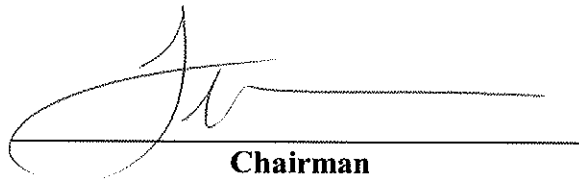
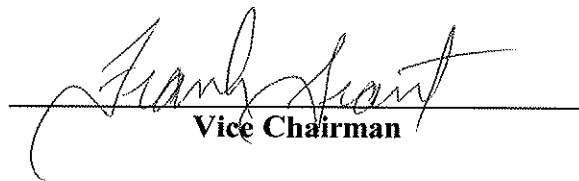


**CROWLEY COUNTY
2015 ADOPTED BUDGET**

**Approved by the Crowley County Commissioners
December 10, 2014**


Chairman


Vice Chairman


Member



BOARD OF
County Commissioners

CROWLEY COUNTY
603 MAIN ST. • SUITE 2
ORDWAY, COLORADO 81063

Phone (719) 267-5555 Ext. 2 • Fax (719) 267-3114

GARY GIBSON, DIST. 1

FRANK GRANT, DIST. 2

T.E. (Tobe) ALLUMBAUGH, DIST. 3

December 10, 2014

Colorado Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203

RE: Adopted Crowley County 2015 Budget

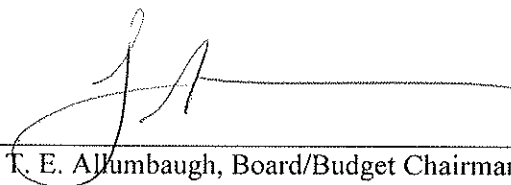
To Whom It May Concern:

Attached is the 2015 budget for Crowley County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted by the Crowley County Board of Commissioners on December 10, 2014. If there are any questions on the budget, please contact Tobe Allumbaugh at 719-267-5262 (603 Main St, Suite 2; Ordway, CO 81063).

The mill levy certified to the Crowley County Commissioners is 42.081 mills with an abatement tax levyt of .047 for 2015. The mill levy certified is for all operating purposes not including General Obligation bonds and interest or contractual obligations approved at election or other special revenues. The general levy is based on an assessed valuation of \$40,131,994 and the property tax revenue to be generated is \$1,690,673

I certify that the enclosed are true and accurate copies of the budget and certification of tax levies to the Crowley County Board of County Commissioners.

Signature of
Officer


T. E. Allumbaugh, Board/Budget Chairman

Date December 10, 2014

RESOLUTION NO. 6706

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2014 TO HELP DEFRAID THE COST OF GOVERNMENT FOR THE COUNTY OF CROWLEY, COLORADO, FOR THE 2015 BUDGET YEAR.

WHEREAS, the Board of County Commissioners of Crowley County has adopted the annual budget in accordance with the Local Government Budget Law, on December 10th, 2014 and;

WHEREAS, the amount of money necessary to balance the budget for general operation purposes is \$1,690,673

WHEREAS, the 2014 valuation of assessment for Crowley County as certified by the County Assessor is 40,131,994

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Crowley County, Colorado;

Section 1. That for the purpose of meeting all general operating expenses of the County Crowley during the 2015 budget year, there is hereby levied a tax of 42.128 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2014. This includes an abatement tax of .047 mills.

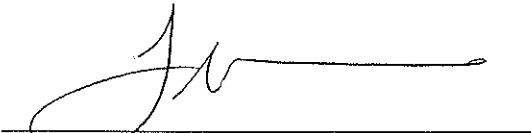
General Fund	30.581 mills
General Fund Abatement	.047 mills
Road and Bridge Fund	6.750 mills
EMS Fund	1.500 mills
Contingency Fund	.000 mills
Human Services Fund	<u>3.250 mills</u>
Total Mill Levy	42.128 mills

Section 2. That the Crowley County Board of County Commissioners, is hereby authorized and directed to immediately certify the mill levies for the County of Crowley as herein after determined and set.

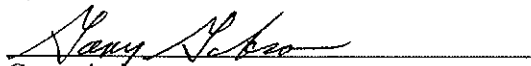
Adopted this 10th day of December 2014.

Attest:


County Clerk & Recorder


Chairman


Commissioner


Commissioner

RESOLUTION NO. - 6707

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE COUNTY OF CROWLEY, 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 Crowley County has prepared and submitted a proposed budget at the proper time and;

WHEREAS, The proposed budget for this governing body was submitted for public inspection on October 15, 2014 for their 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 26, 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 revenues 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 Crowley, Colorado:

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

General Fund	\$ 3,472,074
Road and Bridge Fund	\$ 1,486,769
EMS Fund	\$ 107,825
Ambulance Fund	\$ 262,948
Water Fund	\$ 167,011
Conservation Trust Fund	\$ 16,892
Contingent Fund	\$ 000
Human Services Fund	\$ 1,275,413
E911 Fund	\$ 9,335
Revolving Loan Fund	\$ 000

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

General Fund	
Property Tax (Net)	\$ 1,229,155
Revenue (Non-Property Tax)	\$ 1,107,905
Intergovernmental Revenues	\$ 1,035,460
Beginning Fund Balance	<u>\$ 2,410,794</u>
Total	\$ 5,783,314
Less Ending Fund Balance	<u>\$ 2,311,240</u>
Total General Revenue Available	\$ 3,472,074

Road and Bridge Fund	
Property Tax (Net)	\$ 270,891
Revenue (Non-Property Tax)	\$ 467,800
Intergovernmental Revenues	\$ 646,636
Beginning Fund Balance	<u>\$ 785,681</u>
Total	\$ 2,171,008
Less Ending Fund Balance	<u>\$ 684,239</u>
Total Road / Bridge Revenue Available	\$ 1,486,769

EMS Fund	
Property Tax (Net)	\$ 60,198
Revenue (Non-Property Tax)	\$ 11,725
Intergovernmental Revenues	\$ 45,000
Beginning Fund Balance	<u>\$ 483,229</u>

Total	\$ 600,152
Less Ending Fund Balance	<u>\$ 492,327</u>
Total EMS Fund Revenue Available	\$ 107,825

Ambulance Fund

Intergovernmental Revenues	\$ 45,750
Fees for Services	\$ 268,500
Beginning Fund Balance	<u>\$ 851,251</u>
Total	\$ 1,165,501
Less Ending Fund Balance	<u>\$ 902,553</u>
Total Ambulance Fund	\$ 262,948

Water Fund

Revenue (Non-Property Tax)	\$ 192,063
Intergovernmental Revenues	\$ 1,500
Miscellaneous Income	\$ 150
Beginning Fund Balance	<u>\$ 1,066,411</u>
Total	\$ 1,260,124
Less Ending Fund Balance	<u>\$ 1,093,113</u>
Total Water Fund Revenue Available	\$ 167,011

Conservation Trust Fund

Revenue (Non-Property Tax)	\$ 40,000
Other Revenue	\$ 250
Beginning Fund Balance	<u>\$ 176,591</u>
Total	\$ 216,841
Less Ending Fund Balance	<u>\$ 199,949</u>
Total Con. Trust Revenue Available	\$ 16,892

Contingent Fund

Property Tax (Net)	\$ 0
Revenue (Non-Property Tax)	\$ 0
Beginning Fund Balance	<u>\$ 29,350</u>
Total	\$ 29,350
Less Ending Fund Balance	<u>\$ 29,350</u>
Total Contingent Fund Revenue Available	\$ 0

Department Human Services

Property Tax (Net)	\$ 130,429
Revenue (Non-Property Tax)	\$ 63,925
Intergovernmental Revenues	\$ 1,035,446
Beginning Fund Balance	<u>\$ 434,760</u>
Total	\$ 1,664,560
Less Ending Fund Balance	<u>\$ 389,147</u>
Total Human Services Revenue Available	\$ 1,275,413

E911 Authority Fund

Fee Revenue (Non-Property Tax)	\$ 20,510
Beginning Fund Balance	<u>\$ 84,719</u>
Total	\$ 105,229
Less Ending Fund Balance	<u>\$ 95,894</u>
Total E911 Revenue Available	\$ 9,335

Revolving Loan Fund


Intergovernmental Revenues	\$ 000
Principal Revenues/Interest	\$ 000
Beginning Fund Balance	<u>\$ 750</u>
Total	\$ 750
Less Ending Fund Balance	<u>\$ 750</u>
Total Revolving Loan Fund Rev Available	\$ 000


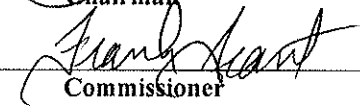

Section 3. That the budget as submitted, amended, and herein after summarized by fund, hereby is approved and adopted as the budget of the County of Crowley for the year stated above.

Section 4. That the budget hereby approved and adopted shall be signed by the Chairman of the Board of County Commissioners of the County of Crowley and made part of the public records of Crowley County.

Adopted this 10th day of December, 2014.

Attest:


Denise Nechols
County Clerk & Recorder


Chairman

Commissioner

Commissioner

RESOLUTION NO. ~~1~~ - 6708

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE COUNTY OF CROWLEY, 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 10th, 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 Crowley County, Colorado;

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

General Fund

General Government	\$ 764,741
Judicial	\$ 520,000
Public Safety	\$1,011,699
Health & Hospitals	\$ 53,535
Auxiliary Services	<u>\$1,122,099</u>
Total	\$3,472,074

Road and Bridge Fund

Maintenance of Condition	\$1,409,296
Administration	<u>\$ 77,473</u>
Total	\$1,486,769

EMS/Fire Fund

EMS Subsidy Expenditures	\$ 15,000
EMS Coordinator Expenditures	\$ 41,348
Fire Expenditures	\$ 40,877
EMS Administration Expenditures	<u>\$ 10,600</u>
Total	\$ 107,825

Ambulance Fund
Fund Expenditures \$ 262,948
Total \$ 262,948

Water Fund
Maintenance and Operation \$ 167,011
Total \$ 167,011

Conservation Trust Fund
Operations \$ 16,892
Total \$ 16,892

Contingent Fund \$ 0

Department Human Services
Administration \$ 1,103,916
Assistance Payments (Local Share) \$ 171,497
Total \$1,275,413

E911 Authority Board
Operations \$ 9,335
Total \$ 9,335

Revolving Loan Fund
Operations \$ 0
Total \$ 0

Adopted this 10th day of December, 2014.

Attest:


County Clerk & Recorder


Chairman


Commissioner


Commissioner

**CROWLEY COUNTY
BUDGET MESSAGE FOR 2015**

The 2015 Budget was prepared under the direction of the Board of County Commissioners of Crowley County. The mill levy for the year 2015 will be 42.081 mills. The county will be having an abatement levy of .047 this year.

The assessed valuation for 2015 saw a significant increase over the immediate past budget year. The changes in value are illustrated in the following table.

Year	Value	Change Over Prior Year
2015	40,131,994	791,130
2014	39,340,864	2,709,005
2013	36,631,859	(296,526)
2012	36,916,946	1,893,486
2011	35,023,460	454,603
2010	34,568,857	(227,747)
2009	34,796,604	(192,116)
2008	34,988,720	1,979,050

The increase in 2015 was mainly the result of the increased value of the assessed property. The private prison will be reappraised in CY2015

The County Commissioners have increased the salaries of all full and part time employees by an increase of 2%. The compensation for elected officials was computed at the same rate as in 2014 since no increase in salary has been received by the budget office. The CCOERA retirement contribution will remain at 4% for all full time employees and elected officials in CY 2015. A deferred compensation benefit of 1% will remain for all employees as well as elected officials for CY2015

General Fund

The General Fund expense budget for 2015 has been decreased over budget year 2014. The General Government allocations have been increased by roughly \$47,000, with the increases coming from the Commissioner's office regarding the purchase of capital outlay items. The other increases are in the Assessor's Office due to the reappraisal experts for the private prison and the Treasurer's Office for part time assistance in transitioning the new treasurer. The other departments are very consistent with previous budget years. The Sheriff Department budget has increased over 2014 approved budgetary amounts. This is mainly due to grants being received, long term lease payments for new vehicles and salary adjustments. Jail and Dispatch has dropped slightly due to inmate costs and the housing costs for some inmates. The Auxiliary Services portion of the General Fund budget has decreased mainly due to the allocations for pass thru funds the county receives for Tri County Housing, Early Childhood Council and Canyons and Plains regional tourism Colorado Department of Transportation grant funding. These funds are received by Crowley County and paid out to the respective entities. Crowley County also serves as the fiscal agent for the Department of Correction billable cases thru the District Attorney's Office which increases both department allocations and corresponding revenue accounts. This has

increased total general fund expenditures, but the amount is also computed in the intergovernmental revenues received for general fund.

Function	2015	2014	2013	2012	2011
Gen Govt	764,741	713,395	729,432	724,851	755,731
Judicial	520,000	300,000	116,210	111,068	116,390
Public Safety	1,011,699	733,791	709,391	713,512	693,502
Health	53,535	54,535	61,182	68,548	107,532
Auxiliary Svc	1,121,099	1,274,785	1,395,200	1,192,662	956,571
Total	3,472,074	3,076,506	3,011,415	2,810,308	2,631,726

The estimated revenues for CY2015 have increased. The general overall decrease is \$158,044. The intergovernmental revenues are increased from budget years 2014 and 2015. Most of the increase has been the result of state revenue pass thru expected to be received in 2015. These funds are to cover the expenses of the agencies that Crowley County serves as the fiscal agent for these funds. We also continue to experience a huge decrease in the amount of revenue that we are receiving from interest on invested funds. The county anticipates a slight decrease in the ending fund balance in calendar year 2014 of less than three percent. For Fiscal year 2015 we anticipate the county general fund will decrease by approximately 69,000. This is compared to an estimated decrease in fiscal year 2014 in the fund balance of 20,000 largely due to a purchase of vehicles for the Sheriff Department and upgrading the county motor pool.

In budget year 2015 the county will not give a temporary tax credit. All other levies will remain the same as those levied in 2014.

	CY2015	CY 2014	CY 2013	CY 2012	CY2011	CY2010
Mill Levy	30.581	30.581	30.581	30.081	30.081	30.081
Tax Credit	0	(0.742)		(0.338)	0	0
Abatement	.047		00.728	0	0	2.408
Certified Levy	30.628	29.839	30.309	29.743	30.081	32.489

Road and Bridge Fund

The allocated Road and Bridge Department expenses are expected to increase in CY2015. This is primarily due to the increased costs for acquisition of equipment for the Road and Bridge Department. The county is considering on the lease purchase of two road graders for the Road and Bridge Department. One additional factor that weighs heavily in increasing operational costs is price in road oil, gravel and chips. The county has had to take a serious look at their regular maintenance of county roadways with the increasing fuel costs. capital purchases for the budget

The allocated amounts for road oil have been increased to reflect 12 loads of oil since road oiling was done in 2014 due to the Sand Arroyo Bridge Project. The revenue base for 2015 is estimated to be increased slightly from the previous budget years. The major portion of this will be obtaining financing for the purchase of the road graders. The two major sources of revenue for Road and Bridge Department remain the Highway Users Tax Fund and General Property Tax. The estimate for Highway User Tax Funds has increased over the past several fiscal years. Using state projections, we anticipate a slight increase in the amount of revenue generated from HUTF. The mill levy for the Road and Bridge Department will remain the same as in 2014 at 6.75 mills in fiscal year 2015.

EMS/Fire Fund

The County's Emergency Medical Services Department has continued to remain strong. The Effective with the 2013 budget, allocations were given to each fire department unit to fund all their operational expenses including salaries. In CY 2014 some of the individual fire departments have over expended their established limits. The main reason for this is equipment maintenance. The 2015 budget does not reflect any receipt of a Homeland Security Grant. The actual operating expenses are reduced from the past fiscal year. There are no anticipated capital acquisitions in the 2015 budget. The funding from Emergency Management Performance Grant (EMPG) will be slightly reduced based on a reconfiguration of the time period for the awards. The mill levy remains at 1.50 mills in CY 2015. We are expecting the ending fund balance in 2014 to reflect a slight increase over the ending fund balance of 2013. For the budget year 2015 we anticipate returning a positive cash flow for the ending fund balance as well.

Ambulance Fund

The Ambulance Fund was established in July of 2010 based upon recommendation of the County Auditor and the County Board of Commissioners. This enables the county to truly isolate revenue and expenses for this fund and determine cash flow and profit and loss margins for the ambulance service. The benefit is substantial when applying for provider grants. The Ambulance Services was awarded a Provider Grant in CY 2014. The Revenue generated from the Provider Grant was \$72,310 on a 50/50 funding basis. The Ambulance Service will again apply for a Provider Grant for CY 2015 for equipment purchases or replacements. An application for the Community Hospital Grant will be made in the fall of 2014 and again in 2015. This past year the ambulance service received approximately \$4,000 from this organization. The county has experienced stable growth in ambulance service revenues in the past several budget years. This is attributable to better enforcement of collections and this will be reflected in the projected revenue base for 2015, the number of runs has remained stable in 2014. We project that revenue for 2015 will remain neutral from 2014, no increase in run charges is anticipated in the upcoming fiscal year. This fund is now very strong and the equipment is all new with little need for capital outlay expenditures. The amount paid for some volunteer personnel was increased effective January, 2014. Even with the changes in funding and expenses, we still anticipate an overall small growth in the fund balance by the end of CY2015.

Water Fund

The Water Fund expenditures will decrease very slightly in 2015 over the 2014 budget. The expenditures for 2014 are very similar to 2013 other than in capital outlay purchase of a new vehicle for the water foreman. For CY 2015 we expect only minimal growth the only exception would be a slight increase in allocated amounts for salary and fringe benefits. No anticipated

expenditures are expected in capital outlay or repair/maintenance of equipment. The county does not anticipate expending funds for the purchase of water shares in 2015 and will only have assessments on those shares owned by the county. The county does not plan to call on the shares from either the Towns of Ordway or Crowley. With the approval of the new Water Contract a water advisory board advises the Board of Commissioners regarding the future and goals of the water system. Revenues will be slightly lower for 2015. They are based upon 115 percent of anticipated expenditures and prorated by a previous established formula based on water consumption. The income is down from 125 percent of allocated amounts for the 2013 revenue base. We do anticipate a slight increase in the ending fund balance for both fiscal years 2014 and 2015.

Conservation Trust Funds

The funds received for Conservation Trust are utilized to fund park and recreation site maintenance, as well as a cover costs associated with the upkeep of the county's two lakes and the Crowley County Fairgrounds. The net economic benefit to Crowley County from tourism dollars is significant in business and sales taxes. The county expects the revenue neutral in 2015 from the previous fiscal years. The budget allocation for 2015 has decreased from 2014 due to fewer capital projects being planned. During 2014 there were no major capital improvements made to the areas parks and recreation sites. We project to major capital expenditures in the 2015 budget We projected a slight increase in the ending fund balance in 2014 and 2015.

Department of Human Services

The Department of Human Services expenditures will remain consistent with prior budget years. The administration side of the Department will have a minor increase due to salary increases. The department does not anticipate any additional staff hiring for 2015 and is making a very concerted effort at holding costs steady in the face of increasing operational costs. The department was awarded the IVE Waiver Demonstration Grant in 2013 which covers the costs of an employee and benefits for a four county region. The specifically funded program area will see a significant decrease due to program costs being less for TANF, Family Preservation Program. Many of the major public assistance programs have pre-set maintenance of effort (MOE) amounts set and they have not been altered from previous budget years. The prospect of Colorado distributing work participation dollars, either directly or indirectly is questionable for this upcoming fiscal year. The department has experienced a slight decrease in their TANF (Colorado Works) allocation and a five percent decrease in County Administration dollars. The State Department of Human Services has increased the child welfare allocation for Crowley County based upon their historical need and usage of funds. However, administration allocations have remained inadequate for many fiscal years. The department placements have dropped from around 12 to seven currently. The county mill levy has been set at 3.25 mills for CY2015. The county expects a slight increase in fund balance in the Department of Human Services mainly due to the receipt of county tax base relief funds and anticipates no cash flow difficulties in the 2015 budget year.

E911

E911 emergency system is a fund of Crowley County government. It is administered from a county appointed authority board. This board serves at the pleasure of the Board of County Commissioners. The board has revenue to meet all its projected expenses for fiscal year 2015 and

estimates a small increase in fund balance during 2015. The fund has no long term debt at this point, however, it is felt that some capital improvements will be needed in 2015 to upgrade the system. The actual cost and nature of those improvements has not yet been determined at budgwt preparation time.

Revolving Loan Fund

This fund was started in 2010 with the expressed purpose to providing loans to qualifying business in Crowley County. The maximum loan granted is 10,000 and is normally extended over a four year term. In 2012 the county transferred administration of the Revolving Loan Fund to Tri County Housing for their loan processing and collection.

Cash Balances Comparison

Cash Balances	09/30/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010
General Fund	\$2,522,225	\$ 2,397,182	\$ 2,123,405	\$ 1,945,234	\$ 2,189,006
Road and Bridge Fund	\$707,450	\$ 659,203	\$ 642,523	\$ 503,525	\$ 586,799
EMS/Fire Fund	\$463,251	\$ 464,682	\$ 436,059	\$ 421,857	\$ 438,583
Ambulance Fund	\$471,886	\$ 388,432	\$ 337,197	\$ 236,294	\$ 157,893
Water Fund	\$940,265	\$ 950,206	\$ 875,210	\$ 850,777	\$ 613,730
DHS Fund	\$458,488	\$ 375,137	\$ 361,284	\$ 316,603	\$ 262,690
CTF Fund	\$158,200	\$ 145,929	\$ 166,319	\$ 168,818	\$ 139,505
Cont Fund	\$29,351	\$ 29,351	\$ 29,351	\$ 29,351	\$ 29,350
E911 Fund	\$78,617	\$ 70,969	\$ 72,652	\$ 71,373	\$ 55,624
RLF Fund	\$750	\$ 750	\$ 750	\$ 37,111	\$ 18,624
	\$5,830,483	\$ 5,481,841	\$ 5,044,750	\$ 4,580,943	\$ 4,491,804

Crowley County will continue to provide services to the citizens of Crowley County through the following departments: General Government, Road and Bridge, Emergency Management and Fire Services, Human Services, Conservation Trust, Water Department E911 and Revolving Loan Fund.

The County utilizes the modified accrual method of accounting.

2015 Tax Levy Summary

2014 ASSESSED VALUATION.....\$40,131,994										
	GENERAL FUND	ROAD AND BRIDGE FUND	EMS FUND	AMB FUND	WATER FUND	CONS. TRUST FUND	CONT FUND	DEPT HUMAN SVCS	RLF FUND	SUB-TOTAL ALL FUNDS
BUDGET YEAR (APPROPRIATED) 2015										
EXPENDITURES	3,472,074	1,486,769	107,825	262,948	167,011	16,892	0	1,275,413	9,335	6,798,267
AVAILABLE REVENUE:										
PROPERTY TAX (NET)	1,229,155	270,891	60,198	0	0	0	0	130,429	0	1,690,673
INTERGOVERNMENTAL REVENUE	1,035,460	646,636	45,000	45,750	1,650	40,000	0	1,035,446	0	2,849,942
OTHER REVENUE	1,107,905	467,800	11,725	268,500	192,063	250	0	63,925	20,510	2,432,678
BEGINNING FUND BALANCE	2,410,794	785,681	483,229	851,251	1,066,411	176,591	29,350	434,760	84,719	6,290,480
TOTAL	5,783,314	2,171,008	600,152	1,165,501	1,260,124	216,841	29,350	1,864,560	105,229	12,963,773
LESS ENDING FUND BALANCE	2,311,240	684,239	492,327	902,553	1,093,113	199,949	29,350	389,147	95,894	750
TOTAL REVENUE AVAILABLE	3,472,074	1,486,769	107,825	262,948	167,011	16,892	0	1,275,413	9,335	6,165,506
MILL LEVY	30.581	6.750	1.500	0.000	0.000	0.000	0.000	3.250	0.000	42.081
ABATEMENT	0.047									0.047
BUDGET YEAR (ESTIMATED) 2014										
EXPENDITURES	2,976,736	959,355	104,003	253,004	177,786	9,588	0	1,109,015	8,742	5,598,229
AVAILABLE REVENUE:										
PROPERTY TAX (NET)	1,123,970	265,551	59,011	0	0	0	0	119,054	0	1,567,586
INTERGOVERNMENTAL REVENUE	870,301	653,125	58,200	40,151	1,500	40,000	0	949,306	0	2,612,583
OTHER REVENUE	995,278	141,320	6,725	276,316	198,145	250	0	70,750	20,475	1,709,259
TRANSFER OF FUNDS	0	0	0	0	0	0	0	0	0	0
BEGINNING FUND BALANCE	2,397,981	685,040	463,296	787,788	1,044,552	145,929	29,350	404,665	72,986	5,998,531
TOTAL	5,387,530	1,745,036	587,232	1,104,255	1,244,197	186,179	29,350	1,543,775	93,461	11,887,959
LESS ENDING FUND BALANCE	2,410,794	785,681	483,229	851,251	1,066,411	176,591	29,350	434,760	84,719	750
TOTAL REVENUE AVAILABLE	2,976,736	959,355	104,003	253,004	177,786	9,588	0	1,109,015	8,742	6,289,730
MILL LEVY	30.581	6.750	1.500	0.000	0.000	0.000	0.000	3.250	0.000	42.081
TEMPORARY TAX CREDIT	(0.742)									(0.742)
PRIOR YEAR (ACTUAL) 2013										
EXPENDITURES	2,639,166	922,369	99,738	199,998	185,221	63,120	0	999,461	23,650	5,136,855
AVAILABLE REVENUE:										
PROPERTY TAX (NET)	1,139,521	245,673	54,594	0	0	0	0	118,288	0	1,558,076
INTERGOVERNMENTAL REVENUE	773,807	648,447	65,225	61,837	472	42,512	0	849,668	0	2,441,968
OTHER REVENUE	997,408	46,500	7,724	261,583	215,690	218	0	61,498	22,156	1,612,777
BEGINNING FUND BALANCE	2,126,411	666,789	435,491	664,366	1,013,611	166,319	29,350	374,672	74,480	5,523,315
TOTAL	5,037,147	1,607,409	563,034	987,786	1,229,773	209,049	29,350	1,404,126	96,636	11,135,386
LESS ENDING FUND BALANCE	2,397,981	685,040	463,296	787,788	1,044,552	145,929	29,350	404,665	72,986	750
TOTAL REVENUE AVAILABLE	2,639,166	922,369	99,738	199,998	185,221	63,120	0	999,461	23,650	5,136,855
MILL LEVY	30.581	6.750	1.500	0.000	0.000	0.000	0.000	3.250	0.000	42.081
ABATEMENT MILL LEVY	0.7280									0.7280

GENERAL FUND BUDGET SUMMARY 2015
Fund 10

SUMMARY	ACTUAL 2013	ESTIMATED YEAR END 2014	2014 APPROVED BUDGET	2015 APPROVED BUDGET
GENERAL GOVERNMENT	685,273	743,678	713,395	764,741
JUDICIAL-DISTRICT ATTORNEY	174,898	517,836	300,000	520,000
PUBLIC SAFETY	674,330	764,956	733,791	1,011,699
HEALTH AND HOSPITALS	11,415	51,517	54,535	53,535
AUXILIARY SERVICES	1,093,250	898,749	1,274,785	1,122,099
TOTAL EXPENDITURES	2,639,166	2,976,736	3,076,506	3,472,074
REVENUE				
INTERGOVERNMENTAL	773,807	870,301	1,009,688	1,107,905
OTHER	997,408	995,278	883,450	1,035,460
BEGINNING FUND BALANCE	2,126,411	2,397,981	1,760,579	2,410,794
TOTAL AVAILABLE REVENUE				
OTHER THAN PROPERTY TAX	3,897,626	4,263,560	3,653,717	4,554,159
ADDITIONAL REVENUE REQUIRED				
TO BALANCE EXPENDITURES	1,139,521	1,123,970	1,173,892	1,229,155
ADD NON APPROPRIATED FUND BALANCE, END OF YEAR	2,397,981	2,410,794	1,751,103	2,311,240
NET TOTAL TO BE DERIVED FROM				
PROPERTY TAXES	1,139,521	1,123,970	1,173,892	1,229,155
CALCULATION OF MILL LEVY				
1.) AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET	1,139,521	1,123,970	1,173,892	1,229,155
2.) ADD UNCOLLECTABLES PROV.				
3.) TOTAL PROPERTY TAX NEEDED	1,139,521	1,123,970	1,173,892	1,229,155
4.) ASSESSED VALUATION	36,916,946	39,340,864	39,340,864	40,131,994
5.) MILL LEVY	30.581	30.581	30.581	30.581
6.) TEMPORARY TAX CREDIT	0.000	(0.742)	(0.742)	0.000
7.) ABATEMENT	0.728	0.000	0.000	0.047
8.) MILL LEVY NECESSARY	31.309	29.839	29.839	30.628

**GENERAL FUND BUDGET SUMMARY 2015
SUMMARY OF DEPARTMENT ALLOCATIONS**

ACCT NO	EXPENDITURE FUNCTION	2013	ESTIMATED YEAR END 2014	2014 APPROVED BUDGET	2015 APPROVED BUDGET
	GENERAL GOVERNMENT				
500	COMMISSIONERS	226,484	245,818	220,623	239,882
501	COUNTY ATTORNEY OFFICE	1,998	1,500	3,200	3,000
502	BUILDING DEPARTMENT OFFICE	12,999	14,907	13,942	14,282
504	COUNTY CLERKS OFFICE	144,066	150,576	154,685	156,800
505	COUNTY CLERK ELECTION	15,856	33,890	37,713	26,850
506	COUNTY TREASURERS OFFICE	82,261	85,966	84,175	99,600
507	COUNTY ASSESSORS OFFICE	68,934	57,348	56,194	75,825
508	MAINTENANCE OF BUILDING	132,675	153,673	142,863	148,502
	TOTAL GENERAL GOVERNMENT	685,273	743,678	713,395	764,741
	JUDICIAL				
509	DISTRICT ATTORNEY	174,898	517,836	300,000	520,000
	TOTAL JUDICIAL	174,898	517,836	300,000	520,000
	PUBLIC SAFETY				
510	COUNTY SHERIFFS OFFICE	364,439	449,169	387,482	667,346
511	JAIL/DISPATCH	246,082	250,449	274,116	272,495
512	COUNTY CORONERS OFFICE	26,814	22,936	22,120	23,689
515	COURTHOUSE SECURITY	36,759	39,850	48,573	46,019
516	ARK VALLEY RESOURCE CENTER	1,500	1,500	1,500	1,500
517	MTC FEES PAYOVER	(1,264)	1,052	0	650
	TOTAL PUBLIC SAFETY	674,330	764,956	733,791	1,011,699
	HEALTH AND HOSPITALS				
513	SEARCH & RESCUE	1,184	0	2,000	2,000
514	HEALTH DEPARTMENT	7,959	49,245	50,235	49,235
518	RESADA	1,272	1,272	1,300	1,300
540	HOSPICE / 211 DONATION	1,000	1,000	1,000	1,000
	TOTAL HEALTH AND HOSPITALS	11,415	51,517	54,535	53,535
	AUXILIARY SERVICES				
520	CSU EXTENSION SERVICE	59,039	64,751	64,851	66,358
522	ICAST	0	0	0	0
523	VETERANS OFFICE	3,205	3,263	4,063	5,063
524	BUILDING TAX	0	0	0	0
525	INSURANCE (EMP INS,CAPP,WORKERS)	275,167	283,651	291,604	308,995
526	AUDIT	6,000	10,450	5,150	10,450
527	SECD ENTERPRISE ZONE	3,499	3,155	4,000	3,500
528	AREA ON AGING	19,626	17,423	18,650	20,623
529	SOIL CONSERVATION	15,590	15,040	22,000	15,040
530	CCI	5,369	5,718	5,375	5,718
531	UNEMPLOYMENT TAX	1,349	1,750	1,900	1,900
532	SCEDD	990	1,242	1,000	1,495
533	TRI-COUNTY	237,768	250,700	553,400	407,000
534	DIVISION OF MINERAL & GEO	0	0	0	0
535	ECONOMIC DEVELOPMENT	19,596	20,805	19,600	24,805
536	COMPUTER	66,190	65,692	65,692	62,307
538	SAGE	309	309	500	795
542	USDA	14,052	12,600	13,600	12,600
543	FED/ST GRANTS (GOCO/COPS)	0	0	0	0
550	PRISON MONITOR	0	0	0	0
560	NACO	400	450	400	450
565	SPECIAL GRANTS/PASS THRU FUNDS	314,346	91,750	155,000	125,000
569	BUILDING PROJECT	0	0	0	0
570	TREASURER'S FEES PAID	50,755	50,000	48,000	50,000
571	ORDWAY FIRE RELIEF	0	0	0	0
572	REVEGATATION	0	0	0	0
	TOTAL AUXILIARY	1,093,250	898,749	1,274,785	1,122,099
	GRAND TOTAL	2,639,166	2,976,736	3,076,506	3,472,074

GENERAL FUND BUDGET SUMMARY 2015
SUMMARY OF ESTIMATED REVENUES

ACCT NO	ACCT NAME	ACTUAL 2013	YTD 6 MOS	ESTIMATED CURRENT 2014	2014 APPROVED BUDGET	2015 APPROVED BUDGET
10.404.1000	P.I.L.T.	9,028	9,815	9,815	9,500	9,500
10.404.1100	SEVERANCE DISTRIBUTION TAX	674	0	1,025	850	850
10.404.1200	FEDERAL MINERAL LEASE TAX	638	119	862	750	750
10.404.2000	CIGARETTE TAXES	596	204	700	700	700
10.404.3000	VETERANS' OFFICE	400	1,200	1,200	1,200	1,200
10.404.4000	HEALTH DEPT PREVENTATIVE BLOCK	1,500	0	0	0	0
10.404.4001	HEALTH MATERNAL/CHILD HLT	0	0	0	0	0
10.404.4002	WEED MANAGEMENT GRANT	11,733	9,904	9,904	15,000	10,000
10.404.4003	CO DEPT AG - PLAINS INVASIVE WEED	0	0	0	0	0
10.405.1000	AAA TITLE III B	9,727	2,729	8,400	8,835	6,380
10.405.1100	AAA GENERAL FUND	6,230	3,816	5,000	5,480	10,066
10.406.2005	CIS TECHNOLOGY GRANT	0	0	0	0	0
10.406.6000	LEAF AND DUI FEES	211	783	500	500	500
10.416.1000	DA/DOC BILLINGS PASS THRU	58,688	197,746	400,000	180,000	400,000
10.416.1100	DA/DOC PROCESSING FEES	600	600	1,200	0	1,200
10.417.1000	FAIRGROUNDS INCOME	0	0	0	300	300
10.420.1000	DEPT OF WILDLIFE - SHOOTING RANGE	9,000	0	3,000	3,000	3,000
10.420.1400	CDBG REHAB HOUSING ASST	109,096	127,323	200,000	300,000	355,000
10.420.1420	TRI CO HSG - CHDO OPERATING	38,636	0	0	50,000	0
10.420.1430	TRI CO HSG - SELF HELP	88,440	22,468	50,000	200,000	50,000
10.420.3000	CANYONS AND PLAINS KIOSK PRJ	2,496	26,920	53,000	105,000	100,000
10.420.4100	COURTHOUSE SECURITY	50,876	9,911	39,850	48,573	46,019
10.421.1000	INMATE HOUSING	2,330	580	3,500	3,500	3,500
10.422.1002	SHERIFF SORNA GRANT	0	28,235	28,235	0	0
10.422.1003	SHERIFF DEPT - EFORCE GRANT	0	0	0	0	57,440
10.422.1004	SHERIFF DEPT - DOJ VESTS	0	0	2,860	0	0
10.422.1005	SHERIFF DEPT - LLEG	0	0	7,500	0	0
10.422.1006	ORDWAY FEEDERS WATER GRANT	261,250	13,750	13,750	0	0
10.424.1000	VOCA GRANT	0	0	0	0	0
10.425.1500	HUD/HSIAC GRANT	55,742	0	0	0	0
10.425.2100	NRCS - REVEGETATION	0	0	0	0	0
10.425.2200	USDA - COMMUNITY FACILITIES GRANT	0	0	0	0	0
10.435.1000	STATE NURSING CONTRACT	0	0	0	21,500	21,500
10.435.1100	DEPT OF HEALTH IMMUNIZATION	3,939	3,393	5,000	5,000	5,000
10.435.2000	COLORADO TRUST - HEALTH COALITION	0	0	0	0	0
10.450.1100	EARLY CHILDHOOD COUNCIL	51,977	9,900	25,000	50,000	25,000
	INTERGOVERNMENTAL TOTAL	773,807	469,396	870,301	1,009,688	1,107,905
10.400.2000	DELINQUENT PROPERTY TAXES	2,041	977	2,200	2,000	2,000
10.400.3100	CURRENT INTEREST ON PROP TAXES	2,671	190	2,200	2,200	2,200
10.400.3200	DELINQUENT INTEREST ON PROP TX	558	186	400	400	400
10.401.1000	SPECIFIC OWNERSHIP TAXES	78,548	39,696	80,000	80,000	80,000
10.402.1000	CLASS APPORTIONED TAXES	76,528	41,745	65,000	65,000	65,000
10.403.2000	PLANNING & ZONING	300	150	400	400	400
10.406.1000	SHERIFF'S FEES	13,689	5,863	13,000	15,000	15,000
10.406.1001	COURT RESTITUTION	182	15	500	500	500
10.406.1002	SHERIFF BONDING FEES	900	524	1,000	1,200	1,200
10.406.1003	SHERIFF LOCAL GRANT FUNDS	0	0	0	1,000	1,000
10.406.1004	SHERIFF BOOKING SUB ABUSE TMT	0	0	0	0	0
10.406.1005	SHERIFF BOOKING OFC TRNG	0	0	0	0	0
10.406.1006	SHERIFF BOOKING CNTY RETAINED	0	0	0	0	0
10.406.1100	MODEL TRAFFIC CODE	17,362	13,524	20,000	10,000	20,000
10.406.1200	MAP REVENUE	672	217	700	350	350
10.406.2000	COUNTY CLERK'S FEES	39,765	17,344	41,000	42,000	42,000
10.406.2001	CO CLERK-CLERK HIRE	20,923	10,449	21,500	21,500	21,500
10.406.2006	ELECTION REIMB.	6,356	1,630	3,000	2,000	5,000
10.406.2007	ELECTION ACCESSIBILITY GRANT	0	0	0	0	0
10.406.2008	E RECORDING GRANT	0	0	0	0	0
10.406.3000	CO. TREAS. FEES & COMMISSIONS	97,121	1,390	92,000	92,000	92,000
10.406.7000	PRISON CONSULTATION	50,066	24,385	43,000	43,000	43,000
10.407.1000	MISCELLANEOUS RECEIPTS	2,224	9,438	10,000	2,000	2,200
10.408.1000	INTEREST EARNINGS	12,906	10,568	23,000	23,000	23,000
10.409.1000	RENTS	28,985	15,467	30,000	30,000	30,000

**GENERAL FUND BUDGET SUMMARY 2015
SUMMARY OF ESTIMATED REVENUES**

ACCT NO	ACCT NAME	ACTUAL 2013	YTD 6 MOS	ESTIMATED CURRENT 2014	2014 APPROVED BUDGET	2015 APPROVED BUDGET
10.409.1001	EDUCATION BLDG. RENT	1,773	3,213	5,000	1,000	5,000
10.409.1002	WATER FUND ADMIN OVERHEAD	6,000	6,000	6,000	6,000	6,000
10.409.1103	VEHICLE LEASE	5,409	7,500	7,500	6,000	6,000
10.409.1004	MICROBUSINESS CENTER	3,300	2,400	3,600	4,500	1,500
10.411.1000	SEARCH & RESCUE GRANT	1,184	0	0	2,000	2,000
10.411.1200	ST VIN INSPECTION	300	20	400	400	400
10.414.1000	COUNTY SALES TAX	101,651	43,484	95,000	95,000	95,000
10.414.1001	STATE SALES TAX	265,960	127,220	270,000	270,000	270,000
10.414.1002	CITY/COUNTY/STATE VENDOR	1,548	594	1,500	1,500	1,500
10.415.1000	ORDWAY LAW CONTRACT	45,000	29,167	45,000	45,000	45,000
10.418.1000	ORDWAY DISPATCH CONTRACT	11,526	5,379	9,220	9,220	9,220
10.419.1000	BUILDING PERMITS	5,032	2,689	5,000	5,000	5,000
10.419.1001	BLDG OCCUPANCY PERMITS	0	0	0	0	0
10.419.1125	BUILDING USE TAX	93,900	0	90,000	1,000	1,000
10.423.1000	USDA PREDATOR CONTROL	1,278	354	1,278	1,280	1,280
10.445.1000	AUDIT REIMBURSEMENT	1,750	2,000	6,880	2,000	6,000
10.469.1000	OTHER FINANCING SOURCES	0	0	0	0	133,810
	OTHER REVENUE TOTAL	997,408	423,778	995,278	883,450	1,035,460
	TOTAL INCOME	1,771,215	893,174	1,865,579	1,893,138	2,143,365
10.400.1000	PROPERTY TAXES COLLECTED	1,139,521	1,126,567	1,123,970	1,173,892	1,229,155
	TOTAL REVENUE	2,910,736	2,019,741	2,989,549	3,067,030	3,372,520

GENERAL FUND BUDGET SUMMARY 2014
 LAND USE/PLANNING AND ZONING
 DEPT 502

ACCT NO	ACCT NAME	ACTUAL 2013	YTD 6 MOS	ESTIMATED CURRENT 2014	2014 APPROVED BUDGET	2015 APPROVED BUDGET	
10.502.1110	BUILDING INSPECTOR	6,000	3,000	6,000	6,000	6,000	
10.502.1111	LAND USE ADMIN/PLANNING ZONING	2,558	2,190	4,000	4,000	4,000	
10.502.1112	BLDG INSPECTOR FEES	814	355	750	750	750	
10.502.1160	MEDICARE	111	73	156	156	156	
10.502.1161	SOCIAL SECURITY	474	313	666	666	666	
10.502.1162	RETIREMENT	0	0	0	0	0	
10.502.1210	OFFICE SUPPLIES	475	0	50	100	100	
10.502.1220	OPER SPLIES/MAP EXPENSE	218	600	600	0	300	
10.502.1311	LEGAL FEES	1,382	1,134	1,700	1,000	1,300	
10.502.1330	TRAVEL	438	322	400	300	400	
10.502.1340	ADVERTISING & LEGAL NOTICES	49	62	150	150	150	
10.502.1390	COMMUNICATIONS	360	175	360	720	360	
10.502.1392	PAGERS	0	0	0	0	0	
10.502.1394	TECHNICAL SUPPORT	45	0	0	0	0	
10.502.1410	MISC EXP	75	0	75	100	100	
10.502.1420	DUES & REGISTRATION FEES (MEETINGS)	0	0	0	0	0	
		12,999	8,224	14,907	13,942	14,282	
		2013		2014 APPROVED		2015 APPROVED	
PERSONNEL		MONTHLY	ANNUAL	MONTHLY	ANNUAL	MONTHLY	ANNUAL
PLANNING/ZONING					0		0
BUILDING INSPECTOR		500	6,000	500	6,000	500	6,000
LAND USE ADMIN \$15/HOUR					2,000		1,000

**GENERAL FUND BUDGET SUMMARY 2014
COUNTY CLERK AND RECORDER
DEPT 504**

ACCT NO	ACCT NAME	ACTUAL		YTD 6 MOS	ESTIMATED CURRENT 2014	2014 APPROVED BUDGET	2015 APPROVED BUDGET
		2013					
10.504.1110	SALARY - COUNTY CLERK	43,800		22,122	44,244	43,800	43,800
10.504.1120	SALARY - DEPUTY #1	32,256		16,614	33,228	33,228	32,400
10.504.1130	SALARY - DEPUTY #2	23,112		11,904	23,808	23,808	26,400
10.504.1140	SALARY - PART-TIME	11,120		5,966	12,418	12,418	12,790
10.504.1160	MEDICARE	1,563		803	1,645	1,645	1,675
10.504.1161	SOCIAL SECURITY	6,686		3,433	7,022	7,022	7,155
10.504.1162	RETIREMENT	3,967		2,006	4,011	4,033	3,074
10.504.1164	DEFERRED COMPENSATION BENEFIT	0		0	0	0	775
10.504.1210	OFFICE SUPPLIES	4,910		607	3,600	3,600	3,600
10.504.1220	OPERATING SUPPLIES - COPIER	1,784		732	1,800	1,800	1,800
10.504.1330	TRAVEL & LODGING	898		467	1,600	1,600	1,600
10.504.1340	ADVERTISING & LEGAL NOTICES	0		0	0	100	100
10.504.1362	BONDS AND INSURANCE	0		0	0	0	0
10.504.1382	R & M EQUIPMENT & FIXTURES	0		0	0	150	150
10.504.1383	MAINTENANCE CONTRACT	7,399		15,572	15,600	13,781	13,781
10.504.1384	PLAT SCANNER PRINTER	0		0	0	500	500
10.504.1394	TECHNICAL SUPPORT	1,800		0	0	2,000	2,000
10.504.1420	DUES & REGISTRATION FEES (MEETINGS)	1,328		1,057	1,600	1,600	1,600
10.504.2000	CAPITAL OUTLAY	3,443		0	0	3,600	3,600
10.504.2001	CIS TECHNOLOGY	0		0	0	0	0
10.504.2002	E RECORDING GRANT	0		0	0	0	0
		144,066		81,283	150,576	154,685	156,800
		2013 APPROVED		2014 APPROVED		2015 APPROVED	
	PERSONNEL	MONTHLY	ANNUAL	MONTHLY	ANNUAL	MONTHLY	ANNUAL
	CLERK	3,650	43,800	3,687	44,244	3,687	44,244
	DEPUTY #1	2,688	32,256	2,769	33,228	2,700	32,400
	DEPUTY #2	1,926	23,112	1,984	23,808	1,984	23,808
	PART-TIME	11.59/HR	8,850	11.82/HR	12,050	\$12.17/HR	12,413
	TOTAL		108,018		113,330		112,865
	MAINTENANCE CONTRACTS						
	COPIER / EAGLE						

