,555	1,026,418
County Lodging Tax Fund	(85,350)	(26,073)	167,644	66,744	70,620
Employee Health Insurance (NEW)	(129,655)	(118,782)	(2,129,000)	(2,133,377)	511,000
General Operations	(7,593,907)	(7,520,302)	(8,638,624)	(8,312,126)	(10,583,574)
Payment In Lieu Of Taxes	(3,155)	(894,534)	105,000	(476,914)	420,000
Retirement Fund Operations -	(336,184)	(341,964)	(163,300)	(205,450)	(84,000)
Sales Tax Capital Improvements	(970,525)	(117,437)	5,824,601	(4,665,245)	6,494,790
Major Capital Improvements	(809,532)	(1,833,909)	2,323,453	3,004,245	3,802,300
<b>Support Required (Provided)</b>	<b>(8,640,375)</b>	<b>(9,518,888)</b>	<b>(895,584)</b>	<b>(11,255,604)</b>	<b>2,250,329</b>
<b>Full Time Equivalents</b>					
Commissioners Operations	3.00	3.00	3.00	3.00	3.00

## Assessor

### MISSION STATEMENT:

To fulfill statutory requirements, provide an accurate, professional, understandable, and economical property discovery, listing, and valuation service for property taxation purposes for the citizens of Grand County.

### DUTIES:

- Perform residential and commercial appraisals
- Maintain public records
- Produce statutory reports and certifications
- Review and defend protests of valuations
- Provide valuation for Possessory Interest valuation in otherwise tax exempt properties
- Complete real property re-valuation

### GOALS:

- Provide opportunity for continuing education for staff.
- Continue to provide accurate, easily obtainable information to the public.

### DEPARTMENTS:

- Assessor – page 114

<b>Assessor Summary</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Expenditures</b>					
Personnel Expenditures	567,744	546,098	538,878	581,189	590,971
Operating Expenditures	51,024	35,717	83,110	95,400	90,900
<b>Expenditures Total</b>	<b>618,768</b>	<b>581,815</b>	<b>621,988</b>	<b>676,589</b>	<b>681,871</b>
% Increase from Prior Year	-1%	-6%	7%	16%	17%
					<b>vs 2013</b>
<b>Revenues</b>					
<b>Revenues Total</b>	<b>909</b>	<b>(41)</b>	<b>-</b>	<b>421</b>	<b>-</b>
<b>Support Required (Provided)</b>	<b>617,859</b>	<b>581,855</b>	<b>621,988</b>	<b>676,168</b>	<b>681,871</b>
<b>Full Time Equivalents</b>					
Assessor Operations	9.55	9.59	9.80	9.80	8.80

## Clerk and Recorder

### MISSION STATEMENT:

To fulfill statutory requirements, provide efficient and courteous service to all County citizens, and implement new procedures as needed to maintain the level of service the public deserves.

### DUTIES:

- Record, retain, and make available all proceedings of the Board of County Commissioners
- Record, retain, and make available all proceedings of the Board of Equalization
- Make notification to Board of Equalization petitioners, by the statutory deadline, of the Board's decision
- Provide legal notices of meetings
- Issue death certificates to individuals providing proper identification
- Perform bookkeeping function for the office of the County Clerk and Recorder
- Provide public notice of County expenditures
- Retain minutes of executive session until statutory destruction date
- Administer oaths
- Review and issue liquor licenses
- Issue birth certificates to individuals providing proper identification
- Review and manage sales tax and lodging tax

### GOALS:

Cross train all employees on the motor vehicle system. The employees who are not motor vehicle specialists will receive training in house.

### DEPARTMENTS: Summary is on page 54

- Clerk to the Board of County Commissioners – page 116
- County Elections – page 120
- District Elections – page 121
- Motor Vehicle – page 123
- Recording – page 125

General Fund	Clerk & Recorder Summary				
Statutory Services					
2015					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Clerk to the BOCC	147,396	114,080	132,256	132,059	195,329
County Election Operations	174,098	154,333	170,246	160,463	160,000
District Election Operations	-	4,772	5,000	4,200	2,900
Motor Vehicle Operations	168,739	203,197	220,912	221,234	222,000
Recording Operations	131,434	120,984	133,491	133,838	134,000
<b>Personnel Expenditures</b>	<b>621,668</b>	<b>597,366</b>	<b>661,905</b>	<b>651,794</b>	<b>714,229</b>
Clerk to the BOCC	2,939	2,055	3,818	3,850	3,850
County Election Operations	63,460	40,670	88,410	86,410	73,610
District Election Operations	-	7,666	8,000	6,700	4,600
Motor Vehicle Operations	16,080	17,126	22,567	22,492	21,817
Recording Operations	6,580	6,437	8,475	8,350	7,850
<b>Operating Expenditures</b>	<b>89,059</b>	<b>73,954</b>	<b>131,270</b>	<b>127,802</b>	<b>111,727</b>
County Election Operations	20,000	-	-	-	-
Recording Operations	9,448	10,147	9,000	7,500	7,500
<b>Transfers Out</b>	<b>29,448</b>	<b>10,147</b>	<b>9,000</b>	<b>7,500</b>	<b>7,500</b>
<b>Total Expenditures and Transfers Out</b>	<b>740,175</b>	<b>681,467</b>	<b>802,175</b>	<b>787,096</b>	<b>833,455</b>
% Increase from Prior Year	16%	-8%	18%	13%	5%
					<b>vs. 2013</b>
<b>Revenues</b>					
Clerk to the BOCC	-	-	-	33,500	6,500
County Election Operations	29,992	16,758	10,000	8,025	8,000
District Election Operations	-	12,438	13,000	10,949	7,500
Motor Vehicle Operations	343,450	382,898	422,250	378,000	272,250
Recording Operations	594,813	613,962	589,000	457,500	287,500
<b>Total Revenues</b>	<b>968,255</b>	<b>1,026,056</b>	<b>1,034,250</b>	<b>887,974</b>	<b>581,750</b>
<b>Support Required (Provided)</b>					
Clerk to the BOCC	150,335	116,134	136,074	102,409	192,679
County Election Operations	227,566	178,244	248,656	238,848	225,610
District Election Operations	-	-	-	(49)	-
Motor Vehicle Operations	(158,631)	(162,575)	(178,771)	(134,274)	(28,433)
Recording Operations	(447,351)	(476,393)	(438,034)	(307,812)	(138,150)
<b>Support Required (Provided)</b>	<b>(228,080)</b>	<b>(344,590)</b>	<b>(232,075)</b>	<b>(100,878)</b>	<b>251,706</b>
<b>Full Time Equivalents</b>					
Clerk to the BOCC Operations	2.32	2.43	2.25	2.25	3.40
County Election Operations	3.20	3.75	3.69	3.69	2.79
District Election Operations	-	-	-	0.02	0.05
Motor Vehicle Operations	3.20	3.47	3.25	3.25	3.87
Recording Operations	2.33	2.35	2.25	2.25	2.33
<b>Summary Full Time Equivalents</b>	<b>11.05</b>	<b>12.00</b>	<b>11.44</b>	<b>11.46</b>	<b>12.44</b>

## County Attorney

### MISSION STATEMENT:

To provide legal advice and representation for the Board of County Commissioners allowing them to fulfill their statutory requirements

### DUTIES:

- Identifies, researches and prepares advisements for elected and appointed County officials on legal issues relevant to the general operation of County offices, including employment / personnel, special districts, land use, construction and service contracts, land transfers, prescriptive rights, taxation and premises liability.
- Researches, drafts, files and prosecutes collection actions for the County Emergency Medical Services and the County Treasurer including initial complaint, motions for pre-trial judgment, motions for post-trial relief, garnishments and contempt citations.
- Identifies, researches and prepares advisements for Grand County Housing Authority; drafts and litigates issues on behalf of authority in state and federal courts.
- Researches laws, regulations, policies and precedent decisions; interprets the law and its applications to County legal issues.
- Researches, drafts, and prosecutes county ordinances and /or state statutes related to local government police power.
- Provides legal opinions as directed.

### GOALS:

Advises and represents all elected officials, the County Manager, department heads and appointed commissions, boards, and committees.

### DEPARTMENTS:

- County Attorney – page 102

<b>County Attorney Summary</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Expenditures</b>					
Personnel Expenditures	284,197	285,519	236,497	249,226	240,167
Operating Expenditures	8,674	5,889	10,725	8,600	10,725
<b>Total Expenditures</b>	<b>292,871</b>	<b>291,408</b>	<b>247,222</b>	<b>257,826</b>	<b>250,892</b>
% Increase from Prior Year	-5%	0%	-15%	-12%	-14%
					<b>vs. 2013</b>
<b>Revenues</b>					
<b>Total Revenues</b>	<b>250</b>	<b>-</b>	<b>-</b>	<b>13</b>	<b>-</b>
<b>Support Required (Provided)</b>	<b>292,621</b>	<b>291,408</b>	<b>247,222</b>	<b>257,813</b>	<b>250,892</b>
<b>Full Time Equivalents</b>					
County Attorney Operations	3.01	3.03	3.00	1.90	1.90

## County Colorado State University (CSU) Extension Agent

### MISSION STATEMENT:

To provide information and education in response to issues affecting individuals, youth, families, agricultural enterprises, and the community. To disseminate information to citizens in order to assist them in applying scientific research and technological developments, as well as practical experience, drawing on relevant knowledge from various fields including agriculture, natural resources, home economics, nutrition, health, citizenship, and community and economic development.

### DUTIES:

- Manage 4-H and Youth program development
- Provide opportunities for residents to receive informal education
- Serve as liaisons to Grand County Fair Board
- Extend the resources of Colorado State University to Grand County

### GOALS:

Continue to increase the participation in the 4-H youth development program including the areas of 4-H Outreach, 4-H Afterschool and 4-H School Enrichment

**DEPARTMENTS:** Summary is on page 57

- 4H Livestock Sale – page 93
- CSU Extension Services – page 94



General Fund	CSU Extension Agent Summary				
Auxiliary Services					
2015					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
CSU Extension Operations	97,378	93,292	98,822	100,898	105,851
<b>Personnel Expenditures</b>	<b>97,378</b>	<b>93,292</b>	<b>98,822</b>	<b>100,898</b>	<b>105,851</b>
CSU Extension Operations	23,587	21,781	25,700	26,677	27,200
4H Livestock Sale	126,314	140,588	145,000	125,723	133,730
<b>Operating Expenditures</b>	<b>149,901</b>	<b>162,369</b>	<b>170,700</b>	<b>152,400</b>	<b>160,930</b>
<b>Total Expenditures</b>	<b>247,279</b>	<b>255,661</b>	<b>269,522</b>	<b>253,298</b>	<b>266,781</b>
% Increase from Prior Year	-11%	3%	5%	-1%	4%
					<b>vs. 2013</b>
<b>Revenues</b>					
CSU Extension Operations	1,175	410	1,000	1,100	1,000
4H Livestock Sale	127,315	139,028	145,000	128,192	140,500
<b>Total Revenues</b>	<b>128,490</b>	<b>139,438</b>	<b>146,000</b>	<b>129,292</b>	<b>141,500</b>
<b>Support Required (Provided)</b>					
CSU Extension Operations	119,790	114,663	123,522	126,475	132,051
4H Livestock Sale	(1,001)	1,560	-	(2,469)	(6,770)
<b>Support Required (Provided)</b>	<b>118,789</b>	<b>116,223</b>	<b>123,522</b>	<b>124,007</b>	<b>125,281</b>
<b>Full Time Equivalents</b>					
CSU Extension Operations	2.05	2.06	2.08	2.08	2.08

## Community Development Director

### MISSION STATEMENT:

- Under direction of the County Manager, coordinates, manages and ensures all Planning, Zoning, Building, Sanitation, Economic Development, Geographic Information Systems, Transportation and Environmental Health functions and services are provided to the public in a quality, responsible, innovative and cost effective manner.

### DUTIES:

- Manages and responsible for Planning, Zoning, Building, Economic Development, GIS, Transportation and Environmental Health operations and administers and supervises staff within each section of Community Development.
- Reviews staff written recommendations of land development requests, special use permits, 1041 permits, variances and code amendments to the Planning Commission, the Board of Adjustment and the Board of County Commissioners in compliance with County Regulations.
- Ensures building plans, septic systems and permits are reviewed for life-safety and compliance with currently adopted Building Codes and County Zoning Regulations.
- Manages long range planning and ensures compliance with the County Master Plan
- Safeguards the proper issuance of building and septic permits, letters and certificates of occupancy and contractor registration program in compliance with adopted codes
- Promotes staff to be responsive to public inquiry, public complaints and code violations
- Ensures the on-site building inspection of permitted construction in unincorporated Grand County and the towns of Grand Lake, Hot Sulphur Springs and Kremmling
- Ensures enforcement of building codes, land use regulations and zoning regulations.
- Keep and maintain records of all permitted construction activity and subdivisions and other development approvals.
- Acts as the County Sanitarian
- Coordinates and supervises the activities of the Economic Development Coordinator and staff and supports their efforts to promote economic development in Grand County.
- Ensures proper Environmental Health – Retail Food Inspection program in Grand County
- Promote and coordinate transportation related projects as directed by the BOCC and County Manager.

### GOALS:

Carry out the Mission of the Board of County Commissioners by providing quality public service in a responsible, innovative and cost effective manner.

Promote treating the public with fairness and consistency, while being ethical, accountable and professional at all times.

Maintain and compile thorough information (data, plans, information and reports) for distribution to the Planning Commission, Board of Adjustment and to the Board of County Commissioners. Provide recommendations to enable Commission and Boards to support sound land use decisions for current and future development in Grand County.

Provide minimum standards to safeguard life, limb, health, property, and public welfare by regulating and controlling the design, construction, use and occupancy and location of all structures within the jurisdiction. Increase public awareness of the adopted building codes through public education.

Promote Economic Development to cultivate a thriving economic environment that retains, expands and attracts Grand County businesses while elevating quality of life.

Organize a transportation advisory committee to implement a flexible, yet strategic transportation action plan in a manner which compliments any coordinated transit services in the Fraser Valley, as directed by the BOCC and County Manager.

Implement, promote and maintain successful retail food inspection program in Grand County that is responsive, efficient and effective for Grand County businesses and the public.

Support Board of County Commissioners, County Manager and Grand County departments in their efforts to complete their mission, responsibilities and duties.

**DEPARTMENTS:** Budget Summary is on page 60

- Building and Inspection – page 133
- Geographic Information Services – page 106
- Economic Development- page 119
- Environmental Health Inspection- 134
- Planning – page 112

General Fund	Community Development Summary				
Administrative Services					
2015					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Building Inspection	416,413	418,187	378,424	389,648	412,253
Economic Development	42,676	81,011	96,428	96,173	147,667
Geographic Information Services	61,509	80,481	83,297	82,090	83,304
Health Inspection	-	-	-	-	96,257
Planning	188,637	193,399	208,042	211,012	209,949
<b>Personnel Expenditures</b>	<b>709,235</b>	<b>773,078</b>	<b>766,191</b>	<b>778,923</b>	<b>949,430</b>
Building Inspection	4,260	4,116	10,817	7,758	19,920
Economic Development	3,011	38,982	290,710	194,255	254,205
Geographic Information Services	7,222	15,590	13,300	14,000	13,300
Health Inspection	-	-	-	-	15,500
Planning	24,266	24,451	48,800	48,800	148,800
<b>Operating Expenditures</b>	<b>38,759</b>	<b>83,138</b>	<b>363,627</b>	<b>264,813</b>	<b>451,725</b>
<b>Total Expenditures</b>	<b>747,993</b>	<b>856,217</b>	<b>1,129,818</b>	<b>1,043,736</b>	<b>1,401,155</b>
% Increase from Prior Year	-17%	14%	32%	22%	64%
					<b>vs. 2013</b>
<b>Revenues</b>					
Building Inspection	171,408	262,295	260,000	256,700	177,000
Economic Development	-	-	9,000	9,000	10,000
Geographic Information Services	115	65	-	325	-
Health Inspection	-	-	-	-	63,000
Planning	71,117	55,131	49,000	41,380	27,500
<b>Total Revenues</b>	<b>242,640</b>	<b>317,492</b>	<b>318,000</b>	<b>307,405</b>	<b>277,500</b>
<b>Support Required (Provided)</b>					
Building Inspection	249,265	160,007	129,241	140,706	255,173
Economic Development	45,687	119,993	378,138	281,428	391,872
Geographic Information Services	68,616	96,006	96,597	95,765	96,604
Health Inspection	-	-	-	-	48,757
Planning	141,786	162,719	207,842	218,432	331,249
<b>Support Required (Provided)</b>	<b>505,354</b>	<b>538,725</b>	<b>811,818</b>	<b>736,331</b>	<b>1,123,655</b>
<b>Full Time Equivalents</b>					
Building Inspection	6.76	6.01	6.00	6.00	6.00
Economic Development	0.53	0.94	1.00	1.00	2.00
Geographic Information Services	1.00	0.97	1.00	1.00	1.00
Health Inspection	-	-	-	-	1.00
Planning	2.95	2.96	3.00	3.00	3.00
<b>Summary Full Time Equivalents</b>	<b>11.24</b>	<b>10.88</b>	<b>11.00</b>	<b>11.00</b>	<b>13.00</b>

## County Manager

### MISSION STATEMENT:

The mission of Grand County is to provide reliable infrastructure and quality services that are responsive, innovative and cost effective.

### DUTIES:

- Implement policy of the Board of County Commissioners
- Provide technical and administrative support, and make recommendations to the Board of County Commissioners
- Monitor cost effectiveness, responsiveness and efficiency of County operations
- Provide technical support to the Board of County Commissioners in water issues, both quality and quantity
- Manage Kremmling/McElroy Field Airport and Granby/Grand County Airport – Emily Warner Field
- Manage Fairgrounds and Flying Heels Arena
- Manage Courthouse and Maintenance Departments

### GOALS:

To ensure smooth day-to-day business operations of County government, reduce bureaucracy, enhance customer service, maximize County resources, improve communications, develop teamwork, solve problems and seize opportunities.

### DEPARTMENTS: Budget Summary is on page 62

- Airport Improvement Fund – page 189
- Central Telephone – page 101
- CO Sewer Enterprise Fund – page 218
- County Maintenance – page 103
- County Manager – page 104
- Fairgrounds / Flying Heels Arena - page 95
- Grand County Mutual Ditch – page 122
- Human Resources – page 107
- Internships – page 109
- Judicial Center Maintenance – page 132
- Landfill Closing – page 135
- Middle Park Fair and Rodeo – page 97
- Motor Pool – page 110
- Personnel and Administration – page 111
- Public Information – page 113
- Water Protection – page 128
- Water Quality Fund – page 199

Various Funds Administrative Services 2015	County Manager Summary				
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Airport Improvement Fund	65,152	74,053	90,862	79,037	70,169
Central Telephone	41,442	57,269	65,631	65,000	71,100
County Maintenance	220,351	174,674	197,598	201,159	225,116
County Manager Operations	261,874	282,821	328,241	323,583	342,575
Fairgrounds / Flying Heels Arena	72,878	62,990	63,965	62,483	62,833
Landfill Closing Operations	41,295	23,884	11,000	10,233	22,000
Human Resources	120,627	124,033	136,738	137,209	152,710
Internships	-	-	32,201	29,500	47,300
Judicial Center	11,947	9,928	13,311	12,329	11,795
Personnel & Administration	121,135	166,879	192,228	200,000	201,000
Public Information	8,270	9,587	8,860	195	-
Water Protection	88,528	88,731	92,336	93,875	96,145
<b>Total Personnel Expenditures</b>	<b>1,053,498</b>	<b>1,074,850</b>	<b>1,232,971</b>	<b>1,214,603</b>	<b>1,302,743</b>
Airport Improvement Fund	259,481	361,125	381,793	301,334	304,005
Central Telephone	94,630	89,815	94,132	93,700	91,350
Colorado Sewer Enterprise Fund	145,181	155,476	183,973	175,820	211,648
County Maintenance	51,487	56,852	49,370	49,204	51,985
County Manager Operations	6,969	4,402	5,850	5,345	6,650
Fairgrounds / Flying Heels Arena	47,852	50,984	70,163	70,967	77,175
Landfill Closing Operations	75,782	182,068	200,200	199,188	113,350
Grand County Mutual Ditch Co	10,000	10,000	10,000	10,000	10,000
Human Resources	5,023	22,825	11,600	11,600	11,600
Motor Pool	56,744	65,014	73,000	73,000	66,620
Middle Park Fair & Rodeo	103,475	113,066	140,000	138,570	124,922
Judicial Center	116,167	129,109	138,310	140,079	156,125
Personnel & Administration	251,438	245,015	308,440	265,810	1,808,125
Public Information	-	-	1,250	-	-
Water Protection	741,237	425,334	530,400	582,400	812,500
Water Quality Fund	4,870	4,735	5,100	3,600	2,100
<b>Total Operating Expenditures</b>	<b>1,970,336</b>	<b>1,915,820</b>	<b>2,203,581</b>	<b>2,120,617</b>	<b>3,848,155</b>
Airport Improvement Fund	183,080	150,245	1,859,491	1,851,500	316,700
Fairgrounds / Flying Heels Arena	36,627	-	10,000	10,000	-
Water Protection	-	-	1,100,000	340,000	700,000
<b>Total Transfers Out</b>	<b>219,707</b>	<b>150,245</b>	<b>2,969,491</b>	<b>2,201,500</b>	<b>1,016,700</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,243,541</b>	<b>3,140,915</b>	<b>6,406,043</b>	<b>5,536,719</b>	<b>6,167,599</b>
% Increase from Prior Year	-22%	-3%	104%	76%	96%
					<b>vs. 2013</b>
<b>Revenues</b>					
Airport Improvement Fund	458,285	434,735	2,122,691	2,095,500	513,900
Colorado Sewer Enterprise Fund	171,204	137,381	131,808	131,808	131,808
County Maintenance	7,940	10,364	16,000	15,000	9,000
Fairgrounds / Flying Heels Arena	37,092	692	15,500	10,550	500
Motor Pool	46,598	51,397	45,000	47,448	45,000
Middle Park Fair & Rodeo	107,236	120,762	120,000	116,793	126,710
Judicial Center	-	-	-	4,500	-
Personnel & Administration	2,664	4,211	-	750	-
Water Protection	152,687	12,790	378,735	393,735	745,000
Water Quality Fund	6,088	5,586	1,000	5,500	4,500
<b>Total Revenues</b>	<b>989,794</b>	<b>777,918</b>	<b>2,830,734</b>	<b>2,821,584</b>	<b>1,576,418</b>

**County Manager Summary - Continued**

	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Transfers In</b>					
Airport Improvement Fund	100,000	100,000	100,000	100,000	100,000
<b>Total Transfers In</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Revenues &amp; Transfers In</b>	<b>1,089,794</b>	<b>877,918</b>	<b>2,930,734</b>	<b>2,921,584</b>	<b>1,676,418</b>
<b>Support Required (Provided)</b>					
Airport Improvement Fund	(50,572)	50,688	109,455	36,371	76,974
Central Telephone	136,072	147,084	159,763	158,700	162,450
Colorado Sewer Enterprise Fund	(26,023)	18,094	52,165	44,012	79,840
County Maintenance	263,897	221,162	230,968	235,363	268,101
County Manager Operations	268,843	287,223	334,091	328,928	349,225
Fairgrounds / Flying Heels Arena	120,265	113,282	128,628	132,900	139,508
Landfill Closing Operations	117,077	205,952	211,200	209,421	135,350
Grand County Mutual Ditch Co	10,000	10,000	10,000	10,000	10,000
Human Resources	125,649	146,858	148,338	148,809	164,310
Internships	-	-	32,201	29,500	47,300
Middle Park Fair & Rodeo	(3,761)	(7,696)	20,000	21,777	(1,788)
Motor Pool	10,146	13,617	28,000	25,552	21,620
Judicial Center	128,114	139,038	151,621	147,908	167,920
Personnel & Administration	369,910	407,683	500,668	465,060	2,009,125
Public Information	8,270	9,587	10,110	195	-
Water Protection	677,078	501,275	1,344,001	622,540	863,645
Water Quality Fund	(1,218)	(851)	4,100	(1,900)	(2,400)
<b>Support Required (Provided)</b>	<b>2,153,747</b>	<b>2,262,997</b>	<b>3,475,309</b>	<b>2,615,136</b>	<b>4,491,181</b>
<b>Full Time Equivalents</b>					
Airport Improvement Fund	1.83	1.10	1.10	1.23	1.10
Central Telephone	1.23	1.29	1.66	1.66	1.10
County Maintenance	3.50	3.69	3.55	3.60	4.10
County Manager Operations	3.01	3.07	3.00	3.00	3.00
Fairgrounds / Flying Heels Arena	0.73	1.27	1.25	1.13	1.25
Landfill Closing Operations	0.80	0.51	0.80	0.25	0.50
Human Resources	2.19	1.95	2.00	2.00	2.00
Internships	-	-	1.75	2.00	3.00
Judicial Center	0.49	0.40	0.40	0.40	0.40
Personnel & Administration	2.26	2.64	2.80	2.80	2.80
Public Information	0.21	0.20	0.20	0.03	-
Water Protection	1.03	1.01	1.00	1.00	1.00
<b>Summary Full Time Equivalents</b>	<b>17.28</b>	<b>17.13</b>	<b>19.51</b>	<b>19.10</b>	<b>20.25</b>
Airport Improvement Fund	35,602	67,321	82,602	64,257	63,790
Central Telephone	33,693	44,394	39,537	39,157	64,636
County Maintenance	62,957	47,337	55,661	55,877	54,906
County Manager Operations	87,027	92,072	109,414	107,861	114,192
Fairgrounds / Flying Heels Arena	99,832	49,598	51,172	55,295	50,266
Landfill Closing Operations	51,619	46,832	13,750	40,934	44,000
Human Resources	55,081	63,607	68,369	68,604	76,355
Internships	-	-	18,401	14,750	15,767
Judicial Center	24,383	24,821	33,278	30,824	29,487
Personnel & Administration	53,600	63,212	68,653	71,429	71,786
Public Information	39,379	47,936	44,300	6,500	-
Water Protection	85,949	87,853	92,336	93,875	96,145
<b>Summary Personnel Cost per FTE</b>	<b>60,969</b>	<b>62,740</b>	<b>63,197</b>	<b>63,592</b>	<b>64,333</b>

## Coroner

### MISSION STATEMENT:

The Coroner's Office serves the living by investigating sudden and unexpected deaths and, in particular, those that occur under violent or suspicious circumstances. The Coroner's staff recognizes the tragedy surrounding an untimely death and performs its investigations, in part, to assist the grieving family. A complete investigation provides for the expeditious settling of insurance claims and estates, as well as for implementing civil and criminal actions. Questions which seem irrelevant in the initial hours after death can become significant in the following months. The surviving family, friends, and general public should have the assurance that a complete investigation was conducted.

### DUTIES:

- Maintain state certification for death investigation
- Make pronouncements and establish manner of death
- Collect, process and record toxicology tests
- Make positive identification of deceased and proper notification to next-of-kin
- Maintain compliance with HIPPA regulations
- Testify at inquests, hearings and court trials
- Maintain permanent and accurate records on investigations
- Take custody / removal of the body and retain personal effects as required by law
- Work with other agencies on investigations and crime scenes
- Signing and completing deaths certificates as required by law

### GOALS:

Continue an open communication between the Coroner's office and the Board of County Commissioners.

### DEPARTMENTS:

- Coroner – page 147

General Fund	Coroner Summary				
Public Safety					
2015					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Personnel Expenditures	111,345	114,415	116,296	119,723	124,904
Operating Expenditures	46,124	43,338	56,310	51,919	56,625
<b>Total Expenditures</b>	<b>157,469</b>	<b>157,753</b>	<b>172,606</b>	<b>171,642</b>	<b>181,529</b>
% Increase from Prior Year	2%	0%	9%	9%	15%
					<b>vs. 2013</b>
<b>Revenues</b>					
Miscellaneous Revenue	1,293	525	225	600	600
<b>Total Revenues</b>	<b>1,293</b>	<b>525</b>	<b>225</b>	<b>600</b>	<b>600</b>
<b>Support Required (Provided)</b>	<b>156,176</b>	<b>157,228</b>	<b>172,381</b>	<b>171,042</b>	<b>180,929</b>
<b>Full Time Equivalents</b>					
Coroner Operations	2.75	2.15	2.25	2.08	2.25

## Emergency Medical Services and Office of Emergency Management Chief

### MISSION STATEMENT:

It is the mission of Grand County Emergency Medical Services to provide life saving point of care services, emergency pre-hospital care during transport, and emergent & non-emergency medical transportation, with the highest standard of professionalism, the most advanced training, and a deep sense of caring for our patients and their families.

Consistent with a commitment to excellence, Grand County EMS focuses a strong emphasis on quality emergency medical care, treating the professional EMS staff with dignity and respect as well as the citizens we serve.

Grand County Emergency Medical Services continually works to maintain excellence by investing in training and technology that enhances our professional EMS staff ability to provide the highest quality of emergency patient care, increase community awareness, and increase the value of our services.

Grand County Emergency Medical Service is Committed to the Community today and for the changing future.

### DUTIES:

- Protect the quality of life for the citizens & visitors of Grand County with 24 hour / 365 days per year with emergency medical rapid response, point of care on-scene & bedside EMT, EMT-Intermediate, and Paramedic life support emergency medical and / or traumatic medical interventions and medical procedures, ambulance transport services while continuing to provide emergency medical and/or trauma interventions & procedures. This protects lives, prevents death, and begins the healing process through active & progressive emergency medical care.
- Ensure the citizens and visitors of Grand County have immediately available ground ambulance medical transport services offering Critical Care Paramedic Advanced Life Support therapies and interventions as well as EMT Basic Life Support services to tertiary medical care facilities outside of Grand County.
- Furnish the citizens & visitors enjoying the backcountry recreational opportunities of Grand County with a trained, skilled, and technically equipped wilderness rescue service from the Grand County EMS Mountain Medical Response Team.
- Provide the community with training and education opportunities for emergency preparedness and life saving emergency techniques.
- Support the citizens & visitors of Grand County during natural and manmade emergencies with a functional disaster services response system.
- Promote injury prevention and life saving skill through active community programs, i.e. Lifesaving Is For Everyone program, Safe Kids Car Seat Safety Inspection program, Teen alcohol diversion programs, High School EMT course, and Open enrollment EMT courses.
- Participate at community functions & events throughout Grand County making available to the citizens & visitors emergent on-site medical emergency and trauma emergency care by professionally trained lifesavers.
- Support community firefighters and law enforcement officers with emergency scene safety services and immediate medical response during on-scene operations.

## Emergency Medical Services and Office of Emergency Management Chief - Continued

### GOALS:

- Increase ambulance transport collections through more aggressive insurance billing.
- Replace three ambulances, stretchers, stair chairs, and radios.
- Recruit one shift captain and education captain.
- Improve pediatric training and education with the purchase of a pediatric HAL simulation manikin.
- Replace one Quick Response Unit, increasing functionality and fuel performance.

### DEPARTMENTS: (Budget Summary is on page 67)

- Ambulance Fees – page 170
- Emergency Medical Services Operations – page 171
- Emergency Management – page 149



EMS & General Funds Public Health & Public Safety 2015	Emergency Medical Service and Office of Emergency Management Summary				
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Emergency Medical Service Operations	2,025,767	2,166,850	2,171,661	2,210,534	2,391,723
Emergency Management	122,088	141,446	150,169	149,978	149,978
<b>Personnel Expenditures</b>	<b>2,147,855</b>	<b>2,308,296</b>	<b>2,321,830</b>	<b>2,360,512</b>	<b>2,541,701</b>
Emergency Medical Service Operations	632,791	705,834	726,053	705,511	650,250
Ambulance Fees	156,927	295,904	200,000	200,000	34,000
Emergency Management	30,224	109,764	106,620	102,341	89,380
<b>Operating Expenditures</b>	<b>819,942</b>	<b>1,111,502</b>	<b>1,032,673</b>	<b>1,007,852</b>	<b>773,630</b>
Emergency Medical Service Operations	-	11,322	225,000	-	-
Emergency Management	68,948	-	8,000	7,400	-
<b>Transfers Out</b>	<b>68,948</b>	<b>11,322</b>	<b>233,000</b>	<b>7,400</b>	<b>-</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,036,745</b>	<b>3,431,120</b>	<b>3,587,503</b>	<b>3,375,764</b>	<b>3,315,331</b>
% Increase from Prior Year	-20%	13%	5%	-2%	-3%
					<b>vs 2013</b>
<b>Revenues</b>					
Emergency Medical Service Operations	2,839,709	3,031,830	2,723,680	2,741,505	2,688,600
Ambulance Fees	292,733	258,954	76,800	280,000	34,000
Emergency Management	148,075	137,430	96,000	96,000	90,000
<b>Total Revenues</b>	<b>3,280,517</b>	<b>3,428,214</b>	<b>2,896,480</b>	<b>3,117,505</b>	<b>2,812,600</b>
Emergency Medical Service Operations	-	52,745	270,000	270,000	1,005,000
<b>Total Transfers In</b>	<b>-</b>	<b>52,745</b>	<b>270,000</b>	<b>270,000</b>	<b>1,005,000</b>
<b>Total Revenues &amp; Transfers In</b>	<b>3,280,517</b>	<b>3,480,959</b>	<b>3,166,480</b>	<b>3,387,505</b>	<b>3,817,600</b>
<b>Support Required (Provided)</b>					
Emergency Medical Service Operations	(62,244)	475,757	818,164	251,981	373
Ambulance Fees	(135,806)	36,951	123,200	(80,000)	-
Emergency Management	73,185	113,780	168,789	163,719	149,358
<b>Support Required (Provided)</b>	<b>(124,866)</b>	<b>626,487</b>	<b>1,110,153</b>	<b>335,700</b>	<b>149,731</b>
<b>Full Time Equivalents</b>					
Emergency Medical Service Operations	40.41	37.69	36.71	37.91	37.91
Emergency Management Operations	1.50	1.50	1.79	1.79	1.79
<b>Summary Full Time Equivalents</b>	<b>41.91</b>	<b>39.19</b>	<b>38.50</b>	<b>39.70</b>	<b>39.70</b>

## Finance Director

### MISSION STATEMENT:

Direct the County's financial planning and accounting practices as well as its relationship with the community by performing the following duties personally or through staff.

### DUTIES:

- Plans, directs, organizes, coordinates, and manages the daily administration and operations of the Accounting Department.
- Develops, and maintains policies, procedures, rules and regulations to assure efficient and effective financial systems and procedures.
- Helps to establish and implement long and short-term financial goals through strategic planning process.

### GOALS:

Good financial planning for future of Grand County government functions and support Grand County department heads.

### DEPARTMENTS:

- Accounting – page 100

<b>Accounting Summary</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Expenditures</b>					
Personnel Expenditures	253,265	261,751	324,778	334,567	378,108
Operating Expenditures	28,892	30,100	38,230	40,492	43,230
<b>Total Expenditures</b>	<b>282,157</b>	<b>291,851</b>	<b>363,008</b>	<b>375,059</b>	<b>421,338</b>
% Increase from Prior Year	5%	3%	24%	29%	44%
					<b>vs. 2013</b>
<b>Support Required (Provided)</b>	<b>282,157</b>	<b>291,851</b>	<b>363,008</b>	<b>375,059</b>	<b>421,338</b>
<b>Full Time Equivalent</b>					
Accounting Operations	3.02	3.14	3.53	3.50	4.53

## 14<sup>th</sup> Judicial District Attorney

### MISSION STATEMENT:

The District Attorney's Office is dedicated to providing members of our community with a safe place to live by pursuing justice through the fair and ethical prosecution of criminal offenders. We shall seek truth and justice in a professional manner and ensure crime victims are treated with fairness, dignity and respect.

### DUTIES and OBJECTIVES:

The primary function of the District Attorney's Office is to assist in the investigation and undertake the prosecution of those persons alleged to have committed crimes within the Fourteenth Judicial District of Colorado. Duties include advising law enforcement officers on legal issues, reviewing search and arrest warrants and preparing and filing criminal complaints. It is the responsibility of our office to maintain contact with and explain the criminal justice process to victims and witnesses. Our office represents the People of the State of Colorado in various proceedings in arraignments, trials, sentencing hearings and post-conviction proceedings. The District Attorney's Office also prosecutes delinquency actions in which juveniles are charged with the commission of offenses. There are other ancillary proceedings also handled by our office, including civil forfeiture actions, Department of Motor Vehicle suspensions, revocations, appeals and some County ordinance violation actions.

### GOALS:

- Continue training within the 14<sup>th</sup> Judicial Critical Incident Team
- Establish 14<sup>th</sup> Judicial District resiliency protocols
- Continue improvements in office security planning and training

### DEPARTMENTS:

- 14<sup>th</sup> Judicial District Attorney – page 131

General Fund	14 <sup>th</sup> Judicial District Attorney				
Judicial Services					
2015					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
<b>Total Expenditures</b>	<b>439,054</b>	<b>455,095</b>	<b>489,673</b>	<b>489,673</b>	<b>494,896</b>
% Increase from Prior Year	-5%	4%	8%	8%	9%
					<b>vs. 2013</b>
<b>Revenues</b>					
<b>Total Revenues</b>	<b>62,822</b>	<b>65,034</b>	<b>60,597</b>	<b>60,597</b>	<b>61,121</b>
<b>Support Required (Provided)</b>	<b>376,232</b>	<b>390,061</b>	<b>429,076</b>	<b>429,076</b>	<b>433,775</b>

## Information Services Director

### MISSION STATEMENT:

Directs and coordinates development, production, and operation activities of the Information Services department, ensuring the stability and operation of all of the County's computing, networking, telecommunications and telephone systems.

### DUTIES:

- Procurement of all County computer equipment, workstations, networks and telephone systems.
- Design and implement security systems and procedures that protect and defend the County information systems from cyber-attacks and misuse.
- Manage and support the County's website, email and internet services.
- Install and maintain computers, servers and peripheral devices.
- Provide design and production of corporate branding and art for the County.
- Manage and support the County's local and wide area networks.
- Direct and administrate the County's document management system.
- Manage and support the County's telephone systems, accounts and equipment.
- Administrate County owned servers; maintain backup systems and storage of backup media.
- Administrate programmable door locks and install, maintain and administrate panic button alarm system.

### GOALS:

Insure that the County Information Systems are adequate in design and are reliable in functionality to accomplish the day to day business and statutory requirements of the departments of the County.

### DEPARTMENTS:

- Information Services – page 108

Information Systems Summary					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Personnel Expenditures	243,211	265,068	293,605	312,710	383,653
Operating Expenditures	46,815	39,048	53,725	54,225	88,100
<b>Total Expenditures</b>	<b>290,025</b>	<b>304,116</b>	<b>347,330</b>	<b>366,935</b>	<b>471,753</b>
% Increase from Prior Year	-1%	5%	14%	21%	55%
					<b>vs. 2013</b>
<b>Total Revenues</b>	<b>639</b>	<b>578</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Support Required (Provided)</b>	<b>289,387</b>	<b>303,538</b>	<b>347,330</b>	<b>366,935</b>	<b>471,753</b>
<b>Capital Expenditures - Sales Tax</b>	<b>41,000</b>	<b>-</b>	<b>5,100</b>	<b>5,100</b>	<b>-</b>
<b>Full Time Equivalents</b>					
Information Systems Operations	61,091	67,365	69,410	73,927	70,395

## Juvenile Services Director

### MISSION STATEMENT:

Under general direction, performs professional work under the supervision of the Board of County Commissioners directing the operations of the juvenile Services Department providing a variety of services, preventative and reactive, to the youth of Grand County.

### DUTIES:

- Attends Juvenile Court hearings as required.
- Oversees and trains the Grand County Screening team.
- Coordinates services for juveniles that have either been ordered by the Court or referred to the Juvenile Services Department by another organization and not eligible for Senate Bill 94 services.
- Meets with the District Attorney and State Juvenile Services Department on an as needed basis.
- Makes final decision on revenues and expenditures.
- Prepares and recommends budget proposals to County and State governing bodies annually
- Reviews State and Federal laws and regulations and assesses impacts.
- Develops and monitors all program compliances and implements changes as deemed appropriate
- Develops and implements Department policies and procedures.

### GOALS:

Provides appropriate intervention, through direct and referral services, to a wide range of juvenile offenders. Screens and evaluates individuals being considered for admission into the Diversion Program and for ensuring compliance with the Diversion contract. Provide preventative services such as; mentoring, truancy intervention, behavior modification, and support services.

### DEPARTMENTS:

- Juvenile Services – page 152

Juvenile Services Summary					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Personnel Expenditures	211,272	198,575	209,759	162,048	166,991
Operating Expenditures	68,661	62,324	75,451	75,100	73,410
<b>Total Expenditures</b>	<b>279,933</b>	<b>260,899</b>	<b>285,210</b>	<b>237,148</b>	<b>240,401</b>
% Increase from Prior Year	9%	-7%	9%	-9%	-8%
					<b>vs. 2013</b>
<b>Revenues</b>					
<b>Total Revenues</b>	<b>146,572</b>	<b>72,154</b>	<b>93,623</b>	<b>107,003</b>	<b>104,956</b>
<b>Support Required (Provided)</b>	<b>133,361</b>	<b>188,745</b>	<b>191,587</b>	<b>130,145</b>	<b>135,445</b>
<b>Full Time Equivalentents</b>					
Juvenile Services Operations	2.70	3.08	3.00	2.00	2.00

## Public and Home Health Director

### MISSION STATEMENT:

Under the direction of the Grand County Board of County Commissioners (Grand County Board of Health) the Director has overall responsibility for the Public and Home Health agencies, and assures all statutory regulatory, contractual and collaborative conditions and requirements are fulfilled.

### DUTIES:

- Manages and assures the provision of statutory public health programs and services, in-home care services, and elective services, which meet the defined needs of the community, with emphasis on cultural competency and in collaboration with other public and private community service providers.
- Ensures the provision of high quality program and service delivery.
- Performs procedures, which may be required of a nurse as needed.
- Participates in evaluation of department goals and objectives, program goals and objectives, and self-evaluation on a yearly basis.
- Ensures the fiscal viability of the Department.
- Designs and implements department objectives, both short and long range; conceptualizes and formulates plans and policies for directing response to community changes and needs.
- Manages and assures a professional and competent work force for public health, and other program administration.
- Actively participates as a team member.
- Actively participates and makes recommendations on the quality improvement programs and standards

### GOALS:

- Continue to provide quality Public Health Services to the Grand County citizens within the County budget.
- Finish the Community Health Assessment, all stages – assessment, capacity assessment, prioritization, and Public Health Improvement Plan.

### DEPARTMENTS: (Budget Summary is on page 73)

- Home Care – page 136
- Home Health – page 138
- Public Health – page 140
- Senior Services Nutrition – page 142

General Fund	Public Health Summary				
Public Health					
2015					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Home Health Operations	346,888	457,837	505,649	481,770	582,849
Senior Services Nutrition	99,218	96,715	100,297	105,217	109,994
Home Care Operations	101,993	102,827	112,582	115,870	132,249
Public Health Operations	489,231	428,642	460,702	459,776	530,555
<b>Personnel Expenditures</b>	<b>1,037,330</b>	<b>1,086,020</b>	<b>1,179,230</b>	<b>1,162,633</b>	<b>1,355,648</b>
Home Health Operations	58,197	62,994	75,429	74,796	75,634
Senior Services Nutrition	26,720	28,878	29,954	30,114	30,087
Home Care Operations	14,281	17,862	19,083	21,633	20,080
Public Health Operations	52,699	56,045	59,825	63,458	62,218
<b>Operating Expenditures</b>	<b>151,897</b>	<b>165,780</b>	<b>184,291</b>	<b>190,001</b>	<b>188,019</b>
<b>Total Expenditures</b>	<b>1,189,227</b>	<b>1,251,800</b>	<b>1,363,521</b>	<b>1,352,634</b>	<b>1,543,667</b>
% Increase from Prior Year	-11%	5%	9%	8%	23%
					<b>vs. 2013</b>
<b>Revenues</b>					
Home Health Operations	136,823	202,499	187,000	187,000	149,000
Senior Services Nutrition	63,025	28,247	37,270	46,122	37,270
Home Care Operations	31,335	38,901	26,000	30,000	27,500
Public Health Operations	158,524	159,875	123,951	126,007	137,308
<b>Total Revenues</b>	<b>389,708</b>	<b>429,522</b>	<b>374,221</b>	<b>389,129</b>	<b>351,078</b>
<b>Support Required (Provided)</b>					
Home Health Operations	268,263	318,331	394,078	369,566	509,483
Senior Services Nutrition	62,912	97,346	92,981	89,209	102,811
Home Care Operations	84,939	81,788	105,665	107,503	124,829
Public Health Operations	383,406	324,812	396,576	397,227	455,465
<b>Support Required (Provided)</b>	<b>799,520</b>	<b>822,278</b>	<b>989,300</b>	<b>963,505</b>	<b>1,192,589</b>
<b>Full Time Equivalents</b>					
Home Health Operations	7.56	7.17	6.90	6.90	7.25
Senior Services Nutrition	2.66	2.61	2.45	2.65	2.65
Home Care Operations	2.34	2.35	2.65	2.65	2.65
Public Health Operations	6.53	6.82	7.20	7.20	6.85
<b>Summary Full Time Equivalents</b>	<b>19.09</b>	<b>18.95</b>	<b>19.20</b>	<b>19.40</b>	<b>19.40</b>

## Road and Bridge Superintendent

### MISSION STATEMENT:

Under the direction of the County Manager plans, organizes, directs and controls the Road and Bridge Department with responsibility for construction, maintenance and repair of the roads and bridges in Grand County as well as vehicle maintenance and landfill closure. Works with the Airport Manager and performs certain maintenance operations at the airports as mutually agreed upon.

### DUTIES:

- Plans, coordinates, and administers activities of the Road and Bridge department.
- Prepares and manages the department budget which includes the planning, construction, and maintenance of County roads and bridges, vehicles and landfill closure.
- Approves department purchases of equipment and materials.
- Researches and prepares reports, records and correspondence necessary for department operations.
- Participates in public meetings and work sessions.
- Provides oral and written responses to questions and complaints from county residents and dispenses information to County officials.
- Inspects road and bridge work in progress to ensure that workmanship conforms to specifications and the adherence to construction schedules.
- Prepares or reviews reports on progress, materials used and costs, and adjusts work schedules as indicated by reports.
- Studies specifications to plan procedures for construction on the basis of starting and completion times and staffing requirements for each phase of construction.
- Confers with and directs supervisory personnel and subcontractors engaged in planning and executing work procedures, interpreting specifications, and coordinating various phases of construction to prevent delays

### GOALS:

To provide safe, well-maintained County roads in all weather conditions; to maintain Grand County equipment in good, safe working order; to provide a safe working environment, with well-trained, competent personnel.

### DEPARTMENTS: (Budget Summary is on page 75)

- County Fleet Maintenance – page 161
- County Fuel – page 162
- Crusher Operations – page 163
- Natural Resources (DNR) – page 98
- Road and Bridge Administration – page 164
- Road and Equipment Maintenance – page 166

Road and Bridge & General Funds Streets and Highways / Auxiliary 2015	Road and Bridge Summary				
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
R&B Administration	2,747,581	2,771,432	2,900,621	2,881,774	2,925,618
Crusher Operations	196,491	227,380	237,561	242,840	256,537
County Fuel	11,601	16,749	33,729	31,712	34,963
County Fleet Maintenance	163,314	150,702	156,858	159,927	157,591
<b>Road &amp; Bridge Personnel</b>	<b>3,118,987</b>	<b>3,166,263</b>	<b>3,328,769</b>	<b>3,316,252</b>	<b>3,374,709</b>
Natural Resources	202,278	201,628	207,161	220,700	217,090
<b>Natural Resources Personnel</b>	<b>3,321,266</b>	<b>3,367,891</b>	<b>3,535,930</b>	<b>3,536,952</b>	<b>3,591,798</b>
R&B Administration	232,916	319,375	331,450	335,800	299,360
Road Maintenance & Equipment	1,186,752	1,289,081	1,604,800	1,600,850	1,650,750
Crusher Operations	138,013	114,828	151,050	163,350	163,050
County Fuel	1,099,872	1,069,962	1,131,550	1,119,800	1,131,450
County Fleet Maintenance	113,699	108,818	129,980	131,203	128,500
<b>Road &amp; Bridge Operating</b>	<b>2,771,252</b>	<b>2,902,064</b>	<b>3,348,830</b>	<b>3,351,003</b>	<b>3,373,110</b>
Natural Resources	56,407	28,813	57,520	57,115	60,100
<b>Total Expenditures</b>	<b>2,827,659</b>	<b>2,930,877</b>	<b>3,406,350</b>	<b>3,408,118</b>	<b>3,433,210</b>
R&B Administration	870,905	600,000	850,000	850,000	600,000
Crusher Operations	-	376,748	-	-	-
<b>Total Transfers Out</b>	<b>870,905</b>	<b>976,748</b>	<b>850,000</b>	<b>850,000</b>	<b>600,000</b>
<b>Total Expenditures and Transfers Out</b>	<b>7,019,829</b>	<b>7,275,515</b>	<b>7,792,280</b>	<b>7,795,070</b>	<b>7,625,008</b>
% Increase from Prior Year	5%	4%	7%	7%	5%
					<b>vs. 2013</b>
<b>Revenues</b>					
R&B Administration	3,794,575	3,497,734	3,631,700	3,655,932	3,303,500
Crusher Operations	-	376,748	-	-	-
Road Maintenance & Equipment				900	
County Fuel	1,147,238	1,127,906	1,140,000	1,139,000	1,140,000
County Fleet Maintenance	136,866	126,185	144,000	160,000	240,000
<b>Road and Bridge Revenues</b>	<b>5,078,678</b>	<b>5,128,572</b>	<b>4,915,700</b>	<b>4,955,832</b>	<b>4,683,500</b>
Natural Resources	111,452	113,814	87,000	91,600	91,600
<b>Total Revenues</b>	<b>5,190,130</b>	<b>5,242,386</b>	<b>5,002,700</b>	<b>5,047,432</b>	<b>4,775,100</b>

<b>Road &amp; Bridge Summary - Continued</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Transfers In</b>					
R&B Administration	900,000	1,500,000	1,933,000	2,500,000	3,000,000
<b>Total Transfers In</b>	<b>900,000</b>	<b>1,500,000</b>	<b>1,933,000</b>	<b>2,500,000</b>	<b>3,000,000</b>
<b>Total Revenues and Transfers In</b>	<b>6,090,130</b>	<b>6,742,386</b>	<b>6,935,700</b>	<b>7,547,432</b>	<b>7,775,100</b>
<b>Support Required (Provided)</b>					
R&B Administration	(843,173)	(1,306,928)	(1,482,629)	(2,088,358)	(2,478,522)
Road Maintenance & Equipment	1,186,752	1,289,081	1,604,800	1,599,950	1,650,750
Crusher Operations	334,504	342,208	388,611	406,190	419,587
County Fuel	(35,764)	(41,194)	25,279	12,512	26,413
County Fleet Maintenance	140,147	133,335	142,838	131,130	46,091
<b>R&amp;B Support Required (Provided)</b>	<b>782,466</b>	<b>416,501</b>	<b>678,899</b>	<b>61,423</b>	<b>(335,681)</b>
Natural Resources	147,233	116,627	177,681	186,215	185,590
<b>Support Required (Provided)</b>	<b>929,699</b>	<b>533,128</b>	<b>856,580</b>	<b>247,638</b>	<b>(150,091)</b>
<b>Full Time Equivalents</b>					
R&B Administration	44.32	43.23	45.00	45.00	44.20
Crusher Operations	2.67	3.52	4.00	3.50	3.96
County Fuel	0.29	0.16	0.40	0.30	0.40
County Fleet Maintenance	2.55	2.93	2.30	2.30	2.20
<b>Total Road &amp; Bridge FTEs</b>	<b>49.83</b>	<b>49.84</b>	<b>51.70</b>	<b>51.10</b>	<b>50.76</b>
Natural Resources	3.11	3.09	3.00	3.00	3.53
<b>Total Full Time Equivalents</b>	<b>52.94</b>	<b>52.93</b>	<b>54.70</b>	<b>54.10</b>	<b>54.29</b>
R&B Administration	61,994	64,109	64,458	64,039	66,190
Crusher Operations	73,592	64,596	59,390	69,383	64,782
County Fuel	40,003	104,684	84,323	105,706	87,408
County Fleet Maintenance	64,045	51,434	68,199	69,533	71,632
Natural Resources Cost per FTE	65,041	65,252	69,054	73,567	61,498
<b>R&amp;B Personnel Cost per FTE Summary</b>	<b>62,736</b>	<b>63,629</b>	<b>64,642</b>	<b>65,378</b>	<b>66,159</b>

## County Sheriff

### MISSION STATEMENT:

The Grand County Sheriff's Office strives for excellence in law enforcement through professionalism, vigilance and integrity. We are committed to partnering with the community and other agencies to assure Grand County is a safe place to raise families, conduct business, recreate and enjoy life.

### GOALS:

To provide our community with professional, efficient law enforcement through well-trained employees, technology, crime prevention and a proactive approach to public safety.

### DEPARTMENTS: (Budget Summary is on page 78)

- Alcohol Control & Education – page 143
- Animal Control – page 144
- Contract Security – page 146
- Court Security – page 130
- DARE Grant – page 148
- Dispatch Fund – page 192
- Grand County Emergency Telephone Service – page 196
- Jail Operations – page 150
- POST (Peace Officers Standards and Training) Grant – page 154
- Sheriff – page 155
- Useful Public Service – page 157



General / Dispatch Funds	Sheriff Summary				
	2012	2013	2014	2014	2015
Public Safety	Actual	Actual	Budget	Estimate	Approved
2015					
<b>Expenditures</b>					
Alcohol Control & Education	200	-	-	-	-
Animal Control	184,202	187,568	196,397	201,186	204,383
Contract Security	21,780	18,751	30,257	24,663	24,607
Court Security	86,220	98,395	143,642	143,244	125,757
Jail	1,173,398	1,165,568	1,240,883	1,166,575	1,319,501
Sheriff	1,574,404	1,530,638	1,661,910	1,617,497	1,714,747
Useful Public Service	51,878	39,637	54,505	48,110	56,821
Dispatch Operations	408,936	401,328	497,410	469,593	578,961
<b>Personnel Expenditures</b>	<b>3,501,018</b>	<b>3,441,884</b>	<b>3,825,004</b>	<b>3,670,868</b>	<b>4,024,776</b>
Alcohol Control & Education	8,000	8,000	8,000	8,000	8,000
Animal Control	40,621	38,901	45,060	44,126	41,190
Court Security	200	614	900	1,050	900
DARE Grant	725	57	2,500	571	-
Jail	309,870	285,589	341,750	338,639	340,605
Sheriff	300,645	306,242	313,615	312,894	303,665
Useful Public Service	2,009	3,999	4,200	3,130	4,005
POST Grant	-	53,225	205,000	155,000	211,750
Dispatch Ops& Capital	57,896	1,541,265	67,500	51,686	529,950
<b>Operating Expenditures</b>	<b>719,965</b>	<b>2,237,893</b>	<b>988,525</b>	<b>915,096</b>	<b>1,440,065</b>
Animal Control	4,460	-	-	-	-
Court Security	47,974	43,913	-	-	-
Jail	7,510	-	-	-	-
Sheriff	27,792	55,452	28,000	28,235	41,500
<b>Transfers Out</b>	<b>87,734</b>	<b>99,365</b>	<b>28,000</b>	<b>28,235</b>	<b>41,500</b>
<b>Total Expenditures and Transfers Out</b>	<b>4,308,717</b>	<b>5,779,141</b>	<b>4,841,529</b>	<b>4,614,199</b>	<b>5,506,341</b>
% Increase from Prior Year	5%	34%	-16%	-20%	-5%
					<b>vs. 2013</b>
<b>Revenues</b>					
Alcohol Control & Education	3,232	5,291	3,500	4,000	4,000
Animal Control	22,169	13,916	13,900	12,300	13,900
Contract Security	19,135	15,923	20,400	20,000	20,400
Court Security	47,974	43,912	-	-	-
DARE Grant	1,150	2,740	2,500	250	-
Jail	74,427	78,083	79,000	79,000	60,000
Sheriff	268,437	286,020	271,800	282,335	316,000
Useful Public Service	37,850	40,400	35,000	30,000	35,000
POST Grant	-	51,569	140,000	155,000	211,750
Dispatch Operations	343,424	1,704,846	343,424	343,424	914,374
<b>Total Revenues</b>	<b>817,798</b>	<b>2,242,700</b>	<b>909,524</b>	<b>926,309</b>	<b>1,575,424</b>
Dispatch Operations	126,575	126,575	126,576	126,576	190,626
<b>Transfers In</b>	<b>126,575</b>	<b>126,575</b>	<b>126,576</b>	<b>126,576</b>	<b>190,626</b>
<b>Total Revenues and Transfers In</b>	<b>944,373</b>	<b>2,369,275</b>	<b>1,036,100</b>	<b>1,052,885</b>	<b>1,766,050</b>

**Sheriff Summary - Continued**

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Support Required (Provided)</b>					
Alcohol Control & Education	4,968	2,709	4,500	4,000	4,000
Animal Control	207,113	212,553	227,557	233,012	231,673
Contract Security	2,645	2,828	9,857	4,663	4,207
Court Security	86,420	99,009	144,542	144,294	126,657
DARE Grant	(425)	(2,683)	-	321	-
Jail	1,416,350	1,373,075	1,503,633	1,426,214	1,600,106
Sheriff	1,634,403	1,606,312	1,731,725	1,676,291	1,743,912
Useful Public Service	16,036	3,236	23,705	21,240	25,826
POST Grant	-	1,656	65,000	-	-
Dispatch Operations	(3,167)	111,171	94,910	51,279	3,911
<b>Support Required (Provided)</b>	<b>3,364,344</b>	<b>3,409,867</b>	<b>3,805,429</b>	<b>3,561,314</b>	<b>3,740,291</b>
<b>Full Time Equivalent</b>					
Animal Control Operations	3.71	3.10	3.00	3.12	3.00
Contract Security Operations	0.35	0.25	0.37	0.30	0.30
Court Security Operations	2.59	1.42	1.80	1.49	1.80
Jail Operations	16.31	19.57	19.30	19.30	19.30
Sheriff Operations	20.10	22.96	22.00	22.70	22.00
Useful Public Service Operations	0.95	1.00	1.00	1.00	1.00
Dispatch Operations	7.13	7.18	9.20	7.76	9.60
<b>Summary Full Time Equivalent</b>	<b>51.14</b>	<b>55.48</b>	<b>56.67</b>	<b>55.67</b>	<b>57.00</b>
Animal Control	49,650	60,506	65,466	64,483	68,128
Contract Security	62,229	75,004	81,776	81,776	81,590
Court Security	33,290	69,292	79,801	96,137	69,865
Jail	71,943	59,559	64,294	60,444	68,368
Sheriff	78,329	66,665	75,541	71,255	77,943
Useful Public Service	54,608	39,637	54,505	48,110	56,821
Dispatch Operations	57,354	55,895	54,066	60,515	60,308
<b>Summary Personnel Cost per FTE</b>	<b>68,459</b>	<b>62,038</b>	<b>67,496</b>	<b>65,938</b>	<b>70,608</b>

## Social Services Director

### MISSION STATEMENT:

To enhance the capacity of families to care for themselves and to protect vulnerable population groups. This is done through direct services in such areas as child support enforcement, public assistance, child and adult protective services, therapeutic, and prevention services.

### DUTIES:

- Administer Child Support Enforcement program
- Investigate Child and Adult protection referrals. Provide treatment and support to keep families intact. Provide treatment for Youth in Conflict cases.
- Provide Child Care assistance for eligible families.
- Manage public assistance programs such as Food Assistance, CO Works, Medicaid, Old Age Pension, Home Care Allowance, and Low Income Energy Assistance Program
- Investigate fraud cases in the public assistance programs and assist in any collections.
- To create and implement effective early intervention programming for our children and families in an attempt to prevent academic and social challenges from occurring.

### GOALS:

- Social Services department will continue to strive to assist and serve our clients in a non-judgmental, ethical and competent manner.

### DEPARTMENTS: Summary on page 81

- Adult Protection – page 202
- Child Care – page 204
- Child Support Enforcement – page 205
- Child Welfare - 206
- Colorado Works - 208
- Core Services - 209
- Social Services Administration - 200
- Energy Assistance / LEAP – page 211
- Food Assistance – page 210
- Home Care Allowance – page 212
- House Bill 1451 – page 213
- Miscellaneous Program and Grants – page 214
- Old Age Pension – page 215

Social Services Fund	Social Services Summary				
Public Welfare					
2015					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Child Care	27,581	-	-	-	-
Child Support	66,050	-	-	-	-
Child Welfare	329,716	-	-	-	-
Colorado Works	25,405	-	-	-	-
Core Services	23,015	-	-	-	-
County Admin	191,302	700,051	991,400	991,430	983,089
Energy Assist	4,683	-	-	-	-
House Bill 1451	69,817	70,181	73,000	72,184	72,087
House Bill 1451 Cap Bldg	8,332	-	-	-	-
Old Age Pension	5,028	-	-	-	-
<b>Personnel Expenditures</b>	<b>750,927</b>	<b>770,232</b>	<b>1,064,400</b>	<b>1,063,615</b>	<b>1,055,176</b>
Adult Protection	-	5,002	5,000	8,650	22,695
Child Care	14,193	157,312	157,300	119,000	119,000
Child Support	14,070	72,431	71,500	77,000	77,000
Child Welfare	87,417	525,084	525,000	569,704	574,485
Colorado Works	25,141	110,337	109,100	149,000	153,687
Core Services	36,051	149,962	149,900	129,500	140,898
County Admin	19,474	(565,997)	491,128	(551,260)	(532,500)
Energy Assist	384	101,469	83,500	83,500	83,500
Food Assist / Food Stamps	-	835,692	835,700	836,800	836,800
Home Care Allowance	13,055	45,555	45,800	35,000	40,000
House Bill 1451	15,958	23,716	63,600	60,000	54,702
Misc Programs/Grants	42,282	41,890	41,900	51,310	37,850
Old Age Pension	485	43,425	43,600	43,600	43,600
<b>Operating Expenditures</b>	<b>268,513</b>	<b>1,545,877</b>	<b>2,623,028</b>	<b>1,611,804</b>	<b>1,651,717</b>
<b>Total Expenditures</b>	<b>1,019,440</b>	<b>2,316,109</b>	<b>3,687,428</b>	<b>2,675,419</b>	<b>2,706,893</b>
% Increase from Prior Year	-3%	127%	59%	16%	17%
					<b>vs 2013</b>
<b>Revenues</b>					
Adult Protection	-	4,001	4,100	6,850	18,150
Child Care	-	142,352	142,200	108,700	95,200
Child Support	-	55,950	56,800	58,900	77,000
Child Welfare	-	404,598	404,500	395,124	459,500
Colorado Works	-	89,950	88,400	128,000	122,949
Core Services	-	78,250	78,200	170,230	112,718
County Admin	1,103,244	438,155	1,091,005	223,552	239,155
Energy Assist/LEAP	-	58,895	36,600	83,500	83,500
Food Assist / Food Stamps	-	864,069	864,000	836,800	836,800
Home Care Allowance	-	36,411	36,600	27,877	32,000
House Bill 1451	-	125,060	125,100	78,000	40,461
Misc Programs/Grants	-	40,597	40,700	49,810	34,350
Old Age Pension	-	43,598	43,800	43,600	43,600
<b>Total Revenues</b>	<b>1,103,244</b>	<b>2,381,886</b>	<b>3,012,005</b>	<b>2,210,943</b>	<b>2,195,383</b>

Social Services Summary - Continued					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>County Share of Costs</b>					
Adult Protection	-	1,000	900	1,800	4,545
Child Care	41,774	14,959	15,100	10,300	23,800
Child Support	80,120	16,481	14,700	18,100	-
Child Welfare	417,133	120,486	120,500	174,580	114,985
Colorado Works	50,546	20,387	20,700	21,000	30,738
Core Services	59,067	71,712	71,700	(40,730)	28,180
County Admin	(892,468)	(304,102)	391,523	216,618	211,435
Energy Assist/LEAP	5,067	42,574	46,900	-	-
Food Assist / Food Stamps	-	(28,377)	(28,300)	-	-
Home Care Allowance	13,055	9,144	9,200	7,123	8,000
House Bill 1451	85,775	(31,163)	11,500	54,184	86,328
Misc Programs/Grants	42,282	1,293	1,200	1,500	3,500
Old Age Pension	5,513	(173)	(200)	-	-
<b>Total County Share of Costs</b>	<b>(92,136)</b>	<b>(65,778)</b>	<b>675,423</b>	<b>464,476</b>	<b>511,510</b>
<b>County Percentage of Costs</b>					
Adult Protection	0%	20%	18%	21%	20%
Child Care	10%	10%	10%	9%	20%
Child Support	23%	23%	21%	24%	0%
Child Welfare	23%	23%	23%	31%	20%
Colorado Works	18%	18%	19%	14%	20%
Core Services	48%	48%	48%	-31%	20%
County Admin	19%	19%	18%	18%	18%
Energy Assist/LEAP	0%	42%	56%	0%	0%
Food Assist / Food Stamps	0%	-3%	-3%	0%	0%
Home Care Allowance	20%	20%	20%	20%	20%
House Bill 1451	-33%	-33%	8%	41%	68%
Misc Programs/Grants	3%	3%	3%	3%	9%
Old Age Pension	0%	0%	0%	0%	0%
<b>Summary County Percentage of Costs</b>	<b>10%</b>	<b>15%</b>	<b>18%</b>	<b>11%</b>	<b>17%</b>
<b>Full Time Equivalents</b>					
County Administration FTEs	12.25	12.58	14.00	15.10	15.10
House Bill 1451 Operations FTEs	1.00	1.00	1.00	1.00	1.00
<b>Summary Full Time Equivalents</b>	<b>13.25</b>	<b>13.58</b>	<b>15.00</b>	<b>16.10</b>	<b>16.10</b>
Note: 2012 program revenues were stated within Social Services Administrative Operations.					
To increase transparency for the various programs' operations, we now reflect both program revenues and expenditures within the specific program statements.					

## Surveyor

### MISSION STATEMENT:

Provide the necessary public service of land surveying in accordance with license laws, in an efficient, competent and cost effective manner.

### DUTIES:

- Conduct surveys to establish the boundaries of County property, including road right-of-way, or and other surveys necessary to the County.
- Accept for filing maps of surveys that establish monuments and keep a current record of all survey monuments within the county.
- Examine all survey maps and plats before they are recorded by the County Clerk and Recorder to insure proper content and form.
- Conduct geodetic control surveys, vertical control surveys, or any surveys for the purpose of Geographic Information Systems.
- Conduct or supervise construction surveys necessary to the County.
- Provide reference monuments for or the remonumentation or monument upgrades of public land survey system monuments that are destroyed by County construction or other functions.
- To represent the County in boundary disputes; notify the County Attorney of any unsettled boundary disputes or boundary discrepancies within the county; and file in the office of the County Surveyor all surveys, field notes, calculations, maps and any other records pertaining to work authorized and financed by the Board of County Commissioners pursuant to the Colorado Revised Statutes.

### DEPARTMENTS:

- Surveyor – page 126

General Fund	Surveyor Summary				
Statutory Services					
2015					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Personnel Expenditures	19,202	13,697	13,982	14,278	15,281
Operating Expenditures	3,678	3,245	6,808	3,276	4,808
<b>Total Expenditures</b>	<b>22,880</b>	<b>16,942</b>	<b>20,790</b>	<b>17,554</b>	<b>20,089</b>
% Increase from Prior Year	-10%	-26%	23%	4%	19%
					<b>vs. 2013</b>
<b>Support Required (Provided)</b>	<b>22,880</b>	<b>16,942</b>	<b>20,790</b>	<b>17,554</b>	<b>20,089</b>
<b>Full Time Equivalents</b>					
Surveyor Operations	1.00	1.00	1.00	1.00	1.00
Personnel Cost Per FTE	19,202	13,697	13,982	14,278	15,281

## Treasurer and Public Trustee

### MISSION STATEMENT:

To fulfill statutory requirements, and provide efficient and courteous service to all county citizens, and implement new procedures as needed to maintain the level of service the public deserves.

### DUTIES:

#### Treasurer

- Issue tax certificates.
- Open and administer Treasurer Deeds.
- Collect and disburse property taxes.
- Issue manufactured housing certificates of authenticity and moving permits.
- Enforce collection of delinquent taxes.
- Conduct tax sales auctions.
- Invest County funds pursuant to statutory guidelines and the County investment policy.

#### Public Trustee

- Process cures and redemptions.
- Open and administer foreclosures.
- Conduct foreclosure sales.
- Prove and execute releases of Deed of Trusts.
- Issue Public Trustee Deeds.

### GOALS:

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

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

**DEPARTMENTS:** Budget Summary is on page 85

- Public Trustee – page 124
- Treasurer – page 127

General Fund	Treasurer and Public Trustee Summary				
Statutory Services					
2015					
	2012	2013	2014	2015	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Treasurer	219,658	223,000	225,905	230,567	232,183
Public Trustee	55,748	53,911	56,069	57,207	57,868
<b>Personnel Expenditures</b>	<b>275,406</b>	<b>276,911</b>	<b>281,974</b>	<b>287,774</b>	<b>290,051</b>
Treasurer	47,598	41,888	70,118	70,358	65,480
Public Trustee	2,999	1,823	3,800	3,800	3,800
<b>Operating Expenditures</b>	<b>50,596</b>	<b>43,711</b>	<b>73,918</b>	<b>74,158</b>	<b>69,280</b>
<b>Total Expenditures</b>	<b>326,002</b>	<b>320,622</b>	<b>355,892</b>	<b>361,932</b>	<b>359,331</b>
% Increase from Prior Year	-3%	-2%	11%	13%	12%
					<b>vs 2013</b>
<b>Revenues</b>					
Treasurer	1,732,996	1,639,552	1,611,000	1,592,600	1,456,000
Public Trustee	77,862	65,319	40,000	36,000	30,000
<b>Total Revenues</b>	<b>1,810,858</b>	<b>1,704,871</b>	<b>1,651,000</b>	<b>1,628,600</b>	<b>1,486,000</b>
<b>Support Required ( Provided)</b>					
Treasurer	(1,465,740)	(1,374,664)	(1,314,977)	(1,291,675)	(1,158,337)
Public Trustee	(19,115)	(9,585)	19,869	25,007	31,668
<b>Support Required (Provided)</b>	<b>(1,484,856)</b>	<b>(1,384,249)</b>	<b>(1,295,108)</b>	<b>(1,266,668)</b>	<b>(1,126,669)</b>
<b>Full Time Equivalent</b>					
Treasurer Operations	3.20	3.12	3.22	3.40	3.22
Public Trustee Operations	0.81	0.78	0.78	0.78	0.78
<b>Summary Full Time Equivalent Total</b>	<b>4.01</b>	<b>3.90</b>	<b>4.00</b>	<b>4.18</b>	<b>4.00</b>
Treasurer	68,640	71,474	70,157	67,814	72,019
Public Trustee	68,824	69,117	71,883	73,342	74,189
<b>Summary Personnel Cost per FTE</b>	<b>68,678</b>	<b>71,003</b>	<b>70,494</b>	<b>68,845</b>	<b>72,513</b>

## Veterans Affairs Officer

### MISSION STATEMENT:

Answering to the Board of County Commissioners, the Veteran Affairs Officer provides assistance to military veterans and their qualified families in applying for and obtaining Veteran's Affairs programs, benefits and claims.

### DUTIES:

- Provides assistance within the guidelines, policies, and procedures established by the Colorado Division of Military Affairs (CDMA) and the Veterans Administration (VA). Responds to requests from veterans, their families, and survivors for any information regarding rights and benefits. Assists veterans and eligible family members within Grand County and the State of Colorado.
- Electronically maintains current files on all forms and applications necessary for filing claims with state and federal veterans' agencies. Assists claimants in preparing the proper application forms for veteran benefit programs. Assists with obtaining and verifying documentation necessary to process claims.
- Maintains a daily activity report of all client contacts and activities such as filing claims and providing information and referrals. Prepares monthly activity reports as required for the Colorado Division of Military Affairs and the County Commissioners' office.
- Attends annual Colorado Division of Military Affairs training conferences and seminars to enhance and maintain knowledge of trends and development in current veterans' benefits and claims processes and new policies and programs with state and federal veterans' affairs agencies.
- Conducts community outreach programs, coordinating with other social services providers within the County Veterans Service agencies and conducting on-site enrollments into VA Health Care at public function meetings and veterans' homes

### GOALS:

Advocate for the state's 413,000 veterans in all matters that pertain to veterans.

### DEPARTMENTS:

- Veterans Affairs – page 99

General Fund	Veterans' Affairs Summary				
Auxiliary Services					
2015					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Personnel Expenditures	40,567	47,174	64,078	62,976	67,394
Operating Expenditures	9,278	6,368	11,250	11,266	22,850
<b>Total Expenditures</b>	<b>49,845</b>	<b>53,542</b>	<b>75,328</b>	<b>74,242</b>	<b>90,244</b>
% Increase from Prior Year	-2%	7%	41%	39%	69%
					<b>vs 2013</b>
<b>Revenues</b>					
<b>Total Revenues</b>	<b>2,454</b>	<b>3,600</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>
<b>Support Required (Provided)</b>	<b>47,392</b>	<b>49,942</b>	<b>72,928</b>	<b>71,842</b>	<b>87,844</b>
<b>Full Time Equivalents</b>					
Veterans' Affairs Operations	1.00	1.00	1.00	1.00	1.00
Personnel Cost Per FTE	40,567	47,174	64,078	62,976	67,394

## GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in another fund. The fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Colorado. The General Fund encompasses 149.09 full time equivalent employees (152.72 budgeted for 2015) in 59 departments providing administrative, statutory, judicial, public health, public safety and auxiliary services.

### 2015 General Fund Budget

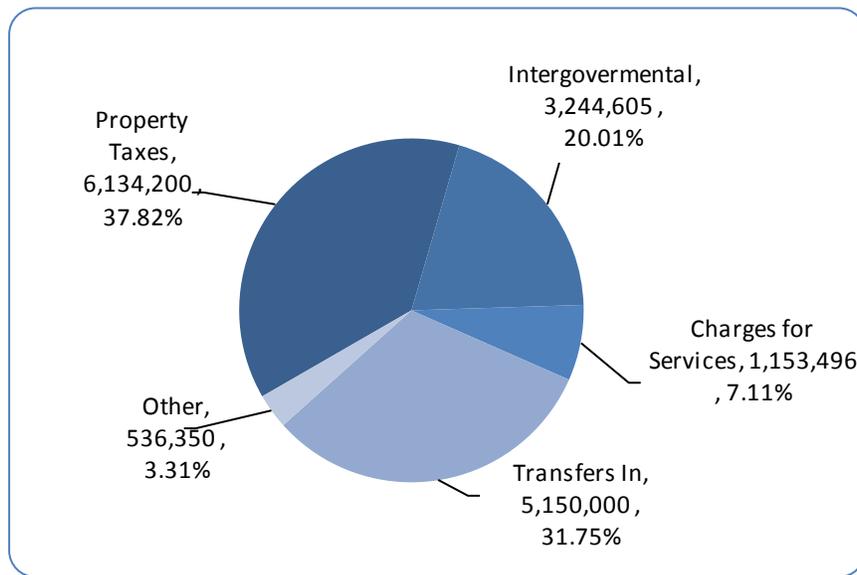
Beginning Fund Balance		\$ 2,386,080
<i>Sources</i>		
Property Taxes		6,134,200
Other Taxes		282,250
Licenses and Permits		202,500
Intergovernmental		3,244,605
Charges for Services		1,153,496
Interest Earnings		45,000
Miscellaneous		6,600
Transfers In		5,150,000
Transfer from Sales Tax Capital Improvement Fund	5,150,000	
Total Sources	5,150,000	16,218,651
<i>Uses</i>		
Personnel		10,844,048
Operating		6,782,334
Transfers Out		1,039,626
Transfer to Airport Improvement Fund	100,000	
Transfer to Dispatch Fund	190,626	
Transfer to Major Capital Improvement Fund	749,000	
Total Uses	1,039,626	18,666,008
Ending Fund Balance		\$ (61,277)

### General Fund Ending Balances 2011 – 2015

2011	2012	2013	2014	2015	% Change
Actual	Actual	Actual	Estimated	Budget	2014-2015
\$ 9,336,105	\$ 8,760,738	\$ 3,949,078	\$ 2,386,080	(\$61,277)	-102.6%

The 2015 ending fund balance reflects conservative budgeting of revenues and expenditures. The County doesn't forecast or anticipate an actual decrease of this magnitude.

## 2015 General Fund Revenues by Source



### Significant Changes – General Fund Revenues

As indicated by the chart on the following page, Grand County budgets most revenue streams conservatively. The County also does not budget for small, unpredictable sources of revenue.

CSU Extension Services – 2015 facility rental revenue has been budgeted in line with the \$1,235 estimated 2014 revenue.

Employee Self Insurance – This function has now been split off from being a General Fund department into a separate Fund. See the Non-Major funds section for more information, page 195

Clerk to the BOCC – Liquor license revenue is being budgeted in 2015 in this department, previously it was accounted for in Recording. During 2014, \$27,000 was received for marijuana licenses. Because it is still not legal on the Federal level, the County considers the revenue to be unpredictable.

Commissioners – 2013 reflects donations received towards capital projects. For 2015 the County anticipates \$1,217,500 in donations towards capital projects, and they are included in the Sales Tax Capital Fund budget. For more information, see the Capital funds section, page 179.

Economic Development – 2015 grant revenue from a local private source for the Youth Engagement Program is included.

Court Security – A state grant was received in 2013 for facility improvement.

Environmental Health Inspection – This is a new department. 2015 budgeted revenues include a \$58,000 state subsidy and charges for services from Jackson County of \$5,000.

Senior Services Nutrition – There will be a 25% increase in Title III funding in 2015.

Contract Security – 2015 revenue has been budgeted in line with the \$20,000 estimated 2014 revenue.

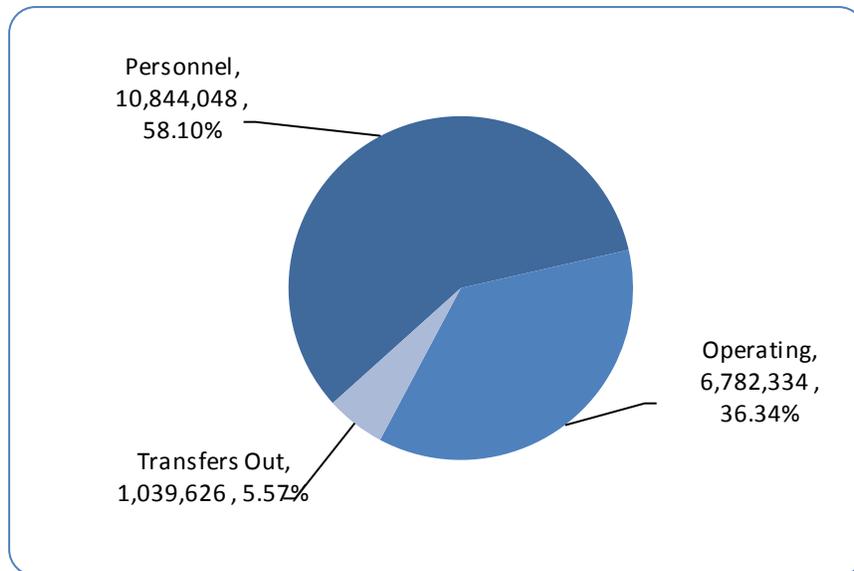
DARE Grant – No longer predictably funded.

Juvenile Services – Merging the Senate Bill 94 department into Juvenile Services resulted in moving \$89,456 Consultation, Education and Training grant revenues.

## Changes in Revenues 2013 – 2015

Department	2013	2015	Beginning	
	Actual	Approved	\$ Change	% Change
4H Livestock Sale	139,028	140,500	1,472	1%
CSU Extension Services	410	1,000	590	144%
Fairgrounds / Flying Heels Arena	692	500	(192)	-28%
Middle Park Fair & Rodeo	120,762	126,710	5,948	5%
Natural Resources	113,814	91,600	(22,214)	-20%
Veterans Affairs	3,600	2,400	(1,200)	-33%
<b>Auxiliary Services Total</b>	<b>514,069</b>	<b>511,396</b>	<b>(2,673)</b>	<b>-1%</b>
County Maintenance	10,364	9,000	(1,364)	-13%
Employee Self Insurance	1,920	-	(1,920)	-100%
General Dept 001	8,211,631	6,144,200	(2,067,431)	-25%
GIS	65	-	(65)	-100%
Information Systems	578	-	(578)	-100%
Motor Pool	51,397	45,000	(6,397)	-12%
Personnel & Admin	4,211	-	(4,211)	-100%
Planning	55,131	27,500	(27,631)	-50%
<b>Admin Functions Total</b>	<b>8,335,297</b>	<b>6,225,700</b>	<b>(2,109,597)</b>	<b>-25%</b>
Clerk to the BOCC		6,500	6,500	n/a
Commissioners	280,157	-	(280,157)	-100%
County Elections	16,758	8,000	(8,758)	-52%
District Elections	12,438	7,500	(4,938)	-40%
Economic Development	-	10,000	10,000	n/a
Motor Vehicle	382,898	272,250	(110,648)	-29%
Public Trustee	65,319	30,000	(35,319)	-54%
Recording	613,962	287,500	(326,462)	-53%
Treasurer	1,639,552	1,456,000	(183,552)	-11%
Water Protection	12,790	745,000	732,210	5725%
<b>Statutory Functions Total</b>	<b>3,023,875</b>	<b>2,822,750</b>	<b>(201,125)</b>	<b>-7%</b>
Court Security	43,912	-	(43,912)	-100%
District Attorney	65,034	61,121	(3,913)	-6%
<b>Judicial Services Total</b>	<b>108,946</b>	<b>61,121</b>	<b>(47,825)</b>	<b>-44%</b>
Building Inspection	262,295	177,000	(85,295)	-33%
Environmental Health Inspection	-	63,000	63,000	n/a
Home Care	38,901	27,500	(11,401)	-29%
Home Health	202,499	149,000	(53,499)	-26%
Public Health	159,875	137,308	(22,567)	-14%
Senior Services Nutrition	28,247	37,270	9,023	32%
<b>Public Health Services Total</b>	<b>691,818</b>	<b>591,078</b>	<b>(100,740)</b>	<b>-15%</b>
Alcohol Control & Education	5,291	4,000	(1,291)	-24%
Animal Control	13,916	13,900	(16)	0%
Contract Security	15,923	20,400	4,478	28%
Coroner	525	600	75	14%
DARE Grant	2,740	-	(2,740)	-100%
Emergency Management	137,430	90,000	(47,430)	-35%
Jail	78,083	60,000	(18,083)	-23%
Juvenile Services	72,154	104,956	32,802	45%
POST Grant	51,569	211,750	160,181	n/a
Sheriff	286,020	316,000	29,980	10%
Useful Public Service	40,400	35,000	(5,400)	-13%
<b>Public Safety Services Total</b>	<b>704,050</b>	<b>856,606</b>	<b>152,556</b>	<b>22%</b>
<b>General Fund Total</b>	<b>13,378,056</b>	<b>11,068,651</b>	<b>(2,309,405)</b>	<b>-17%</b>

## 2015 General Fund Expenditures by Use



### Significant Changes – General Fund Expenditures

Fairgrounds – Operating supply costs increase with efforts to build attendance.

Natural Resources – Additional staffing (.5 FTE) increased personnel cost and herbicide costs have increased \$10,000 per year.

Veterans Affairs – Personnel costs increased 42% (part-time to full-time) and program costs for 2015 are \$10,000 higher. The increased program costs are to be offset by a National Sports Center for the Disabled grant.

Accounting – Staffing increased by 1.5 FTE as part of an effort to expand internal control which includes additional software implementation, training county wide, reviewing and enhancing current policies, and improving communication throughout the organization

County Manager – Personnel costs increased 21%, no change in FTEs.

Employee Self-Insurance – This department was closed and the Employee Insurance Fund created. See Non-Major Funds for more information, page 195.

Information Systems – Personnel costs increased 45% with the addition of 1.5 FTEs

Internships – This was a new program in 2014, will be expanded in 2015.

Personnel & Administration - \$1,460,000 budgeted in 2015 for operating reserves.

Planning - \$100,000 budgeted in 2015 for development of a county-wide transportation plan.

Public Information – This department has been closed.

Block Grants – Larger grants have been removed from this department into the Board of County Commissioners (BOCC) department.

Clerk to the BOCC – Personnel costs increased 71% with the addition of 1.2 FTEs.

District Elections – Decrease is attributable to the election cycle.

Economic Development – Personnel costs increased 82% with the addition of 1 FTE. An additional \$215,000 in program costs has been budgeted, including \$50,000 in event sponsorships, \$75,000 in community profile development, and \$17,500 for community reinvention.

Water Protection - \$90,000 has been budgeted for the Big Lake Ditch and \$316,000 for seven other water projects.

Court Security – Personnel costs increased with the addition of .5 FTE.

## Significant Changes – General Fund Expenditures (Continued)

Judicial Center – Higher insurance, maintenance and utilities are anticipated in 2015.

Home Care, Home Health and Public Health – Personnel costs increased significantly in these departments as a result of the salary survey raises in 2014.

Contract Security – Personnel cost increases are budgeted in conjunction with increased contract revenues.

DARE Grant – This program is no longer predictably funded.

POST Grant – This program is expanding as the supportive grant funding increases.

Useful Public Service – Personnel costs have increased 43% in this department.

### Changes in Operating Expenditures 2013 – 2015

Department	2013	2015	Beginning	
	Actual	Approved	\$ Change	% Change
4H Livestock Sale	140,588	133,730	(6,858)	-5%
CSU Extension Services	115,073	133,051	17,978	16%
Fairgrounds / Flying Heels Arena	113,974	140,008	26,034	23%
Middle Park Fair & Rodeo	113,066	124,922	11,857	10%
Natural Resources	230,441	277,190	46,749	20%
Veterans Affairs	53,542	90,244	36,702	69%
<b>Auxiliary Services Total</b>	<b>903,680</b>	<b>1,047,831</b>	<b>144,152</b>	<b>16%</b>
Accounting	291,851	421,338	129,486	44%
Budget Adjustments	(688,387)	(792,580)	(104,193)	15%
Central Telephone	147,084	162,450	15,366	10%
County Attorney	291,408	250,892	(40,515)	-14%
County Maintenance	231,526	277,101	45,575	20%
County Manager	287,223	349,225	62,002	22%
Employee Self Insurance	(116,861)	-	116,861	-100%
General Dept 001	439,803	420,000	(19,803)	-5%
GIS	96,071	96,604	533	1%
Human Resources	146,858	164,310	17,452	12%
Information Systems	304,116	471,753	167,637	55%
Interships	-	47,300	47,300	n/a
Motor Pool	65,014	66,620	1,606	2%
Personnel & Admin	411,894	2,009,125	1,597,231	388%
Planning	217,850	358,749	140,899	65%
Public Information	9,587	-	(9,587)	-100%
<b>Admin Functions Total</b>	<b>2,135,037</b>	<b>4,302,887</b>	<b>2,167,849</b>	<b>102%</b>
Assessor	581,815	681,871	100,056	17%
Block Grants	79,313	38,500	(40,813)	-51%
Clerk to the BOCC	116,134	199,179	83,044	72%
Commissioners	1,191,301	1,026,418	(164,883)	-14%
County Elections	195,003	233,610	38,607	20%
District Elections	12,438	7,500	(4,939)	-40%
Economic Development	119,993	401,872	281,879	235%
Grand County Mutual Ditch	10,000	10,000	-	0%
Motor Vehicle	220,323	243,817	23,494	11%
Public Trustee	55,734	61,668	5,934	11%
Recording	127,421	141,850	14,429	11%
Surveyor	16,942	20,089	3,147	19%
Treasurer	264,888	297,663	32,775	12%
Water Protection	514,065	908,645	394,580	77%
<b>Statutory Functions Total</b>	<b>3,505,370</b>	<b>4,272,682</b>	<b>767,312</b>	<b>22%</b>

## Changes in Operating Expenditures 2013 – 2015 (Continued)

Department	2013 Actual	2015 Approved	Beginning \$ Change	% Change
Court Security	99,008	126,657	27,648	28%
District Attorney	455,095	494,896	39,801	9%
Judicial Center	139,038	167,920	28,882	21%
<b>Judicial Services Total</b>	<b>693,141</b>	<b>789,472</b>	<b>96,331</b>	<b>14%</b>
Building Inspection	422,303	432,173	9,871	2%
Environmental Health Inspection	-	111,757	111,757	n/a
Home Care	120,689	152,329	31,640	26%
Home Health	520,830	658,483	137,653	26%
Landfill Closing Costs	205,952	135,350	(70,602)	-34%
Public Health	484,687	592,773	108,086	22%
Senior Services Nutrition	125,593	140,081	14,487	12%
<b>Public Health Services Total</b>	<b>1,880,055</b>	<b>2,222,947</b>	<b>342,892</b>	<b>18%</b>
Alcohol Control & Education	8,000	8,000	-	0%
Animal Control	226,469	245,573	19,105	8%
Contract Security	18,751	24,607	5,856	31%
Coroner	157,753	181,529	23,776	15%
DARE Grant	57	-	(57)	-100%
Emergency Management	251,210	239,358	(11,852)	-5%
Jail	1,451,158	1,660,106	208,949	14%
Juvenile Services	260,899	240,401	(20,498)	-8%
POST Grant	53,225	211,750	158,525	298%
Sheriff	1,836,879	2,018,412	181,532	10%
Useful Public Service	43,636	60,826	17,190	39%
<b>Public Safety Services Total</b>	<b>4,308,037</b>	<b>4,890,562</b>	<b>582,525</b>	<b>14%</b>
<b>General Fund Total</b>	<b>13,425,321</b>	<b>17,526,382</b>	<b>4,101,061</b>	<b>31%</b>



## 2015 GENERAL FUND – AUXILIARY DEPARTMENTS

General Fund	4H Livestock Sale				
Auxiliary Services					
CSU Extension Agent					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Advertising	897	1,440	900	1,504	900
Auctioneer	432	1,307	500	-	1,400
Bank Charges	71	6,334	10	60	-
Buyers' BBQ	-	2,295	-	215	-
Buyers' Gifts	1,005	-	1,500	2,391	500
Sale Checks	112,386	126,467	125,490	111,332	120,000
Committee	-	258	300	-	-
CSU Ext Fee	1,380	651	1,400	126	600
Donation Expense	5,367	-	9,000	5,644	5,500
Miscellaneous	262	702	850	3,527	800
Photography	1,132	930	1,200	882	1,300
Processing Fee Expense	35	182	50	25	50
Steak Fry	3,035	-	3,500	-	2,600
Tag-in Supplies	311	22	300	18	80
<b>Operating Expenditures</b>	<b>126,314</b>	<b>140,588</b>	<b>145,000</b>	<b>125,723</b>	<b>133,730</b>
<b>Expenditures Total</b>	<b>126,314</b>	<b>140,588</b>	<b>145,000</b>	<b>125,723</b>	<b>133,730</b>
% Increase from Prior Year	N/A	11%	3%	-11%	-5%
<b>Revenues</b>					
Add On Donations Sale Income	600	-	500	700	1,500
Re-sale Buyers Income	5,974	8,189	5,000	1	-
Buyers Income	115,694	128,661	134,500	117,857	130,000
Interest Income	1	-	-	4,242	5,500
Miscellaneous Income	2,243	508	500	3,707	500
Steak Fry	2,353	1,400	4,000	1,250	3,000
Trucking Fee Income	450	270	500	435	-
<b>4H Livestock Sale Revenue</b>	<b>127,315</b>	<b>139,028</b>	<b>145,000</b>	<b>128,192</b>	<b>140,500</b>
<b>Revenues Total</b>	<b>127,315</b>	<b>139,028</b>	<b>145,000</b>	<b>128,192</b>	<b>140,500</b>
<b>Support Required (Provided)</b>	<b>(1,002)</b>	<b>1,560</b>	<b>-</b>	<b>(2,469)</b>	<b>(6,770)</b>

General Fund	CSU Extension				
Auxiliary Services					
CSU Extension Agent					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	65,687	58,596	61,983	63,034	66,554
Overtime Wages	925	695	1,000	1,000	1,000
YE Payroll Accrual	(1,606)	2,507	-	-	-
FICA	4,888	4,330	4,742	4,606	5,091
Employee Benefits	26,833	26,476	36,915	31,561	32,489
Workmans Compensation	650	688	682	698	717
Budget Supplemental	-	-	(6,500)		
<b>Personnel Expenditures</b>	<b>97,378</b>	<b>93,292</b>	<b>98,822</b>	<b>100,898</b>	<b>105,851</b>
Supplies - Office	1,589	2,423	2,000	2,200	2,000
Supplies - Computer	1,017	248	500	600	500
Professional Services	-	49	300	200	200
Postage	509	377	1,100	600	1,100
Travel Lodging & Meals	2,107	860	2,800	3,400	2,800
Advert & Legal Notice	322	-	400	200	300
Printing	-	-	300	200	300
Insurance & Bonds	350	573	410	577	600
Repair & Maint/Building	1,381	783	1,500	1,500	1,500
Repair & Maint/Vehicles	48	-	-	-	-
Repair & Maint/Office Equip	647	65	200	200	200
Schools & Training	119	106	350	300	300
Telephone - Qwest Basic	1,686	1,739	1,500	1,500	1,600
Telephone - Qwest Data	849	1,062	1,040	1,200	1,100
Telephone - Other	580	386	-	-	-
Dues & Meetings	379	719	500	1,000	1,000
Extension Agent Reimb	11,800	12,300	12,300	12,700	13,300
4-H Exhibit Day	205	90	500	300	400
<b>Operating Expenditures</b>	<b>23,587</b>	<b>21,781</b>	<b>25,700</b>	<b>26,677</b>	<b>27,200</b>
<b>Expenditures Total</b>	<b>120,965</b>	<b>115,073</b>	<b>124,522</b>	<b>127,575</b>	<b>133,051</b>
% Increase from Prior Year	8%	-5%	8%	11%	16%
					<b>vs 2013</b>
<b>Revenues</b>					
Extension Hall Rents	1,175	410	1,000	1,100	1,000
<b>Revenues Total</b>	<b>1,175</b>	<b>410</b>	<b>1,000</b>	<b>1,100</b>	<b>1,000</b>
<b>Support Required (Provided)</b>	<b>119,790</b>	<b>114,663</b>	<b>123,522</b>	<b>126,475</b>	<b>132,051</b>
<b>Full Time Equivalents</b>					

General Fund Auxiliary Services 2015	Fairgrounds / Flying Heels Arena				
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	45,232	36,218	24,609	36,000	30,123
Overtime Wages	4,898	5,028	6,000	4,500	-
YE Payroll Accrual	107	(381)	-	-	-
Wages Offset	-	-	24,000	-	17,000
FICA	3,627	2,965	1,883	2,500	2,304
Employee Benefits	17,503	17,661	15,695	17,650	11,378
Clothing Allowance	55	55	55	110	110
Workmans Compensation	1,456	1,443	1,723	1,723	1,917
Budget Supplemental	-	-	(10,000)	-	-
<b>Personnel Expenditures</b>	<b>72,878</b>	<b>62,990</b>	<b>63,965</b>	<b>62,483</b>	<b>62,833</b>
Fuel Oil & Antifreeze	2,343	2,033	3,000	3,000	3,000
Supplies - Operating	5,670	3,942	9,200	9,200	9,200
Supplies - Office	-	-	-	-	-
Supplies - Computer	208	-	100	100	100
Professional Services	350	121	750	750	750
Travel Lodging Meals	204	-	480	480	480
Insurance & Bonds	364	433	433	437	445
Repair & Maint/Site	1,275	448	2,500	2,500	2,500
Repair & Maint/Blgd	1,917	-	4,000	4,000	4,000
Repair & Maint/Equip	705	4,612	3,500	3,500	3,500
Repair & Maint/Vehicle	2,725	3,151	2,000	3,000	2,000
Telephone - Basic	454	502	500	500	500
Telephone - Other	-	-	-	-	-
Utilities - Electric	10,483	9,579	10,000	10,000	10,000
Utilities - Trash	151	-	1,000	1,000	1,000
Utilities - Nat Gas	1,009	1,224	1,000	1,000	1,000
Utilities - Water & San	8,937	6,899	5,700	8,500	5,700
Pest Management	58	-	2,000	2,000	2,000
Noxious Weed Spraying	1,000	-	1,000	1,000	1,000
Miscellaneous	-	-	-	-	-
Fairboard	10,000	10,000	10,000	10,000	20,000
Junior Rodeo	-	6,000	6,000	6,000	6,000
4H Sale - Steak Fry	-	2,040	3,000	-	-
Mower Teeth	-	-	3,000	3,000	3,000
Tires & Tubes-Vehicle	-	-	1,000	1,000	1,000
<b>Operating Expenditures</b>	<b>47,852</b>	<b>50,984</b>	<b>70,163</b>	<b>70,967</b>	<b>77,175</b>
Trsf to Sales Tax	-	-	10,000	10,000	-
Trsf to Major Capital	36,627	-	-	-	-
<b>Transfers Out Total</b>	<b>36,627</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>Expenditures Total</b>	<b>157,357</b>	<b>113,974</b>	<b>144,128</b>	<b>143,450</b>	<b>140,008</b>
% Increase from Prior Year	-22%	-28%	26%	26%	23%
					<b>vs. 2013</b>

Fairgrounds / Flying Heels Arena - Continued					
	2013	2013	2014	2015	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Revenues</b>					
Fairgrnd/Flying Rents	465	692	500	550	500
Miscellaneous Revenue	36,627	-	15,000	10,000	-
Budget Supplemental	-	-	-	-	-
	37,092	692	15,500	10,550	500
Trsf from Major Cap	-	-	-	-	-
<b>Revenues Total</b>	<b>37,092</b>	<b>692</b>	<b>15,500</b>	<b>10,550</b>	<b>500</b>
<b>Support Required (Provided)</b>	<b>120,265</b>	<b>113,282</b>	<b>128,628</b>	<b>132,900</b>	<b>139,508</b>
<b>Capital Expenditures</b>					
Capital Under \$5,000	-	3,126	25,546	25,600	-
Capital Improvements - Major	78,909	-	-	-	79,500
<b>Capital Improvements Total</b>	<b>78,909</b>	<b>3,126</b>	<b>25,546</b>	<b>25,600</b>	<b>79,500</b>
<b>Full Time Equivalent</b>					
<b>Fairgrounds Operations</b>	<b>0.73</b>	<b>1.27</b>	<b>1.25</b>	<b>1.13</b>	<b>1.25</b>
<b>Personnel Cost Per FTE</b>	<b>99,832</b>	<b>49,598</b>	<b>51,172</b>	<b>55,295</b>	<b>50,266</b>





General Fund	Natural Resources				
Auxiliary Services					
Road and Bridge Superintendent					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	137,402	131,037	132,877	158,000	149,598
Overtime Wages	3,237	3,700	5,000	2,000	4,000
On Call Wages	1,085	1,785	11,750	1,500	1,500
YE Payroll Accrual	364	1,603	-	-	-
FICA	10,291	9,833	10,165	12,000	11,444
Employee Benefits	43,775	47,559	54,177	41,000	43,577
Workmans Compensation	6,124	6,112	6,192	6,200	6,971
Budget Supplemental	-	-	(13,000)	-	-
<b>Personnel Expenditures</b>	<b>202,278</b>	<b>201,628</b>	<b>207,161</b>	<b>220,700</b>	<b>217,090</b>
Fuel Oil & Antifreeze	9,553	9,221	9,500	9,500	9,500
Uniforms	498	119	300	305	400
Supplies - Operating	27,278	7,747	29,000	29,000	29,000
Supplies - Office	100	422	350	350	350
Supplies - Computer	532	683	270	600	600
Professional Services	6,651	70	5,000	100	5,000
Postage	105	-	200	150	150
Travel Lodging Meals	919	1,242	1,550	1,000	1,550
Advert & Legal Notice	400	118	600	400	600
Insurance & Bonds	881	1,053	1,100	1,120	1,135
Repair & Maint/Bldg	1,224	401	750	750	750
Repair & Maint/Equip	3,085	2,045	3,500	3,300	3,500
Repair & Maint/Vehicle	3,163	2,099	2,500	7,000	3,500
Prof Fees Tech Cont	-	1,750	200	1,575	1,600
Schools & Training	1,153	760	1,500	1,000	1,500
Utilities - Electric	-	202	400	-	-
Dues & Meetings	865	880	800	965	965
<b>Operating Expenditures</b>	<b>56,407</b>	<b>28,813</b>	<b>57,520</b>	<b>57,115</b>	<b>60,100</b>
<b>Total Expenditures</b>	<b>258,685</b>	<b>230,441</b>	<b>264,681</b>	<b>277,815</b>	<b>277,190</b>
% Increase from Prior Year	-13%	-11%	15%	21%	20%
					<b>vs. 2013</b>
<b>Revenues</b>					
State Grant Revenue	5,000	-	5,000	-	-
State Weed Spraying	-	-	17,000	56,600	56,600
Budget Supplemental	-	-	30,000	-	-
Burn Permit Revenue	6,300	9,615	3,000	5,000	5,000
Professional Fees Rev	100,152	104,199	64,000	30,000	30,000
Budget Supplemental	-	-	(32,000)	-	-
<b>Total Revenues</b>	<b>111,452</b>	<b>113,814</b>	<b>87,000</b>	<b>91,600</b>	<b>91,600</b>
<b>Support Required (Provided)</b>	<b>147,233</b>	<b>116,627</b>	<b>177,681</b>	<b>186,215</b>	<b>185,590</b>
<b>Capital Expenditures</b>					
Capital Improvements - Sales Tax	2,000			6,800	8,500
Capital Improvements - Major			8,500		
<b>Total Capital Expenditures</b>	<b>2,000</b>	<b>-</b>	<b>8,500</b>	<b>6,800</b>	<b>8,500</b>
<b>Full Time Equivalents</b>					
<b>Natural Resources Operations</b>	<b>3.11</b>	<b>3.09</b>	<b>3.00</b>	<b>3.00</b>	<b>3.53</b>
<b>Personnel Cost Per FTE</b>	<b>65,041</b>	<b>65,252</b>	<b>69,054</b>	<b>73,567</b>	<b>61,498</b>

General Fund	Veterans' Affairs				
Auxiliary Services					
Veterans' Affairs Officer					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	34,961	33,476	34,019	48,100	50,667
YE Payroll Accrual	407	442	-	-	-
FICA	2,666	2,552	2,602	3,700	3,876
Employee Benefits	1,899	10,037	11,780	10,500	11,843
Workmans Compensation	634	667	677	676	1,008
<b>Personnel Expenditures</b>	<b>40,567</b>	<b>47,174</b>	<b>64,078</b>	<b>62,976</b>	<b>67,394</b>
Supplies - Operating	889	1,452	1,750	1,750	1,750
Supplies - Computer	89	-	50	50	50
Postage	548	188	750	750	750
Travel Lodging Meals	2,053	700	1,800	1,800	1,800
Schools & Training	598	943	1,300	1,300	2,500
Miscellaneous	300	740	600	600	600
Annual Veterans Dinner	1,445	944	1,600	1,616	2,000
Headstones & Monuments	3,356	11	1,800	1,800	1,800
Healing Waters Breakfast	-	1,389	1,600	1,600	-
<b>Operating Expenditures</b>	<b>9,278</b>	<b>6,368</b>	<b>11,250</b>	<b>11,266</b>	<b>22,850</b>
<b>Total Expenditures</b>	<b>49,845</b>	<b>53,542</b>	<b>75,328</b>	<b>74,242</b>	<b>90,244</b>
% Increase from Prior Year	-2%	7%	41%	39%	69%
					<b>vs 2013</b>
<b>Revenues</b>					
Veteran's Officer	2,400	3,600	2,400	2,400	2,400
Miscellaneous Revenue	54	-	-	275	-
<b>Total Revenues</b>	<b>2,454</b>	<b>3,600</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>
<b>Support Required (Provided)</b>	<b>47,392</b>	<b>49,942</b>	<b>72,928</b>	<b>71,842</b>	<b>87,844</b>
<b>Full Time Equivalents</b>					
Veterans' Affairs Operations	1.00	1.00	1.00	1.00	1.00
Personnel Cost Per FTE	40,567	47,174	64,078	62,976	67,394

## 2015 GENERAL FUND - ADMINISTRATIVE DEPARTMENTS

General Fund	Accounting				
Administrative Services					
Finance Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	179,912	178,161	176,691	236,000	267,896
Overtime Wages	3,019	3,647	3,500	3,500	-
Wages / Vacancy	-	-	14,294	-	-
YE Payroll Accrual	705	2,584	-	-	-
FICA	13,517	13,300	13,517	17,500	20,494
Employee Benefits	55,617	63,534	69,246	76,500	88,110
Workmans Compensation	495	525	530	533	804
Unemployment Insurance	-	-	-	534	804
Budget Supplemental	-	-	47,000	-	-
<b>Personnel Expenditures</b>	<b>253,265</b>	<b>261,751</b>	<b>324,778</b>	<b>334,567</b>	<b>378,108</b>
Supplies - Office	2,512	2,696	2,780	3,000	2,780
Supplies - Computer	406	1,036	500	1,100	500
Professional Services	435	1,349	5,000	5,000	5,000
Travel Lodging Meals	383	37	470	470	470
Repair & Maint/Off Equip	-	-	-	-	-
Professional Fees Tech Contracts	20,068	19,411	25,000	25,000	30,000
Schools & Training	4,121	4,221	3,480	3,480	3,480
Miscellaneous	12	-	-	-	-
Dues & Meetings	955	855	1,000	1,000	1,000
Budget Supplemental	-	-	-	-	-
<b>Operating Expenditures</b>	<b>28,892</b>	<b>30,100</b>	<b>38,230</b>	<b>40,492</b>	<b>43,230</b>
<b>Total Expenditures</b>	<b>282,157</b>	<b>291,851</b>	<b>363,008</b>	<b>375,059</b>	<b>421,338</b>
% Increase from Prior Year	5%	3%	24%	29%	44%
					<b>vs. 2013</b>
<b>Support Required (Provided)</b>	<b>282,157</b>	<b>291,851</b>	<b>363,008</b>	<b>375,059</b>	<b>421,338</b>
<b>Full Time Equivalents</b>					
Accounting Operations	3.02	3.14	3.53	3.50	4.53
Personnel Cost Per FTE	83,800	83,488	92,005	95,591	83,468

General Fund	Central Telephone				
Administrative Services					
County Manager					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	34,146	43,702	42,658	51,000	53,018
YE Payroll Accrual	495	881	-	-	-
FICA	2,893	3,256	3,263	3,800	4,056
Employee Benefits	3,814	9,330	7,582	10,100	13,867
Workmans Compensation	94	99	128	100	159
Budget Supplemental	-	-	12,000	-	-
<b>Personnel Expenditures</b>	<b>41,442</b>	<b>57,269</b>	<b>65,631</b>	<b>65,000</b>	<b>71,100</b>
Supplies - Office	279	352	400	700	700
Supplies - Computer	143	83	150	150	150
Repair & Maint/Off Equip	1,028	408	1,500	750	1,500
Telephone - Basic	24,809	16,899	15,000	17,000	16,500
Telephone - Long Dist	2,970	2,760	3,600	3,600	3,600
Telephone - Satellite	10,890	10,774	9,100	11,000	9,100
Telephone - Other	9,509	7,316	10,640	7,500	7,000
Telephone - Cellular	43,088	49,003	49,500	49,000	49,000
Tele - Comcast Data	1,915	2,220	4,242	4,000	3,800
<b>Operating Expenditures</b>	<b>94,630</b>	<b>89,815</b>	<b>94,132</b>	<b>93,700</b>	<b>91,350</b>
<b>Total Expenditures</b>	<b>136,072</b>	<b>147,084</b>	<b>159,763</b>	<b>158,700</b>	<b>162,450</b>
% Increase from Prior Year	-4%	-5%	5%	4%	2%
<b>Support Required (Provided)</b>	<b>136,072</b>	<b>147,084</b>	<b>159,763</b>	<b>158,700</b>	<b>162,450</b>
<b>Full Time Equivalents</b>					
<b>Central Telephone Operations</b>	<b>1.23</b>	<b>1.29</b>	<b>1.66</b>	<b>1.66</b>	<b>1.10</b>
<b>Personnel Cost per FTE</b>	<b>33,693</b>	<b>44,394</b>	<b>39,537</b>	<b>39,157</b>	<b>64,636</b>

General Fund Administrative Services 2015	County Attorney				
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	218,766	212,931	215,599	191,933	186,059
YE Payroll Accrual	234	2,731	-	-	-
FICA	16,438	16,011	16,493	14,538	14,233
Employee Benefits	48,107	53,160	58,758	41,848	39,317
Workmans Compensation	652	685	647	695	558
Budget Supplemental	-	-	(55,000)	-	-
<b>Personnel Expenditures</b>	<b>284,197</b>	<b>285,519</b>	<b>236,497</b>	<b>249,226</b>	<b>240,167</b>
Supplies - Office	283	426	1,000	700	1,000
Supplies - Computer	828	596	500	300	500
Professional Services	70	38	300	300	300
Postage	817	640	1,000	800	1,000
Travel Lodging Meals	1,872	356	1,925	700	1,925
Schools & Training	1,436	2,379	2,400	2,400	2,400
Trial Expenses	884	1,051	1,400	1,200	1,400
Dues & Meetings	2,485	404	2,200	2,200	2,200
<b>Operating Expenditures</b>	<b>8,674</b>	<b>5,889</b>	<b>10,725</b>	<b>8,600</b>	<b>10,725</b>
<b>Total Expenditures</b>	<b>292,871</b>	<b>291,408</b>	<b>247,222</b>	<b>257,826</b>	<b>250,892</b>
% Increase from Prior Year	-5%	0%	-15%	-12%	-14%
					<b>vs. 2013</b>
<b>Revenues</b>					
County Attorney Fees	250	-	-	-	-
<b>Total Revenues</b>	<b>250</b>	<b>-</b>	<b>-</b>	<b>13</b>	<b>-</b>
<b>Support Required (Provided)</b>	<b>292,621</b>	<b>291,408</b>	<b>247,222</b>	<b>257,813</b>	<b>250,892</b>
<b>Full Time Equivalents</b>					
County Attorney Operations	3.01	3.03	3.00	1.90	1.90
Personnel Costs Per FTE	94,361	94,350	78,832	131,172	126,404

General Fund	County Maintenance				
Administrative Services					
County Manager					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	YTD	Approved
<b>Expenditures</b>					
Regular Wages	147,442	114,675	125,966	123,871	111,789
Overtime Wages	6,600	7,427	7,500	12,481	7,500
On Call Wages	3,010	2,800	5,530	-	5,530
Wages / Vacancy	-	-	-	-	42,595
YE Payroll Accrual	856	(70)	-	-	-
FICA	11,104	9,114	9,636	10,635	8,552
Employee Benefits	45,015	34,119	37,054	40,755	43,461
Workmans Compensation	6,324	6,610	6,412	13,416	5,690
Budget Supplemental	-	-	5,500	-	-
<b>Personnel Expenditures</b>	<b>220,351</b>	<b>174,674</b>	<b>197,598</b>	<b>201,159</b>	<b>225,116</b>
Fuel Oil & Antifreeze	3,966	4,868	4,000	6,000	6,000
Supplies - Medical	65	186	700	700	700
Supplies - Operating	14,175	18,196	14,000	15,500	14,000
Prof Serv - HVAC Maint	6,648	7,425	6,650	6,650	6,850
Prof Serv - Sec Alarms	1,895	1,556	900	1,750	1,500
Prof Serv - Elev Maint	2,784	3,379	2,700	2,900	2,900
Travel Lodging Meals	-	60	100	100	100
Insurance & Bonds	384	468	470	474	485
Repair & Maint/Site	3,743	3,519	5,000	1,000	5,000
Repair & Maint/Radios	5,271	-	300	300	300
Repair & Maint/Bldg	-	7,461	6,200	6,200	6,200
Repair & Maint/Vehicle	1,764	543	1,000	1,000	1,000
Utilities - Trash	2,914	2,909	-	-	-
Miscellaneous	79	-	-	80	-
Road Salt and Sand	-	-	350	350	350
Fire & Safety Equip	7,799	6,283	7,000	6,200	6,600
<b>Operating Expenditures</b>	<b>51,487</b>	<b>56,852</b>	<b>49,370</b>	<b>49,204</b>	<b>51,985</b>
<b>Total Expenditures</b>	<b>271,837</b>	<b>231,526</b>	<b>246,968</b>	<b>250,363</b>	<b>277,101</b>
% Increase from Prior Year	2%	-15%	7%	8%	20%
					<b>vs 2013</b>
<b>Revenues</b>					
Rents & Janitorial	7,940	9,452	6,000	15,000	9,000
Budget Supplemental	-	-	10,000	-	-
Miscellaneous Revenue	-	911	-	-	-
<b>Total Revenues</b>	<b>7,940</b>	<b>10,364</b>	<b>16,000</b>	<b>15,000</b>	<b>9,000</b>
<b>Support Required (Provided)</b>	<b>263,897</b>	<b>221,162</b>	<b>230,968</b>	<b>235,363</b>	<b>268,101</b>
<b>Capital Expenditures</b>					
Capital Under \$5,000	13,526	10,552	69,100	29,000	8,000
Budget Supplemental	-	-	6,700	-	-
Equipment	-	-	-	-	22,000
<b>Total Capital Expenditures</b>	<b>13,526</b>	<b>10,552</b>	<b>75,800</b>	<b>29,000</b>	<b>30,000</b>
<b>County Maintenance Operations</b>	<b>3.50</b>	<b>3.69</b>	<b>3.55</b>	<b>3.60</b>	<b>4.10</b>

General Fund	County Manager				
Administrative Services					
County Manager					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	203,792	216,965	234,680	254,999	270,988
YE Payroll Accrual	(3)	4,007	-	-	-
FICA	15,004	16,057	17,953	19,029	20,731
Employee Benefits	42,517	45,110	49,904	48,862	50,043
Workmans Compensation	564	683	704	693	813
Budget Supplemental	-	-	25,000	-	-
<b>Personnel Expenditures</b>	<b>261,874</b>	<b>282,821</b>	<b>328,241</b>	<b>323,583</b>	<b>342,575</b>
Supplies - Office	438	108	200	575	300
Supplies - Computer	388	-	500	250	250
Professional Services	-	162	-	-	-
Postage	863	727	1,750	1,000	1,100
Travel Lodging Meals	5,191	3,106	2,400	2,400	4,000
Prof Fees Tech Cont	-	-	500	500	500
Schools & Training	-	50	-	100	-
Miscellaneous	90	-	-	20	-
Dues & Meetings	-	250	500	500	500
<b>Operating Expenditures</b>	<b>6,969</b>	<b>4,402</b>	<b>5,850</b>	<b>5,345</b>	<b>6,650</b>
<b>Total Expenditures</b>	<b>268,843</b>	<b>287,223</b>	<b>334,091</b>	<b>328,928</b>	<b>349,225</b>
% Increase from Prior Year	-2%	7%	16%	15%	22%
<b>Support Required (Provided)</b>	<b>268,843</b>	<b>287,223</b>	<b>334,091</b>	<b>328,928</b>	<b>349,225</b>
<b>Full Time Equivalents</b>					
<b>County Manager Operations</b>	<b>3.01</b>	<b>3.07</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

General Fund	General Operations				
Administrative Functions					
Board of County Commissioners					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Miscellaneous	3,072	8,025	-	150	-
Treasurer Fees	441,474	431,778	470,000	400,000	420,000
<b>Operating Expenditures</b>	<b>444,546</b>	<b>439,803</b>	<b>470,000</b>	<b>400,150</b>	<b>420,000</b>
Trsf to Airport Imp	100,000	100,000	100,000	100,000	100,000
Trsf to Dispatch	126,575	126,575	126,576	126,576	190,626
Trsf to Pole Creek	-	24,951	-	-	-
Trsf to Emp Ins	-	-	-	2,194,348	-
Trsf to Sales Tax	32,029	-	2,000,000	-	-
Budget Supplemental	-	-	200,000	-	-
<b>Transfers Out Total</b>	<b>258,604</b>	<b>251,526</b>	<b>2,426,576</b>	<b>2,420,924</b>	<b>290,626</b>
<b>Total Expenditures</b>	<b>703,150</b>	<b>691,329</b>	<b>2,896,576</b>	<b>2,821,074</b>	<b>710,626</b>
% Increase from Prior Year	-89%	-2%	319%	308%	3%
					from 2013
<b>Revenues</b>					
Property Tax Revenue	8,247,690	8,183,930	6,335,000	7,300,000	6,131,000
Delinquent Prop Tax	(2,701)	(8,976)	-	(10,000)	(10,000)
Interest on Prop Tax	21,527	17,442	10,000	10,000	10,000
Late Filing Penalty	2,008	5,410	3,200	3,200	3,200
Cigarette Tax Revenue	10,862	10,495	2,000	10,000	10,000
Budget Supplemental	-	-	1,008,000	-	-
Reimb PY Expense	(14,984)	-	-	-	-
Miscellaneous Revenue	32,654	3,330	-	20,000	-
<b>Operating Revenue</b>	<b>8,297,057</b>	<b>8,211,631</b>	<b>7,358,200</b>	<b>7,333,200</b>	<b>6,144,200</b>
Trsf from Sales Tax	-	-	3,800,000	3,800,000	5,150,000
Trsf from PILT	-	-	377,000	-	-
<b>Total Transfers In</b>	<b>-</b>	<b>-</b>	<b>4,177,000</b>	<b>3,800,000</b>	<b>5,150,000</b>
<b>Total Revenues</b>	<b>8,297,057</b>	<b>8,211,631</b>	<b>11,535,200</b>	<b>11,133,200</b>	<b>11,294,200</b>
<b>Support Required (Provided)</b>	<b>(7,593,907)</b>	<b>(7,520,302)</b>	<b>(8,638,624)</b>	<b>(8,312,126)</b>	<b>(10,583,574)</b>

General Fund	Geographic Information Systems				
Administrative Services					
2015					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	49,388	55,669	57,104	56,267	57,111
YE Payroll Accrual	631	762	-	-	-
FICA	3,778	4,075	4,368	4,300	4,369
Employee Benefits	7,546	19,805	21,654	21,350	21,653
Workmans Compensation	165	170	171	173	171
<b>Personnel Expenditures</b>	<b>61,509</b>	<b>80,481</b>	<b>83,297</b>	<b>82,090</b>	<b>83,304</b>
Supplies - Office	14	56	500	500	500
Supplies - Computer	436	234	500	500	500
Professional Services	264	-	-	-	-
Schools & Training	-	-	4,300	5,000	4,300
Prof Fees Tech Cont	6,509	15,300	8,000	8,000	8,000
Budget Supplemental	-	-	-	-	-
<b>Operating Expenditures</b>	<b>7,222</b>	<b>15,590</b>	<b>13,300</b>	<b>14,000</b>	<b>13,300</b>
<b>Total Expenditures</b>	<b>68,731</b>	<b>96,071</b>	<b>96,597</b>	<b>96,090</b>	<b>96,604</b>
% Increase from Prior Year	-39%	40%	1%	0%	1%
					<b>vs. 2013</b>
<b>Revenues</b>					
Mapping Fee Revenue	60	65	-	325	-
Atlas Fees	55	-	-	-	-
<b>Total Revenues</b>	<b>115</b>	<b>65</b>	<b>-</b>	<b>325</b>	<b>-</b>
<b>Support Required (Provided)</b>	<b>68,616</b>	<b>96,006</b>	<b>96,597</b>	<b>95,765</b>	<b>96,604</b>
<b>Full Time Equivalents</b>					
GIS Operations	1.00	0.97	1.00	1.00	1.00
Personnel Cost Per FTE	61,509	82,970	83,297	82,090	83,304

General Fund	Human Resources				
Administrative Services					
County Manager					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	92,147	93,136	94,819	104,799	107,527
Overtime Wages	-	-	-	62	-
YE Payroll Accrual	(621)	1,297	-	-	-
FICA	6,881	7,036	7,254	7,934	8,226
Employee Benefits	21,949	22,280	25,381	24,125	36,635
Workmans Compensation	270	284	284	288	323
Budget Supplemental	-	-	9,000	-	-
<b>Personnel Expenditures</b>	<b>120,627</b>	<b>124,033</b>	<b>136,738</b>	<b>137,209</b>	<b>152,710</b>
Supplies - Office	1,823	2,391	3,000	3,000	3,000
Supplies - Computer	352	380	600	600	600
Professional Services	1,017	1,174	2,000	2,000	2,000
Postage	726	878	1,250	1,250	1,250
Travel Lodging Meals	-	60	1,000	1,000	1,000
Advert & Legal Notice	726	365	1,250	1,250	1,250
Schools & Training	199	299	2,000	2,000	2,000
Dues & Meetings	180	379	500	500	500
Salary Survey	-	16,900	-	-	-
<b>Operating Expenditures</b>	<b>5,023</b>	<b>22,825</b>	<b>11,600</b>	<b>11,600</b>	<b>11,600</b>
<b>Total Expenditures</b>	<b>125,649</b>	<b>146,858</b>	<b>148,338</b>	<b>148,809</b>	<b>164,310</b>
% Increase from Prior Year	14%	17%	1%	1%	12%
					<b>vs. 2013</b>
<b>Capital Expenditures</b>					
Capital Under \$5,000	-	-	-	-	2,300
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,300</b>
<b>Full Time Equivalents</b>					
<b>Human Resources Operations</b>	<b>2.19</b>	<b>1.95</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Personnel Cost per FTE</b>	<b>55,081</b>	<b>63,607</b>	<b>68,369</b>	<b>68,604</b>	<b>76,355</b>

General Fund	Information Systems				
Administrative Services					
Information Services Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	179,699	185,914	188,668	230,000	235,576
Overtime Wages	-	52	3,500	355	-
Wages / Vacancy	-	-	-	-	59,417
YE Payroll Accrual	634	2,366	-	-	-
FICA	13,349	13,952	14,433	17,300	18,022
Employee Benefits	49,020	62,236	69,438	64,500	69,586
Workmans Compensation	509	547	566	555	1,053
Budget Supplemental	-	-	17,000	-	-
<b>Personnel Expenditures</b>	<b>243,211</b>	<b>265,068</b>	<b>293,605</b>	<b>312,710</b>	<b>383,653</b>
Supplies - Office	900	784	1,325	1,925	1,500
Supplies - Computer	19,112	11,008	17,000	18,700	18,000
Professional Services	888	-	-	-	-
Postage	2	1	100	100	100
Travel Lodging Meals	1,080	1,389	2,500	3,000	3,000
Advert & Legal Notice	-	-	-	2,500	-
Repair & Maint/Off Equip	-	-	1,000	-	-
Repair & Maint/Off Equip	-	-	-	-	30,000
Prof Fees Tech Cont	17,325	18,983	24,300	26,500	28,000
Schools & Training	7,507	6,883	7,500	1,500	7,500
<b>Operating Expenditures</b>	<b>46,815</b>	<b>39,048</b>	<b>53,725</b>	<b>54,225</b>	<b>88,100</b>
<b>Total Expenditures</b>	<b>290,025</b>	<b>304,116</b>	<b>347,330</b>	<b>366,935</b>	<b>471,753</b>
% Increase from Prior Year	-1%	5%	14%	21%	55%
					<b>vs. 2013</b>
<b>Revenues</b>					
Miscellaneous Revenue	639	578	-	-	-
<b>Total Revenues</b>	<b>639</b>	<b>578</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Support Required (Provided)</b>	<b>289,387</b>	<b>303,538</b>	<b>347,330</b>	<b>366,935</b>	<b>471,753</b>
<b>Capital Expenditures</b>					
<b>Capital Expenditures - ST</b>	<b>41,000</b>	<b>-</b>	<b>5,100</b>	<b>5,100</b>	<b>-</b>
<b>Full Time Equivalents</b>					
Information Systems Operations	3.98	3.93	4.23	4.23	5.45
Personnel Cost Per FTE	61,091	67,365	69,410	73,927	70,395

General Fund	Internships				
Administrative Functions					
County Manager					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	-	-	40,950	27,000	41,000
Overtime Wages	-	-	-	500	3,000
FICA	-	-	-	2,000	3,000
Employee Benefits	-	-	3,132	-	-
Workmans Compensation	-	-	119	-	150
Budget Supplemental	-	-	(12,000)	-	150
<b>Personnel Expenditures</b>	-	-	<b>32,201</b>	<b>29,500</b>	<b>47,300</b>
% Increase from prior year			n/a	-8%	60%
<b>Support Required (Provided)</b>	-	-	<b>32,201</b>	<b>29,500</b>	<b>47,300</b>



General Fund	Motor Pool				
Administrative Services					
County Manager					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Fuel Oil & Antifreeze	38,508	40,282	47,250	43,000	47,250
Supplies - Operating	36	866	250	1,000	250
Insurance & Bonds	3,674	4,680	4,000	4,000	4,120
Repair & Maint/Vehicle	14,526	19,186	11,500	25,000	15,000
Budget Supplemental	-	-	10,000	-	-
<b>Operating Expenditures</b>	<b>56,744</b>	<b>65,014</b>	<b>73,000</b>	<b>73,000</b>	<b>66,620</b>
<b>Total Expenditures</b>	<b>56,744</b>	<b>65,014</b>	<b>73,000</b>	<b>73,000</b>	<b>66,620</b>
% Increase from Prior Year	20%	15%	12%	12%	2%
					<b>vs. 2013</b>
<b>Revenues</b>					
Motor Pool Fee Rev	46,598	49,284	45,000	45,000	45,000
Miscellaneous Revenue	-	2,113	-	2,448	-
<b>Total Revenues</b>	<b>46,598</b>	<b>51,397</b>	<b>45,000</b>	<b>47,448</b>	<b>45,000</b>
<b>Support Required (Provided)</b>	<b>10,146</b>	<b>13,617</b>	<b>28,000</b>	<b>25,552</b>	<b>21,620</b>
<b>Capital Expenditures</b>					
<b>Capital Improvements - Major</b>	<b>-</b>	<b>142,378</b>	<b>-</b>	<b>-</b>	<b>75,000</b>
<b>Total Capital Expenditures</b>	<b>-</b>	<b>142,378</b>	<b>-</b>	<b>-</b>	<b>75,000</b>

General Fund	Personnel and Administration				
Administrative Services					
County Manager					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Wages/Severence	104,376	143,692	111,000	144,000	120,000
Sell Vacation	-	-	-	35,000	30,000
YE Payroll Accrual	(7,805)	576	-	-	-
FICA	7,692	9,921	8,200	13,000	10,000
Employee Benefits	12,081	1,307	35,000	2,000	35,000
Tuition Reimbursement	4,671	9,354	6,000	6,000	6,000
Workmans Compensation	120	2,028	2,028	-	-
Budget Supplemental	-	-	30,000	-	-
<b>Personnel Expenditures</b>	<b>121,135</b>	<b>166,879</b>	<b>192,228</b>	<b>200,000</b>	<b>201,000</b>
EMS Ops Reserve	-	-	350,000	-	530,000
Fuel & Utility Reserve	-	-	250,000	-	250,000
R & B Fuel Reserve	-	-	400,000	-	400,000
County Fleet Maint Res	-	-	100,000	-	100,000
26th Anniv Date Reserv	-	-	5,000	5,000	5,000
Prof Serv-Survey/Legal	-	-	-	-	25,000
Dust Control/Road Stb	-	-	150,000	-	150,000
<b>Reserves</b>	<b>-</b>	<b>-</b>	<b>1,255,000</b>	<b>5,000</b>	<b>1,460,000</b>
Photocopy Paper	5,408	10,583	15,000	11,000	15,000
Self Insurance Costs	-	-	4,000	-	4,000
Mental Health	-	-	-	-	50,000
Shredder / Recycle	5,523	4,842	8,000	8,000	8,000
Photocopier Maint	13,418	16,411	17,000	17,000	17,000
Postage	11,576	11,290	11,600	11,600	11,600
Printing	-	-	2,000	-	2,000
Insurance & Bonds	91,986	108,926	110,800	110,000	114,125
Utilities - Electric	56,675	34,131	37,400	38,000	38,000
Utilities - Trash	-	-	4,000	4,000	4,000
Utilities - Nat Gas	33,765	27,779	60,000	30,000	45,000
Utilities - Propane	1,492	-	2,000	-	2,000
Utilities - Other	593	4	1,640	-	1,500
Utilities - Wtr & San	31,002	30,966	30,000	31,000	31,000
Miscellaneous	-	83	-	210	-
Budget Supplemental	-	-	(1,250,000)	-	-
Vaccine/Medications	-	-	-	-	4,900
<b>Operating Expenditures</b>	<b>251,438</b>	<b>245,015</b>	<b>308,440</b>	<b>265,810</b>	<b>1,808,125</b>
<b>Total Expenditures</b>	<b>372,573</b>	<b>411,894</b>	<b>500,668</b>	<b>465,810</b>	<b>2,009,125</b>
% Increase from Prior Year	-4%	11%	22%	-7%	301%
					<b>vs 2013</b>
<b>Revenues</b>					
Miscellaneous Revenue	2,664	4,211	-	750	-
<b>Total Revenues</b>	<b>2,664</b>	<b>4,211</b>	<b>-</b>	<b>750</b>	<b>-</b>
<b>Support Required (Provided)</b>	<b>369,910</b>	<b>407,683</b>	<b>500,668</b>	<b>465,060</b>	<b>2,009,125</b>
<b>Full Time Equivalents</b>					
<b>Personnel &amp; Administration Operations</b>	<b>2.26</b>	<b>2.64</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>
<b>Personnel Cost Per FTE</b>	<b>53,600</b>	<b>63,212</b>	<b>68,653</b>	<b>71,429</b>	<b>71,786</b>

General Fund Administrative Services Community Development Director	Planning				
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Approved
<b>Expenditures</b>					
Regular Wages	137,495	135,620	137,783	150,165	150,733
YE Payroll Accrual	(428)	1,820	-	-	-
FICA	10,223	10,254	10,540	11,278	11,531
Employee Benefits	39,333	43,560	49,538	47,391	45,319
Workmans Compensation	2,014	2,145	2,181	2,177	2,366
Budget Supplemental	-	-	8,000	-	-
<b>Personnel Expenditures</b>	<b>188,637</b>	<b>193,399</b>	<b>208,042</b>	<b>211,012</b>	<b>209,949</b>
Supplies - Office	2,377	1,322	3,200	3,200	3,200
Supplies - Computer	198	511	1,000	1,000	1,000
Professional Services	6,712	2,552	13,800	13,800	13,800
Postage	3,545	4,724	6,000	6,000	6,000
Travel Lodging Meals	569	773	1,000	1,000	1,000
Advert & Legal Notice	955	1,289	1,600	1,600	1,600
Schools & Training	138	448	1,500	1,500	1,500
Planning Fees	5,483	4,875	7,000	7,000	7,000
Transportation Plan	-	-	-	-	100,000
Soil Conservation District	-	-	5,000	5,000	5,000
Dues & Meetings	788	574	1,200	1,200	1,200
Seed Expense	3,500	7,382	7,500	7,500	7,500
<b>Operating Expenditures</b>	<b>24,266</b>	<b>24,451</b>	<b>48,800</b>	<b>48,800</b>	<b>148,800</b>
<b>Total Expenditures</b>	<b>212,903</b>	<b>217,850</b>	<b>256,842</b>	<b>259,812</b>	<b>358,749</b>
% Increase from Prior Year	-22%	2%	18%	19%	65%
					<b>vs 2013</b>
<b>Revenues</b>					
Development & Planning	68,502	36,763	-	28,000	15,000
Dev & Planning Adjust	-	14,208	15,000	-	-
Dev & Planning Refunds	(40)	(2,698)	-	(120)	-
Budget Supplemental	-	-	20,000	-	-
Seed Sales Revenue	2,656	637	-	7,500	7,500
Seed Sales Adjust	-	6,222	1,500	-	-
Other Service Fees	-	-	-	6,000	5,000
Budget Supplemental	-	-	12,500	-	-
<b>Total Revenues</b>	<b>71,117</b>	<b>55,131</b>	<b>49,000</b>	<b>41,380</b>	<b>27,500</b>
<b>Support Required (Provided)</b>	<b>141,786</b>	<b>162,719</b>	<b>207,842</b>	<b>218,432</b>	<b>331,249</b>
<b>Full Time Equivalent</b>					
<b>Planning Operations</b>	<b>2.95</b>	<b>2.96</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Personnel Cost Per FTE</b>	<b>63,971</b>	<b>65,316</b>	<b>69,347</b>	<b>70,337</b>	<b>69,983</b>

General Fund	Public Information (Closed in 2014)				
Administrative Functions					
County Manager					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	8,410	9,327	8,795	600	-
YE Payroll Accrual	(160)	239	-	(426)	-
Workmans Compensation	20	21	65	21	-
<b>Personnel Expenditures</b>	<b>8,270</b>	<b>9,587</b>	<b>8,860</b>	<b>195</b>	<b>-</b>
Professional Services	-	-	1,000	-	-
Travel Lodging Meals	-	-	250	-	-
<b>Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,250</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>8,270</b>	<b>9,587</b>	<b>10,110</b>	<b>195</b>	<b>-</b>
% Increase from Prior Year	-3%	16%	5%	-98%	n/a
<b>Support Required (Provided)</b>	<b>8,270</b>	<b>9,587</b>	<b>10,110</b>	<b>195</b>	<b>-</b>
<b>Full Time Equivalents</b>					
<b>Public Information Operations</b>	<b>0.21</b>	<b>0.20</b>	<b>0.20</b>	<b>0.03</b>	<b>-</b>
<b>Personnel Cost per FTE</b>	<b>39,379</b>	<b>47,936</b>	<b>44,300</b>	<b>6,500</b>	<b>n/a</b>



Historic photographs courtesy of Grand County Historical Association

## 2015 GENERAL FUND - STATUTORY DEPARTMENTS

General Fund Statutory Services County Assessor	Assessor				
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Approved
<b>Expenditures</b>					
Regular Wages	413,220	381,288	413,432	401,000	406,488
YE Payroll Accrual	206	3,843	-	-	-
FICA	30,499	27,971	31,628	29,000	31,096
Employee Benefits	117,958	126,898	147,748	145,000	147,556
Workmans Compensation	5,861	6,098	6,070	6,189	5,830
Budget Supplemental	-	-	(60,000)	-	-
<b>Personnel Expenditures</b>	<b>567,744</b>	<b>546,098</b>	<b>538,878</b>	<b>581,189</b>	<b>590,971</b>
Supplies - Office	4,137	4,047	6,350	6,300	6,300
Supplies - Computer	3,686	4,537	3,680	3,700	3,700
Professional Services	455	-	-	-	-
Postage	1,935	7,537	9,750	9,700	9,700
Travel Lodging Meals	1,768	1,879	5,210	5,200	5,200
Advert & Legal Notice	239	233	1,200	1,200	1,200
Printing	2,046	3,224	8,500	8,500	8,500
Repair & Maint/Off Equip	-	-	421	400	400
Professional Fees/Tech Contract	27,642	8,253	36,773	45,000	45,000
Schools & Training	6,335	3,520	7,000	11,500	7,000
Telephone - Data	-	-	376	-	-
Dues & Meetings	2,781	2,488	3,850	3,900	3,900
<b>Operating Expenditures</b>	<b>51,024</b>	<b>35,717</b>	<b>83,110</b>	<b>95,400</b>	<b>90,900</b>
<b>Total Expenditures</b>	<b>618,768</b>	<b>581,815</b>	<b>621,988</b>	<b>676,589</b>	<b>681,871</b>
% Increase from Prior Year	-1%	-6%	7%	16%	17%
					<b>vs 2013</b>
<b>Revenues</b>					
Mapping Fee Revenue	909	360	-	421	-
Miscellaneous Revenue	-	(400)	-	-	-
<b>Total Revenues</b>	<b>909</b>	<b>(41)</b>	<b>-</b>	<b>421</b>	<b>-</b>
<b>Support Required (Provided)</b>	<b>617,859</b>	<b>581,855</b>	<b>621,988</b>	<b>676,168</b>	<b>681,871</b>
<b>Full Time Equivalents</b>					
Assessor Operations	9.55	9.59	9.80	9.80	8.80
Personnel Cost Per FTE	59,450	56,945	54,988	59,305	67,156

General Fund	Block Grants				
Statutory Services					
Board of County Commissioners					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
Expenditures					
ADVOCATE-Victim Assist	5,000	5,000	5,000	5,000	5,000
9 Health Fair	-	1,000	-	-	-
Grnd Futures Preventio	-	-	-	-	2,500
GC Historical Assoc	25,000	25,000	-	-	-
Grand Found - 2.5% Fee	2,734	1,813	530	530	-
Grnd Fnd-Phil Days	-	5,000	-	-	-
GL Area Historical Soc	3,500	-	-	-	5,000
GL Trailgrooming Inc	4,000	4,000	-	-	5,000
Heart of the Mtns Hosp	18,000	-	-	-	-
Horizons Special Srvs	5,000	5,000	5,000	5,000	5,000
Kremmling Preschool	5,000	-	-	-	-
MPHS Post Prom	-	-	-	-	500
Mountain Family Center	10,000	10,000	10,000	10,000	12,500
Middle Park Music Ed	3,500	-	-	-	-
NSCD Veterans Training	-	3,500	3,500	3,500	-
Netwrkg Session-D.Lynn	1,000	1,000	1,000	1,000	1,000
Shining Stars Found	2,000	2,000	2,000	2,000	2,000
WP / FV Chmbr of Com	15,000	15,000	-	-	-
WP Ski Ed Found	-	1,000	-	-	-
<b>Operating Expenditures</b>	<b>99,734</b>	<b>79,313</b>	<b>27,030</b>	<b>27,030</b>	<b>38,500</b>
<b>Total Expenditures</b>	<b>99,734</b>	<b>79,313</b>	<b>27,030</b>	<b>27,030</b>	<b>38,500</b>
% Increase from Prior Year	-7%	-20%	-66%	-66%	-51%
					<b>vs 2013</b>
<b>Support Required (Provided)</b>	<b>99,734</b>	<b>79,313</b>	<b>27,030</b>	<b>27,030</b>	<b>38,500</b>

General Fund	Clerk to the Board of County Commissioners				
Statutory Services					
Clerk and Recorder					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	100,652	76,763	94,714	94,500	468,544
Overtime Wages	6,921	4,172	1,000	1,766	7,750
YE Payroll Accrual	147	(448)	-	-	-
Wages Offset	-	-	-	-	(518,900)
FICA	7,869	5,913	7,246	7,100	33,696
Employee Benefits	31,536	27,391	39,021	28,400	200,902
Workmans Compensation	271	289	275	293	3,337
Budget Supplemental	-	-	(10,000)	-	-
					-
<b>Personnel Expenditures</b>	<b>147,396</b>	<b>114,080</b>	<b>132,256</b>	<b>132,059</b>	<b>195,329</b>
Supplies - Office	572	822	750	750	750
Supplies - Computer	456	180	250	250	250
Professional Services	241	99	200	200	200
Postage	421	290	1,000	750	750
Travel Lodging Meals	12	-	300	300	300
Advert & Legal Notice	37	52	100	100	100
Repair & Maint/Off Eq	201	-	150	150	150
Schools & Training	797	600	700	700	700
Miscellaneous	-	11	-	-	-
Dues & Meetings	203	-	368	650	650
					-
<b>Operating Expenditures</b>	<b>2,939</b>	<b>2,055</b>	<b>3,818</b>	<b>3,850</b>	<b>3,850</b>
<b>Total Expenditures</b>	<b>150,335</b>	<b>116,134</b>	<b>136,074</b>	<b>135,909</b>	<b>199,179</b>
% Increase from Prior Year	11%	-23%	17%	17%	72%
					<b>vs. 2013</b>
<b>Revenues</b>					
Liquor License	-	-	-	6,500	6,500
Marijuana License	-	-	-	27,000	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,500</b>	<b>6,500</b>
<b>Support Required (Provided)</b>	<b>150,335</b>	<b>116,134</b>	<b>136,074</b>	<b>102,409</b>	<b>192,679</b>
<b>Full Time Equivalents</b>					
<b>Clerk Operations FTEs</b>	<b>2.32</b>	<b>2.43</b>	<b>2.25</b>	<b>2.25</b>	<b>3.40</b>
<b>Personnel Cost Per FTE</b>	<b>63,533</b>	<b>46,946</b>	<b>58,780</b>	<b>58,693</b>	<b>57,414</b>

General Fund	Board of County Commissioners				
Statutory Services					
Board of County Commissioners					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
Expenditures					
Regular Wages	175,500	175,500	175,500	175,500	175,500
YE Payroll Accrual	176	2,450	-	-	-
FICA	13,321	13,399	13,426	13,426	13,426
Employee Benefits	65,104	69,536	77,920	77,774	77,774
Workmans Compensation	509	534	527	527	527
<b>Personnel Expenditures</b>	<b>254,610</b>	<b>261,419</b>	<b>267,373</b>	<b>267,227</b>	<b>267,226</b>
Supplies - Medical	711	850	750	1,000	750
Supplies - Office	2,753	1,786	5,500	2,500	2,500
Supplies - Computer	284	547	1,000	1,000	1,000
Professional Services	15,208	75,864	30,000	122,000	25,200
Audit Fees	48,510	61,054	56,000	65,000	65,000
Postage	481	295	700	700	800
Travel Lodging Meals	14,916	7,687	12,000	7,000	7,000
Advert & Legal Notice	5,214	5,443	8,000	8,000	8,000
Repair & Maint/Off Eq	580	200	-	-	-
Equipment Rental	-	-	1,000	-	1,000
Schools & Training	-	-	-	100	-
Telephone - Other	-	82	-	-	-
Legal Fees	-	-	56,000	-	56,000
Engineering	-	-	5,000	-	5,000
Jones CDOT Expense	376,580	279,957	-	50,863	-
Miscellaneous	1,320	3,192	1,000	600	-
Dues & Meetings	1,255	1,509	2,500	1,000	-
CAFR & Budget Rpt	486	955	700	900	1,200
Abatement Services	-	-	500	-	-
Board of Equal Referee	350	700	5,000	700	1,500
MPHS Post Prom	-	1,500	-	1,500	1,500
Abatements	-	-	10,000	-	10,000
Recycle	1,578	845	10,000	-	-
CO Sewer-Chgs/Fees	4,935	4,487	4,000	4,000	4,000
Dues - COG QQ Fund	21,500	21,500	21,500	21,500	21,500
Dues - COG General	15,108	14,893	14,893	14,632	13,772
Dues - CCI	11,898	11,898	12,000	12,700	13,500
Dues - NACO	400	400	400	900	450
Dues - Club 20	800	800	800	1,600	800
<b>Operating Expenditures</b>	<b>49,706</b>	<b>49,491</b>	<b>49,593</b>	<b>51,332</b>	<b>50,022</b>

Board of County Commissioners - Continued					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures - Continued</b>					
GC Council On Aging	85,800	90,000	90,000	90,000	90,000
GC HA - Cliffview	-	-	50,000	-	50,000
GCRHN-ACHES & PAINS	20,000	20,000	20,000	20,000	20,000
GCRHN-Operations	42,120	44,120	44,120	42,120	44,120
First Transit-Mdw Rdg	15,000	15,000	15,000	15,000	15,300
GL US Constitution Wk	-	-	-	-	3,000
Grand Enterprise In	15,000	40,000	-	-	-
Mind Springs-Indigent	-	-	10,000	10,000	10,000
Mind Sprgs-Counseling	30,000	29,800	19,800	19,800	19,800
Housing Authority	85,000	85,000	90,000	90,000	90,000
Grand Beginnings	55,000	65,000	75,000	75,000	60,000
HeadwtrsTrailsAssc	26,520	26,520	46,500	46,500	46,500
Hospice-Heart of Mtns	-	18,000	20,000	20,000	20,000
GC Historical Assoc	-	-	50,000	50,000	50,000
GCHA Millers Inn	-	-	140,000	134,700	-
Budget Supplemental	-	-	51,000	-	-
<b>Intergovernmental Agreements</b>	<b>374,440</b>	<b>433,440</b>	<b>721,420</b>	<b>613,120</b>	<b>518,720</b>
<b>Total Expenditures</b>	<b>1,153,916</b>	<b>1,191,301</b>	<b>1,248,036</b>	<b>1,198,542</b>	<b>1,026,418</b>
% Increase from Prior Year	10%	3%	5%	-4%	-18%
					<b>vs 2013</b>
<b>Revenues</b>					
Jones CDOT Donation	376,580	279,957	-	50,863	-
Miller's Inn Proceeds	-	-	-	132,124	-
Miscellaneous Revenue	207	200	-	-	-
Budget Supplemental	-	-	185,000	-	-
<b>Total Revenues</b>	<b>376,787</b>	<b>280,157</b>	<b>185,000</b>	<b>182,987</b>	<b>-</b>
<b>Support Required (Provided)</b>	<b>777,129</b>	<b>911,144</b>	<b>1,063,036</b>	<b>1,015,555</b>	<b>1,026,418</b>
<b>Capital Expenditures</b>					
Capital Improvements - Sales Tax	33,006	-	718,501	10,000	2,935,000
Capital Improvements - Major	30,142	-	1,095,000	-	20,000
<b>Total Capital Improvements</b>	<b>63,148</b>	<b>-</b>	<b>1,813,501</b>	<b>10,000</b>	<b>2,955,000</b>
<b>Full Time Equivalents</b>					
<b>BOCC Operations</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Personnel Cost per FTE</b>	<b>84,870</b>	<b>87,140</b>	<b>89,124</b>	<b>89,076</b>	<b>89,075</b>

<b>General Fund</b>	<b>Economic Development</b>				
<b>Statutory Services</b>					
<b>Community Development Director</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Expenditures</b>					
Regular Wages	29,998	56,193	57,104	68,000	96,532
YE Payroll Accrual	3,121	787	-	-	-
FICA	2,186	4,054	4,368	5,000	7,385
Employee Benefits	7,371	19,807	21,653	23,000	43,238
Workmans Compensation	-	170	303	173	512
Budget Supplemental	-	-	13,000	-	-
<b>Personnel Expenditures</b>	<b>42,676</b>	<b>81,011</b>	<b>96,428</b>	<b>96,173</b>	<b>147,667</b>
Supplies - Office	15	388	560	560	560
Supplies - Computer	-	-	-	200	-
Professional Services	-	7,014	30,000	7,000	30,000
Postage	-	-	750	-	750
Travel Lodging Meals	1,587	3,158	4,000	3,500	4,000
Advert & Legal Notice	500	1,275	5,000	3,500	7,500
Printing	-	348	500	-	1,000
Schools & Training	80	-	-	-	-
Telephone - Cellular	150	175	300	-	1,000
Miscellaneous	-	-	-	1,000	1,500
Dues & Meetings	678	963	1,000	1,000	1,500
Grand Enterprise In	-	-	40,000	40,000	45,000
Assessment Program	-	-	15,000	15,000	15,000
Comm Reinvention	-	1,740	20,000	20,000	20,000
Event Sponsorship	-	20,300	20,300	20,300	50,000
Historic Pres Board	-	1,121	800	800	800
HTA-History Bike Tour	-	2,500	2,500	-	-
WP/FR Comm Profile	-	-	150,000	75,000	75,000
Grand Creatives	-	-	-	595	595
Youth Engagement	-	-	-	5,000	-
CREATE Education	-	-	-	800	-
<b>Operating Expenditures</b>	<b>3,011</b>	<b>38,982</b>	<b>290,710</b>	<b>194,255</b>	<b>254,205</b>
<b>Total Expenditures</b>	<b>45,687</b>	<b>119,993</b>	<b>387,138</b>	<b>290,428</b>	<b>401,872</b>
% Increase from Prior Year	n/a	163%	223%	142%	235%
					<b>vs. 2013</b>
<b>Revenues</b>					
Local Grant Revenue	-	-	-	7,500	10,000
Budget Supplemental	-	-	7,500	-	-
Miscellaneous Revenue	-	-	-	1,500	-
Budget Supplemental	-	-	1,500	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>9,000</b>	<b>9,000</b>	<b>10,000</b>
<b>Support Required (Provided)</b>	<b>45,687</b>	<b>119,993</b>	<b>378,138</b>	<b>281,428</b>	<b>391,872</b>
<b>Full Time Equivalent</b>					
Community Development Operations	<b>0.53</b>	<b>0.94</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>
Personnel Cost Per FTE	<b>80,521</b>	<b>86,182</b>	<b>96,428</b>	<b>96,173</b>	<b>73,833</b>

General Fund	County Election Operations				
Statutory Services					
Clerk & Recorder					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	114,222	93,155	112,785	115,000	-
Overtime Wages	8,977	20,528	30,000	6,200	-
YE Payroll Accrual	226	(449)	-	-	-
Wages Offset	-	(4,772)	-	-	160,000
FICA	7,105	7,473	6,480	7,300	-
Employee Benefits	41,132	36,916	38,984	30,500	-
Workmans Compensation	2,437	1,442	1,997	1,463	-
Unemployment Insurance	-	41	-	-	-
Budget Supplemental	-	-	(20,000)	-	-
<b>Personnel Expenditures</b>	<b>174,098</b>	<b>154,333</b>	<b>170,246</b>	<b>160,463</b>	<b>160,000</b>
Supplies - Office	14,210	3,954	15,000	19,000	15,000
Supplies - Computer	592	1,885	2,000	2,500	2,200
Professional Services	10,272	386	10,000	10,000	10,000
Postage	9,059	3,020	10,000	18,000	10,000
Travel Lodging Meals	1,338	399	1,500	1,500	1,500
Advert & Legal Notice	684	802	1,000	1,500	1,000
Repair & Maint/ Equip	1,327	1,668	1,500	1,500	1,500
Prof Fees Tech Cont	25,052	26,055	30,160	30,160	30,160
Schools & Training	601	2,325	1,500	1,500	1,500
Miscellaneous	-	(25)	-	-	-
Dues & Meetings	326	200	750	750	750
Budget Supplemental	-	-	15,000	-	-
<b>Operating Expenditures</b>	<b>63,460</b>	<b>40,670</b>	<b>88,410</b>	<b>86,410</b>	<b>73,610</b>
Trsf to Major Capital	20,000	-	-	-	-
<b>Transfers Out</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures and Transfers Out</b>	<b>257,558</b>	<b>195,003</b>	<b>258,656</b>	<b>246,873</b>	<b>233,610</b>
% Increase from Prior Year	n/a	-24%	33%	27%	20%
					<b>vs. 2013</b>
<b>County Elections Revenues</b>					
State Grant Revenue	20,000	-	-	-	-
Election Fees	9,992	-	10,000	-	-
State of Colorado	-	8,880	-	8,000	8,000
State of Colorado-PY	-	7,463	-	-	-
Voter Reg Lists	-	415	-	25	-
<b>Total Revenues</b>	<b>29,992</b>	<b>16,758</b>	<b>10,000</b>	<b>8,025</b>	<b>8,000</b>
<b>Support Required (Provided)</b>	<b>227,566</b>	<b>178,244</b>	<b>248,656</b>	<b>238,848</b>	<b>225,610</b>
<b>Full Time Equivalents</b>					
<b>County Election Operations</b>	<b>3.20</b>	<b>3.75</b>	<b>3.69</b>	<b>3.69</b>	<b>2.79</b>
<b>Personnel Cost Per FTE</b>	<b>54,406</b>	<b>41,155</b>	<b>46,137</b>	<b>43,486</b>	<b>57,414</b>

General Fund Statutory Services Clerk and Recorder	District Election Operations				
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Approved
<b>Expenditures</b>					
Wages Offset	-	4,772	-	4,200	2,900
Budget Supplemental	-	-	5,000	-	-
<b>Personnel Expenditures</b>	<b>-</b>	<b>4,772</b>	<b>5,000</b>	<b>4,200</b>	<b>2,900</b>
Supplies - Office	-	4,422	-	3,800	2,653
Supplies - Computer	-	408	-	350	245
Professional Services	-	192	-	200	115
Postage	-	1,922	-	1,700	1,153
Travel Lodging Meals	-	139	-	150	84
Advert & Legal Notice	-	583	-	500	350
Budget Supplemental	-	-	8,000	-	-
<b>Operating Expenditures</b>	<b>-</b>	<b>7,666</b>	<b>8,000</b>	<b>6,700</b>	<b>4,600</b>
<b>Total Expenditures</b>	<b>-</b>	<b>12,438</b>	<b>13,000</b>	<b>10,900</b>	<b>7,500</b>
% Increase from Prior Year	n/a	n/a	5%	-12%	-40%
					<b>vs. 2013</b>
<b>Revenues</b>					
Town of Fraser	-	1,715	-	976	-
Town of Granby	-	-	-	1,173	-
Town of Hot Sulphur	-	-	-	800	-
East Grand School Dist	-	6,381	-	-	5,500
West Grand School Dist	-	2,302	-	-	2,000
Blue Valley Metro Dist	-	848	-	-	-
Red Hawk Ranch W&S	-	1,192	-	-	-
Fraser Valley Metro	-	-	-	8,000	-
Budget Supplemental	-	-	13,000	-	-
<b>Total Revenues</b>	<b>-</b>	<b>12,438</b>	<b>13,000</b>	<b>10,949</b>	<b>7,500</b>
<b>Support Required (Provided)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(49)</b>	<b>-</b>
<b>Full Time Equivalents</b>					
District Elections Operations	-	-	-	0.02	0.05
Personnel Cost Per FTE	-	-	-	-	57,414

General Fund	Grand County Mutual Ditch Co.				
Statutory Services					
County Manager					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Expenditures</b>					
Payments to GCMD	10,000	10,000	10,000	10,000	10,000
<b>Operating Expenditures</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Expenditures Total</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
% Increase from Prior Year	0%	0%	0%	0%	0%
<b>Revenues</b>					
<b>Support Required (Provided)</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>



Photo courtesy of mountainlake.com

General Fund	Motor Vehicle Operations				
Statutory Services					
Clerk & Recorder					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	110,318	120,674	105,051	143,000	-
Overtime Wages	9,021	6,233	2,000	1,100	-
YE Payroll Accrual	1,831	3,086	-	-	-
Wages Offset	-	-	-	-	222,000
FICA	8,642	9,165	8,036	10,300	-
Employee Benefits	38,614	59,073	60,496	66,500	-
Workmans Compensation	314	329	329	334	-
Unemployment Insurance	-	4,638	-	-	-
Budget Supplemental	-	-	45,000	-	-
<b>Personnel Expenditures</b>	<b>168,739</b>	<b>203,197</b>	<b>220,912</b>	<b>221,234</b>	<b>222,000</b>
Supplies - Office	684	551	1,000	1,000	1,000
Supplies - Computer	61	176	117	117	117
Professional Services	-	159	100	2,500	2,500
Postage	13,958	14,346	15,000	16,000	16,000
Travel Lodging Meals	482	401	1,000	1,000	1,000
Advert & Legal Notice	-	714	-	500	-
Repair & Maint/Off Eq	245	-	-	175	-
Prof Fees Tech Cont	70	-	-	-	-
Schools & Training	375	779	500	600	600
Miscellaneous	28	-	-	-	-
Dues & Meetings	176	-	350	600	600
Budget Supplemental	-	-	4,500	-	-
<b>Operating Expenditures</b>	<b>16,080</b>	<b>17,126</b>	<b>22,567</b>	<b>22,492</b>	<b>21,817</b>
<b>Total Expenditures</b>	<b>184,819</b>	<b>220,323</b>	<b>243,479</b>	<b>243,726</b>	<b>243,817</b>
% Increase from Prior Year	-13%	19%	11%	11%	11%
					<b>vs. 2013</b>
<b>Revenues</b>					
Specific Ownership Tax	352,871	386,653	275,000	390,000	275,000
Motor Vehicle Refunds	(9,422)	(3,756)	(2,750)	(12,000)	(2,750)
Budget Supplemental	-	-	150,000	-	-
<b>Total Revenues</b>	<b>343,450</b>	<b>382,898</b>	<b>422,250</b>	<b>378,000</b>	<b>272,250</b>
<b>Support Required (Provided)</b>	<b>(158,631)</b>	<b>(162,575)</b>	<b>(178,771)</b>	<b>(134,274)</b>	<b>(28,433)</b>
<b>Full Time Equivalents</b>					
<b>Motor Vehicle Operations</b>	<b>3.20</b>	<b>3.47</b>	<b>3.25</b>	<b>3.25</b>	<b>3.87</b>
<b>Personnel Cost Per FTE</b>	<b>52,731</b>	<b>58,558</b>	<b>67,973</b>	<b>68,072</b>	<b>57,414</b>

General Fund	Public Trustee				
Statutory Services					
County Treasurer and Public Trustee					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	43,287	41,290	40,616	42,800	43,258
YE Payroll Accrual	35	(75)	-	-	-
FICA	3,286	3,136	3,107	3,275	3,309
Employee Benefits	9,016	9,430	12,224	11,000	11,171
Workmans Compensation	124	130	122	132	130
<b>Personnel Expenditures</b>	<b>55,748</b>	<b>53,911</b>	<b>56,069</b>	<b>57,207</b>	<b>57,868</b>
Supplies - Office	194	162	200	200	200
Professional Services	135	-	1,000	1,000	1,000
Postage	2,106	1,120	2,000	2,000	2,000
Travel Lodging Meals	263	356	300	300	300
Dues & Meetings	300	185	300	300	300
<b>Operating Expenditures</b>	<b>2,999</b>	<b>1,823</b>	<b>3,800</b>	<b>3,800</b>	<b>3,800</b>
<b>Total Expenditures</b>	<b>58,746</b>	<b>55,734</b>	<b>59,869</b>	<b>61,007</b>	<b>61,668</b>
% Increase from Prior Year	15%	-5%	7%	9%	11%
					<b>vs. 2013</b>
<b>Revenues</b>					
Public Trustee Fees	77,862	65,319	40,000	36,000	30,000
<b>Total Revenues</b>	<b>77,862</b>	<b>65,319</b>	<b>40,000</b>	<b>36,000</b>	<b>30,000</b>
<b>Support Required (Provided)</b>	<b>(19,115)</b>	<b>(9,585)</b>	<b>19,869</b>	<b>25,007</b>	<b>31,668</b>
<b>Full Time Equivalents</b>					
<b>Public Trustee Operations</b>	<b>0.81</b>	<b>0.78</b>	<b>0.78</b>	<b>0.78</b>	<b>0.78</b>
<b>Personnel Cost Per FTE</b>	<b>68,824</b>	<b>69,117</b>	<b>71,883</b>	<b>73,342</b>	<b>74,563</b>

General Fund Statutory Services Clerk & Recorder	Recording Operations				
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Approved
<b>Expenditures</b>					
Regular Wages	81,546	74,005	77,028	87,500	-
Overtime Wages	3,142	1,965	750	1,000	-
YE Payroll Accrual	222	532	-	-	-
Wages Offset	-	-	-	-	134,000
FICA	5,657	5,356	5,893	6,500	-
Employee Benefits	40,644	38,892	49,589	38,600	-
Workmans Compensation	223	234	231	238	-
<b>Personnel Expenditures</b>	<b>131,434</b>	<b>120,984</b>	<b>133,491</b>	<b>133,838</b>	<b>134,000</b>
Supplies - Office	1,473	1,022	800	800	800
Supplies - Computer	561	277	600	600	600
Professional Services	915	4,357	500	1,500	1,500
Postage	1,590	1,572	1,400	2,000	1,500
Travel Lodging Meals	-	-	100	100	100
Advert & Legal Notice	-	297	-	-	-
Repair & Maint/Off Eq	166	243	-	-	-
Prof Fees Tech Cont	1,440	(1,639)	2,100	2,100	2,100
Schools & Training	205	253	175	600	600
Miscellaneous	-	-	-	-	-
Dues & Meetings	231	55	300	650	650
Budget Supplemental	-	-	2,500	-	-
<b>Operating Expenditures</b>	<b>6,580</b>	<b>6,437</b>	<b>8,475</b>	<b>8,350</b>	<b>7,850</b>
Trsf to Major Capital	9,448	10,147	9,000	7,500	7,500
<b>Total Transfers Out</b>	<b>9,448</b>	<b>10,147</b>	<b>9,000</b>	<b>7,500</b>	<b>7,500</b>
<b>Total Expenditures and Transfers Out</b>	<b>147,463</b>	<b>137,568</b>	<b>150,966</b>	<b>149,688</b>	<b>149,350</b>
% Increase from Prior Year	11%	-7%	10%	9%	-1%
					<b>vs. 2013</b>
<b>Revenues</b>					
Clerk E Filing Fees	9,448	10,147	9,000	7,500	7,500
Clerk Recording Fees	587,532	604,082	280,000	450,000	280,000
Recording Fee Refunds	(2,167)	(267)	-	-	-
Budget Supplemental	-	-	300,000	-	-
<b>Total Revenues</b>	<b>594,813</b>	<b>613,962</b>	<b>589,000</b>	<b>457,500</b>	<b>287,500</b>
<b>Support Required (Provided)</b>	<b>(447,351)</b>	<b>(476,393)</b>	<b>(438,034)</b>	<b>(307,812)</b>	<b>(138,150)</b>
<b>Full Time Equivalents</b>					
<b>Recording Operations</b>	<b>2.33</b>	<b>2.35</b>	<b>2.25</b>	<b>2.25</b>	<b>2.33</b>
<b>Personnel Cost Per FTE</b>	<b>56,410</b>	<b>51,482</b>	<b>59,329</b>	<b>59,484</b>	<b>57,414</b>

General Fund	Surveyor Operations				
Statutory Services					
County Surveyor					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	10,177	3,300	3,300	3,300	3,300
YE Payroll Accrual	(1,820)	146	-	-	-
FICA	678	243	252	126	252
Employee Benefits	9,251	9,941	10,364	10,784	11,663
Workmans Compensation	917	67	66	68	66
<b>Personnel Expenditures</b>	<b>19,202</b>	<b>13,697</b>	<b>13,982</b>	<b>14,278</b>	<b>15,281</b>
Supplies - Operating	823	306	2,000	300	1,000
Supplies - Office	472	137	2,000	150	1,000
Supplies - Computer	1,387	524	1,000	550	1,000
Professional Services	-	2,276	-	2,276	-
Postage	8	1	233	-	233
Travel Lodging Meals	219	-	1,000	-	1,000
Repair & Maint/Equip	668	-	530	-	530
Dues & Meetings	100	-	45	-	45
<b>Operating Expenditures</b>	<b>3,678</b>	<b>3,245</b>	<b>6,808</b>	<b>3,276</b>	<b>4,808</b>
<b>Total Expenditures</b>	<b>22,880</b>	<b>16,942</b>	<b>20,790</b>	<b>17,554</b>	<b>20,089</b>
% Increase from Prior Year	-10%	-26%	23%	4%	19%
					<b>vs. 2013</b>
<b>Support Required (Provided)</b>	<b>22,880</b>	<b>16,942</b>	<b>20,790</b>	<b>17,554</b>	<b>20,089</b>
<b>Full Time Equivalents</b>					
<b>Surveyor Operations</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Personnel Cost Per FTE</b>	<b>19,202</b>	<b>13,697</b>	<b>13,982</b>	<b>14,278</b>	<b>15,281</b>

General Fund Statutory Services Treasurer and Public Trustee	Treasurer				
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Approved
<b>Expenditures</b>					
Regular Wages	153,910	154,209	156,223	159,400	161,036
Overtime Wages	-	1,418	-	750	-
YE Payroll Accrual	474	2,776	-	-	-
FICA	11,369	11,635	11,951	12,200	12,319
Employee Benefits	53,468	52,503	57,262	57,750	58,344
Workmans Compensation	438	460	469	467	483
<b>Personnel Expenditures</b>	<b>219,658</b>	<b>223,000</b>	<b>225,905</b>	<b>230,567</b>	<b>232,183</b>
Supplies - Operating	5,768	1,764	4,618	6,758	4,618
Supplies - Office	20	494	-	-	-
Supplies - Computer	-	1,264	1,200	-	1,200
Professional Services	-	288	5,000	5,000	5,000
Postage	10,760	11,735	14,000	14,000	14,000
Travel Lodging Meals	1,429	1,694	3,000	3,000	3,000
Advert & Legal Notice	3,663	5,449	5,000	5,000	5,000
Repair & Maint/Equip	4,692	1,398	600	600	600
Prof Fees Tech Cont	20,866	16,561	26,500	27,825	27,825
Schools & Training	-	840	600	600	600
Miscellaneous	-	-	1,000	1,000	1,000
Dues & Meetings	400	400	600	1,200	600
Budget Supplemental	-	-	8,000	-	-
<b>Operating Expenditures</b>	<b>47,598</b>	<b>41,888</b>	<b>70,118</b>	<b>70,358</b>	<b>65,480</b>
<b>Total Expenditures</b>	<b>267,256</b>	<b>264,888</b>	<b>296,023</b>	<b>300,925</b>	<b>297,663</b>
% Increase from Prior Year	1%	-1%	12%	14%	12%
					<b>vs 2013</b>
<b>Revenues</b>					
County Treasurer Fees	1,607,571	1,611,710	1,500,000	1,450,000	1,400,000
Tax Sale Premium	28,043	34,099	6,000	29,000	6,000
Interest Earnings	90,419	32,947	50,000	110,000	45,000
Advert Delinquent Tax	6,901	5,562	5,000	3,600	5,000
Miscellaneous Revenue	62	19	-	-	-
<b>Total Revenues</b>	<b>1,732,996</b>	<b>1,639,552</b>	<b>1,611,000</b>	<b>1,592,600</b>	<b>1,456,000</b>
<b>Support Required ( Provided)</b>	<b>(1,465,740)</b>	<b>(1,374,664)</b>	<b>(1,314,977)</b>	<b>(1,291,675)</b>	<b>(1,158,337)</b>
<b>Full Time Equivalents</b>					
<b>Treasurer Operations</b>	<b>3.20</b>	<b>3.12</b>	<b>3.22</b>	<b>3.40</b>	<b>3.22</b>
<b>Personnel Cost Per FTE</b>	<b>68,640</b>	<b>71,474</b>	<b>70,157</b>	<b>67,814</b>	<b>72,019</b>

General Fund	Water Protection				
	Statutory Services				
County Manager					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	65,797	63,437	64,532	67,280	68,965
Overtime Wages	48	-	-	-	-
YE Payroll Accrual	49	852	-	-	-
FICA	4,737	4,455	4,937	4,749	5,276
Employee Benefits	17,713	19,795	21,680	21,651	21,698
Workmans Compensation	183	192	187	195	207
Budget Supplemental	-	-	1,000	-	-
<b>Personnel Expenditures</b>	<b>88,528</b>	<b>88,731</b>	<b>92,336</b>	<b>93,875</b>	<b>96,145</b>
Professional Services	15,174	-	10,000	6,000	10,000
Travel Lodging Meals	154	-	1,400	500	600
Schools & Training	350	-	-	900	1,400
Legal Fees	467,177	201,982	150,000	200,000	150,000
Engineering	16,879	12,002	35,000	35,000	35,000
Dues & Meetings	185	130	2,000	2,000	2,000
Water Monitoring	69,292	89,096	122,000	122,000	111,000
Stream Management	59,226	29,012	40,000	65,000	65,000
Big Lake Ditch	-	-	-	-	90,000
CBT Nutrient Modeling	20,000	30,000	30,000	41,000	56,000
Willow Crk Monitoring	-	-	-	-	25,000
Granby Pump Back	-	-	75,000	-	75,000
Special Projects	36,667	10,000	10,000	10,000	10,000
Wild and Scenic	-	1,000	2,000	2,000	3,500
Mediation Services	2,514	377	-	4,000	10,000
GCWIN	10,000	10,000	10,000	10,000	10,000
EGWQ Board	3,888	3,888	8,000	8,000	8,000
Appraisal Process	13,219	-	50,000	-	-
RICD-Monitoring	26,512	37,849	70,000	70,000	75,000
Leaning By Doing	-	-	25,000	3,000	25,000
Windy Gap Bypass	-	-	-	3,000	50,000
Budget Supplemental	-	-	(110,000)	-	-
<b>Operating Expenditures</b>	<b>741,237</b>	<b>425,334</b>	<b>530,400</b>	<b>582,400</b>	<b>812,500</b>
Transfer to Major Cap/Sales Tax- RICD	-	-	1,100,000	340,000	700,000
<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>1,100,000</b>	<b>340,000</b>	<b>700,000</b>
<b>Total Expenditures and Transfers Out</b>	<b>829,765</b>	<b>514,065</b>	<b>1,722,736</b>	<b>1,016,275</b>	<b>1,608,645</b>
% Increase from Prior Year	-5%	-38%	235%	98%	213%
					<b>vs. 2013</b>

<b>Water Protection - Continued</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Revenues</b>					
State Grant Revenue	-	-	-	-	200,000
State CWCB Grant Rev	-	-	500,000	-	500,000
Eagle County Contrib	-	-	340,000	340,000	-
Budget Supplemental	-	-	(500,000)	-	-
Northern NCWCD Rev	21,723	-	-	-	-
Algae Monitoring Proj	13,591	-	8,735	8,735	-
Stream Mgmt Revenue	38,504	12,790	20,000	45,000	45,000
Budget Supplemental	-	-	(15,000)	-	-
Miscellaneous Revenue	67	-	260,000	-	-
Northern MS Donation	78,802	-	-	-	-
Budget Supplemental	-	-	(235,000)	-	-
<b>Total Revenues</b>	<b>152,687</b>	<b>12,790</b>	<b>378,735</b>	<b>393,735</b>	<b>745,000</b>
<b>Support Required (Provided)</b>	<b>677,078</b>	<b>501,275</b>	<b>1,344,001</b>	<b>622,540</b>	<b>863,645</b>
<b>Capital Improvements</b>					
Capital Improvements - Sales Tax	-	-	1,700,000	120,000	845,000
Capital Improvements - Major	-	-	400,000	340,000	1,020,000
<b>Total Capital Improvements</b>	<b>-</b>	<b>-</b>	<b>2,100,000</b>	<b>460,000</b>	<b>1,865,000</b>
<b>Full Time Equivalent</b>					
<b>Water Protection Operations</b>	<b>1.03</b>	<b>1.01</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Personnel Cost Per FTE</b>	<b>85,949</b>	<b>87,853</b>	<b>92,336</b>	<b>93,875</b>	<b>96,145</b>

## 2015 GENERAL FUND - JUDICIAL DEPARTMENTS

General Fund	Court Security				
Public Safety					
County Sheriff					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Final
<b>Expenditures</b>					
Regular Wages	54,269	62,610	39,957	96,800	75,574
Overtime Wages	3,186	2,130	2,000	2,300	2,000
Wages / Vacancy	-	-	53,174		-
YE Payroll Accrual	(2,639)	4,809	-	-	-
FICA	4,154	4,759	3,057	7,200	5,781
Employee Benefits	25,425	22,172	21,588	35,000	38,871
Workmans Compensation	1,826	1,915	1,866	1,944	3,529
Budget Supplemental	-	-	22,000	-	-
<b>Personnel Expenditures</b>	<b>86,220</b>	<b>98,395</b>	<b>143,642</b>	<b>143,244</b>	<b>125,757</b>
Uniforms	-	614	450	300	450
Supplies - Operating	200	-	450	750	450
<b>Operating Expenditures</b>	<b>200</b>	<b>614</b>	<b>900</b>	<b>1,050</b>	<b>900</b>
Trsf to Major Capital	47,974	43,913	-	-	-
<b>Transfers Out</b>	<b>47,974</b>	<b>43,913</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures and Transfers Out</b>	<b>134,394</b>	<b>142,921</b>	<b>144,542</b>	<b>144,294</b>	<b>126,657</b>
% Increase from Prior Year	14%	6%	1%	1%	-11%
					<b>vs. 2013</b>
<b>Revenues</b>					
State Grant Revenue	47,974	43,912	-	-	-
<b>Total Revenues</b>	<b>47,974</b>	<b>43,912</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>General Support Required</b>	<b>86,420</b>	<b>99,009</b>	<b>144,542</b>	<b>144,294</b>	<b>126,657</b>
<b>Full Time Equivalents</b>					
Court Security Operations	2.59	1.42	1.80	1.49	1.80
Personnel Cost Per FTE	33,290	69,292	79,801	96,137	69,865

General Fund	14th Judicial District Attorney				
Judicial Services					
14th Judicial District Attorney					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
GC - Staff Salaries	296,304	303,982	321,317	303,084	321,317
GC - FICA	19,914	19,777	24,580	20,486	24,580
GC - Medi/Den Ins/ Disability	53,513	58,952	66,474	71,292	66,892
GC - Retirement Contribution	11,854	11,928	18,186	12,438	18,187
GC - PERA	5,242	3,614	5,696	6,024	6,440
GC - Workers Comp	999	993	1,620	993	1,680
GC - Cont PT Wages	1,000	501	1,000	1,000	1,000
GC - Acctg & Audit	4,423	3,907	4,500	4,500	4,500
GC - Office Supplies	4,961	4,982	5,000	5,000	5,000
GC - Off Eq Mnt/Rep	4,182	4,074	4,200	4,200	4,200
GC - Tele Office/Cell	5,908	4,801	5,000	5,000	5,000
GC - Computer SW&HW	1,475	2,910	3,000	3,000	7,000
GC - Printing	687	9	1,000	1,000	1,000
GC - Postage	3,482	2,759	3,500	3,500	3,500
GC - Books, Pub, CD	496	405	500	500	500
GC - Investigator Sply	489	800	500	500	500
GC - Photo & Graphics	200	120	200	200	200
GC - Travel	6,013	5,950	6,000	6,000	6,000
GC - Witness Expense	3,330	4,083	3,500	3,500	3,500
GC - Misc Trial Exp	3,044	2,607	3,000	3,000	3,000
GC - Transcripts	621	2,003	500	500	500
GC - Vehicle Mtn/Mile	713	737	800	800	800
GC - CDAC Assess	5,882	4,167	4,600	4,600	4,600
GC - Professional Dues	777	660	800	800	800
GC - Training/Tuition	1,605	1,642	2,000	2,000	2,000
GC - Training Rm & Brd	1,940	2,574	2,200	2,200	2,200
GC - Capital		6,158			
<b>Total Expenditures</b>	<b>439,054</b>	<b>455,095</b>	<b>489,673</b>	<b>466,117</b>	<b>489,673</b>
% Increase from Prior Year	4%	4%	8%	2%	8%
					<b>vs. 2013</b>
<b>Revenues</b>					
DA Fees	62,822	65,034	60,597	60,597	61,121
<b>Total Revenues</b>	<b>62,822</b>	<b>65,034</b>	<b>60,597</b>	<b>60,597</b>	<b>61,121</b>
<b>Support Required (Provided)</b>	<b>376,232</b>	<b>390,061</b>	<b>429,076</b>	<b>429,076</b>	<b>433,775</b>

General Fund	Judicial Center				
Judicial Services					
County Manager					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	10,655	8,613	10,273	10,710	10,427
Overtime Wages	-	-	190	190	-
YE Payroll Accrual	(100)	20	-	-	-
FICA	815	673	786	819	798
Employee Benefits	(2)	21	39	-	40
Workmans Compensation	580	601	523	610	531
Budget Supplemental	-	-	1,500	-	-
<b>Personnel Expenditures</b>	<b>11,947</b>	<b>9,928</b>	<b>13,311</b>	<b>12,329</b>	<b>11,795</b>
Supplies - Operating	2,233	2,315	3,290	2,500	3,290
Prof Serv - Wndw Wash	915	-	920	915	915
Prof Serv - HVAC Maint	11,698	11,309	9,260	10,150	9,530
Prof Serv - Sec Alarms	1,592	912	1,000	1,000	1,000
Prof Serv - Elev Maint	3,159	3,887	3,800	3,800	4,800
Professional Services	(419)	-	500	500	500
Insurance & Bonds	10,759	18,135	18,140	18,314	18,690
Repair & Maint/Site	2,560	2,398	5,000	2,500	5,000
Repair & Maint/Bldg	1,499	1,013	2,000	7,000	5,000
Telephone - Basic	2,112	1,956	2,200	2,200	2,200
Utilities - Electric	52,819	58,404	55,000	59,000	68,000
Utilities - Nat Gas	920	825	2,200	2,200	2,200
Utilities - Wtr & San	26,319	27,956	35,000	30,000	35,000
<b>Operating Expenditures</b>	<b>116,167</b>	<b>129,109</b>	<b>138,310</b>	<b>140,079</b>	<b>156,125</b>
<b>Total Expenditures</b>	<b>128,114</b>	<b>139,038</b>	<b>151,621</b>	<b>152,408</b>	<b>167,920</b>
% Increase from Prior Year	-3%	9%	9%	10%	21%
<b>Support Required (Provided)</b>	<b>128,114</b>	<b>139,038</b>	<b>151,621</b>	<b>147,908</b>	<b>167,920</b>
					<b>vs 2013</b>
<b>Full Time Equivalents</b>					
Judicial Center Operations	0.49	0.40	0.40	0.40	0.40
Personnel Cost per FTE	24,383	24,821	33,278	30,824	29,487

## 2015 GENERAL FUND – PUBLIC HEALTH DEPARTMENTS

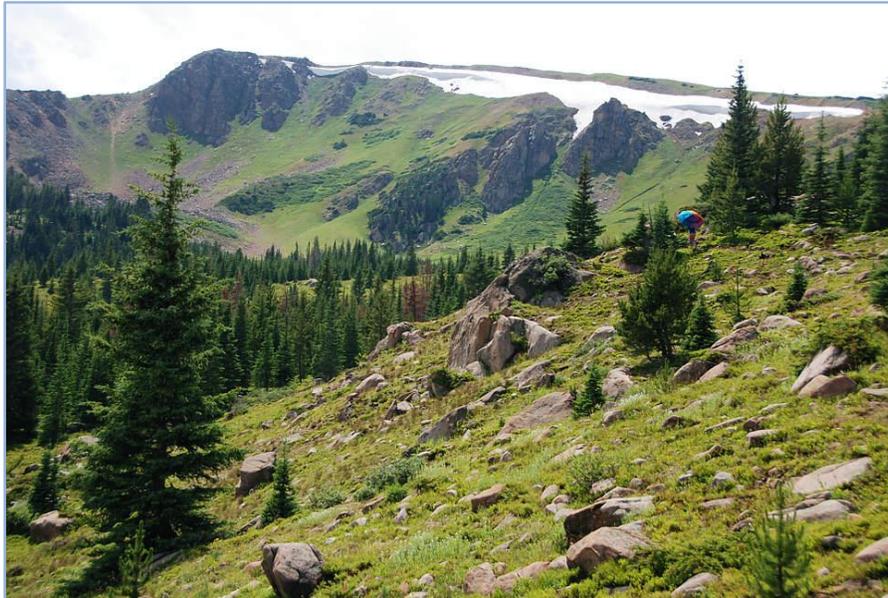
General Fund	Building Inspection				
Public Health					
Community Development Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Final
<b>Expenditures</b>					
Regular Wages	305,477	295,107	297,346	263,092	277,675
Overtime Wages	-	1,258	-	5,000	-
YE Payroll Accrual	452	3,250	-	-	-
FICA	22,703	22,016	22,747	19,828	21,242
Employee Benefits	81,440	89,905	102,037	94,979	108,380
Workmans Compensation	6,341	6,651	5,294	6,749	4,956
Budget Supplemental	-	-	(49,000)	-	-
<b>Personnel Expenditures</b>	<b>416,413</b>	<b>418,187</b>	<b>378,424</b>	<b>389,648</b>	<b>412,253</b>
Supplies - Office	900	885	3,560	1,500	1,500
Supplies - Computer	1,058	616	720	720	720
Professional Services	-	-	-	-	6,000
Postage	86	208	550	550	550
Travel Lodging Meals	-	-	455	750	1,000
Advert & Legal Notice	-	333	-	500	1,000
Printing	-	-	300	150	150
Repair & Maint/Bldg	-	3	-	-	-
Repair & Maint/Vehicle	-	-	1,982	-	-
Repair & Maint/Off Eq	-	-	-	-	500
Prof Fees Tech Cont	-	-	-	-	3,000
Schools & Training	1,945	1,751	2,950	2,950	5,000
Dues & Meetings	270	320	300	638	500
<b>Operating Expenditures</b>	<b>4,260</b>	<b>4,116</b>	<b>10,817</b>	<b>7,758</b>	<b>19,920</b>
<b>Total Expenditures</b>	<b>420,673</b>	<b>422,303</b>	<b>389,241</b>	<b>397,406</b>	<b>432,173</b>
% Increase from Prior Year	-10%	0%	-8%	-6%	2%
					<b>vs. 2013</b>
<b>Revenues</b>					
Building & San Permit	163,183	85,776	-	-	160,000
Building Permit Adjust	-	161,771	160,000	235,000	-
Contractor Licensing	8,225	7,615	-	-	18,000
Contractor Lic Adjust	-	10,785	10,000	23,500	-
Collection Discounts	-	(4,208)	-	-	-
Building Refunds	-	-	-	(2,000)	(1,000)
Budget Supplemental	-	-	90,000	-	-
Miscellaneous Revenue	-	557	-	200	-
<b>Total Revenues</b>	<b>171,408</b>	<b>262,295</b>	<b>260,000</b>	<b>256,700</b>	<b>177,000</b>
<b>Support Required (Provided)</b>	<b>249,265</b>	<b>160,007</b>	<b>129,241</b>	<b>140,706</b>	<b>255,173</b>
<b>Full Time Equivalents</b>					
<b>Building Inspection Operations</b>	<b>6.76</b>	<b>6.01</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>Personnel Cost Per FTE</b>	<b>61,600</b>	<b>69,582</b>	<b>63,071</b>	<b>64,941</b>	<b>68,709</b>

General Fund	Environmental Health				
Public Health					
2015					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	-	-	-	-	68,007
FICA	-	-	-	-	5,203
Employee Benefits	-	-	-	-	21,694
Workmans Compensation	-	-	-	-	1,353
<b>Personnel Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,257</b>
Supplies - Office	-	-	-	-	500
Supplies - Computer	-	-	-	-	500
Postage	-	-	-	-	500
Travel Lodging Meals	-	-	-	-	1,000
Schools & Training	-	-	-	-	5,000
Prof Fees Tech Cont	-	-	-	-	8,000
<b>Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,500</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111,757</b>
% Increase from Prior Year	n/a	n/a	n/a	n/a	n/a
<b>Revenues</b>					
State Health Inspect	-	-	-	-	58,000
Other Fees Jackson County	-	-	-	-	5,000
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,000</b>
<b>Support Required (Provided)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,757</b>
<b>Full Time Equivalents</b>					
Health Inspection Operations	-	-	-	-	1.00
Personnel Cost Per FTE	n/a	n/a	n/a	n/a	96,257

General Fund	Landfill Closing				
Public Health					
County Manager					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	28,306	14,395	-	7,148	-
Overtime Wages	791	1,101	-	-	-
YE Payroll Accrual	17	1,506	-	-	-
Wages Offset	-	-	37,000	-	22,000
FICA	1,958	1,148	-	534	-
Employee Benefits	10,048	5,562	-	2,376	-
Workmans Compensation	175	172	-	175	-
Budget Supplemental	-	-	(26,000)	-	-
<b>Personnel Expenditures</b>	<b>41,295</b>	<b>23,884</b>	<b>11,000</b>	<b>10,233</b>	<b>22,000</b>
Fuel Oil & Antifreeze	-	-	3,000	3,000	3,000
Supplies - Operating	599	1,536	2,000	2,000	2,000
Professional Services	67,888	169,423	150,000	160,000	75,000
Travel Lodging Meals	331	323	2,000	-	-
Advert & Legal Notice	-	-	-	940	-
Insurance & Bonds	-	5,850	5,000	5,048	5,150
Repair & Maint/Site	-	178	10,000	10,000	10,000
Repair & Maint/Equip	165	-	2,000	2,000	2,000
Equipment Rental	-	-	10,000	10,000	10,000
Utilities - Electric	1,148	1,691	3,000	3,000	3,000
Noxious Weed Spraying	-	-	2,000	2,000	2,000
Miscellaneous	-	80	-	-	-
Dues & Meetings	-	-	200	200	200
Landfill Closing Costs	5,651	2,986	-	-	-
Fire & Safety Equip	-	-	1,000	1,000	1,000
Budget Supplemental	-	-	10,000	-	-
<b>Operating Expenditures</b>	<b>75,782</b>	<b>182,068</b>	<b>200,200</b>	<b>199,188</b>	<b>113,350</b>
<b>Total Expenditures</b>	<b>117,077</b>	<b>205,952</b>	<b>211,200</b>	<b>209,421</b>	<b>135,350</b>
					<b>vs 2013</b>
% Increase from Prior Year	514%	76%	3%	2%	-34%
<b>Support Required (Provided)</b>	<b>117,077</b>	<b>205,952</b>	<b>211,200</b>	<b>209,421</b>	<b>135,350</b>
<b>Capital Expenditures</b>					
<b>Capital Expenditures - Sales Tax</b>	<b>604,494</b>	<b>383,293</b>	<b>1,600,000</b>	<b>605,455</b>	<b>122,000</b>
<b>Full Time Equivalent</b>					
<b>Landfill Closing Operations</b>	<b>0.80</b>	<b>0.51</b>	<b>0.80</b>	<b>0.25</b>	<b>0.50</b>
<b>Personnel Cost Per FTE</b>	<b>51,619</b>	<b>46,832</b>	<b>13,750</b>	<b>40,934</b>	<b>44,000</b>

General Fund	Home Care Operations				
Public Health					
Public / Home Health Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	72,360	71,351	72,728	81,428	84,637
Wages / Vacancy	-	-	4,301	-	4,508
YE Payroll Accrual	329	846	-	-	-
FICA	5,477	5,227	5,564	5,907	6,475
Employee Benefits	21,552	22,540	26,743	25,630	32,968
Workmans Compensation	2,261	2,862	3,246	2,905	3,662
<b>Personnel Expenditures</b>	<b>101,993</b>	<b>102,827</b>	<b>112,582</b>	<b>115,870</b>	<b>132,249</b>
Marketing	245	-	200	200	200
Mileage Private	-	78	100	100	100
Mileage HMK/PCP	318	1,363	1,000	3,000	2,000
Motor Pool Vehicle Chg	10,820	12,788	13,309	13,309	13,309
Uniforms	-	-	100	100	100
Supplies - Operating	-	-	265	265	225
Supplies - Office	75	356	300	300	300
Supplies - Computer	245	342	480	480	480
Professional Services	80	92	100	258	100
Consultation	454	365	500	500	500
Postage	42	78	50	120	120
Travel Lodging Meals	250	37	150	150	150
Advert & Legal Notice	416	406	150	520	150
Printing	284	424	200	200	200
Insurance & Bonds	155	171	171	173	180
Repair & Maint/Bldg	-	22	50	50	50
Repair & Maint/Off Eq	-	-	50	50	50
Prof Fees Tech Cont	-	-	50	-	50
Schools & Training	352	622	400	400	400
Telephone - Basic	-	-	300	300	300
Telephone - Long Dist	-	-	100	100	100
Utilities - Electric	103	100	113	113	113
Utilities - Nat Gas	80	232	109	109	109
Utilities - Wtr & San	100	110	111	111	111
Miscellaneous	14	-	25	25	25
Dues & Meetings	127	56	400	400	358
Patient Sply-Billable	-	-	100	100	100
Patient Sply-Non-Bill	120	221	200	200	200
<b>Operating Expenditures</b>	<b>14,281</b>	<b>17,862</b>	<b>19,083</b>	<b>21,633</b>	<b>20,080</b>
<b>Total Expenditures</b>	<b>116,274</b>	<b>120,689</b>	<b>131,665</b>	<b>137,503</b>	<b>152,329</b>
% Increase from Prior Year	6%	4%	9%	4%	16%
					<b>vs 2013</b>

<b>Home Care Operations - Continued</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Revenues</b>					
Home Care - Medicaid	22,930	27,445	21,000	23,000	22,000
Home Care Private Pay	8,405	10,805	5,000	7,000	5,500
Miscellaneous Revenue	-	651	-		-
<b>Total Revenues</b>	<b>31,335</b>	<b>38,901</b>	<b>26,000</b>	<b>30,000</b>	<b>27,500</b>
<b>Support Required (Provided)</b>	<b>84,939</b>	<b>81,788</b>	<b>105,665</b>	<b>107,503</b>	<b>124,829</b>
<b>Full Time Equivalents</b>					
<b>Home Care Operations</b>	<b>2.34</b>	<b>2.35</b>	<b>2.65</b>	<b>2.65</b>	<b>2.65</b>
<b>Personnel Cost Per FTE</b>	<b>43,587</b>	<b>43,756</b>	<b>42,484</b>	<b>43,725</b>	<b>49,905</b>



General Fund	Home Health				
Public Health					
Public / Home Health Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	247,509	319,064	324,857	326,810	401,990
Overtime Wages	-	605	-	-	-
On Call Wages	24,586	27,640	26,571	24,613	26,571
Wages / Vacancy	-	-	6,107	-	3,123
YE Payroll Accrual	1,590	7,881	-	-	-
FICA	20,227	25,906	24,852	26,250	30,752
Employee Benefits	44,254	69,014	68,603	96,254	107,570
Workmans Compensation	8,722	7,727	8,659	7,842	12,843
Budget Supplemental	-	-	46,000	-	-
<b>Personnel Expenditures</b>	<b>346,888</b>	<b>457,837</b>	<b>505,649</b>	<b>481,770</b>	<b>582,849</b>
Marketing	1,095	474	800	650	700
Mileage RN	1,469	2,236	1,000	2,500	2,500
Mileage CNA	-	666	200	2,100	2,100
Mileage PT	556	22	600	300	300
Mileage OT	-	701	300	800	500
Motor Pool Vehicle Chg	12,941	17,825	18,000	12,000	18,000
Uniforms	50	160	250	250	250
Supplies - Office	1,585	2,479	2,000	3,000	3,000
Supplies - Computer	493	1,631	1,600	1,600	1,600
Professional Services	1,739	1,589	1,800	2,600	1,800
Consultation	9,825	6,943	10,750	10,750	10,750
Photocopier Maint	357	566	250	530	530
Postage	460	403	500	500	500
Travel Lodging Meals	192	302	1,000	600	800
Advert & Legal Notice	1,053	485	600	600	600
Printing	200	769	1,000	1,000	1,000
Insurance & Bonds	618	748	750	757	775
Repair & Maint/Bldg	-	152	300	300	300
Repair & Maint/Off Eq	-	-	86	86	86
Prof Fees Software Contract	8,520	8,845	7,800	12,500	9,025
Schools & Training	4,248	4,586	8,825	8,825	8,000
Telephone - Basic	2,246	2,308	2,393	2,393	2,393
Telephone - Long Dist	271	261	180	210	180
Utilities - Electric	828	801	1,017	1,017	1,017
Utilities - Trash	-	-	150	150	150
Utilities - Nat Gas	638	716	978	978	978
Utilities - Wtr & San	799	880	1,000	1,000	1,000
Miscellaneous	67	-	100	100	100
Patient Supplies - Non-Billable	1,585	2,318	1,200	1,700	1,200
Patient Supplies - Non-Billable	-	-	4,000	-	-
<b>Operating Expenditures</b>	<b>58,197</b>	<b>62,994</b>	<b>75,429</b>	<b>74,796</b>	<b>75,634</b>
<b>Total Expenditures</b>	<b>405,086</b>	<b>520,830</b>	<b>581,078</b>	<b>556,566</b>	<b>658,483</b>
% Increase from Prior Year	-3%	29%	12%	7%	26%
					<b>vs. 2013</b>

Home Health - Continued					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Revenues</b>					
Home Health - Medicaid	16,865	21,179	8,000	27,000	10,000
Home Health - Medicare	79,397	133,334	115,000	130,000	117,000
Home Health - Other	40,538	47,984	20,000	30,000	22,000
Budget Supplemental	-	-	44,000	-	-
Miscellaneous Revenue	24	2	-	-	-
<b>Total Revenues</b>	<b>136,823</b>	<b>202,499</b>	<b>187,000</b>	<b>187,000</b>	<b>149,000</b>
<b>Support Required (Provided)</b>	<b>268,263</b>	<b>318,331</b>	<b>394,078</b>	<b>369,566</b>	<b>509,483</b>
<b>Full Time Equivalents</b>					
<b>Home Health Operations</b>	<b>7.56</b>	<b>7.17</b>	<b>6.90</b>	<b>6.90</b>	<b>7.25</b>
<b>Personnel Cost Per FTE</b>	<b>45,885</b>	<b>63,854</b>	<b>73,282</b>	<b>69,822</b>	<b>80,393</b>



General Fund	Public Health				
Public Health					
Public / Home Health Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	356,895	303,840	305,271	337,765	373,494
Wages/Vacancy Offset	-	-	70,294	-	-
Wages / Vacancy	-	-	-	-	5,322
YE Payroll Accrual	276	2,959	-	-	-
FICA	26,461	22,683	23,353	24,839	28,572
Employee Benefits	101,783	93,366	103,120	93,603	114,569
Workmans Compensation	3,816	3,516	4,664	3,569	8,599
Unemployment Insurance	-	2,277	-	-	-
Budget Supplemental	-	-	(46,000)	-	-
<b>Personnel Expenditures</b>	<b>489,231</b>	<b>428,642</b>	<b>460,702</b>	<b>459,776</b>	<b>530,555</b>
Motor Pool Vehicle Chg	1,949	1,062	1,500	1,500	1,500
Uniforms	136	271	150	200	150
Supplies - Office	1,135	1,178	1,500	1,500	1,500
Supplies - Computer	392	1,360	1,100	1,100	1,100
Professional Services	247	325	250	320	250
Photocopier Maint	730	582	500	500	500
Postage	485	249	500	600	600
Travel Lodging Meals	1,380	1,387	2,500	2,500	2,500
Advert & Legal Notice	1,280	655	850	1,300	850
Printing	-	42	200	400	200
Insurance & Bonds	618	1,870	1,870	1,888	1,930
Repair & Maint/Bldg	-	181	300	300	300
Repair & Maint/Off Eq	-	-	100	100	100
Prof Fees Tech Cont	-	-	450	450	450
Schools & Training	3,568	1,784	2,500	2,500	2,500
Telephone - Basic	1,282	1,715	2,000	2,000	2,000
Telephone - Long Dist	253	261	200	200	200
Utilities - Electric	1,035	1,002	1,017	1,017	1,100
Utilities - Trash	376	289	800	800	800
Utilities - Nat Gas	798	895	978	978	978
Utilities - Wtr & San	999	1,099	1,000	1,000	1,000
Miscellaneous	69	75	30	405	30
Dues & Meetings	517	1,005	930	1,300	1,100
<b>Operating Expenditures</b>	<b>17,248</b>	<b>17,287</b>	<b>21,225</b>	<b>22,858</b>	<b>21,638</b>
Vaccine/Medications	2,737	10,532	4,000	4,000	4,000
Clinic Supplies	713	1,167	2,000	2,000	2,000
BIO - Terrorism	9,377	7,012	8,600	8,600	7,100
WIC Expenditures	2,686	1,955	2,000	3,500	2,000
Flu Shot Expenditures	14,231	12,414	14,000	14,000	14,000
Community Health	719	403	1,000	1,000	5,000
IZ Contract State Exp	4,987	5,274	7,000	7,000	5,000
Child Fatality Team	-	-	-	500	1,480
<b>Grant / Contract Expenditures</b>	<b>35,451</b>	<b>38,759</b>	<b>38,600</b>	<b>40,600</b>	<b>40,580</b>
<b>Total Non-Personnel Expenditures</b>	<b>52,699</b>	<b>56,045</b>	<b>59,825</b>	<b>63,458</b>	<b>62,218</b>
<b>Total Expenditures</b>	<b>541,930</b>	<b>484,687</b>	<b>520,527</b>	<b>523,234</b>	<b>592,773</b>
% Increase from Prior Year	4%	-11%	7%	1%	14%
					<b>vs 2013</b>

	Public Health - Continued				
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Revenues</b>					
BIO - Terrorism	16,589	24,516	18,997	18,997	18,775.00
Traum Brain Inj - TBI	-	-	-	-	-
Health Assesment	7,500	-	-	-	10,000.00
RIZO Fed	8,174	-	-	-	-
MCH Contract	832	6,657	7,498	7,498	9,178.00
Flu Vac-Medicare/caid	5,128	5,741	4,000	4,000	4,000.00
HCP Contract	2,972	-	-	-	-
IZ Contract Core Serv	3,936	11,703	7,000	7,000	9,402.00
IZ Contract - State	9,829	8,550	-	-	-
PHN - Contract Rev	33,462	30,689	30,525	30,525	29,894.00
Child Fatality Tm Rev	-	-	-	2,602	3,800.00
VFC/AFIX vaccines	2,550	-	-	-	-
WIC Contract	43,359	52,126	41,331	42,385	39,459.00
PHN - Misc Govt Grant	1,799	-	-	-	-
Flu Vac - Private Rev	12,380	13,344	12,000	10,000	11,000.00
Adult Health	4,851	5,638	2,000	2,400	1,500.00
Child Health	4,057	911	600	300	300.00
Miscellaneous Revenue	1,107	-	-	300	-
<b>Total Revenues</b>	<b>158,524</b>	<b>159,875</b>	<b>123,951</b>	<b>126,007</b>	<b>137,308</b>
<b>General Support Required</b>	<b>383,406</b>	<b>324,812</b>	<b>396,576</b>	<b>397,227</b>	<b>455,465</b>
<b>Full Time Equivalent</b>					
<b>Public Health Operations</b>	<b>6.53</b>	<b>6.82</b>	<b>7.20</b>	<b>7.20</b>	<b>6.85</b>
<b>Personnel Cost Per FTE</b>	<b>74,921</b>	<b>62,851</b>	<b>63,986</b>	<b>63,858</b>	<b>77,453</b>

General Fund	Senior Services Nutrition				
Public Health					
Public / Home Health Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	74,381	68,145	70,017	73,842	78,936
Overtime Wages	-	11	-	-	-
YE Payroll Accrual	(196)	1,420	-	-	-
FICA	5,169	4,695	5,356	5,093	6,039
Employee Benefits	18,922	21,032	23,566	24,849	23,455
Workmans Compensation	942	1,412	1,358	1,433	1,564
<b>Personnel Expenditures</b>	<b>99,218</b>	<b>96,715</b>	<b>100,297</b>	<b>105,217</b>	<b>109,994</b>
Marketing	200	116	200	200	200
Food Purchases	14,233	14,674	14,000	14,500	14,500
Motor Pool Vehicle Chg	6,497	7,672	7,383	7,383	7,383
Uniforms	-	-	100	100	100
Supplies - Operating	2,051	2,163	3,000	2,500	2,500
Supplies - Office	38	230	350	350	350
Supplies - Computer	293	342	500	450	450
Professional Services	97	696	1,000	1,000	1,000
Postage	19	12	50	200	200
Travel Lodging Meals	2,077	2,244	2,000	2,000	2,000
Advert & Legal Notice	2	-	50	50	50
Printing	-	-	100	100	100
Insurance & Bonds	155	187	187	189	195
Repair & Maint/Bldg	376	22	25	75	50
Repair & Maint/Off Eq	-	-	25	25	25
Schools & Training	219	121	250	250	250
Telephone - Basic	-	-	196	196	196
Telephone - Long Dist	-	-	30	30	30
Utilities - Electric	103	100	113	113	113
Utilities - Nat Gas	80	89	109	109	109
Utilities - Wtr & San	100	110	111	111	111
Miscellaneous	14	-	75	83	75
Dues & Meetings	165	100	100	100	100
<b>Operating Expenditures</b>	<b>26,720</b>	<b>28,878</b>	<b>29,954</b>	<b>30,114</b>	<b>30,087</b>
<b>Total Expenditures</b>	<b>125,937</b>	<b>125,593</b>	<b>130,251</b>	<b>135,331</b>	<b>140,081</b>
% Increase from Prior Year	-5%	0%	4%	8%	12%
					<b>vs. 2013</b>
<b>Revenues</b>					
State Grant Revenue	233	-	-	-	-
State Home Del Grt Rev	4,193	-	4,614	6,800	4,614
State Congregate Grant	11,497	-	6,921	8,000	6,921
Title III C-1 Grt Rev	25,570	12,020	15,441	15,441	15,441
Title III C-2 Grt Rev	12,951	8,568	10,294	10,294	10,294
NSIP	2,919	3,418	-	5,500	-
Miscellaneous Revenue	5,662	4,241	-	87	-
<b>Total Revenues</b>	<b>63,025</b>	<b>28,247</b>	<b>37,270</b>	<b>46,122</b>	<b>37,270</b>
<b>Support Required (Provided)</b>	<b>62,912</b>	<b>97,346</b>	<b>92,981</b>	<b>89,209</b>	<b>102,811</b>
<b>Full Time Equivalents</b>					
<b>Senior Nutrition Operations</b>	<b>2.66</b>	<b>2.61</b>	<b>2.45</b>	<b>2.65</b>	<b>2.65</b>
<b>Personnel Cost Per FTE</b>	<b>37,300</b>	<b>37,056</b>	<b>40,938</b>	<b>39,705</b>	<b>41,507</b>

## 2015 GENERAL FUND - PUBLIC SAFETY DEPARTMENTS

General Fund	Alcohol Control & Education				
Public Safety					
County Sheriff					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	200	-	-	-	-
<b>Personnel Expenditures</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Detox Program	8,000	8,000	8,000	8,000	8,000
<b>Operating Expenditures</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Total Expenditures</b>	<b>8,200</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
% Increase from Prior Year	-20%	-2%	0%	0%	0%
					<b>vs. 2013</b>
<b>Alcohol Control Revenues</b>					
DUI-LEAF Revenue	3,232	5,291	3,500	4,000	4,000
<b>Total Revenues</b>	<b>3,232</b>	<b>5,291</b>	<b>3,500</b>	<b>4,000</b>	<b>4,000</b>
<b>Support Required (Provided)</b>	<b>4,968</b>	<b>2,709</b>	<b>4,500</b>	<b>4,000</b>	<b>4,000</b>
<b>Full Time Equivalents</b>					
<b>Alcohol Control &amp; Education</b>	<b>0.92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Personnel Cost Per FTE</b>	<b>217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



General Fund Public Safety County Sheriff	Animal Control				
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Approved
<b>Expenditures</b>					
Regular Wages	127,067	121,470	123,421	133,869	134,241
Overtime Wages	1,471	3,008	3,000	781	2,000
YE Payroll Accrual	549	1,883	-	-	-
FICA	9,628	9,152	9,442	9,924	10,269
Employee Benefits	42,329	48,704	54,140	53,211	54,182
Workmans Compensation	3,157	3,351	3,394	3,400	3,692
Budget Supplemental	-	-	3,000	-	-
<b>Personnel Expenditures</b>	<b>184,202</b>	<b>187,568</b>	<b>196,397</b>	<b>201,186</b>	<b>204,383</b>
Fuel Oil & Antifreeze	10,235	8,877	10,000	9,000	10,000
Tags	293	254	320	320	320
Dog Food	448	995	500	500	500
Uniforms	795	816	700	700	700
Supplies - Operating	1,302	1,606	1,900	3,700	1,900
Supplies - Office	-	-	-	300	-
Supplies - Computer	424	422	300	400	300
Prof Serv - HVAC Maint	3,216	4,542	4,000	4,500	4,000
Professional Services	390	64	600	200	600
Insurance & Bonds	525	702	600	606	620
Repair & Maint/Bldg	3,605	1,219	3,500	4,000	3,500
Repair & Maint/Vehicle	4,439	2,913	2,000	3,200	2,500
Schools & Training	333	1,328	300	1,200	300
Telephone - Basic	1,013	1,262	1,800	1,250	1,800
Utilities - Electric	2,612	2,719	2,500	3,000	2,700
Utilities - Trash	1,080	1,080	540	950	950
Utilities - Nat Gas	1,911	2,102	2,500	2,300	2,500
Animal Shelter Rental	8,000	8,000	8,000	8,000	8,000
Budget Supplemental	-	-	5,000	-	-
<b>Operating Expenditures</b>	<b>40,621</b>	<b>38,901</b>	<b>45,060</b>	<b>44,126</b>	<b>41,190</b>
Trsf to Sales Tax	4,460	-	-	-	-
<b>Transfers Out</b>	<b>4,460</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures and Transfers Out</b>	<b>229,282</b>	<b>226,469</b>	<b>241,457</b>	<b>245,312</b>	<b>245,573</b>
% Increase from Prior Year	9.00%	-1.23%	6.62%	1.60%	1.70%
					<b>vs. 2013</b>
<b>Revenues</b>					
Animal Licenses	3,941	3,265	4,000	3,500	4,000
Federal Grant Revenue	4,840	-	-	-	-
Fines	7,270	7,163	6,500	6,000	6,500
Animal Adoption Fees	2,730	2,155	2,000	1,300	2,000
Animal Cntrl Rabies	891	595	500	650	500
Shelter Donations	1,958	248	300	250	300
Miscellaneous Revenue	540	490	600	600	600
<b>Total Revenues</b>	<b>22,169</b>	<b>13,916</b>	<b>13,900</b>	<b>12,300</b>	<b>13,900</b>
<b>Support Required (Provided)</b>	<b>207,113</b>	<b>212,553</b>	<b>227,557</b>	<b>233,012</b>	<b>231,673</b>

<b>Animal Control - Continued</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Capital Expenditures</b>					
Capital - non depreciable	4,840	934	-	-	-
Automotive Equipment	-	-	31,000	30,320	33,500
<b>Capital Improvements Total</b>	<b>4,840</b>	<b>934</b>	<b>31,000</b>	<b>30,320</b>	<b>33,500</b>
<b>Full Time Equivalents</b>					
<b>Animal Control Operations</b>	<b>3.71</b>	<b>3.10</b>	<b>3.00</b>	<b>3.12</b>	<b>3.00</b>
<b>Personnel Cost Per FTE</b>	<b>49,650</b>	<b>60,506</b>	<b>65,466</b>	<b>64,483</b>	<b>68,128</b>



General Fund Public Safety County Sheriff	Contract Security				
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Approved
<b>Expenditures</b>					
Regular Wages	16,320	14,200	19,000	18,250	18,250
YE Payroll Accrual	399	(126)	-	-	-
FICA	946	805	1,400	1,300	1,300
Employee Benefits	3,256	2,972	4,000	4,200	4,200
Workmans Compensation	859	900	857	913	857
Budget Supplemental	-	-	5,000	-	-
<b>Personnel Expenditures</b>	<b>21,780</b>	<b>18,751</b>	<b>30,257</b>	<b>24,663</b>	<b>24,607</b>
<b>Total Expenditures</b>	<b>21,780</b>	<b>18,751</b>	<b>30,257</b>	<b>24,663</b>	<b>24,607</b>
% Increase from Prior Year	-19%	-14%	61%	32%	31%
					<b>vs. 2013</b>
<b>Revenues</b>					
Contract Security	19,135	15,923	20,400	20,000	20,400
<b>Total Revenues</b>	<b>19,135</b>	<b>15,923</b>	<b>20,400</b>	<b>20,000</b>	<b>20,400</b>
<b>Support Required (Provided)</b>	<b>2,645</b>	<b>2,828</b>	<b>9,857</b>	<b>4,663</b>	<b>4,207</b>
<b>Full Time Equivalents</b>					
Contract Security Operations	0.35	0.25	0.37	0.30	0.30
Personnel Cost Per FTE	62,229	75,004	81,776	81,776	81,590

General Fund Public Safety County Coroner	Coroner				
	2012	2013	2014	2014	2014
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	72,130	70,671	71,205	73,564	81,303
On Call Wages	2,940	4,900	5,320	4,000	-
YE Payroll Accrual	(94)	1,000	-	-	-
FICA	5,710	5,749	5,854	5,750	6,220
Employee Benefits	30,133	31,549	41,851	35,856	36,780
Workmans Compensation	526	545	566	553	602
Budget Supplemental			(8,500)		
<b>Personnel Expenditures</b>	<b>111,345</b>	<b>114,414</b>	<b>116,296</b>	<b>119,723</b>	<b>124,904</b>
Fuel Oil & Antifreeze	2,152	3,080	5,000	4,500	5,000
Uniforms	52	510	500	575	500
Supplies - Medical	3,915	2,233	3,000	3,000	3,000
Supplies - Operating	870	1,685	1,000	1,000	2,000
Supplies - Office	219	641	800	750	750
Supplies - Computer	178	696	750	1,300	800
Professional Services	24,454	18,878	25,000	25,000	25,000
Postage	96	106	150	135	150
Travel Lodging Meals	2,001	422	3,500	1,000	2,000
Insurance & Bonds	350	410	410	414	425
Repair & Maint Radios	170	-	-	300	300
Repair & Maint/Vehicle	1,024	1,601	1,500	1,400	1,500
Prof Fees Tech Contract	145	195	2,200	195	2,200
Schools & Training	1,098	5,739	3,000	5,000	5,000
Transport	50	-	500	50	-
Toxicology Services	6,363	5,068	4,500	5,000	4,500
Use Outside Facilities	1,500	1,000	1,500	500	1,500
Miscellaneous	437	-	1,000	-	-
Dues & Meetings	1,050	1,076	2,000	1,800	2,000
<b>Operating Expenditures</b>	<b>46,124</b>	<b>43,340</b>	<b>56,310</b>	<b>51,919</b>	<b>56,625</b>
<b>Total Expenditures</b>	<b>157,469</b>	<b>157,753</b>	<b>172,606</b>	<b>171,642</b>	<b>181,529</b>
% Increase from Prior Year	8%	0%	9%	-1%	5%
					<b>vs. 2013</b>
<b>Revenues</b>					
Miscellaneous Revenue	1,293	525	225	600	600
<b>Total Revenues</b>	<b>1,293</b>	<b>525</b>	<b>225</b>	<b>600</b>	<b>600</b>
<b>Support Required (Provided)</b>	<b>156,176</b>	<b>157,228</b>	<b>172,381</b>	<b>171,042</b>	<b>180,929</b>
<b>Capital Expenditures</b>					
Capital Improvements - Sales Tax	4,424	690	-	-	6,000
Capital Improvements - Major		32,205	-	-	
<b>Total Capital Expenditures</b>	<b>4,424</b>	<b>4,424</b>	<b>-</b>	<b>-</b>	<b>6,000</b>
<b>Full Time Equivalent</b>					
<b>Coroner Operations</b>	<b>2.75</b>	<b>2.15</b>	<b>2.25</b>	<b>2.08</b>	<b>2.25</b>
<b>Personnel cost per FTE</b>	<b>40,521</b>	<b>53,169</b>	<b>51,687</b>	<b>57,559</b>	<b>55,513</b>

General Fund Public Safety County Sheriff	DARE Grant (Inactive in 2015)				
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Approved
<b>Expenditures</b>					
Supplies - Operating	725	57	2,500	571	-
<b>Operating Expenditures</b>	<b>725</b>	<b>57</b>	<b>2,500</b>	<b>571</b>	<b>-</b>
<b>Total Expenditures</b>	<b>725</b>	<b>57</b>	<b>2,500</b>	<b>571</b>	<b>-</b>
% Increase from Prior Year	-85%	-92%	4267%	897%	-100% vs. 2013
<b>Revenues</b>					
DARE Grant Rev	1,150	2,740	2,500	250	-
<b>Total Revenues</b>	<b>1,150</b>	<b>2,740</b>	<b>2,500</b>	<b>250</b>	<b>-</b>
<b>Support Required (Provided)</b>	<b>(425)</b>	<b>(2,683)</b>	<b>-</b>	<b>321</b>	<b>-</b>



General Fund Public Safety 2015	Emergency Management				
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Wages Offset	118,194	141,446	142,169	149,978	149,978
Workmans Compensation	3,894	-	-	-	-
Budget Supplemental	-	-	8,000	-	-
<b>Personnel Expenditures</b>	<b>122,088</b>	<b>141,446</b>	<b>150,169</b>	<b>149,978</b>	<b>149,978</b>
Uniforms	493	175	500	1,300	2,500
Supplies - Operating	8,738	18,745	15,000	26,000	15,000
Supplies - Office	178	230	500	400	400
Supplies - Computer	1,229	1,127	750	600	550
Professional Services	7,063	60,214	34,000	30,000	30,000
Postage	153	12	-	60	-
Travel Lodging Meals	660	985	1,500	1,500	1,500
Advert & Legal Notice	807	43	1,000	1,000	1,000
Insurance & Bonds	905	1,170	1,170	1,181	1,230
Repair & Maint/Radios	-	1,351	5,000	5,000	5,000
Repair & Maint/Equip	-	468	-	-	-
Repair & Maint/Vehicle	-	4,500	-	3,600	-
Prof Fees Tech Cont	7,921	7,500	12,500	12,500	12,500
Schools & Training	1,506	976	2,500	4,500	2,500
Telephone - Basic	-	1,888	2,900	2,000	500
Telephone - Data	-	5,000	-	-	1,600
Telephone - Satellite	-	1,639	1,600	3,000	1,600
Telephone - Cellular	-	2,654	2,700	3,500	3,500
Dues & Meetings	570	1,087	2,000	2,000	2,000
Emergency Mgmt Exp	-	-	8,000	4,200	8,000
Budget Supplemental	-	-	15,000	-	-
<b>Operating Expenditures</b>	<b>30,224</b>	<b>109,764</b>	<b>106,620</b>	<b>102,341</b>	<b>89,380</b>
Trsf to Sales Tax	68,948	-	-	7,400	-
Budget Supplemental	-	-	8,000	-	-
<b>Transfers Out Total</b>	<b>68,948</b>	<b>-</b>	<b>8,000</b>	<b>7,400</b>	<b>-</b>
<b>Total Expenditures and Transfers Out</b>	<b>221,259</b>	<b>251,210</b>	<b>264,789</b>	<b>259,719</b>	<b>239,358</b>
% Increase from Prior Year	49%	14%	5%	3%	-5%
					<b>vs. 2013</b>
<b>Revenues</b>					
Federal Grant Revenue	148,075	129,185	65,000	96,000	90,000
Local Grant Revenue	-	8,245	-	-	-
Budget Supplemental	-	-	31,000	-	-
<b>Total Revenues</b>	<b>148,075</b>	<b>137,430</b>	<b>96,000</b>	<b>96,000</b>	<b>90,000</b>
<b>Support Required (Provided)</b>	<b>73,185</b>	<b>113,780</b>	<b>168,789</b>	<b>163,719</b>	<b>149,358</b>
<b>Capital Expenditures</b>					
<b>Capital Improvements Total</b>	<b>63,209</b>	<b>-</b>			
<b>Full Time Equivalents</b>					
<b>Emergency Management Operations</b>	<b>1.50</b>	<b>1.50</b>	<b>1.79</b>	<b>1.79</b>	<b>1.79</b>
<b>Personnel Cost Per FTE</b>	<b>81,392</b>	<b>94,297</b>	<b>83,893</b>	<b>83,786</b>	<b>83,786</b>

General Fund Public Safety County Sheriff	Jail Operations				
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	801,328	786,627	855,313	815,000	892,338
Overtime Wages	54,512	31,882	40,000	31,000	40,000
Extradition Wages	6,074	2,938	15,000	1,200	15,000
Wages / Vacancy	-	-	4,986	-	4,945
YE Payroll Accrual	5,532	(1,028)	-	-	-
FICA	64,280	60,963	65,431	62,500	68,264
Employee Benefits	206,245	249,228	291,146	221,500	258,980
Clothing Allowance	2,700	1,620	2,160	1,080	1,080
Workmans Compensation	32,274	33,793	36,847	34,295	38,893
Unemployment Insurance	454	(454)	-	-	-
Budget Supplemental	-	-	(70,000)	-	-
<b>Personnel Expenditures</b>	<b>1,173,398</b>	<b>1,165,568</b>	<b>1,240,883</b>	<b>1,166,575</b>	<b>1,319,501</b>
Uniforms	7,996	5,808	8,000	7,000	8,000
Supplies - Operating	15,461	17,885	16,000	19,000	16,000
Supplies - Computer	5,794	8,600	5,000	10,500	7,000
Prof Serv - HVAC Maint	14,992	17,175	16,000	10,000	16,000
Professional Services	2,651	4,600	3,000	10,000	8,000
Photocopier Maint	3,399	2,784	3,000	2,000	3,000
Travel Lodging Meals	931	803	1,000	300	1,000
Insurance & Bonds	1,855	10,823	9,250	9,339	9,530
Repair & Maint/Bldg	42,290	26,952	30,000	30,000	30,000
Repair & Maint/Off Eq	1,274	-	-	-	-
Prof Fees Tech Cont	4,706	3,816	14,000	15,500	20,575
Schools & Training	10,978	13,356	10,000	14,000	10,000
Utilities - Electric	31,089	30,055	30,000	30,000	30,000
Utilities - Trash	3,000	2,880	3,000	4,500	3,000
Utilities - Nat Gas	13,133	16,221	20,000	17,000	20,000
Utilities - Wtr & San	22,812	22,534	22,500	23,500	22,500
Prisoners Food & Meals	96,181	83,011	95,000	95,000	95,000
Prisoners Medical Cost	23,338	14,308	31,000	31,000	31,000
Prisoners EMS Charges	-	-	10,000	-	5,000
Extradition Expense	7,988	3,980	5,000	10,000	5,000
Budget Supplemental	-	-	10,000	-	-
<b>Operating Expenditures</b>	<b>309,870</b>	<b>285,589</b>	<b>341,750</b>	<b>338,639</b>	<b>340,605</b>
Trsf to Major Capital	7,510	-	-	-	-
<b>Transfers Out</b>	<b>7,510</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures and Transfers Out</b>	<b>1,490,778</b>	<b>1,451,158</b>	<b>1,582,633</b>	<b>1,505,214</b>	<b>1,660,106</b>
% Increase from Prior Year	16%	-3%	9%	4%	14%
					<b>vs. 2013</b>

<b>Jail Operations - Continued</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Revenues</b>					
Jail Fees Revenue	46,856	54,458	35,000	49,000	40,000
Prisoner Boarding Rev	20,062	23,625	14,000	30,000	20,000
Budget Supplemental	-	-	30,000	-	-
Miscellaneous Revenue	7,510	-	-	-	-
<b>Total Revenues</b>	<b>74,427</b>	<b>78,083</b>	<b>79,000</b>	<b>79,000</b>	<b>60,000</b>
<b>Support Required (Provided)</b>	<b>1,416,350</b>	<b>1,373,075</b>	<b>1,503,633</b>	<b>1,426,214</b>	<b>1,600,106</b>
Capital Improvements - non depreciable	-	10,076	16,000	16,000	-
Automotive Equipment	-	-	-	38,000	-
Equipment	8,510	-	-	28,000	59,000
Budget Supplemental	-	-	70,000	-	-
<b>Total Capital Improvements</b>	<b>8,510</b>	<b>10,076</b>	<b>86,000</b>	<b>82,000</b>	<b>59,000</b>
<b>Full Time Equivalents</b>					
<b>Jail Operations</b>	<b>16.31</b>	<b>19.57</b>	<b>19.30</b>	<b>19.30</b>	<b>19.30</b>
<b>Personnel cost per FTE</b>	<b>71,943</b>	<b>59,559</b>	<b>64,294</b>	<b>60,444</b>	<b>68,368</b>

General Fund	Juvenile Services				
Public Safety					
Juvenile Services Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	150,861	135,524	111,753	114,479	118,604
Overtime Wages	-	1,811	-	-	-
On Call Wages	1,499	100	-	-	-
Wages / Vacancy	-	-	-	-	39,669
YE Payroll Accrual	234	(545)	-	-	-
Wages Offset	-	-	39,669	-	-
FICA	11,960	10,136	8,549	8,526	9,073
Employee Benefits	44,286	40,580	47,564	35,996	36,953
Workmans Compensation	2,432	3,003	2,224	3,048	2,360
Unemployment Insurance	-	7,965	-	-	-
<b>Personnel Expenditures</b>	<b>211,272</b>	<b>198,575</b>	<b>209,759</b>	<b>162,048</b>	<b>166,991</b>
Supplies - Office	533	1,473	500	500	500
Supplies - Computer	131	162	100	100	100
Postage	66	87	100	100	100
Travel Lodging Meals	4,574	4,865	4,500	4,500	4,500
Advertising & Legal Notice	-	237	-	-	-
Insurance & Bonds	96	546	310	673	310
Schools & Training	2,698	3,977	4,000	5,200	4,000
Telephone - Cellular	225	200	300	300	300
Miscellaneous	200	10	500	500	500
Substance Abuse Assessment	-	-	1,500	1,500	1,500
Substance Abuse Treatment	60	1,745	2,500	2,500	2,500
Mental Health Assessment	-	1,100	1,500	1,500	1,500
Mental Heath Treatment	-	5,782	1,200	2,750	1,700
Family Therapy	435	355	500	500	500
UA Monitoring	-	280	100	100	100
Elect Home Monitor	-	-	250	-	300
Restitution Program	61	-	1,500	377	1,000
TMAC	-	-	500	500	500
Life Skills	10	-	450	450	400
Creating Lasting Families	2,500	-	2,500	2,500	2,500
Team Decision Making Facilitation	-	-	900	900	900
Incentives Program	419	581	450	450	100
CJRA Evaluation	-	-	1,500	1,500	1,500
Flex Funds	8,116	-	13,427	13,500	13,500
Moffat County Payments	29,736	-	32,142	32,200	32,200
Temporary Holding	-	-	2,000	2,000	2,000
Weekend Work Crew	-	-	2,222	-	-
<b>Non-Grant Operating Expenditures</b>	<b>49,663</b>	<b>62,324</b>	<b>75,451</b>	<b>75,100</b>	<b>25,660</b>
JAG Grant Expense	8,998	-	-	-	-
ADAD Grant Expense	10,000	-	-	-	-
<b>Grant Operating Expenditures</b>	<b>18,998</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Expenditures</b>	<b>68,661</b>	<b>62,324</b>	<b>75,451</b>	<b>75,100</b>	<b>73,410</b>
<b>Total Expenditures</b>	<b>279,933</b>	<b>260,899</b>	<b>285,210</b>	<b>237,148</b>	<b>240,401</b>
% Increase from Prior Year	9%	7%	9%	-17%	-8%
					<b>vs. 2013</b>

<b>Juvenile Services - Continued</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Revenues</b>					
CET Grant Revenue	86,809	69,440	90,823	90,823	89,456
ADAD Grant Revenue	20,000	-	-	-	-
Fed JAG Grant	32,691	-	-	-	-
Senate Bill 215 Revenue	-	-	-	13,000	13,000
Jail Fees Revenue	-	1,750	1,500	1,500	1,500
Drug/Alcohol Evaluation & Treatment	2,670	-	-	-	-
Juvenile UPS Fees	465	920	1,200	1,200	800
Life Skills	155	35	100	100	100
Miscellaneous Revenue	3,781	9	-	380	100
<b>Total Revenues</b>	<b>146,572</b>	<b>72,154</b>	<b>93,623</b>	<b>107,003</b>	<b>104,956</b>
<b>Support Required (Provided)</b>	<b>133,361</b>	<b>188,745</b>	<b>191,587</b>	<b>130,145</b>	<b>135,445</b>
<b>Full Time Equivalents</b>					
<b>Juvenile Services Operations</b>	<b>2.70</b>	<b>3.08</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Personnel Cost Per FTE</b>	<b>78,249</b>	<b>64,472</b>	<b>69,920</b>	<b>81,024</b>	<b>83,496</b>



<b>General Fund</b>	<b>Peace Officers Standards Training (POST) Grant</b>				
<b>Public Safety</b>					
<b>County Sheriff</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Expenditures</b>					
Post Grt Exp Budget	-	-	140,000	155,000	211,750
Active Shooter Instr	-	13,822	-	-	-
Explosive Breaching C	-	2,800	-	-	-
Open Scholarships	-	3,803	-	-	-
Shooter Training	-	6,306	-	-	-
Stop Stick Certificate	-	4,535	-	-	-
Street Cop Spanish	-	1,742	-	-	-
TASER Instructor	-	4,209	-	-	-
TASER Cartridges	-	6,309	-	-	-
Training Equipment Tr	-	5,699	-	-	-
Administration Expense	-	4,000	-	-	-
Budget Supplemental	-	-	65,000	-	-
<b>Operating Expenditures</b>	<b>-</b>	<b>53,225</b>	<b>205,000</b>	<b>155,000</b>	<b>211,750</b>
<b>Total Expenditures</b>	<b>-</b>	<b>53,225</b>	<b>205,000</b>	<b>155,000</b>	<b>211,750</b>
% Increase from Prior Year	n/a	n/a	285%	191%	298%
					vs. 2013
<b>Revenues</b>					
POST Grt Rev 13-14	-	51,569	70,000	84,808	-
POST Grt Rev 14-15	-	-	70,000	70,192	124,250
POST Grt Rev 15-16	-	-	-	-	87,500
Budget Supplemental	-	-	65,000	-	-
<b>Total Revenues</b>	<b>-</b>	<b>51,569</b>	<b>140,000</b>	<b>155,000</b>	<b>211,750</b>
<b>Support Required (Provided)</b>	<b>-</b>	<b>1,656</b>	<b>65,000</b>	<b>-</b>	<b>-</b>

General Fund Public Safety County Sheriff	Sheriff Operations				
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	1,110,482	1,029,397	1,105,790	1,075,000	1,144,902
Overtime Wages	30,663	27,184	40,000	50,250	40,000
YE Payroll Accrual	(2,081)	18,663	-	-	-
FICA	85,973	79,473	84,593	85,000	87,585
Employee Benefits	281,817	310,891	359,588	340,000	370,264
Clothing Allowance	20,184	19,652	21,600	17,000	20,000
Workmans Compensation	43,280	45,377	50,339	45,114	51,995
Unemployment Insurance	4,086	-	-	5,133	-
<b>Personnel Expenditures</b>	<b>1,574,404</b>	<b>1,530,638</b>	<b>1,661,910</b>	<b>1,617,497</b>	<b>1,714,747</b>
Fuel Oil & Antifreeze	99,453	93,545	95,000	91,000	95,000
Uniforms	5,112	2,697	5,000	7,000	5,000
Supplies - Operating	24,525	24,350	18,000	18,000	18,000
Professional Services	16,590	19,079	17,000	24,000	17,000
Photocopier Maint	4,712	4,968	3,500	5,000	3,500
Postage	3,166	2,889	3,600	3,600	3,600
Travel Lodging Meals	2,616	2,707	5,000	3,000	5,000
Advert & Legal Notice	546	427	350	300	350
Insurance & Bonds	7,221	17,550	15,000	15,144	15,450
Repair & Maint/Radios	14,832	16,250	15,000	15,000	15,000
Repair & Maint/Vehicle	32,735	38,035	25,500	33,000	25,500
Repair & Maint/Off Eq	571	410	1,000	500	1,000
Schools & Training	22,567	19,789	28,000	28,000	28,000
Telephone - Basic	7,729	7,602	8,000	7,600	8,000
Telephone - Data	6,010	5,807	-	5,800	-
Tele - Comcast Data	811	897	7,375	1,000	7,375
Utilities - Electric	498	606	1,000	700	1,000
Utilities - Nat Gas	1,120	1,273	1,500	1,600	1,500
Utilities - Wtr & San	1,154	1,226	1,200	1,250	1,200
Dues & Meetings	4,489	4,329	4,500	4,500	4,500
Fire Fund	15,707	14,391	14,690	15,400	14,690
Narcotic & Investigate	4,844	4,639	5,000	4,500	5,000
Search & Rescue Exps	23,634	22,776	23,400	27,000	28,000
Budget Supplemental	-	-	15,000	-	-
<b>Operating Expenditures</b>	<b>300,645</b>	<b>306,242</b>	<b>313,615</b>	<b>312,894</b>	<b>303,665</b>
Trsf to Sales Tax	27,792	10,000	-	-	-
Trsf to Major Capital	-	45,452	-	28,235	41,500
Budget Supplemental	-	-	28,000	-	-
<b>Transfers Out</b>	<b>27,792</b>	<b>55,452</b>	<b>28,000</b>	<b>28,235</b>	<b>41,500</b>
<b>Total Expenditures and Transfers Out</b>	<b>1,902,840</b>	<b>1,892,332</b>	<b>2,003,525</b>	<b>1,958,626</b>	<b>2,059,912</b>
% Increase from Prior Year	5%	-1%	6%	4%	9%
					<b>vs. 2013</b>

<b>Sheriff Operations - Continued</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Revenues</b>					
Federal Grant Revenue	-	-	-	28,235	41,500
Local Grant Revenue	800	-	-	-	-
Search & Rescue Rev	-	-	-	10,300	-
Police Service - GL	120,000	157,998	120,000	121,800	163,000
National Rec Area Rev	23,800	23,800	23,800	21,500	21,500
Budget Supplemental	-	-	38,000	-	-
Denver Water Board Rev	20,000	20,000	20,000	20,000	20,000
Sheriffs Fee Revenue	76,845	77,552	70,000	75,000	70,000
Miscellaneous Revenue	26,992	6,670	-	5,500	-
<b>Total Revenues</b>	<b>268,437</b>	<b>286,020</b>	<b>271,800</b>	<b>282,335</b>	<b>316,000</b>
<b>Support Required (Provided)</b>	<b>1,634,403</b>	<b>1,606,312</b>	<b>1,731,725</b>	<b>1,676,291</b>	<b>1,743,912</b>
<b>Capital Expenditures</b>					
Capital - non depreciable	37,856	9,903	5,000	5,000	24,500
Automotive Equipment	173,999	35,613	87,000		
Equipment	-	9,840	-		
<b>Total Capital Improvements</b>	<b>211,855</b>	<b>55,355</b>	<b>92,000</b>	<b>5,000</b>	<b>24,500</b>
<b>Full Time Equivalents</b>					
<b>Sheriff Operations</b>	<b>20.10</b>	<b>22.96</b>	<b>22.00</b>	<b>22.70</b>	<b>22.00</b>
<b>Personnel cost per FTE</b>	<b>78,329</b>	<b>66,665</b>	<b>75,541</b>	<b>71,255</b>	<b>77,943</b>

General Fund	Useful Public Service				
Public Safety					
County Sheriff					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	32,330	23,925	30,526	28,080	32,664
Overtime Wages	-	-	-	256	-
YE Payroll Accrual	55	(663)	-	-	-
FICA	2,295	1,694	2,335	1,878	2,499
Employee Benefits	17,112	14,590	21,552	17,805	21,560
Workmans Compensation	86	90	92	92	98
<b>Personnel Expenditures</b>	<b>51,878</b>	<b>39,637</b>	<b>54,505</b>	<b>48,110</b>	<b>56,821</b>
Supplies - Operating	498	778	1,200	300	1,000
Travel Lodging Meals	288	231	350	250	350
Insurance & Bonds	1,222	2,991	1,350	2,580	2,655
Budget Supplemental	-	-	1,300		-
<b>Operating Expenditures</b>	<b>2,009</b>	<b>3,999</b>	<b>4,200</b>	<b>3,130</b>	<b>4,005</b>
<b>Total Expenditures</b>	<b>53,886</b>	<b>43,636</b>	<b>58,705</b>	<b>51,240</b>	<b>60,826</b>
% Increase from Prior Year	0%	-19%	35%	17%	39%
					<b>vs. 2013</b>
<b>Revenues</b>					
Useful Public Service	37,850	40,400	35,000	30,000	35,000
<b>Total Revenues</b>	<b>37,850</b>	<b>40,400</b>	<b>35,000</b>	<b>30,000</b>	<b>35,000</b>
<b>Support Required (Provided)</b>	<b>16,036</b>	<b>3,236</b>	<b>23,705</b>	<b>21,240</b>	<b>25,826</b>
<b>Full Time Equivalents</b>					
Useful Public Service Operations	0.95	1.00	1.00	1.00	1.00
Personnel cost per FTE	54,608	39,637	54,505	48,110	56,821

## ROAD AND BRIDGE FUND

The Road and Bridge Fund is used to account for a portion of County property taxes, State Highway User Tax Fund revenues, Federal payments in lieu of taxes, National Forest Reserve revenues and other sources of revenue legally restricted or designated (primarily sales taxes) by the Board of County Commissioners to the maintenance of County roads. Road and Bridge encompasses 50.76 employees in five departments dedicated to maintaining 872 miles of Grand County roads.

### 2015 Road and Bridge Fund Budget

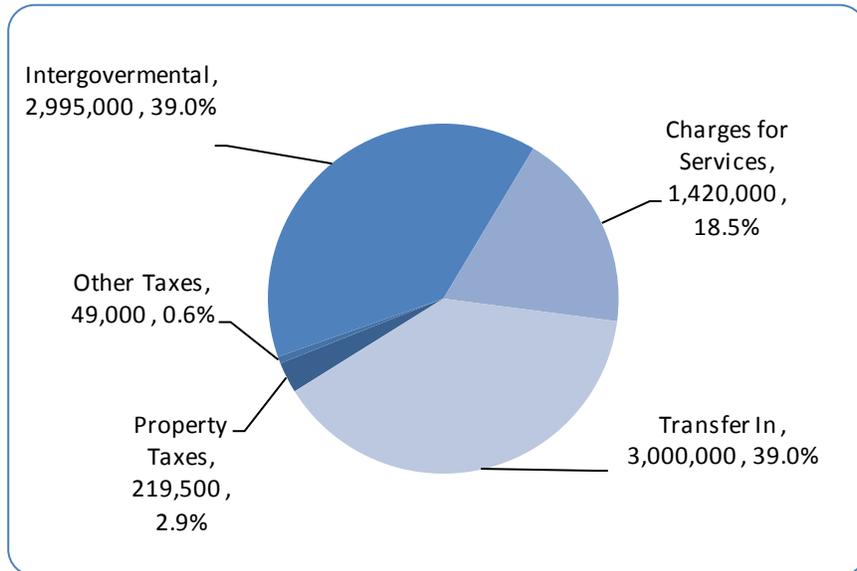
Beginning Fund Balance		\$ 2,922,725
<i>Sources</i>		
Property Taxes		219,500
Other Taxes		49,000
Intergovernmental		2,995,000
Charges for Services		1,420,000
Interest Earnings		0
Transfer in - Sales Tax Capital Improvement Fund		3,000,000
Total Sources		7,683,500
<i>Uses</i>		
Personnel		3,374,709
Operating		3,373,110
Transfer to Major Capital Improvement Fund		600,000
Total Uses		7,347,819
Ending Fund Balance		\$ 3,258,406

The transfer to the Major Capital Improvement Fund builds a reserve for future heavy equipment purchases.

### Road and Bridge Fund Ending Balances 2011 – 2015

2011	2012	2013	2014	2015	% Change
Actual	Actual	Actual	Estimated	Budget	2013-2015
\$2,907,388	\$2,124,928	\$1,708,419	\$2,922,725	\$3,258,406	11.49%

## 2015 Road and Bridge Fund Revenues by Source



### Significant Changes – Road and Bridge Revenues

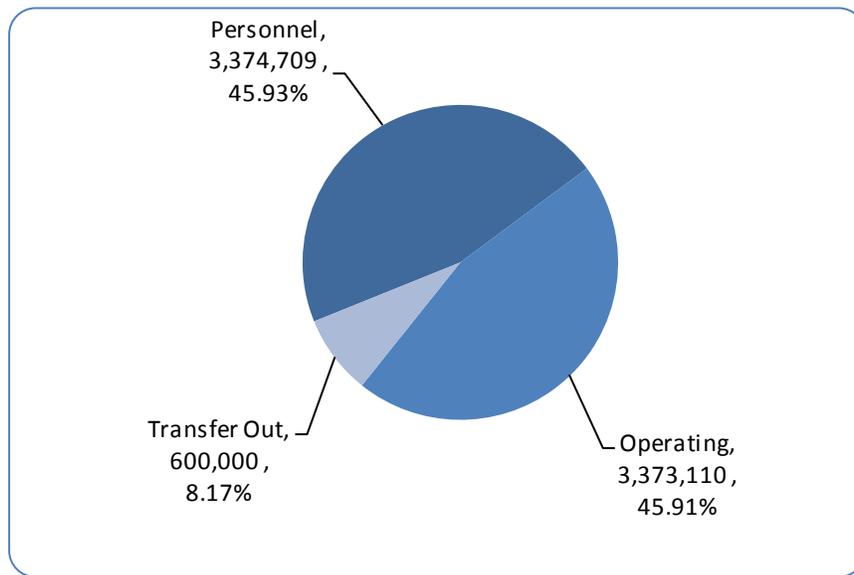
County Fleet Maintenance – Estimated 2014 revenue is \$153,454, the 2015 budget has been increased to reflect an aging motor pool fleet.

Crusher Operations – 2013 revenues resulted from leasing equipment to the Town of Estes Park after the autumn flooding in the area caused the need for many emergency road repairs. No revenues are anticipated in 2015.

### Changes in Revenues 2013 – 2014

Department	2013	2015	\$ Change	% Change
	Actual	Approved		
County Fleet Maintenance	126,185	240,000	113,815	90.2%
County Fuel	1,127,906	1,140,000	12,094	1.1%
Crusher Operations	376,748	-	(376,748)	-100.0%
Road Administration	3,497,734	3,303,500	(194,234)	-5.6%
<b>Road and Bridge Fund Total</b>	<b>5,128,572</b>	<b>4,683,500</b>	<b>(445,072)</b>	<b>-8.7%</b>

## 2015 Road and Fund Expenditures by Use



### Significant Changes – Road and Bridge Fund Expenditures

Crusher Operations – \$25,000 in additional personnel costs are budgeted for 2015 with the addition of .5 FTE. Also repair and maintenance costs are budgeted to increase with the aging fleet and additional use planned. Increases in royalty fees associated with the gravel pits that will be used in 2015 are also reflected.

Road Maintenance and Equipment – The 2015 budget reflects a \$100,000 increase in dust control and road stabilization work, a \$30,000 increase in road oil and asphalt costs, and greater maintenance and repair of the County heavy equipment fleet.

### Changes in Operating Expenditures 2013 – 2015

Department	2013	2015	\$ Change	% Change
	Actual	Approved		
County Fleet Maintenance	259,519	286,091	26,571	10.2%
County Fuel	1,086,711	1,166,413	79,702	7.3%
Crusher Operations	342,208	419,587	77,379	22.6%
Road Administration	3,090,807	3,224,978	134,171	4.3%
Road Maintenance and Equipment	1,289,081	1,650,750	361,669	28.1%
<b>Road and Bridge Fund Total</b>	<b>6,068,327</b>	<b>6,747,819</b>	<b>679,492</b>	<b>11.2%</b>

## 2015 ROAD AND BRIDGE FUND DEPARTMENTS

Summary	County Fleet Maintenance				
Budget					
Road and Bridge Superintendent					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	104,706	95,881	108,438	108,409	105,910
Overtime Wages	-	34	500	-	-
YE Payroll Accrual	(1,541)	669	-	-	-
FICA	10,087	6,993	8,295	7,991	8,102
Employee Benefits	44,562	40,318	49,735	36,844	37,129
Clothing Allowance	110	330	330	110	110
Workmans Compensation	5,389	6,476	6,560	6,573	6,339
Budget Supplemental	-	-	(17,000)	-	-
<b>Personnel Expenditures</b>	<b>163,314</b>	<b>150,702</b>	<b>156,858</b>	<b>159,927</b>	<b>157,591</b>
Fuel Oil & Antifreeze	10,485	9,360	12,850	10,000	10,000
Uniforms	352	-	500	500	500
Supplies - Operating	11,883	21,123	15,000	15,000	15,000
Supplies - Office	-	200	200	200	200
Supplies - Computer	207	-	150	300	300
Professional Services	-	-	-	1,000	-
Repair & Maint/Bldg	1,478	444	2,000	4,800	2,000
Repair & Maint/Equip	51,652	59,395	60,000	60,000	60,000
Prof Fees Tech Cont	1,202	1,811	2,280	3,403	3,500
Schools & Training	-	-	1,000	-	1,000
Recycle	651	1,040	1,000	1,000	1,000
Tires & Tubes-Vehicle	35,789	15,446	35,000	35,000	35,000
Budget Supplemental	-	-	-	-	-
<b>Operating Expenditures</b>	<b>113,699</b>	<b>108,818</b>	<b>129,980</b>	<b>131,203</b>	<b>128,500</b>
<b>Total Expenditures</b>	<b>277,013</b>	<b>259,519</b>	<b>286,838</b>	<b>291,130</b>	<b>286,091</b>
% Increase from Prior Year	8%	-6%	11%	1%	0%
					<b>vs. 2013</b>
<b>Revenues</b>					
County Fleet Maint Rev	136,866	126,185	94,000	160,000	240,000
Budget Supplemental	-	-	50,000	-	-
<b>Total Revenues</b>	<b>136,866</b>	<b>126,185</b>	<b>144,000</b>	<b>160,000</b>	<b>240,000</b>
<b>Support Required (Provided)</b>	<b>140,147</b>	<b>133,335</b>	<b>142,838</b>	<b>131,130</b>	<b>46,091</b>
<b>Full Time Equivalents</b>					
<b>Fleet Maintenance Operations</b>	<b>2.55</b>	<b>2.93</b>	<b>2.30</b>	<b>2.30</b>	<b>2.20</b>
<b>Personnel Cost Per FTE</b>	<b>64,045</b>	<b>51,434</b>	<b>68,199</b>	<b>69,533</b>	<b>71,632</b>

Road & Bridge Fund	County Fuel				
Streets & Highways					
Road and Bridge Superintendent					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	8,092	10,921	17,116	22,800	24,755
Overtime Wages	453	34	500	-	-
Yearend Payroll Accrual	(1,336)	206	-	-	-
FICA	587	808	1,309	1,700	1,894
Employee Benefits	2,768	3,676	5,546	6,146	6,926
Clothing Allowance	-	55	55	-	-
Workmans Compensation	1,037	1,050	1,203	1,066	1,389
Budget Supplemental			8,000		
<b>Personnel Expenditures</b>	<b>11,601</b>	<b>16,749</b>	<b>33,729</b>	<b>31,712</b>	<b>34,963</b>
Fuel Oil & Antifreeze	1,083,934	1,052,490	1,100,000	1,100,000	1,100,000
Supplies - Operating	104	1,488	1,750	1,750	1,750
Supplies - Computer	182	111	200	200	200
Professional Services	4,505	4,797	4,500	4,500	4,500
Travel, Lodge, & Meals			1,000	-	1,000
Repair & Maint/ Equipment	9,626	7,872	18,500	10,000	18,500
Prof Fees Tech Contract	515	2,949	3,000	3,000	3,000
Schools & Training	700	-	2,000	-	2,000
Utilities- Trash Removal	306	256	600	300	500
<b>Operating Expenditures</b>	<b>1,099,872</b>	<b>1,069,962</b>	<b>1,131,550</b>	<b>1,119,800</b>	<b>1,131,450</b>
<b>Total Expenditures</b>	<b>1,111,473</b>	<b>1,086,711</b>	<b>1,165,279</b>	<b>1,151,512</b>	<b>1,166,413</b>
% Increase from Prior Year	-3%	-2%	7%	-1%	7%
					<b>vs. 2013</b>
<b>Revenues</b>					
Surcharge	57,421	58,602	60,000	59,000	60,000
Fuel, Oil, Antifreeze Rev	1,089,817	1,069,304	1,080,000	1,080,000	1,080,000
<b>Total Revenues</b>	<b>1,147,238</b>	<b>1,127,906</b>	<b>1,140,000</b>	<b>1,139,000</b>	<b>1,140,000</b>
<b>Support Required (Provided)</b>	<b>(35,764)</b>	<b>(41,194)</b>	<b>25,279</b>	<b>26,413</b>	<b>26,413</b>
<b>Full Time Equivalents</b>					
<b>County Fuel Operations</b>	<b>0.16</b>	<b>0.16</b>	<b>0.40</b>	<b>0.30</b>	<b>0.40</b>
<b>Personnel Cost Per FTE</b>	<b>40,003</b>	<b>104,684</b>	<b>84,323</b>	<b>105,706</b>	<b>87,408</b>

Road & Bridge Fund	Crusher Operations				
Streets & Highways					
Road and Bridge Superintendent					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	136,963	136,546	114,179	152,333	158,323
Overtime Wages	5,521	20,250	10,126	5,000	10,126
On Call Wages	-	-	700	-	-
Wages / Vacancy	-	-	62,158	-	-
YE Payroll Accrual	(2,259)	4,758	-	-	-
FICA	10,614	11,742	8,735	12,112	12,112
Employee Benefits	34,765	42,589	43,470	61,846	64,694
Clothing Allowance	220	330	200	220	200
Workmans Compensation	10,668	11,164	7,993	11,329	11,083
Budget Supplemental	-	-	(10,000)	-	-
<b>Personnel Expenditures</b>	<b>196,491</b>	<b>227,380</b>	<b>237,561</b>	<b>242,840</b>	<b>256,537</b>
Fuel Oil & Antifreeze	59,110	44,995	40,000	71,000	50,000
Uniforms	283	689	400	400	400
Supplies - Operating	10,935	10,316	12,000	12,000	12,000
Professional Services	11,310	12,372	20,000	20,000	20,000
Travel Lodging Meals	243	430	1,500	500	1,500
Repair & Maint/Site Improvements	-	3,457	5,000	5,000	5,000
Repair & Maint/Equip	980	2,315	-	2,500	-
Royalty Fees	-	18,214	20,000	-	20,000
Schools & Training	1,639	294	1,000	800	3,000
Utilities - Propane	-	-	300	300	300
Utilities - Wtr & San	658	684	850	850	850
Repair & Maint/Crusher	52,856	21,063	50,000	50,000	50,000
<b>Operating Expenditures</b>	<b>138,013</b>	<b>114,828</b>	<b>151,050</b>	<b>163,350</b>	<b>163,050</b>
<b>Total Expenditures</b>	<b>334,504</b>	<b>718,955</b>	<b>388,611</b>	<b>406,190</b>	<b>419,587</b>
% Increase from Prior Year	10%	115%	-46%	5%	3%
					<b>vs. 2013</b>
<b>Revenues</b>					
<b>Total Revenues</b>	-	<b>376,748</b>	-	-	-
<b>Support Required (Provided)</b>	<b>334,504</b>	<b>342,208</b>	<b>388,611</b>	<b>406,190</b>	<b>419,587</b>
<b>Capital Expenditures</b>					
Capital Under \$5,000	-	-	-	31,700	-
<b>Total Capital Expenditures</b>					-
<b>Full Time Equivalents</b>					
<b>Crusher Operations</b>	<b>2.67</b>	<b>3.52</b>	<b>4.00</b>	<b>3.50</b>	<b>3.96</b>
<b>Personnel Cost Per FTE</b>	<b>73,592</b>	<b>64,596</b>	<b>59,390</b>	<b>69,383</b>	<b>64,782</b>

Road & Bridge Fund	Road & Bridge Administration				
Streets & Highways					
Road and Bridge Superintendent					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
Expenditures					
Regular Wages	1,897,699	1,809,372	1,885,652	1,900,000	1,943,892
Overtime Wages	22,225	41,593	53,565	68,000	53,565
On Call Wages	3,220	3,570	3,710	910	-
Lead Coverage	2,430	2,370	2,040	1,980	2,040
Wages Offset	-	-	(76,000)	-	(39,000)
YE Payroll Accrual	5,617	25,594	-	-	-
FICA	139,999	137,771	144,252	146,000	148,708
Employee Benefits	545,981	623,336	712,222	635,000	688,596
Clothing Allowance	4,125	3,960	5,100	4,180	4,200
Workmans Compensation	126,285	123,867	125,080	125,704	123,618
Budget Supplemental	-	-	45,000	-	-
<b>Personnel Expenditures</b>	<b>2,747,581</b>	<b>2,771,432</b>	<b>2,900,621</b>	<b>2,881,774</b>	<b>2,925,618</b>
Uniforms	3,292	1,551	3,000	3,000	3,000
Supplies - Operating	5,051	3,657	3,500	5,000	3,500
Supplies - Office	1,134	1,423	2,000	2,000	2,000
Supplies - Computer	7,174	2,299	3,000	3,000	3,000
Mapping	1,505	2,102	3,000	3,000	3,000
Professional Services	28,250	44,420	30,000	70,000	30,000
Photocopier Maint	584	527	1,000	600	1,000
Postage	516	856	900	1,000	900
Travel Lodging Meals	3,683	3,196	4,000	4,000	4,000
Advert & Legal Notice	2,487	2,488	3,000	7,000	3,000
Insurance & Bonds	37,948	46,800	47,000	48,000	48,410
Repair & Maint/Radios	16,344	14,400	17,500	15,000	17,500
Repair & Maint/Bldg	2,550	681	600	600	600
Repair & Maint/Off Eq	176	500	500	500	500
Prof Fees Tech Cont	6,399	4,749	6,500	6,500	8,000
Schools & Training	2,458	6,837	8,000	9,500	10,000
Telephone - Basic	-	9,328	9,000	9,300	9,000
Utilities - Electric	-	29,839	34,000	30,000	34,000
Utilities - Trash	5,087	3,528	6,000	4,000	6,000
Utilities - Nat Gas	-	10,939	15,000	11,000	15,000
Utilities - Wtr & San	1,203	2,963	2,750	3,000	2,750
Miscellaneous	282	29,089	500	500	500
Dues & Meetings	2,621	1,658	2,200	1,800	2,200
Treasurer Fees	42,928	42,584	42,000	43,000	42,000
Prop Taxes Due Towns	42,568	42,664	43,000	43,000	38,000
Repair of Building D-1	8,677	3,583	4,250	4,250	4,250
Repair of Building D-2	8,107	5,553	4,250	4,250	4,250
Repair of Building D-3	1,185	856	1,500	1,500	1,500
Repair of Building D-4	709	304	1,500	1,500	1,500
Budget Supplemental	-	-	32,000	-	-
<b>Operating Expenditures</b>	<b>232,916</b>	<b>319,375</b>	<b>331,450</b>	<b>335,800</b>	<b>299,360</b>
<b>Total Expenditures</b>	<b>2,980,497</b>	<b>3,090,807</b>	<b>3,232,071</b>	<b>3,217,574</b>	<b>3,224,978</b>
Trsf to Sales Tax	7,978	-	-	-	-
Trsf to Major Capital	862,927	600,000	600,000	850,000	600,000
<b>Total Transfers Out</b>	<b>870,905</b>	<b>600,000</b>	<b>850,000</b>	<b>850,000</b>	<b>600,000</b>
<b>Total Expenditures and Transfers Out</b>	<b>3,851,402</b>	<b>3,690,807</b>	<b>4,082,071</b>	<b>4,067,574</b>	<b>3,824,978</b>
% Increase from Prior Year	28%	-4%	11%	10%	4%
					<b>vs. 2013</b>

<b>Road and Bridge Administration - Continued</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Revenues</b>					
Property Tax Revenue	261,299	258,914	225,000	225,000	219,000
Delinquent Prop Tax	(85)	(286)	-	(368)	-
Interest on Prop Tax	685	542	700	500	500
Specific Ownership Tax	11,182	12,193	9,000	12,000	9,000
Severance Tax Revenue	66,840	46,024	10,000	50,000	40,000
Budget Supplemental	-	-	43,000	-	-
Local Grant Revenue	7,500	-	-	-	-
Highway Users Tax	2,548,460	2,551,620	1,800,000	2,500,000	2,500,000
National Forest Res	973,010	990,962	890,000	900,000	890,000
Natl For Res Pd School	(486,505)	(495,481)	(445,000)	(450,000)	(445,000)
Budget Supplemental	-	-	770,000	-	-
Addtl Motor Vehicle	53,513	54,148	40,000	50,000	40,000
Dust/Road Stblz Rev	5,000	13,764	-	8,500	-
Freeport-McMorRan	262,927	-	-	-	-
Miscellaneous Revenue	24,535	18,952	-	21,000	-
Budget Supplemental	-	-	250,000	-	-
<b>Total Revenues</b>	<b>3,794,575</b>	<b>3,497,734</b>	<b>3,631,700</b>	<b>3,655,932</b>	<b>3,303,500</b>
Trsf from EMS	-	-	-	-	-
Trsf from PILT	900,000	-	433,000	-	-
Trsf from Sales Tax	-	1,500,000	1,500,000	2,500,000	3,000,000
<b>Total Transfers In</b>	<b>900,000</b>	<b>1,500,000</b>	<b>1,933,000</b>	<b>2,500,000</b>	<b>3,000,000</b>
<b>Total Revenues and Transfers In</b>	<b>4,694,575</b>	<b>4,997,734</b>	<b>5,564,700</b>	<b>6,155,932</b>	<b>6,303,500</b>
<b>Support Required (Provided)</b>	<b>(843,173)</b>	<b>(1,306,928)</b>	<b>(1,482,629)</b>	<b>(2,088,358)</b>	<b>(2,478,522)</b>
<b>Capital Expenditures</b>					
Capital Improvements - Sales Tax	-	-	11,000	-	10,000
<b>Total Capital Improvements</b>	<b>-</b>	<b>-</b>	<b>11,000</b>	<b>-</b>	<b>10,000</b>
<b>Full Time Equivalents</b>					
<b>Road and Bridge Administration</b>	<b>44.32</b>	<b>43.23</b>	<b>45.00</b>	<b>45.00</b>	<b>44.20</b>
<b>Personnel cost per FTE</b>	<b>61,994</b>	<b>64,109</b>	<b>64,458</b>	<b>64,039</b>	<b>66,190</b>

<b>Road &amp; Bridge Fund</b>	<b>Road Maintenance and Equipment</b>				
<b>Streets &amp; Highways</b>					
<b>2014</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Expenditures</b>					
Fuel Oil & Antifreeze	535,497	503,881	375,000	500,000	500,000
Equipment Rental	3,763	11,777	5,000	5,000	5,000
Utilities - Propane	506	149	750	700	700
Miscellaneous	-	565	750	750	750
Supplies - Shop	65,213	77,293	64,000	64,000	64,000
Supplies - Signage	21,710	14,285	19,000	20,600	25,000
Wood	2,341	243	2,500	2,000	2,500
Culverts	35,584	74,908	75,000	75,000	75,000
Steel & Iron	8,381	4,238	7,500	7,500	7,500
Cutting Edges	67,670	59,441	90,000	90,000	90,000
Concrete	485	1,832	7,500	7,500	7,500
Tires & Tubes-Hvy Eq	97,108	76,790	90,000	90,000	90,000
Equipment Warranties	-	-	30,000	33,000	30,000
Repair Road Equipment	83,805	121,564	120,000	145,000	150,000
Repair of Trucks	111,389	104,271	150,000	160,000	170,000
Repair & Maint/Vehicle	48,917	28,631	20,000	47,000	40,000
Fire & Safety Equip	8,381	7,171	10,000	10,000	10,000
Rd Oil & Asphalt Maint	12,856	17,950	60,000	60,000	60,000
Rep/Mnt Cattle Grds	-	66	20,000	20,000	20,000
Road Salt and Sand	6,700	1,899	8,000	8,000	8,000
Krem RR Track Lease	2,400	-	4,800	4,800	4,800
Dust Control-Rd Stable	74,048	182,128	290,000	250,000	290,000
Budget Supplemental	-	-	155,000	-	-
<b>Total Expenditures</b>	<b>1,186,752</b>	<b>1,289,081</b>	<b>1,604,800</b>	<b>1,600,850</b>	<b>1,650,750</b>
<b>Total Expenditures</b>	<b>1,186,752</b>	<b>1,289,081</b>	<b>1,604,800</b>	<b>1,600,850</b>	<b>1,650,750</b>
% Increase from Prior Year	16%	9%	24%	24%	28%
					<b>vs. 2013</b>
<b>Revenues</b>					
Miscellaneous Revenue	-	-	-	900	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>900</b>	<b>-</b>
<b>Support Required (Provided)</b>	<b>1,186,752</b>	<b>1,289,081</b>	<b>1,604,800</b>	<b>1,599,950</b>	<b>1,650,750</b>

## EMERGENCY MEDICAL SERVICES FUND

The Emergency Medical Services Fund is used to report the collection and expenditure of two mills of the County property taxes approved by citizen vote for the County's emergency medical response and ambulance services. Revenues also include charges for services and approximately \$1,000,000 transferred from other County funds. The EMS fund encompasses 37.91 full time equivalent employees. Our Emergency Medical Services team responded to 2028 calls in 2014.

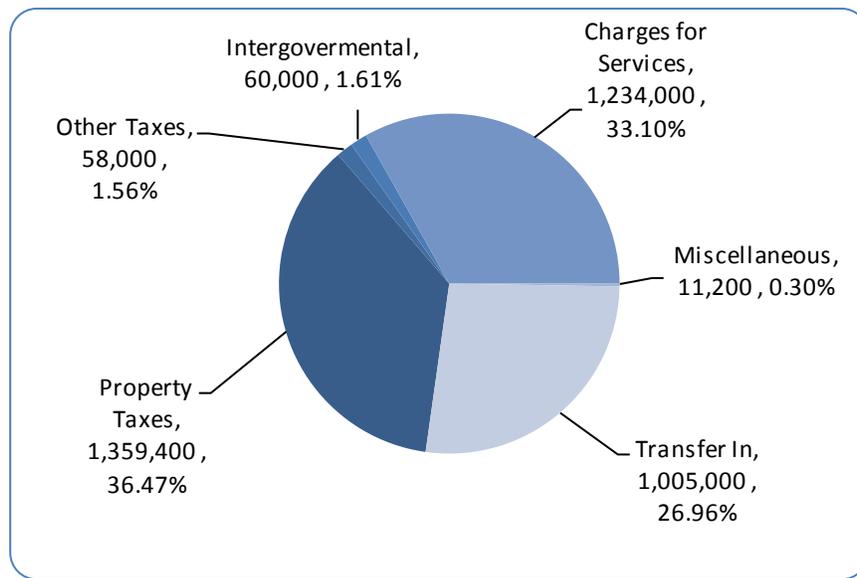
### 2014 Emergency Medical Services Fund Budget

Beginning Fund Balance		\$ 829,939
<i>Sources</i>		
Property Taxes		1,359,400
Other Taxes		58,000
Intergovernmental		60,000
Charges for Services		1,234,000
Miscellaneous		11,200
Transfer In - Payment in Lieu of Taxes Fund		1,005,000
Total Sources		3,727,600
<i>Uses</i>		
Personnel		2,391,723
Operating		684,250
Capital Expenditures		652,000
Total Uses		3,727,973
Ending Fund Balance		\$ 829,566

### Emergency Medical Services Fund Ending Balances 2011 - 2015

2010	2011	2012	2013	2014	2015	% Change
Actual	Actual	Actual	Actual	Estimated	Budget	2013-2015
\$1,053,469	\$1,244,131	\$1,442,181	\$ 929,474	\$ 829,939	\$ 829,566	-0.04%

## 2015 Emergency Medical Services Fund Revenues by Source



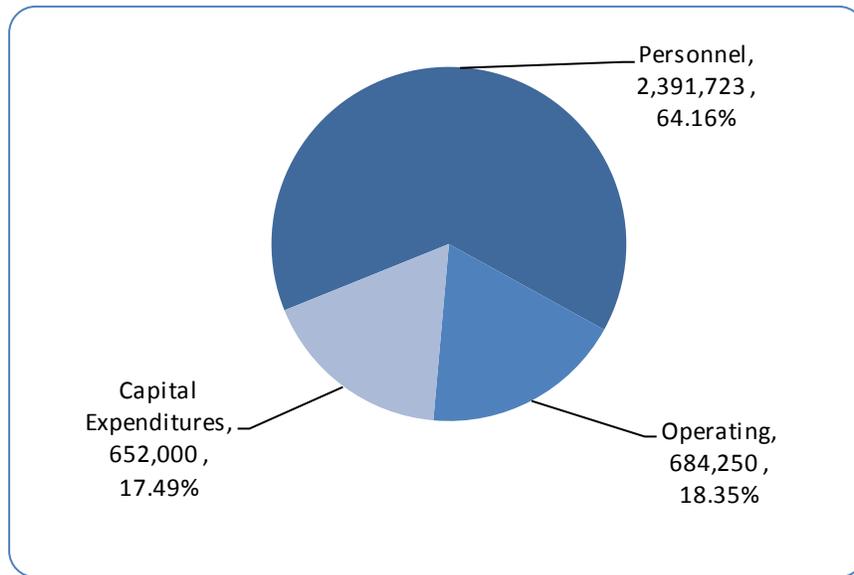
### Significant Changes – Emergency Medical Services Fund Revenues

Ambulance Fees – Ambulance Fees receivable incur significant write-offs and are conservatively budgeted. For 2014, Ambulance Fee revenues are estimated to be \$280,000.

### Changes in Revenue 2013 – 2015

Department	2013	2015	\$ Change	% Change
	Actual	Approved		
Ambulance Fees	258,954	34,000	(224,954)	-87%
EMS Operations	3,031,830	2,688,600	(343,230)	-11%
<b>Auxiliary Services Total</b>	<b>3,290,784</b>	<b>2,722,600</b>	<b>(568,184)</b>	<b>-17%</b>

## 2015 Emergency Medical Services Fund Expenditures by Use



### Significant Changes – Emergency Medical Fund Expenditures

Ambulance Fees – Ambulance Fee expenditures reflects a budgeted \$175,000 decrease in Medicare write-offs in 2015, a \$22,000 decrease in estimated insurance company write-offs, and a \$64,000 decrease in bad debt write-offs. Write-offs are a function of ambulance fee revenues; if revenues come in above budget, the County forecasts that write-off expense will also be above budgeted amounts.

### Changes in Operating and Capital Expenditures 2013 – 2015

Department	2013	2015	\$ Change	% Change
	Actual	Approved		
Ambulance Fees	295,904	34,000	(261,904)	-89%
EMS Operations	705,834	650,250	(55,584)	-8%
EMS Capital	676,326	652,000	(24,326)	-4%
<b>Auxiliary Services Total</b>	<b>1,678,064</b>	<b>1,336,250</b>	<b>(341,814)</b>	<b>-20%</b>

## 2015 EMERGENCY MEDICAL SERVICES FUND DEPARTMENTS

Emergency Medical Service Fund  
Public Health  
Emergency Medical Services Chief

### Ambulance Fees

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Approved
<b>Expenditures</b>					
Bad Debt Expense	156,927	295,904	34,000	200,000	34,000
Budget Supplemental	-	-	166,000	-	-
<b>Operating Expenditures</b>	<b>156,927</b>	<b>295,904</b>	<b>200,000</b>	<b>200,000</b>	<b>34,000</b>
<b>Total Non-cash Expenditures</b>	<b>156,927</b>	<b>295,904</b>	<b>200,000</b>	<b>200,000</b>	<b>34,000</b>
% Increase from Prior Year	-64%	89%	-32%	-32%	-89%
<b>Revenues</b>					
Ambulance Fee Rev	1,895,183	2,212,786	1,842,800	2,200,000	1,800,000
Ambulance Fee Adjust	2,735	796	(1,000)	(1,000)	(1,000)
Treasurer AR Collected	(1,082,144)	(1,286,099)	(1,200,000)	(1,200,000)	(1,200,000)
Medicare/caid Adjust	(346,478)	(459,536)	(350,000)	(525,000)	(350,000)
Resident/Charity Care	(44,889)	(34,848)	(50,000)	(45,000)	(50,000)
Insurance Adjustments	(53,652)	(75,331)	(65,000)	(77,000)	(65,000)
Military Adjustments	(21,627)	(22,547)	(25,000)	(22,000)	(25,000)
Fin Assist/CICP Adjust	(56,394)	(76,268)	(75,000)	(50,000)	(75,000)
Budget Supplemental	-	-	-	-	-
<b>EMS Net Increase in Accts Rec</b>	<b>292,733</b>	<b>258,954</b>	<b>76,800</b>	<b>280,000</b>	<b>34,000</b>
<b>Support Required (Provided)</b>	<b>(135,806)</b>	<b>36,951</b>	<b>123,200</b>	<b>(80,000)</b>	<b>-</b>



Photo courtesy of Grand Lake Area Chamber of Commerce

Emergency Medical Services Fund	Emergency Medical Services				
Public Health					
Emergency Medical Services Chief					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
Expenditures					
Regular Wages	1,492,018	1,466,779	1,625,689	1,575,000	1,659,516
Overtime Wages	88,851	188,175	-	220,000	-
Wages / Vacancy	-	-	-	-	147,919
YE Payroll Accrual	2,689	31,591	-	-	-
Wages Offset	(118,194)	(141,446)	(142,169)	(149,978)	(149,978)
FICA	116,376	123,113	124,365	133,000	126,953
Employee Benefits	364,828	424,282	488,260	475,000	530,877
Workmans Compensation	66,961	74,356	79,282	75,459	76,435
Unemployment Insurance	12,237	-	-	-	-
Budget Supplemental	-	-	125,000	-	-
<b>Personnel Expenditures</b>	<b>2,025,767</b>	<b>2,166,850</b>	<b>2,300,427</b>	<b>2,328,481</b>	<b>2,391,723</b>
Fuel Oil & Antifreeze	96,475	103,053	100,000	100,000	100,000
Uniforms	16,782	23,037	14,000	20,000	25,000
Supplies - Medical	71,942	101,931	80,000	105,000	95,000
Supplies - Operating	40,861	43,407	38,000	35,000	30,000
Supplies - Office	1,773	1,603	2,000	2,000	2,000
Supplies - Computer	4,001	1,349	2,000	1,200	1,200
Professional Services	710	9,753	1,000	6,000	7,500
Shredder / Recycle	-	110	200	-	-
Photocopier Maint	1,151	2,415	1,000	1,900	1,500
Postage	2,181	3,549	2,500	4,000	3,500
Travel Lodging Meals	2,934	4,398	2,500	2,500	2,500
Advert & Legal Notice	914	-	500	1,500	1,000
Insurance & Bonds	19,698	22,000	22,000	22,211	23,100
Repair & Maint/Radios	9,367	4,212	2,000	1,500	2,000
Repair & Maint/Bldg	13,841	23,911	25,000	25,500	25,000
Repair & Maint/Equip	10,582	18,495	4,500	4,800	4,500
Repair & Maint/Vehicle	90,202	99,718	75,000	110,000	75,000
Repair & Maint/Off Eq	-	125	500	-	500
Rent Expense	-	10,800	10,800	10,800	10,800
Prof Fees Tech Cont	32,003	20,290	32,000	25,000	28,000
Schools & Training	39,060	38,473	42,500	45,000	40,000
Telephone - Basic	6,086	4,504	6,000	6,000	6,000
Telephone - Data	-	430	500	500	500
Telephone - Cellular	9,301	7,346	7,000	8,500	7,000
Tele - Comcast Data	974	433	1,200	800	800
Utilities - Electric	14,120	15,477	17,000	16,000	17,000
Utilities - Trash	3,556	3,591	5,200	4,000	5,000
Utilities - Nat Gas	9,368	9,908	13,000	10,000	13,000
Utilities - Cable TV	1,008	1,184	850	1,200	850
Utilities - Other	1,563	1,216	1,250	2,000	2,000
Utilities - Wtr & San	3,916	4,389	3,000	4,000	3,200
Miscellaneous	45	192	-	-	-
Dues & Meetings	2,576	3,916	2,600	3,900	2,600
Treasurer Fees	92,724	94,977	100,000	95,000	100,000
Mtn Medical Response	4,097	3,709	4,000	13,500	4,000
CommunityRelations/Edu	8,056	10,128	8,000	8,000	8,000
US Bank Merchant Fees	5,842	9,643	5,000	6,000	-
Collection Expense	6,081	2,161	5,000	2,200	2,200
Emergency Mapping	9,000	-	5,000	-	-
Budget Supplemental	-	-	75,000	-	-
<b>Operating Expenditures</b>	<b>632,791</b>	<b>705,834</b>	<b>717,600</b>	<b>705,511</b>	<b>650,250</b>

Emergency Medical Services - Continued					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Transfers Out</b>					
Trsf to Major Capital	-	11,322	225,000	-	-
<b>Total Transfers Out</b>	<b>-</b>	<b>11,322</b>	<b>225,000</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures and Transfers Out</b>	<b>2,777,465</b>	<b>3,560,332</b>	<b>3,459,727</b>	<b>3,248,716</b>	<b>3,693,973</b>
% Increase from Prior Year	-19%	28%	-3%	-9%	4%
					<b>vs. 2013</b>
<b>Revenues</b>					
Property Tax Revenue	1,622,977	1,608,167	1,399,000	1,399,000	1,360,000
Delinquent Prop Tax	(540)	(1,766)	-	(2,000)	(2,000)
Interest on Prop Tax	4,227	3,366	-	1,400	1,400
Specific Ownership Tax	69,456	75,735	58,000	75,000	58,000
State Grant Revenue	9,170	43,969	55,480	39,420	55,000
Local Grant Revenue	-	-	-	18,085	5,000
Treasurer AR Collected	1,082,144	1,286,099	1,200,000	1,200,000	1,200,000
Miscellaneous Revenue	8,939	16,260	11,200	10,600	11,200
Sale of Assets	43,336	-	-	-	-
<b>Revenues</b>	<b>2,839,709</b>	<b>3,031,830</b>	<b>2,723,680</b>	<b>2,741,505</b>	<b>2,688,600</b>
Trsf from PILT	-	-	-	270,000	1,005,000
Trsf from Major Cap	-	52,745	-	-	-
Budget Supplemental	-	-	270,000	-	-
<b>Total Transfers In</b>	<b>-</b>	<b>52,745</b>	<b>270,000</b>	<b>270,000</b>	<b>1,005,000</b>
<b>Total Revenues and Transfers In</b>	<b>2,839,709</b>	<b>3,084,575</b>	<b>2,993,680</b>	<b>3,011,505</b>	<b>3,693,600</b>
<b>Support Required (Provided)</b>	<b>(62,244)</b>	<b>475,757</b>	<b>466,047</b>	<b>237,211</b>	<b>373</b>
<b>Capital Expenditures</b>					
Automotive Equipment	40,969	47,184	28,700	19,624	32,000
Computers & Comp Sys	-	-	-	100	-
Equipment	53,497	73,685	123,000	170,000	88,000
Capital Under \$5,000	24,441	26,698	-	25,000	-
Ambulances	-	528,759	-	-	532,000
Budget Supplemental	-	-	65,000	-	-
<b>Total Capital Expenditures</b>	<b>118,907</b>	<b>676,326</b>	<b>216,700</b>	<b>214,724</b>	<b>652,000</b>
<b>Full Time Equivalents</b>					
<b>Emergency Medical Services Operations</b>	<b>40.41</b>	<b>37.69</b>	<b>36.71</b>	<b>37.91</b>	<b>37.91</b>
<b>Personnel Cost Per FTE</b>	<b>50,131</b>	<b>57,491</b>	<b>62,665</b>	<b>61,421</b>	<b>63,089</b>

## CAPITAL IMPROVEMENT FUNDS

Grand County has two Capital Improvement Funds. The Sales Tax Capital Improvement Fund accounts for the County's 1% sales tax revenue received and non-major capital expenditures financed primarily from sales tax revenues. The improvements expenditures from this fund are one-time items which by their value or nature do not fit the County capitalization policy and are not depreciated. For 2015, donations are received into this fund for the County portion of the Highway 9 project, described on page 42. A substantial portion of sales tax revenue is transferred to the Road and Bridge Fund to supplement County property tax and state and federal funding for road maintenance operation, and to the General Fund to support County programs.

The Major Capital Improvement Fund accounts for major capital expenditures (those in excess of \$5,000 in accordance with the County capitalization policy) primarily financed by sales and property taxes or capital leases and all other major capital asset transactions of the County. Funding through interfund transfers to this fund reflects the Road and Bridge and Emergency Medical Services Funds setting aside money for future capital equipment purchase.

Capital expenditures are also made directly from the Dispatch and Emergency Medical Services Funds because of the restricted nature of some of their revenue flows. These are discussed with the fund, pages 193 and 172 respectively.

For more information about the 2015 Capital Improvement Plan, please see pages 42 through 48.

### SALES TAX CAPITAL IMPROVEMENT FUND

#### 2015 Sales Tax Capital Improvement Fund Budget

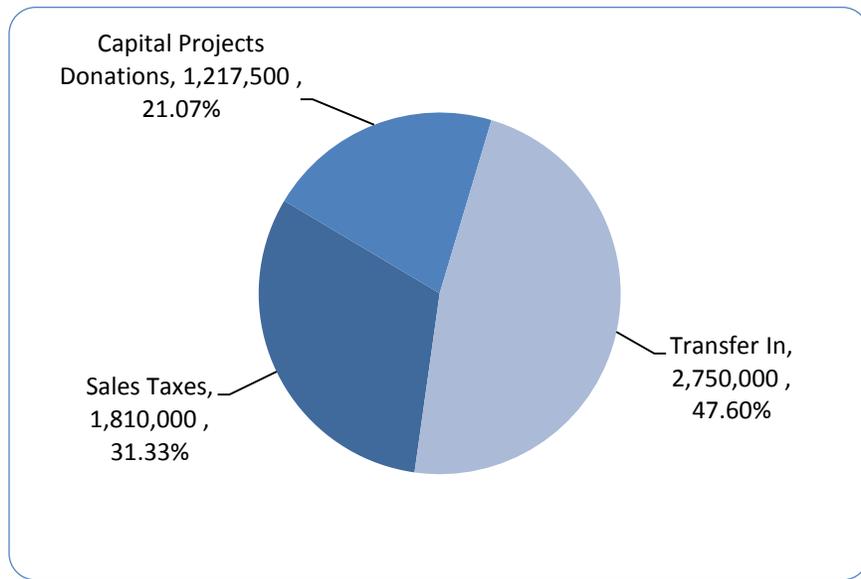
	\$ 7,690,943
<i>Sources</i>	
Sales Taxes	1,810,000
Capital Projects Donations	1,217,500
Transfer from Major Capital Fund	2,750,000
Total Sources	5,777,500
<i>Uses</i>	
Operating	35,000
Capital Expenditures	4,087,290
Transfers Out	8,150,000
Transfer to General Fund	5,150,000
Transfer to Road & Bridge Fund	3,000,000
Total Uses	12,272,290
Ending Fund Balance	\$ 1,196,153

#### Sales Tax Capital Fund Ending Balances 2011 – 2015

2011	2012	2013	2014	2015	% Change
Actual	Actual	Actual	Estimated	Budget	2013-2015
\$1,249,952	\$2,220,477	\$2,337,914	\$7,690,943	\$1,196,153	-84.45%

The decrease in budgeted ending fund balance reflects the planned non-depreciable infrastructure improvements and water projects planned for 2015, and Grand County's conservative sales tax revenue budgeting.

### 2015 Sales Tax Capital Fund Revenues by Source

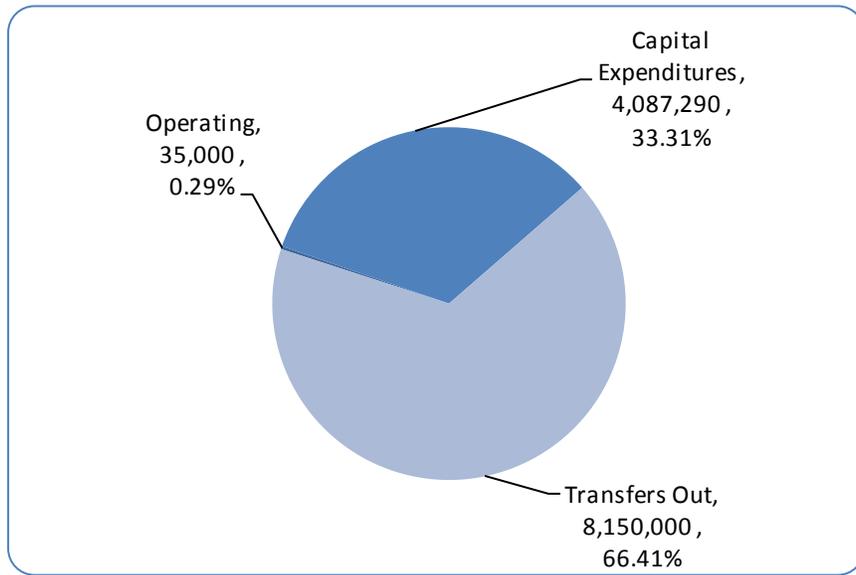


### Sales Tax Capital Fund Changes in Revenues 2013 – 2015

	2013 Actual	2015 Approved	\$ Change	\$ Change
Sales Tax Capital Improvement Fund Total	3,121,596	3,027,500	(94,096)	-3%



## 2015 Sales Tax Capital Fund Expenditures by Use



### Significant Changes – Sales Tax Capital Improvement Operating and Capital Expenditures

Sales Tax Capital Fund Total - The 2015 budget reflects expenditures of \$2.7 million for the Highway 9 project, and \$845,000 for water projects.

### Sales Tax Improvement Fund Changes in Operating and Capital Expenditures 2013 – 2015

	2013	2015		
	Actual	Approved	\$ Change	\$ Change
<b>Sales Tax Capital Improvement Fund Total</b>	<b>516,559</b>	<b>4,122,290</b>	<b>3,605,731</b>	<b>698%</b>

## MAJOR CAPITAL IMPROVEMENT FUND

### 2015 Major Capital Improvement Fund Budget

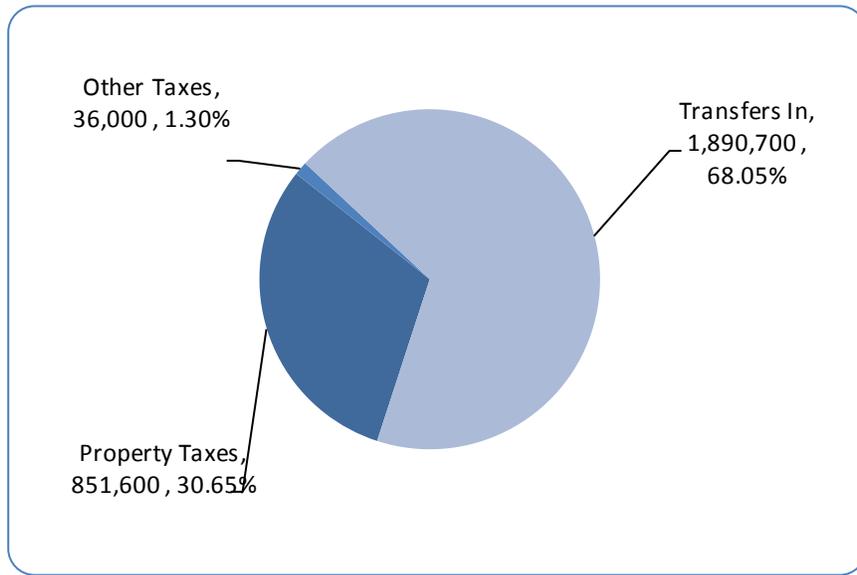
Beginning Fund Balance		\$ 2,318,789
<i>Sources</i>		
Property Taxes		851,600
Other Taxes		36,000
Transfers In		1,890,700
Transfer in from General Fund	749,000	
Transfer in from Road & Bridge Fund	600,000	
Transfer in from Airport Improvement Fund	316,700	
Transfer in from Payment in Lieu of Taxes Fund	225,000	
Total Sources	1,890,700	2,778,300
<i>Uses</i>		
Operating		45,000
Capital Expenditures		3,685,600
Transfer to Sales Tax Capital Improvements Fund		2,750,000
Total Uses		6,480,600
Ending Fund Balance		\$ (1,383,511)

### Major Capital Improvement Fund Ending Balances 2011 – 2015

2011	2012	2013	2014	2015	% Change
Actual	Actual	Actual	Estimated	Budget	2013-2015
\$ 5,168,787	\$ 5,978,319	\$ 7,812,228	\$ 2,318,789	\$ (1,383,511)	-159.67%



## 2015 Major Capital Improvement Fund Revenues by Source

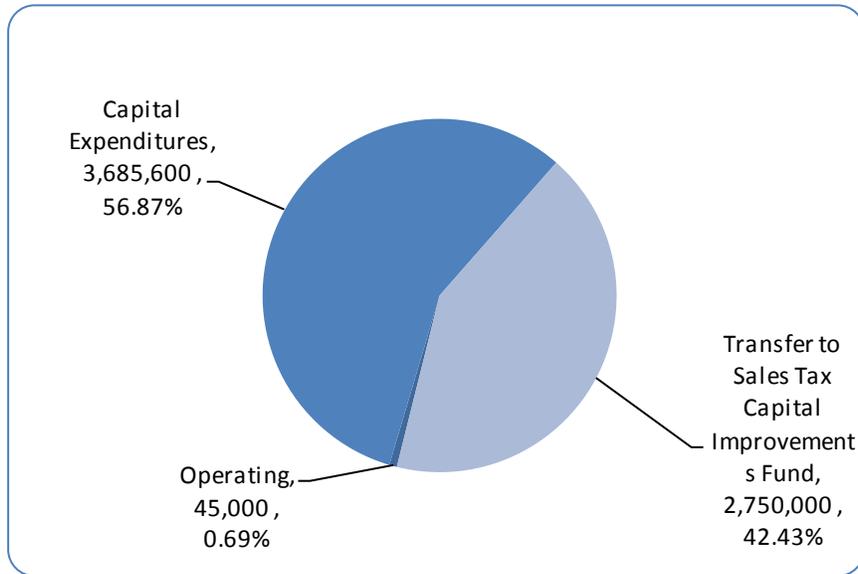


### Significant Changes – Major Capital Improvement Fund Revenues

Major Capital Improvement Fund Total – The 2013 total includes \$682,735 proceeds from sale of assets. Asset sales proceeds are variable and not budgeted.

### Major Capital Improvement Fund Changes in Revenues 2012 – 2014

	2013	2015		
	Actual	Approved	\$ Change	\$ Change
<b>Major Capital Improvement Fund Total</b>	<b>1,741,374</b>	<b>887,600</b>	<b>(853,774)</b>	<b>-49%</b>



**Significant Changes – Major Capital Improvement Fund Operating and Capital Expenditures**

Major Capital Improvement Fund Total – The 2015 budget includes a \$2,750,000 transfer to the Sales Tax Capital Improvement Fund to support the non-depreciable projects intended to be financed from that fund.

**Major Capital Improvements Fund Changes in Operating and Capital Expenditures 2013 – 2015**

	2013	2015		
	Actual	Approved	\$ Change	\$ Change
<b>Major Capital Improvement Fund Total</b>	<b>2,090,143</b>	<b>3,830,600</b>	<b>1,740,457</b>	<b>83%</b>

## 2015 CAPITAL IMPROVEMENT FUNDS BUDGETS

Sales Tax Capital Improvements					
Sales Tax Capital Improvements Capital Improvements Board of County Commissioners					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Treasurer Fees	28,935	30,554	45,000	32,000	35,000
<b>Operating Expenditures</b>	<b>28,935</b>	<b>30,554</b>	<b>45,000</b>	<b>32,000</b>	<b>35,000</b>
Judicial Center	-	-	-	-	43,000
Water Rights Purchase	-	-	100,000	-	-
CO River Coop Pymts	-	-	-	120,000	845,000
Gore Canyon WW Pk	-	-	1,600,000	-	-
Landfill Stabilize	604,494	383,293	1,600,000	605,455	122,000
Commissioners	33,006	-	718,501	10,000	205,000
Highway 9	-	-	-	-	2,730,000
Human Resources	-	-	-	-	2,300
IT	41,000	-	5,100	5,100	-
County Maintenance	13,526	10,552	69,100	29,000	8,000
Budget Supplemental - County Maint	-	-	6,700	-	-
Treasurer	-	4,754	5,000	900	-
Health Inspector	-	-	-	-	700
Building Inspection	-	-	-	500	-
Coroner	4,424	690	-	1,200	6,000
Animal Control	4,840	934	-	-	-
Sheriff	37,856	9,903	-	5,000	24,500
Budget Supplemental - Sheriff	-	-	5,000	-	-
Jail	-	10,076	-	16,000	-
Budget Supplemental - Jail	-	-	16,000	-	-
Road Construction	12,540	-	-	5,000	10,000
Road Maint & Equipment	10,626	-	-	7,500	-
Budget Supplemental - Road Maint	-	-	7,500	-	-
Road Administration	3,700	-	-	11,000	-
Budget Supplemental - Road Admin	-	-	11,000	-	-
Crusher	-	-	-	31,700	-
Budget Supplemental - Crusher	-	-	32,000	-	-
Health Assessment	21,692	17,404	-	-	-
Airport Improvement	28,357	6,360	114,000	35,000	-
Fairgrounds	-	3,126	3,000	25,600	-
Budget Supplemental - Fairgrounds	-	-	25,000	-	-
CSU Extension	3,107	-	-	-	-
Natural Resources	2,000	-	-	6,800	8,500
Budget Supplemental - Natural Resources	-	-	7,000	-	-
Emergency Management	63,209	-	-	7,400	-
Budget Supplemental - Emergency Mgmt	-	-	8,000	-	-
Computers & Comp Sys	42,768	38,913	75,500	45,000	82,290
SS Annex Remodel	-	-	40,000	-	-
SS Office Remodel	-	-	10,000	58,000	-
Budget Supplemental -Social Services	-	-	8,000	-	-
<b>Capital Expenditures</b>	<b>927,144</b>	<b>486,005</b>	<b>4,466,401</b>	<b>1,026,155</b>	<b>4,087,290</b>

<b>Sales Tax Capital Improvements - Continued</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Transfers Out</b>					
Trsf to General	-	-	3,800,000	3,800,000	5,150,000
Trsf to Road & Bridge	-	1,500,000	1,500,000	2,500,000	3,000,000
Trsf to Major Capital	1,075,000	1,000,000	2,000,000	-	-
Budget Supplemental	-	-	-	-	-
<b>Total Transfers Out</b>	<b>1,075,000</b>	<b>2,500,000</b>	<b>7,300,000</b>	<b>6,300,000</b>	<b>8,150,000</b>
<b>Total Expenditures and Transfers Out</b>	<b>2,031,079</b>	<b>3,016,559</b>	<b>11,811,401</b>	<b>7,358,155</b>	<b>12,272,290</b>
% Increase from Prior Year	10%	49%	292%	144%	307%
					<b>vs. 2013</b>
<b>Revenues</b>					
Sales Tax Revenue	2,847,930	3,106,738	1,800,000	3,200,000	1,800,000
Misc Sales Tax - MVD	12,466	14,858	8,800	17,000	10,000
Miscellaneous Revenue	-	-	220,000	-	-
Denver Water Donation	-	-	-	1,950,000	-
Consulting Engineering	-	-	-	2,500	17,500
Jones CDOT Donation	-	-	-	4,000,000	-
Grand Foundation	-	-	-	-	1,200,000
<b>Revenues</b>	<b>2,860,397</b>	<b>3,121,596</b>	<b>2,028,800</b>	<b>9,169,500</b>	<b>3,027,500</b>
Trsf from General	141,206	10,000	1,158,000	17,400	-
Trsf from Airport Imp	-	2,400	-	36,500	-
Trsf from Major Cap	-	-	2,800,000	2,800,000	2,750,000
<b>Total Transfers In</b>	<b>141,206</b>	<b>12,400</b>	<b>3,958,000</b>	<b>2,853,900</b>	<b>2,750,000</b>
<b>Total Revenues and Transfers In</b>	<b>3,001,603</b>	<b>3,133,996</b>	<b>5,986,800</b>	<b>12,023,400</b>	<b>5,777,500</b>
<b>Support Required (Provided)</b>	<b>(970,525)</b>	<b>(117,437)</b>	<b>5,824,601</b>	<b>(4,665,245)</b>	<b>6,494,790</b>

Commissioners	Major Capital Improvement Fund				
Major Capital Improvements					
Board of County Commissioners					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
Expenditures					
Treasurer Fees	50,866	57,074	51,000	45,000	45,000
<b>Operating Expenditures</b>	<b>50,866</b>	<b>57,074</b>	<b>51,000</b>	<b>45,000</b>	<b>45,000</b>
BOCC - Capital Reserve	-	-	537,000	-	-
Water Rights Purchase	-	-	-	-	100,000
Gore Canyon WW Pk	-	-	-	537,500	920,000
Budget Supplemental - Water Protection	-	-	400,000	-	-
Land	30,142	-	-	-	-
Commissioners	-	-	20,000	-	20,000
County Maintenance	-	-	-	-	22,000
E-Recording Expense	11,000	13,975	22,000	13,750	20,000
County Elections	20,000	-	-	5,700	-
Budget Supplemental - County Elections	-	-	6,000	-	-
Treasurer	24,700	-	-	28,700	-
Budget Supplemental - Treasurer	-	-	12,000	-	-
Motor Pool	-	142,378	-	-	75,000
Coroner	-	32,205	-	-	-
Animal Control	-	-	31,000	30,320	33,500
Sheriff Automotive	173,999	35,613	87,000	75,400	190,500
Sheriff Equipment	-	9,840	-	-	-
Jail Automotive	-	-	-	38,000	-
Jail Equipment	8,510	-	-	28,000	59,000
Budget Supplemental - Jail	-	-	70,000	-	-
Court Security	47,974	43,912	-	-	-
Equipment - Road Construction	623,985	926,474	770,000	285,000	487,000
Asphalt - Road Construction	416,624	-	100,000	825,000	-
5 Year Projects - Road Construction	55,079	12,200	350,000	44,000	322,000
FV Parkway Construction	1,606	490	-	-	-
County Rd 804	841,401	-	705,000	58,000	805,000
Crusher	-	-	209,000	208,000	-
County Fuel	-	13,576	-	-	-
Airport Equipment	-	-	104,500	69,000	80,500
Airport - Kremmling Improvements	7,308	145,263	669,853	952,000	-
Airport - Granby Improvements	222,770	-	1,064,691	1,098,000	353,400
Fairgrounds	72,282	-	25,000	-	79,500
Natural Resources	-	-	8,500	-	-
Computers & Comp Sys	9,532	10,827	-	-	218,200
Computer - Equipment	-	56,151	-	-	-
CivicPlus Web Sys	-	29,200	-	-	-
Sheriff Comp Sys	-	277,513	-	16,000	-
Assess/Treas Comp Sys	-	283,456	-	-	-
A/R Cash Software	-	-	-	18,000	-
GIS/Sidwell Comp Sys	-	-	-	32,000	-
Budget Supplemental - Computers	-	-	50,000	-	-
Social Services	-	-	75,000	-	-
Budget Supplemental - Social Services	-	-	-	12,000	-
<b>Major Capital Expenditures</b>	<b>2,566,912</b>	<b>2,033,073</b>	<b>5,316,544</b>	<b>4,374,370</b>	<b>3,785,600</b>
Transfer to Sales Tax	-	-	2,800,000	2,800,000	2,750,000
Transfer to EMS	-	52,745	-	-	-
<b>Total Transfers Out</b>	<b>-</b>	<b>52,745</b>	<b>2,800,000</b>	<b>2,800,000</b>	<b>2,750,000</b>
<b>Total Expenditures and Transfers Out</b>	<b>2,617,777</b>	<b>2,142,892</b>	<b>8,167,544</b>	<b>7,219,370</b>	<b>6,580,600</b>
% Increase from Prior Year	-44%	-18%	281%	237%	207%
					<b>vs. 2013</b>

<b>Major Capital Improvement Fund (Continued)</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2013</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Revenues</b>					
Property Tax	1,014,361	1,005,104	874,000	874,000	850,000
Delinquent Property Tax	(343)	(1,104)	-	(1,300)	(1,000)
Interest on Property Tax	2,636	2,104	2,600	2,600	2,600
Specific Ownership Tax	43,410	47,334	36,000	36,000	36,000
Miscellaneous	5,000	5,200	-	6,790	-
Sale of Assets	69,680	682,735	-	31,300	-
<b>Revenues</b>	<b>1,134,744</b>	<b>1,741,374</b>	<b>912,600</b>	<b>949,390</b>	<b>887,600</b>
Trsf from General	121,558	99,513	19,000	340,000	700,000
Trsf from General	-	-	-	28,235	41,500
Trsf from General	-	-	-	7,500	7,500
Trsf from R&B	862,927	976,748	600,000	850,000	600,000
Trsf from EMS	-	11,322	225,000	-	-
Trsf from Airport Imp	183,080	147,845	1,559,491	1,815,000	316,700
Trsf from PILT	50,000	-	-	225,000	225,000
Trsf from Sales Tax	1,075,000	1,000,000	2,000,000	-	-
Budget Supplemental	-	-	528,000	-	-
<b>Transfers In Total</b>	<b>2,292,565</b>	<b>2,235,427</b>	<b>4,931,491</b>	<b>3,265,735</b>	<b>1,890,700</b>
<b>Revenues Total</b>	<b>3,427,309</b>	<b>3,976,800</b>	<b>5,844,091</b>	<b>4,215,125</b>	<b>2,778,300</b>
<b>Support Required (Provided)</b>	<b>(809,532)</b>	<b>(1,833,909)</b>	<b>2,323,453</b>	<b>3,004,245</b>	<b>3,802,300</b>

## NON-MAJOR FUNDS

Grand County's eleven Non-Major Funds include Affordable Housing, Airport Improvement, Conservation Trust, County Lodging Tax Tourism, Dispatch, Employee Health Insurance, Grand County Emergency Telephone Service Authority, Payment in Lieu of Taxes, Retirement, Social Services and Water Quality. This group of funds encompasses 25.8 full time equivalent employees in 23 departments.

*Affordable Housing Fund* – This fund reports revenues and expenditures for addressing affordable housing needs. Revenues come from development fees and the fund is currently inactive. Please see page 188 for details.

*Airport Improvement Fund* – This fund accounts for airport improvements funded primarily by Federal grant revenues, with a minor grant match by the County and State. Additionally, airport operations including aviation fuel sales, hangar rentals and maintenance at the County's two airports are accounted for within the fund. Please see page 189 for details.

*Conservation Trust Fund* – This fund accounts for state lottery revenue allocated to the County and the related community improvements financed by these revenues. Please see page 191 for details.

*County Lodging Tax Tourism Fund* – This fund accounts for the County 1.8% lodging tax revenue charged to persons for accommodations and the expenditures of these funds to market County tourism. Please see page 192 for details.

*Dispatch Fund* – This fund is used for the operation of a communication center to answer emergency and non-emergency calls for public safety and EMS services within the County. Please see page 193 for details.

*Employee Self Insurance Fund* – This fund accounts for the transactions and reserves for the employee health insurance plan. Please see page 195 for details.

*Grand County Emergency Telephone Service Authority (GCETSA)* – This fund was previously a non-blended component unit. As of 2014 it will be included as a non-major fund in the Comprehensive Annual Financial Report. It is used to account for the county's emergency 911 system payments from telephone service providers and the maintenance of the infrastructure required. Please see page 196 for details.

*Payment in Lieu of Taxes* – This fund is used to account for revenues from the federal government for payment in lieu of taxes. Revenue is transferred under the Board of County Commissioners discretion for the benefit of the County. It is usually transferred to Road and Bridge and expended for County road maintenance. Please see page 197 for details.

*Retirement* – this fund is used to account for the County's employees' retirement program. Funding comes from a portion of the property tax revenues and employee contributions. Please see page 198 for details.

*Social Services* – This fund is used to account for primarily federal and state resources received by the County or paid directly to County residents for various social programs as well as a portion of County property taxes designated for this purpose. Please see page 200 for details.

*Water Quality* – This fund is used to report revenues and expenditures for addressing water quality impacts. Please see page 199 for details.

## 2015 Non-Major Funds Budget

### 2015 Budget by Source and Use

Beginning Combined Fund Balance	\$ 10,307,705
<i>Sources</i>	
Property Tax	745,000
Other Taxes	902,000
Intergovernmental	4,276,457
Charges for Services	197,950
Interest Earnings	3,300
Special Assessments	4,500
Miscellaneous	42,000
Transfer In	<u>290,626</u>
Total Sources	6,461,833
<i>Uses</i>	
Personnel	2,404,306
Operating	3,670,142
Capital Expenditures	1,036,167
Transfers Out	<u>1,546,700</u>
Total Uses	8,657,315
Ending Combined Fund Balance	<u><u>\$ 8,112,223</u></u>

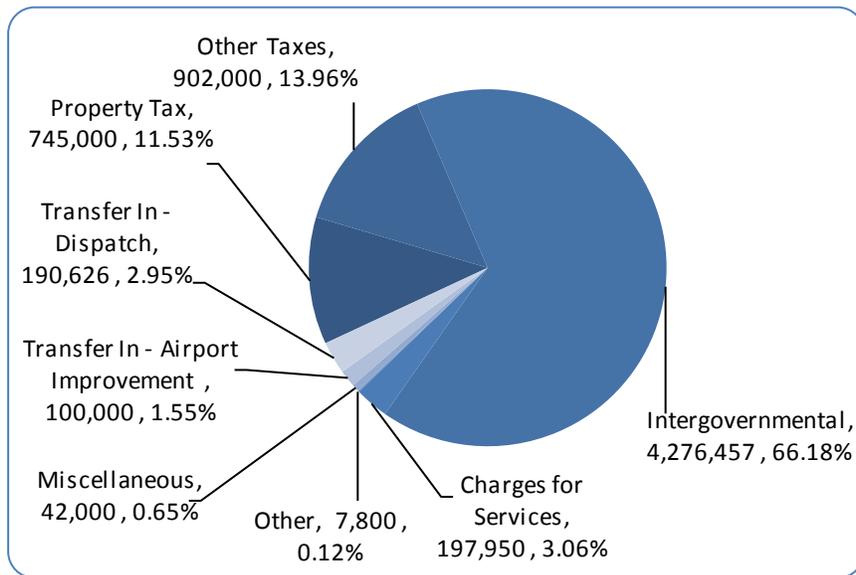
### 2015 Budget by Fund

Beginning Combined Fund Balance	\$ 10,307,705
<i>Sources</i>	
Airport Improvement Fund	613,900
Social Services Fund	2,195,383
Payments in Lieu of Taxes Fund	810,000
Retirement Fund	821,000
Dispatch Fund	1,105,000
County Lodging Tax Fund	561,250
GCETSA	320,800
Conservation Trust Fund	30,000
Water Quality Fund	<u>4,500</u>
Total Sources	6,461,833
<i>Uses</i>	
Airport Improvement Fund	690,874
Social Services Fund	2,706,893
Payments in Lieu of Taxes Fund	1,230,000
Dispatch Fund	1,108,911
County Lodging Tax Fund	631,870
GCETSA	888,167
Retirement Fund	737,000
Employee Insurance Fund	511,000
Conservation Trust Fund	150,000
Water Quality Fund	2,100
Affordable Housing Fund	500
Total Uses	<u>8,657,315</u>
Ending Combined Fund Balance	<u><u>\$ 8,112,223</u></u>

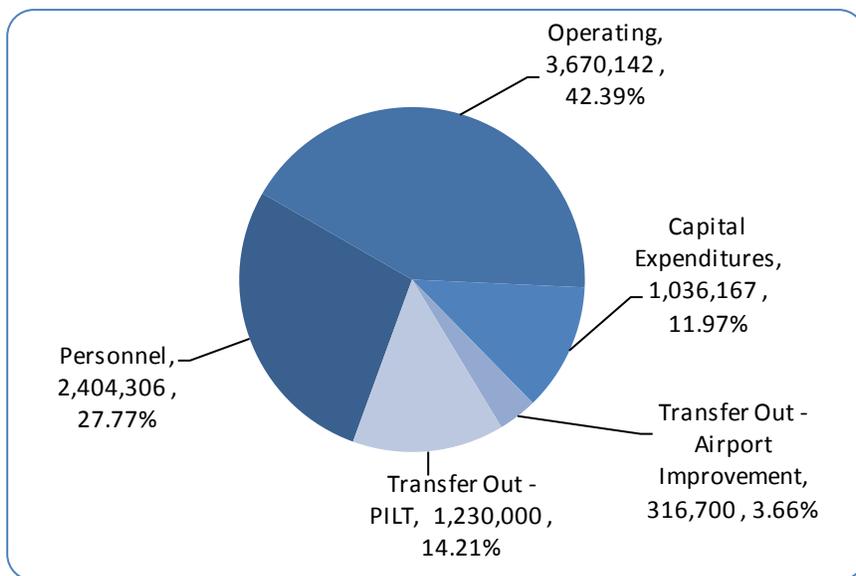
## 2015 Non-Major Funds Ending Balances 2011 – 2015

Fund	2011 Actual	2012 Actual	2013 Actual	2014		% Change
				Estimated	2015 Budget	
Airport Improvement	273,142	323,714	273,026	251,341	174,367	-31%
Affordable Housing	62,940	62,940	62,940	62,940	62,440	-1%
Conservation Trust Fund	117,391	82,553	128,959	144,301	24,301	-83%
County Lodging Tax	506,049	591,398	617,471	545,279	474,659	-13%
Dispatch	170,648	173,826	62,655	8,244	124,679	1412%
Employee Insurance	1,994,868	2,124,523	2,243,304	4,785,920	4,274,920	-11%
GCETSA	-	-	-	(5,772)	-	n/a
Payment in Lieu of Taxes	4,766	7,921	902,455	1,379,369	959,369	-30%
Retirement	450,175	1,361,626	1,703,590	1,902,169	1,986,169	4%
Social Services	877,427	960,047	1,025,825	636,189	124,679	-80%
Water Quality	21,427	22,645	23,496	24,586	26,986	10%

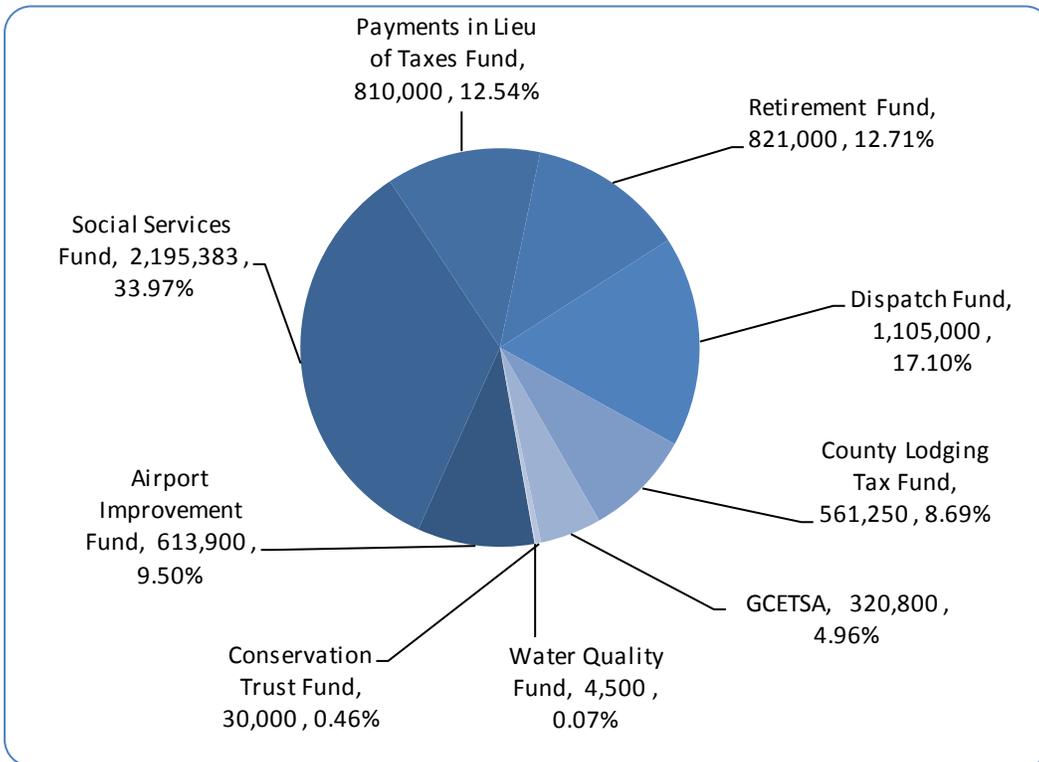
### 2015 Non-Major Funds Sources by Type and Percentage of Total



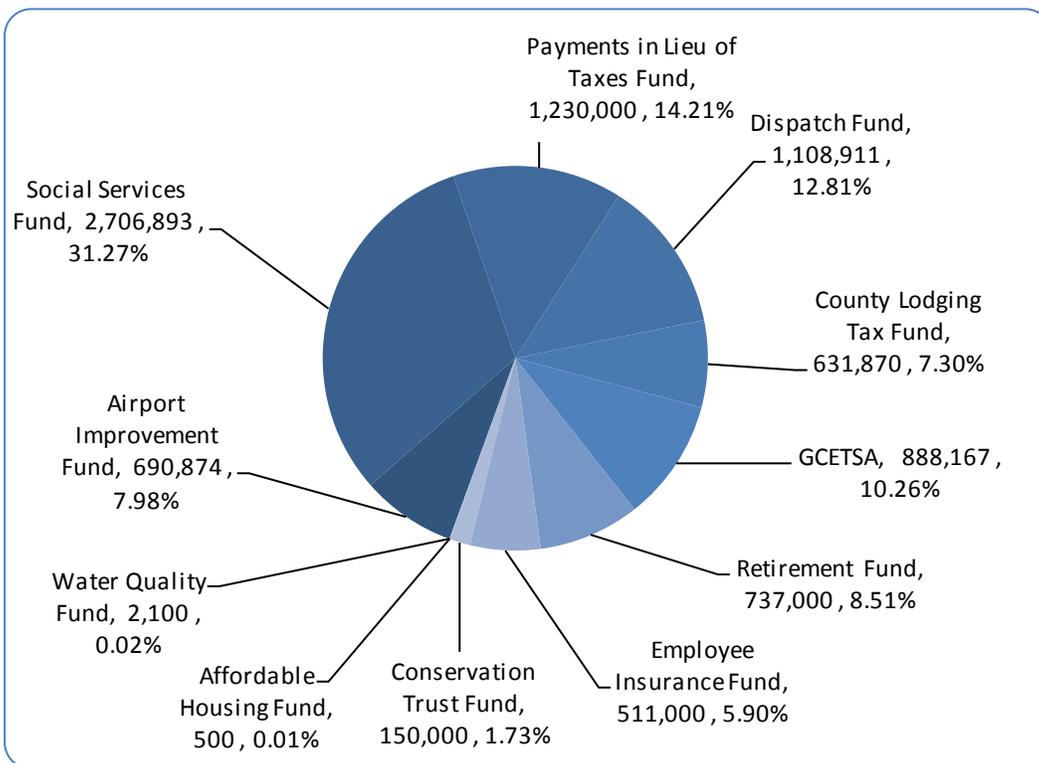
### 2015 Non-Major Funds Uses by Type and Percentage of Total



### 2015 Non-Major Funds Sources by Fund and Percentage of Total



### 2015 Non-Major Funds Uses by Fund and Percentage of Total



## Significant Changes – Non-Major Funds Revenues

Airport Improvement Fund – Includes transfers in and grants to complete 2014 capital projects.  
 Conservation Trust Fund – Revenues are conservatively budgeted, estimated 2014 revenues are \$49,940.  
 Dispatch Fund – 2013 includes funding for infrastructure projects.  
 Employee Insurance Fund – Previously a department, converted to a non-major fund in 2014.  
 Retirement Fund – Revenues are conservatively budgeted, estimated 2014 revenues are \$843,460.

### Changes in Revenues 2013 - 2015

Fund	2013	2015	Increase	(Decrease)
	Actual	Budget	Amount	Percent
Airport Improvement	434,735	600,000	165,265	38%
Affordable Housing	-	-	-	n/a
Conservation Trust Fund	57,905	30,000	(27,905)	-48%
County Lodging Tax	566,131	561,250	(4,881)	-1%
Dispatch	1,704,846	1,105,000	(599,846)	-35%
Employee Insurance	1,921	-	(1,921)	-100%
GCETSA	-	320,800	320,800	n/a
Payment in Lieu of Taxes	894,534	810,000	(84,534)	-9%
Retirement	951,134	821,000	(130,134)	-14%
Social Services	2,381,886	2,195,383	(186,503)	-8%
Water Quality	5,586	4,500	(1,086)	-19%
<b>Total Non-Major Funds</b>	<b>6,998,678</b>	<b>6,447,933</b>	<b>(550,745)</b>	<b>-8%</b>

## Significant Changes – Non-Major Funds Expenditures

Airport Improvement Fund – 2015 includes expenditures to complete 2014 capital projects.  
 Conservation Trust Fund – Budget reflects spending down fund balance in 2015.  
 Dispatch Fund – 2013 includes infrastructure projects.  
 Employee Insurance Fund – 2015 reflects conservative spending in anticipation of increasing medical costs.  
 Retirement Fund – Conservatively budgeted, estimated 2014 expenditures are \$644,882.  
 Water Quality – Decrease in professional services expenses budgeted in 2015.

### Changes in Operating and Capital Expenditures 2013 – 2015

Fund	2013	2015	Increase	(Decrease)
	Actual	Budget	Amount	Percent
Airport Improvement	435,181	690,874	255,693	59%
Affordable Housing	-	500	500	n/a
Conservation Trust Fund	11,499	150,000	138,501	1204%
County Lodging Tax	540,059	631,870	91,811	17%
Dispatch	1,942,593	628,911	(1,313,682)	-68%
Employee Insurance	(116,860)	511,000	627,860	-537%
GCETSA	-	888,167	888,167	n/a
Payment in Lieu of Taxes	-	1,230,000	1,230,000	n/a
Retirement	609,170	737,000	127,830	21%
Social Services	2,316,110	2,706,893	390,783	17%
Water Quality	4,735	2,100	(2,635)	-56%
<b>Total Non-Major Funds</b>	<b>5,742,487</b>	<b>8,177,315</b>	<b>2,434,828</b>	<b>42%</b>

## 2015 NON-MAJOR FUNDS BUDGETS

Affordable Housing Fund	Affordable Housing Fund				
Auxiliary Services					
Board of County Commissioners					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Treasurer Fees	-	-	500	500	500
<b>Total Expenditures</b>	-	-	<b>500</b>	<b>500</b>	<b>500</b>
% Increase from Prior Year	0%	0%	N/A	0%	0%
<b>Support Required (Provided)</b>	-	-	<b>500</b>	<b>500</b>	<b>500</b>



Airport Improvement Fund	Airport Improvement Fund				
Auxiliary Services					
County Manager					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Regular Wages	42,059	42,638	42,712	45,776	28,886
Overtime Wages	2,339	3,051	4,000	4,157	3,000
YE Payroll Accrual	1,813	699	-	-	-
Wages Offset	-	-	15,000	-	20,000
FICA	3,271	3,302	3,267	3,611	2,210
Employee Benefits	12,925	21,622	22,742	22,712	13,991
Clothing Allowance	110	110	110	110	39
Workmans Compensation	2,634	2,631	3,031	2,670	2,043
<b>Personnel Expenditures</b>	<b>65,152</b>	<b>74,053</b>	<b>90,862</b>	<b>79,037</b>	<b>70,169</b>
Fuel Oil & Antifreeze	4,122	6,068	5,000	5,000	6,000
Supplies - Operating	5,352	5,370	3,000	6,000	7,000
Supplies - Office	-	66	100	100	100
Supplies - Computer	260	63	100	100	100
Professional Services	11,292	11,056	13,000	13,000	13,000
Postage	35	-	100	100	100
Travel Lodging Meals	959	-	1,500	1,000	1,000
Advert & Legal Notice	732	623	750	1,500	1,000
Insurance & Bonds	4,990	10,723	10,723	15,414	16,185
Repair & Maint Radios	-	19	100	100	100
Repair & Maint/Equip	2,818	7,278	3,500	3,900	3,500
Repair & Maint/Vehicle	8,037	8,609	4,000	15,500	9,000
Prof Fees Tech Cont	-	144	-	-	-
Schools & Training	5,835	-	6,000	1,000	4,000
Telephone - Basic	1,643	3,026	2,600	2,600	2,600
Utilities - Trash	693	688	720	720	720
Utilities - Nat Gas	1,413	1,851	2,000	2,000	4,000
Utilities - Wtr & San	1,195	3,617	2,500	3,600	2,500
Noxious Weed Spraying	4,000	-	4,000	4,000	4,000
Miscellaneous	569	1,623	700	1,000	700
Dues & Meetings	242	200	200	200	200
Treasurer Fees	3,037	3,234	1,500	7,000	3,000
Utilities-Granby-Elect	6,032	5,942	8,000	7,000	8,000
Aviation Fuel	164,697	260,688	175,000	175,000	175,000
Utilities-Kremlg-Elect	3,888	4,061	3,400	4,200	4,200
Repair & Maint-Granby	5,184	12,771	7,000	8,600	7,000
Improvements-Granby	-	2,243	-	-	-
AWOS Inspections	4,000	5,000	4,000	4,000	4,200
Repair & Maint-Krem	8,600	1,945	3,500	7,000	3,500
Improvements-Krem	-	-	3,000	300	3,000
Beacon Batteries	-	-	1,000	1,000	1,000
Line Leak Detection	270	-	500	1,000	1,000
Filter Vessel Change	3,130	4,220	4,300	4,400	4,300
Sweeper Brooms	6,455	-	5,000	5,000	14,000
Budget Supplemental	-	-	105,000	-	-
<b>Operating Expenditures</b>	<b>259,481</b>	<b>361,125</b>	<b>381,793</b>	<b>301,334</b>	<b>304,005</b>
Trsf to Sales Tax	-	2,400	-	36,500	-
Trsf to Major Capital	183,080	147,845	1,559,491	1,815,000	316,700
Budget Supplemental	-	-	300,000	-	-
<b>Total Transfers Out</b>	<b>183,080</b>	<b>150,245</b>	<b>1,859,491</b>	<b>1,851,500</b>	<b>316,700</b>
<b>Total Expenditures and Transfers Out</b>	<b>507,713</b>	<b>585,423</b>	<b>2,332,146</b>	<b>2,231,871</b>	<b>690,874</b>
% Increase from Prior Year	-16%	15%	298%	281%	18%
					<b>vs. 2013</b>

<b>Airport Improvement Fund - Continued</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Revenues</b>					
Federal Aviation Grant	172,273	153,070	781,202	1,023,000	300,000
State Aviation Grant	10,807	9,666	778,289	792,000	16,700
Budget Supplemental	-	-	250,000	-	-
Fuel Sales - Granby	45,159	68,795	15,000	60,000	50,000
Fuel Sales - Kremmling	191,677	234,290	210,000	200,000	180,000
Fuel Sales Commission	-	(58,337)	(23,000)	(55,000)	(55,000)
Reimb Ex & Sales Tax	9,097	7,281	3,200	6,500	3,200
Hangar Rent	19,057	19,295	18,000	19,000	19,000
Budget Supplemental	-	-	40,000	-	-
Frnds of the GNB Arprt	-	-	-	5,000	-
Miscellaneous Revenue	10,215	675	-	45,000	-
Budget Supplemental	-	-	50,000	-	-
<b>Revenues</b>	<b>458,285</b>	<b>434,735</b>	<b>2,122,691</b>	<b>2,095,500</b>	<b>513,900</b>
Trsf from General	100,000	100,000	100,000	100,000	100,000
<b>Total Transfers In</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Revenues and Transfers In</b>	<b>558,285</b>	<b>534,735</b>	<b>2,222,691</b>	<b>2,195,500</b>	<b>613,900</b>
<b>Support Required (Provided)</b>	<b>(50,572)</b>	<b>50,688</b>	<b>109,455</b>	<b>36,371</b>	<b>76,974</b>
<b>Capital Expenditures</b>					
Capital Improvements Sales Tax	28,357	6,360	114,000	35,000	-
Capital Improvements Major	223,451	145,263	1,839,044	2,119,000	433,900
<b>Total Capital Expenditures</b>	<b>251,808</b>	<b>151,622</b>	<b>1,953,044</b>	<b>2,154,000</b>	<b>433,900</b>
<b>Full Time Equivalent</b>					
<b>Airport Improvement Operation</b>	<b>1.83</b>	<b>1.10</b>	<b>1.10</b>	<b>1.23</b>	<b>1.10</b>
<b>Personnel Cost Per FTE</b>	<b>35,602</b>	<b>67,321</b>	<b>82,602</b>	<b>64,257</b>	<b>63,790</b>

Conservation Trust Fund Auxilliary Services Board of County Commissioners	Conservation Trust Fund				
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Treasurer Fees	543	576	600	260	-
General Expenditures	-	-	149,400	-	119,000
Bits'N Spurs Gym	1,000	1,000	-	1,000	1,000
Fras Val Metro Rec	13,865	-	-	20,000	-
Girl Scout Troop 561	3,000	2,000	-	-	-
Headwtrs Trails Assoc	6,600	-	-	-	-
Kremmling Cattle Kings	-	-	-	-	30,000
Krem Little League	-	2,500	-	-	-
W Grand Schl Dist	2,340	-	-	1,500	-
Town of Granby	17,000	2,423	-	1,598	-
Town of Grand Lake	22,000	-	-	-	-
Town of Kremmling	15,567	3,000	-	-	-
WP Horseman Assoc	5,585	-	-	-	-
Grand Beginnings	2,279	-	-	-	-
<b>Operating Expenditures</b>	<b>89,779</b>	<b>11,499</b>	<b>150,000</b>	<b>24,358</b>	<b>150,000</b>
<b>Total Expenditures</b>	<b>89,779</b>	<b>11,499</b>	<b>150,000</b>	<b>24,358</b>	<b>150,000</b>
% Increase from Prior Year	-40%	-87%	1204%	112%	1204%
					<b>vs. 2013</b>
<b>Revenues</b>					
State Lottery Revenue	54,342	57,556	55,000	30,000	30,000
Interest Earnings	600	349	-	-	-
<b>Total Revenues</b>	<b>54,942</b>	<b>57,905</b>	<b>55,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Support Required (Provided)</b>	<b>34,837</b>	<b>(46,406)</b>	<b>95,000</b>	<b>(5,642)</b>	<b>120,000</b>

County Lodging Tax Fund	County Lodging Tax Fund				
Auxiliary Services					
2015					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Miscellaneous	95	-	-	-	-
Treasurer Fees	5,651	5,349	6,000	6,000	6,000
Marketing (Agency)	186,047	261,216	266,100	266,100	258,100
Fulfillment	913	971	-	500	-
County-wide Grants	6,000	5,000	6,000	6,000	6,000
Fraser Valley Grants	46,000	52,850	68,049	68,049	49,748
Mainstem Grants	33,000	33,300	40,069	40,069	33,165
Three Lakes Grants	97,449	69,474	137,026	137,026	101,338
PR-Contract	35,000	39,984	49,000	49,000	52,000
PR-Press Trips	9,111	-	-	-	-
PR-Operating Expenses	5,889	20,903	28,400	32,000	28,400
Sales-Contract	17,000	17,650	18,750	18,750	19,750
Sales-FAMS	1,248	660	-	-	-
Sales-Meetings & Confs	1,936	-	-	-	-
Sales-Trade Shows	2,479	-	-	-	-
Sales-Travel & Entertainment	1,551	-	-	-	-
Sales-Operating Exp	-	6,464	11,500	11,500	12,200
Sales-Postage & Delivery	215	-	-	-	-
Sales-Telephone	590	-	-	-	-
Sales - Off Supplies	28	-	-	-	-
Ops-Admin Assist	15,000	16,200	16,200	16,200	16,200
Ops-Meals	170	-	400	400	400
Ops-Office Supplies	152	-	400	400	400
Ops-Postage & Delivery	-	-	300	300	300
Ops-Storage Costs	500	500	500	500	500
Ops-Telephone	-	-	1,200	1,200	1,200
Ops-Accounting	1,988	-	-	-	-
Ops-Audit	2,500	-	-	-	-
Ops-Legal Fees	-	-	1,000	1,000	1,000
Ops-Book Direct Program	-	-	24,000	24,000	20,170
Unallocated Expense	-	-	10,000	-	25,000
Budget Supplemental	-	-	15,000	-	-
<b>Operating Expenditures</b>	<b>470,512</b>	<b>530,521</b>	<b>699,894</b>	<b>678,994</b>	<b>631,870</b>
<b>Total Expenditures</b>	<b>470,512</b>	<b>540,058</b>	<b>699,894</b>	<b>678,994</b>	<b>631,870</b>
% Increase from Prior Year	-19%	15%	30%	26%	17%
					<b>vs 2013</b>
<b>Revenues</b>					
Lodging Tax Revenue	536,320	554,362	506,000	586,000	550,000
State Grant Revenue	15,000	10,000	10,000	25,000	10,000
Budget Supplemental	-	-	15,000	-	-
Banner Ad Sales	875	-	750	750	750
Collateral Sales	750	250	-	-	-
Interest Earnings	1,727	1,519	500	500	500
Miscellaneous Revenue	1,190	-	-	-	-
<b>Total Revenues</b>	<b>555,861</b>	<b>566,131</b>	<b>532,250</b>	<b>612,250</b>	<b>561,250</b>
<b>Support Required (Provided)</b>	<b>(85,350)</b>	<b>(26,073)</b>	<b>167,644</b>	<b>66,744</b>	<b>70,620</b>

Dispatch Fund Public Safety County Sheriff	Dispatch Operations				
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Approved
<b>Expenditures</b>					
Regular Wages	293,774	273,876	271,353	335,000	363,566
Overtime Wages	4,344	5,203	3,500	3,500	2,000
Wages / Vacancy	-	-	115,609	-	51,311
YE Payroll Accrual	1,240	1,496	-	-	-
FICA	21,862	20,422	20,759	25,000	29,343
Employee Benefits	86,686	96,836	108,375	105,000	131,590
Workmans Compensation	1,030	1,077	814	1,093	1,151
Unemployment Insurance	-	2,418	-	-	-
Budget Supplemental	-	-	(23,000)	-	-
<b>Personnel Expenditures</b>	<b>408,936</b>	<b>401,328</b>	<b>497,410</b>	<b>469,593</b>	<b>578,961</b>
Supplies - Operating	2,871	2,995	3,000	2,500	2,000
Supplies - Computer	1,900	1,913	1,500	2,000	1,000
Professional Services	516	78	1,000	1,600	1,000
Photocopier Maint	1,411	890	1,200	1,200	1,000
Travel Lodging Meals	203	123	500	300	500
Insurance & Bonds	1,605	-	-	3,225	3,500
Repair & Maint/Radios	17,398	13,750	6,300	18,000	16,200
Repair & Maint/Off Eq	1,943	3,608	300	-	-
Prof Fees Tech Cont	6,921	4,255	7,000	8,861	8,900
Schools & Training	1,646	802	1,000	2,000	750
Telephone - Basic	1,617	1,687	1,500	2,000	1,500
Telephone - AT&T	615	-	-	-	-
Utilities - Electric	178	1,932	1,000	4,500	4,500
Dues & Meetings	-	-	200	-	-
Treasurer Fees	-	-	-	-	9,100
Budget Supplemental	-	-	23,000	-	-
<b>Operating Expenditures</b>	<b>38,824</b>	<b>32,033</b>	<b>47,500</b>	<b>46,186</b>	<b>49,950</b>
<b>Total Expenditures</b>	<b>447,760</b>	<b>433,361</b>	<b>544,910</b>	<b>515,779</b>	<b>628,911</b>
% Increase from Prior Year	n/a	-3%	26%	19%	45%
					<b>vs. 2013</b>
<b>Revenues</b>					
State Grant Revenue	-	-	-	-	200,000
Local Grant Revenue	-	1,361,423	-	-	280,000
Dispatch - Fraser	9,854	9,854	9,854	9,854	14,840
Dispatch - Grand Lake	7,279	7,279	7,279	7,279	10,962
Dispatch - Granby	18,322	18,322	18,322	18,322	27,594
Dispatch - HSS	4,192	4,192	4,192	4,192	6,314
Dispatch - Kremmling	10,020	10,020	10,020	10,020	15,090
Dispatch - Winter Park	18,137	18,137	18,137	18,137	27,315
Dispatch - GCETSA	262,500	262,500	262,500	262,500	312,500
Dispatch - EG FD	5,328	5,328	5,328	5,328	8,023
Dispatch - G FD	3,254	3,254	3,254	3,254	4,901
Dispatch - GL FD	2,311	2,311	2,311	2,311	3,480
Dispatch - HSS / P FD	345	345	345	345	520
Dispatch - K FD	1,882	1,882	1,882	1,882	2,835
<b>Total Revenues</b>	<b>343,424</b>	<b>1,704,846</b>	<b>343,424</b>	<b>343,424</b>	<b>914,374</b>

	Dispatch Operations - Continued				
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Transfers In</b>					
Trsf from General	126,575	126,575	126,576	126,576	190,626
<b>Total Transfers In</b>	<b>126,575</b>	<b>126,575</b>	<b>126,576</b>	<b>126,576</b>	<b>190,626</b>
<b>Total Revenues and Transfers In</b>	<b>469,999</b>	<b>1,831,421</b>	<b>470,000</b>	<b>470,000</b>	<b>1,105,000</b>
<b>Support Required (Provided)</b>	<b>(22,239)</b>	<b>(1,398,061)</b>	<b>74,910</b>	<b>45,779</b>	<b>(476,089)</b>
<b>Capital Expenditures</b>					
Buildings	-	38,000	-	-	-
Computers & Comp Sys	210	-	-	-	-
Equipment	-	1,361,423	-	-	480,000
Capital Under \$5,000	18,805	10,609	-	5,500	-
Off-site Equipment	-	99,200	20,000	-	-
Communication Tower	57	-	-	-	-
<b>Total Capital Expenditures</b>	<b>19,072</b>	<b>1,509,232</b>	<b>20,000</b>	<b>5,500</b>	<b>480,000</b>
<b>Full Time Equivalentents</b>					
<b>Dispatch Operations</b>	<b>7.13</b>	<b>7.18</b>	<b>9.20</b>	<b>7.76</b>	<b>9.60</b>
<b>Personnel Cost per FTE</b>	<b>57,354</b>	<b>55,895</b>	<b>54,066</b>	<b>60,515</b>	<b>60,308</b>

General Fund	Employee Self Insurance				
Administrative Services					
2015					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Telehealth Service	-	-	20,000.00	-	-
Patient-cntrd Outcomes	-	468.00	1,000.00	1000	1000
Flex Pymt - Employee	976	7,512	-	-	-
Retiree Med Election	1,000	12,000	15,000	15,000	15,000
Flex Fees	5,445	3,808	5,000	5,000	5,000
Cover Colorado Premium	9,596	-	-	-	7,320
Reinsurance Fee	-	-	30,000	30,000	30,000
Self Insurance Claims	2,608,866	2,722,677	3,200,000	3,200,000	3,650,000
Self Ins Res Offset	(2,754,994)	(2,865,432)	(3,200,000)	(3,200,000)	(3,200,000)
Miscellaneous	-	2,107	-	10,000	2,680
<b>Total Expenditures</b>	<b>(129,111)</b>	<b>(116,861)</b>	<b>71,000</b>	<b>61,000</b>	<b>511,000</b>
% Increase from Prior Year	20%	-9%	100%	152%	537%
					<b>vs. 2013</b>
<b>Revenues</b>					
Self Insurance Reserve	2,754,994	2,865,432	3,200,000	3,200,000	3,200,000
Self Insurance Reserve Offset	(2,754,994)	(2,865,432)	(3,200,000)	(3,200,000)	(3,200,000)
Miscellaneous Revenue	544	1,920	-	29	-
<b>Total Revenues</b>	<b>544</b>	<b>1,920</b>	<b>-</b>	<b>29</b>	<b>-</b>
Trsf from General	-	-	-	2,194,348	-
Budget Supplemental	-	-	2,200,000	-	-
<b>Transfers In</b>	<b>-</b>	<b>-</b>	<b>2,200,000</b>	<b>2,194,348</b>	<b>-</b>
<b>Total Revenues and Transfers In</b>	<b>544</b>	<b>1,920</b>	<b>2,200,000</b>	<b>2,194,377</b>	<b>-</b>
<b>Support Required (Provided)</b>	<b>(129,655)</b>	<b>(118,782)</b>	<b>(2,129,000)</b>	<b>(2,133,377)</b>	<b>511,000</b>

GCETSA Fund	Grand County Emergency Telephone Service Authority (GCETSA)				
Public Safety					
County Sheriff					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
CenturyLink 911 Charge	11684	10788	12,000	8,700	10,000
CenturyLink Outside Lines	2095	2141	2,200	2,450	2,500
CenturyLink 911 Equipment		17622	20,000	750	1,000
EPN Charges	2795	2275	3,000	-	-
Grand County Dispatch	262500	262500	262,500	262,500	312,500
Professional Fees	8324	4849		5,500	6,000
Other Expenditures	44	1514		-	-
<b>Total Expenditures</b>	<b>287,442</b>	<b>301,689</b>	<b>299,700</b>	<b>279,900</b>	<b>332,000</b>
% Increase from Prior Year	-85%	5%	-1%	-7%	10%
					<b>vs. 2013</b>
<b>Revenues</b>					
Surcharge Fee	344,924	332,633	315,000	320,000	320,000
Interest Income	1,409	747	-	800	800
Other		450			
<b>Total Revenues</b>	<b>346,333</b>	<b>333,830</b>	<b>315,000</b>	<b>320,800</b>	<b>320,800</b>
<b>Support Required (Provided)</b>	<b>(58,891)</b>	<b>(32,141)</b>	<b>(15,300)</b>	<b>(40,900)</b>	<b>11,200</b>
<b>Capital Expenditures</b>					
<b>Capital Expenditures Total</b>	<b>53,859</b>		<b>541,767</b>	<b>-</b>	<b>556,167</b>

Payment In Lieu Of Taxes	Payment in Lieu of Taxes Fund				
Administrative Services					
Board of County Commissioners					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
CCI - Public Land Dues	3,666	-	-	-	-
<b>Operating Expenditures</b>	<b>3,666</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Trsf to Road & Bridge	900,000	-	433,000	-	-
Trsf to EMS	-	-	-	270,000	1,005,000
Trsf to General	-	-	377,000	-	-
Trsf to Major Capital	50,000	-	-	225,000	225,000
Budget Supplemental	-	-	270,000	-	-
<b>PILT Transfers Out</b>	<b>950,000</b>	<b>-</b>	<b>1,080,000</b>	<b>495,000</b>	<b>1,230,000</b>
<b>Total Expenditures and Transfers Out</b>	<b>953,666</b>	<b>-</b>	<b>1,080,000</b>	<b>495,000</b>	<b>1,230,000</b>
% Increase from Prior Year	4%	-100%	na	-54%	14%
					<b>vs. 2013</b>
<b>Revenues</b>					
PILT Allocation	956,821	894,534	810,000	971,914	810,000
Budget Supplemental	-	-	165,000	-	-
<b>Total Revenues</b>	<b>956,821</b>	<b>894,534</b>	<b>975,000</b>	<b>971,914</b>	<b>810,000</b>
<b>Support Required (Provided)</b>	<b>(3,155)</b>	<b>(894,534)</b>	<b>105,000</b>	<b>(476,914)</b>	<b>420,000</b>

Retirement Fund Administrative Services Board of County Commissioners	Retirement Fund				
	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Approved
<b>Expenditures</b>					
YE Payroll Accrual	(244)	4,810	-	-	-
401a Retirement Exp	582,437	560,186	600,000	634,000	700,000
Budget Supplemental	-	-	35,000	-	-
<b>Personnel Expenditures</b>	<b>582,193</b>	<b>564,996</b>	<b>635,000</b>	<b>634,000</b>	<b>700,000</b>
Miscellaneous	-	-	-	-	-
Treasurer Fees	44,640	44,174	47,000	38,550	37,000
Budget Supplemental	-	-	-	-	-
<b>Operating Expenditures</b>	<b>44,640</b>	<b>44,174</b>	<b>47,000</b>	<b>38,550</b>	<b>37,000</b>
<b>Expenditures Total</b>	<b>626,833</b>	<b>609,170</b>	<b>682,000</b>	<b>672,550</b>	<b>737,000</b>
% Increase from Prior Year	-26%	-3%	12%	10%	21%
					<b>vs. 2013</b>
<b>Revenues</b>					
Property Tax Revenue	890,203	882,082	767,000	767,000	746,000
Delinquent Prop Tax	(289)	(961)	-	(1,000)	(1,000)
Interest on Prop Tax	2,320	1,846	2,300	1,000	2,000
Specific Ownership Tax	38,097	41,541	31,000	41,000	32,000
Budget Supplemental	-	-	10,000	-	-
Forfeitures	32,686	26,628	-	35,000	42,000
Budget Supplemental	-	-	35,000	35,000	-
<b>Total Revenues</b>	<b>963,017</b>	<b>951,134</b>	<b>845,300</b>	<b>878,000</b>	<b>821,000</b>
% Increase from Prior Year	n/a	-1%	-11%	8%	3%
<b>Support Required (Provided)</b>	<b>(336,184)</b>	<b>(341,964)</b>	<b>(163,300)</b>	<b>(205,450)</b>	<b>(84,000)</b>

Water Quality Fund	Water Quality Fund				
Administrative Services					
County Manager					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Expenditures</b>					
Professional Services	4,810	4,680	5,000	3,500	2,000
Treasurer Fees	60	55	100	100	100
<b>Operating Expenditures</b>	<b>4,870</b>	<b>4,735</b>	<b>5,100</b>	<b>3,600</b>	<b>2,100</b>
<b>Total Expenditures</b>	<b>4,870</b>	<b>4,735</b>	<b>5,100</b>	<b>3,600</b>	<b>2,100</b>
% Increase from Prior Year	-85%	-3%	8%	-24%	-56%
					<b>vs. 2013</b>
<b>Revenues</b>					
Assess Rev - Current	6,000	5,500	1,000	5,500	4,500
Interest Earnings	88	86	-	-	-
<b>Total Revenues</b>	<b>6,088</b>	<b>5,586</b>	<b>1,000</b>	<b>5,500</b>	<b>4,500</b>
<b>Support Required (Provided)</b>	<b>(1,218)</b>	<b>(851)</b>	<b>4,100</b>	<b>(1,900)</b>	<b>(2,400)</b>

## SOCIAL SERVICES FUND

The Social Services Fund has 14 departments representing the various programs the Social Services Director administers. The other Non-Major funds are each one individual department. The Social Services programs are budgeted individually, with Administration considered its own department. These 14 budgets follow.

Social Services Fund	Social Services Administrative Operations				
Public Welfare					
Social Services Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
Expenditures					
Regular Wages	(3,000)	470,769	470,800	669,600	662,923
Overtime Wages	-	-	-	87	-
On Call Wages	-	12,635	12,600	8,680	6,300
YE Payroll Accrual	26,794	8,621	-	-	-
Salary State	133,106	-	-	-	-
Salary County	33,033	-	-	-	-
FICA	-	35,490	35,500	50,200	50,714
Employee Benefits	(582)	135,722	135,700	218,000	220,096
401a Retirement Exp	-	30,791	30,800	39,000	36,424
Workmans Compensation	-	6,023	6,000	5,863	6,632
Workmans Comp State	1,560	-	-	-	-
Workmans Comp County	390	-	-	-	-
Budget Supplemental	-	-	300,000	-	-
<b>Personnel Expenditures</b>	<b>191,302</b>	<b>700,051</b>	<b>991,400</b>	<b>991,430</b>	<b>983,089</b>
Supplies - Office	-	-	-	2,600	2,600
Supplies - Computer	-	-	-	260	260
Professional Services	-	-	-	5,000	5,000
Postage	-	-	-	250	250
Travel Lodging Meals	-	-	-	2,500	2,500
Advert & Legal Notice	-	-	-	1,260	1,260
Repair & Maint/Bldg	-	-	-	20	-
Prof Fees Tech Cont	-	-	-	4,800	4,800
Schools & Training	-	-	-	5,600	5,600
Telephone - Basic	-	-	-	4,800	4,800
Telephone - Data	-	-	-	-	-
Telephone - Cellular	-	-	-	4,600	4,600
Utilities - Electric	-	-	-	2,200	2,200
Utilities - Trash	-	-	-	-	-
Utilities - Nat Gas	-	-	-	1,100	1,100
Utilities - Wtr & San	-	-	-	1,900	1,900
Miscellaneous Exp	-	-	1,070,228	5,400	5,400
Dues & Meetings	-	-	-	750	750
Insurance/Bonds State	497	-	-	-	-
Insurance/Bonds County	124	-	-	-	-
Office Space Expense	-	15,574	15,600	11,552	-
Rent/Janitorial State	2,213	-	-	-	-
Rent/Janitorial County	516	-	-	-	-
Contract Service State	(2,471)	-	-	-	-
Contract Service County	(618)	-	-	-	-
Travel Expense	2,431	14,167	14,200	6,888	-
Travel Expense County	740	-	-	-	-
Operating Expense	4,183	141,960	128,800	128,000	166,460
Operating Expense County	1,620	-	-	-	-
Dues/Registrations State	1,032	-	-	-	-
Dues/Registrations Counts	258	-	-	-	-
Utilities State	3,503	-	-	-	-
Utilities County	889	-	-	-	-
County Audit Fees State	(262)	-	-	-	-
County Audit Fees County	(66)	-	-	-	-

<b>Social Services Administrative Operations - Continued</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Expenditures - Continued</b>					
Data Proc Eq/Sply State	864	-	-	-	-
Data Proc Eq/Sply County	216	-	-	-	-
Misc State	390	-	-	-	-
Misc County	3,415	-	-	-	-
Non-Allocated Prog	-	517	500	520	520
<b>Operating Expenditures</b>	<b>19,474</b>	<b>172,217</b>	<b>1,229,328</b>	<b>190,000</b>	<b>210,000</b>
<b>Total Expenditures</b>	<b>210,776</b>	<b>872,268</b>	<b>2,220,728</b>	<b>1,181,430</b>	<b>1,193,089</b>
CO Works Admin	-	(36,687)	(36,700)	(36,700)	(36,700)
CO Works Non-Admin	-	(16,623)	(16,600)	(16,600)	(16,600)
Child Care Admin	-	(13,739)	(13,700)	(13,700)	(13,700)
CW Admin 100%	-	(48,438)	(48,400)	(48,400)	(48,400)
CW Admin 80/20	-	(370,576)	(370,600)	(370,600)	(370,600)
CW Related Child Care	-	(399)	(400)	(400)	(400)
CW Discretionary Grants	-	-	-	(400)	(400)
County Admin - Other	-	27	-	-	-
Core Services FICF	-	(41,875)	(41,900)	(41,900)	(41,900)
Core Services 80/20	-	(38,479)	(38,500)	(38,500)	(38,500)
Child Support Enforce	-	(80,177)	(80,200)	(80,200)	(80,200)
LEAP	-	(53,031)	(53,000)	(53,000)	(53,000)
Adult Protective Serv	-	(5,002)	(5,000)	(5,000)	(5,000)
Aid to Needy Disabled	-	-	-	(3,900)	(3,900)
Old Age Pension	-	(3,862)	(3,900)	(3,900)	(3,900)
Food Assist Other	-	(14)	-	1,241	-
IV-E Independ Live	-	(3,401)	(3,400)	(3,400)	(3,400)
IV-B Sub-Prt2(PSSF)	-	(25,939)	(25,900)	(25,900)	(25,900)
<b>Expenditures Allocated to Programs</b>	<b>-</b>	<b>(738,215)</b>	<b>(738,200)</b>	<b>(741,259)</b>	<b>(742,500)</b>
<b>Administrative Operating Expenditures</b>	<b>19,474</b>	<b>(565,997)</b>	<b>491,128</b>	<b>(551,260)</b>	<b>(532,500)</b>
<b>Total Administrative Expenditures</b>	<b>210,776</b>	<b>134,054</b>	<b>1,482,528</b>	<b>440,171</b>	<b>450,589</b>
% Increase from Prior Year	<b>61%</b>	<b>-36%</b>	<b>1006%</b>	<b>228%</b>	<b>236%</b> vs.2013
<b>Revenues</b>					
Property Tax Revenue	263,734	261,029	-	-	-
Delinquent Prop Tax	(82)	(287)	-	(323)	-
Interest on Prop Tax	688	547	-	(124)	-
Specific Ownership Tax	11,287	12,307	11,300	-	-
<b>Property and Other Tax Revenue</b>	<b>275,627</b>	<b>273,596</b>	<b>11,300</b>	<b>(448)</b>	<b>-</b>
Misc Income	8,452	-	910,405	60,000	-
Misc Income - Wireln	49,168	-	-	-	-
Misc Revenue County	359	-	5,000	-	32,000
Child Care Admin	24,248	-	-	-	-
Safe and Stable Family	22,864	-	-	-	-

<b>Social Services Administrative Operations - Continued</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Revenues - Continued</b>					
Child Welfare Adm 100%	48,592	-	-	-	-
Child Welfare Adm 80/20%	252,681	-	-	-	-
Colorado Works Admin	29,485	-	-	-	-
Core Services Admin 100%	7,678	-	-	-	-
Core Services Admin 80/20%	43,871	-	-	-	-
County Admin-Fed	-	104,260	104,000	104,000	110,683
County Admin-St	151,995	60,299	60,300	60,000	96,472
Energy Assist LEAP Adm	4,706	-	-	-	-
FED Incentives	8,017	-	-	-	-
Food Assistance Admin	(58)	-	-	-	-
FC Parental Fees	5,358	-	-	-	-
IV-D Child Support Adm	43,452	-	-	-	-
Old Age Pension Adm	4,216	-	-	-	-
Other Fin Sources-TANF	4,205	-	-	-	-
State Incentives	11,369	-	-	-	-
Title IV-E	832	-	-	-	-
HB 1451	83,090	-	-	-	-
HB 1451- Cap. Bldg.	16,571	-	-	-	-
Buell Foundation	631	-	-	-	-
Invest in Kids	5,836	-	-	-	-
<b>State and Federal Admin Revenue</b>	<b>827,617</b>	<b>164,559</b>	<b>1,079,705</b>	<b>224,000</b>	<b>239,155</b>
<b>Total Revenues</b>	<b>1,103,244</b>	<b>438,155</b>	<b>1,091,005</b>	<b>223,552</b>	<b>239,155</b>
<b>Support Required (Provided)</b>	<b>(892,468)</b>	<b>(304,102)</b>	<b>391,523</b>	<b>216,618</b>	<b>211,435</b>
<b>County Cost Percentage</b>	<b>19%</b>	<b>19%</b>	<b>18%</b>	<b>18%</b>	<b>18%</b>
<b>Full Time Equivalents</b>					
<b>Social Services Operations</b>	<b>12.25</b>	<b>12.58</b>	<b>14.00</b>	<b>15.10</b>	<b>15.10</b>
<b>Personnel Cost Per FTE</b>	<b>15,620</b>	<b>55,642</b>	<b>70,814</b>	<b>65,658</b>	<b>65,105</b>
Note: 2012 program revenues were stated within Social Services Administrative Operations.					
To increase transparency for the various programs' operations, we now reflect both program revenues and expenditures within the specific program statements.					

## Social Services Programs

The following programs fall under Social Services administration:

- Adult Protection – to serve adults in our community in life safety endangerment.
- Child Care – to promote care for young children to promote family stability and self-sufficiency.
- Child Support Enforcement – to provide a mechanism to ensure court mandated support to children.
- Child Welfare – to serve children in our community in life safety endangerment.
- Colorado Works – to help community members seeking employment.
- Core Services – to provide temporary assistance to families in crisis.
- Energy Assistance / LEAP – to identify families in need of utility assistance.
- Food Assistance / SNAP – administer the federal food assistance program – formerly food stamps.
- Home Care Allowance – to help disabled adults stay in their homes.
- House Bill 1451 – Promotes integrating services for at risk families to promote the best possible outcomes.
- House Bill 1451 Capital Building – An inactive state program to develop a capital reserve to support HB 1451 activities.
- Miscellaneous Programs / Grants- Generally smaller projects not supported by Federal or State Social Services monies.
- Old Age Pension – State mandated program providing qualified 60+ individuals with financial assistance and medical benefits.

Social Services Fund	Adult Protection Operations				
Public Welfare					
Social Services Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Adult Protection Serv	-	5,002	5,000	8,650	22,695
<b>Operating Expenditures</b>	-	5,002	5,000	8,650	22,695
<b>Total Expenditures</b>	-	5,002	5,000	8,650	22,695
% Increase from Prior Year	n/a	n/a	0%	73%	354%
					vs. 2013
<b>Revenues</b>					
Adult Protection-Fed	-	1,250	1,300	850	3,600
Adult Protection-St	-	2,751	2,800	6,000	14,550
<b>Total Revenues</b>	-	4,001	4,100	6,850	18,150
<b>Support Required (Provided)</b>	-	1,000	900	1,800	4,545
<b>County Percentage</b>	-	20%	18%	21%	20%

Social Services Fund	Child Care				
Public Welfare					
Social Services Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Salary State	21,908.63	-	-		
Salary County	5,540.05	-	-		
Workmans Comp State	105.57	-	-		
Workmans Comp County	26.39	-	-		
<b>Personnel Expenditures</b>	<b>27,581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Insurance/Bonds State	3	-	-		
Insurance/Bonds County	1	-	-		
Rent/Janitorial State	45	-	-		
Rent/Janitorial County	11	-	-		
Contract Service State	77	-	-		
Contract Service County	19	-	-		
Travel Expense State	287	-	-		
Travel Expense County	72	-	-		
Operating Expenses State	50	-	-		
Operating Expenses County	12	-	-		
Dues/Registrations State	34	-	-		
Dues/Registrations County	9	-	-		
Utilities State	60	-	-		
Utilities County	15	-	-		
Misc State	2	-	-		
Misc County	0	-	-		
Elec Ben Trans Co	13,497	-	-		
Child Care Admin	-	13,739	13,700	13,000	13,000
Child Care Direct	-	143,573	143,600	106,000	106,000
<b>Operating Expenditures</b>	<b>14,193</b>	<b>157,312</b>	<b>157,300</b>	<b>119,000</b>	<b>119,000</b>
<b>Total Expenditures</b>	<b>41,774</b>	<b>157,312</b>	<b>157,300</b>	<b>119,000</b>	<b>119,000</b>
% Increase from Prior Year	92%	277%	0%	-24%	-24%
					<b>vs. 2013</b>
<b>Revenues</b>					
Child Care Admin-Fed	-	9,641	9,600	9,200	10,000
Child Care Admin-St	-	1,350	1,300	1,100	1,200
Child Care Direct-Fed	-	110,927	110,900	80,000	69,000
Child Care Direct-St	-	20,434	20,400	18,400	15,000
<b>Total Revenues</b>	<b>-</b>	<b>142,352</b>	<b>142,200</b>	<b>108,700</b>	<b>95,200</b>
<b>Support Required (Provided)</b>	<b>41,774</b>	<b>14,959</b>	<b>15,100</b>	<b>10,300</b>	<b>23,800</b>
<b>County Cost Percentage</b>	<b>10%</b>	<b>10%</b>	<b>10%</b>	<b>9%</b>	<b>20%</b>

Social Services Fund	Child Support Enforcement				
Public Welfare					
Social Services Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Salary State	44,195	-	-		
Salary County	21,063	-	-		
Workmans Comp State	633	-	-		
Workmans Comp County	158	-	-		
<b>Personnel Expenditures</b>	<b>66,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Rent/Janitorial State	799	-	-		
Rent/Janitorial County	332	-	-		
Contract Service State	4,980	-	-		
Contract Service Co	2,563	-	-		
Travel Expense State	1,592	-	-		
Travel Expense County	793	-	-		
Operating Expense St	727	-	-		
Operating Expense Co	589	-	-		
Med/Proced/Exam St	103	-	-		
Med/Proced/Exam Co	11	-	-		
Serv Proc/Expt Wit St	573	-	-		
Serv Proc/Expt Wit Co	289	-	-		
Dues/Registrations St	177	-	-		
Dues/Registrations Co	60	-	-		
Utilities State	386	-	-		
Utilities County	96	-	-		
Child Support Enforce	-	88,589	87,700	93,000	93,000
TANF Collect IV-D	-	(16,158)	(16,200)	(16,000)	(16,000)
<b>Operating Expenditures</b>	<b>14,070</b>	<b>72,431</b>	<b>71,500</b>	<b>77,000</b>	<b>77,000</b>
<b>Total Expenditures</b>	<b>80,120</b>	<b>72,431</b>	<b>71,500</b>	<b>77,000</b>	<b>77,000</b>
% Increase from Prior Year	-26%	-28%	-1%	6%	6%
					<b>vs. 2013</b>
<b>Revenues</b>					
TANF Col IV-D-Fed	-	(9,030)	(8,100)	(8,000)	(6,000)
TANF Col IV-D-St	-	(5,418)	(4,800)	(5,000)	(4,000)
IV-D Child Supt Adm	-	-	-	8,000	9,000
Child Sup Enforce-Fed	-	57,727	57,700	60,000	68,100
Child Sup Enforce-St	-	-	-	(100)	(100)
State Incentives - CSE	-	12,671	12,000	4,000	10,000
<b>Total Revenues</b>	<b>-</b>	<b>55,950</b>	<b>56,800</b>	<b>58,900</b>	<b>77,000</b>
<b>Support Required (Provided)</b>	<b>80,120</b>	<b>16,481</b>	<b>14,700</b>	<b>18,100</b>	<b>-</b>
<b>County Cost Percentage</b>	<b>23%</b>	<b>23%</b>	<b>21%</b>	<b>24%</b>	<b>0%</b>
Note: 2012 program revenues were stated within Social Services Administrative Operations.					
To increase transparency for the various programs' operations, we now reflect both program revenues and expenditures within the specific program statements.					

Social Services Fund	Child Welfare				
Public Welfare					
Social Services Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Salary State	250,548	-	-		
Salary County	63,477	-	-		
On Call State	10,408	-	-		
On Call County	2,602	-	-		
Workmans Comp State	2,145	-	-		
Workmans Comp County	536	-	-		
<b>Personnel Expenditures</b>	<b>329,716</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Insurance/Bonds State	508	-	-		
Insurance/Bonds County	127	-	-		
Rent State	2,302	-	-		
Rent County	613	-	-		
Contract Service State	12,324	-	-		
Contract Service County	3,081	-	-		
Travel Expense State	15,071	-	-		
Travel Expense County	4,002	-	-		
Operating Expense State	1,987	-	-		
Operating Expense County	503	-	-		
Service Proc/Expt With State	1,218	-	-		
Service Proc/Expt With County	305	-	-		
Dues/Registrations State	853	-	-		
Dues/Registrations County	213	-	-		
Utilities State	4,419	-	-		
Utilities County	1,093	-	-		
County Adit Fees State	129	-	-		
County Adit Fees County	32	-	-		
Misc State	513	-	-		
Misc County	144	-	-		
Fingerprint CBI State	7	-	-		
Fingerprint CBI County	2	-	-		
CW Admin Exp 100%	-	48,438	48,400	404	1,185
CW Admin Exp 80/20	-	370,576	370,600	345,000	346,000
CW Case Services	-	1,035	1,000	-	-
CW Resid Mntl Hlth	224	13,107	13,100	8,100	9,100
CW Dis Grants	-	-	-	88,500	89,000
CW Out of Home	10,591	40,600	40,600	88,500	89,000
CW Related Ch Cr	1,237	15,947	15,900	12,200	12,700
CW SubAdopt Alloc	25,918	35,380	35,400	27,000	27,500
<b>Operating Expenditures</b>	<b>87,417</b>	<b>525,084</b>	<b>525,000</b>	<b>569,704</b>	<b>574,485</b>
<b>Total Expenditures</b>	<b>417,133</b>	<b>525,084</b>	<b>525,000</b>	<b>569,704</b>	<b>574,485</b>
% Increase from Prior Year	14%	26%	0%	8%	9%
					<b>vs. 2013</b>

<b>Child Welfare (Continued)</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Revenues</b>					
CW Adm 100%-Fed	-	17,809	17,800	202	2,000
CW Adm 100%-St	-	30,629	30,600	202	2,000
CW Adm 80/20-Fed	-	118,010	118,000	124,000	140,000
CW Adm 80/20-St	-	178,451	178,500	162,000	190,000
Res Men Hlth-Fed	-	6,554	6,600	4,000	5,000
Res Men Hlth-St	-	3,932	3,900	2,500	5,000
CW Case Services - St	-	828	800	-	-
CW Dis Grants - St	-	-	-	160	500
CW Out of Home-Fed	-	(5,015)	(5,000)	160	500
CW Out of Home-St	-	22,517	22,500	70,500	75,000
CW Subadopt AI-Fed	-	9,007	9,000	12,400	15,000
CW Subadopt AI-St	-	9,092	9,000	9,000	12,500
CW Related CC-St	-	12,785	12,800	10,000	12,000
<b>Total Revenues</b>	<b>-</b>	<b>404,598</b>	<b>404,500</b>	<b>395,124</b>	<b>459,500</b>
<b>General Support Required</b>	<b>417,133</b>	<b>120,486</b>	<b>120,500</b>	<b>174,580</b>	<b>114,985</b>
<b>County Cost Percentage</b>	<b>23%</b>	<b>23%</b>	<b>23%</b>	<b>31%</b>	<b>20%</b>
<p>Note: 2012 program revenues were stated within Social Services Administrative Operations.            To increase transparency for the various programs' operations, we now reflect both program revenues and expenditures within the specific program statements.</p>					



Social Services Fund	Colorado Works / TANF				
Public Welfare					
Social Services Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Salary State	20,009	-	-		
Salary County	5,058	-	-		
Employee Benefits County	2	-	-		
Workmans Comp State	269	-	-		
Workmans Comp County	67	-	-		
<b>Personnel Expenditures</b>	<b>25,405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Insurance/Bonds State	58	-	-		
Insurance/Bonds County	15	-	-		
Rent/Janitorial State	272	-	-		
Rent/Janitorial County	74	-	-		
Contract Service State	82	-	-		
Contract Service County	45	-	-		
Travel Expense State	369	-	-		
Travel Expense County	93	-	-		
Operating Expense State	307	-	-		
Operating Expense County	77	-	-		
Dues/Registrations State	156	-	-		
Dues/Registrations County	39	-	-		
Utilities State	359	-	-		
Utilities County	88	-	-		
Misc State	15	-	-		
Misc County	4	-	-		
TANF Contracts State	7,170	-	-		
TANF Contracts County	1,793	-	-		
Elec Ben Trans County	14,630	-	-		
Maint of Effort County	(505)	-	-		
CO Works Admin	-	36,687	36,700	45,000	48,687
CO Works Non-Admin	-	73,650	72,400	104,000	105,000
<b>Operating Expenditures</b>	<b>25,141</b>	<b>110,337</b>	<b>109,100</b>	<b>149,000</b>	<b>153,687</b>
<b>Total Expenditures</b>	<b>50,546</b>	<b>110,337</b>	<b>109,100</b>	<b>149,000</b>	<b>153,687</b>
% Increase from Prior Year	-34%	118%	-1%	35%	39%
					<b>vs. 2013</b>
<b>Revenues</b>					
CO Works Admin-Fed	-	29,771	29,800	48,000	41,000
CO Works Non-Ad-Fed	-	59,893	58,900	80,000	81,949
CO Works Non-Ad-St	-	-	(600)	-	-
State Incentives-TANF	-	285	300	-	-
<b>Total Revenues</b>	<b>-</b>	<b>89,950</b>	<b>88,400</b>	<b>128,000</b>	<b>122,949</b>
<b>Support Required (Provided)</b>	<b>50,546</b>	<b>20,387</b>	<b>20,700</b>	<b>21,000</b>	<b>30,738</b>
<b>County Cost Percentage</b>	<b>18%</b>	<b>18%</b>	<b>19%</b>	<b>14%</b>	<b>20%</b>
Note: 2012 program revenues were stated within Social Services Administrative Operations.					
To increase transparency for the various programs' operations, we now reflect both program revenues and expenditures within the specific program statements.					

Social Services Fund	Core Services				
Public Welfare					
Social Services Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
IFT Salary State	18,376	-	-	-	-
IFT Salary County	4,639	-	-	-	-
<b>Personnel Expenditures</b>	<b>23,015</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Elec Bens Trans 100%	5,968	-	-	-	-
Elec Bens Trans 80/20%	30,084	-	-	-	-
Core Serv Other FICF	-	41,875	41,900	83,000	90,898
Core Service 80/20	-	108,087	108,000	46,500	50,000
<b>Operating Expenditures</b>	<b>36,051</b>	<b>149,962</b>	<b>149,900</b>	<b>129,500</b>	<b>140,898</b>
<b>Total Expenditures</b>	<b>59,067</b>	<b>149,962</b>	<b>149,900</b>	<b>129,500</b>	<b>140,898</b>
% Increase from Prior Year	-35%	154%	0%	-14%	-6%
					<b>vs. 2013</b>
<b>Revenues</b>					
Cre Srv Adm 80/20-Fed	-	3,383	3,400	46,000	37,718
Cre Srv Adm 80/20-St	-	33,057	33,100	41,000	33,000
Cre Srv Other FICF-Fed	-	219	200	230	500
Cre Srv Other FICF-St	-	41,591	41,500	83,000	41,500
<b>Total Revenues</b>	<b>-</b>	<b>78,250</b>	<b>78,200</b>	<b>170,230</b>	<b>112,718</b>
<b>Support Required (Provided)</b>	<b>59,067</b>	<b>71,712</b>	<b>71,700</b>	<b>(40,730)</b>	<b>28,180</b>
<b>County Cost Percentage</b>	<b>48%</b>	<b>48%</b>	<b>48%</b>	<b>-31%</b>	<b>20%</b>

Note: 2012 program revenues were stated within Social Services Administrative Operations.  
To increase transparency for the various programs' operations, we now reflect both program revenues and expenditures within the specific program statements.

Social Services Fund	Supplemental Nutrition Assistance Program (SNAP)				
Public Welfare					
Social Services Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Food Assist Benefits	-	858,856	858,900	860,000	860,000
Food Assist Collect	-	(23,177)	(23,200)	(23,200)	(23,200)
Food Assist Other	-	14	-	-	-
<b>Operating Expenditures</b>	<b>-</b>	<b>835,692</b>	<b>835,700</b>	<b>836,800</b>	<b>836,800</b>
<b>Total Expenditures</b>	<b>-</b>	<b>835,692</b>	<b>835,700</b>	<b>836,800</b>	<b>836,800</b>
% Increase from Prior Year	n/a	n/a	0%	0%	0%
					<b>vs. 2013</b>
<b>Revenues</b>					
Federal Incentives-FA	-	5,202	5,200	5,200	5,200
Food Ast Benes-Fed	-	885,540	885,500	857,500	857,600
Food Ast Collect-Fed	-	(26,684)	(26,700)	(26,000)	(26,000)
Food Ast Fraud-Fed	-	7	-	(100)	-
Food Ast Fraud-St	-	4	-	200	-
<b>Total Revenues</b>	<b>-</b>	<b>864,069</b>	<b>864,000</b>	<b>836,800</b>	<b>836,800</b>
<b>Support Required (Provided)</b>	<b>-</b>	<b>(28,377)</b>	<b>(28,300)</b>	<b>-</b>	<b>-</b>
<b>County Cost Percentage</b>	<b>-</b>	<b>-3%</b>	<b>-3%</b>	<b>0%</b>	<b>0%</b>
<p>Note: The Food Assistance client benefits are paid directly by the federal government. Prior to 2013, Grand County did not include this program in the Social Services section of the Budget Report. However, it represents significant support for County residents in need, and does require applicant screening by Grand County employees. In the interest of clarity we are now presenting it as a separate program within the Social Services Fund.</p>					

Social Services Fund	Energy Assistance / LEAP				
Public Welfare					
Social Services Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Salary State	4,683	-	-	-	-
<b>Personnel Expenditures</b>	<b>4,683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
DNU-Operating Exp S	384	-	-	-	-
LEAP Expenditures	-	101,469	83,500	83,500	83,500
<b>Operating Expenditures</b>	<b>384</b>	<b>101,469</b>	<b>83,500</b>	<b>83,500</b>	<b>83,500</b>
<b>Total Expenditures</b>	<b>5,067</b>	<b>101,469</b>	<b>83,500</b>	<b>83,500</b>	<b>83,500</b>
% Increase from Prior Year	-53%	1903%	-18%	-18%	-18%
					<b>vs. 2013</b>
<b>Revenues</b>					
LEAP Admin-Fed	-	54,585	36,600	78,500	78,500
LEAP Admin-St	-	4,310	-	5,000	5,000
<b>Total Revenues</b>	<b>-</b>	<b>58,895</b>	<b>36,600</b>	<b>83,500</b>	<b>83,500</b>
<b>Support Required (Provided)</b>	<b>5,067</b>	<b>42,574</b>	<b>46,900</b>	<b>-</b>	<b>-</b>
<b>County Cost Percentage</b>	<b>0%</b>	<b>42%</b>	<b>56%</b>	<b>0%</b>	<b>0%</b>
Note: 2012 program revenues were stated within Social Services Administrative Operations.					
To increase transparency for the various programs' operations, we now reflect both program revenues and expenditures within the specific program statements.					

Social Services Fund	Home Care Allowance / Aid to the Needy Disabled				
Public Welfare					
Social Services Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Aid to Needy Disabled	-	45,555	45,800	35,000	40,000
Elec Ben Trans Co	13,055	-	-		
<b>Operating Expenditures</b>	<b>13,055</b>	<b>45,555</b>	<b>45,800</b>	<b>35,000</b>	<b>40,000</b>
<b>Total Expenditures</b>	<b>13,055</b>	<b>45,555</b>	<b>45,800</b>	<b>35,000</b>	<b>40,000</b>
% Increase from Prior Year	164%	249%	1%	-23%	-12%
					<b>vs. 2013</b>
<b>Revenues</b>					
State Incentives - AND	-	216	200	27	-
Aid to Ndy Dsbld-Fed	-	-	-	850	1,000
Aid to Ndy Dsbld-St	-	36,195	36,400	26,000	30,000
Home Care Allow-St	-	-	-	1,000	1,000
<b>Total Revenues</b>	<b>-</b>	<b>36,411</b>	<b>36,600</b>	<b>27,877</b>	<b>32,000</b>
<b>Support Required (Provided)</b>	<b>13,055</b>	<b>9,144</b>	<b>9,200</b>	<b>7,123</b>	<b>8,000</b>
<b>County Cost Percentage</b>	<b>20%</b>	<b>20%</b>	<b>20%</b>	<b>20%</b>	<b>20%</b>
Note: 2012 program revenues were stated within Social Services Administrative Operations.					
To increase transparency for the various programs' operations, we now reflect both program revenues and expenditures within the specific program statements.					

<b>Social Services Fund</b>	<b>House Bill 1451</b>				
<b>Public Welfare</b>					
<b>Social Services Director</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Expenditures</b>					
Regular Wages	-	39,282	39,300	43,621	44,652
YE Payroll Accrual	-	3,200	-	-	-
FICA	-	3,011	3,000	3,304	3,416
Employee Benefits	-	24,003	24,000	24,458	23,885
Employee Benefits State	3,781	-	-	-	-
Workmans Compensation	-	685	700	802	134
Salary State	65,282	-	-	-	-
Workmans Comp State	753	-	-	-	-
Budget Supplemental	-	-	6,000	-	-
<b>Personnel Expenditures</b>	<b>69,817</b>	<b>70,181</b>	<b>73,000</b>	<b>72,184</b>	<b>72,087</b>
DNU-Contract Serv-St	9,898	537	500	-	-
DNU-Travel Expense-St	2,715	2,039	2,000	-	-
Operating Expense-St	3,346	21,140	21,100	60,000	54,702
Budget Supplemental	-	-	40,000	-	-
<b>Operating Expenditures</b>	<b>15,958</b>	<b>23,716</b>	<b>63,600</b>	<b>60,000</b>	<b>54,702</b>
<b>Total Expenditures</b>	<b>85,775</b>	<b>93,897</b>	<b>136,600</b>	<b>132,184</b>	<b>126,789</b>
% Increase from Prior Year	14%	9%	45%	41%	35%
<b>Revenues</b>					
Integrated Care Mgmt	-	125,060	125,100	78,000	40,461
<b>Total Revenues</b>	<b>-</b>	<b>125,060</b>	<b>125,100</b>	<b>78,000</b>	<b>40,461</b>
<b>Support Required (Provided)</b>	<b>85,775</b>	<b>(31,163)</b>	<b>11,500</b>	<b>54,184</b>	<b>86,328</b>
<b>County Cost Percentage</b>	<b>-33%</b>	<b>-33%</b>	<b>8%</b>	<b>41%</b>	<b>68%</b>
<b>Full Time Equivalents</b>					
<b>House Bill 1451 Operations</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Personnel Cost per FTE</b>	<b>69,817</b>	<b>70,181</b>	<b>73,000</b>	<b>72,184</b>	<b>72,087</b>

<b>Social Services Fund</b>	<b>Miscellaneous Programs and Grants</b>				
<b>Public Welfare</b>					
<b>Social Services Director</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Approved</b>
<b>Expenditures</b>					
IV-B Sub-Prt2(PSSF)Exp	-	25,939	25,900	24,750	24,750
Parental Fees Expense	2,984	-	-	500	500
Special Econ Ast Exp	1,606	-	-	1,000	1,000
Title IV-E Expense	832	-	-	-	-
IV-E Independ Live Exp	-	3,401	3,400	1,050	-
Miscellaneous Cty Exp	1,536	5,818	5,800	3,000	5,000
Safe & Stable Family	29,058	-	-	-	-
Medicaid Transport Exp	(1,200)	-	-	10,000	-
Buell Foundation	631	-	-	-	-
Invest In Kids Exp	6,835	5,475	5,500	6,600	6,600
CDHS Tech Grt Exp	-	1,257	1,300	4,410	-
<b>Operating Expenditures</b>	<b>42,282</b>	<b>41,890</b>	<b>41,900</b>	<b>51,310</b>	<b>37,850</b>
<b>Total Expenditures</b>	<b>42,282</b>	<b>41,890</b>	<b>41,900</b>	<b>51,310</b>	<b>37,850</b>
% Increase from Prior Year	-69%	-1%	0%	22%	-10%
					<b>vs. 2013</b>
<b>Revenues</b>					
Medicaid Transport Rev	-	2,694	2,700	10,000	-
Miscellaneous Cty Rev	-	2,000	2,000	2,000	2,000
Invest in Kids Rev	-	6,564	6,600	6,600	6,600
CDHS Tech Grt Rev	-	-	-	4,410	-
<b>Total Revenues</b>	<b>-</b>	<b>40,597</b>	<b>40,700</b>	<b>49,810</b>	<b>34,350</b>
<b>Support Required (Provided)</b>	<b>42,282</b>	<b>1,293</b>	<b>1,200</b>	<b>1,500</b>	<b>3,500</b>
<b>County Cost Percentage</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>9%</b>

Social Services Fund	Old Age Pension				
Public Welfare					
Social Services Director					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenditures</b>					
Salary State	4,920.16	-	-	-	-
Workmans Comp State	107.97	-	-	-	-
<b>Personnel Expenditures</b>	<b>5,028</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Insurance/Bonds State	20	-	-	-	-
Rent/Janitorial State	106	-	-	-	-
Contract Service State	7	-	-	-	-
Travel Expense State	88	-	-	-	-
Operating Expense State	92	-	-	-	-
Dues/Registrations State	39	-	-	-	-
Utilities State	128	-	-	-	-
Misc State	5	-	-	-	-
Old Age Pension Exp	-	43,425	43,600	43,600	43,600
<b>Operating Expenditures</b>	<b>485</b>	<b>43,425</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>
<b>Total Expenditures</b>	<b>5,513</b>	<b>43,425</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>
% Increase from Prior Year	8%	-20%	0%	0%	0%
					<b>vs. 2013</b>
<b>Revenues</b>					
Old Age Pen Admin-St	-	43,425	43,600	43,420	43,400
State Incentives - OAP	-	173	200	180	200
<b>Total Revenues</b>	<b>-</b>	<b>43,598</b>	<b>43,800</b>	<b>43,600</b>	<b>43,600</b>
<b>Support Required (Provided)</b>	<b>5,513</b>	<b>(173)</b>	<b>(200)</b>	<b>-</b>	<b>-</b>
<b>County Cost Percentage</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

## PROPRIETARY FUNDS

Proprietary fund types include enterprise funds, which are used to account for services provided on a total or partial cost-recovery basis to parties outside the government. Grand County has one enterprise funds operated by the County.

The Colorado Sewer Enterprise Fund is a business-type activity which accounts for the County's one-third interest in the operation of the sewage collection infrastructure and treatment plant for the unincorporated community of Tabernash.

### 2015 Colorado Sewer Enterprise Fund Budget

Beginning Fund Balance	\$ 373,190
<i>Sources</i>	
Charges for Services	87,880
Special Assessments	36,128
Capital Contributions - Tap Fees	7,800
Total Sources	131,808
<i>Uses</i>	
Operating	159,515
Interest on Debt	24,321
Depreciation	27,812
Total Uses	211,648
Ending Fund Balance	\$ 293,350

### Colorado Sewer Enterprise Fund Ending Balances 2011 – 2015

2011 Actual	2012 Actual	2013 Actual	2014 Estimate	2015 Budget	% Change 2014-2015
\$ 374,808	\$ 406,768	\$ 449,497	\$ 373,190	\$ 293,350	-21%

### Changes in Revenues 2013 – 2015

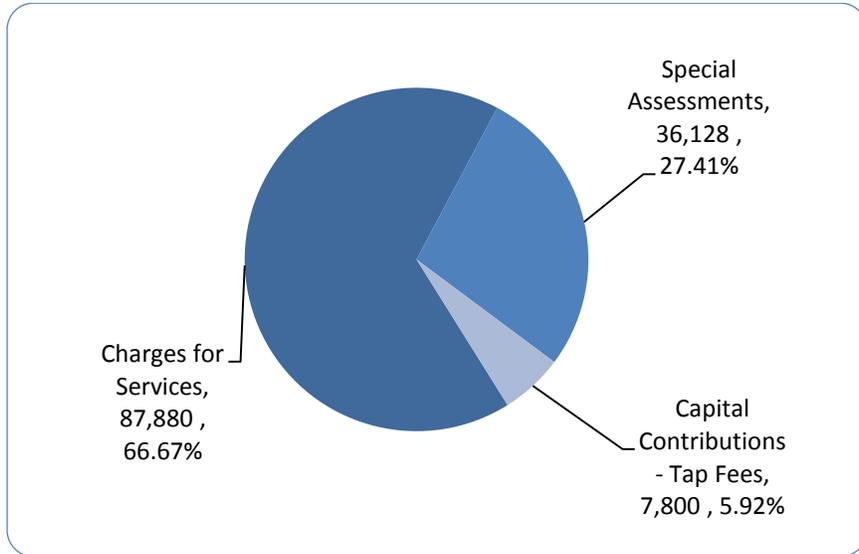
	2013 Actual	2015 Approved	\$ Change	% Change
<b>Colorado Sewer Enterprise Fund</b>	<b>137,381</b>	<b>131,808</b>	<b>(5,573)</b>	<b>-4%</b>

### Changes in Operating Expenses (Includes Depreciation) 2013 – 2015

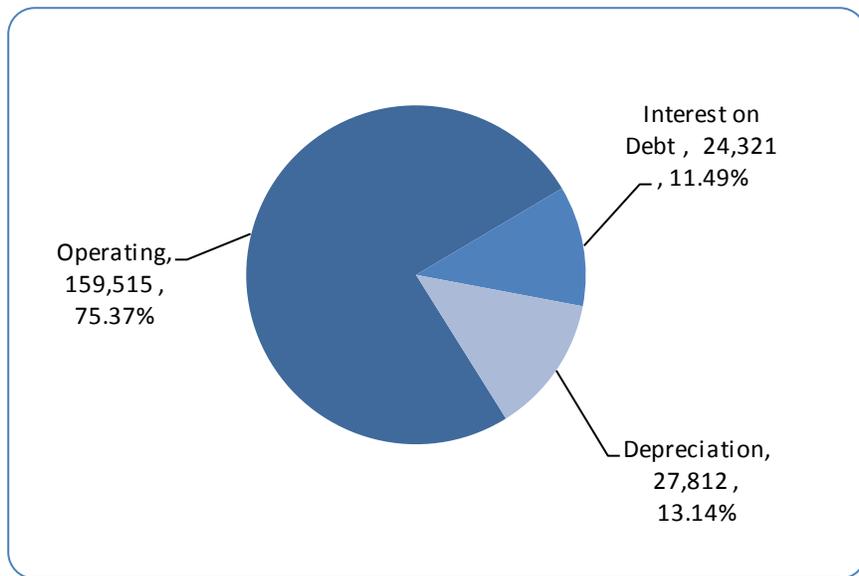
	2013 Actual	2015 Approved	\$ Change	% Change
<b>Colorado Sewer Enterprise Fund</b>	<b>155,476</b>	<b>211,648</b>	<b>56,172</b>	<b>36%</b>

Changes in expenses reflects conservative budgeting, estimated 2014 expenses are \$178,808.

### 2015 Colorado Sewer Enterprise Fund Revenues by Source



### 2015 Colorado Sewer Enterprise Fund Expenses by Use



Colorado Sewer Enterprise Fund	Colorado Sewer Enterprise Fund				
Proprietary - Enterprise					
County Manager					
	2012	2013	2014	2014	2015
	Actual	Actual	Budget	Estimate	Approved
<b>Expenses</b>					
Salaries	30,628	33,855	50,095	44,955	58,445
Insurance	2,780	4,308	-	-	-
Taxes/Medicare Expense	-	521	-	-	-
Taxes - Unemployment	77	105	-	-	-
Workmans Compensation	396	903	-	-	-
401(a) PERA	-	4,707	-	-	-
<b>Personnel Expenses</b>	<b>33,880</b>	<b>44,399</b>	<b>50,095</b>	<b>44,955</b>	<b>58,445</b>
HR Development	1,193	1,000	999	666	1,665
Contract/Prof Fees	2,366	4,863	3,996	3,996	4,795
Vehicle Expense	1,635	1,991	1,399	1,399	1,665
Operating Supplies	2,827	10,192	2,664	4,995	5,994
OperatingExpNon-GrdCty	(8,592)	-	-	-	-
LabTest/Supplies-Sewer	1,910	4,819	3,996	3,330	3,996
Biosolids Removal	1,422	1,877	2,664	1,665	1,998
Utilities	7,834	7,261	9,024	8,325	10,823
Utilities-Direct Bill	-	609	-	-	-
Snow Removal	83	-	333	500	599
Deferred Maintenance	-	-	1,690	-	-
Dewatering-Cap Proj	23,660	-	6,077	6,077	6,077
Lease Interest Expense	2,855	3,143	-	1,690	-
Waste Dehydrator	1,987	-	-	-	-
MonthlyOperCollectSyst	6,300	-	-	-	-
Communication	1,422	1,432	2,071	1,665	1,998
Office Supplies	2,164	2,946	1,665	1,665	1,998
Office Supply - Sewer	948	-	-	-	-
Licenses	22	771	833	999	1,199
Dues & Subscriptions	264	174	333	333	400
Accounting	1,200	1,200	1,200	1,200	1,200
Audit Fees	1,200	1,200	1,200	1,200	1,200
General Legal	1,276	1,200	1,200	1,200	1,200
General Liability Ins	3,107	2,856	3,218	3,722	4,462
<b>Operating Expenses</b>	<b>57,083</b>	<b>47,535</b>	<b>44,562</b>	<b>44,627</b>	<b>51,269</b>
<b>Total Expenses</b>	<b>90,963</b>	<b>91,934</b>	<b>94,657</b>	<b>89,582</b>	<b>109,714</b>
SewerTreatment-CapProj	-	9,977	12,994	9,916	25,612
<b>Total Grand County Capital Expenses</b>	<b>-</b>	<b>9,977</b>	<b>12,994</b>	<b>9,916</b>	<b>25,612</b>
<b>Shared Expenses Total</b>	<b>90,963</b>	<b>101,911</b>	<b>107,651</b>	<b>99,498</b>	<b>135,326</b>
Miscellaneous	10	3	-	-	-
Treasurer Fees	1,072	946	1,200	1,200	1,200
Principal (For Budget)	-	-	11,789	11,789	11,789
Interest Expense	25,325	24,804	24,321	24,321	24,321
Contingency- GC	-	-	5,000	5,000	5,000
Repair&Maint/Manholes	-	-	6,200	6,200	6,200
Engineering & Inspect	-	-	-	-	-
Depreciation Expense	27,812	27,812	27,812	27,812	27,812
<b>Total Grand County Operating Expenses</b>	<b>54,218</b>	<b>53,565</b>	<b>76,322</b>	<b>76,322</b>	<b>76,322</b>
<b>Total Expenses</b>	<b>145,181</b>	<b>155,476</b>	<b>183,973</b>	<b>175,820</b>	<b>211,648</b>
% Increase from Prior Year	-1%	7%	18%	13%	36%
					<b>vs. 2013</b>

**Colorado Sewer Enterprise Fund - Continued**

	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2014 Estimate</b>	<b>2015 Approved</b>
<b>Revenues</b>					
Special Assess Revenue	35,243	36,261	36,128	36,128	36,128
Sewer Revenue	94,666	90,986	87,880	87,880	87,880
Interest Earnings	771	214	-	-	-
Reimb PY Expense	25,089	-	-	-	-
Sewer Tap Sale Rev	15,434	9,920	7,800	7,800	7,800
<b>Total Revenue</b>	<b>171,204</b>	<b>137,381</b>	<b>131,808</b>	<b>131,808</b>	<b>131,808</b>
<b>Support Required (Provided)</b>	<b>(26,023)</b>	<b>18,094</b>	<b>52,165</b>	<b>44,012</b>	<b>79,840</b>



## APPENDIX A – FISCAL POLICIES

### FISCAL POLICIES

Grand County uses the following policies in managing its financial and budget processes. The policies represent long standing principles that have continually guided the County to sustain financial stability, even during economic downturns. These policies are reviewed annually and are updated as needed.

#### General Financial Goals

- Maintain and enhance the sound condition of the County.
- Maintain a financially viable organization that can provide a desired level of county governmental services.
- Maintain financial flexibility in order to continually adapt to local and regional economic changes and community needs.

#### Operating Budget Policies

- A preliminary budget calendar will be prepared no later than January 1<sup>st</sup> of each year.
- An annual operating budget will be developed by verifying or conservatively projecting revenues and expenditures for the current and forthcoming fiscal year.

#### Revenue Policies

- The County will develop and maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source.
- The County will estimate its annual revenues by an objective, analytical process, utilizing trends, judgmental, and statistical analyses, as appropriate.

#### Expenditure Policies

- The County will maintain a level of expenditures, which will provide for the public well-being and safety of community residents.

#### Capital Improvement Budget Policies

- The County will project its equipment replacement and maintenance schedule needs for the next five years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.
- The County will develop a multi-year plan for capital improvements, including Capital Improvement Program (CIP) design, development implementation, and operating and maintenance costs.
- The County will identify the estimated costs, potential funding sources, and projected annual operating costs for each capital project proposal before it is submitted to the Commissioners for approval.
- The County will coordinate development of the capital improvement budget with the development of the operating budget.

#### Long-Term Debt Policies

- Capital leases will be used to finance capital improvements that cannot be funded from current revenues.
- Proceeds from long-term debt will not be used for current, on-going operations

## **Reserve Policies**

- The County's policy is to maintain operating fund reserves for general government funds at a minimum of 10% of operating expenditures and debt service. The goal is to maintain two months of operating expenditures and debt service expenditures in reserve.
- Enterprise funds will maintain operating reserves at a minimum of 10% of operating expenditures. The goal is to achieve two months of operating expenditures in reserve. The Colorado Sewer Enterprise Fund will maintain fund balances equal to three year's debt service required by debt payment obligations.
- The primary purpose of these reserves is to protect the County's essential service programs and funding requirements during periods of economic downturn or other unforeseen catastrophic costs.
- Board of Commissioners approval is required before expending any reserves.

## **Investment Policies**

- The County's available cash will be invested in accordance with applicable laws, adopted investment policies, and with projected cash flow requirements.

## **Accounting, Auditing, & Financial Reporting**

- The County's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles and Standards (GAAP) of the Government Accounting Standards Board (GASB).
- A fixed asset system will be maintained to identify all County assets, their condition, historical cost, replacement value, and useful life.
- Monthly financial reports will be submitted to the Board of Commissioners.
- Full and continuing disclosure will be provided in the general financial statements.
- An annual audit will be performed by an independent public accounting firm with the subsequent issue of an official Comprehensive Annual Financial Report, including an audit opinion.
- Internal audits will be performed regularly throughout the year.

## APPENDIX B – GLOSSARY OF TERMS

### GLOSSARY OF TERMS

#### **Accounting Period**

A period of time at the end of which, and for which, financial statements are prepared.

#### **Accounting System**

The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, balanced account groups, or organizational components.

#### **Accrual Basis of Accounting**

The method of accounting under which revenues are recorded when they are earned and become measureable (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

#### **Appropriation**

A legal authorization made by the County, which permits the County to incur obligations and to make expenditures of resources.

#### **Assessed Valuation**

A valuation set upon real estate or other property by a government as a basis for levying taxes.

#### **Assets**

Resources owned or held by a government, which have monetary value.

#### **Audit**

A comprehensive examination of the manner in which the government's resources were utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures complied with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

#### **Balanced Budget**

A balanced budget is defined as a budget in which proposed expenditures and provisions of contingencies in the budget do not exceed the total estimated revenues including surpluses from prior years.

#### **Budget**

A financial plan for a specified period of time (fiscal year) that matches estimated revenues and expenditures with various County services.

#### **Budget Document**

The official published statement prepared by the Finance Department that includes all budget information as approved by the County Commissioners. It is distributed to the press and the public following approval.

#### **Budgetary Basis of Accounting**

The basis of accounting used to prepare the budget.

#### **Budgetary Control**

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

#### **Capital Expenditures**

Money spent to add or expand property, facilities and capital assets with the expectation that they will benefit the organization for a length of time exceeding one year.

## **Capital improvement Program (CIP)**

A plan of proposed capital outlays and the means of financing them for the current fiscal period.

## **Capital Projects**

Projects which purchase or construct capital assets, which are assets with a useful life beyond one year. Typically, a capital project encompasses a purchase of land and/or the construction of a building, facility or infrastructure and is not regularly recurring.

## **Capital Projects Fund**

Established to account for the purchase or construction of major capital facilities that are not financed by proprietary or trust funds.

## **Cash Basis of Accounting**

A basis of accounting in which revenues are recorded when received in cash and expenditures are recorded when cash is disbursed.

## **Component Unit**

A legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

## **Comprehensive Annual Financial Report (CAFR)**

A government unit's official annual financial report prepared and published as a matter of public record.

## **Contingency Account**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

## **Debt Reserves**

The County's account established to satisfy the obligation to pay the principal and interest of debt instruments according to a predetermined payment schedule.

## **Debt Service Fund**

Established to account for the transfers of resources from other governmental type funds for the payment of principal and interest of general long-term debt or lease obligations.

## **Department**

A major administrative division of the County, which has overall management and responsibility for an operation or a group of related operations within a functional area.

## **Discrete Presentation**

A method of reporting the financial data of component units in a column or columns separate from the financial data of the primary government.

## **Encumbrance**

The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

## **Enterprise Fund**

A fund established to finance and account for acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supported by user fees. All activities necessary to provide such services are accounted for in these funds. TABOR defines an Enterprise Fund as, "A government-owned business authorized to issue its own revenue bonds and receives less than 10% of its annual revenue from other government grants and/or subsidies".

## **Escrow**

A deed, bond, money, or a piece of property delivered to a third party (escrow agent) to be delivered by him/her to the grantee only upon the fulfillment of a condition.

## **Expenditure**

Decrease in net financial resources other than through interfund transfers.

## **Fiduciary Funds**

Funds used to account for financial resources held or managed by the governmental entity in a trustee or agent capacity for individuals, private organizations, other governmental entities, and/or other funds. There are two types of fiduciary funds, trust and agency funds.

## **Fiscal Year**

The 12-month period of time, this may or may not coincide with the calendar year, which matches the annual operating budget period. At the end of the fiscal year a government determines its financial position and the results of its operations.

## **Fixed Assets**

Generally defined as those assets with a value greater than \$5,000 and useful life beyond one year (a.k.a. Capital Assets).

## **Full-Time Equivalent (FTE)**

A standard measure of staffing, FTE determines level of effort rather than head count. One FTE is equal to 2,080 (1,950) working hours which is the number of hours worked in a year by a full-time employee (40 hours per week x 52 weeks = 2,080 hours or 37.5 hours per week x 52 weeks=1,950 hours). The standard work week varies by department.

## **Fund**

An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are the general fund, special revenue funds, debt service funds, capital projects funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

## **Fund Balance**

Fund balance is the excess of assets over liabilities. A negative fund balance is referred to as a deficit.

## **GAAP Basis of Accounting**

Generally Accepted Accounting Principles (GAAP) basis is primarily defined by the Government Accounting Standards Board (GASB).

## **General Fund**

The General Fund is established to account for the revenues and expenditures necessary to carry out basic governmental activities of the County such as public safety, planning, administrative, judicial, public health and auxiliary, which are not required to be accounted for in another fund.

## **Generally Accepted Accounting Principles (GAAP)**

Uniform minimum standard and guidelines for financial accounting and reporting that govern the form and content of financial statements. They encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. Generally accepted accounting principles are continually evolving as changes occur in the reporting environment.

## **Government Finance Officers Association (GFOA)**

The administering organization for the Certificate of Achievement program, as well as others; with the intent to encourage excellence in financial reporting and budgeting by state and local governments.

## **Governmental Accounting Standards Board (GASB)**

The independent agency established as the official body designated to set accounting and financial reporting standards for state and local governments.

## **Governmental Funds**

An accounting structure used to account for general government activities which benefit the public as a whole such as administration, public safety protection, and maintenance of streets and roads.

## **Grants**

Contributions or gifts of cash or other assets received from another public or private entity to be used or expended for a specified purpose, activity or facility.

## **Highway Users Tax**

This revenue is State collected, locally shared revenue that is distributed monthly. These funds are collected through gas taxes and motor vehicle registration fees and are earmarked specifically for the construction, maintenance or improvement of streets, roads and highways. These monies are distributed to county and local governments based on a formula that includes the number of vehicles registered and the miles of roadway. Distribution percentages are recalculated every year in July based upon the previous year vehicle registrations and the previous year miles of open and maintained streets and roads. A Local Highway Finance Report must be completed and returned to the Colorado Department of Transportation each year in order to receive a portion of this revenue.

## **Impact Fees**

Fees imposed to fund expenditures on capital facilities needed to serve new development pursuant to CRS 29-20-104.

## **Infrastructure**

Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.

## **Interfund Transfers**

Amounts transferred from one fund to another within a single government entity.

## **Interfund Loans**

Loans made from one fund to another.

## **Intergovernmental Revenue**

Revenue received from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

## **Internal Service Fund**

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

## **Mill**

The rate of tax which results in one dollar of taxes on each \$1,000 of assessed valuation.

## **Modified Accrual Accounting**

A basis of accounting which accrues expenditures are accrued but accounts for revenues on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure". Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

## **Operating Budget**

The portion of the budget that pertains to daily operations that provides basic governmental services. The operating budget contains appropriations for expenditures such as personnel, materials, supplies, capital assets, and debt service.

## **Ordinance**

A formal legislative enactment made by the governing body of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality.

## **Property Tax**

Taxes levied against both residential and commercial real property located within the County limits. Taxes are levied in the current year and due in the following year, i.e. 2012 receipts are for taxes levied in 2011. Property taxes are restricted by the "TABOR" Amendment and State Statutes. Some exceptions apply to entities which have "deBruced", or received voter approval to retain receipts for government purposes.

## **Proprietary Funds**

Account for a government's business-type or commercial activities such as goods or services that are sold to the public, to other governments or to other departments within the government. There are two types of proprietary funds, enterprise and internal services.

## **Resolution**

A special or temporary order of legislative body requiring less legal formality than an ordinance or statute; used by governing boards for taking formal action.

## **Revenue**

Funds that are received as income is considered revenue. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants and interest earnings.

## **Road and Bridge Tax**

This revenue is a portion of the highway user taxes which are distributed to the counties. The County shares a portion of the taxes it receives to support town roads and bridges within the county.

## **Sales Tax**

The County levies a 1% tax for all qualifying retail sales.

## **Special Assessment**

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

## **Special Revenue Fund**

Established to account for the proceeds of specific revenue sources (other than special assessments, pension trusts, proprietary fund operations and revenues received for major capital projects) that are legally restricted for specified purposes.

## **Specific Ownership Tax**

The County Department of Motor Vehicles collects specific ownership tax when a vehicle is licensed. This tax is collected based on the value of the vehicle when it was new. This taxable value does not change throughout the life of the vehicle; however the tax rate charged on the taxable value continues to decrease until the vehicle is 10 or more years old at which time the taxes paid stop decreasing. The Grand County Treasurer's Office distributes 29% of this tax to various local districts based on their mill levy.

## **Supplemental Appropriation**

An appropriation by the County when there is a need to transfer budgeted and appropriated monies from one fund to another fund or to recognize unanticipated revenues or revenues not assured at the time of the budget resolutions.

## **Taxpayer's Bill of Rights (TABOR)**

An amendment to the Colorado State Constitution passed by Colorado voters in November 1992 which limits the growth of local government revenues equal to that of the rate of inflation plus local growth (assessed valuation).

# APPENDIX C – BUDGET RESOLUTIONS

STATE OF COLORADO

County of Grand

} ss.

At a regular meeting of the Board of County Commissioners for Grand County, Colorado, held at the County Administration Building in Hot Sulphur Springs on Tuesday, the 9<sup>th</sup> day of December A.D., 2014, there were present:

Gary Bumgarner , Commissioner - Chairman  
 Merrit Linke , Commissioner  
 James L. Newberry , Commissioner  
 Anthony J. DiCola , County Attorney  
 Lurline Underbrink Curran , County Manager  
 Sara L. Rosene , Clerk of the Board

when the following proceedings, among others were had and done, to wit:

## RESOLUTION 2014-12-1

### A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GRAND, STATE OF COLORADO APPROVING AND ADOPTING A BUDGET FOR GRAND COUNTY FOR FISCAL YEAR 2015

**WHEREAS**, The Board of County Commissioners of Grand County has prepared a budget for Grand County concerning fiscal appropriations for 2015 (subject to modification) pursuant to CRS 29-1-103, and has held public hearings concerning the same, and;

**WHEREAS**, The State of Colorado, pursuant to the Constitution and Statutes has made a determination of the maximum property tax revenues which can be levied by Grand County, and;

**WHEREAS**, Property tax revenues and related mill levy herein adopted are within the maximum property tax revenues which can be levied by the Constitution and Statutes;

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

Section 1: This board hereby adopts its 2015 Budget (subject to modification) as prepared, heard and amended as follows:

	EXPENDITURES		
	Expenditures	Transfers Out	Total
<b>Major Governmental Funds</b>			
General Fund	\$ 18,278,382	\$ 1,039,626	\$ 19,318,008
<b>Special Revenue Funds</b>			
Road & Bridge Fund	6,747,819	600,000	7,347,819
Emergency Medical Services Fund	3,075,973	-	3,075,973
<b>Capital Improvement Funds</b>			
Sales Tax Fund	4,122,290	8,150,000	12,272,290
Major Capital Improvement Fund	3,730,600	2,750,000	6,480,600
<b>Non-Major Governmental Funds</b>			
<b>Special Revenue Funds</b>			
Affordable Housing Fund	500	-	500
Airport Improvement Fund	374,174	316,700	690,874
Conservation Trust Fund	150,000	-	150,000
County Lodging Tax/Tourism Fund	631,870	-	631,870
Dispatch Fund	1,108,911	-	1,108,911
Employee Health Insurance Fund	511,000	-	511,000
Payment In Lieu of Taxes Fund	-	1,230,000	1,230,000
Retirement Fund	737,000	-	737,000
Social Services Fund	2,706,893	-	2,706,893
Water Quality Fund	2,100	-	2,100
<b>Major Proprietary Fund</b>			
Colorado Sewer Enterprise Fund	211,648	-	211,648
<b>TOTAL EXPENDITURES</b>	<b>\$ 42,389,159</b>	<b>\$ 14,086,326</b>	<b>\$ 56,475,485</b>

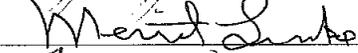
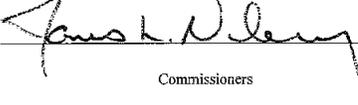
Section I: Continued:

	Un-appropriated Surplus	REVENUES				Total
		Property Tax	Other Revenue	Transfers In		
<b>Major Governmental Funds</b>						
General Fund	\$ 4,136,494	\$ 6,131,000	\$ 4,937,651	\$ 5,150,000		\$16,218,651
<b>Special Revenue Funds</b>						
Road & Bridge Fund	1,676,996	219,000	4,464,500	3,000,000		7,683,500
Emergency Medical Services Fund	986,986	1,360,000	1,362,600	1,005,000		3,727,600
<b>Capital Improvement Funds</b>						
Sales Tax Fund	7,003,160	-	3,027,500	2,750,000		5,777,500
Major Capital Improvement Fund	5,005,482	850,000	37,600	1,890,700		2,778,300
<b>Non-Major Governmental Funds</b>						
<b>Special Revenue Funds</b>						
Affordable Housing Fund	62,440	-	-	-		-
Airport Improvement Fund	236,655	-	513,900	100,000		613,900
Conservation Trust Fund	134,601	-	30,000	-		30,000
County Lodging Tax Tourism Fund	544,827	-	561,250	-		561,250
Dispatch Fund	13,476	-	914,374	190,626		1,105,000
Employee Health Insurance Fund	2,133,377	-	-	-		-
Payment in Lieu of Taxes Fund	1,479,369	-	810,000	-		810,000
Retirement Fund	1,933,039	746,000	75,000	-		821,000
Social Services Fund	637,604	-	2,195,383	-		2,195,383
Water Quality Fund	25,396	-	4,500	-		4,500
<b>Major Proprietary Fund</b>						
Colorado Sewer Enterprise Fund	405,485	-	131,808	-		131,808
<b>TOTAL REVENUES</b>	<b>\$ 26,415,388</b>	<b>\$ 9,306,000</b>	<b>\$ 19,066,066</b>	<b>\$14,086,326</b>		<b>\$42,458,392</b>

Section 2: This Board hereby sets the mill levy for Grand County for 2015 as follows:

PROPERTY TAX	Mill Levy	Total	Estimated	Net
		Estimate	Uncollectible	Revenue
<b>Major Governmental Funds</b>				
General Fund	10.486	\$ 7,196,772	\$ (1,065,772)	\$ 6,131,000
<b>Special Revenue Funds</b>				
Road & Bridge Fund	0.322	220,996	(1,996)	219,000
Emergency Medical Services Fund	2.000	1,372,644	(12,644)	1,360,000
<b>Capital Improvement Fund</b>				
Major Capital Improvement Fund	1.250	857,902	(7,902)	850,000
<b>Non-Major Governmental Fund</b>				
<b>Special Revenue Fund</b>				
Retirement Fund	1.097	752,895	(6,895)	746,000
<b>TOTAL REVENUES</b>	<b>15.155</b>	<b>\$ 10,401,209</b>	<b>\$ (1,095,209)</b>	<b>\$ 9,306,000</b>

Upon motion duly made and seconded the foregoing Resolution was adopted by the following vote:

  
 \_\_\_\_\_ Aye  
  
 \_\_\_\_\_ Aye  
  
 \_\_\_\_\_ Aye  
 Commissioners

STATE OF COLORADO

County of Grand

} ss.

At a regular meeting of the Board of County Commissioners for Grand County, Colorado, held at the County Administration Building in Hot Sulphur Springs on Tuesday, the 9<sup>th</sup> day of December A.D., 2014, there were present:

- Gary Bumgarner , Commissioner - Chairman
- Merrit Linke , Commissioner
- James L. Newberry , Commissioner
- Anthony J. DiCola , County Attorney
- Lurline Underbrink Curran , County Manager
- Sara L. Rosene , Clerk of the Board

when the following proceedings, among others were had and done, to wit:

**RESOLUTION 2014PID-12-4**

**A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GRAND, STATE OF COLORADO, ACTING IN THE CAPACITY AS THE BOARD OF THE POLECREEK MEADOWS PUBLIC IMPROVEMENT DISTRICT, APPROVING AND ADOPTING A BUDGET FOR THE POLECREEK MEADOWS PUBLIC IMPROVEMENT DISTRICT FOR FISCAL YEAR 2015.**

**WHEREAS**, The Board of County Commissioners of Grand County has received and approved the budget for Pole Creek Meadows Public Improvement District concerning fiscal appropriations for 2015 (subject to modification) pursuant to CRS 29-1-103, and has held public hearings concerning the same, and;

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

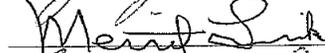
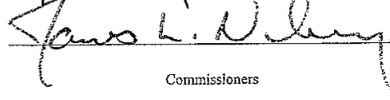
Section 1: This board hereby adopts the budget prepared by the Pole Creek Meadows Public Improvement District Board for its 2015 Budget (subject to modification) as prepared, heard and amended as follows:

	<u>Total</u>
<b>REVENUE</b>	
Property Tax Revenue	\$ 63,130
Interest on Property Tax Revenue	70
Specific Ownership Tax	3,500
<b>TOTAL REVENUE</b>	<u>66,700</u>
<b>EXPENDITURES</b>	
Treasurer's Fees	3,200
Debt Service	68,000
<b>TOTAL EXPENDITURES</b>	<u>71,200</u>
<b>REVENUE IN EXCESS OF EXPENDITURES</b>	<u>\$ (4,500)</u>

This Board hereby sets the mill levy for Pole Creek Meadows Public Improvement District for 2015 as follows:

<u>Property Tax Revenue</u>	<u>Mill Levy</u>	<u>Total</u>
General Obligation Bonds and Interest	<u>16.718</u>	<u>\$ 63,130</u>

Upon motion duly made and seconded the foregoing Resolution was adopted by the following vote:

 \_\_\_\_\_ Aye  
 \_\_\_\_\_ Aye  
 \_\_\_\_\_ Aye  
 Commissioners

STATE OF COLORADO

County of Grand

} ss.

At a regular meeting of the Board of County Commissioners for Grand County, Colorado, held at the County Administration Building in Hot Sulphur Springs on Tuesday, the 9<sup>th</sup> day of December A.D., 2014, there were present:

Gary Bumgarner , Commissioner - Chairman  
Merrit Linke , Commissioner  
James L. Newberry , Commissioner  
Anthony J. DiCola , County Attorney  
Lurline Underbrink Curran , County Manager  
Sara L. Rosene , Clerk of the Board

when the following proceedings, among others were had and done, to wit:

**RESOLUTION 2014HA-12-13**

**A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GRAND, STATE OF COLORADO, ACTING IN THE CAPACITY AS THE BOARD OF THE HOUSING AUTHORITY OF THE COUNTY OF GRAND, COLORADO, APPROVING AND ADOPTING A BUDGET FOR THE HOUSING AUTHORITY OF THE COUNTY OF GRAND, COLORADO FOR FISCAL YEAR 2015.**

**WHEREAS**, The Board of the Housing Authority of the County of Grand, Colorado has prepared a budget concerning fiscal appropriations for 2015 (subject to modification) pursuant to CRS 29-1-103, and;

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF THE HOUSING AUTHORITY OF THE COUNTY OF GRAND, COLORADO:**

Section 1: This board hereby adopts its 2015 Budget (subject to modification) as prepared, heard and amended as follows:

	BEGINNING CASH			ENDING CASH
	BALANCE	EXPENDITURES	REVENUES	BALANCE
General Fund				
Administration	\$ 105,000	\$ 676,796	\$ 722,521	\$ 150,725
Proprietary Funds				
Cliffview Assisted Living Center	50,000	761,192	720,369	9,177
Grand Living Senior Homes	75,000	232,190	202,016	44,826
Silver Spruce Apartments	40,000	229,235	231,091	41,856
Total	<u>\$ 270,000</u>	<u>\$ 1,899,413</u>	<u>\$ 1,875,997</u>	<u>\$ 246,584</u>

Upon motion duly made and seconded the foregoing Resolution was adopted by the following vote:

 \_\_\_\_\_ Aye  
 \_\_\_\_\_ Aye  
 \_\_\_\_\_ Aye  
 Board Members and Commissioners