# Logan County Colorado

# APPROVED BUDGET 2015

**Board of County Commissioners**
**315 Main Street**
**Sterling CO 80751**
**www.logancountyco.gov**

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## COUNTY MISSION STATEMENT

## THE MISSION OF LOGAN COUNTY:

To establish and maintain services both of a mandatory and discretionary nature to protect the safety, health, welfare and quality of life for the people of Logan County.

The Budget for Logan County is a financial and operational document which is designed to carry out the County's obligations as a political subdivision of the State of Colorado. The annual budget follows the policies of the Board of County Commissioners which reflects the requests for services by the citizens of Logan County in accordance with the following general policies:

- To maintain a high quality of service to the residents of Logan County and to maintain the County's infrastructure needs both present and future.
- To provide a positive force in the County for economic development and community growth in cooperation with other public and private entities. Logan County will provide the necessary services that will promote economic development and facilitate the growth that our community is experiencing.
- To provide effective and efficient County government to the citizens of Logan County.

## BOARD OF COUNTY COMMISSIONERS:

David G. Donaldson, Chairman
Gene A. Meisner
Rocky L. Samber

# 2015 LOGAN COUNTY BUDGET MESSAGE

The proposed 2015 Logan County Budget was prepared by the Logan County Finance Director under the direction of the Board of Logan County Commissioners using guidelines specified by the Board. As required by State statute, the major features in the budget are listed in this Budget Message.

Logan County Assessed Value –

In the 2015 budget, the Logan County **net** assessed value is $259,969,100 which is a .03% decrease from the 2014 budget. The mill levy for Logan County is 29.868 and will generate $7,764,757 in net property taxes. An additional .095 mills is allowed for taxes abated and refunded in 2015 for a total mill levy of 29.963.

Personnel Expenses

The County provides single health, dental, vision, and life insurance coverage for all employees consistently working 30 hours per week or more at no cost to the employee. In 2015, the health insurance premiums for the various plans the County offers increased 10% per plan. Family coverage is paid by the employee. Logan County offers three plans – PPO 2000, HDHP2000, and HDHP2500. As a benefit, Logan County also reimburses the employee up to $2000 of their deductible for qualified health expenses. This practice has proven to be a cost savings to the county and a benefit to its employees.

Budget Process -

The 2015 budget was prepared in compliance with state statutes, generally accepted budgeting principles, funding agency requirements, and the budget priorities and directions of the Board of County Commissioners.

The County's budget anticipates the level of services to be provided, the cost of doing so, and the funds that will be available to provide these services. Budgeting decisions involving both elected officials and staff determine how the services will be provided.

The budget process in Logan County begins in July with a budget preparation directive from the Board of County Commissioners. This document sets the overall goals and describes specific procedures to be followed.

Budget estimates are reviewed in detail by the Board of County Commissioners. The Commissioners meet with the Elected Officials, Department Heads, and various agencies submitting requests. After final review, the proposed budget is available for viewing in the Logan County Commissioner's Office or on the county website. Citizens are given the opportunity to effect changes to the proposed service levels during the Board of County Commissioners business meeting held on November 25, 2014 prior to the final adoption of the budget.

County government is separate from the school districts, cities, towns, and all other governmental entities. The Board of Commissioners has no authority to make decisions or set mill levies for any other governmental unit.

Fund Analysis -

Logan County receives a significant part of its operating revenue from property tax, sales & use taxes, intergovernmental (federal & state) sources and a variety of fees.

General Fund –

The General Fund functions as the chief operating fund for the County and consists of all county revenue except that specifically allocated by law for other purposes as per C.R.S. 30-25-105. Per C.R.S. 30-25-106, the Board of County Commissioners is authorized to appropriate money from the county general fund for all ordinary county expenses including administrative expenditures of elected and appointed offices and all other general county purposes authorized by law. The 2015 General Fund operating budget is $10,619,427 with a mill levy of 25.263. This is an increase of 16.21% from the 2014 projected budget. The County continues to experience increasing costs in all departments. Due to current economic conditions, interest earning on investments has declined substantially.

Road and Bridge Fund –

The Road and Bridge fund accounts for the construction, repair, maintenance and snow removal for all county roads and bridges. The mill levy for 2015 is 2.000 mills with an operating budget of $5,707,005. This is an increase of 1.74% from the 2014 projected budget.

In addition to County property tax revenue, Road and Bridge Fund receives State Highway Users Tax monies including the additional FASTER funds. Logan County budgeted $3,400,000 for 2015.

Department of Human Services Fund –

The Human Services Fund provides a variety of State mandated human services including public assistance and children and family services programs. The mill levy for 2015 is 2.200 mills. Logan County continues to face cuts in funding from the State for Human Services programs while the need for services locally continues to increase. The programs administered by the Human Services Department are funded by state, federal, and county sources.

Lodging Tax Fund -

The Lodging Tax Fund receives its funding from local lodging tax to support our tourism industry. In 2012, the City of Sterling initiated a ballot issue for the City residents to vote on increasing the lodging tax rate to 5% for hotels within Sterling City limits for the purpose of raising funds to promote tourism, conventions, and community beautification within the city. The City of Sterling receives 3.1% of the tax. Logan County continues to receive 1.9% for advertising and marketing local tourism and to continue the operation and maintenance of the Tourism Center. Hotels outside of city limits continue to collect 1.9% tax.

Contingency Fund –

The Contingency Fund is a reserve set aside to meet the requirement of TABOR (Tax Payer Bill of Rights, Article X, Section 20 (5) of the Colorado Constitution) which requires 3% of Fiscal Year Spending reserved for declared emergencies. Current set aside amount is $526,028.

TV Translator Fund –

The TV Translator Fund budget for 2015 is $64,494. This fund maintains and upgrades the television translator system which allows Logan County residents to receive a variety of television programming using outdoor antennas.

E911 Fund –

The 2015 budget for the E911 Emergency Telephone Fund is $667,417. This fund's primary source of revenue is user fees collected by telephone service suppliers including wireless providers. Funds are used to provide continued operation of the emergency telephone service and to maintain or upgrade equipment as needed.

Justice Center Fund –

The Justice Center Fund is a restricted fund created solely for repaying the debt to construct the new Justice Center facility completed in 2003. This fund is supported entirely by sales and use tax, plus interest earnings from these monies. Maintenance of the Justice Center is budgeted in the General Fund.

Capital Expenditure Fund –

Capital purchases and improvements are expended out of this fund. The 2015 mill levy is .500 mills. Projects in 2015 include equipment reserve for the Logan County Ambulance; vehicles and equipment for the Sheriff's Department; and various office equipment in the Attorney, Planning & Zoning, Clerk and Recorder, Assessor, and Treasurer departments.

Solid Waste Fund –

The Solid Waste Fund in 2015 is funded entirely by disposal fees. The 2015 budget is $1,412,421 which is an increase over the 2014 budget and includes purchasing new heavy equipment and the construction of a new scale house. This fund also includes the required reserve for closure and post closure costs.

Conservation Trust Fund –

The Conservation Trust Fund collects State lottery funds for use in local parks and recreation projects. The 2015 budget is $53,910 and includes funding for maintenance and improvements of the fairgrounds and the gazebo located on the Courthouse square. The fairground facility is used by numerous organizations throughout the year that includes tractor pulls, wedding dances, rodeos, roping events, and the annual Logan County Fair. The gazebo on the Courthouse square is also used for a variety of activities that include Sugar Beet Days where vendors sell their products; July Jamz where concerts are held Friday evenings during the month of July; outdoor weddings; and many other events. Due to the historical value and overall beauty of the Courthouse, the entire Courthouse square has become a popular photo setting for weddings, high school graduation and family gatherings.

Ambulance Fund –

In 2011, General Fund established the Logan County Ambulance Service Fund. An Intergovernmental Agreement was developed with the City of Sterling to manage the operation of the ambulance with the County being the source of funding. Grants continue to be obtained to assist with the cost of ambulances

and equipment. Revenue to operate is received through fees paid by insurance companies, Medicare, Medicaid, or self pay. An equipment reserve of $75,000 is in the Capital Expenditure Fund for future equipment.

Pest Control District Fund –

The Pest Control District was created for the purpose of controlling noxious weeds and eradicating pest. It is funded by its own mill levy of 1.16 mills. The 2015 the **net** assessed value is $96,597,540. An additional .009 mills is allowed for taxes abated and refunded. Total mill levy for 2015 is 1.169 mills. User fees are received from landowners who request spraying of noxious weeds or other pest control. Fees are determined by the cost of the spray or subsidizing the landowner's expense for rodent removal based on a budgeted amount available.

Lease Purchase

Logan County has four (4) lease purchase agreements. One to construct the Justice Center Facility, and three (3) to purchase vehicles and equipment for the Sheriff Department.

Basis of Accounting –

Pursuant to CRS 29-1-102, et seq., the modified accrual basis of accounting is used by Logan County. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual. Expenditures are recorded when the related fund liability is incurred.

Respectfully Submitted,

Debbie Unrein

Logan County Budget Officer

# *AFFIDAVIT OF PUBLICATION*

## Sterling Journal Advocate

State of Colorado
County of Logan

I, the undersigned agent, do solemnly swear that **THE STERLING JOUNAL ADVOCATE** , in whole or in part, and published in the City of Sterling, County of Logan, State of Colorado, and which has general circulation therein and in Logan County; that said newspaper has been continuously and uninterruptedly published for a period of more than six months next prior to the first publication of the annexed legal notice of advertisement, that said newspaper has been admitted to the United States mails as second-class matter under the provisions of the Act of March 3, 1879, or any, amendments thereof, and that said newspaper is a daily newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado; that a copy of each number of said newspaper, in which said notice of advertisement was published, was transmitted by mail or carrier to each of the subscribers of said newspaper, according to the accustomed mode of business in this office.

The annexed legal notice or advertisement was published in the regular and entire edition of said daily newspaper for the period of **2** consecutive insertions; and that the first publication of said notice was in the issue of said newspaper dated **November 20, 2014**, and that the last publication of said notice was in the issue of said newspaper dated **November 21, 2014.**

Agent

Subscribed and sworn to before me this 22nd day of **December, 2014** in the County of Logan, State of Colorado.

Rita Marie Hanner-Ward
Notary Public

Account # 313667
Ad # 5634968
Fee $34.06

RITA MARIE HANNER-WARD
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20144042768
MY COMMISSION EXPIRES NOVEMBER 4, 2018

**NOTICE AS TO PROPOSED BUDGET**

Notice is hereby given that a proposed budget has been submitted to the Board of Logan County Commissioners for Logan County for the ensuing fiscal year 2015. That a copy of such proposed budget has been filed in the Office of the County Commissioners where same is open for public inspection. The proposed budget is also available on the Logan County website: www.logancountyco.gov. That such proposed budget will be considered at a regular meeting of the Board of County Commissioners to be held at the Logan County Courthouse 315 Main Street, Tuesday, November 25, 2014 at 9:00 a.m. Any person within Logan County may at any time prior to the final adoption of the budget, file or register his objections thereto at the office of the Logan County Commissioners.

BOARD OF COUNTY COMMISSIONERS
LOGAN COUNTY, COLORADO

Published in the Sterling Journal-Advocate on November 20 and 21, 2014. Ad # 5634968

722501 12/09/2014 12:04 PM B: 01010 P: 674 RES
Page: 1 of 2 R $0.00 D $0.00 T $0.00
Pamela M. Bacon Clerk & Recorder, Logan County, Co

# RESOLUTION TO SET MILL LEVIES

No. 2014-41

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE 2014 ASSESSMENT YEAR PAYABLE IN 2015 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF LOGAN, COLORADO, FOR THE 2014 BUDGET YEAR.**

**WHEREAS**, the Board of County Commissioners of the County of Logan has adopted the annual budget in accordance with the Logan Government Budget Law, on December 9, 2014 and;

**WHEREAS**, the amount of money necessary to balance the budget for the general operating purposes (General Fund) is $6,567,599 and;

**WHEREAS**, the amount of money necessary to balance the budget for Road and Bridge Fund is $519,938 and;

**WHEREAS**, the amount of money necessary to balance the budget for Human Services Fund is $571,932 and;

**WHEREAS**, the amount of money necessary to balance the budget for Capital Expenditures Fund is $129,985 and;

**WHEREAS**, the amount of money necessary to balance the budget for Solid Waste Fund is $ -0- and;

**WHEREAS**, the 2014 valuation for assessment for the County of Logan as certified by the County Assessor is $259,969,100.

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

Section 1. That for the purpose of meeting all general operating and other expenses of General Fund of the County of Logan during the 2015 budget year, there is a hereby levied a tax of 29.868 mills plus an abatement of .095 mills resulting in 29.963 mills upon each dollar of the total valuation for assessment of all taxable property within the County in 2014.

The details of the above tax levies are as follows:

| FUND | MILL LEVY |
|---|---|
| General | 25.168 |
| Abatement/Tax Refund | .095 |
| Total General | 25.263 |
| | |
| Road and Bridge | 2.000 |
| Human Services | 2.200 |
| Capital Expenditure | .500 |
| Solid Waste | -0- |
| **Total Levy** | **29.963** |

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Pamela M. Bacon Clerk & Recorder, Logan County, Co

Section 2 That the Budget Officer is hereby authorized and directed to immediately certify to the County Commissioners of Logan County, Colorado the mill levies for the COUNTY OF LOGAN as herein above determined and set.

Adopted this 9th day of December, 2014.

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF LOGAN AND
STATE OF COLORADO

David G. Donaldson (Aye) (Nay)
David G. Donaldson, Chairman

Gene A. Meisner (Aye) (Nay)
Gene A. Meisner

Rocky L. Samber (Aye) (Nay)
Rocky L. Samber

I, Pamela M. Bacon, the County Clerk and Recorder in and for the County of Logan, State of Colorado do hereby certify that the foregoing resolution was adopted by the Board of County Commissioners of the County of Logan, State of Colorado, in its regular session assembled this 9th day of December, 2014.

Pamela M. Bacon
County Clerk and Recorder

722499 12/09/2014 12:04 PM B: 01010 P: 672 RES
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Pamela M. Bacon Clerk & Recorder, Logan County, Co

# RESOLUTION TO ADOPT BUDGET

No. 2014-39

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, AND ADOPTING A BUDGET FOR THE COUNTY OF LOGAN, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2015, AND ENDING ON THE LAST DAY OF DECEMBER, 2015.**

**WHEREAS**, the Board of County Commissioners of Logan County has appointed Debbie Unrein to prepare and submit a proposed budget to said governing body at the proper time; and

**WHEREAS**, Debbie Unrein, Budget Officer has submitted a proposed budget to this governing body on December 9, 2014 for its consideration; and

**WHEREAS**, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 25, 2014, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

**WHEREAS**, whatever increases may have been made in the expenditures, like increases were added to the revenue so that the budget remains in balance as required by law.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of the County of Logan, Colorado:

Section 1. That estimated expenditures including treasurer's fees for each fund are as follows:

| | | |
|---|---|---|
| GENERAL FUND | $ | 10,619,427 |
| ROAD AND BRIDGE FUND | $ | 5,707,005 |
| HUMAN SERVICES FUND | $ | 4,320,835 |
| LODGING TAX FUND | $ | 178,433 |
| CONTINGENCY FUND | $ | 526,028 |
| TELEVISION TRANSLATOR FUND | $ | 64,494 |
| E911 FUND | $ | 667,417 |
| LOGAN COUNTY JUSTICE CENTER FUND | $ | 1,476,540 |
| CAPITAL EXPENDITURES FUND | $ | 1,001,863 |
| SOLID WASTE DISPOSAL FUND | $ | 1,412,421 |
| CONSERVATION TRUST FUND | $ | 53,910 |
| AMBULANCE SERVICE FUND | $ | 872,814 |
| FAIR FUND | $ | 423,617 |
| TOTAL ALL FUNDS | $ | 27,324,804 |

Section 2. That estimated revenues for each fund are as follows:

**GENERAL FUND**

| | | |
|---|---|---|
| From unappropriated surpluses | $ | 4,747,158 |
| From sources other than general property tax | | 3,061,138 |
| From the general property tax levy | | 6,567,599 |
| Total General Fund | $ | 14,375,895 |

**ROAD AND BRIDGE FUND**

| | | |
|---|---|---|
| From unappropriated surpluses | $ | 2,373,739 |
| From sources other than general property tax | | 4,431,000 |
| From the general property tax levy | | 519,938 |
| Total Road and Bridge Fund | $ | 7,324,677 |

**HUMAN SERVICES FUND**

| | | |
|---|---|---|
| From unappropriated surpluses | $ | 977,304 |
| From sources other than general property tax | | 3,486,551 |
| From the general property tax levy | | 571,932 |
| Total Social Services Fund Fund | $ | 5,035,787 |

**LODGING TAX FUND**

| | | |
|---|---|---|
| From unappropriated surpluses | $ | 92,433 |
| From sources other than general property tax | | 86,000 |
| From the general property tax levy | | -0- |
| Total Lodging Tax Fund | $ | 178,433 |

**CONTINGENCY FUND**

| | | |
|---|---|---|
| From unappropriated surpluses | $ | 526,028 |
| From other sources other than general property tax | | -0- |
| From the general property tax levy | | -0- |
| Total Contingent Fund | $ | 526,028 |

**TELEVISION TRANSLATOR FUND**

| | | |
|---|---|---|
| From unappropriated surpluses | $ | 66,746 |
| From sources other than general property tax | | -0- |
| From the general property tax levy | | -0- |
| Total Television Translator Fund | $ | 66,746 |

**E911 FUND**

| | | |
|---|---|---|
| From unappropriated surpluses | $ | 492,417 |
| From other sources other than general property tax | | 175,000 |
| From the general property tax levy | | -0- |
| Total E911 Fund | $ | 667,417 |

**LOGAN COUNTY JUSTICE CENTER FUND**

| | | |
|---|---|---|
| From unappropriated surpluses | $ | 3,220,230 |
| From sources other than general property tax | | 1,490,000 |
| From the general property tax levy | | -0- |
| Total Logan County Justice Center Fund | $ | 4,710,230 |

**CAPITAL EXPENDITURES FUND**

| | | |
|---|---|---|
| From unappropriated surpluses | $ | 544,286 |
| From sources other than general property tax | | 591,517 |
| From the general property tax levy | | 129,985 |
| Total Capital Expenditures Fund | $ | 1,265,788 |

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Pamela M. Bacon Clerk & Recorder, Logan County, Co

**SOLID WASTE DISPOSAL FUND**

| | | |
|---|---|---|
| From unappropriated surpluses | $ | 1,324,575 |
| From sources other than general property tax | | 631,500 |
| From the general property tax levy | | -0- |
| Total Solid Waste Disposal Site & Facility | $ | 1,956,075 |

**CONSERVATION TRUST FUND**

| | | |
|---|---|---|
| From unappropriated surpluses | $ | 20,833 |
| From sources other than general property tax | | 65,000 |
| Total Conservation Trust Fund | $ | 85,833 |

**AMBULANCE SERVICE FUND**

| | | |
|---|---|---|
| From unappropriated surpluses | $ | 199,099 |
| From sources other than general property tax | | 930,000 |
| From the general property tax levy | | -0- |
| Total Logan County Justice Center Fund | $ | 1,129,099 |

**FAIR FUND**

| | | |
|---|---|---|
| From unappropriated surpluses | $ | 35,005 |
| From sources other than general property tax | | 418,850 |
| From the general property tax levy | | -0- |
| Total Fair Fund | $ | 453,855 |

Section 3. That the budget submitted, and hereinabove summarized by fund, be, and the same hereby is approved and adopted as the budget of Logan County, Colorado for the year stated above.

Section 4. That the budget hereby approved and adopted shall be signed by the Commissioners and certified by the County Clerk, and made a part of the public records of the County.

Adopted this 9th day of December, 2014

**BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LOGAN AND STATE OF COLORADO**

(Aye) (Nay)
David G. Donaldson, Chairman

(Aye) (Nay)
Gene A. Meisner

(Aye) (Nay)
Rocky L. Samber

I, Pamela M. Bacon, the County Clerk and Recorder in and for the County of Logan, State of Colorado do hereby certify that the foregoing resolution was adopted by the Board of County Commissioners of the County of Logan, State of Colorado, in its regular session assembled this 9th day of December, 2014.

County Clerk and Recorder

722500 12/09/2014 12:04 PM B: 01010 P: 673 RES
Page: 1 of 1 R $0.00 D $0.00 T $0.00
Pamela M. Bacon Clerk & Recorder, Logan County, Co

## RESOLUTION TO APPROPRIATE SUMS OF MONEY

No. 2014-40

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

WHEREAS, the Board of County Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 9, 2014; and

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

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

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Logan, Colorado:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

| | | |
|---|---|---|
| GENERAL FUND | $ | 10,619,427 |
| ROAD AND BRIDGE FUND | $ | 5,707,005 |
| HUMAN SERVICES FUND | $ | 4,320,835 |
| LODGING TAX FUND | $ | 178,433 |
| CONTINGENCY FUND | $ | 526,028 |
| TELEVISION TRANSLATOR FUND | $ | 64,494 |
| E911 FUND | $ | 667,417 |
| LOGAN COUNTY JUSTICE CENTER FUND | $ | 1,476,540 |
| CAPITAL EXPENDITURES FUND | $ | 1,001,863 |
| SOLID WASTE DISPOSAL SITE & FACILITY | $ | 1,412,421 |
| CONSERVATION TRUST FUND | $ | 53,910 |
| AMBULANCE SERVICE FUND | $ | 872,814 |
| FAIR FUND | $ | 423,617 |

Adopted this 9th day of December, 2014.

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF LOGAN AND
STATE OF COLORADO

David G. Donaldson (Aye) (Nay)
David G. Donaldson, Chairman

Gene A. Meisner (Aye) (Nay)
Gene A. Meisner

Rocky L. Samber (Aye) (Nay)
Rocky L. Samber

I, Pamela M. Bacon, the County Clerk and Recorder in and for the County of Logan, State of Colorado do hereby certify that the foregoing resolution was adopted by the Board of County Commissioners of the County of Logan, State of Colorado, in its regular session assembled this 9th day of December, 2014.

County Clerk and Recorder

County Tax Entity Code _____ DOLA LGID/SID _____ /

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners[1] of LOGAN COUNTY , Colorado.

**On** behalf of the LOGAN COUNTY ,
(taxing entity)[A]

the BOARD OF COUNTY COMMISSIONERS
(governing body)[B]

of the COUNTY OF LOGAN
(local government)[C]

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: $ 268,077,930
(GROSS[D] assessed valuation, Line 2 of the Certification of Valuation Form DLG 57[E])

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area[F] the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: $ 259,969,100
(NET[G] assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** *12/09/2014* for budget/fiscal year *2015*.
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

| PURPOSE (see end notes for definitions and examples) | LEVY[2] | | REVENUE[2] |
|---|---|---|---|
| 1. General Operating Expenses[H] | 29.868 | mills | $ 7,764,757 |
| 2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction[I] | < > | mills | $ < > |
| SUBTOTAL FOR GENERAL OPERATING: | | **mills** | $ |
| 3. General Obligation Bonds and Interest[J] | | mills | $ |
| 4. Contractual Obligations[K] | | mills | $ |
| 5. Capital Expenditures[L] | | mills | $ |
| 6. Refunds/Abatements[M] | .095 | mills | $ 24,697 |
| 7. Other[N] (specify): | | mills | $ |
| | | mills | $ |
| **TOTAL:** [Sum of General Operating Subtotal and Lines 3 to 7] | 29.963 | **mills** | **$7,789,454** |

Contact person: (print) DEBBIE UNREIN Daytime phone: 970-522-0880 ext. 256

Signed: Debbie Unrein Title: FINANCE/HR DIRECTOR

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.*

[1] If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
[2] Levies must be rounded to three decimal places and revenue must be calculated from the total *NET assessed valuation* (Line 4 of Form DLG57 on the County Assessor's *final* certification of valuation).

# CERTIFICATION OF VALUATION

NAME OF JURISDICTION: LOGAN COUNTY NEW DISTRICT: ( )YES (X)NO

CERTIFICATION IN LOGAN COUNTY ON DECEMBER 4, 2014

**USE FOR STATUTORY CALCULATION (5.5% LIMIT) ONLY**

IN ACCORDANCE WITH (39-5-121(2)(a) AND 128(1), C.R.S.) THE TOTAL ASSESSED VALUATION FOR THE TAXABLE YEAR 2014 IS:

| | | |
|---|---|---|
| PREVIOUS YEAR'S NET TOTAL ASSESSED VALUATION: | $ | 260,055,200.00 |
| CURRENT YEAR'S GROSS TOTAL ASSESSED VALUATION: | $ | 268,077,930.00 |
| LESS TIF DISTRICT INCREMENT, IF ANY: | $ | 8,108,830.00 |
| CURRENT YEAR'S NET TOTAL ASSESSED VALUATION: | $ | 259,969,100.00 |
| NEW CONSTRUCTION*: | $ | 4,320,750.00 |
| INCREASES IN MINING PRODUCTION***: | $ | 0.00 |
| ANNEXATIONS/INCLUSIONS: | $ | 0.00 |
| PREVIOUSLY EXEMPT FEDERAL PROPERTY**: | $ | 0.00 |
| NEW PRIMARY OIL/GAS PRODUCTION FROM ANY OIL/GAS LEASEHOLD OR LAND (29-1-301(1)(b)C.R.S.)***: | $ | 0.00 |
| TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1(29-1-301(1)(a)C.R.S.): | $ | 12,995.16 |
| TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a)C.R.S.)AND(39-10-114(1)(a)(I)(B)C.R.S.): | $ | 24,907.12 |

*This value reflects personal property exemption enacted by the jurisdiction, if any, as authorized by Article X; Sec 20(8)(b). Colorado Constitution

**New Construction is defined as: Taxable real property structures and the Personal Property connected with the structure.

***Jurisdiction must submit a certification (form DLG 52 & 52A) to the Division of Local Government in order for the values to be counted as growth in the calculation.

****Jurisdiction must apply (Form DLG 52B) to the Division of Local Government before for the value can be counted as growth in the calculation.

**USE FOR "TABOR LOCAL GROWTH" CALCULATION ONLY**

IN ACCORDANCE WITH THE PROVISION OF ART.X, SEC.20, COLO. CONS., THE ACTUAL VALUATION FOR THE TAXABLE YEAR 2014 IS:

| | | |
|---|---|---|
| CURRENT YEAR'S VALUE OF ALL REAL PROPERTY*: | $ | 1,228,133,420.00 |
| ADDITIONS TO TAXABLE REAL PROPERTY: | | |
| CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS**: | $ | 3,823,170.00 |
| ANNEXATIONS/INCLUSIONS: | $ | 0.00 |
| INCREASED IN MINING PRODUCTION***: | $ | 0.00 |
| PREVIOUSLY EXEMPT PROPERTY | $ | 0.00 |
| OIL OR GAS PRODUCTION FROM A NEW WELL: | $ | 0.00 |
| TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: | $ | 781,810.00 |

(If land/structures are picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)

| | | |
|---|---|---|
| DELETIONS FROM TAXABLE REAL PROPERTY: | | |
| DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: | $ | 315,790.00 |
| DISCONNECTIONS/EXCLUSIONS: | $ | 0.00 |
| PREVIOUS TAXABLE PROPERTY: | $ | 5,390.00 |

*This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable property.

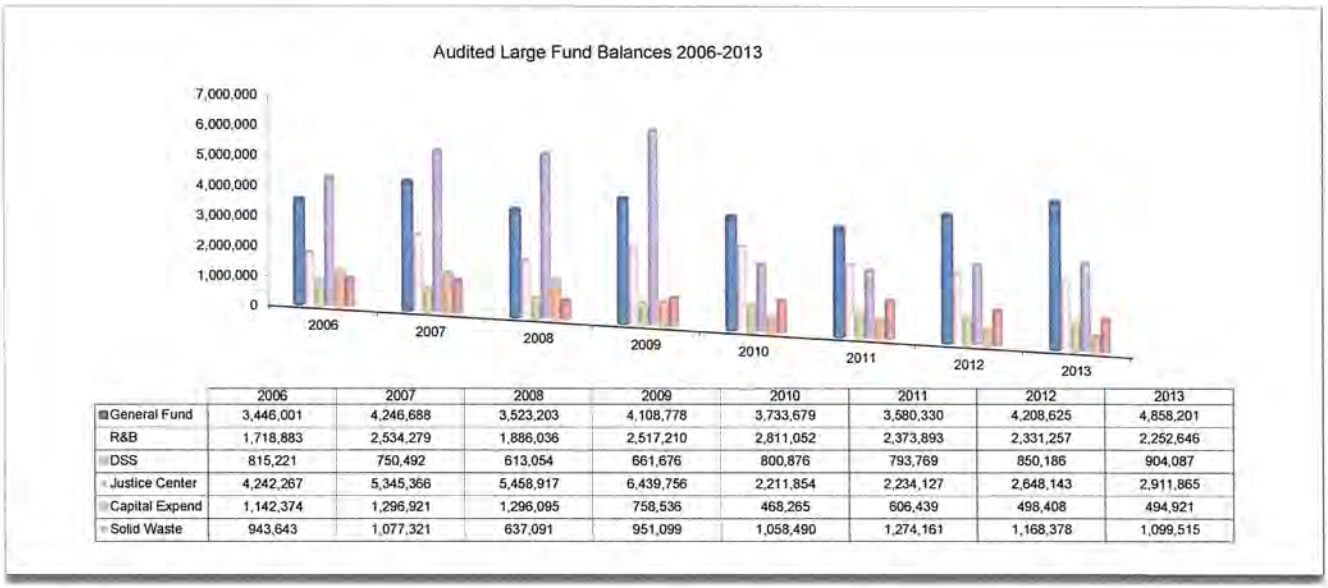
**Construction is defined as newly constructed taxable real property structures.

***Includes production from new mines and increase in production of existing producing mines.

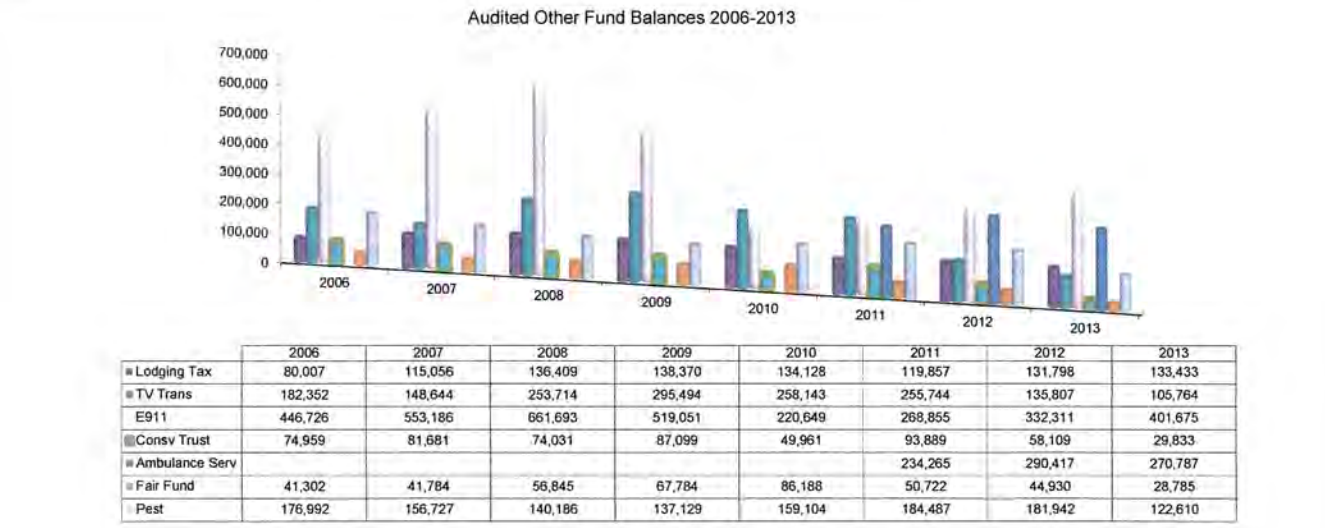
NOTE: ALL LEVIES MUST BE CERTIFIED TO THE BOARD OF COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15

# *LOGAN COUNTY FUND BALANCE HISTORY*

| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|---|---|---|---|
| GENERAL FUND | 3,446,001 | 4,246,688 | 3,523,203 | 4,108,778 | 3,733,679 | 3,580,330 | 4,208,625 | 4,858,201 |
| ROAD AND BRIDGE | 1,718,883 | 2,534,279 | 1,886,036 | 2,517,210 | 2,811,052 | 2,373,893 | 2,331,257 | 2,252,646 |
| DPT OF HUMAN SERVICES | 815,221 | 750,492 | 613,054 | 661,676 | 800,876 | 793,769 | 850,186 | 904,087 |
| LODGING TAX | 80,007 | 115,056 | 136,409 | 138,370 | 134,128 | 119,857 | 131,798 | 133,433 |
| CONTINGENCY FUND | 228,077 | 228,077 | 228,077 | 228,077 | 455,000 | 455,000 | 481,028 | 526,028 |
| TV TRANSLATOR FUND | 182,352 | 148,644 | 253,714 | 295,494 | 258,143 | 255,744 | 135,807 | 105,764 |
| E911 AUTHORITY FUND | 446,726 | 553,186 | 661,693 | 519,051 | 220,649 | 268,855 | 332,311 | 401,675 |
| LC JUSTICE CENTER FUND | 4,242,267 | 5,345,366 | 5,458,917 | 6,439,756 | 2,211,854 | 2,234,127 | 2,648,143 | 2,911,865 |
| CAPITAL EXPENDITURES | 1,142,374 | 1,296,921 | 1,296,095 | 758,536 | 468,265 | 606,439 | 498,408 | 494,921 |
| SOLID WASTE DISPOSAL | 943,643 | 1,077,321 | 637,091 | 951,099 | 1,058,490 | 1,274,161 | 1,168,378 | 1,099,515 |
| CONSERVATION TRUST FUND | 74,959 | 81,681 | 74,031 | 87,099 | 49,961 | 93,889 | 58,109 | 29,833 |
| AMBULANCE SERVICE | | | | | | 234,265 | 290,417 | 270,787 |
| FAIR FUND | 41,302 | 41,784 | 56,845 | 67,784 | 86,188 | 50,722 | 44,930 | 28,785 |
| Total LC Fund Balance | 13,361,812 | 16,419,495 | 14,825,165 | 16,772,930 | 12,288,285 | 12,341,051 | 13,179,397 | 14,017,540 |
| LC PEST CONTROL FUND | 176,992 | 156,727 | 140,186 | 137,129 | 159,104 | 184,487 | 181,942 | 122,610 |




| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|---|---|---|---|
| General Fund | 3,446,001 | 4,246,688 | 3,523,203 | 4,108,778 | 3,733,679 | 3,580,330 | 4,208,625 | 4,858,201 |
| R&B | 1,718,883 | 2,534,279 | 1,886,036 | 2,517,210 | 2,811,052 | 2,373,893 | 2,331,257 | 2,252,646 |
| DSS | 815,221 | 750,492 | 613,054 | 661,676 | 800,876 | 793,769 | 850,186 | 904,087 |
| Justice Center | 4,242,267 | 5,345,366 | 5,458,917 | 6,439,756 | 2,211,854 | 2,234,127 | 2,648,143 | 2,911,865 |
| Capital Expend | 1,142,374 | 1,296,921 | 1,296,095 | 758,536 | 468,265 | 606,439 | 498,408 | 494,921 |
| Solid Waste | 943,643 | 1,077,321 | 637,091 | 951,099 | 1,058,490 | 1,274,161 | 1,168,378 | 1,099,515 |




| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|---|---|---|---|
| Lodging Tax | 80,007 | 115,056 | 136,409 | 138,370 | 134,128 | 119,857 | 131,798 | 133,433 |
| TV Trans | 182,352 | 148,644 | 253,714 | 295,494 | 258,143 | 255,744 | 135,807 | 105,764 |
| E911 | 446,726 | 553,186 | 661,693 | 519,051 | 220,649 | 268,855 | 332,311 | 401,675 |
| Consv Trust | 74,959 | 81,681 | 74,031 | 87,099 | 49,961 | 93,889 | 58,109 | 29,833 |
| Ambulance Serv | | | | | | 234,265 | 290,417 | 270,787 |
| Fair Fund | 41,302 | 41,784 | 56,845 | 67,784 | 86,188 | 50,722 | 44,930 | 28,785 |
| Pest | 176,992 | 156,727 | 140,186 | 137,129 | 159,104 | 184,487 | 181,942 | 122,610 |

# LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE ADOPTED BUDGET

(Pursuant to 29-1-103(3)(d),C.R.S.)

## Budget Year 2015

The supplemental Schedule must present information separately for all lease-purchase agreements involving real property and all lease-purchase agreements for non-real property.

## I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

**Description of Real Property Lease-Purchase(s):**

1. To construct new Justice Center Facility.
2. To purchase vehicles and equipment for Sheriff Department
3. To purchase vehicles and equipment for Sheriff Department
4. To purchase vehicles and equipment for Sheriff Department

**Date of Lease-Purchase agreement(s):**

1. 10/01/2001, refinanced 10/05/2010
2. 04/26/2013
3. 04/15/2014
4. 2015

| | Year | Amount |
|---|---|---|
| Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year: | 2015 | $ 1,580,550 |
| Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all Such agreements, including all optional renewal terms: | | $16,206,864 |

## II. ALL LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

**Description of Lease-Purchase Item(s):**

**Date(s) of Lease-Purchase Agreements(s):**

| | Year | Amount |
|---|---|---|
| Total amount to be expended for all Non-real Property Lease Purchase Agreements in Budget Year: | | |
| Total maximum payment liability for all Non-real Property Lease Purchase Agreements over the entire terms of all Such agreements, including all optional renewal terms: | | |
| Does the agreement include renewal options? | Yes | No |
| If yes, describe: | | |

## *LOGAN COUNTY, COLORADO*
## *COMPARATIVE SUMMARY OF PROPERTY TAX REVENUES*
## *2015*

| | PRIOR YEAR 2013 | | CURRENT YEAR 2014 | | ADOPTED BUDGET YEAR 2015 | | | INCREASE (DECREASE) BETWEEN BUDGET AND CURRENT YEAR LEVY | |
|---|---|---|---|---|---|---|---|---|---|
| ASSESSED VALUATIONS, MILL LEVIES, & PROPERTY TAXES: | LEVY | AMOUNT | LEVY | AMOUNT | LEVY | AMOUNT | | LEVY | AMOUNT |
| NET ASSESSED VALUATION -COUNTY FUND | 261,317,060 | | 260,054,690 | | 259,969,100 | | | | |
| GENERAL | 23.425 | 6,125,472 | 20.793 | 5,407,317 | 25.263 | 6,567,599 | | 4.470 | 1,160,282 |
| ROAD & BRIDGE | 2.500 | 653,583 | 4.000 | 1,040,219 | 2.000 | 519,938 | | (2.000) | (520,281) |
| HUMAN SERVICES | 3.000 | 783,119 | 2.900 | 754,159 | 2.200 | 571,932 | | (0.700) | (182,227) |
| LODGING TAX FUND | | | | | | | | | |
| REVOLVING LOAN FUND | | | | | | | | | |
| CONTINGENT FUND | | | | | | | | | |
| TV TRANSLATOR | | | | | | | | | |
| E911 AUTHORITY BOARD | | | | | | | | | |
| LOGAN COUNTY JUSTICE CENTER | | | | | | | | | |
| CAPITAL EXPENDITURES | 1.000 | 261,492 | 2.000 | 520,109 | 0.500 | 129,985 | | (1.500) | (390,124) |
| SOLID WASTE SITE & FACILITY FUND | 0.000 | | 0.250 | 65,014 | | | | (0.250) | (65,014) |
| CONSERVATION TRUST | | | | | | | | | |
| AMBULANCE SERVICE | | | | | | | | | |
| FAIR FUND | | | | | | | | | |
| TOTALS | 29.925 | 7,823,666 | 29.943 | 7,786,818 | 29.963 | 7,789,454 | * | 0.020 | 2,636 |
| *INCLUDES TIF DISTRICT | | | | | | | | | |

| | | 2014 Net | | 2015 Gross | | 2015 Net |
|---|---|---|---|---|---|---|
| ASSESSED VALUATION | | 260,054,690 | | 268,077,930 | | 259,969,100 |
| GENERAL OPERATING MILL LEVY | 29.868 | 7,767,313 | 29.868 | 8,006,952 | 29.868 | 7,764,757 |
| REFUNDS/ABATEMENTS | 0.075 | 19,504 | 0.095 | 25,467 | 0.095 | 24,697 |
| TEMPORARY TAX CREDIT | | | | | | |
| NET MILL LEVY | 29.943 | 7,786,817 | 29.963 | 8,032,419 | 29.963 | 7,789,454 |

# CONSOLIDATED FUND SUMMARY

| | ACTUAL 2013 COL.1 | PROJECTED 2014 COL.2 | COMMISSIONER APPROVED 2015 COL.3 | VARIANCE INC/(DEC) COL.3-COL.2 | % OF CHANGE COL.3-COL.2 |
|---|---|---|---|---|---|
| **LOGAN COUNTY SUMMARY** | | | | | |
| *NET ASSESSED VALUE* | 261,317,060 | 260,054,690 | 259,969,100 | -85,590 | -0.03% |
| BEGINNING FUND BALANCE | 13,180,532 | 14,017,540 | 14,619,853 | 602,313 | 4.30% |
| PROPERTY TAX | 7,912,977 | 7,786,818 | 7,789,454 | 2,636 | 0.03% |
| REVENUE | 16,248,281 | 16,059,407 | 15,366,556 | -692,851 | -4.31% |
| TOTAL AVAILABLE | 37,341,790 | 37,863,765 | 37,775,863 | -87,902 | -0.23% |
| EXPENDITURES | 23,324,250 | 23,243,912 | 27,324,804 | 4,080,892 | 17.56% |
| FUND BALANCE | 14,017,540 | 14,619,853 | 10,451,059 | -4,168,794 | -28.51% |
| LESS UNAVAILABLE FUND BALANCE | 50,000 | 50,000 | 50,000 | | |
| ENDING FUND BALANCE | 13,967,540 | 14,569,853 | 10,401,059 | -4,168,794 | -28.61% |
| MILL LEVY | 29.925 | 29.943 | 29.963 | | |
| ***SUMMARY BY FUND*** | | | | | |
| ***GENERAL FUND*** | | | | | |
| BEGINNING FUND BALANCE | 4,208,625 | 4,858,201 | 4,747,158 | -111,043 | -2.29% |
| PROPERTY TAX | 6,125,472 | 5,407,317 | 6,567,599 | 1,160,282 | 21.46% |
| REVENUE | 3,917,765 | 3,619,832 | 3,061,138 | -558,694 | -15.43% |
| TOTAL AVAILABLE | 14,251,862 | 13,885,350 | 14,375,895 | 490,545 | 3.53% |
| EXPENDITURES | 9,393,661 | 9,138,192 | 10,619,427 | 1,481,235 | 16.21% |
| FUND BALANCE | 4,858,201 | 4,747,158 | 3,756,468 | -990,690 | -20.87% |
| LESS UNAVAILABLE FUND BALANCE | 50,000 | 50,000 | 50,000 | | |
| ENDING FUND BALANCE | 4,808,201 | 4,697,158 | 3,706,468 | -990,690 | -21.09% |
| MILL LEVY | 23.425 | 20.793 | 25.263 | | |
| ***ROAD & BRIDGE*** | | | | | |
| BEGINNING FUND BALANCE | 2,331,257 | 2,252,646 | 2,373,739 | 121,093 | 5.38% |
| PROPERTY TAX | 653,583 | 1,040,219 | 519,938 | -520,281 | -50.02% |
| REVENUE | 4,878,980 | 4,690,418 | 4,431,000 | -259,418 | -5.53% |
| TOTAL AVAILABLE | 7,863,820 | 7,983,283 | 7,324,677 | -658,606 | -8.25% |
| EXPENDITURES | 5,611,174 | 5,609,544 | 5,707,005 | 97,461 | 1.74% |
| ENDING FUND BALANCE | 2,252,646 | 2,373,739 | 1,617,672 | -756,067 | -31.85% |
| MILL LEVY | 2.500 | 4.000 | 2.000 | | |
| ***DEPARTMENT OF HUMAN SERVICES*** | | | | | |
| BEGINNING FUND BALANCE | 850,186 | 904,087 | 977,304 | 73,217 | 8.10% |
| PROPERTY TAX | 872,430 | 754,159 | 571,932 | -182,227 | -24.16% |
| REVENUE | 2,916,924 | 3,343,162 | 3,486,551 | 143,389 | 4.29% |
| TOTAL AVAILABLE | 4,639,540 | 5,001,408 | 5,035,787 | 34,379 | 0.69% |
| EXPENDITURES | 3,735,453 | 4,024,104 | 4,320,835 | 296,731 | 7.37% |
| ENDING FUND BALANCE | 904,087 | 977,304 | 714,952 | -262,352 | -26.84% |
| MILL LEVY | 3.000 | 2.900 | 2.200 | | |
| ***LODGING TAX*** | | | | | |
| BEGINNING FUND BALANCE | 131,798 | 133,433 | 92,433 | -41,000 | -30.73% |
| REVENUE | 107,159 | 79,000 | 86,000 | 7,000 | 8.86% |
| TOTAL AVAILABLE | 238,957 | 212,433 | 178,433 | -34,000 | -16.01% |
| EXPENDITURES | 105,524 | 120,000 | 178,433 | 58,433 | 48.69% |
| **ENDING FUND BALANCE | 133,433 | 92,433 | 0 | | |
| ***CONTINGENCY*** | | | | | |
| BEGINNING FUND BALANCE | 481,028 | 526,028 | 526,028 | 0 | 0.00% |
| REVENUE | 45,000 | 0 | 0 | 0 | |
| TOTAL AVAILABLE | 526,028 | 526,028 | 526,028 | 0 | |
| EXPENDITURES | 0 | 0 | 526,028 | 526,028 | |
| **ENDING FUND BALANCE | 526,028 | 526,028 | 0 | | |
| ***TV TRANSLATOR*** | | | | | |
| BEGINNING FUND BALANCE | 135,807 | 105,764 | 66,746 | -39,018 | -36.89% |
| PROPERTY TAX | 0 | 0 | 0 | 0 | |
| REVENUE | 4,078 | 0 | 0 | 0 | |
| TOTAL AVAILABLE | 139,885 | 105,764 | 66,746 | -39,018 | |
| EXPENDITURES | 34,121 | 39,018 | 64,494 | 25,476 | 65.29% |
| ENDING FUND BALANCE | 105,764 | 66,746 | 2,252 | -64,494 | -96.63% |
| MILL LEVY | 0.000 | 0.000 | 0.000 | | |

| | ACTUAL 2013 COL.1 | PROJECTED 2014 COL.2 | COMMISSIONER APPROVED 2015 COL.3 | VARIANCE INC/(DEC) COL.3-COL.2 | % OF CHANGE COL.3-COL.2 |
|---|---|---|---|---|---|
| ***E911*** | | | | | |
| BEGINNING FUND BALANCE | 332,311 | 401,675 | 492,417 | 90,742 | 22.59% |
| REVENUE | 183,793 | 178,265 | 175,000 | -3,265 | -1.83% |
| TOTAL AVAILABLE | 516,104 | 579,940 | 667,417 | 87,477 | 15.08% |
| EXPENDITURES | 114,429 | 87,523 | 667,417 | 579,894 | 662.56% |
| **ENDING FUND BALANCE | 401,675 | 492,417 | 0 | | |
| ***LOGAN COUNTY JUSTICE CENTER*** | | | | | |
| BEGINNING FUND BALANCE | 2,648,143 | 2,911,865 | 3,220,230 | 308,365 | 10.59% |
| REVENUE | 1,709,543 | 1,774,000 | 1,490,000 | -284,000 | -16.01% |
| TOTAL AVAILABLE | 4,357,686 | 4,685,865 | 4,710,230 | 24,365 | 0.52% |
| EXPENDITURES | 1,445,821 | 1,465,635 | 1,476,540 | 10,905 | 0.74% |
| ENDING FUND BALANCE | 2,911,865 | 3,220,230 | 3,233,690 | 13,460 | 0.42% |
| ***CAPITAL EXPENDITURES FUND*** | | | | | |
| BEGINNING FUND BALANCE | 498,408 | 494,921 | 544,286 | 49,365 | 9.97% |
| PROPERTY TAX | 261,492 | 520,109 | 129,985 | -390,124 | -75.01% |
| REVENUE | 585,828 | 535,706 | 591,517 | 55,811 | 10.42% |
| TOTAL AVAILABLE | 1,345,728 | 1,550,736 | 1,265,788 | -284,948 | -18.38% |
| EXPENDITURES | 850,807 | 1,006,450 | 1,001,863 | -4,587 | -0.46% |
| **ENDING FUND BALANCE | 494,921 | 544,286 | 263,925 | -280,361 | -51.51% |
| MILL LEVY | 1.000 | 2.000 | 0.500 | | |
| ***SOLID WASTE DISPOSAL FUND*** | | | | | |
| BEGINNING FUND BALANCE | 1,168,378 | 1,099,515 | 1,324,575 | 225,060 | 20.47% |
| PROPERTY TAX | 0 | 65,014 | 0 | -65,014 | >100% |
| REVENUE | 628,442 | 613,800 | 631,500 | 17,700 | 2.88% |
| TOTAL AVAILABLE | 1,796,820 | 1,778,329 | 1,956,075 | 177,746 | 10.00% |
| EXPENDITURES | 697,305 | 453,754 | 1,412,421 | 958,667 | 211.27% |
| ENDING FUND BALANCE | 1,099,515 | 1,324,575 | 543,654 | -780,921 | -58.96% |
| MILL LEVY | 0.000 | 0.250 | 0.000 | | |
| ***CONSERVATION TRUST FUND*** | | | | | |
| BEGINNING FUND BALANCE | 58,109 | 29,833 | 20,833 | -9,000 | -30.17% |
| REVENUE | 71,608 | 66,000 | 65,000 | -1,000 | -1.52% |
| TOTAL AVAILABLE | 129,717 | 95,833 | 85,833 | -10,000 | -10.43% |
| EXPENDITURES | 99,884 | 75,000 | 53,910 | -21,090 | -28.12% |
| **ENDING FUND BALANCE | 29,833 | 20,833 | 31,923 | 11,090 | 53.23% |
| ***AMBULANCE SERVICE*** | | | | | |
| BEGINNING FUND BALANCE | 290,417 | 270,787 | 199,099 | -71,688 | -26.47% |
| REVENUE | 751,799 | 730,000 | 930,000 | 200,000 | 27.40% |
| TOTAL AVAILABLE | 1,042,216 | 1,000,787 | 1,129,099 | 128,312 | 12.82% |
| EXPENDITURES | 771,429 | 801,688 | 872,814 | 71,126 | 8.87% |
| ENDING FUND BALANCE | 270,787 | 199,099 | 256,285 | 57,186 | 28.72% |
| ***FAIR FUND*** | | | | | |
| BEGINNING FUND BALANCE | 44,930 | 28,785 | 35,005 | 6,220 | 21.61% |
| PRIOR YEAR ADJUSTMENT/TRANSFER | 1,135 | 0 | 0 | 0 | |
| REVENUE | 447,362 | 429,224 | 418,850 | -10,374 | -2.42% |
| TOTAL AVAILABLE | 493,427 | 458,009 | 453,855 | -4,154 | -0.91% |
| EXPENDITURES | 464,642 | 423,004 | 423,617 | 613 | 0.14% |
| **ENDING FUND BALANCE | 28,785 | 35,005 | 30,238 | -4,767 | -13.62% |
| ****Ending Fund balances in APPROVED column are budgeted in the contingency reserve line** | | | | | |
| ***LOGAN COUNTY PEST CONTROL FUND*** | | | | | |
| *NET ASSESSED VALUE* | 89,101,220 | 96,628,430 | 96,289,060 | -339,370 | -0.35% |
| BEGINNING FUND BALANCE | 181,942 | 126,910 | 115,877 | -11,033 | -8.69% |
| PROPERTY TAX | 103,116 | 107,875 | 112,562 | 4,687 | 4.34% |
| REVENUE | 59,884 | 44,940 | 70,000 | 25,060 | 55.76% |
| TOTAL AVAILABLE | 344,942 | 279,725 | 298,439 | 18,714 | 6.69% |
| EXPENDITURES | 218,032 | 163,848 | 221,355 | 57,507 | 35.10% |
| ENDING FUND BALANCE | 126,910 | 115,877 | 77,084 | -38,793 | -33.48% |
| LESS UNAVAILABLE FUND BALANCE | 4,300 | 4,300 | 4,500 | 200 | 4.65% |
| ENDING FUND BALANCE | 122,610 | 111,577 | 72,584 | -38,993 | -34.95% |
| MILL LEVY | 1.149 | 1.122 | 1.169 | | |

# *BUDGET SUMMARY FOR GENERAL FUND*

*LOGAN COUNTY, COLORADO*

| ACCT NO GROUP | SUMMARY | ACT PRIOR YR 2013 COL.1 | PROJECTED CURRENT YR 2014 COL.2 | COMMISSIONER APPROVED 2015 |
|---|---|---|---|---|
| | ***FUND BALANCE, BEGINNING OF YEAR*** | **4,208,625** | **4,858,201** | **4,747,158** |
| 311 | NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES | 6,125,472 | 5,407,317 | 6,567,599 |
| | | | | |
| 330-337 | INTERGOVERNMENTAL REVENUE | 543,624 | 463,657 | 353,763 |
| 310-370 | OTHER REVENUE: | 3,374,141 | 3,156,175 | 2,707,375 |
| | | | | |
| | TOTAL AVAILABLE REVENUES OTHER THAN PROPERTY TAXES | 3,917,765 | 3,619,832 | 3,061,138 |
| | ***TOTAL REVENUE*** | 10,043,237 | 9,027,149 | 9,628,737 |
| | ***TOTAL AVAILABLE RESOURCES*** | 14,251,862 | 13,885,350 | 14,375,895 |
| | ***EXPENDITURES*** | | | |
| 400-406 | GENERAL GOVERNMENT | 3,593,900 | 3,683,501 | 3,810,928 |
| 407 | CENTR PURCH/CAPITAL OUTLAY | 229,117 | 2,540 | |
| 415 | JUDICIAL-DISTRICT ATTORNEY | 425,762 | 400,000 | 455,260 |
| 420-423 | PUBLIC SAFETY | 3,687,884 | 3,643,914 | 4,058,882 |
| 460-46910 | AUXILIARY SERVICES | 397,907 | 388,736 | 409,577 |
| 465 | TOURIST INFO CENTER | 60,622 | 62,062 | 65,314 |
| 480 | INTERGOVERNMENTAL | 418,907 | 417,032 | 435,727 |
| 490 | MISCELLANEOUS | 534,562 | 540,407 | 1,383,739 |
| | ***TOTAL EXPENDITURES*** | 9,348,661 | 9,138,192 | 10,619,427 |
| | TRANSFERS TO OTHER COUNTY FUNDS | 45,000 | | |
| | | | | |
| | ADD UNAPPROPRIATED FUND BALANCE, END OF YEAR | **4,858,201** | **4,747,158** | **3,756,468** |
| | ***RESTRICTED FUNDS:*** | | | |
| | ***Tabor Reserve -reflected in Contigency Fund (GASB 54) page 42*** | 526,028 | 526,028 | 526,028 |
| | GF FUND BALANCE PLUS TABOR RESERVE | 5,384,229 | 5,273,186 | 4,282,496 |
| | LESS DESIGNATED FOR OTHER OFF(E-RECORDING, UNINSURD MTRST,EMS,SEARCH&RESCUE) AND FEES HELD | 50,000 | 50,000 | 50,000 |
| | | | | |
| | ***ACTUAL USABLE YR END FUND BAL*** | 4,808,201 | 4,697,158 | 3,706,468 |

| | | | | |
|---|---|---|---|---|
| | ***CALCULATION OF MILL LEVY*** | | | |
| | AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET | 6,125,472 | 5,407,317 | 6,567,599 |
| | ADD PROVISION FOR UNCOLLECT | (4,120) | | |
| | TOTAL AMOUNT PROPERTY TAX NEEDED | 6,121,352 | 5,407,317 | 6,567,599 |
| | NET ASSESSED VALUATION | 261,317,060 | 260,054,690 | 259,969,100 |
| | | | | |
| | MILL LEVY REQUIRED | 23.425 | 20.793 | 25.263 |
| | | | | |

## *GENERAL FUND REVENUE*

| ACCT NO GROUP | | | ACT PRIOR YR 2013 COL.1 | PROJECTED CURRENT YR 2014 COL.2 | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|
| 330 | | INTERGOVERNMENTAL REVENUE (SPECIFY SOURCE) | | | |
| 331 | | FEDERAL | | | |
| **330 - INTERGOVERNMENTAL REVENUE** | | | | | |
| 33001 | | CIGARETTE TAXES | 4,667 | 4,600 | 4,600 |
| 33002 | | STATE VETERANS AFFAIRS | 1,100 | 1,000 | 1,000 |
| 33005 | | COST ALLOCATION | 36,241 | 36,000 | 36,000 |
| 33007 | | MV PENALTY ASSESSSMENT | | | |
| 33011 | | US MINERAL LEASING & SEV TAX | 83,782 | 100,415 | 80,000 |
| 33012 | ** | NON COUNTY PRISONERS | 151,822 | 140,000 | 100,000 |
| 33016 | | USM GUARD HRS & MILEAGE | | | |
| 33017 | * | EMERGENCY MEDICAL SERVICE | 2,808 | | |
| 33018 | * | VA GRANT/VOCA (FED) | 33,882 | 33,882 | 32,138 |
| 33020 | * | VA GRANT/VALE | 28,850 | 26,271 | 23,625 |
| 33021 | * | VALE SCHOLARSHIP GRANT | 1,991 | | |
| 33027 | * | INMATE COUNSELING GRANT (FED) | | | |
| 33028 | | JAG GRANT (FED) | 20,100 | | |
| 33029 | | COURT SECURITY GRANT/STATE | | | |
| 33030 | * | SEARCH & RESCUE GRANT | 7,990 | 2,224 | |
| 33033 | * | BULLETPROOF VESTS GRANT (FED) | 1,250 | 2,004 | |
| 33038 | * | SHRF/INT CRIMES AGNST CHLDRN GRANT | | | |
| 33039 | * | LO CO EMERGENCY MANAGEMENT (FED) | 34,118 | 36,880 | 27,400 |
| 33041 | * | DUI ENFORCEMENT | 11,454 | 10,000 | 10,000 |
| 33046 | * | VOTING SYSTEMS GRANT | | | |
| 33047 | * | SEAT BELT/CLICK IT OR TICKET | 5,737 | 5,000 | 5,000 |
| 33048 | | LOCAL LAW ENFORCEMENT GRANT | | | |
| 33049 | | GRANT/RADAR UNITS | 4,537 | | |
| 33050 | | HAVA BOOTH GRANT (FEDERAL) | | | |
| 33051 | | GIS FUNDING | 34,433 | 8,000 | 7,500 |
| 33054 | | NJC CONTRACT/FRGRND FACILITIES | 16,720 | 18,000 | 18,000 |
| 33055 | | ADA IMPROVEMENTS/ELECTIONS | 33,877 | 30,881 | |
| 33056 | | SHRF MISC REVENUE | 350 | | |
| 33057 | | BLUE SANTA REVENUE | 4,020 | 2,000 | 2,000 |
| 33058 | | CMH GRANT/ADMIN FEE/SHRF | 5,519 | 6,500 | 6,500 |
| 36419 | | FLOOD DISASTER/FEMA & STATE | 18,376 | | |
| | | **TOTAL INTERGVMNTL REVENUE** | 543,624 | 463,657 | 353,763 |
| **310 - TAXES** | | | | | |
| 31120 | | TAX ADVERTISING | 4,350 | 4,400 | 4,000 |
| 31130 | | TAX SALE | 1,940 | 1,900 | 1,900 |
| 31200 | | SPECIFIC OWNERSHIP TAXES | 700,196 | 650,000 | 613,000 |
| 31301 | | SALES TAX | 733,942 | 715,000 | 715,000 |
| 31302 | | USE TAX | 98,526 | 170,000 | 30,000 |
| 31910 | | DELINQUENT TAX-PENALTY-INT | 1,627 | 3,900 | |
| **320 - LICENSES & PERMITS** | | | | | |
| 32110 | | LIQUOR LICENSES (15% ONLY) | 640 | 600 | 600 |
| 32210 | | BUILDING PERMITS | 171,181 | 265,000 | 60,000 |
| 32220 | | ZONING FEES & PERMITS | 16,706 | 25,000 | 16,000 |
| **340 - CHARGES FOR SERVICES** | | | | | |
| 34001 | | SHERIFFS FEES | 40,021 | 40,000 | 30,000 |
| 34002 | | COUNTY CLERK FEE | 299,224 | 280,000 | 280,000 |
| 34003 | | COUNTY TREASURER'S COMM & FEES | 354,079 | 330,000 | 330,000 |
| 34004 | | CLERKS REG FEES & SPECIAL PURPOSE | 159,629 | 150,000 | 150,000 |
| 34005 | | COUNTY COURT FEES | 5,681 | 5,500 | 5,500 |
| 34007 | | PUBLIC TRUSTEES FEES | 29,276 | 28,000 | 28,000 |
| 34009 | | ASSESSORS FEES | 3,580 | 1,900 | 1,900 |
| 34010 | | SURVEYORS FEES | | | |
| 34013 | | ANIMAL CONTROL FEES | | | |
| 34016 | | COUNTY CLERK DIGITIZING REVENUE | | | |

| ACCT NO GROUP | | | ACT PRIOR YR 2013 COL.1 | PROJECTED CURRENT YR 2014 COL.2 | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|
| 34017 | | ELECTION FEES | 45,252 | 40,000 | 40,000 |
| | | | | | |
| **360 - MISCELLANEOUS RECEIPTS** | | | | | |
| 36120 | | INTEREST EARNINGS | 19,759 | 19,000 | 19,000 |
| 36416 | | REFUND/MV FUEL TAX | 84 | 75 | 75 |
| 36417 | | REFUND/SALARY & FRINGE | 39,155 | 39,000 | 39,000 |
| 36421 | | PROCEEDS FOR COUNTY ATTORNEY | 102,335 | 102,000 | 102,000 |
| 36423 | | PROCEEDS FOR LODGING TAX | 30,000 | 30,000 | 30,000 |
| 36424 | | SHERIFF OT REIMBURSEMENT | 22,051 | | |
| 36425 | | EXTENSION FAIR REVENUE | 5,250 | 5,700 | 5,000 |
| **370 - TRANSFERS FROM OTHER FUNDS** | | | | | |
| 39402 | | SOCIAL SERVICES | | | |
| 39404 | | LANDFILL FUND | | | |
| 39405 | | TV TRANSLATOR | | | |
| **390 - OTHER FINANCING SERVICES** | | | | | |
| 39110 | | SALE OF ASSETS | 13,633 | | |
| 39111 | | SALE OF ASSETS-LAND | | | |
| 39120 | * | CLERK E-RECORDING | 7,095 | 5,000 | 4,000 |
| 39122 | | INSURANCE CLAIMS | 8,983 | 8,100 | |
| 39123 | | REFUNDS | | | |
| 39124 | | DIVIDENDS-CORA FORFEITURES | 5,744 | 6,100 | |
| 39126 | | PILT | | | |
| 39127 | | CLRK/UNINSURED MOTORIST FEES | 20,814 | 6,000 | 4,800 |
| 39128 | | OTHER | 8,055 | 8,500 | 8,000 |
| 39129 | | WORK RELEASE | 22,549 | 22,000 | 30,000 |
| 39133 | | RENTS/MISC & SERVICE CENTER | 102,829 | 70,000 | 75,000 |
| 39135 | | OIL & GAS LEASE | | | |
| 39139 | | HERITAGE CENTER RENTAL | 1,675 | 1,500 | 1,500 |
| 39140 | | EXHIBIT CENTER RENT | 1,835 | 2,400 | 2,000 |
| 39141 | | SHERIFF/REV RESTITUTION | 21,016 | 20,000 | 15,000 |
| 39142 | * | SHERIFF'S OFFICE COMMISSARY | 51,068 | 46,000 | 25,000 |
| 39143 | * | PROCEEDS FROM SEIZ/CHECKING & SAV | 140 | | |
| 39144 | | INMATE PHONE REVENUE | 17,887 | 16,000 | 17,000 |
| 39145 | * | EXTENSION OFFICE | 2,119 | | |
| 39146 | | SILVER SNEAKER REVENUE | 5,999 | 6,000 | 6,000 |
| 39148 | | CONCEALED WEAPONS PERMIT FEE | 28,822 | 12,000 | 5,000 |
| 39149 | | VIN INSPECTION FEES | 2,595 | 2,500 | 1,500 |
| 39150 | | SEARCH & RESCUE REVENUE | | | |
| 39151 | | SECURUS TECH GRANT/SHRF | | | |
| 39152 | | APPLICANT FINGERPRINT CARDS | 1,380 | 1,300 | 1,000 |
| 39153 | | REIMBURSEMENT OF EXPENDITURES | 24,157 | 200 | |
| 39155 | | INMATE FUNDS/INACTIVE ACCOUNTS | | | |
| 39157 | | SHERIFF POSSE REVENUE | 4,882 | 8,500 | 8,500 |
| 39158 | | SHERIFF ADMIN REVENUE | 1,731 | 1,500 | 1,500 |
| 39159 | | GARY DESOTO FINANCIALS/REVENUE | 1,138 | 500 | 500 |
| 39160 | | PROCEEDS FROM CAPITAL LEASE OBLGTN | 133,331 | | |
| 39161 | | CRT REVENUES | | | |
| 39162 | | CLARENCE CORNER REVENUE | 180 | 100 | 100 |
| 39163 | | CHRISTMAS LIGHT DONATIONS | | 5,000 | |
| | | **TOTAL OTHER REVENUE** | 3,374,141 | 3,156,175 | 2,707,375 |
| | | AUDIT ADJUSTMENT | | | |
| | | TOTAL INTERGOVERNMENTAL REVENUE AND OTHER REVENUE | 3,917,765 | 3,619,832 | 3,061,138 |
| | * | W/OUT GRANT & SET ASIDE MONIES | 3,704,626 | 3,467,571 | 2,948,975 |

## *GENERAL FUND*
## *EXPENDITURE FUNCTIONS*

| ACCT NO GROUP | EXPENDITURE FUNCTION | ACTL PRIOR YR 2013 COL.1 | PROJECTED CURRNT YR 2014 COL.2 | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|
| 400 | ***GENERAL GOVERNMENT*** | | | |
| 40110 | COUNTY COMMISSIONERS | 332,137 | 345,694 | 351,503 |
| 40121 | COUNTY ATTORNEY | 253,712 | 255,020 | 268,996 |
| 40122 | COUNTY SURVEYOR | | | 3,300 |
| 40124 | PLANNING & ZONING | 93,039 | 122,770 | 188,496 |
| 40126 | FINANCE | 191,011 | 194,441 | 210,771 |
| 40129 | INFO TECHNOLOGY SERVICES | 70,268 | 46,360 | 68,100 |
| 40200 | COUNTY CLERK & RECORDER | 539,442 | 490,988 | 521,774 |
| 40250 | ELECTIONS | 125,600 | 168,086 | 106,967 |
| 40300 | COUNTY TREASURER | 370,664 | 354,517 | 353,598 |
| 40123 | PUBLIC TRUSTEE OFFICE | 16,225 | 16,875 | 17,570 |
| 40400 | COUNTY ASSESSOR | 725,872 | 721,396 | 733,793 |
| 40600 | MAINT OF BLDGS & GROUNDS | 339,760 | 355,091 | 409,890 |
| 40601 | COURTHOUSE/ANNEX FACILITY | 114,441 | 167,200 | 117,400 |
| 40602 | JUSTICE CENTER FACILITY | 337,149 | 356,043 | 360,600 |
| 40603 | CENTRAL SERVICES FACILITY | 56,218 | 57,645 | 64,295 |
| 40604 | HERITAGE CENTER FACILITY | 28,362 | 31,375 | 33,875 |
| | **TOTAL** | 3,593,900 | 3,683,501 | 3,810,928 |
| 40700 | ***CAPITAL OUTLAY*** | 229,117 | 2,540 | |
| | ***JUDICIAL*** | | | |
| 41510 | DISTRICT ATTORNEY | 425,762 | 400,000 | 455,260 |
| | **TOTAL** | 425,762 | 400,000 | 455,260 |
| 420 | ***PUBLIC SAFETY*** | | | |
| 42110 | COUNTY SHERIFF | 1,803,971 | 1,769,003 | 1,921,951 |
| 42120 | COUNTY JAIL | 1,681,191 | 1,674,855 | 1,913,799 |
| 42130 | COUNTY CORONER | 115,477 | 114,102 | 132,200 |
| 42140 | VICTIMS ASSISTANCE | 70,486 | 67,963 | 71,271 |
| 42210 | SHERIFFS POSSEE | 16,759 | 17,991 | 19,661 |
| | **TOTAL** | 3,687,884 | 3,643,914 | 4,058,882 |
| 4600 | ***AUXILIARY SERVICES*** | | | |
| 46100 | EXTENSION SERVICES | 211,890 | 202,153 | 211,411 |
| 46101 | EXTENSION FAIR | 22,663 | 24,225 | 24,625 |
| 46300 | FAIRGROUNDS | 96,898 | 92,834 | 90,725 |
| 46700 | VETERANS OFFICE | 4,903 | 5,144 | 6,959 |
| 46800 | HERITAGE CENTER | 51,781 | 55,180 | 57,657 |
| 46910 | DESOTO YOUTH CENTER | 9,772 | 9,200 | 18,200 |
| | **TOTAL** | 397,907 | 388,736 | 409,577 |
| | ***SUBTOTAL*** | 8,334,570 | 8,118,691 | 8,734,647 |
| 46500 | **TOURIST INFO CENTER** | 60,622 | 62,062 | 65,314 |
| 48000 | **INTERGOVERNMENTAL** | 418,907 | 417,032 | 435,727 |
| 49000 | **MISCELLANEOUS** | 534,562 | 540,407 | 1,383,739 |
| | | | | |
| | ***TOTAL EXPENDITURES*** | 9,348,661 | 9,138,192 | 10,619,427 |

| 12/16/2014 | | ***COMMISSIONERS 01.401.40110*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** | |
|---|---|---|---|---|---|---|---|
| | # OF EMPLOYEES | | | | | | |
| 11100 | 3 | ELECTED OFFICIALS SALARIES | 175,500 | 175,500 | 175,500 | 175,500 | |
| 11200 | 2 | FULL TIME SALARIES | 79,030 | 80,303 | 80,303 | 82,664 | |
| 11300 | | PART TIME SALARIES | | | | | |
| 11400 | | TEMPORARY & OVERTIME | | | | | |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | | * |
| | | **TOTAL SALARIES** | 254,530 | 255,803 | 255,803 | 258,164 | |
| 11610 | | SOCIAL SECURITY | 15,159 | 15,860 | 15,860 | 16,006 | * |
| 11611 | | MEDICARE TAX | 3,545 | 3,709 | 3,709 | 3,743 | * |
| 11620 | | WORKERS COMPENSATION | 890 | 737 | 737 | 737 | * |
| 11630 | | RETIREMENT | 10,181 | 10,232 | 10,232 | 10,327 | * |
| 11631 | | HEALTH INSURANCE | 21,309 | 31,860 | 31,860 | 34,900 | * |
| 11632 | | LIFE INSURANCE | 281 | 335 | 335 | 335 | * |
| 11633 | | ST/LT DISABILITY | 447 | 453 | 453 | 443 | |
| 13611 | | UNEMPLOYMENT INSURANCE | 200 | 241 | 241 | 248 | * |
| | | **TOTAL PERSONNEL EXPENSE** | 306,542 | 319,230 | 319,230 | 324,903 | |
| 12100 | | OFFICE SUPPLIES | 3,242 | 4,000 | 4,600 | 4,600 | |
| 13100 | | PROFESSIONAL SERVICES | | 1,664 | | | |
| 13210 | | TELEPHONE | 3,449 | 3,300 | 3,800 | 3,800 | |
| 13220 | | POSTAGE | 326 | 450 | 500 | 500 | |
| 13300 | | FUEL/MILEAGE | | | | | |
| 13400 | | ADVERTISING | 6,801 | 5,000 | 5,000 | 5,000 | |
| 13620 | | BONDS | | | | | * |
| 13820 | | REPAIR & MAINT/EQUIPMENT | 330 | 250 | 500 | 500 | |
| 13830 | | MAINTENANCE CONTRACTS | 1,281 | 1,300 | 1,400 | 1,400 | |
| 13920 | | EQUIP & FIXTURE RENTAL | | | | | |
| 14100 | | MISCELLANEOUS | 228 | 300 | 300 | 300 | |
| 14200 | | MEMBERSHIP & DUES | 870 | 950 | 1,000 | 1,000 | |
| 14201 | | DUES & MEETINGS (DISTRICT #1) | 3,508 | 3,000 | 3,000 | 3,000 | |
| 14202 | | DUES & MEETINGS (DISTRICT #2) | 3,056 | 3,000 | 3,000 | 3,000 | |
| 14203 | | DUES & MEETINGS (DISTRICT #3) | 2,334 | 3,000 | 3,000 | 3,000 | |
| 14204 | | MEETING EXPENSE | 170 | 250 | 500 | 500 | |
| 14700 | | STAFF TRAINING | | | | | |
| 20000 | | CAPITAL OUTLAY | | | 1,000 | -0- | |
| | | AUDIT ADJUSTMENT | | | | | |
| | | **TOTAL OPERATING EXPENSE** | 25,595 | 26,464 | 27,600 | 26,600 | |
| | | **COMMISSIONER EXPENDITURES** | 332,137 | 345,694 | 346,830 | 351,503 | * |

| 12/16/2014 | | ***ATTORNEY*** ***01.401.40121*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** | |
|---|---|---|---|---|---|---|---|
| | # OF EMPLOYEES | | | | | | |
| 11200 | 3 | FULL TIME SALARY | 199,484 | 200,000 | 202,027 | 208,568 | |
| 11400 | | TEMPORARY & OVERTIME | | | | | |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | | |
| | | **TOTAL SALARIES** | 199,484 | 200,000 | 202,027 | 208,568 | |
| 11610 | | SOCIAL SECURITY | 12,271 | 12,400 | 12,526 | 12,931 | * |
| 11611 | | MEDICARE TAX | 2,870 | 2,900 | 2,929 | 3,024 | * |
| 11620 | | WORKERS COMPENSATION | 563 | 527 | 527 | 527 | * |
| 11630 | | RETIREMENT | 6,891 | 5,400 | 8,081 | 8,343 | * |
| 11631 | | HEALTH INSURANCE | 20,953 | 18,515 | 19,116 | 20,940 | * |
| 11632 | | LIFE INSURANCE | 145 | 152 | 201 | 201 | * |
| 11633 | | ST/LT DISABILITY | 1,070 | 1,129 | 1,141 | 1,117 | |
| 13611 | | UNEMPLOYMENT | 594 | 600 | 606 | 626 | * |
| | | **TOTAL PERSONNEL EXPENSE** | 244,841 | 241,623 | 247,154 | 256,277 | |
| 12100 | | OFFICE SUPPLIES | 1,394 | 1,700 | 1,900 | 1,900 | |
| 12115 | | LIBRARY | 2,539 | 2,800 | 2,800 | 2,800 | |
| 13100 | | PROFESSIONAL SERVICES | 15 | | | 100 | |
| 13210 | | TELEPHONE | 1,633 | 1,800 | 2,000 | 2,000 | |
| 13220 | | POSTAGE | 108 | 100 | 200 | 200 | |
| 13300 | | FUEL/MILEAGE | 688 | 700 | 700 | 700 | |
| 13400 | | ADVERTISING & LEGAL NOTICES | 75 | 200 | 300 | 300 | |
| 13820 | | RPR & MAINTENANCE/EQUIPMENT | | 1,661 | 500 | 500 | |
| 14200 | | MEMBERSHIP & DUES | 1,483 | 1,415 | 1,415 | 1,415 | |
| 14204 | | MEETING EXPENSE | 936 | 2,300 | 2,804 | 2,804 | |
| 14700 | | STAFF TRAINING | | | | | |
| 20000 | | CAPITAL OUTLAY | | 721 | | | |
| | | AUDIT ADJUSTMENT | | | | | |
| | | **TOTAL OPERATING EXPENSE** | 8,871 | 13,397 | 12,619 | 12,719 | |
| | | **ATTORNEY EXPENDITURES** | 253,712 | 255,020 | 259,773 | 268,996 | * |

| *CAPITAL EXPENDITURE REQUEST (GREATER THAN $1000) - IN CAPITAL EXP FUND* | | | **2015 (APP)** |
|---|---|---|---|
| | 1 | NOTEBOOK COMPUTER | 1,000 |
| | 2 | | |
| | 3 | | |
| | | TOTAL | 1,000 |

| 12/16/2014 | | ***SURVEYOR*** ***01.401.40122*** | ACTUAL 2013 | | PROJECTED 2014 | APPROVED 2014 | | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|---|---|
| 11100 | | ELECTED OFFICIAL - SURVEYOR SALARY | | | | 3,300 | | 3,300 |
| 13100 | | SURVEYING & DRAFTING | | | | | | |
| 13201 | | ENGINEERING & LND ACQUISITION | | | | | | |
| 13301 | | SURVEYOR PLATS | | | | | | |
| 13302 | | SURVEY'S MONUMENTS (BOXES) | | | | | | |
| 13620 | | BONDS | | | | | | |
| | | | | | | | | |
| | | AUDIT ADJUSTMENT | | | | | | |
| | | **SURVEYOR EXPENDITURES** | | | | 3,300 | | 3,300 |
| | | | | | | | | |
| | | | | | | | | |

| | | PLANNING & ZONING 01.401.40124 | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | COMMISSIONER APPROVED 2015 | |
|---|---|---|---|---|---|---|---|
| | | **REVENUE** | | | | | |
| | | BUILDING & SPECIAL USE PERMITS | 171,181 | 265,000 | 100,000 | 60,000 | |
| | | ZONING FEES & PERMITS | 16,706 | 25,000 | 7,500 | 16,000 | |
| | | **TOTAL** | 187,887 | 290,000 | 107,500 | 76,000 | |
| | | **EXPENDITURES** | | | | | |
| | | # OF EMPLOYEES | | | | | |
| 11200 | 2 | FULL TIME SALARIES | 58,163 | 59,000 | 82,242 | 116,104 | |
| 11300 | | PART TIME SALARIES | | | | | |
| 11400 | | TEMPORARY & OVERTIME | 5,893 | 2,840 | | | * |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | | * |
| | | **TOTAL SALARIES** | 64,056 | 61,840 | 82,242 | 116,104 | |
| 11610 | | SOCIAL SECURITY | 3,826 | 3,834 | 5,099 | 7,198 | * |
| 11611 | | MEDICARE TAX | 895 | 897 | 1,193 | 1,684 | * |
| 11620 | | WORKERS COMPENSATION | 234 | 572 | 572 | 572 | * |
| 11630 | | RETIREMENT | 2,036 | 1,500 | 3,290 | 4,644 | * |
| 11631 | | HEALTH INSURANCE | 9,250 | 12,744 | 12,744 | 20,940 | * |
| 11632 | | LIFE INSURANCE | 77 | 134 | 134 | 2,144 | * |
| 11633 | | ST/LT DISABILITY | 254 | 349 | 464 | 622 | |
| 13611 | | UNEMPLOYMENT INSURANCE | 185 | 186 | 247 | 348 | * |
| | | **TOTAL PERSONNEL EXPENSE** | 80,813 | 82,056 | 105,985 | 154,256 | |
| 12100 | | OFFICE SUPPLIES | 1,058 | 1,800 | 1,800 | 1,800 | |
| 12310 | | COMPENSATION PC & BOA & RTZ | 520 | 400 | 400 | 400 | |
| 13100 | | PROFESSIONAL SERV/BLDG INSP | 2,077 | 5,000 | 5,000 | 2,000 | |
| 13210 | | TELEPHONE | 481 | 650 | 650 | 650 | |
| 13220 | | POSTAGE | 194 | 400 | 400 | 400 | |
| 13300 | | FUEL/MILEAGE | 564 | 1,000 | 1,000 | 1,000 | |
| 13400 | | ADVERTISING | 955 | 500 | 1,000 | 500 | |
| 13820 | | REPAIR & MAINT/EQUIPMENT | 1,543 | 500 | 500 | 500 | |
| 13830 | | MAINTENANCE CONTRACTS | 758 | 1,000 | 400 | 1,000 | |
| 14100 | | MISCELLANEOUS | | 50 | 50 | 50 | |
| 14110 | | COMPUTER SOFTWARE SUPPORT | | 25,000 | 38,000 | 21,940 | |
| 14200 | | MEMBERSHIP & DUES | 90 | 500 | 800 | 500 | |
| 14204 | | MEETING EXPENSE | 49 | 500 | 500 | 500 | |
| 14700 | | STAFF TRAINING | 733 | 3,000 | 3,000 | 3,000 | |
| 20000 | | CAPITAL OUTLAY | 3,204 | 414 | | | |
| | | **TOTAL OPERATING EXPENSE** | 12,226 | 40,714 | 53,500 | 34,240 | |
| | | **PLANNING & ZONING EXPENDITURES** | 93,039 | 122,770 | 159,485 | 188,496 | |

| *CAPITAL EXPENDITURE REQUEST (GREATER THAN $1000) - IN CAPITAL EXP FUND* | | | **2015 (APP)** |
|---|---|---|---|
| | 1 | MX 5141 Multi function printer sc | 8,000 |
| | 2 | | |
| | 3 | | |
| | | TOTAL | 8,000 |

| 12/16/2014 | | ***FINANCE*** ***01.401.40126*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** | |
|---|---|---|---|---|---|---|---|
| | # OF EMPLOYEES | | | | | | |
| 11200 | 2 | FULL TIME SALARIES | 88,649 | 91,681 | 91,963 | 131,204 | |
| 11300 | 1 | PART TIME SALARIES | 27,942 | 28,980 | 28,980 | | |
| 11400 | | TEMPORARY & OVERTIME | | | | | * |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | | * |
| | | **TOTAL SALARIES** | 116,591 | 120,661 | 120,943 | 131,204 | |
| 11610 | | SOCIAL SECURITY | 7,032 | 7,481 | 7,498 | 8,135 | * |
| 11611 | | MEDICARE TAX | 1,645 | 1,750 | 1,754 | 1,902 | * |
| 11620 | | WORKERS COMPENSATION | 293 | 261 | 261 | 261 | * |
| 11630 | | RETIREMENT | 4,663 | 4,826 | 4,838 | 5,248 | * |
| 11631 | | HEALTH INSURANCE | 22,020 | 19,116 | 19,116 | 20,940 | * |
| 11632 | | LIFE INSURANCE | 201 | 201 | 201 | 201 | * |
| 11633 | | ST/LT DISABILITY | 658 | 681 | 683 | 702 | |
| 13611 | | UNEMPLOYMENT INSURANCE | 340 | 362 | 363 | 394 | * |
| | | **TOTAL PERSONNEL EXPENSE** | 153,443 | 155,339 | 155,657 | 168,987 | |
| 12100 | | OFFICE SUPPLIES | 4,699 | 4,000 | 4,000 | 4,000 | |
| 13210 | | TELEPHONE | 677 | 700 | 750 | 700 | |
| 13220 | | POSTAGE | 828 | 850 | 1,100 | 850 | |
| 13300 | | FUEL/MILEAGE | | | | | |
| 13400 | | ADVERTISING | | | | | |
| 13820 | | REPAIR & MAINT/EQUIPMENT | 462 | 170 | 300 | 300 | |
| 13830 | | MAINTENANCE CONTRACTS | 444 | 600 | 400 | 625 | |
| 13833 | | FINANCIAL SYSTEM | 29,787 | 30,960 | 32,960 | 34,234 | |
| 13920 | | EQUIP & FIXTURE RENTAL | | | | | |
| 14100 | | MISCELLANEOUS | | | 100 | 100 | |
| 14200 | | MEMBERSHIP & DUES | 75 | 75 | 75 | 75 | |
| 14204 | | MEETING EXPENSE | 311 | 150 | 150 | 200 | |
| 14700 | | STAFF TRAINING | 285 | 300 | 400 | 300 | |
| 20000 | | CAPITAL OUTLAY | | 1,297 | | 400 | |
| | | AUDIT ADJUSTMENT | | | | | |
| | | **TOTAL OPERATING EXPENSE** | 37,568 | 39,102 | 40,235 | 41,784 | |
| | | **FINANCE EXPENDITURES** | 191,011 | 194,441 | 195,892 | 210,771 | |
| | | | CHANGE IN OPERATING BUDGET | | | | |
| | | | *CAPITAL OUTLAY REQUEST - 20000* | | | **2015 (APP)** | |
| | | | 1 | 2 calculators | | 400 | |
| | | | 2 | | | | |
| | | | 3 | | | | |
| | | | | | TOTAL | 400 | |

| 12/16/2014 | | ***INFORMATION TECHNOLGY SERVICES 01.401.40129*** | ACTUAL 2013 | | PROJECTED 2014 | APPROVED 2014 | | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| 13100 | | PROFESSIONAL SERVICES/CH NETWORK | 2,159 | | 25,000 | 43,700 | | 46,800 |
| 13231 | | SYSTEM HARDWARE-NETWORK/CH | 66,696 | | 20,000 | 25,000 | | 20,000 |
| 13232 | | LARGE FORMAT PRINTER | 1,228 | | 1,300 | 1,300 | | 1,300 |
| 13835 | | COUNTY WEB SITE | 185 | | 60 | 10,000 | | |
| | | | | | | | | |
| | | AUDIT ADJUSTMENT | | | | | | |
| | | **ITS EXPENDITURES** | 70,268 | | 46,360 | 80,000 | | 68,100 |

| 12/16/2014 | | CLERK & RECORDER 01.402.40200 | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | COMMISSIONER APPROVED 2015 | |
|---|---|---|---|---|---|---|---|
| | | **REVENUE** | | | | | |
| | | COUNTY CLERK FEE | 299,224 | 280,000 | 250,000 | 280,000 | |
| | | CLERK DIGITIZING REVENUE (13101) | | | | | |
| | | CLRKS REG FEES & SPEC PURP | 159,629 | 150,000 | 150,000 | 150,000 | |
| | | CLERK E-RECORDING (DEFERRED REV) (14107) | 7,095 | 5,000 | 22,000 | 4,000 | |
| | | UNINSURED MOTORIST FEES (DEFRRED REV) (14109) | 20,814 | 6,000 | 19,488 | 4,800 | |
| | | TOTAL | 486,762 | 441,000 | 441,488 | 438,800 | |
| | | **EXPENDITURES** | | | | | |
| | # OF EMPLOYEES | | | | | | |
| 11100 | 1 | ELECTED OFFICIALS SALARIES | 58,500 | 58,500 | 58,500 | 58,500 | |
| 11200 | 8 | FULL TIME SALARIES | 242,572 | 252,000 | 252,946 | 257,163 | |
| 11300 | | PART TIME SALARIES | | | | | |
| 11400 | | TEMPORARY & OVERTIME | 3,157 | 3,000 | 3,000 | 3,000 | * |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | | * |
| | | **TOTAL SALARIES** | 304,229 | 313,500 | 314,446 | 318,663 | |
| 11610 | | SOCIAL SECURITY | 17,987 | 19,437 | 19,496 | 19,757 | * |
| 11611 | | MEDICARE TAX | 4,207 | 4,546 | 4,559 | 4,621 | * |
| 11620 | | WORKERS COMPENSATION | 800 | 717 | 717 | 717 | * |
| 11630 | | RETIREMENT | 9,892 | 12,420 | 12,458 | 12,627 | * |
| 11631 | | HEALTH INSURANCE | 63,887 | 57,348 | 57,348 | 62,820 | * |
| 11632 | | LIFE INSURANCE | 555 | 603 | 603 | 603 | * |
| 11633 | | ST/LT DISABILITY | 1,349 | 1,428 | 1,428 | 1,377 | |
| 13611 | | UNEMPLOYMENT INSURANCE | 702 | 765 | 768 | 780 | * |
| | | **TOTAL PERSONNEL EXPENSE** | 403,608 | 410,764 | 411,823 | 421,965 | |
| 12100 | | OFFICE SUPPLIES | 8,763 | 7,783 | 8,400 | 7,800 | |
| 12101 | | SUBSCRIPTIONS | | 617 | | 600 | |
| 13100 | | PROFESSIONAL SERVICES | 85 | | | | |
| 13101 | | CLERK DIGITIZATION ESCROW | 37,051 | | | | |
| 13210 | | TELEPHONE | 3,870 | 3,870 | 5,000 | 4,000 | |
| 13220 | | POSTAGE | 13,289 | 13,000 | 18,000 | 13,000 | |
| 13300 | | FUEL/MILEAGE (OTHER THAN MTGS) | 35 | 250 | 250 | 250 | |
| 13400 | | ADVERTISING | 278 | 300 | 250 | 300 | |
| 13620 | | BONDS (TORRENS) | | | | 60 | * |
| 13820 | | REPAIR & MAINT/EQUIPMENT | 170 | 500 | 500 | 500 | |
| 13830 | | MAINTENANCE CONTRACTS | 2,875 | 3,500 | 4,300 | 3,500 | |
| 13833 | | SOFTWARE MAINT | 32,424 | 32,424 | 32,424 | 32,424 | |
| 13834 | | TYLER EAGLE DIST RECOV SERV | 5,610 | 5,610 | 5,610 | 5,610 | |
| 13910 | | RENTAL-BUILDINGS | 103 | 106 | 103 | 106 | |
| 14100 | | MISCELLANEOUS | | 200 | 200 | 200 | |
| 14107 | | ERECORDING (RESTRICTED-DEFERRED) | 7,095 | 7,050 | 22,000 | 3,359 | |
| 14108 | | SERVER/DIGITIZED DOCS(E-RECORDING MONIES) | | | | 10,000 | |
| 14109 | | UNINSURED MOTOR (RESTRICTED-DEFERRED) | 20,814 | | 19,488 | 13,000 | |
| 14200 | | MEMBERSHIP & DUES | 1,264 | 1,460 | 1,500 | 1,500 | |
| 14204 | | MEETING EXPENSE | 1,147 | 3,554 | 2,000 | 3,600 | |
| 14700 | | STAFF TRAINING | | | | | |
| 20000 | | CAPITAL OUTLAY | 961 | | | | |
| | | **TOTAL OPERATING EXPENSE** | 135,834 | 80,224 | 120,025 | 99,809 | |
| | | **CLERK & RECORDER EXPENDITURES** | 539,442 | 490,988 | 531,848 | 521,774 | |

| *CAPITAL EXPENDITURE REQUEST (GREATER THAN $1000) - IN CAPITAL EXP FUND* | | | **2015 (APP)** |
|---|---|---|---|
| | 1 | Server for digitized documents | 14,740 |
| | 2 | | |
| | 3 | | |
| | 4 | | |
| | | TOTAL | 14,740 |

| 12/16/2014 | | ***ELECTIONS 01.402.40250*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|
| | | ***REVENUE*** | | | | |
| | | ELECTION FEES | 45,252 | 40,000 | 20,000 | 40,000 |
| | | ADA IMPROVEMENT GRANT (37020) | 33,877 | 30,881 | | |
| | | TOTAL | 79,129 | 70,881 | 20,000 | 40,000 |
| | | ***EXPENDITURES*** | | | | |
| 11400 | | ELECTION JUDGES | 29,640 | 48,500 | 50,000 | 35,000 |
| 11610 | | SOCIAL SECURITY | 311 | 500 | 3,100 | 300 |
| 11611 | | MEDICARE | 73 | 100 | 150 | 70 |
| 11620 | | WORKERS COMPENSATION | 446 | 1,062 | 1,062 | 446 |
| 13611 | | UNEMPLOYMENT INSURANCE | 81 | 100 | 150 | 81 |
| 12100 | | OFFICE SUPPLIES | 35,374 | 47,600 | 50,000 | 38,000 |
| 12101 | | SUBSCRIPTIONS | | 900 | | 900 |
| 13100 | | PROFESSIONAL SERVICES | 864 | 1,250 | 1,250 | 350 |
| 13210 | | TELEPHONE/INTERNET | 86 | 130 | 120 | 130 |
| 13220 | | POSTAGE | 3,096 | 15,500 | 16,000 | 5,000 |
| 13300 | | FUEL/MILEAGE | | 900 | 900 | 100 |
| 13400 | | ADVERTISING | 351 | 2,800 | 3,000 | 1,000 |
| 13830 | | MAINTENANCE CONTRACTS | 8,509 | 8,509 | 8,509 | 8,850 |
| 13831 | | HART PRVTVE MTNCE & WRRNTY | 8,033 | | | |
| 13910 | | RENTAL-BUILDINGS | | | 125 | |
| 14100 | | MISCELLANEOUS | 1,329 | 800 | 800 | 800 |
| 14113 | | HAVA COMPLIANCE | | 300 | 300 | 300 |
| 14200 | | MEMBERSHIP & DUES | | 200 | 150 | 200 |
| 14204 | | MEETING EXPENSE | | | | |
| 14700 | | STAFF TRAINING | 233 | 209 | 100 | 210 |
| 14800 | | HAVA BOOTH GRANT | | | | |
| 20000 | | CAPITAL OUTLAY | | | | |
| | | **ELECTION EXPENDITURES** | **88,426** | **129,360** | **135,716** | **91,737** |
| | | ***RESTRICTED FUNDS FOR ELECTIONS*** | | | | |
| 37009 | | ELTN/VOTING MACHINE/FED AWARD | 2,744 | 7,844 | 14,903 | 7,059 |
| 37010 | | ELTN/HART ELECTION EQUIPMENT | 553 | | 8,171 | 8,171 |
| 37020 | | ADA IMPROVEMENTS/ELECTIONS | 33,877 | 30,882 | | |
| | | AUDIT ADJUSTMENT | | | | |
| | | **TOTAL OTHER** | **37,174** | **38,726** | **23,074** | **15,230** |
| | | **ELECTION EXPENDITURES** | 125,600 | 168,086 | 158,790 | 106,967 |

| | *RESERVE IN GF CONTINGENCY* | | **2015 (APP)** |
|---|---|---|---|
| | 1 | Reserve for election equipment | 82,000 |
| | 2 | | |
| | 3 | | |
| | 4 | | |
| | 5 | | |
| | | TOTAL | 82,000 |

| 12/16/2014 | | TREASURER 01.403.40300 | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | COMMISSIONER APPROVED 2015 | |
|---|---|---|---|---|---|---|---|
| | | ***REVENUE*** | | | | | |
| | | COUNTY TREAS COMM & FEES | 354,079 | 330,000 | 300,000 | 330,000 | |
| | | ***EXPENDITURES*** | | | | | |
| | # OF EMPLOYEES | | | | | | |
| 11100 | 1 | ELECTED OFFICIALS SALARIES | 58,500 | 58,500 | 58,500 | 58,500 | |
| 11200 | 3 | FULL TIME SALARIES | 105,484 | 106,311 | 108,585 | 104,198 | ** |
| 11300 | | PART TIME SALARIES | | | | | |
| 11400 | | TEMPORARY & OVERTIME | 17,751 | 2,292 | 5,000 | | * |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | | * |
| | | **TOTAL SALARIES** | 181,735 | 167,103 | 172,085 | 162,698 | |
| 11610 | | SOCIAL SECURITY | 10,813 | 10,360 | 10,669 | 10,087 | * |
| 11611 | | MEDICARE TAX | 2,529 | 2,423 | 2,495 | 2,359 | * |
| 11620 | | WORKERS COMPENSATION | 441 | 395 | 395 | 395 | * |
| 11630 | | RETIREMENT | 5,704 | 6,592 | 6,683 | 6,508 | * |
| 11631 | | HEALTH INSURANCE | 28,259 | 25,488 | 25,488 | 27,920 | * |
| 11632 | | LIFE INSURANCE | 248 | 268 | 268 | 268 | * |
| 11633 | | ST/LT DISABILITY | 596 | 600 | 613 | 558 | |
| 13611 | | UNEMPLOYMENT INSURANCE | 368 | 326 | 341 | 313 | * |
| | | **TOTAL PERSONNEL EXPENSE** | 230,693 | 213,555 | 219,037 | 211,106 | |
| 12100 | | OFFICE SUPPLIES | 8,622 | 13,000 | 15,000 | 13,000 | |
| 13100 | | PROF SERV(SEVRD MNRL RESEAR | 2,887 | | | | |
| 13210 | | TELEPHONE | 2,028 | 2,500 | 2,800 | 3,000 | |
| 13220 | | POSTAGE | 11,284 | 9,000 | 13,000 | 13,000 | |
| 13300 | | FUEL/MILEAGE | | 100 | 150 | 150 | |
| 13400 | | ADVERTISING | 2,449 | 5,500 | 5,500 | 5,500 | |
| 13620 | | BONDS | 10 | 30 | 20 | 10 | * |
| 13820 | | REPAIR & MAINT/EQUIPMENT | 935 | 1,000 | 1,000 | 1,000 | |
| 13830 | | MAINTENANCE CONTRACTS | 673 | 1,600 | 1,000 | 1,500 | |
| 13833 | | TREASURER SYST/CLT/INCODE | 94,192 | 92,832 | 92,832 | 92,832 | |
| 13835 | | WEB PAGE | 6,000 | 6,000 | 6,000 | 6,000 | |
| 14100 | | MISCELLANEOUS | 363 | 1,100 | 1,000 | 1,000 | |
| 14200 | | MEMBERSHIP & DUES | 600 | 500 | 500 | 500 | |
| 14204 | | MEETING EXPENSE | 1,650 | 2,300 | 2,000 | 2,000 | |
| 14700 | | STAFF TRAINING | 1,448 | 2,200 | 3,750 | 3,000 | |
| 20000 | | CAPITAL OUTLAY | 6,830 | 3,300 | | | |
| | | **TOTAL OPERATING EXPENSE** | 139,971 | 140,962 | 144,552 | 142,492 | |
| | | **TREASURER EXPENDITURES** | 370,664 | 354,517 | 363,589 | 353,598 | |
| | | | | | | | * |

| *CAPITAL EXPENDITURE REQUEST (GREATER THAN $1000) - IN CAPITAL EXP FUND* | | | **2015 (APP)** |
|---|---|---|---|
| | 1 | PRINTERS (3 @$666 EACH) | 2,000 |
| | 2 | | |
| | 3 | | |
| | | TOTAL | 2,000 |

| 12/16/2014 | | ***PUBLIC TRUSTEE 01.403.40323*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** | |
|---|---|---|---|---|---|---|---|
| ***REVENUE*** | | | | | | | |
| | | PUBLIC TRUSTEE FEES | 29,276 | 28,000 | 20,000 | 28,000 | |
| ***EXPENDITURES 01.403.40323*** | | | | | | | |
| 11100 | | PUBLIC TRUSTEE SALARY | 12,500 | 12,500 | 12,500 | 12,500 | |
| | | **TOTAL SALARIES** | 12,500 | 12,500 | 12,500 | 12,500 | |
| 11610 | | SOCIAL SECURITY | 683 | 775 | 775 | 775 | * |
| 11611 | | MEDICARE TAX | 160 | 181 | 181 | 181 | * |
| 11620 | | WORKERS COMPENSATION | 34 | 30 | 30 | 30 | * |
| 11630 | | RETIREMENT | 500 | 500 | 500 | 500 | * |
| 11631 | | HEALTH INSURANCE | 1,292 | 1,122 | 1,400 | 1,122 | * |
| 11632 | | LIFE INSURANCE | 12 | 12 | 13 | 12 | * |
| | | **TOTAL PERSONNEL EXPENSE** | 15,181 | 15,120 | 15,399 | 15,120 | |
| 12100 | | OFFICE SUPPLIES | | 200 | 400 | 400 | |
| 13100 | | PROFESSIONAL SERVICES | 190 | 500 | | | |
| 13220 | | POSTAGE | | 20 | 100 | 100 | |
| 13300 | | FUEL/MILEAGE | 135 | 160 | 150 | 150 | |
| 13620 | | BONDS | | | | | * |
| 14100 | | MISCELLANEOUS | | 75 | 100 | 100 | |
| 14200 | | MEMBERSHIP & DUES | 175 | 200 | 200 | 200 | |
| 14204 | | MEETING EXPENSE | 276 | 400 | 1,000 | 1,000 | |
| 14700 | | STAFF TRAINING | | | | | |
| 20000 | | CAPITAL OUTLAY | 268 | 200 | 500 | 500 | |
| | | AUDIT ADJUSTMENT | | | | | |
| | | **TOTAL OPERATING EXPENSE** | 1,044 | 1,755 | 2,450 | 2,450 | |
| | | **PUBLIC TRUSTEE EXPENDITURES** | 16,225 | 16,875 | 17,849 | 17,570 | |
| | | | | | | | * |

| *DETAIL OF CAPITAL OUTLAY - LESS THAN $1000/ITEM* | | | **2015 (APP)** |
|---|---|---|---|
| | 1 | Software & hardware | 500 |
| | 2 | | |
| | 3 | | |
| | 4 | | |
| | | TOTAL | 500 |

| 12/16/2014 | | ***ASSESSOR 01.404.40400*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** | |
|---|---|---|---|---|---|---|---|
| | | ***REVENUE*** | | | | | |
| | | ASSESSOR FEES | 3,580 | 1,900 | 4,000 | 1,900 | |
| | | GIS FUNDING | 34,433 | 8,000 | 7,500 | 7,500 | |
| | | ***EXPENDITURES*** | | | | | |
| | # OF EMPLOYEES | | | | | | |
| 11100 | 1 | ELECTED OFFICIALS SALARIES | 58,500 | 58,500 | 58,500 | 58,500 | |
| 11200 | 9 | FULL TIME SALARIES | 340,904 | 348,822 | 348,822 | 349,653 | |
| 11400 | | TEMPORARY & OVERTIME | 836 | | | | |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | | * |
| | | TOTAL SALARIES | 400,240 | 407,322 | 407,322 | 408,153 | |
| 11610 | | SOCIAL SECURITY | 22,980 | 23,200 | 25,254 | 25,305 | * |
| 11611 | | MEDICARE TAX | 5,378 | 5,425 | 5,906 | 5,918 | * |
| 11620 | | WORKERS COMPENSATION | 4,969 | 4,700 | 4,700 | 4,700 | * |
| 11630 | | RETIREMENT | 15,976 | 16,293 | 16,293 | 16,326 | * |
| 11631 | | HEALTH INSURANCE | 57,642 | 63,720 | 63,720 | 69,800 | * |
| 11632 | | LIFE INSURANCE | 650 | 670 | 670 | 670 | * |
| 11633 | | ST/LT DISABILITY | 1,934 | 1,970 | 1,970 | 1,872 | |
| 13611 | | UNEMPLOYMENT INSURANCE | 941 | 1,046 | 1,046 | 1,049 | * |
| | | **TOTAL PERSONNEL EXPENSE** | 510,710 | 524,346 | 526,881 | 533,793 | |
| 12100 | | OFFICE SUPPLIES | 8,249 | 8,500 | 8,500 | 8,500 | |
| 12113 | | APPRAISAL SUBSCRIPTIONS | 738 | 1,300 | 1,000 | 1,300 | |
| 13100 | | PROFESSIONAL SERVICES | 39,950 | 34,300 | 34,300 | 34,300 | |
| 13210 | | TELEPHONE | 2,959 | 3,000 | 4,000 | 3,000 | |
| 13220 | | POSTAGE | 6,836 | 3,000 | 3,000 | 6,900 | |
| 13300 | | FUEL/MILEAGE | 2,172 | 3,000 | 3,000 | 1,900 | |
| 13400 | | ADVERTISING | 245 | 500 | 500 | 500 | |
| 13820 | | REPAIR & MAINT/EQUIPMENT | 643 | 1,000 | 1,000 | 1,000 | |
| 13830 | | MAINTENANCE CONTRACTS | 3,987 | 3,850 | 2,500 | 4,000 | |
| 13833 | | ASSMNT SOFTWR SUPPORT | 82,433 | 85,000 | 85,000 | 85,000 | |
| 13836 | | SPATIALEST SYSTEM | 5,700 | 6,000 | 6,000 | 6,000 | |
| 13837 | | GIS MAPPING SYSTEM | 33,501 | 32,500 | 32,500 | 32,500 | |
| 13838 | | SFTWR/HRDWARE SUPPORT | 983 | 1,000 | 1,000 | 1,000 | |
| 14100 | | MISCELLANEOUS | 141 | 100 | 100 | 100 | |
| 14200 | | MEMBERSHIP & DUES | 2,635 | 2,500 | 3,500 | 2,500 | |
| 14204 | | MEETING EXPENSE | 3,301 | 3,500 | 2,500 | 3,500 | |
| 14700 | | STAFF TRAINING | 6,756 | 8,000 | 8,000 | 8,000 | |
| 20000 | | CAPITAL OUTLAY | 13,933 | | | | |
| | | **TOTAL OPERATING EXPENSE** | 215,162 | 197,050 | 196,400 | 200,000 | |
| | | **ASSESSOR EXPENDITURES** | 725,872 | 721,396 | 723,281 | 733,793 | |

| *CAPITAL EXPENDITURE REQUEST (GREATER THAN $1000) - IN CAPITAL EXP FUND* | | | **2015 (APP)** |
|---|---|---|---|
| | 1 | COMPUTERS & SOFTWARE | 5,200 |
| | 2 | | |
| | 3 | | |
| | | TOTAL | 5,200 |

| 12/16/2014 | | ***MAINTENANCE - BUILDINGS & GROUNDS 01.406.40600*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** | |
|---|---|---|---|---|---|---|---|
| | # OF EMPLOYEES | | | | | | |
| 11200 | 9 | FULL TIME SALARIES | 214,242 | 235,000 | 266,810 | 273,800 | |
| 11300 | 1 | PART TIME SALARIES | 12,698 | 5,000 | 10,639 | 4,867 | |
| 11400 | | TEMPORARY & OVERTIME | 6,843 | 5,000 | 5,000 | 5,000 | * |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | | * |
| | | **TOTAL SALARIES** | 233,783 | 245,000 | 282,449 | 283,667 | |
| 11610 | | SOCIAL SECURITY | 13,372 | 15,190 | 17,512 | 17,587 | * |
| 11611 | | MEDICARE TAX | 3,127 | 3,553 | 4,096 | 4,113 | * |
| 11620 | | WORKERS COMPENSATION | 10,480 | 12,036 | 12,036 | 12,036 | * |
| 11630 | | RETIREMENT | 7,677 | 9,400 | 11,098 | 11,147 | * |
| 11631 | | HEALTH INSURANCE | 50,991 | 50,000 | 57,348 | 62,820 | * |
| 11632 | | LIFE INSURANCE | 466 | 505 | 603 | 603 | * |
| 11633 | | ST/LT DISABILITY | 1,217 | 1,327 | 1,506 | 1,466 | |
| 13611 | | UNEMPLOYMENT INSURANCE | 648 | 735 | 847 | 851 | * |
| | | **TOTAL PERSONNEL EXPENSE** | 321,761 | 337,746 | 387,495 | 394,290 | |
| 12200 | | OPERATING SUPPLIES | 2,021 | 400 | 1,200 | 1,200 | |
| 12280 | | GAS/OIL/ANTIFREEZE | 3,507 | 3,600 | 3,500 | 3,600 | |
| 12300 | | REPAIR & MAINT SUPPLIES | 358 | 300 | 600 | 500 | |
| 12310 | | REPAIR & MAINT - PICKUP | 741 | 5,845 | 1,000 | 1,700 | |
| 13100 | | PROFESSIONAL SERVICES | 687 | 500 | 700 | 500 | |
| 13210 | | TELEPHONE | 2,291 | 2,800 | 3,000 | 3,000 | |
| 13400 | | ADVERTISING | 409 | 200 | 300 | 300 | |
| 13700 | | UTILITIES | 2,495 | 2,400 | 2,400 | 2,400 | |
| 13810 | | REPAIR & MAINT/BLDG | 167 | 300 | 1,000 | 1,000 | |
| 13820 | | REPAIR & MAINT/EQUIPMENT | 11 | 500 | 500 | 500 | |
| 13830 | | MAINTENANCE CONTRACT | | | | | |
| 13920 | | EQUIP & FIXTURE RENTAL | | | | | |
| 14100 | | MISCELLANEOUS | | | 200 | | |
| 14200 | | MEMBERSHIP & DUES | | | | | |
| 14204 | | MEETING EXPENSE | | | | | |
| 14312 | | CHRISTMAS LIGHTING | | | | | |
| 14700 | | STAFF TRAINING | 294 | 500 | 500 | 500 | |
| 14900 | | FLOOD EXPENSES | 5,018 | | | | |
| 20000 | | CAPITAL OUTLAY | | | | 400 | |
| | | **TOTAL OPERATING EXPENSE** | 17,999 | 17,345 | 14,900 | 15,600 | |
| | | **MAINTENANCE EXPENDITURES** | 339,760 | 355,091 | 402,395 | 409,890 | |

| | *DESCRIPTION OF BUILDING REPAIRS -* | | **2015** |
|---|---|---|---|
| | (Maintenance shop at fairgrounds & old R&B shop | | **(APP)** |
| 1 | misc | | 1,000 |
| 2 | | | |
| 3 | | | |
| | | TOTAL | 1,000 |

| | *CAPITAL OUTLAY REQUEST - LINE 20000* | | **2015** |
|---|---|---|---|
| | | | **(APP)** |
| 1 | computer windows update and MS of | | 400 |
| 2 | | | |
| 3 | | | |
| | | TOTAL | 400 |

| 12/16/2014 | | ***MAINTENANCE - COURTHOUSE 01.406.40601*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|
| 12200 | | OPERATING SUPPLIES | 10,460 | 15,000 | 15,000 | 15,000 |
| 12300 | | REPAIR & MAINT SUPPLIES | 1,066 | 1,200 | 1,200 | 1,200 |
| 13100 | | PROFESSIONAL SERVICES | 7,081 | 8,700 | 8,000 | 8,700 |
| 13210 | | TELEPHONE | 350 | 500 | 500 | 500 |
| 13700 | | UTILITIES | 57,508 | 68,500 | 68,500 | 68,500 |
| 13810 | | REPAIR & MAINT/BLDG | 19,166 | 20,000 | 8,840 | 15,000 |
| 13812 | | GAZEBO (INC RPRS & UTILITIES) | 10,578 | 1,000 | 1,000 | 1,000 |
| 13813 | | GRASS & TREE REPLACEMENT | | 500 | 1,000 | 1,000 |
| 13820 | | REPAIR & MAINT/EQUIPMENT | 37 | 1,000 | 1,000 | 1,000 |
| 13830 | | MAINTENANCE CONTRACT | 5,417 | 5,000 | 5,000 | 5,000 |
| 13920 | | EQUIP & FIXTURE RENTAL | 210 | 800 | 800 | 500 |
| 14100 | | MISCELLANEOUS | | | | |
| 14312 | | CHRISTMAS LIGHTING | 2,568 | 45,000 | 10,000 | |
| 20000 | | CAPITAL OUTLAY | | | | |
| | | **TOTAL OPERATING EXPENSE** | 114,441 | 167,200 | 120,840 | 117,400 |
| | | **MAINTENANCE EXPENDITURES** | 114,441 | 167,200 | 120,840 | 117,400 |

| | *DESCRIPTION OF BUILDING REPAIRS -* COURTHOUSE (13810) & GAZEBO (13812) | **2015 (APP)** |
|---|---|---|
| 1 | chip rock around trees & corners | 1,500 |
| 2 | misc and hvac repairs | 13,500 |
| 3 | | |
| 4 | | |
| 5 | | |
| 8 | | |
| 9 | | |
| | TOTAL | 15,000 |

| 12/16/2014 | | ***MAINTENANCE - JUSTICE CENTER 01.406.40602*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|
| 12200 | | OPERATING SUPPLIES | 26,028 | 35,000 | 35,000 | 35,000 |
| 12300 | | REPAIR & MAINT SUPPLIES | 1,812 | 2,500 | 2,500 | 2,500 |
| 13100 | | PROFESSIONAL SERVICES | 10,250 | 8,000 | 8,000 | 8,000 |
| 13101 | | PROF SERV/JAIL RELATED | | | | 2,500 |
| 13210 | | TELEPHONE | 2,969 | 3,000 | 3,000 | 3,000 |
| 13700 | | UTILITIES | 242,866 | 250,000 | 240,000 | 250,000 |
| 13810 | | REPAIR & MAINT/BLDG | 28,190 | 31,843 | 31,843 | 23,000 |
| 13813 | | GRASS & TREE REPLACEMENT | | | | |
| 13820 | | REPAIR & MAINT/EQUIPMENT | 2,709 | 3,000 | 3,000 | 3,000 |
| 13821 | | REPAIR & MAINT/JAIL RELATED | | | | 10,000 |
| 13830 | | MAINTENANCE CONTRACT | 22,325 | 22,500 | 22,500 | 22,900 |
| 13920 | | EQUIP & FIXTURE RENTAL | | 200 | | 200 |
| 14100 | | MISCELLANEOUS | | | 500 | 500 |
| 20000 | | CAPITAL OUTLAY | | | | |
| | | **TOTAL OPERATING EXPENSE** | 337,149 | 356,043 | 346,343 | 360,600 |
| | | **MAINTENANCE EXPENDITURES** | 337,149 | 356,043 | 346,343 | 360,600 |

| | | *DETAIL BUILDING REPAIRS - LINE 13810* | | **2015 (APP)** |
|---|---|---|---|---|
| | 1 | roof repairs | | 5,000 |
| | 2 | carpet cleaning | | 2,000 |
| | 3 | misc repairs | | 16,000 |
| | | | | |
| | | | | |
| | | | TOTAL | 23,000 |

| 12/16/2014 | | ***MAINTENANCE - CENTRAL SERV BLDG 01.406.40603*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|
| 12200 | | OPERATING SUPPLIES | 6,220 | 6,000 | 6,000 | 6,000 |
| 12300 | | REPAIR & MAINT SUPPLIES | 747 | 800 | 800 | 800 |
| 13100 | | PROFESSIONAL SERVICES | 3,207 | 2,500 | 2,500 | 2,500 |
| 13210 | | TELEPHONE | | | | |
| 13700 | | UTILITIES | 37,980 | 43,000 | 43,000 | 43,000 |
| 13810 | | REPAIR & MAINT/BLDG | 5,797 | 2,845 | 2,845 | 9,495 |
| 13813 | | GRASS & TREE REPLACEMENT | | | | |
| 13820 | | REPAIR & MAINT/EQUIPMENT | 290 | 500 | 500 | 500 |
| 13830 | | MAINTENANCE CONTRACT | 1,977 | 2,000 | 2,000 | 2,000 |
| 13920 | | EQUIP & FIXTURE RENTAL | | | | |
| 14100 | | MISCELLANEOUS | | | | |
| 14312 | | CHRISTMAS LIGHTING | | | | |
| 20000 | | CAPITAL OUTLAY | | | | |
| | | **TOTAL OPERATING EXPENSE** | 56,218 | 57,645 | 57,645 | 64,295 |
| | | **MAINTENANCE EXPENDITURES** | 56,218 | 57,645 | 57,645 | 64,295 |

| | *DETAIL BUILDING REPAIRS - LINE 13810* | | **2015 (APP)** |
|---|---|---|---|
| | 1 | 5 new windows in front | 4,750 |
| | 2 | carpet - cleaned and steamed | 1,900 |
| | 3 | misc/hvac repair | 2,845 |
| | | TOTAL | 9,495 |

| 12/16/2014 | | ***MAINTENANCE - HERITAGE BLDG 01.406.40604*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|
| 12200 | | OPERATING SUPPLIES | 2,338 | 2,600 | 2,300 | 2,600 |
| 12300 | | REPAIR & MAINT SUPPLIES | 217 | 300 | 300 | 300 |
| 13100 | | PROFESSIONAL SERVICES | 1,865 | 2,700 | 2,700 | 2,700 |
| 13210 | | TELEPHONE | | | | |
| 13700 | | UTILITIES | 18,687 | 20,000 | 20,000 | 20,000 |
| 13810 | | REPAIR & MAINT/BLDG | 4,335 | 3,500 | 3,700 | 6,000 |
| 13813 | | GRASS & TREE REPLACEMENT | | | | |
| 13820 | | REPAIR & MAINT/EQUIPMENT | 920 | 1,000 | 1,000 | 1,000 |
| 13830 | | MAINTENANCE CONTRACT | | 975 | 975 | 975 |
| 13920 | | EQUIP & FIXTURE RENTAL | | 300 | 300 | 300 |
| 14100 | | MISCELLANEOUS | | | | |
| 14312 | | CHRISTMAS LIGHTING | | | | |
| 20000 | | CAPITAL OUTLAY | | | | |
| | | **TOTAL OPERATING EXPENSE** | 28,362 | 31,375 | 31,275 | 33,875 |
| | | **MAINTENANCE EXPENDITURES** | 28,362 | 31,375 | 31,275 | 33,875 |

| | *DESCRIPTION OF BUILDING REPAIRS - LINE* | | **2015 (APP)** |
|---|---|---|---|
| 1 | replace two windows | | 2,500 |
| 2 | misc repairs | | 3,500 |
| 3 | replace carpet with tile/lobby | | |
| 4 | paint garage | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| | | TOTAL | 6,000 |

| 12/16/2014 | | ***CAPITAL OUTLAY 01.407.40700*** | ACTUAL 2013 | | PROJECTED 2014 | APPROVED 2014 | | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|---|---|
| | | ***FY 2013*** | | | | | | |
| | | ***PLANNING & ZONING*** | | | | | | |
| 39002 | | WORKSTATIONS (2) | 2,000 | | | | | |
| 39003 | | (1) 30" LCD MONITOR | 333 | | | | | |
| | | ***CLERK & RECORDER/ELECTIONS*** | | | | | | |
| 39004 | | F1-6130Z SCANNER FOR ELECTIONS | 880 | | | | | |
| 39005 | | PC TOWER + INSTALL/CLERK | 1,400 | | | | | |
| 39006 | | CLERK OFFICE/5 OFFICE DESKS & CABINET | 13,799 | | | | | |
| | | ***TREASURER*** | | | | | | |
| 39007 | | ALL-IN-ONE COPIER | 5,000 | | | | | |
| | | ***ASSESSOR*** | | | | | | |
| 39008 | | (3) WORKSTATION UPGRADES | 3,000 | | | | | |
| 39009 | | (3) MS OFFICE SOFTWARE | | | | | | |
| 39010 | | (1) MARTIN DESK W/RETURN & HUTCH | 1,495 | | | | | |
| 39011 | | (8) EXECUTIVE OFFICE CHAIRS | 3,408 | | | | | |
| | | ***SHERIFF*** | | | | | | |
| 38009 | | LEASE PURCH #2/PYMT 3 0F 3, 4 VEHICLES | 43,859 | | | | | |
| 38010 | | LEASE PURCH #3/PYMT 2 0F 3, 4 VEHICLES | 46,500 | | | | | |
| 39012 | | LEASE PURCH #4/PYMT 1 OF 3, 4 VEHICLES | 46,850 | | | | | |
| 39013 | | TELEPHONE LEASE/PYMT 2 OF 3 | 19,796 | | | | | |
| 39014 | | ALLOWED TO PURCHASE TAZERS, VIDEO/AUDIO RECORDERS, SRT VESTS, RADAR UNITS, OR CAMERAS IN COMMON AREAS OF PODS AT THE DISCRECTION OF THE SHERIFF | 14,647 | | | | | |
| 39015 | | CDOT-RADAR GRANT | 6,050 | | | | | |
| 39016 | | JAG GRANT/LIVE SCAN | 20,100 | | | | | |
| 15022 | | SHRF PURCH/SCHUMANN RESTTN | | | 2,540 | | | |
| 15023 | | ***MISCELLANEOUS*** | | | | | | |
| | | | | | | | | |
| | | AUDIT ADJUSTMENT | | | | | | |
| | | **CENTRAL PURCHASE EXPENDITURES** | 229,117 | | 2,540 | | | |

| 12/16/2014 | | ***DISTRICT ATTORNEY 01.415.41510*** | ACTUAL 2013 | | PROJECTED 2014 | APPROVED 2014 | | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|---|---|
| 13100 | | PROFESSIONAL SERVICES | 425,762 | | 400,000 | 400,000 | | 455,260 |
| | | **DISTRICT ATTORNEY EXPENDITURES** | 425,762 | | 400,000 | 400,000 | | 455,260 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | ***SHERIFF*** | ACTUAL | PROJECTED | APPROVED | **COMMISSIONER APPROVED** | |
| | | ***01.421.42110*** | 2013 | 2014 | 2014 | **2015** | |
| | | ***REVENUE*** | | | | | |
| | | VALE SCHOLARSHIP | | | | | |
| | | BULLETPROOF VESTS GRANT | 1,250 | 2,004 | | | |
| | | SHRF/INT CRIMES AGNST CHLDRN GRANT | | | | | |
| | | DUI ENFORCEMENT | 11,454 | 10,000 | | 10,000 | |
| | | SEAT BELT TICKET REVENUE | 5,737 | 5,000 | | 5,000 | |
| | | SHERIFF FEES | 40,021 | 40,000 | 30,000 | 30,000 | |
| | | CONTRACTED OT (11401) | 22,051 | | | | |
| | | SHERIFF/REV & RESTITUTION | 21,016 | 20,000 | 15,000 | 15,000 | |
| | | PROCEEDS FROM SEIZ/CHECKING & SAV | 140 | | 140 | | |
| | | CONCEALED WEAPONS PERMIT FEES | 28,822 | 12,000 | 5,000 | 5,000 | |
| | | VIN INSPECTION FEES | 2,595 | 2,500 | 1,500 | 1,500 | |
| | | APPLICANT FINGERPRINT FEES | 1,380 | 1,300 | 1,000 | 1,000 | |
| | | SEARCH & RESCUE GRANT | | 2,224 | | | |
| | | SHERIFF ADMIN REV - MATCHES EXP | 1,731 | 1,500 | 1,500 | 1,500 | |
| | | CRT REVENUE (13111) | | | | | |
| | | LC BLUE SANTA REV (13117) | | 2,000 | 2,000 | 2,000 | |
| | | CMH GRANT/ADMIN FEE | | 6,500 | 6,500 | 6,500 | |
| | | **TOTAL** | 136,197 | 105,028 | 62,640 | 77,500 | |
| | | ***EXPENDITURES*** | | | | | |
| | | # OF EMPLOYEES | | | | | |
| 11100 | 1 | ELECTED OFFICIALS SALARIES | 76,000 | 76,000 | 76,000 | 76,000 | |
| 11200 | 24 | FULL TIME SALARIES | 900,092 | 915,000 | 969,330 | 981,891 | |
| 11202 | | ON CALL PAY | 3,859 | 4,000 | 4,000 | 4,000 | |
| 11300 | | PART TIME SALARIES | | | | | |
| 11400 | | TEMPORARY & REG DUTY OT | 41,604 | 40,000 | 40,000 | 40,000 | |
| 11401 | | CONTRACTED/DUI OT | 26,932 | | | | |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | 2,000 | 2,000 | * |
| | | **TOTAL SALARIES** | 1,048,487 | 1,035,000 | 1,091,330 | 1,103,891 | |
| 11610 | | SOCIAL SECURITY | 63,838 | 67,662 | 67,662 | 68,441 | * |
| 11611 | | MEDICARE TAX | 14,932 | 15,824 | 15,824 | 16,006 | * |
| 11620 | | WORKERS COMPENSATION | 34,865 | 36,208 | 36,208 | 36,208 | * |
| 11630 | | RETIREMENT | 36,856 | 35,000 | 41,813 | 42,316 | * |
| 11631 | | HEALTH INSURANCE | 162,663 | 150,000 | 159,300 | 174,500 | * |
| 11632 | | LIFE INSURANCE | 1,405 | 1,500 | 1,675 | 1,675 | * |
| 11633 | | ST/LT DISABILITY | 4,940 | 5,166 | 5,473 | 5,257 | |
| 13611 | | UNEMPLOYMENT INSURANCE | 2,895 | 2,877 | 3,046 | 3,084 | * |
| | | **TOTAL PERSONNEL EXPENSES** | 1,370,881 | 1,349,237 | 1,422,331 | 1,451,378 | |
| 12100 | | OFFICE SUPPLIES | 3,907 | 5,500 | 5,500 | 6,000 | |
| 12200 | | OPERATING SUPPLIES | 14,253 | 12,000 | 12,000 | 12,000 | |
| 12220 | | DUTY & TRAINING AMMUNITION | 3,705 | 6,500 | 5,000 | 5,000 | |
| 13100 | | PROFESSIONAL SERVICES | 52 | 500 | 500 | 1,000 | |
| 13102 | | E911 DISPATCHING SERVICES | 195,716 | 195,716 | 195,716 | 244,198 | |
| 13103 | | CONCEALED WEAPONS PERMIT | 1,025 | 1,000 | 1,000 | 1,000 | |
| 13109 | | SEXUAL ASSAULT KITS/EXAMS | 500 | 2,500 | 2,500 | 2,500 | |
| 13111 | | COMMUNITY RESOURCE TEAM | 3,091 | 3,000 | 10,000 | 7,000 | |
| 13117 | | LC BLUE SANTA | 1,477 | 1,800 | 2,000 | 2,655 | |
| 13210 | | TELEPHONE | 21,016 | 18,000 | 20,000 | 20,000 | |
| 13220 | | POSTAGE | 3,616 | 3,500 | 4,000 | 4,500 | |
| 13300 | | FUEL/MILEAGE | 67,363 | 67,000 | 60,000 | 60,000 | |
| 13400 | | ADVERTISING | 129 | 400 | 1,000 | 500 | |
| 13620 | | BONDS | | | | | * |
| 13800 | | REPAIRS & MAINT CARS | 43,273 | 40,000 | 40,000 | 40,000 | |
| 13820 | | REPAIR & MAINT/EQUIPMENT | 2,748 | 4,500 | 2,000 | 2,000 | |
| 13830 | | MAINTENANCE CONTRACTS | 9,108 | 15,000 | 15,000 | 23,220 | |
| 13920 | | EQUIP & FIXTURE RENTAL | | | | | |
| 14100 | | MISCELLANEOUS | 179 | 500 | 250 | 500 | |
| 14200 | | MEMBERSHIP & DUES | 4,075 | 5,000 | 5,000 | 4,000 | |
| 14204 | | MEETING EXPENSE | 1,296 | 4,000 | 3,000 | 3,000 | |
| 14205 | | VALE SCHOLARSHIP | 1,991 | | | | |
| 14610 | | UNIFORMS | 6,749 | 3,500 | 4,500 | 4,500 | |
| 14611 | | SRT TEAM | 915 | 3,000 | 3,000 | 3,000 | |

| | | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | COMMISSIONER APPROVED 2015 | |
|---|---|---|---|---|---|---|
| | ***SHERIFF 01.421.42110*** | | | | | |
| 14612 | VESTS | 3,219 | 6,250 | 6,250 | 6,250 | |
| 14613 | SEARCH & RESCUE | 12,528 | 3,000 | 3,000 | 3,000 | |
| 14700 | STAFF TRAINING | 12,313 | 6,250 | 6,250 | 6,250 | |
| 14701 | PSYCHOLOGICAL EVALUATIONS | 1,330 | 1,000 | 1,000 | 1,000 | |
| 14709 | ICAC EXPENSES | | | | | |
| 14710 | INVESTIGATIVE WORK | 7,891 | 7,500 | 7,500 | 5,000 | |
| 14711 | INVESTIGATION CKG & SAVINGS | 300 | 1,000 | 1,000 | 1,000 | |
| 14720 | INVESTIGATIVE PHYSICALS | | | | | |
| 14721 | SHRF ADMIN EXPENSES | 1,784 | 1,500 | 1,500 | 1,500 | |
| 20000 | CAPITAL OUTLAY | 7,541 | 350 | | | |
| | **TOTAL OPERATING EXPENSES** | 433,090 | 419,766 | 418,466 | 470,573 | |
| | **SHERIFF EXPENDITURES** | 1,803,971 | 1,769,003 | 1,840,797 | 1,921,951 | * |

| *CAPITAL EXPENDITURE REQUEST (GREATER THAN $1000) - IN CAPITAL EXP FUND* | | | **2015 (APP)** |
|---|---|---|---|
| | 1 | 3 YR VEHICLE LEASE/2015 | 46,500 |
| | 2 | PERSONAL BREATH TESTERS (16 UNITS) | |
| | 3 | MOTOROLA APEX 65 RADIO (1) | |
| | 4 | MOTOROLA XTL 2500 PACKSETS (2) | |
| | 5 | ALTERNATIVE LIGHT SOURCE (1) | |
| | 6 | COMBINED 2-5 | 10,000 |
| | 7 | | |
| | | TOTAL | 56,500 |

| | | JAIL<br>01.421.42120 | ACTUAL<br>2013 | PROJECTED<br>2014 | APPROVED<br>2014 | COMMISSIONER APPROVED<br>2015 | |
|---|---|---|---|---|---|---|---|
| | | ***REVENUE*** | | | | | |
| | | NON COUNTY PRISONERS | 151,822 | 140,000 | 100,000 | 100,000 | |
| | | USM GUARD HRS & MILEAGE | | | | | |
| | | WORK RELEASE | 22,549 | 22,000 | 30,000 | 30,000 | |
| | | COMMISSARY | 51,068 | 46,000 | 25,000 | 25,000 | |
| | | INMATE PHONE REVENUE | 17,887 | 16,000 | 17,000 | 17,000 | |
| | | SECURUS TECH GRANT (14703) | | | | | |
| | | **TOTAL** | 243,326 | 224,000 | 172,000 | 172,000 | |
| | | ***EXPENDITURES*** | | | | | |
| | | # OF EMPLOYEES | | | | | |
| 11200 | 26 | FULL TIME SALARIES | 797,736 | 800,000 | 934,780 | 962,851 | |
| 11202 | | ON CALL PAY | 3,148 | 3,200 | 4,000 | 4,000 | |
| 11300 | | PART TIME SALARIES | | | | | |
| 11400 | | TEMPORARY & OVERTIME | 63,345 | 45,000 | 40,000 | 40,000 | * |
| 11401 | | CONTRACTED OT | 1,559 | | | | |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | 1,500 | 1,500 | * |
| | | **TOTAL SALARIES** | 865,788 | 848,200 | 980,280 | 1,008,351 | |
| 11610 | | SOCIAL SECURITY | 51,770 | 52,588 | 60,777 | 62,518 | * |
| 11611 | | MEDICARE TAX | 12,107 | 12,299 | 14,214 | 14,621 | * |
| 11620 | | WORKERS COMPENSATION | 38,632 | 39,334 | 39,334 | 39,334 | * |
| 11630 | | RETIREMENT | 25,681 | 25,000 | 37,391 | 38,514 | * |
| 11631 | | HEALTH INSURANCE | 144,623 | 130,000 | 165,672 | 181,480 | * |
| 11632 | | LIFE INSURANCE | 1,317 | 1,400 | 1,742 | 1,742 | * |
| 11633 | | ST/LT DISABILITY | 4,169 | 4,300 | 5,278 | 5,155 | |
| 13611 | | UNEMPLOYMENT INSURANCE | 2,505 | 2,545 | 2,941 | 3,025 | * |
| | | **TOTAL PERSONNEL EXPENSES** | 1,146,592 | 1,115,666 | 1,307,629 | 1,354,740 | |
| 12100 | | OFFICE SUPPLIES | 4,331 | 4,500 | 4,500 | 4,500 | |
| 12200 | | OPERATING SUPPLIES | 29,895 | 32,500 | 32,500 | 35,000 | |
| 12210 | | FOOD & MEALS | 230,010 | 260,000 | 260,000 | 270,000 | |
| 13100 | | PROFESSIONAL SERVICES** | 1,137 | 2,000 | 2,000 | | |
| 13131 | | OTHER MEDICAL | 663 | 2,000 | 2,000 | 2,000 | |
| 13132 | | MEDICAL SERVICE AGREEMENT | 180,702 | 175,309 | 175,309 | 175,309 | |
| 13133 | | INMATE CATASTROPHIC INS | 4,845 | 5,000 | 5,000 | 5,000 | |
| 13211 | | TELEVISION | 1,560 | 1,606 | 1,700 | 1,700 | |
| 13300 | | FUEL/MILEAGE | 8,666 | 12,000 | 7,500 | 12,000 | |
| 13301 | | PRISON TRANSPORT SERVICES | 11,933 | 15,000 | 14,000 | 20,000 | |
| 13820 | | REPAIR & MAINT/EQUIPMENT | | 3,000 | 3,000 | 3,000 | |
| 13821 | | REPAIR & MAINT/JAIL RELATED | 7,722 | 12,000 | 5,500 | | |
| 13830 | | MAINTENANCE CONTRACTS | 2,816 | 4,000 | 3,000 | 5,000 | |
| 14100 | | MISCELLANEOUS | | 200 | 200 | 200 | |
| 14200 | | MEMBERSHIP & DUES | 350 | 350 | 350 | 350 | |
| 14204 | | MEETING EXPENSE | | | | | |
| 14610 | | UNIFORMS | | | | | |
| 14700 | | JAILER/STAFF TRAINING | | | | | |
| 20000 | | CAPITAL OUTLAY | | | | | |
| | | **TOTAL OPERATING EXPENSES** | 484,630 | 529,465 | 516,559 | 534,059 | |
| 14703 | | SECURUS TEC GRANT EXP | 4,629 | 4,724 | 4,724 | | |
| 14711 | | COMMISSARY/INMATE SUPPLIES | 45,340 | 25,000 | 25,000 | 25,000 | |
| | | **TOTAL OTHER** | 49,969 | 29,724 | 29,724 | 25,000 | |
| | | **JAIL EXPENDITURES** | 1,681,191 | 1,674,855 | 1,853,912 | 1,913,799 | * |

**Professional Services - includes costs specific to the operation of the Jail (ex. Clean kitchen hood, pump grease and sand tanks)

| *CAPITAL EXPENDITURE REQUEST (GREATER THAN $1000) - IN CAPITAL EXP FUND* | | | **2015 (APP)** |
|---|---|---|---|
| | 1 | Stab Vests (20) | 13,821 |
| | 2 | | |
| | 3 | | |
| | | TOTAL | 13,821 |

| 12/16/2014 | | ***CORONER 01.421.42130*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** | |
|---|---|---|---|---|---|---|---|
| | # OF EMPLOYEES | | | | | | |
| 11100 | 1 | ELECTED OFFICIALS SALARIES | 33,100 | 33,100 | 33,100 | 33,100 | |
| 11300 | 1 | CHIEF DEPUTY CORONER | 16,500 | 16,500 | 18,500 | 18,000 | |
| 11400 | 1 | DEPUTY CORONER | | | | 15,000 | |
| | | DEATH INVESTIGATORS | | | | | |
| 11401 | | TEMPORARY | | | | 7,500 | |
| 11402 | | DEATH PRONOUNCEMENTS | 4,750 | 5,500 | 5,500 | | |
| 11403 | | INVESTIGATIVE EXPENSE | 4,300 | 5,100 | 5,100 | | |
| | | **TOTAL SALARY** | 58,650 | 60,200 | 62,200 | 73,600 | |
| 11610 | | SOCIAL SECURITY | 3,478 | 3,732 | 3,856 | 4,563 | |
| 11611 | | MEDICARE TAX | 813 | 873 | 902 | 1,067 | |
| 11620 | | WORKERS COMPENSATION | 336 | 309 | 309 | 500 | |
| 11630 | | RETIREMENT | 1,324 | 1,324 | 1,324 | 1,324 | |
| 11631 | | HEALTH INSURANCE | 7,340 | 6,372 | 6,372 | 6,980 | |
| 11632 | | LIFE INSURANCE | 67 | 67 | 67 | 67 | |
| 13611 | | UNEMPLOYMENT | 77 | 50 | 56 | 99 | |
| 13633 | | ST/LT DISABILITY | | | | | |
| | | **TOTAL PERSONNEL EXPENSE** | 72,085 | 72,927 | 75,086 | 88,200 | |
| 12100 | | OFFICE SUPPLIES | 87 | 100 | 100 | 100 | |
| 12200 | | OPERATING SUPPLIES | 1,092 | 1,100 | 1,100 | 1,100 | |
| 13100 | | AUTOPSIES | 22,335 | 21,500 | 21,500 | 22,500 | |
| 13101 | | CASE CONSULTANTS | | 500 | 500 | | |
| 13111 | | SECRETARIAL | 250 | 250 | 250 | 275 | |
| 13113 | | TOXICOLOGY | 7,100 | 5,500 | 5,500 | 6,500 | |
| 13115 | | TRANSPORT | 8,350 | 8,000 | 8,000 | 8,500 | |
| 13210 | | TELEPHONE/PAGER | 554 | 625 | 625 | 625 | |
| 13300 | | FUEL/MILEAGE | | 100 | 100 | 100 | |
| 13620 | | BONDS | | | | | * |
| 14100 | | MISCELLANEOUS | | | | | |
| 14200 | | MEMBERSHIP & DUES | 1,000 | 1,000 | 1,000 | 1,200 | |
| 14204 | | MEETING EXPENSE | 1,085 | 1,100 | 1,100 | 1,500 | |
| 14700 | | STAFF TRAINING | 589 | 1,400 | 1,400 | 1,600 | |
| 20000 | | CAPITAL OUTLAY | 950 | | | | |
| | | AUDIT ADJUSTMENT | | | | | |
| | | **TOTAL OPERATING EXPENSE** | 43,392 | 41,175 | 41,175 | 44,000 | |
| | | **CORONER EXPENDITURES** | 115,477 | 114,102 | 116,261 | 132,200 | * |

| | | VICTIMS ASSISTANCE | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | COMMISSIONER APPROVED 2015 | |
|---|---|---|---|---|---|---|---|
| | | **REVENUE** | | | | | |
| | | VOCA GRANT | 33,882 | 33,882 | 33,882 | 32,138 | |
| | | VALE GRANT | 28,850 | 26,271 | 26,271 | 23,625 | |
| | | **TOTAL** | 62,732 | 60,153 | 60,153 | 55,763 | |
| | | ***EXPENSES - 01.421.42140*** | | | | | |
| | # OF EMPLOYEES | | | | | | |
| 11200 | 1 | COUNTY FUNDED SALARY | | | | | |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | | |
| | | **TOTAL SALARY** | | | | | |
| 11610 | | SOCIAL SECURITY | 1,541 | 1,565 | 3,000 | 3,096 | |
| 11611 | | MEDICARE TAX | 360 | 366 | 1,000 | 724 | |
| 11620 | | WORKERS COMPENSATION | 136 | 123 | 123 | 235 | |
| 11630 | | RETIREMENT | 1,016 | 1,016 | 2,000 | 1,997 | |
| 11631 | | HEALTH INSURANCE | 3,914 | 2,946 | 4,586 | 6,980 | |
| 11632 | | LIFE INSURANCE | 8 | 8 | 8 | 29 | |
| 11633 | | ST/LT DISABILITY | 143 | 80 | 832 | 267 | |
| 13611 | | UNEMPLOYMENT | 75 | 76 | 81 | 150 | |
| | | **TOTAL PERSONNEL EXPENSE** | 7,193 | 6,180 | 11,630 | 13,478 | |
| 12100 | | OFFICE SUPPLIES | | 500 | 500 | 500 | |
| 13210 | | TELEPHONE/PAGER | | 130 | 130 | 130 | |
| 13300 | | FUEL/MILEAGE | 561 | 500 | 900 | 900 | |
| 14204 | | MEETING EXPENSE | | 500 | 500 | 500 | |
| | | **TOTAL OPERATING EXPENSE** | 561 | 1,630 | 2,030 | 2,030 | |
| | | **COUNTY FUNDED EXPENDITURES** | 7,754 | 7,810 | 13,660 | 15,508 | * |
| | | ***EXPENSES - 01.421.42141*** | | | | | |
| 11200 | | **VOCA GRANT SALARY** | 26,933 | 26,933 | 26,933 | 28,278 | |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | | |
| | | **TOTAL SALARY** | 26,933 | 26,933 | 26,933 | 28,278 | |
| 11610 | | SOCIAL SECURITY | 1,679 | 1,679 | 1,679 | | |
| 11611 | | MEDICARE TAX | 393 | 393 | 393 | | |
| 11620 | | WORKERS COMPENSATION | 112 | 112 | 112 | | |
| 11630 | | RETIREMENT | 1,077 | 1,077 | 1,077 | | |
| 11631 | | HEALTH INSURANCE | 3,426 | 3,426 | 3,426 | | |
| 11632 | | LIFE INSURANCE | 29 | 29 | 29 | | |
| 11633 | | ST/LT DISABILITY | 152 | 152 | 152 | | |
| 13611 | | UNEMPLOYMENT | 81 | 81 | 81 | | |
| | | **TOTAL PERSONNEL EXPENSE** | 33,882 | 33,882 | 33,882 | 28,278 | |
| 12100 | | SUPPLIES & OPERATING | | | | 1,200 | |
| 14204 | | MEETING/TRAVEL EXPENSE | | | | 2,660 | |
| | | **TOTAL OPERATING EXPENSE** | | | | 3,860 | |
| | | **VOCA EXPENDITURES** | 33,882 | 33,882 | 33,882 | 32,138 | |
| | | ***EXPENSES - 01.421.42142*** | | | | | |
| 11200 | | **VALE GRANT SALARY** | 25,393 | 25,393 | 25,393 | 21,652 | |
| 11300 | | PART TIME SALARIES | | | | | |
| 11400 | | TEMPORARY & OVERTIME | | | | | |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | | |
| | | **TOTAL SALARY** | 25,393 | 25,393 | 25,393 | 21,652 | |
| 11610 | | SOCIAL SECURITY | | | | | |
| 11611 | | MEDICARE TAX | | | | | |
| 11620 | | WORKERS COMPENSATION | | | | | |
| 11630 | | RETIREMENT | | | | | |
| 11631 | | HEALTH INSURANCE | | | | | |
| 11632 | | LIFE INSURANCE | | | | | |
| 11633 | | ST/LT DISABILITY | | | | | |
| 13611 | | UNEMPLOYMENT | | | | | |
| | | **TOTAL PERSONNEL EXPENSE** | 25,393 | 25,393 | 25,393 | 21,652 | |
| 12100 | | SUPPLIES/OPERATING/TRAININ | 1,336 | | | | |
| 14204 | | MEETING EXPENSE | 2,121 | 878 | 878 | 1,973 | |
| | | **TOTAL OPERATING EXPENSE** | 3,457 | 878 | 878 | 1,973 | |
| | | **VALE EXPENDITURES** | 28,850 | 26,271 | 26,271 | 23,625 | |
| | | **TOTAL VICTIMS ASSISTANCE EXPENDITURES** | 70,486 | 67,963 | 73,813 | 71,271 | |

| 12/16/2014 | | ***SHERIFF POSSE 01.421.42210*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** | |
|---|---|---|---|---|---|---|---|
| | | ***REVENUE*** | | | | | |
| | | SHERIFF POSSE REVENUE | 4,882 | 8,500 | 8,500 | 8,500 | |
| | | ***EXPENSES*** | | | | | |
| 11620 | | WORKERS COMPENSATION | 666 | 561 | 561 | 561 | * |
| 12200 | | OPERATING SUPPLIES | | 150 | 200 | 250 | |
| 13300 | | FUEL/MILEAGE EXP | | 180 | | | |
| 13700 | | UTILITIES | 2,727 | 2,500 | 2,600 | 2,600 | |
| 13800 | | RPRS & MAINT/VEHICLES | 705 | 1,500 | 1,500 | 1,750 | |
| 13810 | | REPAIR & MAINT/BUILDINGS | 1,122 | 400 | 1,500 | 1,500 | |
| 13820 | | REPAIR & MAINT/EQUIP | | 200 | 500 | 500 | |
| 14100 | | MISCELLANEOUS | | | | | |
| 14212 | | RELOADING & TRAINING | 2,822 | 4,000 | 4,000 | 4,000 | |
| 20000 | | CAPITAL OUTLAY | | | | | |
| | | **OPERATING EXPENDITURES** | 8,042 | 9,491 | 10,861 | 11,161 | |
| 14216 | ** | SHRF POSSE CHECKING & SAVINGS | 8,717 | 8,500 | 10,000 | 8,500 | |
| | | **SHERIFF POSSE EXPENDITURES** | 16,759 | 17,991 | 20,861 | 19,661 | |

**Checking & Savings is offset by revenue in the same amount.

| 12/16/2014 | | ***EXTENSION 01.461.46100*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|
| | | ***EXPENDITURES*** | | | | |
| | # OF EMPLOYEES | | | | | |
| 11100 | | AGENTS | 18,450 | 22,200 | 25,400 | 26,600 |
| 11200 | 3 | FULL TIME SALARIES | 115,431 | 116,000 | 117,289 | 120,558 |
| 11400 | | TEMPORARY & OVERTIME | 5,495 | 8,600 | 7,000 | 7,000 |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | |
| | | TOTAL SALARIES | 139,376 | 146,800 | 149,689 | 154,158 |
| 11610 | | SOCIAL SECURITY | 6,402 | 7,725 | 7,706 | 7,909 |
| 11611 | | MEDICARE TAX | 1,497 | 1,807 | 1,802 | 1,850 |
| 11620 | | WORKERS COMPENSATION | 1,749 | 353 | 353 | 353 |
| 11630 | | RETIREMENT | 4,617 | 4,640 | 4,692 | 4,822 |
| 11631 | | HEALTH INSURANCE | 22,020 | 19,116 | 19,116 | 20,940 |
| 11632 | | LIFE INSURANCE | 192 | 201 | 201 | 201 |
| 11633 | | ST/LT DISABILITY | 652 | 655 | 662 | 645 |
| 13611 | | UNEMPLOYMENT INSURANCE | 310 | 374 | 373 | 383 |
| | | **TOTAL PERSONNEL EXPENSE** | **176,815** | **181,671** | **184,594** | **191,261** |
| 12100 | | OFFICE SUPPLIES | 2,185 | 2,200 | 3,000 | 2,700 |
| 12110 | | LSP AGRONOMY AGENT EXP | 1,100 | 1,100 | 1,100 | 1,800 |
| 13210 | | TELEPHONE | 1,267 | 1,500 | 2,000 | 1,800 |
| 13220 | | POSTAGE | 1,015 | 1,100 | 1,000 | 1,000 |
| 13300 | | FUEL/MILEAGE | 801 | 1,000 | 1,500 | 1,500 |
| 13400 | | ADVERTISING | | 532 | 100 | 100 |
| 13800 | | VEHICLE REPAIR/MAINTENANCE | 890 | 1,000 | 1,000 | 1,000 |
| 13820 | | REPAIR & MAINT/EQUIPMENT | 550 | 1,700 | 1,500 | 1,500 |
| 13830 | | MAINTENANCE CONTRACTS | 2,860 | 3,000 | 4,500 | 3,500 |
| 13910 | | RENTALS/BLDGS | 15,900 | | | |
| 14100 | | MISCELLANEOUS | | | | |
| 14200 | | MEMBERSHIP & DUES | 520 | 750 | 500 | 750 |
| 14204 | | MEETING EXPENSE | 5,106 | 2,500 | 2,500 | 2,500 |
| 14700 | | STAFF TRAINING | 497 | | 2,500 | 2,000 |
| 20000 | | CAPITAL OUTLAY | 2,384 | 4,100 | 2,100 | |
| | | **TOTAL OPERATING EXPENSE** | **35,075** | **20,482** | **23,300** | **20,150** |
| 14325 | | EQUIPMENT RESERVE | | | | |
| | | **CONTINGENCY** | | | | |
| | | **EXTENSION EXPENDITURES** | **211,890** | **202,153** | **207,894** | **211,411** |

| 12/16/2014 | | ***EXTENSION FAIR 01.461.46101*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|
| | | ***REVENUE*** | | | | |
| ***ENTRY FEES:*** | | | | | | |
| | | LATE FEES/JR RODEO | | | | |
| | | LATE FEES/OPEN CLASS FCS | | | | |
| | | FAIR BOOKLET | | | | - |
| | | DONATIONS-TROPHIES-AWARDS | | 5,700 | 3,650 | 5,000 - |
| | | OTHER | | | | |
| | | ***TOTAL REVENUES*** | | 5,700 | 3,650 | 5,000 |
| | | ***EXPENDITURES*** | | | | |
| 11400 | | TEMPORARY & OVERTIME | | | | |
| 11610 | | SOCIAL SECURITY | | | | |
| 11611 | | MEDICARE TAX | | | | |
| 11620 | | WORKERS COMPENSATION | | | | |
| 13611 | | UNEMPLOYMENT INSURANCE | | | | |
| | | **TOTAL PERSONNEL EXPENSE** | | | | |
| 12100 | | SUPPLIES | 923 | 1,200 | 2,000 | 1,200 - |
| 12210 | | MISCEL SERVICES/JUDGES MEALS | 915 | 1,400 | 1,500 | 1,500 |
| 12211 | | RIBBONS,PRIZES & AWARDS | 6,335 | 6,200 | 6,200 | 6,200 |
| 12212 | | PREMIUM PAYOUT | 7,273 | 7,700 | 7,500 | 7,500 |
| 12215 | | SPECIAL EVENTS | 601 | 700 | 600 | 700 |
| 13100 | | PROF SERV/JUDGING & LABOR | 5,862 | 5,600 | 5,350 | 5,350 |
| 13101 | | BRAND INSPECTIONS | | | | |
| 13102 | | RETINAL SCANNING | 168 | 650 | 600 | 1,200 |
| 13220 | | POSTAGE | | 100 | 100 | 100 |
| 13500 | | PROGRAMS & PRINTING | 550 | 550 | 550 | 550 |
| 13830 | | SCALE MAINTENANCE | | 125 | 125 | 125 |
| 13920 | | EQUIPMENT RENTAL | | | 300 | |
| 14100 | | MISCELLANEOUS | 36 | | 200 | 200 |
| | | **TOTAL OPERATING EXPENSE** | 22,663 | 24,225 | 25,025 | 24,625 |
| | | **EXTENSION FAIR EXPENDITURES** | 22,663 | 24,225 | 25,025 | 24,625 |

| 12/16/2014 | | ***FAIRGROUNDS*** ***01.461.46300*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** | |
|---|---|---|---|---|---|---|---|
| 11200 | | FULL TIME SALARIES | | | | | |
| 11300 | | PART TIME SALARIES | | | | | |
| 11400 | | TEMPORARY & OVERTIME | 19,760 | 20,000 | 20,000 | 20,000 | * |
| | | (Fair OT & FB Manager's salary reimbursed by LC Fairboard) | | | | | |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | | * |
| | | **TOTAL SALARIES** | 19,760 | 20,000 | 20,000 | 20,000 | |
| 11610 | | SOCIAL SECURITY | 1,201 | 1,240 | 1,240 | 1,240 | * |
| 11611 | | MEDICARE TAX | 281 | 290 | 290 | 290 | * |
| 11620 | | WORKERS COMPENSATION | 210 | 135 | 135 | 135 | * |
| 11630 | | RETIREMENT | | | | | * |
| 11631 | | HEALTH INSURANCE | 934 | 650 | | | * |
| 11632 | | LIFE INSURANCE | 8 | | | | * |
| 11633 | | ST/LT DISABILITY | | | | | |
| 13611 | | UNEMPLOYMENT INSURANCE | 58 | 60 | 60 | 60 | * |
| | | **TOTAL PERSONNEL EXPENSE** | 22,452 | 22,375 | 21,725 | 21,725 | |
| 12200 | | OPERATING SUPPLIES | 7,585 | 6,500 | 6,500 | 6,500 | |
| 12280 | | GAS/OIL/ANTIFREEZE | 3,351 | 4,500 | 4,000 | 4,500 | |
| 12300 | | REPAIR & MAINT SUPPLIES | 2,535 | 4,500 | 4,500 | 4,500 | |
| 13100 | | CONTRACT/PROF SERVICES | 1,574 | 1,000 | 1,000 | 1,000 | |
| 13210 | | TELEPHONE | 1,923 | 2,000 | 2,000 | 2,000 | |
| 13220 | | POSTAGE | 4 | 50 | 50 | 50 | |
| 13400 | | ADVERTISING | 56 | 200 | 100 | 200 | |
| 13700 | | UTILITIES | 44,374 | 45,000 | 45,000 | 45,000 | |
| 13710 | | LOGAN WELL USERS | 444 | 900 | 900 | 900 | |
| 13810 | * | RPR & MAINT/BLDNGS & GROUNDS | 7,577 | | | | |
| 13820 | | REPAIR & MAINT/EQUIPMENT | 4,706 | 4,000 | 4,000 | 4,000 | |
| 13920 | | EQUIP & FIXTURE RENTAL | 317 | 350 | 350 | 350 | |
| 14100 | | MISCELLANEOUS | | | | | |
| 14404 | | TRANSFER TO FAIR FUND | | | | | |
| 14405 | | FAIR BOARD REIMBURSED EXP | | | | | |
| 20000 | | CAPITAL OUTLAY | | 1,459 | | | |
| | | AUDIT ADJUSTMENT | | | | | |
| | | **TOTAL OPERATING EXPENSE** | 74,446 | 70,459 | 68,400 | 69,000 | |
| | | **FAIRGROUNDS EXPENDITURES** | 96,898 | 92,834 | 90,125 | 90,725 | |

| | ***FAIRGROUNDS PROJECTS*** | **2015 (APP)** |
|---|---|---|
| | ***ITEMS FUNDED WITH CONSERVATION TRUST MONIES ****** | |
| 1 | asphalt parking lot repairs | 1,500 |
| 2 | upgrade electricity midway | 1,850 |
| 3 | glass replacement | 1,200 |
| 4 | paint ceiling/east & west wings cattle | 11,060 |
| 5 | misc items | 8,800 |
| 6 | repair EC steps | 5,000 |
| 7 | Night show electroncis cover | 2,000 |
| 8 | replace broken concrete/cattle pavili | 22,500 |
| | TOTAL | 53,910 |

| 12/16/2014 | | ***VETERANS OFFICE*** ***01.461.46700*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** | |
|---|---|---|---|---|---|---|---|
| 11300 | | VETERANS OFFICER SALARY | | | | | |
| | | **TOTAL SALARIES** | | | | | |
| 11610 | | SOCIAL SECURITY | | | | | * |
| 11611 | | MEDICARE TAX | | | | | * |
| 11620 | | WORKERS COMPENSATION | 17 | 4 | 4 | 4 | * |
| 13611 | | UNEMPLOYMENT INSURANCE | | | | | * |
| | | **TOTAL PERSONNEL EXPENSE** | 17 | 4 | 4 | 4 | |
| 12100 | | OFFICE SUPPLIES | 459 | 450 | 300 | 450 | |
| 13210 | | TELEPHONE | 373 | 400 | 400 | 400 | |
| 13220 | | POSTAGE/BOX RENT | 12 | 25 | 25 | 25 | |
| 13300 | | FUEL/MILEAGE | 2,325 | 2,500 | 4,200 | 4,000 | |
| 13830 | | MAINTENANCE CONTRACT | 37 | 35 | 75 | 50 | |
| 13910 | | OFFICE RENTAL | | | | | |
| 14200 | | MEMBERSHIP & DUES | 25 | 30 | 100 | 30 | |
| 14204 | | MEETING EXPENSE | 1,655 | 1,700 | 2,400 | 2,000 | |
| 20000 | | CAPITAL OUTLAY | | | | | |
| | | AUDIT ADJUSTMENT | | | | | |
| | | **TOTAL OPERATING EXPENSE** | 4,886 | 5,140 | 7,500 | 6,955 | |
| | | **VETERANS OFFICE EXPENDITURES** | 4,903 | 5,144 | 7,504 | 6,959 | * |

| 12/16/2014 | | ***HERITAGE CENTER ADMINISTRATION 01.461.46800*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** | |
|---|---|---|---|---|---|---|---|
| | | **REVENUE** | | | | | |
| | | HERITAGE CENTER BLDG RNTL | 1,675 | 1,500 | 1,500 | 1,500 | |
| | | SILVER SNEAKER REVENUE | 5,999 | 6,000 | 5,000 | 6,000 | |
| *Running balance for Silver Sneakers through 08/31/2014 is $22,741 | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | 67 | LIFE INS 2015 | | | | | |
| | | HEALTH INS 2015 | | | | | |
| | 1 | # OF EMPLOYEES | | | | | |
| 11200 | | FULL TIME SALARIES | 33,346 | 33,882 | 33,882 | 34,879 | |
| 11300 | | PART TIME SALARIES | | | 2,244 | | |
| 11400 | | TEMPORARY & OVERTIME | 2,575 | 4,000 | 1,800 | 4,000 | * |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | | * |
| | | TOTAL SALARIES | 35,921 | 37,882 | 37,926 | 38,879 | |
| 11610 | | SOCIAL SECURITY | 2,184 | 2,349 | 2,351 | 2,410 | * |
| 11611 | | MEDICARE TAX | 511 | 549 | 550 | 564 | * |
| 11620 | | WORKERS COMPENSATION | 91 | 83 | 83 | 83 | * |
| 11630 | | RETIREMENT | 1,334 | 1,355 | 1,445 | 1,395 | * |
| 11631 | | HEALTH INSURANCE | 7,340 | 6,372 | 6,372 | 6,980 | * |
| 11632 | | LIFE INSURANCE | 67 | 67 | 67 | 67 | * |
| 11633 | | ST/LT DISABILITY | 188 | 191 | 191 | 187 | |
| 13611 | | UNEMPLOYMENT INSURANCE | 106 | 114 | 114 | 117 | * |
| | | **TOTAL PERSONNEL EXPENSE** | 47,742 | 48,962 | 49,099 | 50,682 | |
| 12100 | | OFFICE SUPPLIES | 379 | 500 | 375 | 575 | |
| 12200 | | OPERATING SUPPLIES | | 100 | 500 | 100 | |
| 12300 | | REPAIR & MAINT SUPPLIES | | 100 | 100 | 100 | |
| 12400 | | SILVER SNEAKER EXPENSES** | 1,221 | 1,800 | 5,000 | 2,700 | |
| 13100 | | PROFESSIONAL SERVICES | 650 | 650 | 375 | 550 | |
| 13210 | | TELEPHONE | 1,311 | 1,500 | 1,500 | 1,800 | |
| 13220 | | POSTAGE | 213 | 150 | 475 | 250 | |
| 13300 | | FUEL/MILEAGE | | | | | |
| 13400 | | ADVERTISING | | 150 | 500 | 500 | |
| 13700 | | UTILITIES | | | | | |
| 13800 | | RPR & MAINT/VEHICLES | | | | | |
| 13810 | | REPAIR & MAINT/BUILDINGS | | | | - | |
| 13820 | | REPAIR & MAINT/EQUIPMENT | | | | | |
| 13830 | | MAINTENANCE CONTRACT | 272 | 300 | 400 | 300 | |
| 13920 | | EQUIP & FIXTURE RENTAL | | | | | |
| 14100 | | MISCELLANEOUS | | 108 | | 100 | |
| 14200 | | MEMBERSHIP & DUES | | | | | |
| 14204 | | MEETING EXPENSE | | | | | |
| 14405 | | REIMBURSED EXPENSES | -7 | | | | |
| 14700 | | STAFF TRAINING | | | 625 | | |
| 20000 | | CAPITAL OUTLAY | | 860 | 860 | | |
| | | **TOTAL OPERATING EXPENSE** | 4,039 | 6,218 | 10,710 | 6,975 | |
| | | **HERITAGE CENTER EXPENDITURES** | 51,781 | 55,180 | 59,809 | 57,657 | * |

**Silver Sneaker Revenues are meant to be used to maintain a safe and hazard free environment; to make sure instructors are certifiied to teach exercise and are CPR certified; to encourage social activities to help retain membership; and used as incentives for on-going memberships.

| 12/16/2014 | | ***DESOTO YOUTH*** ***01.461.46910*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|
| | | GARY DESOTO REVENUE | 1,138 | 500 | 15,000 | 500 |
| | | | | | | |
| 12200 | | OPERATING SUPPLIES | 28 | 200 | 200 | 200 |
| 13100 | | CONTRACTED SERVICES | | | | |
| 13210 | | TELEPHONE | | | | |
| 13700 | | UTILITIES | 6,957 | 8,000 | 8,000 | 8,000 |
| 13810 | | REPAIR & MAINT/BUILDINGS | 427 | 500 | 500 | -0- |
| 13820 | | REPAIR & MAINT/EQUIPMENT | | | | |
| 14100 | | MISCELLANEOUS | | | | |
| | | | | | | |
| 20000 | | CAPITAL OUTLAY | | | | |
| | | **DESOTO OPERATING EXPENSES** | 7,412 | 8,700 | 8,700 | 8,200 |
| | | | | | | |
| 14216 | | GARY DESOTO FINANCIALS/EXP | 2,360 | 500 | 15,000 | 10,000 |
| | | **DESOTO EXPENDITURES** | 9,772 | 9,200 | 23,700 | 18,200 |

| 12/16/2014 | | ***TOURIST INFORMATION CENTER 01.465.46500*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** | |
|---|---|---|---|---|---|---|---|
| | REVENUE | | | | | | |
| | | LODGING TAX PLEDGE | 30,000 | 30,000 | 30,000 | 30,000 | |
| | # OF EMPLOYEES | | | | | | |
| 11200 | 1 | FULL TIME SALARIES | 31,637 | 32,146 | 32,146 | 33,092 | |
| 11300 | 2 | PART TIME SALARIES | 16,336 | 17,865 | 16,979 | 19,207 | |
| 11400 | | TEMPORARY & OVERTIME | | | | | * |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | | * |
| | | **TOTAL SALARIES** | 47,973 | 50,011 | 49,125 | 52,299 | |
| 11610 | | SOCIAL SECURITY | 2,983 | 3,101 | 3,046 | 3,243 | * |
| 11611 | | MEDICARE TAX | 698 | 725 | 712 | 758 | * |
| 11620 | | WORKERS COMPENSATION | 113 | 104 | 104 | 104 | * |
| 11630 | | RETIREMENT | 834 | 750 | 750 | 772 | * |
| 11631 | | HEALTH INSURANCE | 7,340 | 6,372 | 6,372 | 7,137 | * |
| 11632 | | LIFE INSURANCE | 58 | 67 | 67 | 67 | * |
| 11633 | | ST/LT DISABILITY | 179 | 182 | 182 | 177 | |
| 13611 | | UNEMPLOYMENT INSURANCE | 144 | 150 | 147 | 157 | * |
| | | **TOTAL PERSONNEL EXPENSE** | 60,322 | 61,462 | 60,505 | 64,714 | |
| 12100 | | OFFICE SUPPLIES | | | | | |
| 12200 | | OPERATING SUPPLIES | | 100 | | 100 | |
| 13100 | | PROFESSIONAL SERVICES | | | | | |
| 13210 | | TELEPHONE | 300 | 300 | 300 | 300 | |
| 13400 | | ADVERTISING & LEGAL NOTICES | | | | | |
| 14204 | | MEETING EXPENSE | | | | | |
| 14700 | | STAFF TRAINING | | 200 | 200 | 200 | |
| | | **TOTAL OPERATING EXPENSE** | 300 | 600 | 500 | 600 | |
| | | **TOURIST INFORMATION CENTER EXPENDITURES** | 60,622 | 62,062 | 61,005 | 65,314 | |

| 12/16/2014 | | ***INTERGOVERNMENTAL COOPERATION 01.480.48000*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|
| | | ***HEALTH DEPARTMENT*** | | | | |
| 14213 | | NE COLO HEALTH DPT | 210,529 | 210,529 | 210,529 | 210,529 |
| | | **HEALTH DPT EXPENDITURES** | 210,529 | 210,529 | 210,529 | 210,529 |
| 12/16/2014 | | ***MENTAL HEALTH*** | | | | |
| 14230 | | CENTENNIAL MENTAL HEALTH | 42,892 | 32,234 | 42,978 | 42,978 |
| 14240 | | EASTERN COLO SERV/DISABLED | 85,276 | 85,276 | 85,276 | 85,276 |
| 14261 | | SENATE BILL #10-175 | 210 | | | |
| | | **MENTAL HEALTH EXPENDITURES** | 128,378 | 117,510 | 128,254 | 128,254 |
| | | ***INTERGOVERMENTAL*** | | | | |
| 48500 | | NECALG | 20,000 | 23,555 | 23,555 | 25,499 |
| 48700 | | NECTA | 60,000 | 65,438 | 65,438 | 71,445 |
| | | **TOTAL** | 80,000 | 88,993 | 88,993 | 96,944 |
| **INTERGOVERNMENTAL COOPERATION EXPENDITURES** | | | 418,907 | 417,032 | 427,776 | 435,727 |

| 12/16/2014 | | ***MISCELLANEOUS ACCOUNT 01.490*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** | |
|---|---|---|---|---|---|---|---|
| **49000-** | | ***GRAVEL PERMIT EXPENSE*** | | | | | |
| 12214 | | GRAVEL PERMITS ANNUAL FEE | 7,620 | 12,000 | 12,000 | 12,000 | |
| 56131 | | MINED LAND RECLMATION EXP | | 5,000 | 2,000 | 100,000 | |
| **49001-** | | ***COUNTY DUES*** | | | | | |
| 49526 | | LOGAN COUNTY CHAMBER DUES | 600 | 600 | 600 | 600 | |
| 49528 | | CCI DUES | 12,582 | 13,791 | 13,791 | 15,000 | |
| 49533 | | NACO | | 265 | | 454 | |
| **49002-** | | ***FEES*** | | | | | |
| 49301 | | LITIGATION FEES | | | | | |
| 49302 | | ARBITRATORS FEES | | | | | |
| 49400 | | REAPPRAISAL FEES | | | | | |
| 56100 | | TREASURERS FEES | 139,097 | 130,000 | 130,000 | 145,000 | |
| **49003-** | | ***MISCELLANEOUS EXPENSES*** | | | | | |
| 49519 | | 125TH ANNIVERSARY CELEBRATION | | | | | |
| 49525 | | ABATEMENT REFUND | 317 | 2,000 | 5,000 | 5,000 | |
| 49527 | | CHRISTMAS & EMPLOYEE APPRECIATION | 6,729 | 7,000 | 7,000 | 7,000 | |
| 49530 | | POSTAGE MACHINE- MAINT & RENT | 4,351 | 4,400 | 3,500 | 4,400 | |
| 49531 | | UNEMPLOYMENT ACCT SERVICE | 1,046 | 1,046 | 1,050 | 1,077 | |
| 49538 | | PROPERTY LIABILITY INS | 116,305 | 128,930 | 128,930 | 128,930 | |
| 49539 | | AUDITING & BUDGETING | 12,357 | 13,785 | 12,500 | 14,000 | |
| 49542 | | MAINT ON COUNTY VEHICLES/SHARED | 2,151 | 3,000 | 3,000 | 5,000 | |
| 49543 | | REIMB/UNCLAIMED PRIS FUNDS | | | | | |
| 49546 | | CAFETERIA PLAN EXPENSE | 3,792 | 6,178 | 3,800 | 6,178 | |
| 49700 | | AUDIT ADJUSTMENT | | | | | |
| 56138 | | COMM TOWER/UTILITIES & MAINT | 5,090 | 6,100 | 6,500 | 6,100 | |
| 56146 | | CLARENCE CORNER EXPENSE | 680 | | | | |
| | | ***LEASE PROCEEDS*** | | | | | |
| 56144 | | DEBT SERVICE - PRINCIPAL | 133,331 | | | | |
| 56145 | | DEBT SERVICE - INTEREST | | | | | |
| **49004-** | | ***DONATIONS*** | | | | | |
| 14000 | | NE CO BOOKMOBILE SERV | 10,000 | 15,000 | 15,000 | 24,500 | |
| 14002 | | FLEMING LIBRARY | 250 | 300 | 300 | 300 | |
| 14003 | | CROOK LIBRARY | 250 | 300 | 300 | 300 | |
| 49523 | | CHILDREN WATER FESTIVAL | 500 | 500 | 500 | 500 | |
| 49532 | | HERITAGE FESTIVAL DONATION | 1,500 | 1,500 | 1,500 | 1,500 | |
| 49548 | | LOGAN COUNTY LITERACY COALITION | | 2,000 | 2,000 | 2,000 | |
| 49549 | | SMALL BUSINESS DVLPMT CENTER | 5,000 | 5,000 | 5,000 | 5,000 | |
| 49550 | | BABY BEAR HUGS | 3,000 | | | | |
| 56134 | | LC CHAMBER MARKETING & PROMOTING | 5,000 | 6,500 | 6,500 | 6,500 | |
| 56139 | | LC ECONOMIC DEVELOPMENT CORP | 28,000 | 20,000 | 20,000 | 35,000 | |
| 56141 | | COOPERATING MINISTRY | 7,500 | 7,500 | 7,500 | 7,500 | |
| **49005-** | | ***EMERGENCY MANAGEMENT/EMS*** | | | | | |
| 56126 | | EMS COUNCIL SUBSIDY | 2,808 | 2,000 | 2,000 | 2,000 | * |
| 56133 | | EMERGENCY MANAGER | 14,077 | 36,880 | 27,400 | 27,400 | * |
| 56138 | | EMERGENCY RESPONSE SUPPLIES | | 2,100 | | | |
| **49010-** | | ***COUNTY CONTINGENCY RESERVES*** | | | | | |
| 49524 | | MISCELLANEOUS | 10,423 | 8,500 | 8,500 | 8,500 | |
| 49547 | | REIMB EXP/BETWEEN FUNDS | 206 | | | | |
| 56114 | | TRANSFER TO AMBULANCE | | | | 200,000 | |
| 56143 | | FIRE FIGHTING RESERVE | | | | | |
| 56147 | | HEALTH INSURANCE RESERVE | | 85,000 | 170,000 | 112,000 | |
| | | **SUB TOTAL** | **534,562** | **527,175** | **596,171** | **883,739** | |
| 93626 | | CONTINGENCY RESERVE** | | 13,232 | 290,000 | 500,000 | |
| | | **MISCELLANEOUS EXPENDITURES** | **534,562** | **540,407** | **886,171** | **1,383,739** | |
| 56114 | | TRANS TO CONTINGENCY FUND/TABOR RE | 45,000 | | | | |

## *LOGAN COUNTY ROAD & BRIDGE FUND*
## *2015 BUDGET SUMMARY*
## *COUNTY ROADS & HIGHWAYS*

| ACCT NO GROUP | SUMMARY | ACT PRIOR YR 2013 COL.1 | PROJECTED 2014 COL.2 | COMMISSIONER APPROVED COL.4 |
|---|---|---|---|---|
| | ***FUND BALANCE BEGINNING OF THE YEAR*** | **2,331,257** | **2,252,646** | **2,373,739** |
| 311 | NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES | 653,583 | 1,040,219 | 519,938 |
| | | | | |
| | INTERGOVERNMENTAL REVENUE | 3,640,557 | 3,473,000 | 3,400,000 |
| | OTHER REVENUE: | 1,238,423 | 1,217,418 | 1,031,000 |
| | | | | |
| | TOTAL AVAILABLE REVENUES OTHER THAN PROPERTY TAXES | 4,878,980 | 4,690,418 | 4,431,000 |
| | ***TOTAL REVENUE*** | 5,532,563 | 5,730,637 | 4,950,938 |
| | ***TOTAL AVAILABLE RESOURCES*** | 7,863,820 | 7,983,283 | 7,324,677 |
| | ***EXPENDITURES*** | | | |
| 430 | RIGHTS OF WAY | | | |
| 430 | APPROVED & CONSTRUCTION | | | |
| | ENGINEERING | | | |
| 430 | CONSTRUCTION | | | |
| 430 | MAINTENANCE OF CONDITION | | | |
| 431 | SNOW & ICE REMOVAL | | | |
| 431 | TRAFFIC SERVICES | | | |
| 431 | ADMINISTRATION | | | |
| 431 | BRIDGE REPAIR & REPLACEMENT | | | |
| 430 | OTHER | | | |
| 430 | ADD REMITTANCE TO MUNICIPAL | | | |
| 470 | CAPITAL OUTLAY & BUILDINGS OTHER THAN HIGHWAYS | | | |
| | TREASURERS FEES | | | |
| | ***TOTAL EXPENDITURES*** | 5,611,174 | 5,609,544 | 5,707,005 |
| | | | | |
| | | | | |
| | ADD:UNAPPROPRIATED FUND BALANCE, END OF YEAR | 2,252,646 | 2,373,739 | 1,617,672 |
| | LESS:RESERVE FOR SUPPLIES | | | |
| | ***ACTUAL USABLE END OF YEAR FUND BALANCE (budget basis)*** | **2,252,646** | **2,373,739** | **1,617,672** |

| ***CALCULATION OF MILL LEVY*** | | | | |
|---|---|---|---|---|
| | AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET (311 ABOVE) | 653,583 | 1,040,219 | 519,938 |
| | ADD:PROVISION FOR UNCOLLECTABLES | (290) | | |
| | TOTAL AMOUNT PROPERTY TAX NEEDED | 653,293 | 1,040,219 | 519,938 |
| | NET ASSESSED VALUATION | 261,317,060 | 260,054,690 | 259,969,100 |
| | MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT | 2.500 | 4.000 | 2.000 |
| | | | | |

## *LOGAN COUNTY ROAD & BRIDGE FUND - REVENUE*
## *COUNTY ROADS & HIGHWAYS - 2015*

| ACCT NO GROUP | REVENUE | ACTUAL PRIOR YR 2013 COL.1 | PROJECTED 2014 COL.2 | COMMISSIONER APPROVED 2015 COL.4 |
|---|---|---|---|---|
| **FEDERAL** | | | | |
| 36419 | FLOOD DISASTER/REVENUE | 106,700 | 73,000 | |
| 33230 | MINERAL LEASING ACT | | | |
| **330 - STATE** | | | | |
| 33520 | HIGHWAY USERS TAX | 3,533,857 | 3,400,000 | 3,400,000 |
| | **TOTAL INTERGOVERNMENTAL REV** | 3,640,557 | 3,473,000 | 3,400,000 |
| **310 - TAXES** | | | | |
| 31200 | SPECIFIC OWNERSHIP TAX | 74,729 | 104,000 | 53,000 |
| 31910 | DELINQ TAX-PENALTY-INT | 229 | 449 | |
| 31301 | SALES TAX | 733,942 | 715,000 | 715,000 |
| 31302 | USE TAX | 98,526 | 170,000 | 30,000 |
| **320 - LICENSES & PERMITS** | | | | |
| 32013 | ROAD & HIGHWAY PERMITS | | | |
| **340 - CHARGES & SERVICES** | | | | |
| 32223 | ADDITIONAL $1.50 MV FEE | 21,700 | 21,000 | 21,000 |
| 32224 | ADDITIONAL $2.50 MV FEE | 30,402 | 29,000 | 29,000 |
| 34180 | MATERIALS & SERVICE | 68,973 | 47,000 | 49,000 |
| **360 - MISCELLANEOUS RECEIPTS** | | | | |
| 36409 | MISC-VENDOR MACHINE ETC | | | |
| 36412 | REA CAPITAL CREDIT | 2,349 | 2,000 | 2,000 |
| 36413 | REFUNDS OF EXPEND-FORFEITURES | 29,120 | | |
| 36414 | REFUNDS/COUNTY VEHICLE EXPENSE | 24,806 | 12,000 | 12,000 |
| 36416 | REFUND-MTR FUEL TAXES & JURY | | 682 | |
| 36417 | REFUND/SALARY& FRINGE | 3,765 | 3,281 | |
| | | | | |
| **370 - TRANSFERS FROM OTHER FUNDS** | | | | |
| 37000 | TRANSFERS FROM OTHER FUNDS | | | |
| **390 - OTHER FINANCING SERVICES** | | | | |
| 39111 | SALE OF ASSETS LAND | | | |
| 39112 | SALE OF ASSETS-BUILDINGS | | | |
| 39113 | SALE OF ASSETS-EQUIPMENT | 125,450 | 107,581 | 120,000 |
| 39121 | INSURANCE CLAIMS | 7,907 | | |
| 39133 | RENTS/EQUIPMENT RENTAL | | | |
| 39136 | CDL REVENUE | 16,525 | 5,425 | |
| | PROCEEDS FROM CAPITAL LEASE | | | |
| | TOTAL OTHER REVENUE | 1,238,423 | 1,217,418 | 1,031,000 |
| | AUDIT ADJUSTMENT | | | |
| | **TOTAL INTERGOVERNMENTAL & OTHER REVENUE** | 4,878,980 | 4,690,418 | 4,431,000 |
| | | | | |
| | W/OUT GRANTS | 4,772,280 | 4,617,418 | 4,431,000 |

| 12/16/2014 | | ***ROAD & BRIDGE EXPENDITURES 04.430.43030*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMISSIONER APPROVED 2015** | |
|---|---|---|---|---|---|---|---|
| | # OF EMPLOYEES | | | | | | |
| 11200 | 40 | FULL TIME SALARIES | 1,465,479 | 1,450,000 | 1,534,852 | 1,544,309 | |
| 11300 | | PART TIME SALARIES | | | | | |
| 11301 | | CDL TESTING SALARY | 13,780 | 4,560 | 16,000 | | |
| 11400 | | TEMPORARY & OVERTIME | 39,227 | 40,000 | 40,000 | 40,000 | |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | 10,000 | 10,000 | * |
| | | **TOTAL SALARIES** | 1,518,486 | 1,494,560 | 1,600,852 | 1,594,309 | |
| 11610 | | SOCIAL SECURITY | 89,924 | 92,663 | 99,253 | 98,847 | * |
| 11611 | | MEDICARE TAX | 21,031 | 21,671 | 23,212 | 23,117 | * |
| 11620 | | WORKERS COMPENSATION | 92,807 | 93,577 | 93,577 | 93,577 | * |
| 11630 | | RETIREMENT | 55,367 | 55,000 | 62,034 | 61,772 | * |
| 11631 | | HEALTH INSURANCE | 278,788 | 235,000 | 254,880 | 279,200 | * |
| 11632 | | LIFE INSURANCE | 2,244 | 2,500 | 2,680 | 2,680 | * |
| 11633 | | ST/LT DISABILITY | 8,155 | 7,144 | 8,666 | 8,268 | |
| 13611 | | UNEMPLOYMENT INSURANCE | 4,352 | 4,484 | 4,803 | 4,783 | * |
| 49546 | | CAFETERIA PLAN EXPENSE | 2,082 | 2,892 | 2,082 | 3,000 | |
| | | **TOTAL PERSONNEL EXPENSE** | **2,073,236** | **2,009,491** | **2,152,039** | **2,169,553** | |
| 12100 | | OFFICE SUPPLIES | 1,333 | 1,200 | 1,200 | 1,200 | |
| 12110 | | SHOP SUPPLIES | 3,382 | 5,000 | 5,000 | 5,000 | |
| 12112 | | RUG, UNIFORM CLEANING | 3,480 | 4,000 | 4,000 | 4,000 | |
| 12114 | | ROAD CONSTRUCTION SUPPLIES | 40,091 | 25,000 | 25,000 | 25,000 | |
| 12170 | | CRACK FILLING | 20,678 | 19,777 | 20,000 | 20,000 | |
| 12180 | | FREIGHT (RD OIL & SEALCOAT) | 11,720 | 13,000 | 13,000 | 13,000 | |
| 12190 | | SEALCOAT | 237,419 | 278,710 | 250,000 | 250,000 | |
| 12200 | | ROAD OIL - OVERLAY | 991,282 | 935,000 | 935,000 | 1,000,000 | |
| 12203 | | PATCHING | 27,478 | 25,000 | 25,000 | 25,000 | |
| 12204 | | DUST CONTROL | | | | 50,000 | |
| 12210 | | GRAVEL & SAND | 41,453 | 45,000 | 50,000 | 50,000 | |
| 12220 | | CULVERTS | 18,118 | 12,743 | 20,000 | 20,000 | |
| 12230 | | STEEL & IRON | 2,556 | 3,000 | 3,000 | 3,000 | |
| 12260 | | ROAD SIGNS | 14,055 | 15,000 | 15,000 | 15,000 | |
| 12261 | | PAINT | 14,573 | 14,743 | 15,000 | 15,000 | |
| 12270 | | CHEMICALS (ROAD SIDE SPRAYING | 20,000 | 20,000 | 20,000 | 40,000 | |
| 12280 | | GAS-OIL-ANTIFREEZE | 660,332 | 700,000 | 700,000 | 700,000 | |
| 12290 | | TIRES & TUBES | 57,707 | 20,000 | 60,000 | 40,000 | |
| 12300 | | REPAIR & MAINT/RD EQUIP | 146,654 | 130,000 | 125,000 | 125,000 | |
| 12310 | | REPAIR & MAINT/AUTO & TRUCK | 82,661 | 75,000 | 75,000 | 75,000 | |
| 12311 | | RPR & MAINT/COUNTY VEHICLES | 12,636 | 12,000 | 12,000 | 12,000 | |
| 12330 | | SMALL TOOLS & MISCELLANEOUS | 2,679 | 1,800 | 1,500 | 1,500 | |
| 13100 | | PROFESSIONAL SERVICES | 14,574 | 4,000 | 7,500 | 7,500 | |
| 13210 | | TELEPHONE /INTERNET | 3,448 | 3,500 | 3,500 | 3,500 | |
| 13220 | | POSTAGE | 342 | 300 | 300 | 300 | |
| 13400 | | ADVERTISING & LEGAL NOTICES | 236 | 300 | 300 | 300 | |
| 13610 | | PROPERTY & LIAB INSURANCE | 50,079 | 50,949 | 50,949 | 50,949 | * |
| 13700 | | UTILITIES | 33,817 | 35,000 | 35,000 | 35,000 | |
| 13810 | | REPAIR & MAINT/BLDGS | 1,076 | 7,500 | 5,000 | 5,000 | |
| 13820 | | RPR & MAINT/EQUIP RADIO | 332 | 800 | 500 | 500 | |
| 13830 | | MAINTENANCE CONTRACTS | 405 | | 360 | | |
| 13910 | | RENTALS-BLDG & LAND | 825 | 850 | 850 | 850 | |
| 13920 | | RENTALS-EQUIP | 12,080 | 5,000 | 5,000 | 5,000 | |
| 14100 | | MISCELLANEOUS | 775 | 1,000 | 1,000 | 1,000 | |
| 14101 | | CDL EXPENSE (INC WORK COMP) | 639 | 100 | 1,000 | | |
| 14200 | | MEMBERSHIP & DUES | | | | | |
| 14204 | | MEETING EXPENSE | 23 | | | | |
| 14700 | | STAFF TRAINING | 795 | 2,000 | 1,500 | 1,500 | |
| 20000 | | CAPITAL OUTLAY | 347,094 | 380,348 | 372,348 | 535,000 | |
| 43016 | | BRIDGE REPAIR/REPLACEMENT | 488,082 | 400,000 | 400,000 | 200,000 | |
| 43017 | | FEMA PW 212 SNYDER DITCH | | 65,825 | | | |
| 43115 | | SNOW & ICE REMOVAL | | | 10,000 | 10,000 | |
| 49535 | | MEDICAL EXAMINATIONS | | | | | |
| 49536 | | DRUG TESTING | 550 | 500 | 1,000 | 700 | |
| 49539 | | AUDITING & BUDGETING | 1,575 | 1,575 | 1,575 | 1,575 | * |
| | | **TOTAL OPERATING EXPENSE** | **3,367,034** | **3,315,520** | **3,272,382** | **3,348,374** | |
| 48600 | | MUNICIPALITIES | 108,325 | 169,533 | 169,533 | 87,678 | |
| 56100 | | TREASURERS FEES | 62,579 | 75,000 | 71,000 | 59,000 | * |
| 56147 | | HEALTH INSURANCE RESERVE | | 40,000 | 65,000 | 42,400 | |
| 93626 | | RESERVE FOR CONTINGENCY | | | | | * |
| | | **TOTAL OTHER EXPENSES** | **170,904** | **284,533** | **305,533** | **189,078** | |
| | | **ROAD & BRIDGE EXPENDITURES** | **5,611,174** | **5,609,544** | **5,729,954** | **5,707,005** | |

# ROAD & BRIDGE
# 2015 CAPITAL OUTLAY

| DESCRIPTION | RANK | QUANTITY | | COMMISSIONER APPROVED 2015 |
|---|---|---|---|---|
| Motorgraders | 1 | 2 | | 470,000 |
| 3/4 T 4x4 pickup | 2 | 1 | | 30,000 |
| Asphalt hot box | 3 | 1 | | 35,000 |
| | 4 | | | |
| | 5 | | | |
| | 6 | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | TOTAL | | 535,000 |

| ***MUNICIPALITIES*** | BUDGET YEAR ASSESSED VALUATION 2015 | | **2015 PAYMENT** |
|---|---|---|---|
| CROOK | 557,830 | | 558 |
| FLEMING | 1,516,810 | | 1,517 |
| ILIFF | 951,240 | | 951 |
| MERINO | 1,237,960 | | 1,238 |
| PEETZ | 748,910 | | 749 |
| STERLING | 82,665,020 | | 82,665 |
| TOTAL MUNICIPALITY | 87,677,770 | 1.000 | 87,678 |

**LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES**
**BUDGET YEAR 2015**
**SCHEDULE OF COMPUTATION OF AMOUNT TO BE RAISED BY PROPERTY TAXES**

| | 2013 ACTUAL EXP & REV | 2014 ESTIMATED EXP & REV | APPROVED BY COMMISSIONERS |
|---|---|---|---|
| TOTAL APPROPRIATIONS | 3,735,452.62 | 4,024,103.52 | 4,320,834.82 |
| WORKING BALANCE REQUIRED | | | 714,952.61 |
| SUB-TOTAL | 3,735,452.62 | 4,024,103.52 | 5,035,787.43 |
| PRIOR YEAR SURPLUS | 850,186.09 | 904,087.33 | 977,304.44 |
| TRANSFER TO CO. GEN. FUND | 0.00 | | |
| ADJ TO PRIOR YEAR FUND BAL | 0.00 | | |
| ESTIMATED STATE REVENUE | 2,899,009.53 | 3,241,470.02 | 3,387,400.97 |
| OTHER FINANCIAL SOURCES | 17,913.86 | 16,142.01 | 14,000.00 |
| OTHER LOCAL REVENUE | 87,952.54 | 85,550.00 | 85,150.00 |
| SUB-TOTAL | 3,855,062.02 | 4,247,249.36 | 4,463,855.41 |
| AMT REQUIRED FROM PROPERTY TAX | (119,609.40) | (223,145.84) | 571,932.02 |
| TOTAL PROVIDED BY PROPERTY TAX | 784,477.93 | 754,158.60 | 571,932.02 |
| ASSESSED VALUATION | 261,317,060 | 260,054,690 | 259,969,100.00 |
| MIL LEVY | 0.003000 | 0.002900 | 0.002200 |

## LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES
## BUDGET YEAR 2015
## REVENUE SUMMARY

| | 2013 REVENUE | 2014 PROJECTED | APPROVED BY COMMISSIONERS |
|---|---|---|---|
| REGULAR ADMINISTRATION | 477,085.97 | 603,466.90 | 567,496.64 |
| MISCELLANEOUS INCENTIVES | 8,593.99 | 8,600.00 | 8,600.00 |
| COUNTY TAX BASE RELIEF | 15,248.01 | 50,000.00 | 50,000.00 |
| ADULT PROTECTION | 42,779.04 | 98,040.09 | 101,290.37 |
| TITLE XX TRAINING | 8,913.18 | 6,000.00 | 2,400.00 |
| LEAP ADMINISTRATION/OUTREACH | 25,830.68 | 33,896.00 | 33,896.00 |
| OLD AGE PENSION ADMINISTRATION | 15,133.13 | 8,843.53 | 10,016.80 |
| EMPLOYMENT 1ST | 53,358.66 | 44,223.39 | 47,544.84 |
| ENHANCED FUNDING | 3,459.48 | 5,000.00 | 9,600.00 |
| IV-D ADMINISTRATION | 236,394.48 | 235,427.82 | 254,924.67 |
| IV-D INCENTIVES | 29,133.54 | 25,000.00 | 25,000.00 |
| CORE SERVICES | 304,538.88 | 309,916.99 | 342,166.13 |
| IV-E WAIVER | 10,618.11 | 57,948.48 | 82,823.45 |
| | | | |
| **CHILD CARE BLOCK GRANT:** | | | |
| CHILD CARE BLOCK GRANT ADM/DIRECT | 121,393.86 | 179,433.45 | 189,101.85 |
| | | | |
| **CHILD WELFARE BLOCK GRANT:** | | | |
| TOTAL CHILD WELFARE BLOCK | 1,128,714.44 | 1,107,801.45 | 1,200,177.22 |
| | | | |
| PARENTAL FEES | 17,742.22 | 18,000.00 | 25,000.00 |
| SB 80 | | 0.00 | 0.00 |
| HB 1451 | 38,532.28 | 55,000.00 | 65,000.00 |
| MISC CHILD WELFARE GRANTS | 2,874.02 | 6,000.00 | 6,000.00 |
| CHILD WELFARE DONATED FUNDS | 4,512.08 | 5,000.00 | 6,000.00 |
| | | | |
| **TANF BLOCK GRANT:** | 354,153.48 | 383,871.92 | 360,363.00 |
| | | | |
| **SUB-TOTAL** | **2,899,009.53** | **3,241,470.02** | 3,387,400.97 |
| | | | |
| **OTHER SOURCES** - CH SUPP/AFDC RETAINED COLL | 17,876.69 | 16,000.00 | 14,000.00 |
| CAFETERIA PLAN FORFEITURE | 37.17 | 142.01 | 0.00 |
| | | | |
| DELINQUENT PROPERTY TAX PENALTIES & INTEREST | 163.09 | 550.00 | 150.00 |
| SPECIFIC OWNERSHIP TAX | 87,789.45 | 85,000.00 | 85,000.00 |
| **SUB-TOTAL LOCAL REVENUE** | **87,952.54** | **85,550.00** | 85,150.00 |
| | | | |
| **TOTAL ALL REVENUE OTHER THAN PROPERTY TAX** | **3,004,875.93** | **3,343,162.03** | 3,486,550.97 |

**LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES**
**BUDGET YEAR 2015**
**APPROPRIATION SUMMARY**

| | 2013 EXPENDITURES | 2014 PROJECTED | APPROVED BY COMMISSIONERS |
|---|---|---|---|
| **REGULAR ADMINISTRATION** | 611,019.72 | 608,853.28 | 689,979.36 |
| *CO SHARE EBT BURIALS | 0.00 | 300.00 | 300.00 |
| | | | |
| **ADULT PROTECTION** | 53,473.80 | 122,550.11 | 126,612.96 |
| | | | |
| **MISC. ADMINISTRATION/PROGRAMS:** | | | |
| TITLE XX TRAINING | 11,141.49 | 7,500.00 | 3,000.00 |
| LEAP ADMINISTRATION | 19,793.05 | 29,109.00 | 29,109.00 |
| LEAP OUTREACH ADMINISTRATION | 6,037.63 | 4,787.00 | 4,787.00 |
| OLD AGE PENSION ADMINISTRATION (RMS) | 14,586.31 | 8,843.53 | 10,016.80 |
| *AID TO NEEDY DISABLED COUNTY SHARE | 9,174.90 | 11,200.00 | 14,000.00 |
| *HOME CARE ALLOWANCE - AND COUNTY SHARE | 213.75 | 250.00 | 250.00 |
| *HOME CARE ALLOWANCE - SSI COUNTY SHARE | 322.15 | 150.00 | 350.00 |
| *HOME CARE ALLOWANCE - OAP COUNTY SHARE | 870.85 | 875.00 | 1,000.00 |
| GENERAL ASSISTANCE | 0.00 | 10,000.00 | 10,000.00 |
| | | | |
| **EMPLOYMENT 1ST** - ADM/CLIENT WARRANT ISSUE | 56,652.50 | 49,941.22 | 55,089.68 |
| EMPLOYMENT 1ST - COUNTY SHARE | 10,833.59 | 23,680.00 | 14,680.00 |
| **EMPLOYMENT 1ST** - ENHANCED FUNDING | 3,459.48 | 5,000.00 | 9,600.00 |
| **IV-D ADMINISTRATION** | 339,457.94 | 338,678.51 | 368,219.19 |
| **CORE SERVICES** | 332,027.98 | 335,293.99 | 367,543.13 |
| **IV-E WAIVER** | 10,618.11 | 57,948.48 | 82,823.45 |
| | | | |
| **CHILD CARE BLOCK GRANT:** | | | |
| CHILD CARE ADM/DIRECT | 142,033.76 | 200,224.13 | 210,674.31 |
| *CHILD CARE PROGRAM MAINTENANCE OF EFFORT | 30,039.51 | 34,800.00 | 36,233.00 |
| | | | |
| **CHILD WELFARE BLOCK GRANT :** | | | |
| ADMINISTRATION | 1,361,183.34 | 1,349,705.15 | 1,448,115.94 |
| *CHILD WELFARE PROGRAM COUNTY SHARE | 211,057.45 | 238,100.00 | 261,200.00 |
| | | | 0.00 |
| **PARENTAL FEES** | 17,742.22 | 18,000.00 | 25,000.00 |
| **SB 80** | 0.00 | 0.00 | 0.00 |
| **HB 1451** | 38,532.28 | 55,000.00 | 65,000.00 |
| **MISC CHILD WELFARE GRANTS** | 2,874.02 | 6,000.00 | 6,000.00 |
| **CHILD WELFARE DONATED FUNDS** | 4,512.08 | 5,000.00 | 6,000.00 |
| | | | |
| **TANF BLOCK GRANT:** | | | |
| TANF ADMINISTRATION | 388,563.72 | | |
| TANF NCNM | 13,748.14 | | |
| SUB TOTAL | | 461,648.92 | 429,751.00 |
| *COLORADO WORKS PROGRAM COUNTY SHARE | 45,482.85 | 40,665.20 | 45,500.00 |
| **TOTAL** | **3,735,452.62** | **4,024,103.52** | 4,320,834.82 |
| * These program amounts represent county share only - EBT Programs paid through the State | | | |

## LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES
## BUDGET YEAR 2015 SUMMARY PAGE

| | 2015 COUNTY AND STATE ISSUED EXPENDITURES | 2015 STATE AND FEDERAL REVENUE | 2015 COUNTY SHARE |
|---|---|---|---|
| REGULAR ADMINISTRATION | 689,979.36 | 567,496.64 | 122,482.72 |
| MISCELLANEOUS INCENTIVES | | 8,600.00 | (8,600.00) |
| CAFETERIA PLAN FORFEITURE | | 0.00 | 0.00 |
| COUNTY TAX BASE RELIEF | | 50,000.00 | (50,000.00) |
| UNALLOCATED EBT BURIALS | 1,500.00 | 1,200.00 | 300.00 |
| ADULT PROTECTION | 126,612.96 | 101,290.37 | 25,322.59 |
| TITLE XX TRAINING | 3,000.00 | 2,400.00 | 600.00 |
| LEAP PROGRAM | 365,000.00 | 365,000.00 | 0.00 |
| LEAP ADMINISTRATION/OUTREACH | 33,896.00 | 33,896.00 | 0.00 |
| AID TO NEEDY DISABLED | 70,000.00 | 56,000.00 | 14,000.00 |
| HOME CARE ALLOWANCE - AND | 5,000.00 | 4,750.00 | 250.00 |
| HOME CARE ALLOWANCE - SSI | 7,000.00 | 6,650.00 | 350.00 |
| OLD AGE PENSION ADMINISTRATION (RMS) | 10,016.80 | 10,016.80 | 0.00 |
| OLD AGE PENSION PROGRAM | 260,000.00 | 260,000.00 | 0.00 |
| HOME CARE ALLOWANCE - OAP | 20,000.00 | 19,000.00 | 1,000.00 |
| GENERAL ASSISTANCE | 10,000.00 | 0.00 | 10,000.00 |
| EMPLOYMENT 1ST | 55,089.68 | 47,544.84 | 7,544.84 |
| EMPLOYMENT 1ST - EBT | 32,000.00 | 17,320.00 | 14,680.00 |
| ENHANCED FUNDING | 9,600.00 | 9,600.00 | 0.00 |
| IV-D ADMINISTRATION | 368,219.19 | 254,924.67 | 113,294.52 |
| IV-D INCENTIVES | | 25,000.00 | (25,000.00) |
| CORE ADMINISTRATION | 367,543.13 | 342,166.13 | 25,377.00 |
| CORE CASE SERVICES | 215,000.00 | 215,000.00 | 0.00 |
| IV-E WAIVER | 82,823.45 | 82,823.45 | 0.00 |
| **CHILD CARE BLOCK GRANT:** | | | |
| CHILD CARE ADM/DIRECT | 210,674.31 | 189,101.85 | 21,572.46 |
| CHILD CARE PROGRAM | 365,427.00 | 329,194.00 | 36,233.00 |
| **CHILD WELFARE BLOCK GRANT :** | | | |
| ADMINISTRATION | 1,448,115.94 | 1,200,177.22 | 247,938.72 |
| CHILD WELFARE PROGRAM | 1,306,000.00 | 1,044,800.00 | 261,200.00 |
| PARENTAL FEES | 25,000.00 | 25,000.00 | 0.00 |
| SB 80 FUNDS | 0.00 | 0.00 | 0.00 |
| HB 1451 | 65,000.00 | 65,000.00 | 0.00 |
| MISC CW GRANTS | 6,000.00 | 6,000.00 | 0.00 |
| CHILD WELFARE AWARD FUNDS | 6,000.00 | 6,000.00 | 0.00 |
| **TANF BLOCK GRANT:** | | | |
| TANF ADMINISTRATION | 429,751.00 | 360,363.00 | 69,388.00 |
| COLORADO WORKS PROGRAM | 356,000.00 | 310,500.00 | 45,500.00 |
| CHILD SUPPORT/AFDC RETAINED COLLECTIONS | (70,000.00) | (56,000.00) | (14,000.00) |
| FOOD STAMPS | 3,000,000.00 | 3,000,000.00 | 0.00 |
| **TOTALS** | **9,880,248.82** | **8,960,814.97** | **919,433.85** |
| (Highlighted items are State Issued through EBT/EFT) | | | |
| | | | |
| DELINQUENT PROPERTY TAX PENALTIES & INTEREST | | | 150.00 |
| SPECIFIC OWNERSHIP TAX | | | 85,000.00 |
| CURRENT PROPERTY TAX | | | 571,932.02 |
| FROM FUND BALANCE | | | 262,351.83 |
| | | | **919,433.85** |

| 12/16/2014 | | LODGING TAX FUND 10.465.46500 | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | COMMISSIONER APPROVED 2015 |
|---|---|---|---|---|---|---|
| **FUND BALANCE, BEGINNING OF THE YR** | | | **131,798** | **133,433** | **84,098** | **92,433** |
| | **REVENUES** | | | | | |
| REVENUES OTHER THAN PROPERTY TAXES | | | | | | |
| | | OTHER REVENUE: | | | | |
| 31122 | | OTHER INCOME | 6,272 | 7,000 | 5,900 | 6,000 |
| 31123 | | LODGING TAX | 100,887 | 72,000 | 60,000 | 80,000 |
| TOTAL AVAIL REV OTHER THAN PROPERTY TAXES | | | 107,159 | 79,000 | 65,900 | 86,000 |
| | | **TOTAL AVAILABLE RESOURCES** | 238,957 | 212,433 | 149,998 | 178,433 |
| | **EXPENDITURES** | | | | | |
| 14100 | | MISC SPECIAL TOURISM PROJECTS | 46,914 | 30,000 | 45,000 | 50,000 |
| 14103 | | LO CO TOURISM MANAGER'S SALARY | 30,000 | 30,000 | 30,000 | 30,000 |
| 14104 | | LO CO WELCOME CENTER | 5,917 | 7,500 | 9,000 | 10,000 |
| 14116 | | LO COUNTY FAIRBOARD | 3,000 | 3,000 | 3,000 | 4,000 |
| 14117 | | PUBLICATIONS | 11,641 | 15,000 | 20,000 | 20,000 |
| 14119 | | CERTIFIED DISTRIBUTIONS | | 5,000 | 7,500 | 7,500 |
| 14120 | | GOVENORS TOURISM CONF | 1,200 | 1,500 | 1,500 | 1,500 |
| 14121 | | VOLUNTEER INCENTIVES | 1,706 | 3,000 | 3,000 | 3,000 |
| 14122 | | MARKETING | | 10,000 | 15,000 | 30,000 |
| 14123 | | NE COLO TRAVEL REGION | | 1,500 | 2,500 | 2,500 |
| 14124 | | TOURIST CNTR DONATN FUNDS | 5,146 | 3,600 | 3,600 | 6,000 |
| 20000 | | INFO CNTR/CAPITAL EXP | | | | |
| 93626 | | CONTINGENCY (FUND BALANCE) | | 9,900 | 9,898 | 13,933 |
| | | **TOTAL EXPENDITURES** | 105,524 | 120,000 | 149,998 | 178,433 |
| **UNAPPROP FUND BALANCE, END OF YR** | | | **133,433** | **92,433** | | |
| NET TOT REV/DERIVED FROM PROPERTY TAXES | | | | | | |
| **CALCULATION OF MILL LEVY** | | | | | | |
| AMT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET | | | | | | |
| ADD: PROVISION FOR UNCOLLECTABLES | | | | | | |
| TOTAL AMT PROPERTY TAX NEEDED | | | | | | |
| ASSESSED VALUATION | | | | | | |
| MILL LEVY REQUIRED TO PRODUCE NEEDED AMT | | | | | | |

| 12/16/2014 | | ***CONTINGENT FUND 17.490.49000*** | ACTUAL 2013 | | PROJECTED 2014 | APPROVED 2014 | | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|---|---|
| | | CONTINGENCY EXPENDITURES | | | | | | |
| 48524 | | UNFORESEEN CONTINGENCIES FROM | | | | 481,028 | | 526,028 |
| | | PRIOR AND CURRENT YEAR | | | | | | |
| | | | | | | | | |
| | | TRANSFER TO ROAD & BRIDGE | | | | | | |
| 56100 | | TREASURERS FEES | | | | | | |
| | | | | | | | | |
| | | TOTAL EXPENDITURES | | | | 481,028 | | 526,028 |
| *LESS REVENUES OTHER THAN PROPERTY TAXES* | | | | | | | | |
| | | | | | | | | |
| | | INTERGOVERNMENTAL REVENUE | | | | | | |
| | | OTHER REVENUE: | | | | | | |
| | | DELINQUENT TAXES | | | | | | |
| | | INTEREST AND PENALTIES | | | | | | |
| | | SPECIFIC OWNERSHIP TAX | | | | | | |
| | | TRANSFER FROM GENERAL FUND | 45,000 | | | 26,028 | | |
| FUND BALANCE, BEGINNING OF THE YEAR | | | 481,028 | | 526,028 | 455,000 | | 526,028 |
| TOTAL AVAILABLE REV OTHER THAN PROPERTY TAXES | | | 526,028 | | 526,028 | 481,028 | | 526,028 |
| ADDTL REV REQUIRED TO BALANCE EXPENDITURES | | | (526,028) | | (526,028) | | | |
| | | | | | | | | |
| **ADD: UNAPPROPRIATED FUND BALANCE, END OF YEAR** | | | **526,028** | | **526,028** | | | |
| | | | | | | | | |
| NET TOTAL REV TO BE DERIVED FROM PROPERTY TAXES | | | | | | | | |
| | | | | | | | | |
| *CALCULATION OF MILL LEVY* | | | | | | | | |
| AMT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET | | | | | | | | |
| | | | | | | | | |
| ADD: PROVISION FO RUNCOLLECTABLES | | | | | | | | |
| TOTAL AMOUNT PROPERTY TAX NEEDED | | | | | | | | |
| ASSESSED VALUATION | | | | | | | | |
| MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT | | | | | | | | |
| | | | | | | | | |
| COMMENTS | | | | | | | | |
| TOTAL OF CONTINGENT FUND IS SET ASIDE FOR EMERGENCY RESERVES | | | | | | | | |

| 12/16/2014 | | ***TELEVISION TRANSLATOR 20.497.49700*** | ACTUAL 2013 | EST CURRENT YEAR 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|
| ***FUND BALANCE, BEGINNING OF THE YEAR*** | | | **135,807** | **105,764** | **96,396** | **66,746** |
| | | PRIOR YEAR ADJUSTMENT | | | | |
| | | ***REVENUES*** | | | | |
| NET TOTAL REV TO BE DERIVED FROM PROPERTY TAXES | | | | | | |
| *REVENUES OTHER THAN PROPERTY TAXES:* | | | | | | |
| | | *INTERGOVERNMENTAL REVENUE* | | | | |
| | | OTHER REVENUE | | | | |
| 31200 | | SPECIFIC OWNERSHIP TAX | | | | |
| 31910 | | DELINQUENT TAXES-INT & PENALITIES | 26 | | | |
| 39123 | | REFUNDS | 4,052 | | | |
| 39122 | | INSURANCE CLAIMS | | | | |
| 39128 | | OTHER | | | | |
| 39130 | | DIGITAL CONVERSION GRANT | | | | |
| | | EARNINGS ON INVESTMENT | | | | |
| TOTAL AVAIL REVENUES OTHER THAN PROPERTY TAX | | | 4,078 | | | |
| | | ***TOTAL REVENUE*** | 4,078 | | | |
| | | ***TOTAL AVAILABLE RESOURCES*** | **139,885** | **105,764** | **96,396** | **66,746** |
| | | | | | | |
| | | ***EXPENDITURES:*** | | | | |
| 12200 | | SUPPLIES & REPAIR | 3,612 | 5,000 | 8,000 | 8,000 |
| 13100 | | PROFESSIONAL SERVICES | 425 | 1,000 | 1,000 | 1,000 |
| 13210 | | TELEPHONE | | 612 | | 625 |
| 13400 | | ADVERTISING | | 63 | | |
| 13610 | | PROPERTY LIABILITY INSURANCE | 132 | 1,006 | 1,006 | 1,006 |
| 13700 | | UTILITIES | 12,615 | 14,000 | 14,500 | 14,500 |
| 13830 | | MAINTENANCE CONTRACTS | 17,036 | 17,037 | 17,037 | 17,037 |
| 14100 | | MISCELLANEOUS | | | | |
| 14200 | | DUES & MEETINGS (INCL TRAV) | | | | |
| 14250 | | LEASE PAYMENTS & INTEREST | | | | |
| 14252 | | TOWER LEASE | 300 | 300 | 2,326 | 2,326 |
| 14253 | | TARIFF FOR TV SERVICE | | | | |
| 14325 | | EQUIPMENT REPLACEMENT RESERVE | | | 50,000 | 20,000 |
| 14327 | | DIGITAL CONVERSION GRANT | | | | |
| 20000 | | CAPITAL OUTLAY | | | | |
| | | **TOTAL OPERATING EXPENDITURES** | **34,120** | **39,018** | **93,869** | **64,494** |
| 56100 | | TREASURERS FEES | 1 | | | |
| 56101 | | TAX CREDITS | | | | |
| 56114 | | TRANSFER TO GENERAL FUND | | | | |
| | | AUDIT ADJUSTMENT | | | | |
| | | **OTHER EXPENDITURES** | 1 | | | |
| | | **TOTAL EXPENDITURES** | **34,121** | **39,018** | **93,869** | **64,494** |
| ***UNAPPROPRIATED FUND BALANCE, END OF YR*** | | | **105,764** | **66,746** | **2,527** | **2,252** |
| | | | | | | |
| | | *CALCULATION OF MILL LEVY* | | | | |
| AMT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET | | | | | | |
| ADD: PROVISION FOR UNCOLLECTABLES | | | | | | |
| TOTAL AMT PROPERTY TAX NEEDED | | | | | | |
| NET ASSESSED VALUATION | | | 256,303,620 | 261,317,060 | 261,317,060 | 259,969,100 |
| MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT | | | | | | |

| E911 AUTHORITY | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | COMMISSIONER APPROVED 2015 |
|---|---|---|---|---|
| **FUND BALANCE, BEGINNING OF THE YR** | **332,311** | **401,675** | **397,530** | **492,417** |
| | | | | |
| **REVENUES** | | | | |
| NET TOTAL REV/DERIVED FROM PROPERTY TAXES | | | | |
| REVENUES OTHER THAN PROPERTY TAXES | | | | |
| INTERGOVERNMENTAL REVENUE | | | | |
| GRANT REVENUE | | | | |
| SURCHARGE | 183,546 | 176,000 | 178,000 | 175,000 |
| EARNINGS ON INVESTMENTS | 247 | 265 | | |
| MISCELLANEOUS/SALE OF GIS DATA | | 2,000 | | |
| COLO TRUST E911 Y2K GRANT | | | | |
| | | | | |
| TOTAL AVAIL REV OTHER THAN PROPERTY TAXES | 183,793 | 178,265 | 178,000 | 175,000 |
| **TOTAL RESOURCES AVAILABLE** | 516,104 | 579,940 | 575,530 | 667,417 |
| | | | | |
| **EXPENDITURES** | | | | |
| OFFICE SUPPLIES | 181 | 150 | 250 | 250 |
| PROFESSIONAL SERVICES | | | 5,000 | 5,000 |
| LOGAN COUNTY ASSR GIS PROJECT | 32,933 | 7,500 | 8,000 | 8,000 |
| TRAVEL & TRANSPORTATION | 133 | 1,000 | 2,000 | 2,000 |
| INSURANCE FOR BD MEMBERS | 1,608 | 1,610 | 1,850 | 2,000 |
| EQUIPMENT & FIXTURE REPAIR | 1,300 | 3,708 | 15,000 | 15,000 |
| DUES & MEETINGS | | | 1,000 | 1,000 |
| INTRADO MONTHLY REOCCURING | | 2,447 | 3,400 | 3,400 |
| INTRADO ETN (EMG TEL NOTIF SYST) | 4,323 | 334 | 5,000 | 5,000 |
| MISCELLANEOUS/BANK FEES | 60 | 60 | 150 | 150 |
| AUDIT | 425 | 425 | 500 | 500 |
| TELEPHONE SERVICES | 9,756 | 9,771 | 15,000 | 15,000 |
| CAPITAL OUTLAY | | | 10,000 | 318,000 |
| EM ADMINSTRATION SERVICES | 14,077 | 13,915 | 15,000 | 15,000 |
| E911 SHARE OF DISPATCH CENTER | 49,633 | 46,603 | 55,000 | 86,962 |
| TECH SUPPORT/COMP SERVICES | | | 10,000 | 10,000 |
| CONTINGENCY | | | 428,380 | 180,155 |
| **TOTAL EXPENDITURES** | 114,429 | 87,523 | 575,530 | 667,417 |
| | | | | |
| **UNAPPROPRIATED FUND BALANCE, END OF YR** | **401,675** | **492,417** | | |
| | | | | |
| **CALCULATION OF MILL LEVY** | | | | |
| AMT DERIVED FROM CURRENT TAXES FOR BUDGET | | | | |
| ADD: PROVISION FOR UNCOLLECTABLES | | | | |
| TOTAL AMOUNT PROPERTY TAX NEEDED | | | | |
| ASSESSED VALUATION | | | | |
| MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT | | | | |

| DESCRIPTION OF 2015 CAPITAL OUTLAY REQUEST | |
|---|---|
| New World CAD project | 318,000 |
| | 318,000 |

| 12/16/2014 | | ***LOGAN COUNTY JUSTICE CENTER FUND 22.700.70000*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|
| ***FUND BALANCE, BEGINNING OF THE YEAR*** | | | **2,648,143** | **2,911,865** | **2,848,508** | **3,220,230** |
| NET TOTAL REV/DERIVED FROM PROP TAXES | | | | | | |
| *REVENUES OTHER THAN PROPERTY TAXES* | | | | | | |
| **310-TAXES** | | | | | | |
| 31301 | | SALES TAX | 1,467,884 | 1,430,000 | 1,350,000 | 1,430,000 |
| 31302 | | USE TAX | 197,053 | 340,000 | 200,000 | 60,000 |
| **360-MISCELLANEOUS RECEIPTS** | | | | | | |
| 31121 | | INTEREST EARNINGS | 4,006 | 4,000 | | |
| 36422 | | REIMB OF EXPENSES | 40,600 | | | |
| | | PROCEEDS FROM COP | | | | |
| | | AUDIT ADJUSTMENT | | | | |
| TOTAL AVAIL REV OTHER THAN PROPERTY TAXES | | | 1,709,543 | 1,774,000 | 1,550,000 | 1,490,000 |
| | | ***TOTAL RESOURCES AVAILABLE*** | 4,357,686 | 4,685,865 | 4,398,508 | 4,710,230 |
| | | *EXPENDITURES:* | | | | |
| 12114 | | CONSTRUCTION | | | | |
| 13100 | | PROFESSIONAL SERVICES&AUDIT | 425 | 425 | 425 | 425 |
| 13400 | | ADVERTISING & LEGAL NOTICES | | | | |
| | | LAND ACQUISITION | | | | |
| | | ARCHITECT | | | | |
| 13940 | | INTEREST PAYMENT | 378,750 | 358,150 | 358,150 | 326,050 |
| 14100 | | MISCELLANEOUS | 59 | 60 | 65 | 65 |
| 20000 | | CAPITAL OUTLAY | | | | |
| 56100 | | TREASURERS FEES | 33,087 | 37,000 | 35,000 | 35,000 |
| 93000 | | DEPRECIATION EXPENSE | | | | |
| 93627 | | DEBT SERVICE(PRINCIPAL) | 1,030,000 | 1,070,000 | 1,070,000 | 1,115,000 |
| 93626 | | CONTINGENCY RESERVE (FUND BAL) | 3,500 | | | |
| | | **TOTAL EXPENDITURES** | 1,445,821 | 1,465,635 | 1,463,640 | 1,476,540 |
| **UNAPPROPRIATED FUND BALANCE END OF YR** | | | **2,911,865** | **3,220,230** | **2,934,868** | **3,233,690** |
| | | DEBT SERVICE HELD BY TRUSTEE | 1,278,000 | 1,278,000 | 1,278,170 | 1,278,000 |
| 22.115.11500 | | ACCOUNTS RECEIVABLE | 251,484 | | | |
| 22.201.20200 | | ACCOUNTS PAYABLE | | | | |
| 22.104.10400 | | INTEREST INVESTMENT ACCT | 116 | | | |
| 22.101.10100 | | CASH WITH TREASURER YEAR END | 1,382,265 | 1,942,230 | | |

| 12/16/2014 | CAPITAL EXPENDITURE FUND 23.498.49800 | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | COMMISSIONER APPROVED 2015 |
|---|---|---|---|---|---|
| **FUND BALANCE, BEGINNING OF THE YEAR** | | **498,408** | **494,921** | **392,832** | **544,286** |
| Prior Period Adjustment by Audit | | | | | |
| | ***REVENUES*** | | | | |
| NET TOTAL REV/DERIVED FROM PROP TAXES | | 261,492 | 520,109 | 520,109 | 129,985 |
| *REVENUES OTHER THAN PROPERTY TAXES* | | | | | |
| **23.330** | **INTERGOVERNMENTAL REVENUE** | | | | |
| 33477 | COURT SECURITY GRANT | (7,141) | | | |
| 33480 | CHS GRANT/PHASE V 2013-01-064 | 94,026 | | | |
| 33581 | GOCO GRANT/PAVILION & STALLS | 90,872 | | | |
| 33583 | LC AMBULANCE STATE GRANT | | 8,357 | 60,000 | |
| | LC AMBULANCE STATE GRANT - AMBULANCE | | 75,000 | | |
| | LC AMBULANCE STATE GRANT - HEART MONITORS | | 20,000 | | |
| 33582 | CENTENNIAL MENTAL HLTH GRANT | 298,391 | 369,549 | 320,187 | 505,717 |
| 33584 | CO DIV OF PARKS & WILDLIFE/LC SHOOTING COMPLEX | | | | 60,000 |
| **23.310 - 23.360** | **OTHER REVENUE** | | | | |
| 31121 | INTEREST EARNINGS | 2,476 | | | |
| 31200 | SPECIFIC OWNERSHIP TAX | 29,891 | 50,000 | 50,000 | 13,000 |
| 31910 | DELINQUENT TAXES-PENALTIES INT | 71 | | | |
| 39128 | OTHER | | | | |
| 39147 | BALLPARK SEWER TAP FEES | 990 | 800 | 500 | 800 |
| 39153 | REIMBURSEMENT OF EXPENDITURES - | 3,442 | | | |
| | CONSV TRUST MONIES/REFUND HORSE STALLS | 60,810 | | | |
| | LC FAIRBOARD - REIMBURSE PAVILION EXP | 12,000 | 12,000 | 12,000 | 12,000 |
| | **TOTAL AVAIL REV OTHER THAN PROPERTY TAXES** | 585,828 | 535,706 | 442,687 | 591,517 |
| | ***TOTAL REVENUE*** | 847,320 | 1,055,815 | 962,796 | 721,502 |
| | ***TOTAL AVAILABLE RESOURCES*** | 1,345,728 | 1,550,736 | 1,355,628 | 1,265,788 |
| | ***EXPENDITURES*** | | | | |
| 49539 | AUDITING & BUDGETING | | 425 | | 425 |
| 56100 | TREASURERS FEES | 5,231 | 16,000 | 16,000 | 5,000 |
| 93650 | COURTHOUSE RENOVATION | 408,035 | | | |
| 93653 | GOCO/PAVILION & STALLS | 74,746 | | | |
| 93669 | FAIRGROUNDS/BEER GARDEN | 55,979 | | | |
| 93671 | BALLPARK SEWER LINE | | | 50,000 | 50,000 |
| 93672 | 100 ACRE INDUSTRIAL PARK | | | | |
| 93683 | VEHICLE RESERVE - EXTENSION OFFICE | | 25,000 | 25,000 | |
| 93684 | RESERVE FOR ELECTION EQUIPMENT | | | 32,000 | |
| 93685 | FIN/(3) COMPUTERS, 4 MONITORS, 3 MS OFFICE | | 5,177 | 5,443 | |
| 93686 | CLK/WHEEL WRITER 1000 TYPEWRITER | | 885 | 1,000 | |
| 93688 | TREA/LATERAL FILE CABINETS (3),DESK | | 3,300 | 3,300 | |
| 93689 | JC/KITCHEN STEAMER | | 11,000 | 11,000 | |
| 93691 | SHRF/ALLOWED TO PURCHASE COMPUTERS, RIFLES, HELMUTS, VESTS, EARPIECES, DUTY LEATHER SETS | | 15,000 | 15,000 | |
| 93692 | SHRF/3 YR LP 2012/FINAL 2014 | | 46,500 | 46,500 | |
| 93694 | SHRF/TELEPHONE LEASE/FINAL 2014 | | 19,797 | 19,797 | |
| 93700 | SW/ 3/4 TON PU | | 22,686 | 25,000 | |
| 93700 | SW/CREDIT CARD MACHINE | | | 1,840 | |
| 93700 | SW/METAL BANDSAW | | | 1,000 | |
| 93700 | SW/2-WAY RADIOS | | 4,098 | 4,400 | |
| | **2015 REQUEST** | | | | |
| 93679 | LOGAN COUNTY SHOOTING RANGE | 4,100 | 151,318 | | 60,000 |
| 93680 | CENTENNIAL MENTAL HEALTH GRANT | 298,391 | 367,428 | 320,187 | 505,717 |

| 12/16/2014 | | ***CAPITAL EXPENDITURE FUND 23.498.49800*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|
| 93681 | | LC AMBULANCE EQUIPMENT - HEART MONITOR | | 40,000 | 170,000 | - |
| 93681 | | LC AMBULANCE EQUIPMENT - AMBULANCE | | 150,000 | | - |
| 93682 | | LC AMBULANCE EQUIPMENT RESERVE | | 9,286 | 85,000 | 75,000 |
| 93702 | | POSTAGE MACHINE | | | | 15,000 |
| 93703 | | FOLDING MACHINE | | | | 4,000 |
| 93704 | | SHARED COUNTY VEHICLE | | | | 23,000 |
| 93705 | | ATTNY/NOTEBOOK COMPUTER | | | | 1,000 |
| 93706 | | P&Z/PRINTER | | | | 8,000 |
| 93686 | | CLK/SERVER FOR DIGITIZED DOCUMENTS | | | | 14,740 |
| 93688 | | TREA/PRINTERS (3) | | | | 2,000 |
| 93687 | | ASSR/(4) COMPUTERS, SOFTWARE | | 5,200 | 5,200 | 5,200 |
| | | SHRF/4 YR VEHICLE LEASE | | | | - |
| 93692 | | SHRF/3 YR LP 2015/VEHICLE /FINAL 2017 | | | | 46,500 |
| 93693 | | SHRF/3 YR LP 2013/VEHICLES/FINAL 2015 | | 46,500 | 46,500 | 46,500 |
| 93695 | | SHRF/3 YR LP 2014/VEHICLES/FINAL 2016 | | 46,850 | 46,500 | 46,500 |
| | | SHRF/PERSONAL BREATH TESTERS (16 UNITS) | | | | - |
| | | SHRF/MOTOROLA APEX 65 RADIO (1) | | | | - |
| | | SHRF/MOTOROLA XTL 2500 PACKSETS (2) | | | | - |
| | | SHRF/ALTERNATIVE LIGHT SOURCE (1) | | | | - |
| 93691 | | SHRF/PTB,RADIO,PACKSETS,LIGHT SOURCE | | | | 10,000 |
| 93690 | | JAIL/STAB VESTS | | | | 13,281 |
| | | SHRF POSSE/HANDHELD RADIOS | | | | - |
| | | SHRF POSSE/BALISTIC VESTS | | | | - |
| | | EXTENSION/8 CHAIRS FOR MEETING ROOM | | | | - |
| 93701 | | SOLID WASTE SCALE HOUSE | | | 120,000 | |
| 93626 | ** | RESERVE FOR CONTINGENCY | 4,325 | | | 70,000 |
| 93800 | | ***MISCELLANEOUS*** | | 20,000 | 20,000 | |
| | | **TOTAL EXPENDITURES** | 850,807 | 1,006,450 | 1,070,667 | 1,001,863 |
| ***UNAPPROPRIATED FUND BALANCE, END OF YR*** | | | **494,921** | **544,286** | **284,961** | **263,925** |
| | | ***CALCULATION MILL LEVY*** | | 0 | | |
| AMT DERIVED FROM CURRENT TAXES FOR BUDGET | | | 261,492 | 520,109 | 520,109 | 129,985 |
| ADD:PROVISION FOR UNCOLLECTABLES | | | (175) | 0 | 0 | 0 |
| TOTAL AMOUNT PROPERTY TAX NEEDED | | | 261,317 | 520,109 | 520,109 | 129,985 |
| NET ASSESSED VALUATION | | | 261,317,060 | 260,054,690 | 260,054,690 | 259,969,100 |
| MILL LEVY REQUIRED | | | 1.000 | 2.000 | 2.000 | 0.500 |

## LOGAN COUNTY SOLID WASTE DISPOSAL SITE AND FACILITY FUND
## C/O BOARD OF LOGAN COUNTY COMMISSIONERS
## STERLING COLORADO
## BUDGET FY 2015

| 12/16/2014 | | | | |
|---|---|---|---|---|
| ACCT NO 25 | PROPERTY TAX REQUIREMENT | ACTL PRIOR YR 2013 COL.1 | PROJECTED 2014 COL.2 | COMMISSIONER APPROVED 2015 COL.4 |
| | ***FUND BALANCE, BEGINNING OF THE YR*** | **1,168,378** | **1,099,515** | **1,324,575** |
| | | | | |
| | NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES | | 65,014 | |
| *REVENUE OTHER THAN CURRENT PROPERTY TAX* | | | | |
| | *INTERGOVERNMENTAL REVENUE* | | | |
| 36419 | FLOOD DISASTER/FEMA/STATE | 203 | 3,285 | |
| | ***OTHER REVENUE:*** | | | |
| 31200 | SPECIFIC OWNERSHIP TAX | | 6,500 | 3,000 |
| 31910 | DELINQUENT TAXES-PENALTIES-INTEREST | 57 | 15 | |
| 34008 | LANDFILL DISPOSAL FEES | 583,789 | 575,000 | 500,000 |
| 39110 | SALE OF ASSETS | 700 | | 100,000 |
| 39122 | INSURANCE CLAIMS | | | |
| 39124 | DIVIDENDS-CORA FORFEITURE | 474 | | |
| 39128 | OTHER/REFUNDS | 1,934 | | |
| 39136 | CDL TESTING REVENUE | | | |
| 39137 | RECYCLING REVENUE | 11,949 | 1,000 | 1,000 |
| 39138 | CLOSURE COST SURCHARGE | 28,324 | 25,000 | 25,000 |
| 39139 | E-WASTE RECYCLING REVENUE | 1,012 | 3,000 | 2,500 |
| 39404 | TRANSFER FROM GENERAL FUND | | | |
| | PROCEEDS FROM CAPITAL LEASE | | | |
| | TOTAL AVAILABLE REVENUE OTHER THAN PROPERTY TAXES | 628,442 | 613,800 | 631,500 |
| | ***TOTAL REVENUE*** | 628,442 | 678,814 | 631,500 |
| | ***TOTAL AVAILABLE RESOURCES*** | 1,796,820 | 1,778,329 | 1,956,075 |
| | | | | |
| | **TOTAL EXPENDITURES** | **697,305** | **453,754** | **1,412,421** |
| | | | | |
| ***UNAPPROPRIATED FUND BALANCE END OF YR*** | | **1,099,515** | **1,324,575** | **543,654** |
| | Less Closure Reserve | | | 300,000 |
| | Operating Fund Balance | | | **243,654** |
| | | | | |
| ***CALCULATION OF MILL LEVY*** | | | | |
| | AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET | | 65,014 | |
| | ADD:PROVISION FOR UNCOLLECTABLES | | | |
| | TOTAL AMOUNT PROPERTY TAX NEEDED | | 65,014 | |
| | NET ASSESSED VALUATION | 261,317,060 | 260,054,690 | 259,969,100 |
| | MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT | 0.000 | 0.250 | |

| 12/16/2014 | | ***LOGAN COUNTY SOLID WASTE DISPOSAL SITE FUND 25.432.43240*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** | |
|---|---|---|---|---|---|---|---|
| | # OF EMPLOYEES | | | | | | |
| 11200 | 4 | FULL TIME SALARIES | 120,260 | 130,787 | 130,787 | 134,703 | |
| 11300 | 2 | PART TIME SALARIES | 30,158 | 31,767 | 31,767 | 33,556 | |
| 11400 | | TEMPORARY & OVERTIME | 393 | | 1,000 | 1,000 | |
| | | SUBTOTAL SALARIES | 150,811 | 162,554 | 163,554 | 169,259 | |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | | * |
| | | **TOTAL SALARIES** | 150,811 | 162,554 | 163,554 | 169,259 | |
| 11610 | | SOCIAL SECURITY | 8,988 | 10,078 | 10,140 | 10,494 | * |
| 11611 | | MEDICARE TAX | 2,102 | 2,357 | 2,372 | 2,454 | * |
| 11620 | | WORKERS COMPENSATION | 11,480 | 9,747 | 9,747 | 9,747 | * |
| 11630 | | RETIREMENT | 4,316 | 6,502 | 6,502 | 6,730 | * |
| 11631 | | HEALTH INSURANCE | 22,417 | 25,488 | 25,488 | 27,920 | * |
| 11632 | | LIFE INSURANCE | 182 | 268 | 268 | 268 | * |
| 11633 | | ST/LT DISABILITY | 610 | 738 | 738 | 675 | |
| 13611 | | UNEMPLOYMENT INSURANCE | 435 | 488 | 491 | 508 | * |
| 49546 | | CAFETERIA PLAN EXPENSE | 282 | 120 | 282 | 120 | |
| | | **TOTAL PERSONNEL EXPENSE** | **201,623** | **218,340** | **219,582** | **228,175** | |
| 12100 | | OFFICE SUPPLIES | 2,054 | 3,200 | 3,150 | 3,300 | |
| 12200 | | OPERATING SUPPLIES | 6,718 | 13,000 | 13,000 | 20,000 | |
| 12280 | | GAS-OIL-ANTIFREEZE | 54,682 | 58,000 | 60,000 | 60,000 | |
| 12310 | | SOLID WASTE DISPOSAL FEE | 24,337 | 26,000 | 35,000 | 30,000 | |
| 13100 | | PROFESSIONAL SERVICES | 35,734 | 40,000 | 40,000 | 42,000 | |
| 13210 | | TELEPHONE | 3,156 | 3,200 | 3,400 | 3,200 | |
| 13220 | | POSTAGE | 1,795 | 2,000 | 2,000 | 2,000 | |
| 13400 | | ADVERTISING & LEGAL NOTICES | 629 | 200 | 500 | 500 | |
| 13610 | | PROPERTY LIABILITY INSURANCE | 5,209 | 5,136 | 5,136 | 5,136 | |
| 13700 | | UTILITIES | 8,623 | 16,436 | 15,000 | 16,500 | |
| 13810 | | REPAIR & MAINT(BUILDING) | 1,409 | 4,000 | 4,000 | 4,000 | |
| 13814 | | MAINTENANCE AT LANDFILL | 8,720 | 12,000 | 15,000 | 15,000 | |
| 13815 | | TIRE RECYCLE | 3,448 | 6,000 | 6,000 | 6,500 | |
| 13816 | | SPRAYING | | 1,000 | 1,000 | 1,000 | |
| 13817 | | E-WASTE RECYLING | 1,126 | 4,692 | 4,000 | 4,700 | |
| 13820 | | REPAIR & MAINT/EQUIPMENT | 35,549 | 25,000 | 50,000 | 35,000 | |
| 13830 | | MAINTENANCE CONTRACTS | 1,059 | 2,000 | 2,000 | 2,000 | |
| 13920 | | EQUIP & FIXTURE RENTAL | 264 | 200 | 1,000 | 500 | |
| 14100 | | MISCELLANEOUS | | | 1,000 | 500 | |
| 14101 | | CDL EXPENSE | | | | | |
| 14118 | | PERMITS | 437 | 500 | 500 | 500 | |
| 14200 | | MEMBERSHIP & DUES | 594 | 230 | 500 | 500 | |
| 14204 | | MEETING EXPENSE | | 100 | 1,000 | 500 | |
| 14317 | | WELL TESTING | 2,457 | 2,400 | 4,000 | 2,500 | |
| 14324 | | MONITOR WELL | | 2,000 | 2,000 | | |
| 14700 | | STAFF TRAINING | 972 | 2,645 | 5,000 | 2,500 | |
| 20000 | | CAPITAL OUTLAY | 296,059 | 1,300 | | 560,730 | |
| | | **TOTAL OPERATING EXPENSE** | **495,031** | **231,239** | **274,186** | **819,066** | |
| 14325 | | EQUIPMENT REPLACEMENT RESERVE | | | 100,000 | 10,000 | |
| 48524 | | NEW CELL DEVELOPMENT | | | 50,000 | 50,000 | |
| 56100 | | TREASURERS FEES | 1 | 1,500 | 5,000 | 1,000 | |
| 56130 | | FINANCIAL ASSURANCE | 650 | 675 | 1,000 | 1,000 | |
| 56147 | | HEALTH INSURANCE RESERVE | | 2,000 | 6,600 | 3,180 | |
| 93626 | | RESERVE FOR CONTINGENCY | | | | | |
| 56135 | | CLOSURE COSTS RESERVE | | | 270,000 | 300,000 | |
| | | AUDIT ADJUSTMENT | | | | | |
| | | **TOTAL OTHER EXPENSE** | **651** | **4,175** | **432,600** | **365,180** | |
| | **SOLID WASTE DISPOSAL EXPENDITURES** | | **697,305** | **453,754** | **926,368** | **1,412,421** | * |

| | | **2015 (APP)** |
|---|---|---|
| | **CAPITAL OUTLAY - LINE 2000** | |
| 1 | Compactor | 398,230 |
| 2 | Office equip/furniture/computer upgrade | 2,500 |
| 3 | Demo and rebuild scale house | 160,000 |
| | | 560,730 |

| 12/16/2014 | | CONSERVATION TRUST FUND 27.452.45211 | ACTUAL 2013 | | PROJECTED 2014 | APPROVED 2014 | | COMMISSIONER APPROVED 2015 |
|---|---|---|---|---|---|---|---|---|
| | | **FUND BALANCE, BEGINNING OF THE YEAR** | **58,109** | | **29,833** | **27,359** | | **20,833** |
| NET TOTAL REV TO BE DERIVED FROM PROP TAXES | | | | | | | | |
| | | **REVENUES** | | | | | | |
| *LESS REVENUES OTHER THAN PROPERTY TAXES:* | | | | | | | | |
| | | *INTERGOVERNMENTAL REVENUE* | | | | | | |
| 33580 | | LOTTERY | 71,550 | | 66,000 | 60,000 | | 65,000 |
| 33581 | | GO CO GRANT | | | | | | |
| | | OTHER REVENUE: | | | | | | |
| | | INTEREST AND PENALTIES | | | | | | |
| | | SPECIFIC OWNERSHIP TAX | | | | | | |
| 31121 | | INTEREST EARNINGS | 58 | | | | | |
| 39128 | | OTHER | | | | | | |
| | | *TOTAL AVAIL REV OTHER THAN PROP TAXES* | 71,608 | | 66,000 | 60,000 | | 65,000 |
| | | ***TOTAL AVAILABLE SOURCES*** | 129,717 | | 95,833 | 87,359 | | 85,833 |
| | | ***EXPENDITURES*** | | | | | | |
| 93610 | | IMPROVEMENTS IN FAIRGROUNDS | 39,074 | | 75,000 | 74,545 | | 53,910 |
| 93612 | | GOCO GRANT - IMPROVEMENTS | 60,810 | | | | | |
| 93611 | | PARKS | | | | | | |
| 93626 | | RESERVE FOR CONTINGENCY | | | | 12,814 | | |
| | | **TOTAL EXPENDITURES** | 99,884 | | 75,000 | 87,359 | | 53,910 |
| | | ***UNAPPROPRIATED FUND BALANCE, END OF YR*** | **29,833** | | **20,833** | | | **31,923** |
| *CALCULATION OF MILL LEVY* | | | | | | | | |
| AMT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET | | | | | | | | |
| TOTAL AMOUNT PROPERTY TAX NEEDED | | | | | | | | |
| ASSESSED VALUATION | | | | | | | | |
| MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT | | | | | | | | |

| | ***DESCRIPTION OF LINE 93610*** | **2015 (APP)** |
|---|---|---|
| 1 | asphalt parking lot repairs | 1,500 |
| 2 | upgrade electricity midway | 1,850 |
| 3 | glass replacement | 1,200 |
| 4 | paint ceiling/east & west wings | 11,060 |
| 5 | misc items | 8,800 |
| 6 | EC steps | 5,000 |
| 7 | Night show electronics cover | 2,000 |
| 8 | Cement/southend cattle pavilion | 22,500 |
| | TOTAL | 53,910 |

| 12/16/2014 | | ***LOGAN COUNTY EMS - AMBULANCE SERVICE 29.472.47211*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** |
|---|---|---|---|---|---|---|
| | | ***FUND BALANCE, BEGINNING OF THE YEAR*** | **290,417** | **270,787** | **222,172** | **199,099** |
| NET TOTAL REV TO BE DERIVED FROM PROP TAXES | | | | | | |
| | | ***REVENUES*** | | | | |
| *LESS REVENUES OTHER THAN PROPERTY TAXES:* | | | | | | |
| | | INTERGOVERNMENTAL | | | | |
| 33052 | | STATE GRANTS (SUBJECT TO GRANT AWARD) | | | | |
| 33053 | | STATE EMS GRANT | 13,925 | | | |
| | | CHARGES AND SERVICE: | | | | |
| 32225 | | AMBULANCE FEES | 737,874 | 730,000 | 700,000 | 730,000 |
| 34180 | | CHARGES FOR SERVICES (STAND BY) | | | | |
| | | TRANSFERS FROM OTHER FUNDS | | | | |
| 37000 | | TRANSFER FROM GF | | | | 200,000 |
| | | OTHER FINANCING SERVICES | | | | |
| 39128 | | OTHER | | | | |
| | | *TOTAL AVAIL REV OTHER THAN PROP TAXES* | 751,799 | 730,000 | 700,000 | 930,000 |
| | | ***TOTAL AVAILABLE SOURCES*** | 1,042,216 | 1,000,787 | 922,172 | 1,129,099 |
| | | ***EXPENDITURES*** | | | | |
| 11200 | | EMS FIREFIGHTER SALARY | 200,034 | 210,000 | 215,956 | 256,674 |
| 11201 | | MEDICAL DIRECTOR | 5,000 | 5,000 | 5,000 | 5,000 |
| 11400 | | OVERTIME | 73,730 | 97,000 | 85,215 | 85,215 |
| 11610 | | FICA | 10,745 | 10,779 | 10,224 | 13,198 |
| 11620 | | WORKERS COMPENSATION | 18,184 | 20,388 | 20,136 | 23,986 |
| 11630 | | RETIREMENT | 23,267 | 25,979 | 22,891 | 25,935 |
| 11631 | | HEALTH INSURANCE | 45,178 | 67,029 | 73,488 | 87,792 |
| 11633 | | ST/LT DISABILITY | 2,246 | 2,168 | 3,048 | 2,961 |
| 11634 | | ON-CALL STATUS | 47,364 | 32,000 | 52,560 | 40,000 |
| 11635 | | TRANSPORTS | 68,648 | 59,011 | 30,000 | 60,000 |
| 12200 | | OPERATING SUPPLIES | 13,864 | 18,000 | 16,000 | 16,000 |
| 12204 | | MEDICAL SUPPLIES | 37,846 | 37,719 | 27,000 | 38,000 |
| 12205 | | PROTECTIVE CLOTHING & EQUIPMENT | 6,463 | 4,124 | 2,000 | 2,000 |
| 12280 | | VEHICLE FUEL, OIL & FLUIDS | 22,968 | 21,525 | 22,000 | 22,000 |
| 13100 | | PROFESSIONAL SERVICES | 61,686 | 61,000 | 60,000 | 61,000 |
| 13300 | | TRAVEL/MILEAGE | | 2,000 | 2,000 | |
| 13610 | | INSURANCE/PROP & LIAB,E&O | 58 | 1,287 | 1,287 | 1,300 |
| 13612 | | VEHICLE INSURANCE | 6,782 | 6,608 | 7,000 | 7,000 |
| 13700 | | UTILITIES | 3,642 | 3,700 | 3,300 | 3,700 |
| 13800 | | VEHICLE REPAIRS & MAINTENANCE | 20,420 | 17,000 | 17,000 | 10,000 |
| 13810 | | REPAIR/MAINT FACILITY | | 1,000 | 1,000 | |
| 13830 | | MAINTENANCE/SERVICE AGREEMENTS | 8,176 | 8,055 | 8,395 | 8,055 |
| 14100 | | MISCELLANEOUS | | | 100 | |
| 14200 | | MEMBERSHIP & DUES | | 1,000 | 500 | 1,000 |
| 14204 | | MEETING EXPENSES | 5,324 | 4,960 | 3,000 | 3,000 |
| 14318 | | AMBULANCE SERV DISPATCHING/CITY | 32,239 | 30,831 | 30,831 | 40,573 |
| 14319 | | ADMINISTRATIVE FEE | 25,000 | 25,000 | 25,000 | 25,000 |
| 14610 | | UNIFORMS FOR FT FIREFIGHTERS | 8,800 | 7,100 | 7,000 | 7,000 |
| 14615 | | UNIFORMS FOR PT EMS ONLY | 1,331 | 5,000 | 5,000 | 5,000 |
| 14700 | | TRAINING & RECERTIFICATION | 5,159 | 15,000 | 26,000 | 20,000 |
| 14720 | | PHYSICAL EXAMS & JOB-RELATED INOCULATIC | 382 | 1,000 | 1,000 | 1,000 |
| 20000 | | CAPITAL OUTLAY (SUBJECT TO GRANT AWARD) | 996 | | | |
| 49539 | | AUDITING & BUDGETING | 425 | 425 | 425 | 425 |
| | | TOTAL OPERATING EXPENSE | 755,957 | 801,688 | 784,356 | 872,814 |
| 14325 | | EQUIPMENT RESERVE | 15,472 | | | |
| 93626 | | CONTINGENCY RESERVE | | | | |
| | | TOTAL EXPENDITURES | 771,429 | 801,688 | 784,356 | 872,814 |
| | | ***UNAPPROPRIATED FUND BALANCE, END OF YR*** | **270,787** | **199,099** | **137,816** | **256,285** |

| | | | *LINE 2000 & 14325 FUNDED IN* | | | **2015** |
|---|---|---|---|---|---|---|
| | | *CAPITAL EXPENDITURE FUND(grant/revenue & expenditure recorded in Capital Exp Fund)* | | | | **(APP)** |
| | | | 1 | Equipment Reserve | | 75,000 |
| | | | | | TOTAL | 75,000 |

# LOGAN COUNTY, COLORADO
## FAIR FUND SUMMARY
## INCLUDES FAIR BOARD, EXTENSION, PRCA RODEO, AND 4-H RODEO

| 12/16/2014 | | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | COMMISSIONER APPROVED 2015 |
|---|---|---|---|---|---|
| ***FUND BALANCE - BEGINNING*** | | **44,930** | **28,785** | **49,540** | **35,005** |
| | prior yr cks voided/audit adj | 1,135 | | | |
| | closed Ext account/transf to GF | | | | |
| | Adjusted fund balance | **46,065** | **28,785** | **49,540** | **35,005** |
| ***REVENUES:*** | | | | | |
| | NIGHT SHOW | 194,981 | 162,628 | 155,350 | 155,350 |
| | DEMOLITION DERBY | 41,520 | 41,935 | 48,000 | 48,300 |
| | BULL RIDING | 45,791 | 48,052 | 43,500 | 48,000 |
| | RENTALS | 29,901 | 32,760 | 38,940 | 32,500 |
| | RODEO QUEENS | 3,934 | 6,730 | 5,000 | 3,500 |
| | JR RODEO | 595 | 565 | 700 | 600 |
| | RODEO DANCE | 925 | 565 | 1,000 | 1,000 |
| | PARADE | 117 | 40 | 100 | 100 |
| | SPONSORSHIPS | 16,400 | 21,750 | 9,600 | 17,000 |
| | CARNIVAL | 34,175 | 34,264 | 32,000 | 32,000 |
| | BEER GARDEN | 12,000 | 12,000 | 12,000 | 12,000 |
| | OTHER FEES & CHARGES | 3,008 | 3,000 | 2,563 | 2,500 |
| | PRCA RODEO | 51,375 | 51,550 | 53,100 | 52,100 |
| | LC ROPING/BARRELS /MISC | 12,640 | 13,385 | 12,890 | 13,900 |
| | ***TOTAL REVENUES*** | 447,362 | 429,224 | 414,743 | 418,850 |
| ***EXPENDITURES:*** | | | | | |
| | NIGHT SHOW | 169,278 | 137,963 | 143,065 | 144,525 |
| | DEMOLITION DERBY | 21,800 | 22,050 | 22,000 | 24,000 |
| | BULL RIDING | 44,779 | 50,136 | 40,000 | 47,000 |
| | RENTALS & FOOD BOOTH CONC | 3,155 | 2,900 | 4,000 | 3,800 |
| | RODEO QUEENS | 5,785 | 3,563 | 6,750 | 3,500 |
| | JR RODEO | 1,052 | 50 | 895 | 900 |
| | RODEO DANCE | 2,000 | 2,000 | 1,000 | 1,000 |
| | PARADE | 1,137 | 691 | 950 | 950 |
| | SUPPLIES | 3,324 | 3,552 | 3,450 | 3,350 |
| | FAIRBOARD EXPENSES | 9,834 | 9,948 | 9,437 | 9,537 |
| | PRINTING & ADVERTISING | 34,857 | 31,537 | 30,850 | 30,000 |
| | CONTRACTED SERVICES | 49,681 | 50,766 | 49,255 | 49,955 |
| | UTILITIES | 10,042 | 9,885 | 9,600 | 9,900 |
| | LIVESTOCK BUDGET | 511 | 46 | 680 | 700 |
| | MISCELLANEOUS | 21,276 | 14,704 | 11,950 | 15,000 |
| | IMPROVEMENTS | 10,069 | 6,163 | 6,300 | 1,000 |
| | PRCA RODEO | 50,687 | 52,803 | 50,800 | 53,200 |
| | LC ROPING/BARRELS /MISC PROJ | 11,256 | 12,247 | 12,068 | 13,300 |
| | GF TRANSFER/BEER GARDEN | 14,119 | 12,000 | | 12,000 |
| | RESERVE FOR CONTINGENCY | | | 25,308 | |
| | ***TOTAL EXPENDITURES*** | 464,642 | 423,004 | 428,358 | 423,617 |
| | prior yr cks reissued | | | | |
| ***FUND BALANCE END OF YEAR*** | | **28,785** | **35,005** | **35,925** | **30,238** |

| 12/16/2014 | | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | COMMISSIONER APPROVED 2015 |
|---|---|---|---|---|---|
| | ***LOGAN COUNTY FAIRBOARD*** | | | | |
| ***NIGHT SHOW*** | | | | | |
| | *REVENUE* | | | | |
| | ADMISSION FEES | 193,200 | 152,250 | 145,000 | 145,000 |
| | CONCESSIONS - T-SHIRTS ETC | 1,744 | 378 | 350 | 350 |
| | NIGHT SHOW SPONSOR | | 10,000 | 10,000 | 10,000 |
| | SERVICE FEE | 37 | | | |
| | Total Revenue | 194,981 | 162,628 | 155,350 | 155,350 |
| | EXPENSES - | | | | |
| | NIGHT SHOW | 141,594 | 110,907 | 115,000 | 115,000 |
| | SOUND, LIGHTS & STAGE | 15,540 | 16,090 | 15,540 | 17,000 |
| | STAGE HANDS | 6,505 | 5,730 | 6,500 | 6,500 |
| | INSURANCE/NIGHT SHOW | 2,615 | 2,295 | 3,000 | 3,000 |
| | MEALS & LODGING | 2,084 | 2,041 | 2,100 | 2,100 |
| | ELECTRICAL | 940 | 900 | 925 | 925 |
| | Total Expense | 169,278 | 137,963 | 143,065 | 144,525 |
| ***DEMOLION DERBY*** | | | | | |
| | REVENUE | | | | |
| | ADMISSION FEES | 36,400 | 36,495 | 40,000 | 38,000 |
| | DEMOLITION DERBY ENTRY FEES | 5,120 | 5,350 | 8,000 | 8,000 |
| | CONCESSIONS | | 90 | | 300 |
| | DEMO DERBY SPONSOR | | | | 2,000 |
| | | | | | |
| | Total Demolition Derby Revenue | 41,520 | 41,935 | 48,000 | 48,300 |
| | EXPENSES | | | | |
| | DEMOLITION DERBY | 21,800 | 22,050 | 22,000 | 24,000 |
| ***BULL RIDING*** | | | | | |
| | REVENUE | | | | |
| | ADMISSION FEES | 26,456 | 27,032 | 25,000 | 28,000 |
| | BULL RIDING SPONSOR | 19,335 | 21,020 | 18,500 | 20,000 |
| | Total Bull Riding Revenue | 45,791 | 48,052 | 43,500 | 48,000 |
| | EXPENSES | | | | |
| | BULL RIDING CONTRACT | 25,039 | 27,404 | 40,000 | 30,000 |
| | BULL RIDING STOCK | 10,040 | 12,940 | | 9,000 |
| | BULL RIDING EQUIPMENT RNTL | 9,700 | 7,516 | | 7,500 |
| | BULL RIDING VIP CATERING | | 2,276 | | 500 |
| | Total Bull Riding Expense | 44,779 | 50,136 | 40,000 | 47,000 |
| | | | | | |
| ***RENTALS & FOOD BOOTH CONCESSIONS*** | | | | | |
| | REVENUE | | | | |
| | BOOTH SPACE | 15,695 | 17,635 | 24,000 | 18,000 |
| | RV CAMPING SPACE | 6,615 | 7,365 | 7,700 | 7,500 |
| | BOOTH SPACE/PD IN ADV FOR NEXT Y | 490 | | 640 | |
| | CONCESSIONS - FOOD BOOTHS | 7,101 | 7,760 | 6,600 | 7,000 |
| | Total Rentals | 29,901 | 32,760 | 38,940 | 32,500 |
| | EXPENSES | | | | |
| | BOOTH SPACE/DAMAGE DPST REFND | 1,800 | 1,600 | 2,000 | 1,800 |
| | UTILITIES/ELECT FOR CAMPING SPOT | 1,355 | 1,300 | 2,000 | 2,000 |
| | Total Rental Expense | 3,155 | 2,900 | 4,000 | 3,800 |
| ***RODEO QUEENS*** | | | | | |
| | REVENUE | | | | |
| | QUEEN FUND RAISING | 3,934 | 3,790 | 3,500 | 3,500 |
| | SADDLE REVENUE (RAFFLE) | | 2,940 | 1,500 | |
| | Total Queen Revenue | 3,934 | 6,730 | 5,000 | 3,500 |
| | EXPENSE | | | | |
| | RODEO QUEEN | 3,775 | 2,063 | 4,500 | 2,000 |
| | RODEO QUEEN SADDLE | 2,010 | 1,500 | 2,250 | 1,500 |
| | Total Queen Expense | 5,785 | 3,563 | 6,750 | 3,500 |

| 12/16/2014 | | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | COMMISSIONER APPROVED 2015 |
|---|---|---|---|---|---|
| ***JUNIOR RODEO*** | | | | | |
| | REVENUE | | | | |
| | JR RODEO ENTRY FEES | 595 | 565 | 700 | 600 |
| | EXPENSE | | | | |
| | HAY & FEED 4-H/MISC EXP | | 50 | 100 | 100 |
| | MISC EXPENSE | | | 95 | 100 |
| | STOCK CHARGES & FREIGHT 4-H | 1,052 | | 700 | 700 |
| | Total Jr Rodeo expense | 1,052 | 50 | 895 | 900 |
| ***PARADE*** | | | | | |
| | REVENUE | | | | |
| | PARADE REVENUE - LATE FEES | 117 | 40 | 100 | 100 |
| | EXPENSE | | | | |
| | PARADE EXPENSE | 1,137 | 691 | 950 | 950 |
| ***FAIR RODEO DANCE*** | | | | | |
| | REVENUE | | | | |
| | FAIR & RODEO DANCE | 925 | 565 | 1,000 | 1,000 |
| | FAIR & RODEO DANCE SPONSOR | | | | |
| | Total Fair Rodeo Dance revenue | 925 | 565 | 1,000 | 1,000 |
| | EXPENSE | | | | |
| | RODEO DANCE | 2,000 | 2,000 | 1,000 | 1,000 |
| ***SPONSORSHIPS*** | | | | | |
| | REVENUE | | | | |
| | CORPORATE SPONSORS | 15,800 | 20,750 | 9,000 | 16,000 |
| | 4-H/FFA BUCKLE SPONSOR | | | | |
| | NIGHT SHOW & RDEO TICKET SPONS | 600 | 1,000 | 600 | 1,000 |
| | OTHER | | | | |
| | Total Sponsorship | 16,400 | 21,750 | 9,600 | 17,000 |
| ***OTHER REVENUE & FEES*** | | | | | |
| | CARNIVAL | 34,175 | 34,264 | 32,000 | 32,000 |
| | BEER GARDEN | 12,000 | 12,000 | 12,000 | 12,000 |
| | INTEREST EARNED | 8 | | 63 | |
| | LODGING TAX BOARD | 3,000 | 3,000 | 2,500 | 2,500 |
| | PAYMENT FROM RAIN INSURANCE | | | | |
| | Total Other Fees & Chgs Revenue | 49,183 | 49,264 | 46,563 | 46,500 |
| | *TRANSFER FROM GENERAL FUND* | | | | |
| ***FAIR BOARD EXPENDITURES*** | | | | | |
| | SUPPLIES | | | | |
| | SUPERINTENDENT BARBECUE | 1,302 | 1,460 | 1,550 | 1,500 |
| | POSTAGE | 1,016 | 1,247 | 950 | 950 |
| | SUPPLIES | 1,006 | 845 | 950 | 900 |
| | Total Supplies | 3,324 | 3,552 | 3,450 | 3,350 |
| | FAIR BOARD EXPENSES | | | | |
| | MEETINGS & SEMINARS | 1,147 | 1,295 | 1,300 | 1,300 |
| | FAIR BOARD MANAGER SAL & EXP | 6,432 | 6,432 | 5,937 | 5,937 |
| | FAIR BOARD MEMBERS | 1,754 | 1,754 | 1,700 | 1,800 |
| | MISCELLANEOUS | 501 | 467 | 500 | 500 |
| | Total Fair Board Expenses | 9,834 | 9,948 | 9,437 | 9,537 |
| | PRINTING & ADVERTISING | | | | |
| | TICKETS | 237 | 127 | 250 | 400 |
| | POSTERS | 579 | 525 | 600 | 600 |
| | ADVERTISING | 34,041 | 30,885 | 30,000 | 29,000 |
| | Total Printing & Adv Exp | 34,857 | 31,537 | 30,850 | 30,000 |
| | CONTRACTED SERVICES | | | | |
| | POLICING | 4,400 | 4,400 | 4,400 | 4,400 |
| | TICKET SELLERS/CLERICAL | 2,797 | 2,763 | 2,800 | 2,800 |
| | GRANDSTAND CLEANING | 7,580 | 3,500 | 3,250 | 3,500 |
| | SALARIES/SHRF OT | 2,443 | 3,440 | 2,500 | 3,300 |
| | SECRETARY WAGES/BENEFITS (.5) | 22,641 | 22,641 | 23,000 | 23,000 |
| | REFUND OT/B&G | 3,870 | 4,872 | 3,800 | 4,647 |
| | MISCEL CONTRACTED SERVICES | 1,575 | 1,545 | 800 | 800 |

| 12/16/2014 | | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | COMMISSIONER APPROVED 2015 |
|---|---|---|---|---|---|
| | PROFESSIONAL SERV/AUDIT | 425 | 425 | 425 | 425 |
| | RESTROOM CLEANING | | 4,000 | 3,500 | 3,500 |
| | SWEEPING FAIRGROUNDS | | 780 | 780 | 780 |
| | TICKET TAKERS | 3,950 | 2,400 | 4,000 | 2,803 |
| | Total Contracted Services | 49,681 | 50,766 | 49,255 | 49,955 |
| | UTILITIES, ETC | | | | |
| | ELECTRICAL/MIDWAY & OTHER | 6,717 | 6,300 | 6,300 | 6,300 |
| | PORTABLE TOILETS/TRASH REMOVAL | 3,325 | 3,585 | 3,300 | 3,600 |
| | Total Utilities, Etc. | 10,042 | 9,885 | 9,600 | 9,900 |
| | LIVESTOCK BUDGET | | | | |
| | WOODSHAVINGS | 439 | | 580 | 600 |
| | MISCELLANEOUS | 72 | 46 | 100 | 100 |
| | Total Livestock Budget | 511 | 46 | 680 | 700 |
| | MISCELLANEOUS | | | | |
| | MISCELLANEOUS | 135 | 140 | 300 | 300 |
| | TICKET REFUND | | | 100 | 100 |
| | OTHER REFUNDS | | | | |
| | SERVICE CHARGES/SET UP FEES | 20,618 | 14,000 | 11,000 | 14,000 |
| | CD WITHDRAWAL PENALTY | | | | |
| | 4-H SALE/PURCHASE LIVETOCK | 523 | 564 | 550 | 600 |
| | EQUIP RENTAL | | | | |
| | TELEPHONE | | | | |
| | Total Miscellaneous | 21,276 | 14,704 | 11,950 | 15,000 |
| | IMPROVEMENTS | 10,069 | 6,163 | 6,300 | 1,000 |
| | CONTINGENCY | | | | |
| | GF TRANSFER/BEER GARDEN | 12,000 | 12,000 | 12,000 | 12,000 |
| | GF TRANSFER/EXT FUND CHECKING | 2,119 | | | |
| | | | | | |
| ***PRCA RODEO*** | | | | | |
| ***REVENUES*** | | | | | |
| | ***ADMISSION FEES-*** | | | | |
| | PRCA RODEO | 25,375 | 23,700 | 22,000 | 22,000 |
| | *TOTAL ADMISSION FEES* | 25,375 | 23,700 | 22,000 | 22,000 |
| | ***SPONSORS-*** | | | | |
| | SPONSORS FOR PRCA RODEO | 26,000 | 27,850 | 26,000 | 25,000 |
| | PRCA BUCKLE SPONSORS | | | 5,000 | 5,000 |
| | RIDE FOR THE CURE SPONSORS | | | 100 | 100 |
| | *TOTAL SPONSORS* | 26,000 | 27,850 | 31,100 | 30,100 |
| | | | | | |
| | ***TOTAL PRCA REVENUES*** | **51,375** | **51,550** | **53,100** | **52,100** |
| ***EXPENDITURES*** | | | | | |
| | ***SUPPLIES-*** | | | | |
| | HAY & FEED PRCA | 727 | 50 | 100 | 100 |
| | *TOTAL SUPPLIES* | 727 | 50 | 100 | 100 |
| | ***PRINTING & ADVERTISING-*** | | | | |
| | PROGRAMS & PRINTING | 377 | 521 | 400 | 400 |
| | ADVERTISING | 96 | | | |
| | *TOTAL PRINTING & ADVERTISING* | 473 | 521 | 400 | 400 |
| | ***CONTRACTED SERVICES-*** | | | | |
| | STOCK CONTRACT/PRCA | 22,000 | 22,000 | 22,000 | 22,000 |
| | LIVESTOCK - STEER ROPING | 1,199 | 1,219 | | 1,300 |
| | JUDGING & LABOR | 900 | 1,391 | 1,000 | 1,400 |
| | MEALS & LODGING | 1,401 | 1,743 | 1,000 | 1,500 |
| | APPROVAL FEES & DUES | 1,360 | 1,360 | 1,400 | 1,400 |
| | ENTERTAINER/SPECIALTY ACT | 1,500 | 2,108 | 3,000 | 2,200 |
| | JUMBO SCREEN | 1,000 | 2,000 | 1,000 | 2,000 |
| | ANNOUNCER | | | | |
| | *TOTAL CONTRACTED SERVICES* | 29,360 | 31,821 | 29,400 | 31,800 |
| | ***PRIZES & AWARDS-*** | | | | |
| | PRCA PURSE MONEY | 17,000 | 18,000 | 18,000 | 18,000 |
| | *TOTAL PRIZES & AWARDS* | 17,000 | 18,000 | 18,000 | 18,000 |
| | | | | | |

| 12/16/2014 | | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | COMMISSIONER APPROVED 2015 |
|---|---|---|---|---|---|
| | ***MISCELLANEOUS-*** | | | | |
| | MISCELLANEOUS | 307 | | | |
| | RODEO/4-H DONATION | 911 | 802 | 900 | 900 |
| | TOUGH ENOUGH TO WEAR PINK DNTI | 1,909 | 1,609 | 2,000 | 2,000 |
| | *TOTAL MISCELLANEOUS* | 3,127 | 2,411 | 2,900 | 2,900 |
| | ***TOTAL PRCA EXPENDITURES*** | **50,687** | **52,803** | **50,800** | **53,200** |
| | | | | | |
| ***LOGAN COUNTY ROPING/BARRELS*** | | | | | |
| ***REVENUES*** | | | | | |
| | ***ENTRY FEES-*** | | | | |
| | LC ROPING & BARRELS/INVITATIONAL | 6,900 | 6,390 | 7,000 | 7,000 |
| | ***SPONSORS-*** | | | | |
| | LC EVENT PAYBACK SPONSORS | | | | |
| | DONATIONS-TROPHIES-AWARDS | 750 | 875 | 900 | 900 |
| | ***MISCELLANEOUS-*** | | | | |
| | CALCUTTA REVENUE | 4,990 | 6,120 | 4,990 | 6,000 |
| | *TOTAL REVENUE* | 12,640 | 13,385 | 12,890 | 13,900 |
| ***EXPENSE*** | | | | | |
| | CALCUTTA PAYBACKS | 3,868 | 4,896 | 3,868 | 5,000 |
| | ***CONTRACTED SERVICES-*** | | | | |
| | STOCK CHARGES/LC ROPING | 1,606 | 1,616 | 2,000 | 2,000 |
| | ***PRIZES & AWARDS-*** | | | | |
| | LC ROPING & BARRELS/PAYBACKS | 4,807 | 4,372 | 5,000 | 5,000 |
| | PRIZES, AWARDS, BUCKLES | 875 | 875 | 900 | 900 |
| | LC ROPING & BARRELS EXPENSES | | 100 | 100 | 100 |
| | *TOTAL EXPENSE* | 7,288 | 6,963 | 8,000 | 8,000 |
| | ***SUPPLIES-*** | | | | |
| | POSTAGE | | | | |
| | SUPPLIES | | 388 | 200 | 300 |
| | *TOTAL SUPPLIES* | | 388 | 200 | 300 |
| | ***MISCELLANEOUS*** | | | | |
| | MISCELLANEOUS OR REFUNDS | 100 | | | |
| | *TOTAL MISCELLANEOUS* | 100 | | | |
| | | | | | |
| | ***TOTAL LC ROPING/BARRELS/MISC EXP*** | **11,256** | **12,247** | **12,068** | **13,300** |
| | | | | | |
| | **TOTAL FAIR REVENUES** | 447,362 | 429,224 | 414,743 | 418,850 |
| | | | | | |
| | **TOTAL FAIR EXPENDITURES** | 464,642 | 423,004 | 415,050 | 423,617 |

| DESCRIPTION OF IMPROVEMENTS | (APP) |
|---|---|
| | |
| BOCO printer | 1,000 |
| | |
| | |
| Total | 1,000 |

# *AFFIDAVIT OF PUBLICATION*

## Sterling Journal Advocate

State of Colorado
County of Logan

I, the undersigned agent, do solemnly swear that **THE STERLING JOUNAL ADVOCATE** , in whole or in part, and published in the City of Sterling, County of Logan, State of Colorado, and which has general circulation therein and in Logan County; that said newspaper has been continuously and uninterruptedly published for a period of more than six months next prior to the first publication of the annexed legal notice of advertisement, that said newspaper has been admitted to the United States mails as second-class matter under the provisions of the Act of March 3, 1879, or any, amendments thereof, and that said newspaper is a daily newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado; that a copy of each number of said newspaper, in which said notice of advertisement was published, was transmitted by mail or carrier to each of the subscribers of said newspaper, according to the accustomed mode of business in this office.

The annexed legal notice or advertisement was published in the regular and entire edition of said daily newspaper for the period of **2** consecutive insertions; and that the first publication of said notice was in the issue of said newspaper dated **November 20, 2014**, and that the last publication of said notice was in the issue of said newspaper dated **November 21, 2014.**

Agent

Subscribed and sworn to before me this 22nd day of **December, 2014** in the County of Logan, State of Colorado.

Rita Marie Hanner-Ward
Notary Public

Account # 313667
Ad # 5634969
Fee $30.27

RITA MARIE HANNER-WARD
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20144042768
MY COMMISSION EXPIRES NOVEMBER 4, 2018

**NOTICE AS TO PROPOSED BUDGET**

Notice is hereby given that a proposed budget has been submitted to the Board of Logan County Commissioners for the Logan County Pest Control District for the ensuing fiscal year 2015. A copy of the proposed budget has been filed in the Office of the County Commissioners where same is open for public inspection. The proposed budget is also available on the Logan County website: www.logancountyco.gov. That such proposed budget will be considered at a regular meeting of the Board of County Commissioners to be held at the Logan County Courthouse 315 Main Street, Tuesday, November 25, 2014 at 9:00 a.m. Any person within Logan County may at any time prior to the final adoption of the budget, file or register his objections thereto at the office of the Logan County Commissioners.
Published in the Sterling Journal-Advocate on November 20 and 21, 2014. Ad # 5634969

722498 12/09/2014 12:04 PM B: 01010 P: 671 RES
Page: 1 of 2 R $0.00 D $0.00 T $0.00
Pamela M. Bacon Clerk & Recorder, Logan County, Co

# RESOLUTION TO SET MILL LEVIES

No. 2014-38

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE 2014 ASSESSMENT YEAR PAYABLE IN 2015 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE LOGAN COUNTY PEST CONTROL DISTRICT, LOGAN COUNTY, COLORADO, FOR THE 2015 BUDGET YEAR.**

**WHEREAS**, the Board of County Commissioners of the Logan County Pest Control District has adopted the annual budget in accordance with the Logan Government Budget Law, on December 9, 2014 and;

**WHEREAS**, the amount of money necessary to balance the budget for the general operating purposes is $112,562 and;

**WHEREAS**, the 2014valuation for assessment for the Logan County Pest Control District as certified by the County Assessor is $96,289,060.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE LOGAN COUNTY PEST CONTROL DISTRICT LOGAN, COLORADO:**

Section 1. That for the purpose of meeting all general operating and other expenses of General Fund of the Logan County Pest Control District during the 2015 budget year, there is a hereby levied a tax of 1.160 plus an abatement of .009 mills resulting in 1.169 mills upon each dollar of the total valuation for assessment of all taxable property within the Logan County Pest Control District in 2014.

The details of the above tax levies are as follows:

| FUND | MILL LEVY |
|---|---|
| General | 1.160 |
| Abatement/Tax Refund | .009 |
| Total General | 1.169 |
| Total Levy | 1.169 |

Section 2 That the Budget Officer is hereby authorized and directed to immediately certify to the County Commissioners of Logan County, Colorado the mill levies for the LOGAN COUNTY PEST CONTROL DISTRICT as herein above determined and set.

722498 12/09/2014 12:04 PM B: 01010 P: 671 RES
Page: 2 of 2 R $0.00 D $0.00 T $0.00
Pamela M. Bacon Clerk & Recorder, Logan County, Co

Adopted this 9th day of December, 2014.

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF LOGAN AND
STATE OF COLORADO

(Aye) (Nay)
David G. Donaldson, Chairman

(Aye) (Nay)
Gene A. Meisner

(Aye) (Nay)
Rocky L. Samber

I, Pamela M. Bacon, the County Clerk and Recorder in and for the County of Logan, State of Colorado do hereby certify that the foregoing resolution was adopted by the Board of County Commissioners of the County of Logan, State of Colorado, in its regular session assembled this 9th day of December, 2014.

County Clerk and Recorder

722496 12/09/2014 11:52 AM B: 01010 P: 669 RES
Page: 1 of 1 R $0.00 D $0.00 T $0.00
Pamela M. Bacon Clerk & Recorder, Logan County, Co

## RESOLUTION TO ADOPT BUDGET

No. 2014-36

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

WHEREAS, the Board of County Commissioners of Logan County Pest Control District has appointed Debbie Unrein to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Debbie Unrein, Budget Officer, has submitted a proposed budget to this governing body on December 9, 2014 for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 25, 2014, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenue so that the budget remains in balance as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Logan, Colorado:

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

| | | |
|---|---|---|
| GENERAL FUND | $ | 221,355 |

Section 2. That estimated revenues for each fund are as follows:

| | | |
|---|---|---|
| From unappropriated fund balances | $ | 115,877 |
| From sources other than general property tax | | 70,000 |
| From the general property tax levy | | 112,562 |
| Total General Fund | $ | 298,439 |

Section 3. That the budget submitted, and hereinabove summarized by fund, be, and the same hereby is approved and adopted as the budget of Logan County Pest Control District, Logan County, Colorado for the year stated above.

Section 4. That the budget hereby approved and adopted shall be signed by the Commissioners and certified by the County Clerk, and made a part of the public records of the County.

Adopted this 9th day of December, 2014.

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF LOGAN AND
STATE OF COLORADO

David G. Donaldson (Aye) ~~(Nay)~~
David G. Donaldson, Chairman

Gene A. Meisner (Aye) (Nay)
Gene A. Meisner

Rocky L. Samber (Aye) (Nay)
Rocky L. Samber

I, Pamela M. Bacon, the County Clerk and Recorder in and for the County of Logan, State of Colorado do hereby certify that the foregoing resolution was adopted by the Board of County Commissioners of the County of Logan, State of Colorado, in its regular session assembled this 9th day of December, 2014.

Pamela M. Bacon
County Clerk and Recorder

722497 12/09/2014 12:04 PM B: 01010 P: 670 RES
Page: 1 of 1 R $0.00 D $0.00 T $0.00
Pamela M. Bacon Clerk & Recorder, Logan County, Co

# RESOLUTION TO APPROPRIATE SUMS OF MONEY

No. 2014-37

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE LOGAN COUNTY PEST CONTROL DISTRICT FOR THE 2015 BUDGET YEAR.**

WHEREAS, the Board of County Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 9, 2014; and

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

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

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Logan County, Colorado:

Section 1. That the following sums are hereby appropriated from the revenue of the General Fund, to the General Fund, for the purposes stated:

GENERAL FUND

General Operation $ 221,355

Adopted this 9th day of December, 2014.

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF LOGAN AND
STATE OF COLORADO

David H Donaldson (Aye) (Nay)
David G. Donaldson, Chairman

Gene A Meisner (Aye) (Nay)
Gene A. Meisner

Rocky L. Samber (Aye) (Nay)
Rocky L. Samber

I, Pamela M. Bacon, the County Clerk and Recorder in and for the County of Logan, State of Colorado do hereby certify that the foregoing resolution was adopted by the Board of County Commissioners of the County of Logan, State of Colorado, in its regular session assembled this 9th day of December, 2014.

Pamela M Bacon
County Clerk and Recorder

_____ County Tax Entity Code

DOLA LGID/SID _____ /

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners[1] of LOGAN COUNTY, Colorado.

**On** behalf of the LOGAN COUNTY
(taxing entity)[A]

the PEST CONTROL DISTRICT COUNTY COMMISSIONERS
(governing body)[B]

of the COUNTY OF LOGAN
(local government)[C]

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: $ 96,289,060
(GROSS[D] assessed valuation, Line 2 of the Certification of Valuation Form DLG 57[E])

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area[F] the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: $ 96,289,060
(NET[G] assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** *12/09/2014* (mm/dd/yyyy) for budget/fiscal year *2015* (yyyy).
(not later than Dec. 15)

| PURPOSE (see end notes for definitions and examples) | LEVY[2] | | REVENUE[2] |
|---|---|---|---|
| 1. General Operating Expenses[H] | 1.160 | mills | $ 111,695 |
| 2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction[I] | < > | mills | $< > |
| **SUBTOTAL FOR GENERAL OPERATING:** | 1.160 | **mills** | **$ 111,695** |
| 3. General Obligation Bonds and Interest[J] | | mills | $ |
| 4. Contractual Obligations[K] | | mills | $ |
| 5. Capital Expenditures[L] | | mills | $ |
| 6. Refunds/Abatements[M] | .009 | mills | $ 867 |
| 7. Other[N] (specify): _____ | | mills | $ |
| _____ | | mills | $ |
| **TOTAL:** [Sum of General Operating Subtotal and Lines 3 to 7] | 1.169 | **mills** | **$112,562** |

Contact person: (print) DEBBIE UNREIN

Daytime phone: (970)522-0880 EXT. 256

Signed: Debbie Unrein

Title: FINANCE/HR DIRECTOR

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.*

[1] If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
[2] Levies must be rounded to three decimal places and revenue must be calculated from the total *NET assessed valuation* (Line 4 of Form DLG57 on the County Assessor's *final* certification of valuation).

# CERTIFICATION OF VALUATION

NAME OF JURISDICTION: LOGAN COUNTY PEST DISTRICT
CERTIFICATION IN LOGAN COUNTY ON DECEMBER 4, 2014

NEW DISTRICT: ( )YES (X)NO

## USE FOR STATUTORY CALCULATION (5.5% LIMIT) ONLY

IN ACCORDANCE WITH (39-5-121(2)(a) AND 128(1), C.R.S.) THE TOTAL ASSESSED VALUATION FOR THE TAXABLE YEAR 2014 IS:

| | | |
|---|---|---|
| PREVIOUS YEAR'S NET TOTAL ASSESSED VALUATION: | $ | 96,631,610.00 |
| CURRENT YEAR'S GROSS TOTAL ASSESSED VALUATION: | $ | 96,289,060.00 |
| LESS TIF DISTRICT INCREMENT, IF ANY: | $ | 0.00 |
| CURRENT YEAR'S NET TOTAL ASSESSED VALUATION: | $ | 96,289,060.00 |
| NEW CONSTRUCTION*: | $ | 506,660.00 |
| INCREASES IN MINING PRODUCTION***: | $ | 0.00 |
| ANNEXATIONS/INCLUSIONS: | $ | 0.00 |
| PREVIOUSLY EXEMPT FEDERAL PROPERTY**: | $ | 0.00 |
| NEW PRIMARY OIL/GAS PRODUCTION FROM ANY OIL/GAS LEASEHOLD OR LAND (29-1-301(1)(b)C.R.S.)***: | $ | 0.00 |
| TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1(29-1-301(1)(a)C.R.S.): | $ | 0.02 |
| TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a)C.R.S.)AND(39-10-114(1)(a)(I)(B)C.R.S.): | $ | 904.82 |

*This value reflects personal property exemption enacted by the jurisdiction, if any, as authorized by Article X; Sec 20(8)(b), Colorado Constitution
**New Construction is defined as: Taxable real property structures and the Personal Property connected with the structure.
***Jurisdiction must submit a certification (form DLG 52 & 52A) to the Division of Local Government in order for the values to be counted as growth in the calculation.
****Jurisdiction must apply (Form DLG 52B) to the Division of Local Government before for the value can be counted as growth in the calculation.

## USE FOR "TABOR LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH THE PROVISION OF ART.X, SEC.20, COLO. CONS., THE ACTUAL VALUATION FOR THE TAXABLE YEAR 2014 IS:

| | | |
|---|---|---|
| CURRENT YEAR'S VALUE OF ALL REAL PROPERTY*: | $ | 566,488,250.00 |
| ADDITIONS TO TAXABLE REAL PROPERTY: | | |
| CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS**: | $ | 3,351,150.00 |
| ANNEXATIONS/INCLUSIONS: | $ | 0.00 |
| INCREASED IN MINING PRODUCTION***: | $ | 0.00 |
| PREVIOUSLY EXEMPT PROPERTY | $ | 0.00 |
| OIL OR GAS PRODUCTION FROM A NEW WELL: | $ | 0.00 |
| TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: | $ | 110.00 |

(If land/structures are picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)

| | | |
|---|---|---|
| DELETIONS FROM TAXABLE REAL PROPERTY: | | |
| DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: | $ | 315,790.00 |
| DISCONNECTIONS/EXCLUSIONS: | $ | 0.00 |
| PREVIOUS TAXABLE PROPERTY: | $ | 0.00 |

*This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable property.
**Construction is defined as newly constructed taxable real property structures.
***Includes production from new mines and increase in production of existing producing mines.

NOTE: ALL LEVIES MUST BE CERTIFIED TO THE BOARD OF COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15

## *LOGAN COUNTY PEST CONTROL DISTRICT*
## *C/O BOARD OF LOGAN COUNTY COMMISSIONERS*
*STERLING COLORADO*

| 12/16/2014 | PROPERTY TAX REQUIREMENT | ACT PRIOR YR 2013 COL.1 | PROJECTED 2014 | COMMISSIONER APPROVED 2015 COL.4 |
|---|---|---|---|---|
| | ***FUND BALANCE, BEGINNING OF THE YEAR*** | **181,942** | **126,910** | **115,877** |
| | NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES | 103,116 | 107,875 | 112,562 |
| | ***REVENUES*** | | | |
| *REVENUES OTHER THAN PROPERTY TAXES* | | | | |
| | ***INTERGOVERNMENTAL REVENUE*** | | | |
| | ***OTHER REVENUE:*** | | | |
| 31200 | SPECIFIC OWNERSHIP TAX | 11,286 | 9,000 | 10,000 |
| 31910 | DELINQUENT TAXES-PENALTIES-INTEREST | 76 | (60) | |
| 33037 | CO NOXIOUS WEED MGMT GRANT | | | |
| 39110 | SALE OF ASSETS | | | |
| 39121 | INSURANCE CLAIMS | | | |
| 39123 | REFUNDS | | | |
| 39128 | OTHER | 6,911 | 5,000 | 10,000 |
| 39134 | MISC REVENUE (USER CHARGE) | 28,003 | 31,000 | 50,000 |
| 39135 | CONTIBUTED CAPITAL | 13,608 | | |
| 39153 | REIMBURSEMENT OF EXPENDITURES | | | |
| | | | | |
| | AUDIT ADJUSTMENT | | | |
| | TOTAL AVAILABLE REVENUES OTHER THAN PROPERTY TAXES | 59,884 | 44,940 | 70,000 |
| | ***TOTAL REVENUES*** | 163,000 | 152,815 | 182,562 |
| | ***TOTAL AVAILABLE SOURCES*** | 344,942 | 279,725 | 298,439 |
| | | | | |
| | ***TOTAL EXPENDITURES*** | 218,032 | 163,848 | 221,355 |
| | | | | |
| | ***UNAPPROPRIATED FUND BALANCE, END OF YEAR*** | **126,910** | **115,877** | **77,084** |
| | LESS: ADDTL FOR EMERGENCY RESERVE | 4,300 | 4,300 | 4,500 |
| | ACTUAL USABLE END OF YR FUND BALANCE | 122,610 | 111,577 | 72,584 |
| | | | | |
| ***CALCULATION OF MILL LEVY*** | | | | |
| | AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET | 103,116 | 107,875 | 112,562 |
| | ADD:PROVISION FOR UNCOLLECTABLES | (739) | 542 | |
| | TOTAL AMOUNT PROPERTY TAX NEEDED | 102,377 | 108,417 | 112,562 |
| | NET ASSESSED VALUATION | 89,101,220 | 96,628,430 | 96,289,060 |
| | MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT | 1.149 | 1.122 | 1.169 |

| | | |
|---|---|---|
| NET ASSESSED VALUATION | $96,289,060 | |
| GENERAL OPERATING MILL LEVY | 1.160 | = |
| REFUND & ABATEMENT | 0.009 | = |
| TEMPORARY TAX CREDIT | | = |
| NET MILL LEVY | 1.169 | = |

## LOGAN COUNTY PEST CONTROL DISTRICT
## C/O BOARD OF LOGAN COUNTY COMMISSIONERS, STERLING, COLORADO
## BUDGET FOR YEAR 2015

| 12/16/2014 | | ***LOGAN COUNTY PEST CONTROL DISTRICT 30.499.49900*** | ACTUAL 2013 | PROJECTED 2014 | APPROVED 2014 | **COMMISSIONER APPROVED 2015** | |
|---|---|---|---|---|---|---|---|
| 11200 | 1 | FULL TIME SALARIES | 48,380 | 49,159 | 49,159 | 50,605 | |
| 11300 | | PART TIME SALARIES | | | | | |
| 11400 | 2 | TEMPORARY & OVERTIME | 7,515 | 10,000 | 20,000 | 15,000 | |
| 11500 | | SICK LEAVE PD OVER 400 HRS | | | | | * |
| | | **TOTAL SALARIES** | 55,895 | 59,159 | 69,159 | 65,605 | |
| 11610 | | SOCIAL SECURITY | 3,423 | 3,668 | 4,288 | 4,068 | * |
| 11611 | | MEDICARE TAX | 801 | 858 | 1,003 | 951 | * |
| 11620 | | WORKERS COMPENSATION | 1,476 | 2,331 | 2,331 | 2,331 | * |
| 11630 | | RETIREMENT | 1,201 | 1,913 | 1,147 | 2,024 | |
| 11631 | | HEALTH INSURANCE | 7,340 | 6,372 | 6,372 | 6,980 | |
| 11632 | | LIFE INSURANCE | 67 | 67 | 67 | 67 | |
| 11633 | | ST/LT DISABILITY | 273 | 278 | 278 | 258 | |
| 13611 | | UNEMPLOYMENT INSURANCE | 166 | 177 | 207 | 197 | * |
| 49456 | | CAFETERIA EXPENSE | | 30 | | 30 | |
| | | **TOTAL PERSONNEL EXPENSE** | **70,642** | **74,853** | **84,852** | **82,511** | |
| 12100 | | OFFICE SUPPLIES | 670 | 540 | 540 | 540 | |
| 12200 | | OPERATING SUPPLIES | 1,552 | 1,500 | 1,500 | 1,500 | |
| 12202 | | CHEMICALS | 38,718 | 40,000 | 40,000 | 40,000 | |
| 12280 | | GAS-OIL-ANTIFR (OPERATING) | 6,260 | 4,800 | 4,800 | 4,300 | |
| 13100 | | PROFESSIONAL SERVICES | 425 | 425 | 450 | 450 | |
| 13210 | | TELEPHONE | 511 | 500 | 500 | 500 | |
| 13220 | | POSTAGE | 39 | 51 | 50 | 50 | |
| 13400 | | ADVERTISING & LEGAL NOTICES | | 150 | 150 | 150 | |
| 13610 | | PROPERTY LIABILITY INSURANCE | 1,012 | 1,354 | 1,354 | 1,354 | |
| 13700 | | UTILITIES | 4,988 | 4,500 | 3,300 | 4,500 | |
| 13800 | | REPAIRS & MAINTENANCE | 7,866 | 7,000 | 7,000 | 7,000 | |
| 13810 | | REPAIR & MAINT (BUILDINGS) | 244 | 9,575 | 10,000 | 2,000 | |
| 13910 | | RENT | 1,500 | 1,500 | 1,500 | 1,500 | |
| 14005 | | PRAIRIE DOG CONTROL | 5,625 | 11,257 | 10,000 | 22,500 | |
| 14006 | | GRASSHOPPER CONTROL | | | 6,000 | 6,000 | |
| 14100 | | MISCELLANEOUS | 90 | 500 | 500 | 500 | |
| 14200 | | MEMBERSHIP & DUES | 583 | 400 | 400 | 500 | |
| 14204 | | MEETING EXPENSE | 630 | 500 | 500 | 1,100 | |
| 14700 | | STAFF TRAINING | 70 | 95 | 500 | 200 | |
| 14300 | | CO NOXIOUS WEED MGMT GRANT | | | | | |
| 20000 | | CAPITAL OUTLAY | 74,543 | 148 | | | |
| | | **TOTAL OPERATING EXPENSE** | **145,326** | **84,795** | **89,044** | **94,644** | |
| 14325 | | EQUIPMENT RESERVE | | | 20,000 | 40,000 | |
| 56100 | | TREASURER'S FEES | 2,064 | 2,200 | 2,200 | 2,200 | |
| 56147 | | HEALTH INSURANCE RESERVE | | 2,000 | 2,000 | 2,000 | |
| | | **OTHER PEST FUND EXPENSES** | **2,064** | **4,200** | **24,200** | **44,200** | |
| | | **PEST CONTROL EXPENDITURES** | **218,032** | **163,848** | **198,096** | **221,355** | |