A photograph of two bighorn sheep in a rugged, mountainous landscape. The sheep are standing on rocky terrain with sparse vegetation. The background shows a steep, rocky slope with some green and yellow patches. The sheep in the foreground has large, curved horns and is looking towards the camera. The sheep in the background is slightly behind and to the right, also looking towards the camera.

Park County Government  
2014 Budget  
Adopted 12/19/2013

*Photo courtesy of Gary Nichols*

## Budget Message

December 19, 2013

Pursuant to 29-1-103(e) C.R.S., as amended, the following budget message has been prepared and included as a part of the adopted 2014 budget for Park County Government of Colorado.

### PURPOSE

The Adopted Budget for Park County, Colorado serves multiple functions: *a policy document, a financial process, an operations guide, and a communications tool*. As a *policy document*, the budget permits the Board of County Commissioners to express the mission, priorities, goals, and objectives of government. As a *financial process*, the budget requires consideration of expenditures projected through the following year; revenues are scrutinized to ensure sufficient financial resources would be available to cover said expenditures. The adopted budget becomes a starting point as well as a financial tool serving as an *operations guide*. As time passes and actual events occur, and more information becomes available regarding future events, adjustments are made accordingly. Adjustments may require reducing expenditures to more closely match actual revenue received, or appropriate certain monies from available fund balances. This allows for prudent management of County resources while remaining flexible enough to adapt to a changing environment, needs, and new opportunities. The citizenry of the County are encouraged to participate and offer their comments at public hearings as the Board of County Commissioners and the Administration welcome such input. Finally, this document is designed to be a *communication tool* to Park County citizens regarding the goals, objectives, and mission of the Board of County Commissioners and Administration.

### BUDGETARY BASIS

Budgets are considered to be prepared based on a cash basis. In other words, revenues and expenditures are listed such that each is expected to be received or spent during the year. Financial statements, prepared internally during the year utilize the modified accrual basis for accounting revenues and expenditures. Revenues are recognized in the accounting period in which they become measurable and available. Modified accrual means a blending of the cash basis (money in, money out) and true accrual (when incurred). Enterprise (Proprietary) Funds use the accrual basis of accounting.

The accounts of the County are organized on the basis of funds and account groups. Funds are used to assist in the accounting process, which offers a clearer perspective of certain type or classification of transactions. Certain funds are mandated, such as the Debt Service and the Retirement Fund. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent, and the means by which spending is controlled, such as the Fleet Fund. All funds are accounted for using a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenditures or expenses, as appropriate. Revenue and expenditure projections for the various funds are based on historical trends, various economic and inflation forecasts, and known changes in operations, legislation and rate changes.

## BUDGET HIGHLIGHTS

- Given the economic conditions the County is currently experiencing, the budget for 2014 was prepared with a focus on controlling and reducing normal operating expenses wherever possible. Overall, expenses were held at the previous level with increases and decreases as needed. Recommendations for increases may be made by supervisors; however, authorization of such is reserved for the sole consent of the Administrator and Finance Director, as well as approval by the Board of Commissioners as required. Consideration includes sustainability of such increase through normal revenue sources and not dependent upon volatile revenue sources, such as P.I.L.T.
  
- Property Taxes are restricted via three tests. The first is by state statute called the 5.5% rule. The amount collected may not exceed 5.5% of the revenue received in the previous year. Secondly, is the more common TABOR rule, or Taxpayer Bill of Rights. This is usually the most restrictive of the three tests. Finally, revenues may not exceed an amount approved upon by the voters without current approval through the voting process. This mill levy is limited to 24.065 as passed in 1996. A mill levy is produced for the General Fund, Abatements, Road & Bridge Fund, Human Services Fund, and Retirement Fund. This is discussed in more detail in the Property Tax and Mill Levy section of the budget.
  
- Cost allocations will be scrutinized during the 2014 budget year. These are costs that are indirect in nature, and cannot or are not traced to any single department, program or project. The costs are distributed in a structured format to all departments and/or funds.
  
- The County's Capital Improvement Plan is currently under review. Any improvements/projects that have been identified and measurable (a reasonable cost, along with any applicable revenue/reimbursement from other governmental sources) have been included in the budget. As new information becomes available and the decision to move forward with an improvement/project, the budget will be adjusted as mentioned above.
  
- The Fleet Fund was established in late 2012, and due to the unusual nature of turnover during 2013 has been implemented as expected. All vehicles, with the exception of a few vehicles under Human Services, are now (by the end of 2013) being accounted for under the Fleet Fund. Under current review are the policies and procedures by which to manage the fleet. The County's fleet departments, along with Finance, has visited with the State Fleet director and are using the State's policies and procedures since they have a proven record of success, and essentially, the County is an extension of the State. Such policies and procedures will be modified in consideration of the County's particular needs. *Initial funding comes from P.I.L.T. dollars received. (P.I.L.T. is addressed in the General Fund section of the budget.)*

Economies of scale will be achieved through scheduled maintenance, turnover of vehicles, purchase of new and quality used cars, as well as the elimination of unnecessary repairs, oversight and accountability of the use of vehicles. A new software program is being installed that will allow for vehicles to be check out, monitored, maintenance schedules, procurement and disposal of vehicle based on specifications as defined in the policies. In general, a monthly fee will be charged to departments that use vehicles as well as an appropriate mileage rate, and will replace specific line items within a department's budget. Mileage has historically been paid to individuals for use of their person vehicle will be designed to incent employees to use a county vehicle and therefore significantly reduce, if not eliminate, the need for mileage reimbursement. This will provide the Fleet Fund to be self-supporting (without the use of P.I.L.T. funds) in approximately

five years, and allow for departments to spend excess dollars elsewhere within their budget and free up certain P.I.L.T dollars for other uses within the county.

- The County provides medical insurance for their employees by being self-insured. The plan is administered by Blue Cross/Blue Shield. As such, the County did not encounter any significant changes, if any, caused by the passage of the Affordable HealthCare Act. In other words, the County was ahead of such already providing the required mandates of the Act. The balance in the fund is considered to be adequate and properly funded. Reduction in claims has provided for the cost to the County to actually decrease in 2014. Such reduction is unusual and is not anticipated in 2015.
- Road and Bridge has increased their 2014 budget to allow for the continued improvement of areas under its direction. Specific projects have been identified and accounted for in the budget. Certain projects may be financed through a Limited Improvement District (LID). A LID is created when property owners within a defined benefit area petition the County to make road improvements the cost of which is then paid through an assessment of the whole or a part of the costs of the improvements to the benefiting property owners.
- The County has five debt obligations. Two of these obligations are listed under the Debt Service Fund for the capital improvements at the Jail. Bonds in the amount of \$3,145,000 will be paid off in December 2015. The Certificate of Participation in the amount of \$2,310,000 will also be paid off in 2015. Part of the final payment of this debt will come from the fund balance in the Debt Service Fund. Accrual of monies has been set aside each year in anticipation of the termination of this debt. \$604,820 will be paid in 2014 with final payments of \$1,150,745 in 2015, with approximately \$1,000,000 coming from fund balance. Money is transferred from the General Fund to the Debt Service Fund as required under the obligation contract. Jail is part of the General Fund.

Road & Bridge has to lease-purchases with an original amount of \$2,200,000. One will be paid off in November 2014 in the amount of \$216,070. The other purchase will be paid off in 2015 in the amount of \$313,756. Emergency Service Building (911) holds the final debt obligation of \$700,000 incurred in 2011. This will also be paid off in 2015 with a final payment of \$124,016. The result of the termination of the County's current debt in 2015 will result in \$625,000 in the General Fund (Jail); \$140,000 in the E-911 Fund, and \$500,000 in the Road and Bridge Fund.

This budget message and the attached documents are respectfully submitted for final adoption December 19, 2013.

Jody McClurkin, CPA  
Budget and Finance Director

## General Fund

The General Fund represents the activities of the government that are not specifically accounted for in another fund. As such, only one general fund is allowed. The General Fund is under the category known as Governmental Funds. Non-Governmental Funds are identified as Enterprise (proprietary) that function similar to a business, or as a Fiduciary (agency) fund. A Fiduciary fund, in a basic sense, helps out non-profit organizations that meet the objectives of the government but do not have the wherewithal to obtain non-profit status. The distinguishing feature between a governmental fund and an enterprise fund is the former receives, and has the authority to levy, taxes; whereas the latter receive fees for more specific services that serve as their primary source of revenue.

Stated in a different way, the General Fund is used for the general, overall running of the government. The General Fund receives its primary source of revenue from property tax. Certain departments within the General Fund also receive grants, reimbursements, and fees.

Each department within the General Fund is presented as a stand-alone budget to provide more clarity of the financial condition of the department and how each impacts the General Fund as a whole. *However, these budgets are interdependent upon each other and should be considered jointly in reviewing the General Fund for budgetary purposes.* Each additional Fund is presented discreetly. Any “deficit” in any of the funds or categories is automatically deemed to come from Fund Balance in order to zero out said category or fund. The primary source of revenue to offset the deficit is from property tax.

In 2013, the General Fund received \$7,371,275 in property tax of all general fund revenue. 2014 property is expected to come in at \$7,192,086, a decrease \$179,189 or 2.43%. The assessed value of property in Park County for 2013 (collected in 2014) is \$394,015,177 (down from \$444,829,794 in the prior year). Property tax is limited in how much revenue may be received in any one year by three limitations. The most well known is TABOR, Taxpayer Bill Of Rights. This amount is considers the operating expenditures from the prior year, local growth (construction – not population), and inflation. The lesser known limitation is imposed via state statute which is capped at 5.5% over the prior year. Like TABOR, it is based on prior operating expenditures, plus local growth, plus voter approved increases. The third limitation is voter approval. The most restrictive of the three methods must be used in calculating the mill levy.

The mill levy is certified with the state through DOLA (Department of Local Affairs), and through the County Assessor. The 2014 mill levy is capped by TABOR at a total of 19.450 mills; 2013 was at 18.333 mills. A history of mill levies by year is under the Property Tax tab.

All charts are listed under the Charts tab for convenience.

Departments within the General Fund are:

**Elected Officials**

1. Commissioners
2. Assessor
3. Clerk & Recorder
  - a. Administration
  - b. Recording
  - c. Motor Vehicle
  - d. Liquor Licenses
  - e. Elections
4. Coroner
5. Sheriff
6. Public Trustee
7. Treasurer
8. Surveyor

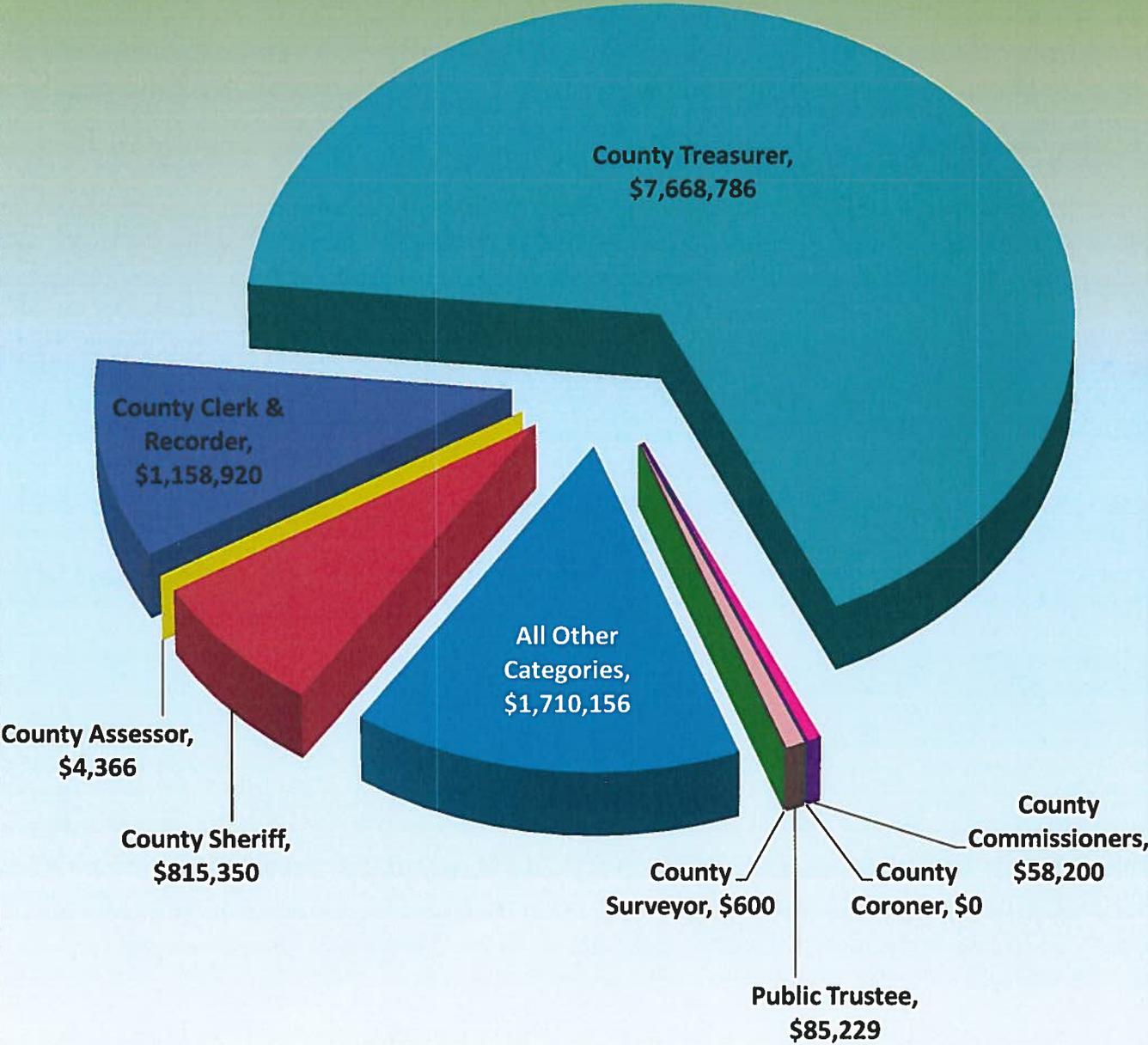
**Administration**

9. Administration
10. Budget & Finance
11. Development Services
  - a. Administration
  - b. Building
  - c. Code Enforcement
  - d. Environmental Health
  - e. Planning & Zoning
  - f. Mapping
12. District Attorney
13. 911 Communications
14. Emergency Management
15. Community Facilities
16. Human Services (Veteran's Services)
17. IT and Computer Services
18. Legal
19. Library
20. Maintenance
21. Personnel and Insurance
22. Payment in Lieu of Taxes (P.I.L.T.)
23. Public Health Services
  - a. EPSDT
  - b. WIC
  - c. Nursing
24. Purchasing
25. Recreation Development
26. Telecommunications
27. Tourism

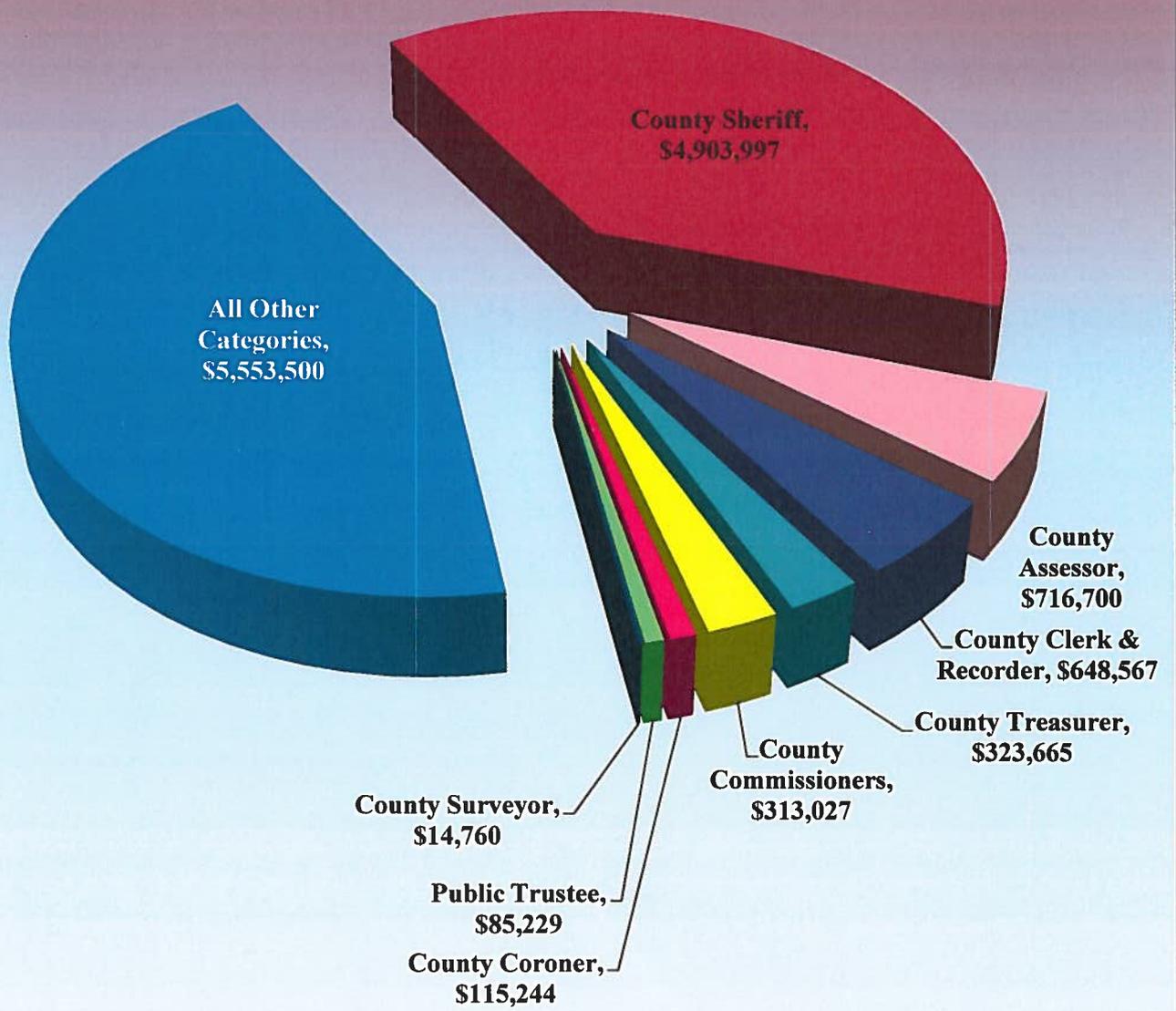
**Boards, Committees & Other**

28. Employee Advisory Council
29. Advisory Board on Environment
30. Historical Preservation
31. National Heritage Area
32. Cemetery Board
33. Strategic Planning

# General Fund 2014 Revenue



# General Fund 2014 Expenditures



**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - County Commissioners**

DESCRIPTION	BUDGET	ACTUAL	2013	Actual	2013	2014 Propose Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year-End Balance	
Spec Dist Amendment Fee	-	500	-	-	-	
Forest Reserve-15% Grant	24,855	24,854	22,189	24,699	24,699	24,7
Miscellaneous Reimbursement	40,000	36,687	35,000	33,402	33,402	33,5
<b>TOTAL REVENUES</b>	<b>64,855</b>	<b>62,041</b>	<b>57,189</b>	<b>58,101</b>	<b>58,101</b>	<b>58,21</b>
Salaries & Wages	175,500	175,500	175,500	146,250	169,608	175,5
Health Insurance Expense	27,099	29,927	45,027	19,793	23,751	45,0
FICA Taxes	12,949	12,945	13,426	10,901	12,576	13,50
Office Supplies Expense	1,000	865	1,000	868	1,015	1,1
Miscellaneous Expense	2,000	385	2,000	717	860	9
Postage Shipping & Box Rent	150	-	150	17	20	1
Public Notices	2,000	1,254	2,000	220	263	3
Dues & Meetings Expense	11,500	12,690	11,500	21,740	21,740	21,8
Telephone Expense	1,447	1,308	1,447	1,371	1,609	1,7
Mileage & Travel Expense	7,800	6,186	7,800	5,424	7,549	7,6
Contractual Services Expense	32,000	26,434	32,000	26,690	28,081	28,1
Transfer to Other Funds	40,000	-	30,000	-	-	
Colorado Counties Expense	18,211	17,137	18,626	4,744	5,693	5,7
Ppacg Dues Expense	12,366	12,378	12,468	12,468	11,667	11,7
<b>TOTAL EXPENDITURES</b>	<b>344,022</b>	<b>297,011</b>	<b>352,944</b>	<b>251,203</b>	<b>284,432</b>	<b>313,0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>(279,167)</b>	<b>(234,969)</b>	<b>(295,755)</b>	<b>(193,102)</b>	<b>(226,331)</b>	<b>(254,8</b>

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - County Assessor**

	BUDGET	ACTUAL	2013	ACTUAL	2013	
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	2014 Proposed Budget
Late Filing Fee	1,800	911	1,600	2,036	2,036	2,036
Sales - Assessor's Office Data	5,000	3,213	5,000	2,330	2,796	2,330
<b>TOTAL REVENUES</b>	<b>6,800</b>	<b>4,124</b>	<b>6,600</b>	<b>4,366</b>	<b>4,832</b>	<b>4,366</b>
Salaries & Wages	392,158	388,579	411,026	331,667	403,050	400,000
Overtime	20,000	35,097	30,000	54,170	54,170	30,000
Health Insurance Expense	157,400	163,798	179,704	144,440	145,835	166,000
FICA Taxes	31,452	30,113	33,739	27,529	31,144	32,900
Office Supplies Expense	12,000	16,025	20,000	10,819	19,445	13,000
Motor Fuel Expense	3,500	2,466	3,500	1,453	1,744	3,500
Postage Shipping & Box Rent	4,000	2,409	12,000	11,704	5,060	5,000
Copying Expense	3,000	2,602	3,000	2,352	2,027	3,000
Public Notices	2,500	1,974	2,500	1,702	1,732	2,600
Dues & Meetings Expense	3,500	1,470	3,500	2,188	2,877	3,600
Cell Phone Expense	1,200	1,240	1,200	1,220	1,220	1,200
Motor Vehicle Repair & Maint	1,500	897	1,500	1,364	1,164	1,600
Equipment Repair & Maint	-	217	-	8	8	-
Mileage & Travel Expense	6,000	12,383	4,500	2,935	4,500	7,500
Education & Training Expense	7,500	4,040	3,500	3,269	3,500	6,000
Contractual Services Expense	45,000	32,728	40,000	45,966	45,966	40,800
<b>TOTAL EXPENDITURES</b>	<b>690,710</b>	<b>696,037</b>	<b>749,669</b>	<b>642,787</b>	<b>723,441</b>	<b>716,700</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(683,910)</b>	<b>(691,912)</b>	<b>(743,069)</b>	<b>(638,421)</b>	<b>(718,610)</b>	<b>(712,334)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - County Clerk & Recorder**

**ADMINISTRATION**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	Proposed Budget
<b>REVENUE</b>						
Specific Ownership Taxes	680,000	657,717	650,000	611,360	660,000	650,000
State Cigarette Tax	8,500	7,490	8,000	5,614	6,600	6,500
Miscellaneous Reimbursement	-	1,469	-	-	-	-
<b>TOTAL REVENUE</b>	<b>688,500</b>	<b>666,676</b>	<b>658,000</b>	<b>616,974</b>	<b>666,600</b>	<b>656,500</b>
<b>EXPENDITURES</b>						
<b>210 Administration</b>						
Salaries & Wages	317,774	318,294	318,326	259,865	318,326	318,400
Overtime	-	253	-	-	-	-
Health Insurance Expense	131,184	128,551	122,507	103,657	122,005	150,867
FICA Taxes	24,122	22,249	24,322	18,811	23,181	24,400
Office Supplies Expense	10,340	9,889	4,500	3,655	4,000	4,500
Furniture & Equipment	200	32	200	-	200	200
Miscellaneous Expense	800	800	800	631	800	1,000
Motor Fuel Expense	1,000	958	1,000	822	900	1,000
Postage Shipping & Box Rent	23,000	17,996	20,000	15,240	18,000	20,000
Copying Expense	1,100	871	600	209	400	500
Blueline Copies Expense	100	(230)	100	(39)	100	100
Public Notices	-	-	100	-	-	100
Dues & Meetings Expense	1,000	838	1,500	1,093	1,500	1,700
Cell Phone Expense	240	240	300	200	250	400
Equipment Repair & Maint	2,000	2,143	2,000	104	1,000	1,000
Mileage & Travel Expense	1,200	1,241	1,500	1,314	1,500	1,700
Education & Training Expense	1,000	1,018	1,200	871	1,200	1,500
Contractual Services Expense	46,535	40,757	42,000	27,114	42,000	42,000
Capital Expenditures	-	21,684	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>561,595</b>	<b>567,584</b>	<b>540,955</b>	<b>433,547</b>	<b>535,361</b>	<b>569,367</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>126,905</b>	<b>99,093</b>	<b>117,045</b>	<b>183,427</b>	<b>131,239</b>	<b>87,133</b>

**RECORDING**

**Revenue**

Marriage License Fees	350	476	350	266	350	400
Plat Copies	7,500	6,294	6,000	5,322	6,000	6,000
Charges for Copies	50,000	48,278	45,000	41,186	48,000	45,000
Postage Reimbursements	900	1,023	900	1,115	1,000	900
Register Error	-	10,115	5,300	6,922	6,922	-
Miscellaneous Revenue	400	667	400	1,938	1,938	1,000
Reception Fees	175,000	213,887	180,000	177,380	210,000	183,600
Acknowledgement Fees	1,000	1,368	1,000	1,560	1,560	1,200
Recording Surcharge	-	-	-	25,603	25,603	-
Chattel Mortgage Fees	19,000	25,367	20,000	23,120	25,000	20,400
Documentary Fees	9,000	15,528	10,000	14,466	13,000	10,200
Registrar Fees	5,000	7,057	5,000	4,889	5,000	5,000
Surveyor Filing Fees	600	500	600	510	550	600

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - County Clerk & Recorder**

**ADMINISTRATION**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	ACTUAL 10/31/2013	2013 Estimated Year- End Balance	2014 Proposed Budget
<b>TOTAL REVENUE</b>	<b>268,750</b>	<b>330,559</b>	<b>274,550</b>	<b>304,277</b>	<b>344,923</b>	<b>274,300</b>

**MOTOR VEHICLE**

**Revenue**

Registration Late Fees	30,000	28,560	25,000	25,640	28,000	25,000
Short Check Collection	600	943	700	615	700	700
M V Title Fee - County Share	25,000	28,179	26,000	24,272	27,000	26,000
M V Insurance Fines	4,000	14,790	-	5,874	-	-
Clerk Hire Fees	125,000	128,324	125,000	111,791	126,000	125,000
Sales Tax Handling Fees	5,000	8,007	6,500	5,637	6,500	6,500
S O Tax - Other Fees	17,000	18,239	17,000	15,973	17,500	17,500
Duplicate Registration Fees	200	227	200	224	250	200
Personalized Plates Fees	700	801	750	691	800	800
<b>TOTAL REVENUE</b>	<b>207,500</b>	<b>228,069</b>	<b>201,150</b>	<b>190,717</b>	<b>206,750</b>	<b>201,700</b>

**LIQUOR LICENSES**

**REVENUE**

Liquor Licenses	4,000	750	4,000	1,000	1,000	4,000
Investigation /Appl Fees	2,500	3,075	2,500	2,400	2,500	2,500
Renewal Fees/Permits	2,000	2,176	2,000	1,605	2,000	2,000
<b>TOTAL REVENUE</b>	<b>8,500</b>	<b>6,001</b>	<b>8,500</b>	<b>5,005</b>	<b>5,500</b>	<b>8,500</b>

**EXPENDITURES**

Office Supplies Expense	100	23	100	-	100	100
Public Notices	100	-	100	-	100	100
Mileage & Travel Expense	150	-	150	-	150	200
<b>TOTAL EXPENDITURES</b>	<b>350</b>	<b>23</b>	<b>350</b>	<b>-</b>	<b>350</b>	<b>400</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>8,150</b>	<b>5,978</b>	<b>8,150</b>	<b>5,005</b>	<b>5,150</b>	<b>8,100</b>

**ELECTIONS**

**REVENUE**

Miscellaneous Reimbursement	10,000	23,137	7,800	8,955	8,955	17,920
<b>TOTAL REVENUE</b>	<b>10,000</b>	<b>23,137</b>	<b>7,800</b>	<b>8,955</b>	<b>8,955</b>	<b>17,920</b>

**EXPENDITURES**

Election Judge Salaries	15,000	10,121	1,600	-	1,500	6,000
Election Judge Expense	200	196	100	-	100	200
Office Supplies Expense	1,500	1,200	1,500	801	1,000	1,500
Election Supplies Expense	30,000	28,008	18,000	4,706	18,000	30,000
Miscellaneous Expense	100	-	100	-	-	100
Postage Shipping & Box Rent	12,000	24,805	4,500	2,150	6,300	13,000
Freight Express & Truck Chrg	500	779	500	161	193	600
Public Notices	3,400	1,838	500	8	300	1,800
Dues & Meetings Expense	1,000	1,247	1,500	1,444	1,500	1,700

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - County Clerk & Recorder**

**ADMINISTRATION**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	Proposed Budget
Mileage & Travel Expense	1,300	1,119	1,300	1,130	1,100	1,500
Education & Training Expense	1,500	1,209	1,500	1,358	1,500	1,700
Contractual Services Expense	10,000	12,886	13,000	12,499	12,300	13,000
Capital Expenditures	-	-	-	1,272	1,272	-
<b>TOTAL EXPENDITURES</b>	<b>76,500</b>	<b>83,407</b>	<b>44,100</b>	<b>25,529</b>	<b>45,065</b>	<b>71,100</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(66,500)</b>	<b>(60,270)</b>	<b>(36,300)</b>	<b>(16,574)</b>	<b>(36,110)</b>	<b>(53,180)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - County Coroner**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014 Proposed Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	
<b>REVENUE</b>						
Miscellaneous	-	21	-	-	-	-
<b>TOTAL REVENUES</b>	-	<b>21</b>	-	-	-	-
<b>EXPENDITURES</b>						
Salaries & Wages	35,600	36,365	36,600	31,658	36,600	42,000
Health Insurance Expense	19,880	21,176	21,869	18,224	16,513	21,869
FICA Taxes	2,724	2,606	2,800	2,290	2,715	3,300
Office Supplies Expense	1,200	988	500	627	627	500
Operating Expense	4,000	2,998	3,000	4,550	4,550	4,550
Motor Fuel Expense	3,000	3,187	2,500	3,401	3,401	2,500
Oil Lube & Anti-Freeze	75	54	75	61	38	75
Postage Shipping & Box Rent	50	65	50	48	50	50
Dues & Meetings Expense	1,100	975	1,100	150	180	1,100
Cell Phone Expense	1,100	1,250	1,100	560	715	1,100
Professional Services	24,000	22,222	22,000	32,004	40,000	32,000
Motor Vehicle Repair & Maint	1,500	2,993	1,500	2,984	2,984	1,500
Equipment Repair & Maint	2,200	2,150	200	12	14	200
Mileage & Travel Expense	1,250	1,980	1,750	2,493	2,493	2,000
Education & Training Expense	1,750	760	1,250	1,745	1,745	2,500
<b>TOTAL EXPENDITURES</b>	<b>99,429</b>	<b>99,769</b>	<b>96,294</b>	<b>100,806</b>	<b>112,625</b>	<b>115,244</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(99,429)</b>	<b>(99,747)</b>	<b>(96,294)</b>	<b>(100,806)</b>	<b>(112,625)</b>	<b>(115,244)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - County Sheriff**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014 Proposed Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year-End Balance	
<b>SHERIFF</b>						
<b>REVENUE</b>						
Forest Service Reimbursement	15,200	9,926	15,200	5,368	6,442	15,200
Sale of Assets	18,000	18,226	-	-	-	-
Traffic Fines	155,000	100,483	140,000	74,247	127,741	100,000
Traffic Fines Surcharge	20,000	9,593	15,000	6,989	8,387	15,000
Miscellaneous Fines	-	3,294	1,000	2,545	2,545	1,000
County Share - LEAF & DUI Fines	12,000	10,468	8,000	10,911	10,911	8,000
Miscellaneous Reimbursement	2,000	4,933	2,500	5,457	5,457	2,500
Extra Duty Pay Reimbursements	-	2,040	-	21,421	21,421	-
Donations	-	100	-	33	33	-
Short Check Collection	250	-	100	-	-	100
Service of Process Fees	25,000	26,315	25,000	18,941	25,000	25,000
Drug Surcharge	750	543	500	270	500	500
Fingerprint Fees	1,500	1,545	1,500	890	1,500	1,500
Miscellaneous Fees	1,000	2,310	1,500	1,600	1,600	1,500
Miscellaneous Receipts - VIN	3,900	8,839	5,000	6,510	6,510	5,000
Bond Fee	4,000	1,362	2,000	2,193	2,193	2,000
Miscellaneous Receipts - CWP	10,000	18,640	10,000	34,662	34,662	10,000
Miscellaneous Receipts - Copies	200	718	200	597	597	200
Insurance Reimbursements	-	-	-	14,411	14,411	-
<b>TOTAL REVENUES</b>	<b>268,800</b>	<b>219,335</b>	<b>227,500</b>	<b>207,046</b>	<b>269,910</b>	<b>187,500</b>
<b>EXPENDITURES</b>						
Salaries & Wages	1,164,725	1,103,588	1,164,031	926,273	1,137,230	1,150,863
Overtime	75,000	72,597	75,000	53,373	75,000	65,000
Holiday Pay	49,000	38,116	45,000	29,551	43,844	42,500
Special Duty Pay	15,000	17,151	15,000	22,263	22,263	15,000
Health Insurance Expense	440,750	430,096	471,325	397,239	377,754	479,184
FICA Taxes	99,735	88,706	99,681	73,821	95,524	99,400
Uniform Allowance	7,800	7,175	7,800	6,875	7,800	7,800
Office Supplies Expense	22,000	12,761	18,000	11,767	13,745	15,000
Miscellaneous Expense	18,000	18,226	-	66	66	-
Clothing & Uniform Expense	1,000	1,129	1,500	2,246	2,246	1,600
Police Supplies Expense	15,000	11,442	15,000	14,977	15,000	15,000
Police Safety Expense	3,000	4,624	3,000	5,462	5,462	3,100
Operating Expense	15,000	13,456	15,000	16,835	16,835	15,000
Motor Fuel Expense	160,000	191,575	180,000	137,617	156,197	183,600
Tires And Tubes Expense	9,000	11,028	9,000	11,385	11,385	9,200
Radio Supplies Expense	3,000	2,586	3,000	1,789	2,336	3,000
Postage Shipping & Box Rent	2,000	1,872	2,000	617	740	1,700
Copying Expense	1,400	860	1,400	914	1,400	1,400
Public Notices	500	241	200	419	419	200
Dues & Meetings Expense	4,500	4,378	4,500	4,191	4,411	4,500
Electricity Expense	6,250	5,875	6,250	5,811	6,189	6,300
Water & Sanitation Expense	17,000	15,495	17,000	13,192	15,226	17,000
Heating Fuel Expense	16,000	7,537	14,000	5,083	6,100	14,000
Cell Phone Expense	20,800	16,167	18,500	8,754	10,505	18,500
Motor Vehicle Repair & Maint	50,000	68,272	60,000	76,697	76,697	61,200
Equipment Repair & Maint	1,500	1,730	1,500	1,478	1,500	1,500
Mileage & Travel Expense	3,000	2,575	3,500	4,952	4,952	3,600

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - County Sheriff**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014 Proposed Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year-End Balance	
Education & Training Expense	1,500	630	1,500	2,175	2,175	1,600
County Fire Fund Expense	-	1,876	-	-	-	-
Contractual Services Expense	18,000	11,151	18,000	9,828	10,231	15,000
State Fire Fund Expense	8,000	8,164	8,500	8,423	7,997	8,700
<b>TOTAL EXPENDITURES</b>	<b>2,248,460</b>	<b>2,171,080</b>	<b>2,279,187</b>	<b>1,854,074</b>	<b>2,131,228</b>	<b>2,260,447</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(1,979,660)</b>	<b>(1,951,745)</b>	<b>(2,051,687)</b>	<b>(1,647,028)</b>	<b>(1,861,318)</b>	<b>(2,072,947)</b>

**JAIL**

**REVENUE**

State Reimbursement	845,000	393,836	400,000	726,475	726,475	400,000
Other Governmental Reimbursement	240,000	212,745	200,000	379,037	379,037	200,000
Work Release Fee	5,000	-	2,500	4,154	4,154	2,500
Cost of Care Reimbursement	8,000	31,966	15,000	18,372	18,372	15,000
Miscellaneous Reimbursement	1,500	506	1,500	2,249	2,249	1,500
<b>TOTAL REVENUES</b>	<b>1,099,500</b>	<b>639,052</b>	<b>619,000</b>	<b>1,130,287</b>	<b>1,130,287</b>	<b>619,000</b>

**EXPENDITURES**

Salaries & Wages	787,490	732,725	788,729	620,634	788,729	779,589
Overtime	24,000	49,076	30,000	37,449	37,449	30,600
Holiday Pay	30,000	22,450	30,000	18,786	30,000	30,000
Health Insurance Expense	252,020	250,423	386,880	230,995	217,791	316,661
FICA Taxes	64,374	58,490	64,930	49,295	64,930	64,300
Uniform Allowance	5,940	4,720	6,000	4,550	6,000	6,000
Office Supplies Expense	8,000	5,509	8,000	4,562	6,361	8,000
Clothing & Uniform Expense	1,500	1,262	1,500	1,946	1,946	1,500
Police Supplies Expense	2,500	2,770	2,500	2,155	2,127	2,500
Police Safety Expense	2,000	1,980	2,000	584	700	2,000
Operating Expense	14,000	12,827	14,000	11,947	14,000	14,000
Motor Fuel Expense	18,000	21,389	20,000	15,602	18,455	20,000
Tires And Tubes Expense	2,000	264	2,000	2,015	2,015	2,100
Radio Supplies Expense	1,500	1,500	1,500	2,996	2,996	1,500
Postage Shipping & Box Rent	1,500	1,155	1,500	2,903	2,903	1,500
Printing Expense	2,000	-	2,000	2,120	2,120	2,000
Copying Expense	1,500	859	1,500	914	875	1,500
Library & Recreation	250	1,060	250	66	80	300
Dues & Meetings Expense	200	114	200	60	72	200
Electricity Expense	27,000	23,501	27,000	23,244	25,156	27,000
Water & Sanitation Expense	83,000	80,752	83,000	68,411	74,585	83,000
Heating Fuel Expense	75,000	42,707	60,000	28,804	34,565	60,000
Telephone Expense	450	546	450	470	470	500
Cell Phone Expense	1,680	1,434	1,450	550	661	1,500
Motor Vehicle Repair & Maint	10,000	7,737	10,000	4,582	5,499	10,000
Equipment Repair & Maint	5,000	5,068	5,000	8,544	8,544	5,100
Facility Maintenance	40,000	30,016	40,000	27,276	33,644	40,000
Mileage & Travel Expense	500	1,044	1,500	245	294	1,500
Education & Training Expense	1,500	1,339	2,500	-	-	2,500
Contractual Services Expense	3,600	3,638	4,000	4,132	4,132	4,100
Medical Expense	85,000	43,123	75,000	58,820	75,000	75,000
Food Service	235,000	177,301	190,000	170,248	190,000	190,000
Laundry & Kitchen Supplies	14,000	5,886	8,000	6,360	8,000	8,000
Inmate Hygiene	3,000	2,641	3,000	3,232	3,232	3,000
Inmate Clothing	1,500	242	1,500	4,871	4,871	1,600
Inmate Programs	5,000	5,335	4,000	3,471	4,000	4,100

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - County Sheriff**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	2014 Proposed Budget
Mattress & Pillow Replacemen	1,000	-	1,000	588	316	1,000
Bedding & Linnens	1,000	801	1,000	2,217	2,217	1,000
Debt Service Fund	603,877	603,877	607,683	607,683	605,112	607,700
Capital Expenditures	2,000	9,011	2,000	-	-	2,000
<b>TOTAL EXPENDITURES</b>	<b>2,417,881</b>	<b>2,214,572</b>	<b>2,491,572</b>	<b>2,033,325</b>	<b>2,279,845</b>	<b>2,412,850</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(1,318,381)</b>	<b>(1,575,520)</b>	<b>(1,872,572)</b>	<b>(903,039)</b>	<b>(1,149,559)</b>	<b>(1,793,850)</b>
<b>VALE GRANT MATCH</b>						
<b>EXPENDITURES</b>						
Salaries & Wages	47,784	47,783	45,403	37,836	45,403	45,500
Health Insurance Expense	42,341	32,244	29,723	23,216	24,800	29,800
FICA Taxes	7,551	6,471	7,827	4,723	7,026	3,500
Cell Phone Expense	900	953	900	587	665	900
<b>TOTAL EXPENDITURES</b>	<b>98,576</b>	<b>87,451</b>	<b>83,853</b>	<b>66,361</b>	<b>77,894</b>	<b>79,700</b>
<b>ANIMAL CONTROL &amp; MMJ ENFORCEMENT</b>						
<b>REVENUE</b>						
Dog Licenses	2,200	2,283	2,200	2,340	2,340	2,200
Adoption Fees	250	(75)	250	25	30	250
Animal Control & Shelter Fee	400	209	400	732	732	400
Animal Control Fines	6,000	8,124	6,000	4,521	6,000	6,000
<b>TOTAL REVENUES</b>	<b>8,850</b>	<b>10,540</b>	<b>8,850</b>	<b>7,617</b>	<b>9,102</b>	<b>8,850</b>
<b>EXPENDITURES</b>						
Salaries & Wages	97,470	90,485	91,736	76,446	91,736	91,800
Overtime	3,000	4,430	3,500	2,709	3,500	3,500
Holiday Pay	1,700	1,114	1,700	677	812	1,700
Health Insurance Expense	20,035	26,109	22,013	18,284	20,160	22,100
FICA Taxes	7,720	7,069	7,415	5,845	7,415	7,500
Uniform Allowance	900	750	900	900	900	900
Clothing & Uniform Expense	-	20	-	694	694	-
Operating Expense	2,500	2,657	2,500	1,422	2,500	2,500
Motor Fuel Expense	12,000	14,691	14,000	10,749	13,769	14,300
Cell Phone Expense	1,100	1,179	1,100	773	1,100	1,100
Motor Vehicle Repair & Maint	5,000	4,760	5,000	2,961	3,436	5,000
Education & Training Expense	500	-	500	468	189	600
MMJ Enforcement	5,000	-	2,500	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>156,925</b>	<b>153,263</b>	<b>152,864</b>	<b>121,928</b>	<b>146,211</b>	<b>151,000</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(148,075)</b>	<b>(142,723)</b>	<b>(144,014)</b>	<b>(114,311)</b>	<b>(137,110)</b>	<b>(142,150)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - Public Trustee**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year-End Balance	Proposed Budget
<b>REVENUE</b>						
Miscellaneous Reimbursement	87,314	101,529	91,684	18,740	79,126	85,229
<b>TOTAL REVENUES</b>	<b>87,314</b>	<b>101,529</b>	<b>91,684</b>	<b>18,740</b>	<b>79,126</b>	<b>85,229</b>
<b>EXPENDITURES</b>						
Salaries & Wages	53,952	53,952	54,565	45,996	54,565	54,600
Health Insurance Expense	15,229	15,229	15,305	12,754	13,724	15,305
FICA Taxes	3,880	3,880	4,174	3,268	4,063	4,174
Office Supplies Expense	2,097	2,097	2,000	1,294	2,000	2,000
Computer Supplies	-	3,743	-	-	-	-
Miscellaneous Expense	1,256	1,256	5,000	1,308	1,569	1,500
Motor Fuel Expense	-	-	500	-	-	500
Postage Shipping & Box Rent	2,205	2,205	3,000	1,208	1,450	2,500
Printing Expense	61	61	100	-	-	-
Copying Expense	200	200	200	200	193	200
Dues & Meetings Expense	300	300	300	300	300	350
Equipment Repair & Maintenance	-	-	2,000	115	138	-
Mileage & Travel Expense	584	584	2,000	1,225	1,025	2,000
Education & Training Expense	556	556	2,000	-	-	2,000
Surety Bond Expense	100	100	-	100	100	100
<b>TOTAL EXPENDITURES</b>	<b>80,420</b>	<b>84,163</b>	<b>91,144</b>	<b>67,768</b>	<b>79,126</b>	<b>85,229</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>6,894</b>	<b>17,366</b>	<b>540</b>	<b>(49,028)</b>	<b>(0)</b>	<b>-</b>

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - Treasurer**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014 Proposed Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	
<b>REVENUE</b>						
Property Taxes	7,178,835	7,146,102	7,371,275	7,365,330	7,371,275	7,192,086
Delinquent Property Taxes	9,000	(10,517)	9,000	25,010	24,651	9,200
Interest on Late Payments	20,000	31,386	20,000	31,579	31,579	30,000
Tax Exceptions	600	602	1,000	848	1,000	1,000
Tax Sale Bonus (Premium)	20,000	35,314	20,000	34,401	34,401	20,000
Interest on Investments	135,000	124,568	100,000	68,998	79,000	116,000
Postage Reimbursements	2,000	2,750	2,000	360	2,000	2,000
Advertising Reimbursement	10,000	49,040	10,000	25,274	25,274	20,000
Miscellaneous Reimbursement	200	75	150	89	138	200
Short Check Collection	200	320	200	350	350	300
Miscellaneous Revenue	-	2,333	-	14,910	14,910	-
Fees on Tax Collections	230,000	243,536	230,000	238,799	238,799	230,000
Redemption Fees	5,000	5,540	5,000	8,144	8,144	5,000
Treasurer's Deed Fees	8,000	10,764	8,000	8,805	8,805	8,000
Certificate of Taxes Due Fee	15,000	19,970	15,000	19,600	19,600	15,000
Miscellaneous Fees	9,000	15,976	10,000	29,474	29,474	10,000
Treasurer's Admin Fee	10,000	6,227	10,000	28,160	28,160	10,000
<b>TOTAL REVENUES</b>	<b>7,652,835</b>	<b>7,683,985</b>	<b>7,811,625</b>	<b>7,900,132</b>	<b>7,917,559</b>	<b>7,668,786</b>
<b>EXPENDITURES</b>						
Salaries & Wages	152,863	152,536	155,288	131,190	155,288	157,380
Health Insurance Expense	54,847	54,226	61,218	52,290	48,208	74,345
FICA Taxes	11,694	10,999	11,879	9,427	11,557	12,040
Office Supplies Expense	2,000	2,656	2,500	2,013	2,500	2,600
Computer Supplies	-	-	-	400	400	-
Miscellaneous Expense	1,000	1,061	1,000	1,437	1,437	1,000
Motor Fuel Expense	500	719	500	541	541	600
Postage Shipping & Box Rent	25,000	25,357	25,000	24,159	23,330	25,500
Copying Expense	400	215	400	215	349	400
Public Notices	262	174	270	240	226	300
Dues & Meetings Expense	1,400	825	1,400	1,364	1,209	1,400
Cell Phone Expense	240	240	240	200	160	300
Motor Vehicle Repair & Maint	1,000	22	500	-	-	500
Mileage & Travel Expense	2,000	1,492	2,000	2,245	2,245	2,100
Education & Training Expense	500	179	500	83	99	3,000
Contractual Services Expense	40,000	31,883	41,300	29,024	38,844	42,200
Cancel Tax Lien Cert	1,500	48	1,500	2,567	2,567	-
Interest On Tax Refunds	2,300	2,094	2,300	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>297,506</b>	<b>284,726</b>	<b>307,795</b>	<b>257,394</b>	<b>288,960</b>	<b>323,665</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>7,355,329</b>	<b>7,399,259</b>	<b>7,503,830</b>	<b>7,642,738</b>	<b>7,628,599</b>	<b>7,345,121</b>

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - County Surveyor**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/30/2013	2013 Estimated Year- End Balance	2014 Proposed Budget
<b>REVENUE</b>						
	600	500	600	510	600	600
<b>TOTAL REVENUE</b>	<b>600</b>	<b>500</b>	<b>600</b>	<b>510</b>	<b>600</b>	<b>600</b>
<b>EXPENDITURES</b>						
Salaries And Wages	3,300	3,300	3,300	2,750	3,300	3,300
Fica Taxes	253	252	253	210	253	300
Office Supplies Expense	100	-	-	30	30	-
Copying Expense	500	-	100	-	-	60
Dues & Meetings Expense	-	-	500	-	-	500
Surveyor/Architect Fee	600	525	4,200	5,088	5,088	10,000
Mileage & Travel Expense	4,200	4,800	600	-	-	600
<b>TOTAL EXPENDITURES</b>	<b>8,953</b>	<b>8,877</b>	<b>8,953</b>	<b>8,078</b>	<b>8,670</b>	<b>14,760</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>(8,353)</b>	<b>(8,377)</b>	<b>(8,353)</b>	<b>(7,568)</b>	<b>(8,070)</b>	<b>(14,160)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - Administration**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	Proposed Budget
<b>REVENUE</b>						
Sale of Assets	-	37,674	-	1,200	1,200	1,200
Severance Tax	40,000	53,008	40,000	91,304	91,304	91,304
Land Rental	-	-	-	800		
Miscellaneous Reimbursement	-	667	-	78	78	78
<b>TOTAL REVENUES</b>	<b>40,000</b>	<b>91,349</b>	<b>40,000</b>	<b>93,382</b>	<b>92,582</b>	<b>92,582</b>
<b>EXPENDITURES</b>						
Salaries & Wages	114,236	97,664	113,865	93,422	99,741	115,340
Overtime	-	-	-	6	6	-
Health Insurance Expense	27,826	29,207	30,609	22,956	27,226	30,609
FICA Taxes	8,740	7,218	8,711	6,924	7,331	8,800
Office Supplies Expense	1,000	1,190	1,000	847	1,000	1,000
Miscellaneous Expense	500	222	500	222	266	500
Motor Fuel Expense	100	273	4,000	1,984	2,381	4,000
Postage Shipping & Box Rent	5,000	429	5,000	438	5,000	5,000
Copying Expense	1,800	1,174	1,800	457	1,800	1,800
Public Notices	-	-	250	835	835	1,000
Dues & Meetings Expense	300	-	500	1,264	1,264	2,000
Cell Phone Expense	450	575	540	916	916	600
Equipment Repair & Maint	2,000	(492)	1,500	909	1,200	1,600
Mileage & Travel Expense	200	-	1,000	119	143	1,000
Education & Training Expense	200	-	1,000	50	60	1,500
Capital Expenditures	-	37,674	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>162,352</b>	<b>175,136</b>	<b>170,275</b>	<b>131,348</b>	<b>149,169</b>	<b>174,749</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(122,352)</b>	<b>(83,786)</b>	<b>(130,275)</b>	<b>(37,966)</b>	<b>(56,586)</b>	<b>(82,167)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - Budget & Finance**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014 Proposed Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	
<b>REVENUE</b>						
MMJ Sales Tax	25,000	27,340	25,000	23,585	25,000	25,000
Recreational MMJ Sales Tax	-	-	-	-	-	-
Miscellaneous Reimbursement	12,000	13,390	13,000	11,238	12,695	12,695
<b>TOTAL REVENUES</b>	<b>37,000</b>	<b>40,730</b>	<b>38,000</b>	<b>34,823</b>	<b>37,695</b>	<b>37,695</b>
<b>EXPENDITURES</b>						
Salaries & Wages	122,298	119,814	120,602	116,264	117,102	127,600
Overtime	2,284	-	-	-	-	-
Health Insurance Expense	39,863	43,162	35,577	32,683	35,282	23,600
FICA Taxes	9,092	8,625	9,226	8,213	8,482	9,761
Office Supplies Expense	1,900	2,180	1,900	2,303	2,303	3,000
Miscellaneous Expense	505	628	505	(2,796)	(3,355)	600
Postage Shipping & Box Rent	2,150	1,931	2,150	1,147	2,085	2,200
Printing Expense	1,800	1,681	1,800	915	1,597	1,800
Copying Expense	2,000	1,379	2,000	927	1,112	2,000
Public Notices	2,500	2,227	2,500	2,068	2,379	2,500
Dues & Meetings Expense	500	310	500	484	478	500
Cell Phone Expense	900	785	900	466	640	-
Equipment Repair & Maint	250	-	250	-	-	300
Mileage & Travel Expense	3,500	3,698	3,500	649	779	3,500
Education & Training Expense	1,500	1,326	1,500	1,334	1,014	3,000
Contractual Services Expense	28,000	24,256	28,000	22,873	22,974	28,000
Fiscal Plan*	-	-	-	-	-	238,695
<b>BUDGET &amp; FINANCE DEPARTMENT</b>	<b>219,042</b>	<b>212,000</b>	<b>210,910</b>	<b>187,529</b>	<b>192,872</b>	<b>447,056</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(182,042)</b>	<b>(171,270)</b>	<b>(172,910)</b>	<b>(152,706)</b>	<b>(155,177)</b>	<b>(409,361)</b>
<b>AUDIT</b>						
<b>EXPENDITURES</b>						
Auditing Fees	23,000	28,285	24,530	25,745	25,745	32,600
<b>TOTAL AUDITING FEES</b>	<b>23,000</b>	<b>28,285</b>	<b>24,530</b>	<b>25,745</b>	<b>25,745</b>	<b>32,600</b>

\*Expenditure of these funds require the prior approval of the County Administrator and Finance Director, and in some cases may require the approval of the Board of County Commissioners

**Park County Government  
2014 Budget**

**Fund # 03 - CSU Extension Services**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	ACTUAL 10/30/2013	2013 Estimated Year- End Balance	2014 Proposed Budget
<b>REVENUE</b>						
<i>None</i>						
<b>TOTAL REVENUES</b>	-	-	-	-	-	-
<b>EXPENDITURES</b>						
Salaries & Wages	-	-	10,600	6,731	6,731	-
FICA Taxes	-	-	810	515	810	-
Office Supplies Expense	900	732	900	3,114	3,114	700
4H Awards & Expense	500	524	500	319	500	500
Miscellaneous Expense	-	-	480	556	556	-
Postage, Shipping & Box Rent	500	110	500	144	173	400
Copying Expense	400	58	400	218	197	300
Fairboard Expense	-	-	9,100	9,100	-	17,600
Cell Phone Expense	-	472	650	356	79	-
Mileage & Travel Expense	2,300	2,938	4,000	3,970	2,336	4,000
Education & Training Expense	500	166	500	814	814	500
Contractual Services Expense	11,800	7,175	12,300	6,150	12,000	22,376
<b>TOTAL EXPENDITURES</b>	<b>16,900</b>	<b>12,174</b>	<b>40,740</b>	<b>31,987</b>	<b>27,310</b>	<b>46,376</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(16,900)</b>	<b>(12,174)</b>	<b>(40,740)</b>	<b>(31,987)</b>	<b>(27,310)</b>	<b>(46,376)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - Development Services**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	
	12/31/2012	12/31/2012	REVISED BUDGET	10/30/2013	Estimated Year- End Balance	2014 Proposed Budget
<b>DEVELOPMENT SERVICES - ADMINISTRATION</b>						
<b>REVENUE</b>						
<i>None</i>						
<b>TOTAL REVENUES</b>	-	-	-	-	-	-
<b>EXPENDITURES</b>						
Salaries & Wages	60,900	24,414	58,055	20,114	24,137	77,040
Health Insurance Expense	13,914	8,344	15,305	7,295	8,754	15,400
Fica Taxes	4,659	1,763	4,441	1,411	1,693	5,894
Office Supplies Expense	100	-	100	-	-	100
Miscellaneous Expense	-	33	-	-	-	-
Motor Fuel Expense	2,500	3,349	2,500	1,534	2,500	2,500
Dues & Meetings Expense	250	168	250	-	-	300
Cell Phone Expense	450	216	450	-	-	500
Equipment Repair & Maint	750	89	750	58	70	800
Mileage & Travel Expense	500	231	500	39	46	500
Education & Training Expense	1,000	1,072	1,000	265	318	1,500
Contractual Services Expense	15,350	18,608	15,350	24,187	24,187	20,000
<b>TOTAL EXPENDITURES</b>	<b>100,373</b>	<b>58,287</b>	<b>98,701</b>	<b>54,903</b>	<b>61,706</b>	<b>124,534</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(100,373)</b>	<b>(58,287)</b>	<b>(98,701)</b>	<b>(54,903)</b>	<b>(61,706)</b>	<b>(124,534)</b>

**BUILDING**

**REVENUE**

Building Contractor's Licenses	25,000	29,020	20,000	20,920	20,920	20,920
Building Permits	220,000	197,884	200,000	170,279	200,000	200,000
Reinspection Fees	2,500	4,456	2,500	924	1,108	1,108
Mechanical Permits	3,000	4,600	3,000	5,700	5,700	5,700
Plan Revision Fees	3,000	4,519	3,200	3,711	3,711	3,711
Move and Set Permits	3,000	3,928	4,000	1,538	1,846	1,846
Demolition Permits	1,000	1,000	1,000	2,200	2,200	2,200
Renewal Fees/Permits	12,000	13,276	11,000	13,621	13,621	13,621
Other Permits	200	1,675	400	500	500	500
Roofing Permits	20,000	61,895	38,000	39,375	39,375	39,375
Excavating Permits	2,500	1,824	2,500	1,855	2,162	2,162
Misc Reimb-Cleanup	-	(200)	-	-	(100)	(100)
Sale of Maps & Publications	1,500	909	1,300	1,055	1,205	1,205
Temp Cert of Occ	-	700	-	-	-	-
Miscellaneous Reimbursement	-	4,549	1,000	358	430	430
Miscellaneous Fees	50	115	50	72	72	72
<b>TOTAL REVENUES</b>	<b>293,750</b>	<b>330,150</b>	<b>287,950</b>	<b>262,108</b>	<b>292,749</b>	<b>292,749</b>

**EXPENDITURES**

Salaries & Wages	187,067	165,135	172,085	145,716	172,085	170,140
Overtime	1,000	850	1,000	-	-	1,000
Health Insurance Expense	78,717	70,775	69,514	59,204	69,514	69,514
FICA Taxes	14,092	11,604	13,241	10,531	13,241	13,600
Office Supplies Expense	2,000	2,005	2,000	2,147	2,147	2,000
Furniture & Equipment	400	453	-	245	245	-
Miscellaneous Expense	1,000	197	600	9	11	700
Motor Fuel Expense	13,700	11,901	13,700	10,565	11,789	13,700

**Park County Government  
2014 Budget**

**Fund # 03 - Development Services**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014 Proposed Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/30/2013	Estimated Year-End Balance	
Postage Shipping & Box Rent	1,200	1,048	1,000	817	1,000	1,100
Copying Expense	1,500	396	500	191	230	600
Public Notices	50	115	50	-	-	100
Dues & Meetings Expense	800	125	800	200	240	800
Cell Phone Expense	2,800	2,602	2,600	1,913	2,270	2,700
Equipment Repair & Maint	8,500	4,603	6,500	2,662	3,194	6,700
Mileage & Travel Expense	500	143	500	15	18	500
Book Expense	3,000	2,102	3,000	2,247	2,451	3,100
Education & Training Expense	2,500	775	2,500	1,060	1,272	3,000
Move And Set Final Sticker	1,200	-	600	-	-	700
<b>TOTAL EXPENDITURES</b>	<b>320,026</b>	<b>274,828</b>	<b>290,190</b>	<b>237,521</b>	<b>279,706</b>	<b>289,954</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(26,276)</b>	<b>55,321</b>	<b>(2,240)</b>	<b>24,586</b>	<b>13,043</b>	<b>2,795</b>

**CODE ENFORCEMENT**

**REVENUE**

Miscellaneous Reimbursement - Cleanup	-	-	-	245	245	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>245</b>	<b>245</b>	<b>-</b>

**EXPENDITURES**

Salaries & Wages	44,940	44,940	45,560	37,967	45,200	45,600
Health Insurance Expense	13,914	15,229	15,305	12,754	11,990	15,400
Fica Taxes	3,438	3,204	3,485	2,631	3,309	3,500
Office Supply Expense	500	98	100	613	613	200
Miscellaneous Expense	150	-	100	-	-	200
Motor Fuel Expense	3,000	1,675	3,000	3,538	3,538	3,000
Postage Shipping & Box Rent	150	23	250	88	106	300
Cell Phone Expense	420	450	450	263	395	500
Equipment Repair & Maint	1,000	44	1,000	234	281	1,100
Mileage & Travel Expense	500	-	500	-	-	500
Education & Training Expense	500	460	500	71	86	500
Contractual Services Expense	-	25	-	1,177	1,177	-
Contract Svcs Clean-Up	25,000	-	25,000	5,163	6,196	25,000
<b>TOTAL EXPENDITURES</b>	<b>93,512</b>	<b>66,147</b>	<b>95,250</b>	<b>64,499</b>	<b>72,891</b>	<b>95,800</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(93,512)</b>	<b>(66,147)</b>	<b>(95,250)</b>	<b>(64,254)</b>	<b>(72,646)</b>	<b>(95,800)</b>

**ENVIRONMENTAL HEALTH**

**REVENUE**

Restaurant Licenses	14,000	20,410	10,000	4,114	4,937	10,000
Restaurant Plan Reviews	500	780	500	400	500	500
Septic Installer Licenses	3,000	3,340	2,010	1,700	2,010	2,100
Wetland Deliniation Fee	300	150	300	-	-	300
Driveway Cut Permits	4,700	6,450	3,700	6,075	6,075	3,700
Non-Community Ground Water	4,100	1,740	-	-	-	-
State Grants	6,787	5,221	6,787	5,981	6,004	6,800
Sale of Regs - Septic	-	52	-	40	40	-
Septic Permits	32,000	31,144	24,000	27,695	27,695	24,000
Septic Repairs	6,000	5,734	5,000	6,807	6,807	5,000
Septic Permit Reissue Fees	2,800	2,130	2,800	750	900	2,800
Septic Site Evaluations	2,500	1,900	1,500	2,800	2,800	1,500
<b>TOTAL REVENUES</b>	<b>76,687</b>	<b>79,051</b>	<b>56,597</b>	<b>56,361</b>	<b>57,767</b>	<b>56,700</b>

**EXPENDITURES**

Salaries & Wages	102,733	64,491	91,626	54,255	86,737	65,106
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**Park County Government  
2014 Budget**

**Fund # 03 - Development Services**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014 Proposed Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/30/2013	Estimated Year- End Balance	
Health Insurance Expense	38,827	30,458	30,609	25,507	30,609	30,609
FICA Taxes	7,794	4,582	7,009	3,910	6,227	4,000
Office Supplies Expense	1,000	1,147	1,000	1,388	1,388	800
Miscellaneous Expense	300	86	300	-	-	-
Solid Waste Facility Fee	1,000	1,000	1,000	-	-	-
Chemicals & Supplies	800	79	800	-	-	200
Motor Fuel Expense	3,000	747	3,000	2,570	1,521	2,700
Postage Shipping & Box Rent	300	344	300	185	300	200
Copying Expense	1,000	77	1,000	312	375	400
Public Notices	200	-	200	-	-	200
Dues & Meetings Expense	250	516	250	665	665	500
Cell Phone Expense	1,820	1,816	1,600	1,190	1,510	1,300
Equipment Repair & Maint	1,000	2,031	1,000	99	118	200
Mileage & Travel Expense	100	-	200	-	-	500
Education & Training Expense	500	172	500	69	83	1,000
Contractual Services Expense	-	25	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>160,624</b>	<b>107,571</b>	<b>140,394</b>	<b>90,150</b>	<b>129,532</b>	<b>107,715</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(83,937)</b>	<b>(28,520)</b>	<b>(83,797)</b>	<b>(33,788)</b>	<b>(71,764)</b>	<b>(51,015)</b>
<b>PLANNING &amp; ZONING</b>						
<b>REVENUE</b>						
Sale of Publications	150	10	50	-	-	100
Plat Amendment Fee	3,000	14,852	7,000	3,885	7,000	7,000
CUP/SUP Application Fee	6,000	9,813	7,000	4,180	7,000	7,000
Event Application Fee	600	1,855	1,400	460	552	1,400
Rezoning Application Fee	5,000	4,500	5,000	3,000	4,750	5,000
Variance Application Fee	2,800	9,284	8,040	2,737	3,284	8,100
Road Vacation Application Fee	4,500	-	3,000	2,350	2,250	3,000
Subdivision Fees	1,400	2,472	2,500	1,004	1,205	2,500
Miscellaneous Reimbursement	-	(380)	500	79	95	500
Miscellaneous Fees	100	-	50	-	-	100
<b>TOTAL REVENUES</b>	<b>23,550</b>	<b>42,405</b>	<b>34,540</b>	<b>17,695</b>	<b>26,136</b>	<b>34,700</b>
<b>EXPENDITURES</b>						
Salaries & Wages	126,935	109,834	132,287	59,187	71,024	124,774
Health Insurance Expense	41,011	29,271	37,650	16,096	19,315	26,300
FICA Taxes	9,689	8,074	10,120	4,227	5,073	9,546
Office Supplies Expense	3,000	3,616	2,500	2,921	2,921	2,500
Computer Supplies Expense	1,000	-	1,000	3,285	3,285	1,000
Operating Expense	-	38	-	-	-	-
Motor Fuel Expense	1,500	3,399	1,500	242	290	1,500
Postage Shipping & Box Rent	1,000	885	1,000	658	1,000	1,100
Printing Expense	-	100	150	86	130	200
Copying Expense	1,500	750	1,500	373	447	1,500
BlueLine Copies Expense	35	-	35	-	-	100
Public Notices	600	54	600	250	300	600
Dues & Meetings Expense	1,000	250	1,000	661	323	1,000
Equipment Repair & Maint	1,000	-	1,000	-	-	1,100
Mileage & Travel Expense	1,000	758	1,000	28	34	1,100
Education & Training Expense	1,500	1,078	1,500	327	392	1,500
<b>TOTAL EXPENDITURES</b>	<b>190,770</b>	<b>158,107</b>	<b>192,842</b>	<b>88,339</b>	<b>104,533</b>	<b>173,820</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(167,220)</b>	<b>(115,702)</b>	<b>(158,302)</b>	<b>(70,644)</b>	<b>(78,398)</b>	<b>(139,120)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - Development Services**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014 Proposed Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/30/2013	Estimated Year- End Balance	
<b>MAPPING</b>						
<b>REVENUE</b>						
Sale of Maps/Data	600	384	600	266	319	384
<b>TOTAL REVENUES</b>	<b>600</b>	<b>384</b>	<b>600</b>	<b>266</b>	<b>319</b>	<b>384</b>
<b>EXPENDITURES</b>						
Salaries & Wages	119,332	52,692	71,136	59,620	71,136	71,136
Overtime	-	869	-	314	314	-
Health Insurance Expense	26,227	10,345	15,709	13,091	15,709	33,000
Fica Taxes	9,129	3,966	5,442	4,417	5,442	5,442
Office Supplies Expense	350	710	350	85	102	400
Computer Supplies Expense	500	34	500	35	42	600
Miscellaneous Expense	200	113	200	-	-	300
Motor Fuel Expense	400	55	400	147	176	500
Postage Shipping & Box Rent	35	61	35	-	-	100
Printing Expense	-	-	-	-	(31)	-
Copying Expense	20	1	20	3	4	100
Dues & Meetings Expense	800	-	800	30	36	1,000
Equipment Repair & Maint	600	-	600	306	501	600
Mileage & Travel Expense	3,000	306	3,000	633	760	3,000
Education & Training Expense	800	500	800	412	751	900
Contractual Services Expense	7,000	7,664	10,000	22,328	22,328	10,000
<b>TOTAL EXPENDITURES</b>	<b>168,393</b>	<b>77,316</b>	<b>108,992</b>	<b>101,422</b>	<b>117,269</b>	<b>127,078</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(167,793)</b>	<b>(76,932)</b>	<b>(108,392)</b>	<b>(101,156)</b>	<b>(116,950)</b>	<b>(126,694)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - District Attorney**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013		
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	2014 Proposed Budget	
<b>REVENUE</b>							
Building Rentals	20,000	20,000	20,000	16,667	20,000	20,000	
<b>TOTAL REVENUES</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>16,667</b>	<b>20,000</b>	<b>20,000</b>	
<b>EXPENDITURES</b>							
Legal County Portion - Salary	292,129	292,129	296,545	222,409	296,545	305,441	
<b>TOTAL EXPENDITURES</b>	<b>292,129</b>	<b>292,129</b>	<b>296,545</b>	<b>222,409</b>	<b>296,545</b>	<b>305,441</b>	
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(272,129)</b>	<b>(272,129)</b>	<b>(276,545)</b>	<b>(205,742)</b>	<b>(276,545)</b>	<b>(285,441)</b>	

**Note:**

*3% was agreed upon by the counties for an increase in the DA's budget for 2014*

**Park County Government  
2014 Budget**

**Fund # 03 - 911 Communications**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	Proposed Budget
<b>REVENUE</b>						
Miscellaneous Reimbursement	-	27,255	18,000	377	18,000	12,000
<b>TOTAL REVENUES</b>	-	<b>27,255</b>	<b>18,000</b>	<b>377</b>	<b>18,000</b>	<b>12,000</b>
<b>EXPENDITURES</b>						
Salaries & Wages	340,474	308,723	339,150	250,642	298,406	343,395
Overtime	18,000	19,633	19,000	10,596	19,000	19,000
Holiday Pay	15,000	10,924	15,000	8,256	12,740	15,300
Health Insurance Expense	127,827	87,268	134,007	67,018	84,131	127,775
FICA Taxes	28,395	25,092	28,546	19,906	24,852	28,600
Uniform Allowance	-	414	-	-	-	-
Office Supplies Expense	5,500	7,132	5,500	4,968	5,500	5,500
Miscellaneous Expense	-	4	-	10	10	-
Clothing & Uniform Expense	500	118	500	(177)	(212)	500
Operating Expense	1,500	2,202	1,500	1,453	1,283	1,500
Motor Fuel	4,200	3,026	4,200	2,023	2,427	4,200
Radio Supplies Expense	1,000	-	-	-	-	1,000
Copying Expense	400	731	400	-	-	400
Public Notices	500	33	500	-	-	500
Dues & Meetings Expense	300	185	300	222	194	300
Cell Phone Expense	1,400	2,075	1,400	1,332	1,388	1,400
Equipment Repair & Maint	6,000	2,202	6,000	2,157	2,589	6,000
Mileage & Travel Expense	2,500	1,222	2,500	2,928	2,928	2,500
Education & Training Expense	1,750	1,303	1,750	2,216	2,216	1,800
Contractual Services Expense	400	399	400	450	450	500
Capital Expenditures	-	-	-	6,075	6,075	-
<b>TOTAL EXPENDITURES</b>	<b>555,646</b>	<b>472,684</b>	<b>560,653</b>	<b>380,074</b>	<b>463,976</b>	<b>560,170</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(555,646)</b>	<b>(445,429)</b>	<b>(542,653)</b>	<b>(379,697)</b>	<b>(445,976)</b>	<b>(548,170)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - Emergency Management**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	Proposed Budget
<b>REVENUE</b>						
Federal Grants	31,000	36,200	36,200	-	36,200	36,200
Miscellaneous Reimbursement	-	-	-	537	537	-
<b>TOTAL REVENUES</b>	<b>31,000</b>	<b>36,200</b>	<b>36,200</b>	<b>537</b>	<b>36,737</b>	<b>36,200</b>
<b>EXPENDITURES</b>						
Salaries & Wages	50,243	50,243	50,985	27,942	47,542	53,500
Overtime	1,865	1,865	-	-	-	-
Health Insurance Expense	13,914	15,229	15,305	5,101	6,122	15,304
FICA Taxes	3,844	4,119	3,900	2,119	3,677	3,800
Office Supplies	400	400	400	180	216	400
Miscellaneous Expense	2,500	1,901	2,000	235	282	2,500
Motor Fuel Expense	3,000	3,553	4,000	1,685	2,022	3,000
Postage & Shipping	50	146	50	62	62	200
Copy Expense	200	235	200	31	37	200
Dues & Meeting Expense	800	569	800	400	480	800
Cell Phone Expense	1,560	1,573	2,025	1,583	1,249	1,000
Equipment Repair & Maint	2,500	1,666	1,000	320	384	2,000
Mileage & Travel Exp	1,000	783	1,000	191	230	1,000
Contractual Services Expense	-	362	-	2,526	2,526	-
<b>TOTAL EXPENDITURES</b>	<b>81,876</b>	<b>82,644</b>	<b>81,665</b>	<b>42,375</b>	<b>64,828</b>	<b>83,704</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(50,876)</b>	<b>(46,444)</b>	<b>(45,465)</b>	<b>(41,838)</b>	<b>(28,091)</b>	<b>(47,504)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - Community Facilities**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/30/2013	Estimated Year- End Balance	Proposed Budget
<b>REVENUE</b>						
Facilities Use Fees	5,500	3,809	3,500	8,518	8,518	7,500
<b>TOTAL REVENUES</b>	<b>5,500</b>	<b>3,809</b>	<b>3,500</b>	<b>8,518</b>	<b>8,518</b>	<b>7,500</b>
<b>EXPENDITURES</b>						
Salaries & Wages	38,525	37,905	36,050	31,153	32,574	36,100
Health Insurance Expense	13,915	14,608	7,855	6,545	7,855	7,900
FICA Taxes	2,947	2,739	2,758	2,164	2,390	2,800
Fair Expense	480	51	-	-	-	-
Office Supplies Expense	1,000	1,160	1,000	1,808	1,808	1,000
Motor Fuel Expense	600	701	600	875	875	600
Postage Shipping & Box Rent	50	-	50	52	52	100
Copying Expense	100	-	100	-	-	100
Public Notices	-	113	-	94	94	-
Fairboard Expense	9,100	9,100	-	-	-	-
Dues & Meetings Expense	200	145	200	-	-	200
Cell Phone Expense	450	512	450	587	587	500
Equipment Repair & Maint	500	110	500	-	-	500
Facilities Repair & Maint	5,500	2,377	3,500	3,779	3,779	-
Mileage & Travel Expense	1,000	955	1,000	363	435	1,000
Book Expense	100	-	100	-	-	100
Education & Training Expense	600	175	600	-	-	600
<b>TOTAL EXPENDITURES</b>	<b>75,067</b>	<b>70,651</b>	<b>54,763</b>	<b>47,420</b>	<b>50,449</b>	<b>51,500</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(69,567)</b>	<b>(66,842)</b>	<b>(51,263)</b>	<b>(38,901)</b>	<b>(41,930)</b>	<b>(44,000)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - Veteran's Officer**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	Proposed Budget
<b>REVENUE</b>						
State Grants	2,400	1,400	1,000	500	1,000	1,000
<b>TOTAL REVENUES</b>	<b>2,400</b>	<b>1,400</b>	<b>1,000</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>
<b>EXPENDITURES</b>						
Salaries & Wages	7,308	7,308	11,866	9,198	11,038	13,650
FICA Taxes	559	577	892	710	852	890
Office Supplies Expense	400	14	400	139	167	250
Miscellaneous Expense	200	154	200	541	650	650
Motor Fuel Expense	400	7	800	87	105	250
Cell Phone Expense	-	240	-	80	96	150
Equipment Repair & Maint	100	-	100	-	-	-
Mileage & Travel Expense	800	592	1,600	126	151	-
Education & Training Expense	100	164	200	-	-	-
Contractual Services	600	600	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>10,467</b>	<b>9,657</b>	<b>16,058</b>	<b>10,882</b>	<b>13,058</b>	<b>15,840</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(8,067)</b>	<b>(8,257)</b>	<b>(15,058)</b>	<b>(10,382)</b>	<b>(12,058)</b>	<b>(14,840)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - IT & Computer Services**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	2014 Proposed Budget
<b>IT Services</b>						
<b>REVENUE</b>						
Miscellaneous Reimbursement	-	1,475	-	-	-	-
<b>TOTAL REVENUES</b>	-	<b>1,475</b>	-	-	-	-
<b>EXPENDITURES</b>						
Salaries & Wages	137,350	99,275	145,320	110,222	124,675	143,138
Health Insurance Expense	33,871	22,495	23,231	22,580	23,231	37,244
FICA Taxes	10,507	7,453	11,117	8,304	9,212	11,200
Office Supplies Expense	800	777	800	61	74	800
Computer Supplies Expense	500	174	500	-	-	500
Miscellaneous Expense	200	361	200	-	-	200
Motor Fuel Expense	1,900	2,594	1,900	2,060	2,060	2,100
Postage Shipping & Box Rent	100	29	100	12	14	100
Copying Expense	10	-	10	-	-	100
Public Notices	250	165	250	25	30	300
Dues & Meetings Expense	900	-	900	687	612	900
Water Expense	300	240	300	272	300	300
Telephone Expense	-	31	-	-	-	-
Cell Phone Expense	1,200	1,572	1,200	1,270	1,270	1,200
Licensing Agreement	200	-	200	-	-	200
Equipment Repair & Maint	2,000	470	2,000	-	-	2,000
Mileage & Travel Expense	3,500	55	3,500	1,670	2,004	3,600
Education & Training Expense	3,500	509	3,500	913	1,096	3,600
<b>TOTAL EXPENDITURES</b>	<b>197,088</b>	<b>136,202</b>	<b>195,028</b>	<b>148,077</b>	<b>164,577</b>	<b>207,482</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(197,088)</b>	<b>(134,726)</b>	<b>(195,028)</b>	<b>(148,077)</b>	<b>(164,577)</b>	<b>(207,482)</b>
<b>Computer Services</b>						
<b>REVENUE</b>						
<b>TOTAL REVENUES</b>	-	-	-	-	-	-
<b>EXPENDITURES</b>						
Printer Expense	10,000	13,104	10,000	5,514	7,049	10,200
Computer Supplies Expense	80,000	86,702	80,000	51,624	74,815	120,000
Recycling Expense	500	436	500	-	-	500
Internet Expense	45,000	40,351	45,000	24,448	35,359	45,000
Licensing Agreement	60,000	32,456	60,000	48,540	43,053	60,000
Equipment Repair & Maint	18,000	24,085	18,000	14,679	15,822	18,400
Maintenance Agreements	10,000	9,995	10,000	5,360	7,180	10,000
Contractual Services Expense	25,000	32,023	25,000	6,374	7,649	25,500
Capital Expenditures	-	30,018	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>248,500</b>	<b>269,170</b>	<b>248,500</b>	<b>156,538</b>	<b>190,926</b>	<b>289,600</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(248,500)</b>	<b>(269,170)</b>	<b>(248,500)</b>	<b>(156,538)</b>	<b>(190,926)</b>	<b>(289,600)</b>

**Park County Government  
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**Fund # 03 - General Fund - Legal Services**

ACCOUNT	BUDGET	ACTUAL	2013	Actual	2013	2014 Propose Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	
<b>REVENUE</b>						
<i>None</i>						
<b>TOTAL REVENUE</b>	-	-	-	-	-	-
<b>EXPENDITURES</b>						
03.0121.635200 Contractual Attorney Expense	180,000	220,614	200,000	136,322	200,000	200,000
03.0121.639700 Contractual Services Expense	30,000	24,200	30,000	35,059	35,059	30,000
<b>TOTAL EXPENDITURES</b>	<b>210,000</b>	<b>244,814</b>	<b>230,000</b>	<b>171,382</b>	<b>235,059</b>	<b>230,000</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>(210,000)</b>	<b>(244,814)</b>	<b>(230,000)</b>	<b>(171,382)</b>	<b>(235,059)</b>	<b>(230,000)</b>

**Park County Government  
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**Fund # 03 - Library**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	Proposed Budget
<b>REVENUE</b>						
State Grants	9,633	4,000	-	500	500	500
Library Fines	1,300	2,524	2,000	2,136	2,136	2,136
Miscellaneous	7,300	5,945	9,000	2,430	2,916	2,916
Donations	500	1,000	1,000	4,074	4,074	4,074
<b>TOTAL REVENUES</b>	<b>18,733</b>	<b>13,469</b>	<b>12,000</b>	<b>9,140</b>	<b>9,626</b>	<b>9,626</b>
<b>EXPENDITURES</b>						
Salaries & Wages	136,657	128,344	135,601	107,839	64,768	118,787
Health Insurance Expense	155	210	155	169	169	7,855
FICA Taxes	10,308	9,926	10,308	8,263	4,950	10,400
Library Board Expense	400	313	600	178	350	350
Office Supplies Expense	4,000	5,932	4,500	4,619	4,619	4,500
Computer Supplies Expense	2,000	5,888	2,000	2,780	2,780	2,000
Miscellaneous Expense	400	461	500	472	178	500
Postage Expense	400	452	400	638	638	400
Courier Service	2,000	1,480	2,000	1,480	918	2,100
Public Notices	100	20	100	78	20	100
Dues & Meetings Expense	1,000	227	1,000	860	304	1,100
Cell Phone Expense	240	240	240	180	120	300
Internet Expense	4,000	3,522	4,000	3,109	2,081	4,000
Equipment Repair & Maint	6,000	5,837	6,000	3,564	2,980	6,000
Mileage & Travel Expense	3,000	2,500	3,000	3,055	3,055	3,100
Education & Training	1,000	668	1,000	75	1,000	1,100
Newspapers & Subscriptions	500	262	400	310	168	500
Contractual Services	8,000	8,215	11,000	13,739	13,739	11,000
Capital Expenditure	-	-	185,000	185,251	185,251	-
<b>TOTAL EXPENDITURES</b>	<b>180,160</b>	<b>174,498</b>	<b>367,804</b>	<b>336,658</b>	<b>288,088</b>	<b>174,092</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(161,427)</b>	<b>(161,029)</b>	<b>(355,804)</b>	<b>(327,518)</b>	<b>(278,462)</b>	<b>(164,466)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - Personnel & Insurance**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014 Proposed Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	
<b>REVENUE</b>						
Miscellaneous Reimbursement	-	2,938	-	87	87	87
<b>TOTAL REVENUES</b>	-	<b>2,938</b>	-	<b>87</b>	<b>87</b>	<b>87</b>
<b>EXPENDITURES</b>						
Salaries & Wages	55,031	55,031	52,530	48,198	59,165	59,165
Unemployment Insurance	21,597	16,496	17,781	11,129	15,681	15,681
Workers' Comp Insurance	175,562	168,212	175,314	161,190	170,648	170,648
Health Insurance Expense	13,914	15,196	15,305	12,754	13,126	13,126
FICA Taxes	3,960	4,139	4,019	3,567	4,526	4,526
Office Supplies Expense	750	326	750	148	177	177
Miscellaneous Expense	1,000	314	1,000	722	1,000	1,000
Postage Shipping & Box Rent	200	183	200	179	200	200
Copying Expense	1,200	936	1,200	1,301	1,301	1,301
Dues & Meetings Expense	4,700	4,700	4,800	4,800	4,533	4,533
Fingerprinting & Background	1,300	656	1,300	3,817	3,817	3,817
Mileage & Travel Expense	100	23	100	-	-	-
Education & Training Expense	250	-	5,000	70	84	84
Contractual Services Expense	-	8,792	-	-	-	-
Insurance Expense	143,033	123,426	153,878	152,903	153,878	153,878
Long Term Disability Ins	25,000	25,801	31,459	20,439	25,237	25,237
Salary Plan Reserve*	-	-	-	-	60,000	80,000
<b>TOTAL EXPENDITURES</b>	<b>447,597</b>	<b>424,228</b>	<b>464,636</b>	<b>421,216</b>	<b>513,373</b>	<b>533,373</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(447,597)</b>	<b>(421,290)</b>	<b>(464,636)</b>	<b>(421,129)</b>	<b>(513,287)</b>	<b>(533,287)</b>

\*\$60,000 is expected to be distributed by the end of 2013 in order to bring certain persons up to the minimum range. Exact amounts are unknown at the time of the issuance of this report and therefore included as part of the total *Salary Plan Reserve* for 2014. The residual amount for 2014 is intended to be distributed during the first quarter of 2014. During the first quarter of 2014 wages and salaries will be reviewed and recommendations for potential increases will be discussed with the Administration. These monies are not available to be spent without the prior approval of the County Administrator, Deputy Administrator and Finance Director. In certain situations, the approval of the Board of Commissioners may be needed.

**Park County Government  
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**Fund # 03 - General Fund - Payment In Lieu of Taxes (PILT)**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year-End Balance	Proposed Budget
<b>REVENUE</b>						
PILT Revenue	1,250,500	1,172,715	1,000,000	1,413,454	1,413,454	1,000,000
<b>TOTAL REVENUES</b>	<b>1,250,500</b>	<b>1,172,715</b>	<b>1,000,000</b>	<b>1,413,454</b>	<b>1,413,454</b>	<b>1,000,000</b>
<b>EXPENDITURES</b>						
PILT Unspent Funds	1,035	-	800,000	-	-	1,000,000
PILT Expense	20,619	48,272	500	6,945	6,945	
EMS Council	70,000	70,000	-	70,000	70,000	
Crisis Center	2,000	2,000	-	-	-	
Grant Match Expense	4,800	-	7,736	55,315	55,315	
Transfer to Another Fund	895,000	895,000	419,500	419,500	1,278,195	
Capital Expenditures	156,801	156,781	-	-	3,000	
<b>TOTAL EXPENDITURES</b>	<b>1,150,255</b>	<b>1,172,053</b>	<b>1,227,736</b>	<b>551,759</b>	<b>1,413,454</b>	<b>1,000,000</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>100,245</b>	<b>662</b>	<b>(227,736)</b>	<b>861,695</b>	<b>-</b>	<b>-</b>

**Park County Government  
2014 Budget**

**Fund # 03 - Public Health Sevices**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	ACTUAL 10/31/2013	2013 Estimated Year- End Balance	2014 Proposed Budget
<b>EPSDT CONTRACT</b>						
<b>REVENUE</b>						
EPSDT Funding	20,134	18,236	14,544	12,196	14,544	14,544
<b>TOTAL REVENUES</b>	<b>20,134</b>	<b>18,236</b>	<b>14,544</b>	<b>12,196</b>	<b>14,544</b>	<b>14,544</b>
<b>EXPENDITURES</b>						
Salaries & Wages	14,134	14,135	8,544	351	421	10,000
Fica Taxes	-	205	-	27	27	800
Office Supplies Expense	-	10	-	-	-	-
Computer Supplies Expense	-	147	-	-	-	-
Postage Shipping & Box Rent	-	-	-	139	139	-
Mileage & Travel Expense	-	20	-	40	40	-
Contractual Services Expense	6,000	5,500	6,000	5,850	5,162	4,200
<b>TOTAL EXPENDITURES</b>	<b>20,134</b>	<b>20,018</b>	<b>14,544</b>	<b>6,407</b>	<b>5,789</b>	<b>15,000</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>(1,781)</b>	<b>-</b>	<b>5,789</b>	<b>8,755</b>	<b>(456)</b>
<b>WIC PROGRAM</b>						
<b>REVENUE</b>						
WIC Funding	31,060	30,293	30,454	20,008	30,454	30,454
<b>TOTAL REVENUES</b>	<b>31,060</b>	<b>30,293</b>	<b>30,454</b>	<b>20,008</b>	<b>30,454</b>	<b>30,454</b>
<b>EXPENDITURES</b>						
Salaries & Wages	25,848	23,852	24,717	20,825	24,679	26,000
FICA Taxes	1,977	1,825	1,891	1,593	1,887	2,000
Office Supplies Expense	100	372	100	40	48	200
Miscellaneous Expense	534	301	392	247	326	600
Chemicals & Supplies	25	385	100	-	-	300
Postage Shipping & Box Rent	125	118	210	133	184	200
Equipment Repair & Maint	100	188	100	-	-	300
Mileage & Travel Expense	2,660	2,751	2,704	1,959	2,704	2,900
Education & Training Expense	-	206	600	448	530	800
Contractual Services Expense	100	-	140	-	-	100
<b>TOTAL EXPENDITURES</b>	<b>31,469</b>	<b>29,998</b>	<b>30,954</b>	<b>25,245</b>	<b>30,357</b>	<b>33,400</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(409)</b>	<b>294</b>	<b>(500)</b>	<b>(5,236)</b>	<b>97</b>	<b>(2,946)</b>
<b>PUBLIC HEALTH NURSING</b>						
<b>REVENUE</b>						
Federal Grants	-	-	5,078	-	8,331	5,078
State Grants - Health	37,914	53,352	39,864	33,893	32,924	39,864
Health Nurse Fees	2,500	3,871	2,000	2,385	1,500	2,000
Miscellaneous Reimbursement	1,500	2,732	1,600	4,266	1,600	1,600
<b>TOTAL REVENUES</b>	<b>41,914</b>	<b>59,955</b>	<b>48,542</b>	<b>40,544</b>	<b>44,355</b>	<b>48,542</b>
<b>EXPENDITURES</b>						
Salaries & Wages	102,779	90,797	103,861	90,060	93,561	111,900

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**Fund # 03 - Public Health Sevices**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	Proposed Budget
Health Insurance Expense	33,794	36,168	37,245	31,624	32,749	37,245
Fica Taxes	7,723	8,088	8,711	6,452	7,728	8,600
Office Supplies Expense	250	262	250	272	272	300
Miscellaneous Expense	500	499	500	481	500	400
Chemicals & Supplies	6,000	6,113	6,000	5,232	5,011	6,000
Postage Shipping & Box Rent	100	133	100	120	120	200
Copying Expense	10	-	10	-	-	100
Public Notices	150	-	150	197	197	200
Dues & Meetings Expense	-	301	300	402	402	400
Telephone Expense	200	-	200	-	-	-
Equipment Repair & Maint	300	568	325	459	459	400
Mileage & Travel Expense	3,000	3,668	4,000	2,365	2,738	2,000
Education & Training Expense	100	997	100	646	646	2,000
Building Rental Expense	15,000	17,484	7,500	5,607	5,607	-
<b>TOTAL EXPENDITURES</b>	<b>169,906</b>	<b>165,077</b>	<b>169,252</b>	<b>143,917</b>	<b>149,990</b>	<b>169,745</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(127,992)</b>	<b>(105,122)</b>	<b>(120,710)</b>	<b>(103,373)</b>	<b>(105,635)</b>	<b>(121,203)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - Purchasing**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year-End Balance	Proposed Budget
<b>REVENUE</b>						
Miscellaneous Reimbursement	1,500	6,438	1,500	1,213	1,500	1,500
<b>TOTAL REVENUES</b>	<b>1,500</b>	<b>6,438</b>	<b>1,500</b>	<b>1,213</b>	<b>1,500</b>	<b>1,500</b>
<b>EXPENDITURES</b>						
Office Supplies Expense	2,500	4,169	2,500	959	1,151	2,500
Telephone Expense	88,000	74,179	88,000	53,332	83,483	88,000
<b>TOTAL PURCHASING</b>	<b>90,500</b>	<b>78,349</b>	<b>90,500</b>	<b>54,292</b>	<b>84,634</b>	<b>90,500</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(89,000)</b>	<b>(71,910)</b>	<b>(89,000)</b>	<b>(53,079)</b>	<b>(83,134)</b>	<b>(89,000)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - Recreation Development**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	Proposed Budget
<b>REVENUE</b>						
Miscellaneous Revenue	-	10	-	-	-	-
<b>TOTAL REVENUES</b>	-	10	-	-	-	-
<b>EXPENDITURES</b>						
Salaries & Wages	38,934	47,964	38,934	32,445	38,934	47,250
Health Insurance Expense	9,183	11,472	9,183	7,652	9,183	10,667
FICA Taxes	2,979	2,904	2,979	1,605	2,979	3,233
Office Supplies Expense	500	129	500	100	120	300
Computer Supplies Expense	500	-	500	429	500	500
Postage Shipping & Box Rent	300	84	300	30	36	300
Copying Expense	500	99	500	37	45	300
Dues & Meetings Expense	1,000	975	1,000	30	36	500
Mileage & Travel Expense	500	85	500	375	471	500
Contractual Services Expense	3,500	2,066	3,500	2,793	3,500	3,000
<b>TOTAL EXPENDITURES</b>	<b>57,896</b>	<b>65,779</b>	<b>57,896</b>	<b>45,497</b>	<b>55,804</b>	<b>66,550</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(57,896)</b>	<b>(65,769)</b>	<b>(57,896)</b>	<b>(45,497)</b>	<b>(55,804)</b>	<b>(66,550)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - General Fund - Telecommunications**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	Proposed Budget
<b>REVENUE</b>						
Tower Lease	-	4,434	7,601	1,305	1,566	7,601
Miscellaneous Reimbursement	-	2,572	-	5,742	5,742	5,742
<b>TOTAL REVENUES</b>	-	<b>7,005</b>	<b>7,601</b>	<b>7,046</b>	<b>7,307</b>	<b>13,343</b>
<b>EXPENDITURES</b>						
Salaries & Wages	46,690	25,318	-	-	-	-
Overtime	-	77	-	-	-	-
Health Insurance Expense	13,914	8,157	-	-	-	-
FICA Taxes	3,572	1,852	-	-	-	-
Office Supplies Expense	1,000	605	1,000	530	752	1,000
Miscellaneous Expense	500	193	500	256	186	500
Electricity Expense	6,000	5,224	645	38	46	700
Telephone Expense	20,800	13,697	20,800	17,391	16,616	20,800
Radio & Tower Repair	25,000	23,149	24,064	5,038	6,046	24,600
Cell Phone Expense	600	310	-	-	-	-
Equipment Repair & Maint	5,000	5,633	15,000	3,224	3,869	15,000
Mileage & Travel	2,000	2,069	1,000	225	270	1,100
Education & Training	2,000	-	2,000	759	911	2,000
Building Rental Expense	11,720	11,297	12,011	11,082	10,828	12,459
<b>TOTAL EXPENDITURES</b>	<b>138,796</b>	<b>97,580</b>	<b>77,020</b>	<b>38,544</b>	<b>39,523</b>	<b>78,159</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(138,796)</b>	<b>(90,574)</b>	<b>(69,419)</b>	<b>(31,497)</b>	<b>(32,215)</b>	<b>(64,816)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - Tourism**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	2014 Proposed Budget
<b>REVENUE</b>						
<i>None</i>						
<b>TOTAL REVENUES</b>	-	-	-	-	-	-
<b>EXPENDITURES</b>						
Postage Shipping & Box Rent	500	32	800	310	373	800
Printing Expense	4,505	789	3,000	1,166	1,399	4,000
Copying Expense	500	-	150	-	-	150
Dues & Meetings	1,000	-	1,000	120	144	1,000
Advertising Expenditure*	10,000	17,125	15,000	16,186	15,000	44,000
Mileage & Travel	1,000	403	1,000	866	234	1,200
Contractual Services Expense	2,000	3,152	10,000	5,120	10,000	10,000
Grant Match	2,171	1,150	5,000	5,736	5,736	1,200
Familiarization & Special Tours	-	-	-	-	-	1,000
<b>TOTAL EXPENDITURES</b>	<b>21,676</b>	<b>22,651</b>	<b>35,950</b>	<b>29,504</b>	<b>32,886</b>	<b>63,350</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>42,852</b>	<b>45,270</b>	<b>71,100</b>	<b>58,698</b>	<b>65,399</b>	<b>125,900</b>

\*Expenditures in this line item require the prior approval of the County Administrator, and may require the Board of County Commissioner's approval.

**Park County Government  
2014 Budget**

**Fund # 03 - Employee Advisory Council**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	ACTUAL 10/31/2013	2013 Estimated Year- End Balance	2014 Proposed Budget
<b>REVENUE</b>						
Miscellaneous Revenue	-	-	-	163	163	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163</b>	<b>163</b>	<b>-</b>
<b>EXPENDITURES</b>						
Program Exp-Emp Incentives	1,900	1,001	1,900	520	624	1,900
Program Exp-Emp Events	400	1,459	832	644	832	900
Miscellaneous	68	120	68	-	-	100
<b>TOTAL EXPENDITURES</b>	<b>2,368</b>	<b>2,580</b>	<b>2,800</b>	<b>1,164</b>	<b>1,456</b>	<b>2,900</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(2,368)</b>	<b>(2,580)</b>	<b>(2,800)</b>	<b>(1,001)</b>	<b>(1,293)</b>	<b>(2,900)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - Advisory Board on Environment**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	
	12/31/2012	12/31/2012	REVISED BUDGET	10/30/2013	Estimated Year- End Balance	2014 Proposed Budget
<b>REVENUE</b>						
<i>None</i>						
<b>TOTAL REVENUES</b>	-	-	-	-	-	-
<b>EXPENDITURES</b>						
CEQ Board Expense	1,200	805	1,500	385	462	1,500
Miscellaneous Expense	1,500	248	500	90	108	500
Dues & Meetings Expense	-	-	1,000	-	-	1,000
Mileage & Travel Expense	-	-	200	-	-	200
<b>TOTAL EXPENDITURES</b>	<b>2,700</b>	<b>1,053</b>	<b>3,200</b>	<b>475</b>	<b>570</b>	<b>3,200</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(2,700)</b>	<b>(1,053)</b>	<b>(3,200)</b>	<b>(475)</b>	<b>(570)</b>	<b>(3,200)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - Historical Preservation**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	ACTUAL 10/31/2013	2013 Estimated Year- End Balance	2014 Proposed Budget
<b>REVENUE</b>						
<i>None</i>						
<b>TOTAL REVENUES</b>	-	-	-	-	-	-
<b>EXPENDITURES</b>						
Salaries And Wages	33,495	33,495	34,990	28,746	32,523	35,000
Health Insurance	13,785	13,900	15,305	12,754	6,736	15,400
FICA Taxes	2,562	2,439	2,676	2,100	2,459	2,700
Board Member Expense	2,940	1,995	2,940	1,670	2,940	3,000
Office Supplies Expense	600	1,355	600	526	568	600
Miscellaneous Expense	200	204	300	56	300	300
Postage Shipping	125	207	125	97	117	200
Copying Expense	100	61	150	217	75	200
Public Notices	200	130	100	111	111	200
Dues & Meetings Expense	1,000	1,153	1,000	1,073	1,073	1,000
Telephone Expense	350	-	240	20	50	300
Cell Phone Expense	-	-	-	160	160	-
Mileage & Travel	2,000	629	1,500	1,259	1,500	1,500
Education & Training	1,000	1,077	1,000	420	1,000	1,000
Contractual Services Expense	5,000	4,005	5,000	411	5,000	5,000
Grant Match Expense	6,000	5,810	6,000	3,800	6,000	6,000
<b>TOTAL EXPENDITURES</b>	<b>69,357</b>	<b>66,459</b>	<b>71,926</b>	<b>53,420</b>	<b>60,613</b>	<b>72,400</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(69,357)</b>	<b>(66,459)</b>	<b>(71,926)</b>	<b>(53,420)</b>	<b>(60,613)</b>	<b>(72,400)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - National Heritage Area**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/30/2013	Estimated Year- End Balance	Proposed Budget
<b>REVENUE</b>						
<i>None</i>						
<b>TOTAL REVENUES</b>	-	-	-	-	-	-
<b>EXPENDITURES</b>						
Salaries & Wages	57,253	57,253	58,000	48,333	58,000	58,000
Health Insurance	72	72	72	60	48	72
FICA Taxes	4,271	4,380	4,207	3,713	2,900	4,437
Board Member Expense	4,000	187	1,000	187	224	500
Office Supplies	2,000	2,307	2,000	2,003	2,003	2,100
Miscellaneous Expense	500	336	400	901	901	500
Postage & Shipping	200	266	400	282	147	400
Copying Expense	300	163	200	182	109	300
Public Notices	6,000	4,531	500	52	62	200
Dues & Meetings Expense	2,000	853	2,000	753	904	2,000
Cell Phone Expense	1,000	-	480	360	167	500
Equipment Repair & Maint	6,500	548	1,000	2,102	2,102	1,100
Mileage & Travel	1,000	6,949	8,000	5,907	2,221	8,200
Education & Training	-	951	3,000	1,810	188	1,500
Contractual Services	-	1,750	-	-	-	-
Capital Expenditure	10,000	10,000	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>95,096</b>	<b>90,544</b>	<b>81,259</b>	<b>66,644</b>	<b>69,976</b>	<b>79,809</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(95,096)</b>	<b>(90,544)</b>	<b>(81,259)</b>	<b>(66,644)</b>	<b>(69,976)</b>	<b>(79,809)</b>

**Park County Government  
2014 Budget**

**Fund # 03 - Cemetery**

ACCOUNT	BUDGET	ACTUAL	2013	ACTUAL	2013	2014 Proposed Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	
<b>REVENUE</b>						
Donations			-	550	550	550
<b>TOTAL REVENUES</b>	-	-	-	550	550	550
Board Member Expense	-	-	350	-	-	350
Operating Expense	2,300	1,016	300	90	300	300
Postage Shipping & Box Rent	-	-	10	10	-	10
Printing Expense	-	-	20	20	-	20
Mileage & Travel Expense	350	385	460	534	350	460
<b>CEMETARY BOARD</b>	<b>2,650</b>	<b>1,401</b>	<b>1,140</b>	<b>654</b>	<b>650</b>	<b>1,140</b>

**Park County Government  
2014 Budget**

**Fund # 03 - Strategic Plan**

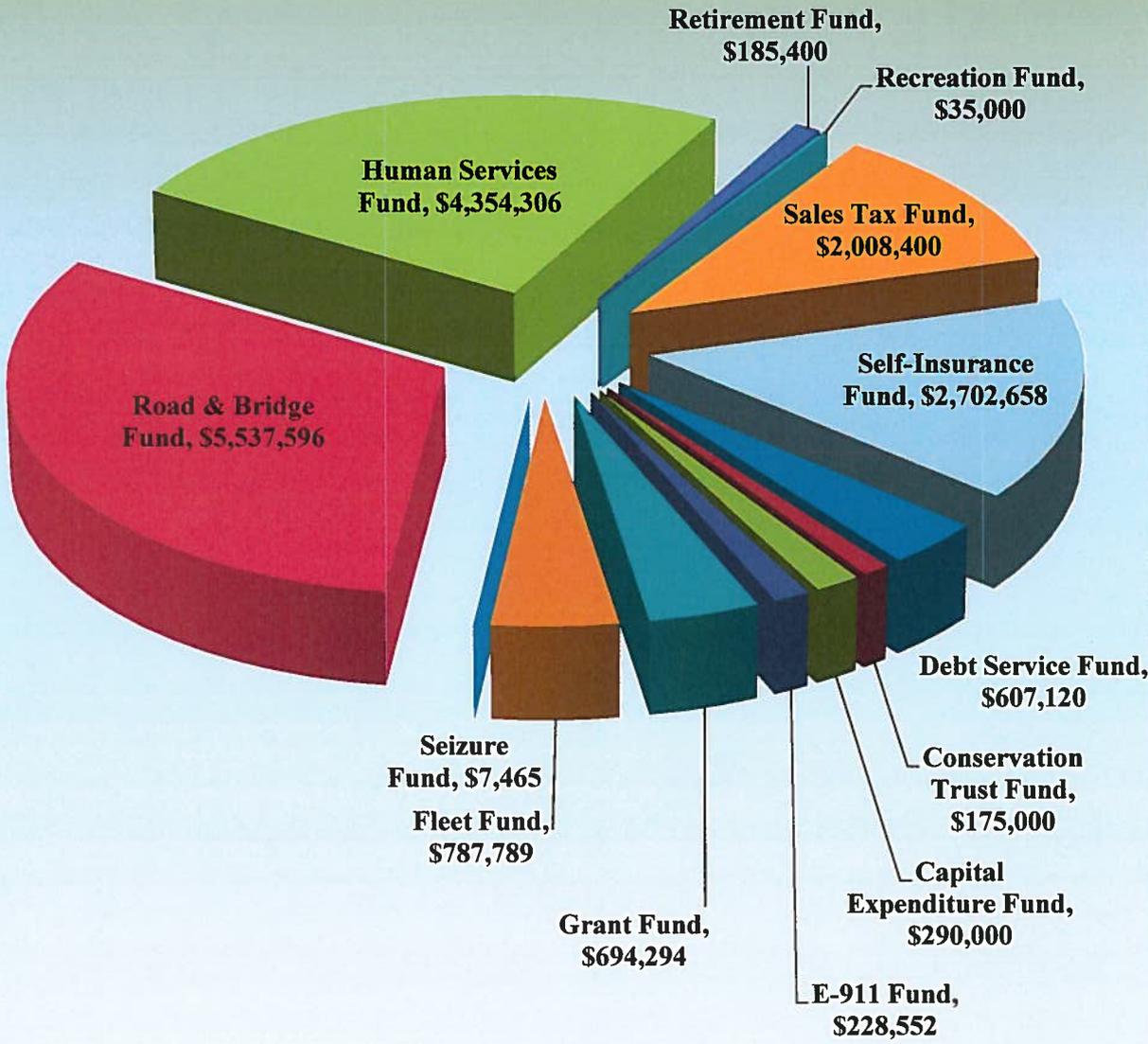
ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	ACTUAL 10/30/2013	2013 Estimated Year- End Balance	2014 Proposed Budget
<b>REVENUE</b>						
<i>None</i>						
<b>TOTAL REVENUES</b>	-	-	-	-	-	-
Strategic Master Plan						
Contractual Services Expense	25,000	1,579	25,000	-	-	40,000
<b>TOTAL STRATEGIC MASTER PLAN</b>	<b>25,000</b>	<b>1,579</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>40,000</b>
<b>TOTAL STRATEGIC MASTER PLAN</b>	<b>(25,000)</b>	<b>(1,579)</b>	<b>(25,000)</b>	<b>-</b>	<b>-</b>	<b>(40,000)</b>

**Park County Government  
2014 Budget**

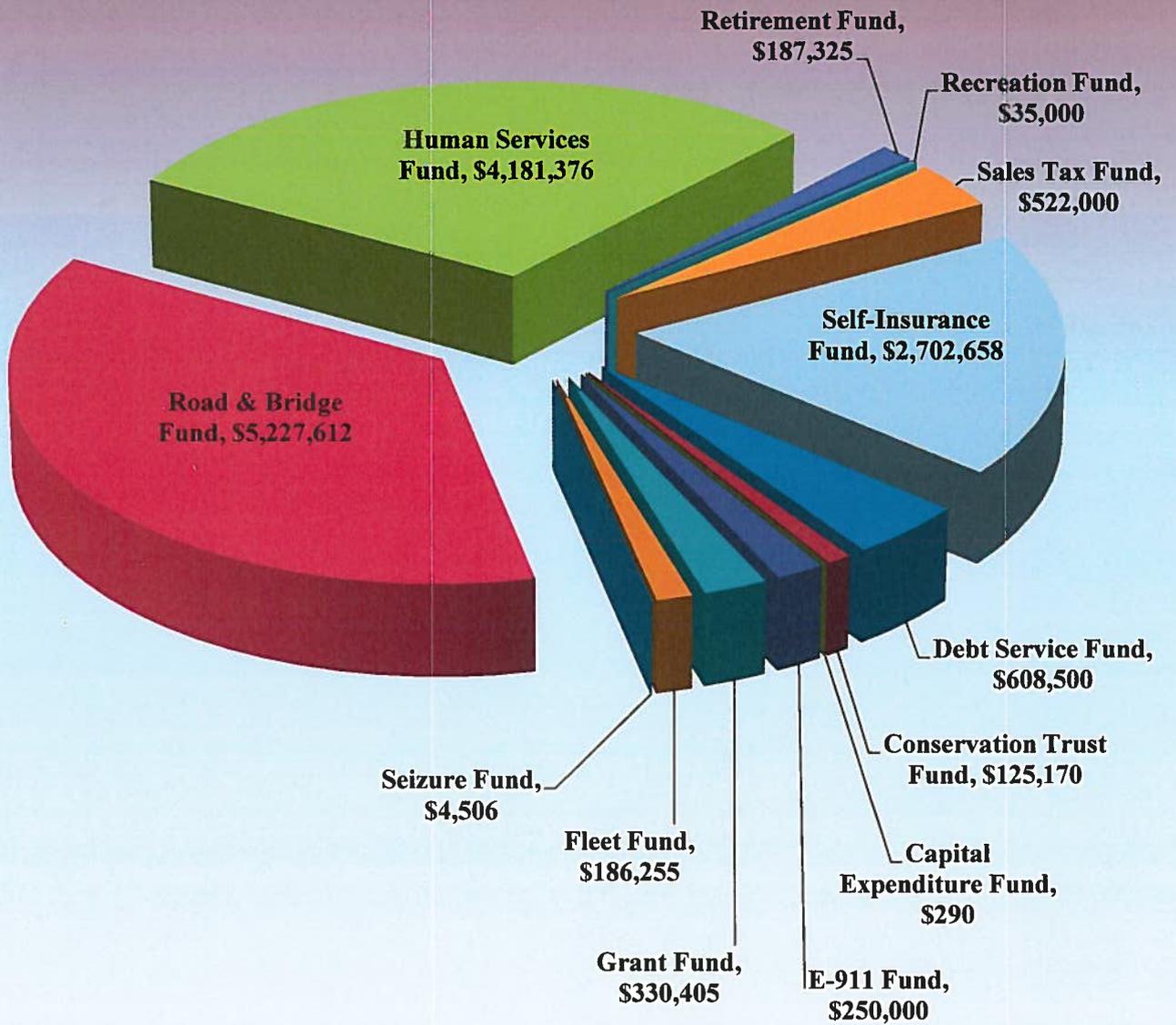
**Fund # 03 - General Fund - Planning Commission & Board of Adjustments**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	ACTUAL 10/30/2013	2013 Estimated Year- End Balance	2014 Proposed Budget
<b>REVENUE</b>						
<i>None</i>	-	-	-	-	-	-
<b>EXPENDITURES</b>						
Planning Board Expense	2,500	1,850	2,500	975	1,170	2,500
Office Supplies Expense	-	77	150	-	-	150
Postage Shipping & Box Rent	200	-	200	76	92	200
Public Notices	200	806	1,000	361	433	1,000
Mileage & Travel Expense	800	2,060	1,300	1,013	787	1,300
<b>TOTAL EXPENDITURES</b>	<b>3,700</b>	<b>4,793</b>	<b>5,150</b>	<b>2,425</b>	<b>2,482</b>	<b>5,150</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>(3,700)</b>	<b>(4,793)</b>	<b>(5,150)</b>	<b>(2,425)</b>	<b>(2,482)</b>	<b>(5,150)</b>

**Park County Government  
2014 Budget - All Other Funds  
(Non-General Fund)  
Revenue**



**Park County Government  
2014 Budget - All Other Funds  
(Non-General Fund)  
Expenditures**



**Park County Government  
2014 Budget**

**Fund # 04 - Debt Service Fund**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/31/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
<b>REVENUE</b>						
Interest on Investments	1,680	3,876	3,000	1,261	1,513	1,500
Transfer from Other Funds	603,877	603,877	607,683	607,683	607,683	607,000
<b>REVENUE</b>	<b>605,557</b>	<b>607,753</b>	<b>610,683</b>	<b>608,944</b>	<b>609,196</b>	<b>608,500</b>
<b>EXPENDITURES</b>						
<i>2000 Bond Account</i>						
Miscellaneous Expense	2,300	1,075	2,300	2,300	2,300	2,300
Debt Service - Principal	510,000	510,000	530,000	-	530,000	545,000
Debt Service - Interest	93,876	93,876	77,683	38,841	77,683	59,820
<b>BOND ACCOUNT</b>	<b>606,176</b>	<b>604,951</b>	<b>609,983</b>	<b>41,141</b>	<b>609,983</b>	<b>607,120</b>
<b>DEBT SERVICE FUND</b>	<b>606,176</b>	<b>604,951</b>	<b>609,983</b>	<b>41,141</b>	<b>609,983</b>	<b>607,120</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(619)</b>	<b>2,802</b>	<b>700</b>	<b>567,803</b>	<b>(787)</b>	<b>1,380</b>

**Park County Government  
2014 Budget**

**Fund # 06 - Conservation Trust Fund (CTF)**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/31/2013	2013 Estimated Year- End Balance	2014 Proposed Budget
<b>REVENUE</b>						
State Grants-Conservation Trust	125,000	129,216	125,000	102,782	138,782	125,000
Interest on Investments	170	268	200	110	132	170
<b>REVENUE</b>	<b>125,170</b>	<b>129,484</b>	<b>125,200</b>	<b>102,892</b>	<b>138,914</b>	<b>125,170</b>
<b>EXPENDITURES</b>						
<i>5100 General</i>						
Miscellaneous Expense	22,818	-	-	-	-	175,000
Lake George Association	21,900	21,900	9,000	-	9,000	-
Platte Canyon School Dist 1	14,177	-	18,750	14,242	17,090	-
Town Of Fairplay	25,000	25,000	-	-	-	-
Park County Community Ctrs	27,405	24,175	50,000	-	-	-
Park County Senior Coalition	3,200	3,200	-	-	-	-
South Park Shooting Assoc	50,032	31,340	18,692	11,872	18,692	-
Library Book Expense	18,000	18,335	18,000	12,582	18,000	-
Guffey Comm Charter School	-	-	12,200	12,200	12,200	-
South Park Recreation	-	-	18,750	-	18,750	-
Park County Re 2 School Dist	-	-	22,500	-	22,500	-
Park County - Bike Path	30,000	-	32,000	4,764	32,000	-
Platte Canyon Edu Foundation	-	11,671	-	-	-	-
<b>CONSERVATION TRUST-GENERAL</b>	<b>212,532</b>	<b>135,621</b>	<b>199,892</b>	<b>55,660</b>	<b>148,232</b>	<b>175,000</b>
<b>CONSERVATION TRUST FUND</b>	<b>212,532</b>	<b>135,621</b>	<b>199,892</b>	<b>55,660</b>	<b>148,232</b>	<b>175,000</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(87,362)</b>	<b>(6,136)</b>	<b>(74,692)</b>	<b>47,232</b>	<b>(9,318)</b>	<b>(49,830)</b>

**Note:**

Applications for CTF funding will not be reviewed by the CTF board until early in 2014.

**Park County Government  
2014 Budget**

**Fund # 07 - Grant Fund**

DESCRIPTION	BUDGET	ACTUAL	2013	Actual	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year-End Balance	Proposed Budget
<b>REVENUE</b>						
Verterans Outreach Grant	-	805	-	2,000	2,000	2,000
DHS Emerg Food/Shelter	5,656	4,759	-	-	4,759	4,759
Human Services Grants - Federal	-	531	-	-	531	531
VALE Grant	27,700	28,365	30,714	23,162	30,714	30,714
Victims of Crime Services	39,444	37,351	39,441	20,079	39,441	39,441
Dev Svcs - Comm Svcs Grant	20,000	10,028	-	19,642	19,642	19,642
PH - EPR Grant - Federal	32,480	29,766	22,854	23,397	23,397	23,397
Amendment 35 - Immunizations	10,060	9,782	10,452	9,198	10,452	10,452
DTAP Winnable Battle	6,565	6,666	10,072	8,210	10,072	10,072
Emergency Preparedness - Federal	-	5,439	-	-	-	-
Emergency Preparedness - State	7,239	(162)	14,000	17,936	17,936	17,936
PH Community Assessment	-	4,531	-	650	650	650
PH - RIZO Grant	19,015	12,137	4,366	9,752	9,752	9,752
Historic Local Match - State	-	-	7,500	10,741	10,741	10,741
Historic Local Match - Donations	-	-	700	-	-	-
Historic Preservation - State	-	6,654	-	2,447	2,447	2,447
Historic Preservation - Nominations	31,734	12,686	-	-	-	-
Historic Preservation - Como Depot	125,000	-	215,200	51,980	51,980	51,980
Historic Preservation - Santa Maria Ranch	10,540	5,072	-	-	-	-
Historic Preservation - Paris Mill	6,362	3,000	3,362	3,362	3,362	3,362
Historic Preservation - Fairplay Hotel	6,287	2,515	-	3,772	3,772	3,772
Historic Preservation - SHF Como Hotel	8,000	31,041	-	-	-	-
Historic Preservation - SHF - Trout Creek Ranch	20,000	9,000	-	6,000	6,000	6,000
National Heritage Grant	150,000	141,448	147,000	82,756	82,756	82,756
McGraw Park Grant Project	-	400	-	-	-	-
Alma Fairplay Bike Path - Federal	288,000	-	242,575	-	-	-
Alma Fairplay Bike Path - State	-	43,339	-	-	-	-
Cemetary Board	-	35	-	-	-	-
Shooting Range	133,776	-	133,776	-	-	-
<b>Grant Revenue</b>	<b>947,858</b>	<b>405,186</b>	<b>882,012</b>	<b>295,084</b>	<b>330,405</b>	<b>330,405</b>
<b>1201 Veteran's Outreach Grant</b>						
Office Supplies Expense	-	270	-	12	12	-
Contractual Services Expense	-	140	4,284	4,827	4,827	4,284
Grants	-	396	-	-	-	-
<b>1201 Veteran's Outreach Grant</b>	<b>-</b>	<b>805</b>	<b>4,284</b>	<b>4,838</b>	<b>4,839</b>	<b>4,284</b>

**Park County Government  
2014 Budget**

**Fund # 07 - Grant Fund**

DESCRIPTION	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/31/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
<b>1202 DHS Emerg Food/Shelter Grant</b>						
Miscellaneous Expense	5,656	1,853	-	300	450	-
Contractual Services Expense	-	2,905	-	598	897	-
<b>1202 DHS Emerg Food/Shelter Grant</b>	<b>5,656</b>	<b>4,759</b>	<b>-</b>	<b>898</b>	<b>1,347</b>	<b>-</b>
<b>1203 Human Services Grant</b>						
Miscellaneous Expense	-	531	1,000	-	1,000	1,500
<b>1203 Human Services Grant</b>	<b>-</b>	<b>531</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,500</b>
<b>2113 VALE Grant</b>						
Salaries & Wages	27,700	25,845	30,714	25,736	30,714	25,845
Miscellaneous	-	2,520	-	1,661	1,661	-
<b>2113 VALE Grant</b>	<b>27,700</b>	<b>28,365</b>	<b>30,714</b>	<b>27,397</b>	<b>32,375</b>	<b>25,845</b>
<b>2119 Victims of Crime Services</b>						
Salaries & Wages	33,417	30,802	33,417	27,489	33,417	33,417
Miscellaneous Expense	3,000	6,189	3,000	3,452	3,432	3,590
Education & Training Expense	3,024	360	3,024	1,725	1,725	2,434
<b>2119 Victims of Crime Services</b>	<b>39,441</b>	<b>37,351</b>	<b>39,441</b>	<b>32,666</b>	<b>38,574</b>	<b>39,441</b>
<b>2995 Dev Svcs Grant</b>						
Contractual Services Expense	20,000	10,028	264	30,553	45,830	10,000
<b>2995 Dev Svcs Grant</b>	<b>20,000</b>	<b>10,028</b>	<b>264</b>	<b>30,553</b>	<b>45,830</b>	<b>10,000</b>
<b>4170 EPR Grant</b>						
Salaries & Wages	13,000	11,001	15,560	14,391	15,560	15,560
Fica Taxes	995	841	1,194	1,100	1,194	1,194
Office Supplies Expense	1,500	596	500	381	500	500
Miscellaneous Expense	2,000	2,931	500	1,630	1,630	500
Fax Expense	400	568	500	134	500	500
Cell Phone Expense	1,800	1,732	1,600	1,643	1,643	1,600
Equipment Repair & Maint	11,000	9,952	1,000	1,834	1,834	1,000
Mileage & Travel Expense	1,785	2,146	2,000	2,904	2,904	2,000
<b>4170 EPR Grant</b>	<b>32,480</b>	<b>29,766</b>	<b>22,854</b>	<b>24,017</b>	<b>25,765</b>	<b>22,854</b>
<b>4171 Amendment 35 Immunizations</b>						
Salaries & Wages	5,000	1,037	5,000	4,887	5,000	5,000
Health Insurance	-	307	-	811	1,000	-
Fica Taxes	360	75	383	366	383	383

**Park County Government  
2014 Budget**

**Fund # 07 - Grant Fund**

DESCRIPTION	BUDGET	ACTUAL	2013	Actual	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year-End Balance	Proposed Budget
Office Supplies Expense	300	1,378	800	599	800	800
Miscellaneous Expense	2,400	4,975	2,000	9,485	9,485	2,000
Equipment Repair & Maint	1,500	1,410	2,000	1,576	2,000	2,000
Mileage & Travel Expense	500	600	269	335	400	269
<b>4171 Amendment 35 Immunizations</b>	<b>10,060</b>	<b>9,782</b>	<b>10,452</b>	<b>18,059</b>	<b>19,068</b>	<b>10,452</b>
<b>4173 DTAP Winnable Battle Grant</b>						
Salaries & Wages	4,002	-	6,711	76	114	6,711
Fica Taxes	-	-	513	6	9	513
Office Supplies	-	1,999	350	464	696	350
Miscellaneous Expense	4,517	4,302	1,999	750	1,125	1,999
Mileage & Travel	-	365	500	128	192	500
<b>4173 DTAP Winnable Battle Grant</b>	<b>8,519</b>	<b>6,666</b>	<b>10,073</b>	<b>1,424</b>	<b>2,136</b>	<b>10,073</b>
<b>4174 Emergency Preparedness</b>						
Court Security Grant	-	200	-	-	-	-
Contractual Services	7,239	5,077	14,000	12,936	14,000	14,000
<b>4174 Emergency Preparedness</b>	<b>7,239</b>	<b>5,277</b>	<b>14,000</b>	<b>12,936</b>	<b>14,000</b>	<b>14,000</b>
<b>4175 PH Community Assessment</b>						
Salaries & Wages	-	3,038	-	360	540	-
Fica Taxes	-	232	-	28	41	-
Office Supplies Expense	-	302	-	-	-	-
Miscellaneous Expense	-	297	-	63	94	-
Mileage & Travel Expense	-	662	-	410	615	-
<b>4175 PH Community Assessment</b>	<b>-</b>	<b>4,531</b>	<b>-</b>	<b>860</b>	<b>1,290</b>	<b>-</b>
<b>4176 Rizo Grant</b>						
Salaries & Wages	1,341	8,100	-	-	-	-
Fica Taxes	-	7	-	-	-	-
Office Supplies Expense	-	418	-	84	126	-
Miscellaneous Expense	-	913	1,000	2,858	4,288	1,000
Mileage & Travel Expense	-	680	650	182	272	650
Contractual Services Expense	17,674	2,019	1,892	24	36	1,892
<b>4176 Rizo Grant</b>	<b>19,015</b>	<b>12,137</b>	<b>3,542</b>	<b>3,148</b>	<b>4,722</b>	<b>3,542</b>
<b>6517 Historic Local Match</b>						
Contractual Services	-	-	61,499	2,167	3,250	61,499
Colo Tourism Grant	-	-	8,200	8,100	8,100	8,200
<b>HISTORIC LOCAL MATCH</b>	<b>-</b>	<b>-</b>	<b>69,699</b>	<b>10,267</b>	<b>11,350</b>	<b>69,699</b>

**Park County Government  
2014 Budget**

**Fund # 07 - Grant Fund**

DESCRIPTION	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/31/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
<b>6518 Historical Preservation</b>						
Historical Nominations	31,734	12,054	-	-	-	-
Como Depot	125,000	-	210,200	81,890	122,835	210,200
Santa Maria Ranch	10,540	5,825	-	-	-	-
Clg - Paris Mill	6,362	362	-	6,000	9,000	-
Fairplay Hotel - Clg	6,287	1,258	-	5,030	7,544	-
Como Hotel Rehab	8,000	8,000	-	-	-	-
Tarryall School Maint	502	-	-	-	-	-
Old Courthouse Repair	-	24,470	-	-	-	-
Trout Creek Ranch Hsa	20,000	18,000	-	2,000	3,000	-
<b>6518 Historical Preservation</b>	<b>208,425</b>	<b>69,968</b>	<b>210,200</b>	<b>94,920</b>	<b>142,379</b>	<b>210,200</b>
<b>6519 National Heritage Area</b>						
Salaries & Wages	32,480	42,020	34,495	30,660	34,495	34,495
Health Insurance	7,140	7,750	7,855	6,545	7,855	7,855
Fica Taxes	2,485	3,174	2,639	2,307	2,639	2,639
Contractual Services Expense	51,639	58,072	51,639	28,041	45,192	51,639
Grant Match	50,000	30,432	50,000	56,447	56,447	50,000
<b>6519 National Heritage Area</b>	<b>143,744</b>	<b>141,448</b>	<b>146,628</b>	<b>124,000</b>	<b>146,628</b>	<b>146,628</b>
<b>6523 Business Initiatives Program</b>						
Business Incentives	705	-	1,105	-	-	-
<b>6523 Business Initiatives Program</b>	<b>705</b>	<b>-</b>	<b>1,105</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>6524 McGraw Park Grant Projcgt</b>						
Contractual Services	-	400	-	-	-	-
<b>CENTENNIAL MITIGATION</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>6527 Alma Bike Centennial Trail</b>						
Contractual Services Expense	329,870	43,339	-	-	-	-
<b>BIKE CENTENNIAL TRAIL</b>	<b>329,870</b>	<b>43,339</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>6528 CTO Heritage Tourism</b>						
Contractual Services	-	-	74	-	-	-
<b>CTO HERITAGE TOURISM</b>	<b>-</b>	<b>-</b>	<b>74</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8500 Cemetary Board - Horn Cemetary</b>						
Miscellaneous Expense	2,991	35	-	-	-	-
<b>CEMETARY BOARD-HORN CEMETARY</b>	<b>2,991</b>	<b>35</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Park County Government  
2014 Budget**

**Fund # 07 - Grant Fund**

DESCRIPTION	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/31/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
<i>9400 Shooting Range</i>						
Miscellaneous Expense	133,776	-	125,776	6,536	6,536	125,776
<b>COMMUNITY SVCS BLOCK GRANT</b>	<b>133,776</b>	<b>-</b>	<b>125,776</b>	<b>6,536</b>	<b>6,536</b>	<b>125,776</b>
<b>GRANT EXPENDITURES</b>	<b>989,621</b>	<b>405,186</b>	<b>690,106</b>	<b>392,519</b>	<b>497,839</b>	<b>694,294</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>(41,763)</b>	<b>-</b>	<b>191,906</b>	<b>(97,435)</b>	<b>(167,434)</b>	<b>(363,889)</b>

**Park County Government  
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**Fund # 09 - E911 Fund**

ACCOUNT	BUDGET	ACTUAL	2013	Actual	2013	2014
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year End Balance	Proposed Budget
<b>REVENUE</b>						
E-911 Tariff Collections	270,000	280,789	250,000	205,971	225,000	250,000
<b>REVENUE</b>	<b>270,000</b>	<b>280,789</b>	<b>250,000</b>	<b>205,971</b>	<b>225,000</b>	<b>250,000</b>
<b>EXPENDITURES</b>						
Salaries And Wages	390	288	288	240	288	360
Health Insurance Expense	60	168	175	128	175	-
Fica Taxes	28	19	20	15	20	28
Miscellaneous Expense	50,000	12,307	50,000	3,076	30,000	50,000
Telephone Expense	948	565	1,426	16,440	19,728	-
Equipment Repair & Maint	52,846	44,859	49,426	13,966	16,759	51,547
Treasurers Collection Fee	2,700	2,715	2,600	2,152	2,583	2,600
Debt Service - Principal	111,327	111,327	114,579	56,877	68,253	117,926
Debt Service - Interest	12,690	12,690	9,438	5,131	6,157	6,091
<b>E-911 AUTHORITY</b>	<b>230,989</b>	<b>184,937</b>	<b>227,952</b>	<b>98,025</b>	<b>143,963</b>	<b>228,552</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>39,011</b>	<b>95,852</b>	<b>22,048</b>	<b>107,946</b>	<b>81,037</b>	<b>21,448</b>

**Park County Government  
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**Fund # 10 - Seizure Fund**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/30/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
<b>REVENUE</b>						
<i>2111 Property Seizure - Federal</i>						
Interest	10	11	6	6	7	6
<b>PROPERTY SEIZURE-FEDERAL</b>	<b>10</b>	<b>11</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>6</b>
<i>2117 DARE Donations</i>						
Court Ordered Donations	4,000	3,075	3,500	1,091	1,309	3,500
<b>DARE DONATIONS</b>	<b>4,000</b>	<b>3,075</b>	<b>3,500</b>	<b>1,091</b>	<b>1,309</b>	<b>3,500</b>
<i>2119 Victims of Crime Services</i>						
Court Ordered Donations	1,200	828	1,500	185	222	
Victims Services Fund	-	764	-	437	524	1,000
<b>VICTIMS OF CRIME SERVICES</b>	<b>1,200</b>	<b>1,592</b>	<b>1,500</b>	<b>622</b>	<b>746</b>	<b>1,000</b>
<i>2123 Community Services</i>						
Donations	-	1,471	-	2,055	2,466	-
<b>SHERIFF POSSE</b>	<b>-</b>	<b>1,471</b>	<b>-</b>	<b>2,055</b>	<b>2,466</b>	<b>-</b>
<i>2131 Officer Welfare Funds</i>						
Donations	-	-	-	100	120	-
<b>OFFICER WELFARE FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>120</b>	<b>-</b>
<i>2980 Animal Control</i>						
Donations	-	7,550	-	1,477	1,772	-
<b>ANIMAL CONTROL</b>	<b>-</b>	<b>7,550</b>	<b>-</b>	<b>1,477</b>	<b>1,772</b>	<b>-</b>
<b>REVENUE</b>	<b>5,210</b>	<b>13,699</b>	<b>5,006</b>	<b>5,350</b>	<b>6,420</b>	<b>4,506</b>
<b>EXPENDITURES</b>						
<i>2110 County Sheriff</i>						
Miscellaneous Expense	325	-	-	-	-	-
<b>COUNTY SHERIFF</b>	<b>325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>2111 Property Seizure - Federal</i>						
Miscellaneous Expense	4,000	-	-	4,770	5,724	1,000
<b>PROPERTY SEIZURE-FEDERAL</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>4,770</b>	<b>5,724</b>	<b>1,000</b>
<i>2117 DARE Donations</i>						
Miscellaneous Expense	5,000	5,563	4,000	2,268	2,722	1,000
<b>DARE DONATIONS</b>	<b>5,000</b>	<b>5,563</b>	<b>4,000</b>	<b>2,268</b>	<b>2,722</b>	<b>1,000</b>
<i>2119 Victims of Crime Services</i>						
Miscellaneous Expense	1,600	2,307	1,660	2,799	3,359	1,600
<b>VICTIMS OF CRIME SERVICES</b>	<b>1,600</b>	<b>2,307</b>	<b>1,660</b>	<b>2,799</b>	<b>3,359</b>	<b>1,600</b>
<i>2120 K-9 Public Support</i>						
Miscellaneous Expense	243	-	243	-	-	243
<b>K-9 PUBLIC SUPPORT</b>	<b>243</b>	<b>-</b>	<b>243</b>	<b>-</b>	<b>-</b>	<b>243</b>
<i>2123 Community Services</i>						

**Park County Government  
2014 Budget**

**Fund # 10 - Seizure Fund**

ACCOUNT	BUDGET	ACTUAL	2013	Actual	2013	2014 Proposed Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/30/2013	Estimated Year-End Balance	
Miscellaneous Expense	24	1,319	200	600	720	24
<b>SHERIFF POSSE</b>	<b>24</b>	<b>1,319</b>	<b>200</b>	<b>600</b>	<b>720</b>	<b>24</b>
<i>2129 Drivers Education</i>						
Miscellaneous Expense	394	-	394	-	-	394
<b>DRIVERS EDUCATION</b>	<b>394</b>	<b>-</b>	<b>394</b>	<b>-</b>	<b>-</b>	<b>394</b>
<i>2130 VIN Inspection</i>						
Miscellaneous Expense	264	-	264	-	-	204
<b>VIN INSPECTION</b>	<b>264</b>	<b>-</b>	<b>264</b>	<b>-</b>	<b>-</b>	<b>204</b>
<i>2131 Officer Welfare Funds</i>						
	10,000	6,937	9,460	1,800	2,160	2,000
<b>OFFICER WELFARE FUNDS</b>	<b>10,000</b>	<b>6,937</b>	<b>9,460</b>	<b>1,800</b>	<b>2,160</b>	<b>2,000</b>
<i>2980 Animal Control</i>						
Miscellaneous Expense	23,000	11,427	14,000	8,808	10,570	1,000
<b>ANIMAL CONTROL</b>	<b>23,000</b>	<b>11,427</b>	<b>14,000</b>	<b>8,808</b>	<b>10,570</b>	<b>1,000</b>
<b>SHERIFF SEIZURE &amp; PGM FUND</b>	<b>44,850</b>	<b>27,553</b>	<b>30,221</b>	<b>21,046</b>	<b>25,255</b>	<b>7,465</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(39,640)</b>	<b>(13,854)</b>	<b>(25,215)</b>	<b>(15,695)</b>	<b>(18,834)</b>	<b>(2,959)</b>

**Park County Government  
2014 Budget**

**Fund # 11 - Road & Bridge Fund**

ACCOUNT	BUDGET	ACTUAL	2013	Actual	2013	2014 Proposed Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year-End Balance	
<b>REVENUE</b>						
R&B Maintenance Revenues	700	520	500	3,227	3,227	-
Other Financing Sources	-	23	-	-	-	-
Motor Pool Reimbursements	30,000	53,270	30,000	31,897	31,897	31,900
Motor Fuel Reimbursement	12,000	16,078	14,000	13,526	14,000	14,000
Motor Pool Oil, Lube, Filters	200	155	200	1,069	1,069	1,100
Motor Pool Labor Reimbursement	2,500	981	2,500	833	1,000	1,000
Motor Pool Parts Reimbursement	1,500	3,131	1,500	1,619	1,619	1,600
County Svc Burial	1,500	664	1,500	2,200	2,200	2,200
HUTF (includes FASTER)	4,500,000	4,686,068	4,600,000	3,850,752	4,593,034	4,600,000
Property Taxes	237,186	230,403	243,544	236,841	233,795	359,312
Delinquent Property Taxes	200	(157)	200	793	793	500
Specific Property Taxes	20,000	20,707	18,000	19,917	19,917	18,000
Interest on Late Payments	800	1,035	800	1,040	1,040	1,000
MV Registration - County Share	105,000	106,696	94,000	92,531	94,000	94,000
Driveway Cut Permits	-	-	-	-	-	-
Utility Cut Permits	30,000	27,651	25,000	17,775	25,000	20,000
Forest Reserve - County Share	93,207	93,204	83,210	92,622	92,622	90,000
Gaming Impact Funds	-	8,316	7,000	8,366	8,366	8,000
Miscellaneous Reimbursement	-	5,247	-	10,800	10,800	-
Miscellaneous Revenue	-	1,242	-	2,500	2,500	-
Transfer from Other Funds	-	262,998	-	13,059	13,059	-
Mineral Impact	-	-	-	-	-	35,000
Sale of Assets	-	11,198	-	-	-	-
CDL License Revenue	1,000	-	300	-	-	-
<b>REVENUE</b>	<b>5,035,793</b>	<b>5,529,428</b>	<b>5,122,254</b>	<b>4,401,364</b>	<b>5,149,936</b>	<b>5,277,612</b>
<b>EXPENDITURES</b>						
Safety Equipment	4,000	3,190	4,000	3,549	4,259	5,000
<b>ROAD &amp; BRIDGE-SAFETY</b>	<b>4,000</b>	<b>3,190</b>	<b>4,000</b>	<b>3,549</b>	<b>4,259</b>	<b>5,000</b>
Contractual Services Expense	7,500	7,500	7,500	7,103	8,524	7,000
<b>WEED CONTROL</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,103</b>	<b>8,524</b>	<b>7,000</b>
Legal Services	17,000	530	17,000	-	-	5,000
<b>ROAD &amp; BRIDGE-LEGAL SERVICES</b>	<b>17,000</b>	<b>530</b>	<b>17,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
Right Of Way Purchase -Expen	50,000	87,836	50,000	26,905	47,905	15,000
<b>ROAD &amp; BRIDGE-CONSTRUCTION</b>	<b>50,000</b>	<b>87,836</b>	<b>50,000</b>	<b>26,905</b>	<b>47,905</b>	<b>15,000</b>
Salaries & Wages	-	1,114,365	-	-	-	-
Miscellaneous Expense	-	20	-	-	-	500
Clothing & Uniform Expense	5,700	5,976	5,700	5,385	6,462	2,000
Tank Inspection Fees	760	385	760	385	462	400
Motor Fuel Expense	137,500	182,820	149,740	129,375	155,251	185,000
Machinery & Equipment Parts	235,000	224,268	235,000	223,474	268,168	260,000
Oil Lube & Anti-Freeze	45,500	23,880	35,000	17,613	21,136	35,000
Diesel Fuel Expense	495,000	483,592	495,000	398,969	478,762	485,000
Equipment Blades Expense	60,000	49,142	50,000	1,985	2,382	25,000
Tires And Tubes Expense	60,000	60,000	55,000	50,313	60,375	50,000
Tool Supplies Expense	10,000	9,745	10,000	5,488	6,585	6,000
Sign Expense	-	1,153	-	-	-	-
Shop Supplies Expense	35,000	33,241	35,000	36,978	44,373	20,000
Welding Supplies	10,000	9,780	8,000	3,764	4,517	7,000

**Park County Government  
2014 Budget**

**Fund # 11 - Road & Bridge Fund**

ACCOUNT	BUDGET	ACTUAL	2013	Actual	2013	2014 Proposed Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year-End Balance	
Fencing Supplies	5,000	64	3,000	2,646	3,175	2,000
Gravel	70,000	53,933	70,000	79,687	95,624	100,000
Freight Express & Truck Chrg	1,000	-	-	-	-	1,000
Surveyor/Architect Fee	10,000	5,935	4,000	9,918	11,901	4,000
Contract Repair/Labor Exp	20,000	19,694	25,000	38,000	45,600	20,000
Equipment Repair & Maint	30,000	(2,953)	20,000	-	-	35,000
Contract Maintenance Exp	1,500	-	-	-	-	-
Contractual Services Expense	3,500	2,048	2,000	1,866	2,240	4,000
Metal Culverts Expense	30,000	29,993	30,000	783	940	50,000
Cattle Guards Expense	7,000	6,100	9,000	268	321	18,000
Grass Seed Mix	500	-	200	-	-	16,000
Dust Suppressant	200,000	106,235	100,000	37,893	45,472	125,000
Water Lease	30,000	-	30,000	10,500	12,600	25,000
Pit Fee Expense	11,700	4,734	7,000	4,957	5,948	6,000
Project Sanitation	5,000	4,416	4,000	4,072	4,886	4,500
Road Oil Supplies Expense	575,000	278,435	400,000	224,153	268,983	364,000
Asphalt Patch Expense	75,000	75,151	90,000	34,267	41,121	75,000
Machinery & Equipment Rental	25,000	15,444	25,000	6,000	7,200	5,000
Debt Service - Principal	796,293	796,230	580,570	327,830	327,830	514,466
Debt Service - Interest	48,359	48,521	27,989	15,814	15,814	15,360
Card Lock Fuel System	5,000	4,380	5,000	1,365	1,638	2,000
Capital Expenditures	1,234,000	1,530,384	-	-	-	TBD
Machinery & Equip	-	1,750	-	-	-	3,000
<b>ROAD &amp; BRIDGE-MAINTENANCE</b>	<b>4,278,312</b>	<b>5,178,860</b>	<b>2,511,959</b>	<b>1,673,747</b>	<b>1,939,767</b>	<b>2,465,226</b>
Salaries & Wages	-	1,522,059	-	-	-	-
Motor Fuel Expense	-	76	-	-	-	1,000
Tires And Tubes Expense	-	-	-	-	-	3,000
Chains Expense	45,000	10,598	40,000	11,577	13,892	15,000
Snow Storm Emergency	-	-	-	-	-	10,000
Salt	8,000	10,133	9,000	5,566	6,680	10,000
<b>ROAD &amp; BRIDGE-SNOW &amp; ICE</b>	<b>53,000</b>	<b>1,542,866</b>	<b>49,000</b>	<b>17,143</b>	<b>20,572</b>	<b>39,000</b>
Sign Expense	20,000	10,361	20,000	1,126	1,351	50,000
Traffic Control Supplies	2,000	-	-	-	-	1,500
Paint Striping Contract	50,000	50,076	40,000	17,582	21,098	25,000
<b>ROAD &amp; BRIDGE-TRAFFIC CONTRL</b>	<b>72,000</b>	<b>60,436</b>	<b>60,000</b>	<b>18,708</b>	<b>22,449</b>	<b>76,500</b>
Salaries & Wages	-	81,539	-	-	-	-
Office Supplies Expense	4,000	5,784	4,000	4,355	5,226	2,400
Computer Supplies Expense	8,000	2,927	6,000	2,565	3,078	-
Miscellaneous Expense	500	(67)	500	603	723	2,000
Janitorial Supplies	3,000	179	1,000	655	786	2,000
Radio Supplies Expense	10,000	2,745	2,000	91	109	3,000
Postage Shipping & Box Rent	500	208	300	54	64	200
Copying Expense	1,000	-	1,800	2	2	-
Public Notices	750	334	750	435	522	-
Dues & Meetings Expense	6,060	4,473	6,000	14,094	16,913	3,300
Electricity Expense	50,000	42,224	50,000	37,254	44,704	42,000
Water & Sanitation Expense	12,500	11,715	12,000	10,436	12,523	12,000
Heating Fuel Expense	85,000	58,229	55,000	34,623	41,547	57,000
Telephone Expense	6,500	7,149	6,000	4,731	5,678	6,000
Cell Phone Expense	9,000	8,686	9,000	4,821	5,785	4,300
Internet Expense	-	425	1,800	405	486	-
Equipment Repair & Maint	-	-	-	-	-	1,000
Building Repair & Maint	20,000	10,658	97,860	31,082	37,298	-
Mileage & Travel Expense	3,500	1,365	3,500	-	-	3,000

**Park County Government  
2014 Budget**

**Fund # 11 - Road & Bridge Fund**

ACCOUNT	BUDGET	ACTUAL	2013	Actual	2013	2014 Proposed Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year-End Balance	
Book Expense	100	-	100	-	-	100
Education & Training Expense	2,000	790	5,000	1,715	2,058	2,000
Medical Expense	8,000	3,199	4,000	1,775	2,130	3,000
Insurance Expense	56,520	42,182	54,360	57,829	57,829	60,000
Treasurer Collection Fee	14,000	22,520	15,000	8,146	9,775	14,160
Cdl Licenses Expense	1,050	510	1,200	-	-	1,100
<b>ROAD &amp; BRIDGE-ADMINISTRATION</b>	<b>301,980</b>	<b>307,774</b>	<b>337,170</b>	<b>215,669</b>	<b>247,237</b>	<b>218,560</b>
Salaries & Wages	1,988,872	(851,702)	2,032,192	1,389,694	1,667,633	1,868,974
Overtime	50,000	30,158	50,000	37,961	45,553	-
Unemployment Insurance	7,670	4,901	6,282	3,826	4,591	4,000
Worker'S Comp Insurance	65,312	59,415	62,816	61,257	73,508	61,000
Health Insurance Expense	479,450	591,824	803,845	436,203	523,444	570,373
Fica Taxes	155,974	137,713	159,288	107,477	128,972	137,755
County Share Retirement	56,871	55,202	60,966	-	-	56,208
Long Term Disability Ins	10,237	7,233	10,974	6,027	7,233	8,000
<b>ROAD &amp; BRIDGE-SAL ALLOCATION</b>	<b>2,814,386</b>	<b>34,745</b>	<b>3,186,363</b>	<b>2,042,446</b>	<b>2,450,935</b>	<b>2,706,310</b>
<b>TOTAL EXPENDITURES</b>	<b>7,598,178</b>	<b>7,223,738</b>	<b>6,222,992</b>	<b>4,005,270</b>	<b>4,741,648</b>	<b>5,537,596</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(2,562,385.00)</b>	<b>(1,694,310.15)</b>	<b>(1,100,738.00)</b>	<b>396,094.37</b>	<b>408,287.52</b>	<b>(259,984)</b>



**Park County Government  
2014 Budget**

**Fund # 12 - Human Services Fund**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/31/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
State & Federal EBT Revenue	768	-	768	-	-	768
<b><i>4434-Human Svc-AID Needy/Disabled</i></b>						
Revenue Earned	(3,800)	(9,323)	(3,800)	(4,973)	(5,968)	-
State & Federal EBT Revenue	36,000	28,411	28,800	20,733	24,880	28,800
Miscellaneous Reimbursement	4,000	10,230	2,000	45	54	2,000
<b><i>4444-Human Svc-Old Age Pension</i></b>						
Revenue Earned	8,500	6,469	8,500	3,962	4,755	8,500
State & Federal EBT Revenue	120,000	68,526	90,000	83,084	99,701	90,000
<b><i>4445-Human Svc-Medicaid Transport</i></b>						
Revenue Earned	27,000	8,346	20,000	4,008	4,810	10,000
<b><i>4533-Human Svc-TANF</i></b>						
Revenue Earned	64,800	103,425	88,000	82,802	99,362	88,000
State & Federal EBT Revenue	48,000	67,983	80,000	61,406	73,687	80,000
Miscellaneous Reimbursement	-	1,260	-	1,462	1,754	-
<b><i>4535-Human Svc-Child Care Assistance</i></b>						
Revenue Earned	44,082	36,436	34,654	24,573	29,488	34,654
State & Federal EBT Revenue	92,499	38,714	78,000	32,250	38,700	78,000
Miscellaneous Reimbursement	-	30	-	-	-	-
<b><i>4537-Human Svc-Child Welfare</i></b>						
Revenue Earned	-	365,514	400,000	259,185	311,022	400,000
State & Federal EBT Revenue	570,000	73,665	45,485	37,712	45,254	45,485
Title XX Training Funds	2,400	333	-	1,675	2,010	4,000
Miscellaneous Reimbursement	30,000	20,785	26,000	291	349	26,000
<b><i>4549-Human Svc-IV-E Waiver</i></b>						
State & Federal EBT Revenue	600	-	600	-	-	573
<b><i>4550-Human Svc-County Designed Plan</i></b>						
Revenue Earned	-	65,549	70,700	60,252	72,303	50,712
<b><i>4551-Human Svc-Intensive Family Therapy</i></b>						
Revenue Earned	98,021	44,383	2,500	7,095	8,514	26,500
State & Federal EBT Revenue	-	16,543	-	14,090	16,908	-
<b><i>4552-Human Svc-Life Skills 80/20</i></b>						
State & Federal EBT Revenue	-	-	816	-	-	1,359
<b><i>4553-Human Svc-Sexual Abuse Therapy</i></b>						
State & Federal EBT Revenue	-	5,375	2,095	510	612	12,000

**Park County Government  
2014 Budget**

**Fund # 12 - Human Services Fund**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/31/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
<b>4555-Human Svc-Mental Hlth Svc</b>						
State & Federal EBT Revenue	-	6,303	11,760	14,828	17,793	14,147
<b>4556-Human Svc-ADAD 100%</b>						
State & Federal EBT Revenue	-	2,149	15,000	257	308	15,000
<b>4557-Human Svc-Spec Economic Assistance</b>						
Miscellaneous Reimbursement	-	-	1,000	-	-	1,209
<b>4558-Human Svc-Home Based Svc</b>						
	-	-	33,460	-	-	-
<b>REVENUE</b>	<b>4,231,382</b>	<b>3,985,131</b>	<b>4,241,205</b>	<b>2,821,139</b>	<b>3,337,206</b>	<b>4,181,376</b>

**EXPENDITURES**

**4410 Administration**

Salaries & Wages	223,032	230,572	235,000	203,061	243,673	253,904
Overtime	-	-	-	1,232	1,478	-
Unemployment Insurance	2,733	1,454	1,934	1,735	2,083	2,083
Worker'S Comp Insurance	16,926	7,639	19,344	17,777	21,332	17,577
Health Insurance Expense	95,523	99,721	121,000	84,674	101,609	85,782
Fica Taxes	17,062	16,495	17,978	14,503	17,403	19,424
County Share Retirement	6,691	6,847	7,050	4,769	5,723	7,617
Office Supplies Expense	4,500	2,441	3,000	2,371	2,846	7,000
Furniture & Equipment	4,000	81	4,000	2,323	2,787	8,000
Computer Supplies Expense	8,000	720	8,000	1,468	1,761	-
Miscellaneous Expense	2,500	282	1,500	1,476	1,771	1,500
Postage Shipping & Box Rent	3,000	1,555	2,000	1,213	1,456	2,000
Printing Expense	1,000	317	500	70	84	500
Copying Expense	7,500	3,153	7,000	4,302	5,163	7,000
Fax Expense	1,600	2,181	1,100	1,629	1,955	1,100
Public Notices	500	-	200	-	-	200
Subscriptions	750	58	200	66	79	200
Dues & Meetings Expense	1,500	815	1,000	1,515	1,818	1,000
Electricity Expense	3,500	2,359	2,000	1,352	1,623	2,000
Water & Sanitation Expense	1,000	920	1,200	462	555	1,200
Cell Phone Expense	1,500	276	100	1,240	1,488	240
Internet/Teleconf Exp	4,000	4,339	4,500	1,938	2,326	2,500
Professional Services	3,200	3,140	3,200	1,075	1,290	3,200
Equipment Repair & Maint	4,500	1,192	4,000	678	814	4,000
Building Repair & Maint	500	-	500	-	-	500
Mileage & Travel Expense	10,000	2,535	8,000	6,369	7,643	8,000
Book Expense	300	-	300	20	23	300
Education & Training Expense	1,000	1,363	1,200	-	-	1,200
Contractual Services Expense	3,000	-	1,500	-	-	1,500

**Park County Government  
2014 Budget**

**Fund # 12 - Human Services Fund**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/31/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
Insurance Expense	14,648	12,990	16,740	16,782	20,138	16,740
Long Term Disability Ins	3,187	1,766	3,422	1,472	1,766	3,422
Building Rental Expense	18,500	23,815	25,000	19,416	23,299	25,000
Transfer To Another Fund	305,000	305,000	100,000	100,000	120,000	100,000
Admin Rms Expenditure	(210,000)	(169,128)	(180,000)	(146,942)	(176,331)	(180,000)
County Cost Allocation	(9,200)	(7,262)	(7,800)	(3,711)	(4,453)	(7,800)
Capital Expenditures	3,000	-	-	38,730	46,476	-
Miscellaneous Construction	-	-	3,000	-	-	-
<b>4410 Administration</b>	<b>554,452</b>	<b>557,638</b>	<b>417,668</b>	<b>383,065</b>	<b>459,678</b>	<b>396,889</b>
<b>4412 Food Stamps</b>						
State & Fed Ebt Expenditure	1,900,000	2,112,663	2,100,000	1,420,684	1,704,820	2,100,000
<b>4412 Food Stamps</b>	<b>1,900,000</b>	<b>2,112,663</b>	<b>2,100,000</b>	<b>1,420,684</b>	<b>1,704,820</b>	<b>2,100,000</b>
<b>4413 Long-Term Care</b>						
County Ebt Expenditure	3,500	1,342	1,350	817	980	1,350
State & Fed Ebt Expenditure	46,500	25,497	27,000	15,524	18,629	27,000
<b>4413 Long-Term Care</b>	<b>50,000</b>	<b>26,839</b>	<b>28,350</b>	<b>16,341</b>	<b>19,609</b>	<b>28,350</b>
<b>4414 IV-D Administration</b>						
Salaries & Wages	48,086	44,596	48,133	27,835	33,403	48,133
Health Insurance Expense	23,116	23,164	27,005	12,036	14,443	27,005
Fica Taxes	3,679	2,956	3,000	1,869	2,243	3,000
County Retirement Expense	1,443	1,322	1,444	690	828	1,444
Office Supplies Expense	500	131	500	354	425	500
Miscellaneous Expense	2,000	2,100	2,000	849	1,019	2,000
Genetic Testing Expense	1,000	-	1,000	-	-	1,000
Postage & Shipping Expense	1,250	738	1,000	433	519	1,000
Mileage & Travel Expense	2,500	1,756	1,800	1,000	1,200	1,800
Education & Training Expense	500	150	500	180	216	500
Contractual Services Expense	20,000	3,432	8,000	2,586	3,103	8,000
Building Rental	354	492	300	-	-	300
<b>4414 IV-D Administration</b>	<b>104,428</b>	<b>80,837</b>	<b>94,682</b>	<b>47,832</b>	<b>57,399</b>	<b>94,682</b>
<b>4415 LEAP Administration</b>						
Salaries & Wages	14,210	12,657	14,210	6,918	8,301	-
Health Insurance Expense	4,085	5,213	4,085	3,526	4,232	-
Fica Taxes	1,087	886	1,087	452	543	-
County Share Retirement	426	310	426	181	217	-
Miscellaneous Expense	90	949	250	-	-	250
Postage Shipping & Box Rent	600	321	600	25	30	600
Mileage & Travel Expense	450	214	450	-	-	450
State & Fed Ebt Expenditure	460,000	217,335	400,000	131,482	157,778	400,000
Contract Services	-	-	-	-	5,000	14,000
<b>4415 LEAP Administration</b>	<b>480,948</b>	<b>237,885</b>	<b>421,108</b>	<b>142,584</b>	<b>176,100</b>	<b>415,300</b>

**Park County Government  
2014 Budget**

**Fund # 12 - Human Services Fund**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/31/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
<b>4418 Deferred Revenue SB-94</b>						
Money Payments	4,000	3,164	12,600	10,606	15,000	6,000
<b>4418 Deferred Revenue SB-94</b>	<b>4,000</b>	<b>3,164</b>	<b>12,600</b>	<b>10,606</b>	<b>15,000</b>	<b>6,000</b>
<b>4419 Deferred Revenue SB-80</b>						
Miscellaneous Expense	739	206	965	-	-	965
<b>4419 Deferred Revenue SB-80</b>	<b>739</b>	<b>206</b>	<b>965</b>	<b>-</b>	<b>-</b>	<b>965</b>
<b>4431 General Assistance</b>						
Money Payments	3,000	170	3,000	635	762	5,000
<b>4431 General Assistance</b>	<b>3,000</b>	<b>170</b>	<b>3,000</b>	<b>635</b>	<b>762</b>	<b>5,000</b>
<b>4432 Aid to the Blind</b>						
County Ebt Expenditure	192	-	192	-	-	192
State & Fed Ebt Expenditure	768	-	768	-	-	768
<b>4432 Aid to the Blind</b>	<b>960</b>	<b>-</b>	<b>960</b>	<b>-</b>	<b>-</b>	<b>960</b>
<b>4434 Aid to the Needy &amp; Disabled</b>						
Miscellaneous Expense	-	-	-	700	840	-
Money Payments	1,200	600	1,200	350	420	1,200
County Ebt Expenditure	12,000	9,704	6,480	5,180	6,216	6,480
State & Fed Ebt Expenditure	36,000	28,411	36,000	20,733	24,880	36,000
<b>4434 Aid to the Needy &amp; Disabled</b>	<b>49,200</b>	<b>38,714</b>	<b>43,680</b>	<b>26,964</b>	<b>32,357</b>	<b>43,680</b>
<b>4444 OAP</b>						
State & Fed Ebt Expenditure	120,000	68,526	90,000	83,084	99,701	90,000
Oap Rms Expenditure	8,500	6,759	8,500	4,122	4,947	8,500
<b>4444 OAP</b>	<b>128,500</b>	<b>75,285</b>	<b>98,500</b>	<b>87,206</b>	<b>104,648</b>	<b>98,500</b>
<b>4445 Medical Transportation</b>						
Money Payments	30,000	8,822	20,000	8,594	10,313	10,000
<b>4445 Medical Transportation</b>	<b>30,000</b>	<b>8,822</b>	<b>20,000</b>	<b>8,594</b>	<b>10,313</b>	<b>10,000</b>
<b>4533 TANF</b>						
Salaries & Wages	5,278	4,934	9,500	11,127	13,352	9,500
Health Insurance Expense	1,328	2,223	4,610	5,382	6,459	4,610
Fica Taxes	404	340	658	766	920	658
County Share Retirement	158	148	286	334	401	286
Office Supplies Expense	-	219	500	-	-	500
Miscellaneous Expense	100	18	100	165	198	100
Postage Shipping & Box Rent	-	34	-	33	40	-
Mileage & Travel Expense	-	72	-	32	38	-
Contractual Services Expense	62,000	67,545	70,200	55,167	66,200	80,000
County Ebt Expenditure	43,943	13,672	43,943	12,858	15,430	43,943

**Park County Government  
2014 Budget**

**Fund # 12 - Human Services Fund**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/31/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
State & Fed Ebt Expenditure	60,000	67,983	60,000	61,406	73,687	90,000
Core Mental Health	-	-	-	-	-	-
Tanf Rms Expenditure	44,000	43,929	50,000	33,555	40,266	50,000
<b>4533 TANF</b>	<b>217,211</b>	<b>201,118</b>	<b>239,797</b>	<b>180,826</b>	<b>216,991</b>	<b>279,597</b>
<b>4535 Child Care</b>						
Salaries & Wages	13,560	12,952	13,560	14,962	17,955	13,560
Health Insurance Expense	3,870	5,773	7,150	4,001	4,802	7,150
Fica Taxes	1,037	857	1,037	1,068	1,282	1,037
County Share Retirement	407	400	407	247	296	407
Office Supplies Expense	150	-	150	-	-	150
Miscellaneous Expense	150	1,426	1,200	309	370	1,200
Postage	120	299	120	63	76	120
Mileage & Travel Expense	1,000	979	1,000	62	74	1,000
Contractual Svcs Exp-Tanf Xf	9,600	9,082	9,600	1,142	1,370	9,600
County 20% Share Admin	-	-	-	-	-	-
County Moe Expenditure	16,766	6,777	15,965	3,504	4,205	15,965
State & Fed Ebt Expenditure	73,288	38,714	67,080	32,250	38,700	67,080
Child Care Rms Expenditure	17,000	10,871	12,000	9,348	11,218	12,000
<b>4535 Child Care</b>	<b>136,948</b>	<b>88,129</b>	<b>129,269</b>	<b>66,957</b>	<b>80,348</b>	<b>129,269</b>
<b>4537 Child Welfare</b>						
Salaries & Wages	220,169	199,013	200,169	140,337	168,404	200,169
Health Insurance Expense	61,191	55,282	63,800	43,907	52,689	63,800
Fica Taxes	16,843	15,287	15,313	10,798	12,957	15,313
County Share Retirement	6,605	6,065	6,005	3,208	3,850	6,005
Office Supplies Expense	1,000	1,703	1,500	1,177	1,412	1,500
Furniture & Equipment	-	-	-	1,992	2,390	-
Miscellaneous Expense	12,500	19,293	12,500	6,865	8,238	12,500
Title Xx Training	3,000	417	-	3,985	4,782	4,000
Cell Phone Expense	2,400	2,683	3,000	1,556	1,868	3,000
Legal Services	60,000	60,314	61,000	50,000	60,000	61,000
Mileage & Travel Expense	4,000	7,995	4,000	2,879	3,455	4,000
Education & Training Expense	500	1,774	1,000	-	-	1,000
Contractual Services Expense	11,250	9,126	11,250	7,075	8,490	11,250
Building Rental Expense	2,000	3,714	2,000	2,491	2,989	-
County Ebt Expenditure	32,500	19,065	16,000	9,782	11,739	16,000
State & Fed Ebt Expenditure	130,245	35,850	65,119	37,712	45,254	65,119
Child Welfare Rms Expenditur	195,000	114,831	100,000	103,628	124,353	100,000
<b>4537 Child Welfare</b>	<b>759,203</b>	<b>552,411</b>	<b>562,656</b>	<b>427,393</b>	<b>512,871</b>	<b>564,656</b>
<b>4549 Title IV-E Waiver</b>						
Contractual Services Expense	600	-	600	-	-	1,200
<b>4549 Title IV-E Waiver</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>1,200</b>

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**Fund # 12 - Human Services Fund**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/31/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
<b>4550 Home Based Services</b>						
Salaries & Wages	42,692	48,450	44,692	37,235	44,682	44,692
Health Insurance Expense	13,914	16,879	16,405	13,203	15,844	16,405
Fica Taxes	3,266	3,443	3,419	2,687	3,224	3,419
County Share Retirement	1,281	1,441	1,341	893	1,071	1,341
Miscellaneous Expense	300	1,281	300	21	25	300
Cell Phone Expense	500	425	1,000	104	124	1,000
Mileage & Travel	1,000	1,889	2,000	376	451	2,000
Education & Training Expense	1,000	-	3,034	-	-	3,034
Contractual Services Expense	2,351	-	-	50	60	-
<b>4550 Home Based Services</b>	<b>66,304</b>	<b>73,808</b>	<b>72,191</b>	<b>54,568</b>	<b>65,482</b>	<b>72,191</b>
<b>4551 Intensive Family Therapy</b>						
State & Fed Ebt Expenditure	33,386	16,745	2,500	14,090	16,908	26,500
<b>4551 Intensive Family Therapy</b>	<b>33,386</b>	<b>16,745</b>	<b>2,500</b>	<b>14,090</b>	<b>16,908</b>	<b>26,500</b>
<b>4552 Life Skills (80%/20%)</b>						
State & Fed Ebt Expenditure	8,742	7,720	1,020	-	-	-
<b>4552 Life Skills (80%/20%)</b>	<b>8,742</b>	<b>7,720</b>	<b>1,020</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4553 Sexual Abuse Therapy (80%/20%)</b>						
State & Fed Ebt Expenditure	9,000	5,375	2,095	510	612	2,095
<b>4553 Sexual Abuse Therapy (80%/20%)</b>	<b>9,000</b>	<b>5,375</b>	<b>2,095</b>	<b>510</b>	<b>612</b>	<b>2,095</b>
<b>4555 Mental Health Service (100%)</b>						
State & Fed Ebt Expenditure	11,760	6,303	11,760	14,828	17,793	11,760
<b>4555 Mental Health Service (100%)</b>	<b>11,760</b>	<b>6,303</b>	<b>11,760</b>	<b>14,828</b>	<b>17,793</b>	<b>11,760</b>
<b>4556 ADAD (100%)</b>						
State & Fed Ebt Expenditure	15,000	2,149	15,000	257	308	15,000
<b>4556 ADAD (100%)</b>	<b>15,000</b>	<b>2,149</b>	<b>15,000</b>	<b>257</b>	<b>308</b>	<b>15,000</b>
<b>4557 Special Economic Assistance (100%)</b>						
Contractual Services Expense	-	342	-	-	-	-
Money Payments	2,000	1,000	1,000	520	624	1,000
<b>4557 Special Economic Assistance (100%)</b>	<b>2,000</b>	<b>1,342</b>	<b>1,000</b>	<b>520</b>	<b>624</b>	<b>1,000</b>
<b>4558 County Designed Plan</b>						
Salaries & Wages	25,933	25,269	25,933	19,540	23,448	25,933
Health Insurance Expense	5,960	6,340	6,556	6,876	8,251	6,556
Fica Taxes	1,984	1,873	1,984	1,431	1,717	1,984
County Share Retirement	778	755	778	584	701	778
Miscellaneous Expense	320	549	320	246	296	8,610
Cell Phone Expense	-	107	137	22	26	137
Mileage & Travel Expense	600	665	600	366	439	600

**Park County Government  
2014 Budget**

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**Fund # 12 - Human Services Fund**

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ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/31/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
Money Payments	6,114	-	6,114	-	-	6,114
4558 County Designed Plan	41,689	35,559	42,422	29,065	34,878	50,712
<b>HUMAN SERVICES FUND</b>	<b>4,608,070</b>	<b>4,132,882</b>	<b>4,321,823</b>	<b>2,933,523</b>	<b>3,527,501</b>	<b>4,354,306</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(376,688)</b>	<b>(147,751)</b>	<b>(80,618)</b>	<b>(112,385)</b>	<b>(190,294)</b>	<b>(172,930)</b>

**Park County Government  
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**Fund # 14 - Capital Expenditure Fund**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/31/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
<b>REVENUE</b>						
State Grants	47,000	-				
Sale of Assets	20,000	11,732	12,000		-	
Miscellaneous Reimbursements	-	22,383				
Transfer from Other Funds	458,000	800,000	330,000	300,000	300,000	290,000
Insurance Reimbursements	-	47,000	-	-	-	-
<b>REVENUE</b>	<b>525,000</b>	<b>881,115</b>	<b>342,000</b>	<b>300,000</b>	<b>300,000</b>	<b>290,000</b>
<b>EXPENDITURES</b>						
<i>3510 General</i>						
Miscellaneous Expense	108,000	124,005	-	78	94	
Capital Expenditures	200,000	-	-	65,260	78,312	290,000
Miscellaneous Construction	-	147,613	20,000	22,947	22,947	
<b>CAPITAL EXPENDITURES-GENERAL</b>	<b>308,000</b>	<b>271,617</b>	<b>20,000</b>	<b>88,285</b>	<b>101,353</b>	<b>290,000</b>
<i>3520 Communications Center</i>						
Miscellaneous Construction	-	66	-	3,140	3,768	
<b>COMMUNICATIONS CENTER</b>	<b>-</b>	<b>66</b>	<b>-</b>	<b>3,140</b>	<b>3,768</b>	<b>-</b>
<i>3525 Library Remodel</i>						
Miscellaneous Construction	-	-	50,000	40,994	40,994	
<b>LIBRARY REMODEL</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>40,994</b>	<b>40,994</b>	<b>-</b>
<i>3565 DHS Building</i>						
Capital Expense	200,000	1,025,385	830,000	705,462	705,462	
Miscellaneous Construction	905,000	94,576	-	18,966	18,966	
<b>DHS BUILDING</b>	<b>1,105,000</b>	<b>1,119,961</b>	<b>830,000</b>	<b>724,427</b>	<b>724,427</b>	<b>-</b>
<b>CAPITAL EXPENDITURE FUND EXPENDITURES</b>	<b>1,413,000</b>	<b>1,391,644</b>	<b>900,000</b>	<b>856,846</b>	<b>870,542</b>	<b>290,000</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(888,000)</b>	<b>(510,528)</b>	<b>(558,000)</b>	<b>(556,846)</b>	<b>(570,542)</b>	<b>-</b>

**Park County Government  
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**Fund # 15 - Retirement Fund**

ACCOUNT	BUDGET	ACTUAL	2013	Actual	2013	2014 Proposed Budget
	12/31/2012	12/31/2012	REVISED BUDGET	10/31/2013	Estimated Year- End Balance	
<b>REVENUE</b>						
Property Taxes	166,030	165,240	170,481	169,384	170,481	167,000
Delinquent Property Taxes	200	(257)	200	568	568	100
Specific Ownership Taxes	19,000	15,281	16,500	14,080	16,500	20,000
Interest on Late Payments	200	727	150	727	727	225
<b>REVENUE</b>	<b>185,430</b>	<b>180,991</b>	<b>187,331</b>	<b>184,760</b>	<b>188,276</b>	<b>187,325</b>
<b>EXPENDITURES</b>						
<i>9100 Retirement</i>						
County Share Retirement	180,000	147,674	180,000	167,714	201,257	180,000
Treasurer Collection Fee	5,400	4,971	5,400	5,120	6,144	5,400
<b>RETIREMENT FUND</b>	<b>185,400</b>	<b>152,645</b>	<b>185,400</b>	<b>172,834</b>	<b>207,401</b>	<b>185,400</b>
<b>CAPITAL EXPENDITURE FUND</b>	<b>185,400</b>	<b>152,645</b>	<b>185,400</b>	<b>172,834</b>	<b>207,401</b>	<b>185,400</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>30</b>	<b>28,346</b>	<b>1,931</b>	<b>11,925</b>	<b>(19,125)</b>	<b>1,925</b>

**Park County Government  
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**Fund # 16 - Fleet Services Fund**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/30/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
<b>REVENUE</b>						
Miscellaneous Reimbursement	-	-	-		-	166,030
Transfer from Another Fund	230,000	395,000	219,500	219,500	219,500	-
Sale of Assets	12,000	13,145	10,000	29,700	29,700	20,000
Miscellaneous Reimbursement	-	-	-	13,673	13,673	
Labor Reimbursement	-	-	-	-	-	225
Revenue from Other Sources	-	-	-	-	400,000	-
<b>REVENUE</b>	<b>242,000</b>	<b>408,145</b>	<b>229,500</b>	<b>262,873</b>	<b>662,873</b>	<b>186,255</b>
<b>EXPENDITURES</b>						
<i>7000 Motor Pool</i>						
Salaries & Wages	-	-	34,250	17,708	21,250	34,250
Health Insurance Expense	-	-	16,419	9,112	10,934	16,419
Fica Taxes	-	-	2,620	1,297	1,557	2,620
Office Supplies	-	-	1,000	366	440	1,000
Miscellaneous Expense	-	-	-	56	67	-
Contractual Expense	-	-	30,000	-	-	30,000
FLEET - TBD	-	-	-	-	400,000	300,000
FLEET - PURCHASED AGREEMENT -CHASE	-	-	-	-	-	110,000
<b>MOTOR POOL</b>	<b>-</b>	<b>-</b>	<b>84,289</b>	<b>28,539</b>	<b>434,247</b>	<b>494,289</b>
<i>7100 General</i>						
Miscellaneous Expense	-	16	10,000	5,655	6,786	10,000
Motor Fuel Expense	-	-	-	81	97	-
Contract Repair	-	-	-	51,925	62,310	-
Capital Expense	202,000	162,958	283,500	230,036	230,036	283,500
Machinery & Equipment	40,000	24,769	-	7,911	7,911	-
<b>GENERAL</b>	<b>242,000</b>	<b>187,743</b>	<b>293,500</b>	<b>295,608</b>	<b>307,140</b>	<b>293,500</b>
<b>FLEET SERVICES</b>	<b>242,000</b>	<b>187,743</b>	<b>377,789</b>	<b>324,148</b>	<b>741,388</b>	<b>787,789</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>220,401</b>	<b>(148,289)</b>	<b>(61,275)</b>	<b>(78,515)</b>	<b>(601,534)</b>

**Park County Government  
2014 Budget**

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**Fund # 17 - Recreation (Enterprise) Fund**

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ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/30/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
<b>REVENUE</b>						
Fishing Access Fee	45,000	23,132	40,000	35,624	35,624	35,000
<b>REVENUE</b>	<b>45,000</b>	<b>23,132</b>	<b>40,000</b>	<b>35,624</b>	<b>35,624</b>	<b>35,000</b>
<b>EXPENDITURES</b>						
Miscellaneous Expense	7,000	2,117	5,000	8,425	8,500	5,000
Advertising And Promotion	3,000	274	3,000	653	900	3,000
Mileage & Travel	200	-	200	75	200	200
Contractual Services	20,000	7,905	10,000	6,902	8,000	8,000
Recreation Easements	25,000	17,862	25,000	2,500	17,000	18,400
Treasurer Collection Fee	300	231	300	356	400	400
<b>Recreation Fund</b>	<b>55,500</b>	<b>28,389</b>	<b>43,500</b>	<b>18,911</b>	<b>35,000</b>	<b>35,000</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(10,500)</b>	<b>(5,258)</b>	<b>(3,500)</b>	<b>16,713</b>	<b>624</b>	<b>-</b>

**Park County Government  
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**Fund # 18 - Mineral Impact Fund**

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ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/30/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
<b>REVENUE</b>						
Federal Mineral Lease	27,253	11,557	10,000	-	-	-
<b>REVENUE</b>	<b>27,253</b>	<b>11,557</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>						
Board Member Expenditure	2,325	216	-	-	-	-
Miscellaneous Expenditure	528	173	-	-	-	-
Legal Services	-	516	-	-	-	-
Contractual Services	34,000	24,426	10,000	-	-	-
Transfer to Another Fund	-	-	-	13,059	13,059	-
<b>Recreation Fund</b>	<b>36,853</b>	<b>25,331</b>	<b>10,000</b>	<b>13,059</b>	<b>13,059</b>	<b>-</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(9,600)</b>	<b>(13,774)</b>	<b>-</b>	<b>(13,059)</b>	<b>(13,059)</b>	<b>-</b>



**Park County Government  
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**Fund # 20 - Fee Study (1041) Fund**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/31/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
<b>REVENUE</b>						
<b>REVENUE</b>	-	-	-	-	-	
<b>EXPENDITURES</b>						
<i>1000 Reserve Account</i>						
Miscellaneous Expense	17,964	-	17,964	-	-	17,964
<b>Reserve Account</b>	<b>17,964</b>	-	<b>17,964</b>	-	-	<b>17,964</b>
<i>1001 Centennial Water</i>						
Miscellaneous Expense	12,862	-	12,862	-	-	12,862
<b>Centennial Water</b>	<b>12,862</b>	-	<b>12,862</b>	-	-	<b>12,862</b>
<i>1006 Leach Project</i>						
Miscellaneous Expense	14,567	-	14,567	-	-	14,567
<b>Leach Project</b>	<b>14,567</b>	-	<b>14,567</b>	-	-	<b>14,567</b>
<b>Fee Based Study Fund</b>	<b>45,393</b>	-	<b>45,393</b>	-	-	<b>45,393</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(45,393)</b>	-	<b>(45,393)</b>	-	-	<b>(45,393)</b>

**Park County Government  
2014 Budget**

**Fund # 25 - Self-Insurance Fund**

ACCOUNT	BUDGET 12/31/2012	ACTUAL 12/31/2012	2013 REVISED BUDGET	Actual 10/31/2013	2013 Estimated Year-End Balance	2014 Proposed Budget
<b>REVENUE</b>						
Employer's Share Health	2,400,000	2,470,310	2,689,198	2,043,999	2,452,799	2,689,198
Employee's Share Health	132,000	137,053	135,000	115,604	138,725	135,000
COBRA Premium	1,000	105	100	732	878	100
Interest on Investments	900	1,599	1,300	543	652	1,300
Miscellaneous Reimbursement				87	104	-
<b>REVENUE</b>	<b>2,533,900</b>	<b>2,609,067</b>	<b>2,825,598</b>	<b>2,160,965</b>	<b>2,593,158</b>	<b>2,825,598</b>
<b>EXPENDITURES</b>						
<i>9600 General</i>						
Medical Claims	2,237,945	2,143,211	1,995,626	1,182,055	1,418,466	1,995,626
Medical Premiums	466,146	472,285	524,237	464,760	557,712	524,237
Dental Claims	160,500	134,369	143,044	185,759	222,911	143,044
Dental Premiums	-	-	15,912	-	-	15,912
Vision Premiums	9,440	9,641	9,439	7,927	9,512	9,439
Life Insurance Premiums	12,024	7,404	7,600	6,246	7,495	7,600
Employer Hsa Contribution	171,600	180,760	-	600	720	-
Miscellaneous Expense	-	(25,407)	-	-	-	-
Insurance Admin Fees	3,960	6,695	6,800	5,855	7,026	6,800
<b>Self Insurance-General</b>	<b>3,061,615</b>	<b>2,928,957</b>	<b>2,702,658</b>	<b>1,853,203</b>	<b>2,223,843</b>	<b>2,702,658</b>
<b>Self-Insurance Fund</b>	<b>3,061,615</b>	<b>2,928,957</b>	<b>2,702,658</b>	<b>1,853,203</b>	<b>2,223,843</b>	<b>2,702,658</b>
<b>NET REVENUES OVER EXPENDITUR</b>	<b>(527,715)</b>	<b>(319,890)</b>	<b>122,940</b>	<b>307,763</b>	<b>369,315</b>	<b>122,940</b>

## Fund Balances

Fund Balances are grouped together in one report, and indicate the financial position of the County as a whole. Within each Fund Balance are five categories that identify how the balance of funds may be spent. In short, the five categories are:

- 1) Nonspendable (inherently nonspendable)
  - a. Portion of net resources that cannot be spent because of their form
  - b. Portion of net resources that cannot be spent because they must be maintained intact
- 2) Restricted (externally enforceable limitations on use)
  - a. Limitation imposed by creditors, grantors, contributors, or laws and regulations of other governments
  - b. Limitations imposed by law through constitutional provisions or enabling legislation
- 3) Committed (self-imposed limitations set in place prior to the end of the period)
  - a. Limitation imposed at highest level of decision making that requires formal action at the same level to remove
- 4) Assigned (limitation resulting from intended use)
  - a. Intended use established by highest level of decision-making
  - b. Intended use established by body designated for that purpose
  - c. Intended use established by official designated for that purpose
- 5) Unassigned (Residual net resources)
  - a. Total fund balance in the general fund in excess of *nonspendable, restricted, committed, and assigned* fund balance (i.e., surplus)
  - b. Excess of *nonspendable, restricted, and committed* fund balance over total fund balance (i.e., deficit)

# Park County Colorado

## Estimated Fund (Cash) Balances for the Year Ending 12/31/2013

Snapshot of All Funds

### Governmental Funds

	Major Governmental Funds			Special Revenue Funds					Total Governmental Funds
	General Fund (03)	Human Services Fund (12)	Road & Bridge Fund (11)	Capital Fund (14)	Conservation Trust Fund (06)	Debt Service Fund (04)	Sales Tax Fund (Land & Trust) (19)	Other Special Revenue Funds	
Revenue	\$ 12,816,033	\$ 3,337,206	\$ 5,149,936	\$ 300,000	\$ 138,782	\$ 609,196	\$ 585,900	\$ 785,101	\$ 23 *
Expenditures	12,103,004	3,527,501	4,398,004	856,846	148,232	609,983	598,971	954,851	\$
Beg Fund Balance, January 1st*	4,162,634	1,123,709	3,273,112	584,360	95,911	984,775	1,812,938	678,611	\$
Ending Fund Balance, December 31st	\$ 4,875,663	\$ 933,414	\$ 4,025,044	\$ 27,514	\$ 86,461	\$ 983,988	\$ 1,799,867	\$ 508,861	\$

\*Beginning Fund Balances (1/1/2013) are taken from the Comprehensive Annual Finance Report (CAFR) as audited by the audit firm.  
Notes - Sales Tax Fund Expenditure includes \$1,760,000 for purchase of land

### Composition of Funds Balances for the Year Ending 12/31/2013

Fund Balance is comprised of the following categories (

### Governmental Funds

	Major Governmental Funds			Special Revenue Funds				
	General Fund (03)	Human Services Fund (12)	Road & Bridge Fund (11)	Capital Fund (14)	Conservation Trust Fund (06)	Debt Service Fund (04)	Sales Tax Fund (Land & Trust) (19)	Other Special Revenue Funds
As of 12/31/2013:								
Nonspendable	\$ 67,401	\$ -	\$ 61,837	\$ -	\$ -	\$ -	\$ 120	\$ 44
Restricted	559,446	-	-	-	95,911	984,775	1,812,818	388,657
Committed	-	1,123,709	-	-	-	-	-	45,393
Assigned	-	-	-	584,360	-	-	-	244,517
Unassigned	3,535,887	-	3,211,275	-	-	-	-	-
Total	\$ 4,162,734	\$ 1,123,709	\$ 3,273,112	\$ 584,360	\$ 95,911	\$ 984,775	\$ 1,812,938	\$ 678,611
Current Year-to-Date Net Revenue								
(Unassigned):	713,029	(190,295)	751,932	(556,846)	(9,450)	(787)	(13,071)	(169,750)
Total Fund Balance	4,875,763	933,414	4,025,044	27,514	86,461	983,988	1,799,867	508,861

Unrestricted

Current Year-to-Date Net Revenue:

Total Fund Balance

Grand Total All Funds

# Park County Colorado

Estimated Fund (Cash) Balances  
for the Year Ending 12/31/2014  
*Snapshot of All Funds*

## Governmental Funds

	Major Governmental Funds			Special Revenue Funds				Total Governmental Funds	Fleet Service Fund	Inte'
	General Fund (03)	Human Services Fund (12)	Road & Bridge Fund (11)	Capital Fund (14)	Conservation Trust Fund (06)	Debt Service Fund (04)	Sales Tax Fund (Land & Trust) (19)			
Revenue	\$ 11,501,607	\$ 4,181,376	\$ 5,277,612	\$ 290,000	\$ 125,170	\$ 608,500	\$ 522,000	\$ 807,236	\$ 23,313,501	
Expenditures	12,674,689	4,354,306	5,537,596	290,000	175,000	607,120	2,008,400	1,150,711	\$ 26,797,	
Beg Fund Balance, January 1st	4,875,663	933,414	4,025,044	27,514	86,461	983,988	1,799,867	508,861	\$ 13,240,	
Ending Fund Balance, December 31st	\$ 3,702,581	\$ 760,484	\$ 3,765,060	\$ 27,514	\$ 36,631	\$ 985,368	\$ 313,467	\$ 165,386	\$ 9,756,	

Fleet Fund - Transfer from P.I.T. is expected in 2014. Amounts are undetermined at the time of printing and an amendment in 2014 is certain.

## Composition of Funds Balances for the Year Ending 12/31/2014

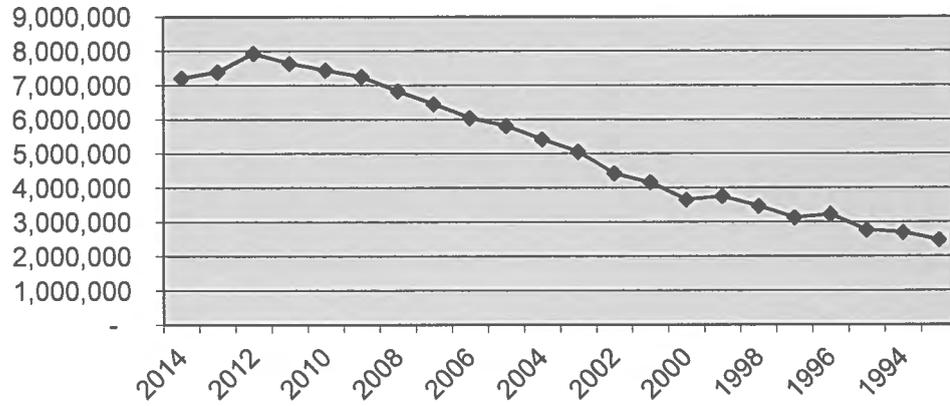
Fund Balance is comprised of the following categories (per G.A)

## Governmental Funds

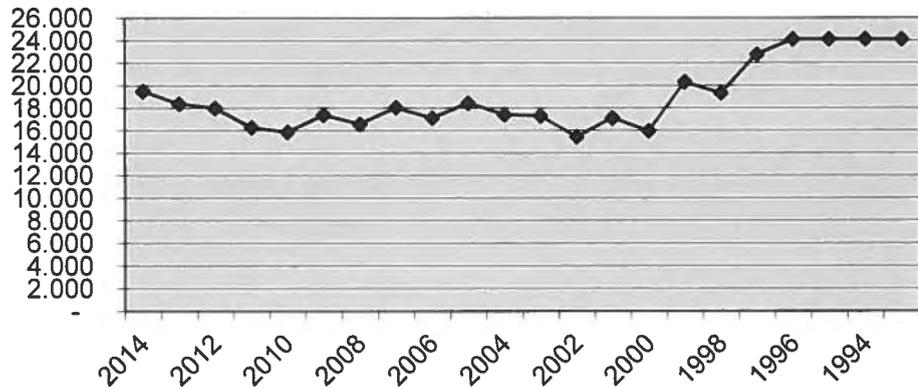
	Major Governmental Funds			Special Revenue Funds				Total Governmental Funds	
	General Fund (03)	Human Services Fund (12)	Road & Bridge Fund (11)	Capital Fund (14)	Conservation Trust Fund (06)	Debt Service Fund (04)	Sales Tax Fund (Land & Trust) (19)		Other Special Revenue Funds
As of 12/31/2012:									
Nonspendable	\$ 67,401	\$ -	\$ 61,837	\$ -	\$ -	\$ -	\$ 120	\$ 44	\$ 129,
Restricted	559,446	-	-	-	95,911	984,775	1,812,818	388,657	\$ 3,841,
Committed	-	1,123,709	-	-	-	-	-	45,393	\$ 1,169,
Assigned	-	-	-	584,360	-	(787)	(13,071)	244,517	\$ 828,
Unassigned	4,248,916	(190,295)	3,963,207	(556,846)	(9,450)	(787)	(13,071)	(169,750)	\$ 7,271,
Total	\$ 4,875,763	\$ 933,414	\$ 4,025,044	\$ 27,514	\$ 86,461	\$ 983,988	\$ 1,799,867	\$ 508,861	\$ 13,240,
Current Year-to-Date Net Revenue (Unassigned):	(1,173,082)	(172,930)	(259,984)	-	(49,830)	1,380	(1,486,400)	(343,475)	(3,484,
Total Fund Balance	3,702,681	760,484	3,765,060	27,514	36,631	985,368	313,467	165,386	9,756,

Unrestricted  
Current Year-to-Date Net Revenue:  
Total Fund Balance  
Grand Total All Funds

### County Property Tax Revenue



### County Property Mill Levy Rate



**County Property**

<b>Year</b>	<b>Mill Levy</b>	<b>Tax Revenue</b>
<b>2014</b>	19.450	7,192,086
<b>2013</b>	18.333	7,371,275
<b>2012</b>	17.942	7,911,934
<b>2011</b>	16.243	7,625,257
<b>2010</b>	15.834	7,424,783
<b>2009</b>	17.343	7,235,233
<b>2008</b>	16.536	6,814,571
<b>2007</b>	18.008	6,435,475
<b>2006</b>	17.072	6,032,481
<b>2005</b>	18.385	5,796,181
2004	17.362	5,404,467
2003	17.260	5,040,820
2002	15.387	4,407,458
2001	17.075	4,153,781
2000	15.925	3,640,415
1999	20.280	3,739,700
1998	19.290	3,453,565
1997	22.711	3,118,182
1996	24.065	3,213,590
1995	24.065	2,750,067
1994	24.065	2,684,089
1993	24.065	2,466,337

### CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Park County, Colorado.

On behalf of the Park County

(taxing entity)<sup>A</sup>

the Board of County Commissioners

(governing body)<sup>B</sup>

of the Park County Government Colorado

(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 394,015,177 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> 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: \$ 394,015,177 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: December 16, 2013 for budget/fiscal year 2014  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>24.065</u> mills	\$ <u>9,481,975</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< <u>4.675</u> > mills	\$ < <u>1,842,021</u> >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b><u>19.390</u> mills</b>	<b>\$ <u>7,639,954</u></b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	<u>.060</u> mills	\$ <u>23,641</u>
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b><u>19.450</u> mills</b>	<b>\$ <u>7,663,595</u></b>

Contact person: (print) Jody McClurkin, CPA Daytime phone: (719) 823 - 4214  
Signed: Jody McClurkin, CPA Title: Budget & Finance Director

<sup>1</sup> 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.  
<sup>2</sup> 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).

Budget Year 2014

**CERTIFICATION OF LEVIES AND REVENUE**

BY

PARK

**COUNTY COMMISSIONERS**

STATE OF COLORADO  
Division of Property Taxation  
Department of Local Affairs  
1313 Sherman Street, #419  
Denver, Colorado 80203

Distribution:

Property Tax Administrator  
Division of Local Government  
School Finance Office  
Assessor  
Board of County Commissioners

- 1 COPY  
- 1 COPY  
- 1 COPY  
- 1 COPY  
- 1 COPY

Prepared by Jody McClurkin, CPA, Budget & Finance Director

Phone No. 719-836-4214



**CITIES AND TOWNS**

Page 3 of 5 of County

(OPT use) ONLY	CITY/TOWN NAME	(1) GENERAL OPERATING		(2) TEMPORARY TAX CREDIT		(3) CONTRACTUAL OBLIGATIONS		(4) BOND REDEMPTION		(5) REFUNDS/ABATEMENTS		(6) OTHER		(7) CAPITAL EXPENDITURE		TOTAL ALL FUNDS		
		Assessed Valuation	Levy	Revenue	Levy	Revenue	Levy	Revenue	Levy	Revenue	Levy	Revenue	Levy	Revenue	Levy	Revenue	Levy	Revenue
	Dollars	(Mills)	(Dollars)	(Mills)	(Dollars)	(Mills)	(Dollars)	(Mills)	(Dollars)	(Mills)	(Dollars)	(Mills)	(Dollars)	(Mills)	(Dollars)	(Mills)	(Dollars)	
	Town of Alima	5,137,000	(1) 11.789	101,863	(3) 11,292	(4) 1,310	11,108	(5) 11,108	(6) 11,108	(7) 11,108	16,508	101,879	16,508	101,879	16,508	101,879	16,508	101,879
	Town of Fairplay	13,250,372	(2) 11.789	15,598	(3) 11,292	(4) 1,310	11,108	(5) 11,108	(6) 11,108	(7) 11,108	11,799	156,341	11,799	156,341	11,799	156,341	11,799	156,341
			(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)	
			(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)	
			(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)	
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			(89)		(90)		(91)		(92)		(93)		(94)		(95)		(96)	
			(90)		(91)		(92)		(93)									



**TAX INCREMENT FINANCE BREAKDOWN \***

District TIF  
Base Value  
(PLEASE FILL IN BLANKS)

Full name of Tax Increment Finance area \_\_\_\_\_

1. \_\_\_\_\_ SCHOOL DISTRICT # \_\_\_\_\_ includes \$ \_\_\_\_\_ Assessed Valuation and

\$ \_\_\_\_\_ Revenue attributable to \_\_\_\_\_

2. COUNTY PURPOSES include \$ \_\_\_\_\_ Assessed Valuation and \$ \_\_\_\_\_ Revenue attributable to \_\_\_\_\_

3. CITY OF \_\_\_\_\_ includes \$ \_\_\_\_\_ Assessed Valuation and \$ \_\_\_\_\_ Revenue

attributable to \_\_\_\_\_

4. \_\_\_\_\_ FIRE PROTECTION DISTRICT includes \$ \_\_\_\_\_ Assessed Valuation

and \$ \_\_\_\_\_ Revenue attributable to \_\_\_\_\_

5. \_\_\_\_\_ (special district) includes \$ \_\_\_\_\_ Assessed Valuation and \$ \_\_\_\_\_ Revenue

attributable to \_\_\_\_\_

6. \_\_\_\_\_ (special district) includes \$ \_\_\_\_\_ Assessed Valuation and \$ \_\_\_\_\_ Revenue

attributable to \_\_\_\_\_

7. \_\_\_\_\_ (special district) includes \$ \_\_\_\_\_ Assessed Valuation and \$ \_\_\_\_\_ Revenue

attributable to \_\_\_\_\_

8. \_\_\_\_\_ (special district) includes \$ \_\_\_\_\_ Assessed Valuation and \$ \_\_\_\_\_ Revenue

attributable to \_\_\_\_\_

9. \_\_\_\_\_ (special district) includes \$ \_\_\_\_\_ Assessed Valuation and \$ \_\_\_\_\_ Revenue

attributable to \_\_\_\_\_

10. TOTAL VALUATION AND REVENUE includes \$ \_\_\_\_\_ Assessed Valuation and \$ \_\_\_\_\_ Revenue

attributable to \_\_\_\_\_

\* NOTE: ON THE FRONT 6 PAGES OF THIS CERTIFICATION, SHOW THE GROSS ASSESSED VALUATION OF ALL PROPERTY WITHIN THE DISTRICT NOT THE NET. (Total assessed valuation as if the TIF did not exist.)

## A RESOLUTION

Pursuant to C.R.S. § 38-37-104 (6), I, Michelle A. Miller, in my capacity as the Public Trustee of Park County, Colorado, and as the sole officer of the office of the Public Trustee for that county, adopt by resolution the attached budget for the 2014 budget year and authorize the appropriation of funds in conformity with that budget. I certify that this budget has been prepared pursuant to the requirements of the Local Colorado Government Budget Law, §§ 29-10-101 *et seq.*, C.R.S., and the statutes governing the Office of the Public Trustee, §§38-37-101 *et seq.*, C.R.S. This budget is effective immediately.

Resolved this 1st day of December, 2013.

BY:

Michelle A. Miller

Public Trustee of Park County, Colorado

704117  
1 of 3  
RESOL R\$0.00 D\$0.00  
\*704117\*

Debra A Green  
Park County Clerk

12/31/2013 1:45 PM

Resolution

BOARD OF COUNTY COMMISSIONERS  
PARK COUNTY, COLORADO

RESOLUTION NUMBER 13-42

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE COUNTY OF PARK, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2014 AND ENDING ON THE LAST DAY OF DECEMBER 2014.**

**WHEREAS,** the Board of County Commissioners of Park County has appointed Jody McClurkin, CPA, Director of Budget and Finance to prepare and submit a proposed budget to said governing body at the proper time; 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 December 5, 2013 in Fairplay, Colorado and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

**WHEREAS,** whatever increases or decreases may have been made by the direction of the Board of County Commissioners in the expenditures, like increases or decreases were added to the revenues or adequate fund balances were identified so that the budget remains in balance, as required by law.

**WHEREAS,** the Board of County Commissioners recommends that the monthly revenues be closely monitored so that the anticipated revenue levels are achieved or so that spending levels can be adjusted to maintain General Fund Balance projections.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF PARK, COLORADO; THAT,**

\*704117\*

County of Park, Colorado 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 and the County Clerk and made a part of the public records of the County of Park, Colorado.

**ADOPTED** this 19th day of December, A.D., 2013.

By   
Mark Dowalby  
Chairperson, Board of County Commissioners

ATTEST:   
Park County Clerk



\*704118\*

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704118 RESOL R\$0.00 D\$0.00  
2 of 2

Other Special Revenue Funds	1,150,711
Fleet Service Fund	797,789
Self-Insurance Fund	2,702,658
Recreation Fund	35,000
Total All Funds	<u>\$29,897,786</u>

ADOPTED this 19th day of December, A.D., 2013.

BY:   
Mark Dowaliby  
Park County Board of Commissioners

ATTEST:   
Park County Clerk

(Seal)



\*704120\*

704120  
1 of 4  
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**RESOLUTION**

**BOARD OF COUNTY COMMISSIONERS  
PARK COUNTY, COLORADO**

**RESOLUTION NO. 13-45**

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2013 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF PARK, COLORADO, FOR THE 2014 BUDGET YEAR.**

**WHEREAS, each unit of government has adopted the annual budget in accordance with the Local Government Budget Law, and;**

**WHEREAS, mill levies are reported as received from the taxing entity and the Board of County Commissioners for the County of Park, Colorado, does not accept responsibility for their accuracy, and;**

**WHEREAS, the tax revenue necessary to balance the general operating budget and debt retirement budget; the 2013 valuation of assessments for the listed government, as certified by the County Assessor, for the County of Park, Colorado; and the mill levy needed to generate the tax revenue follow:**

\*704120\*

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3 of 4

SCHOOL DISTRICTS						
Unit of Government	General Operating Tax Revenue	Debt Retirement Tax Revenue	Valuation for Assessment	Mill Levy		
RE-1 - Platte Canyon	6,178,976	901,470	108,480,195	30.761		
RE-2 - Fairplay	3,336,906	1,924,506	285,534,942	21.640		
<b>Total School Districts</b>	<b>9,515,882</b>	<b>9,119,397</b>	<b>394,015,137</b>	<b>52.401</b>		

LOCAL IMPROVEMENT and SVC DISTRICTS

Bailey Water & Sanitation District	86,060	0	3,215,750	26.762		
Center of Colorado Water Cons. District	366,526	0	366,526,967	1.000		
Crow Hill Water & Sewer District	7,713	0	1,057,610	7.293		
Deer Creek Metropolitan District	35,944	0	1,026,980	35.000		
Elk Creek Fire District	139,942	0	18,744,010	7.466		
Fairplay Sanitation District	119,600	0	15,166,092	7.893		
Harris Park Metropolitan District	61,289	0	5,185,700	11.819		
Hartsel Fire District	422,508	0	56,720,150	7.449		
Indian Mountain Metro. Recreation District	129,113	0	18,596,190	6.943		
Jefferson-Como Fire District	622,970	0	61,943,930	10.057		
Lake George Fire District	131,422	0	24,852,850	5.288		
Northwest Fire District	857,870	0	114,765,212	7.475		
Platte Canyon Fire District	1,021,951	0	8,996,050	11.360		
Upper South Platte Water Cons. District	81,500	0	608,490,720	0.134		
Echo Valley Estates	1,182	0	633,070	1.182		
Wisp-O-Will Metro. District	119,600	0	2,632,130	23.820		

**RESOLUTION**

**BOARD OF COUNTY COMMISSIONERS  
PARK COUNTY, COLORADO**

Resolution Number: 2013-~~72~~ 46

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR SUPPLEMENTAL APPROPRIATIONS TO THE BUDGET OF THE COUNTY OF PARK, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2013 AND ENDING ON THE LAST DAY OF DECEMBER, 2013.**

**WHEREAS**, the Board of County Commissioners of Park County has appointed Jody McClurkin, CPA, Director of Budget and Finance, to prepare and submit proposed supplemental appropriations to said governing body at the proper time; and,

**WHEREAS**, Jody McClurkin, CPA, Director of Budget and Finance, has submitted proposed supplemental appropriations for 2013 to this governing body for its consideration, and;

**WHEREAS**, upon due and proper notice, published in accordance with the laws, said proposed supplemental appropriation was open for inspection by the public at designated places, and a public hearing was held on December 31, 2013, and interested taxpayers were given the opportunity to file or register any objections to said proposed supplemental appropriations; and,

**WHEREAS**, on December 20, 2012, the time the original budget was adopted, the supplemental revenues and expenditures could not have been reasonably anticipated,

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS that:**

- 1. Estimated revenues for each fund having a supplemental appropriation are as follows:

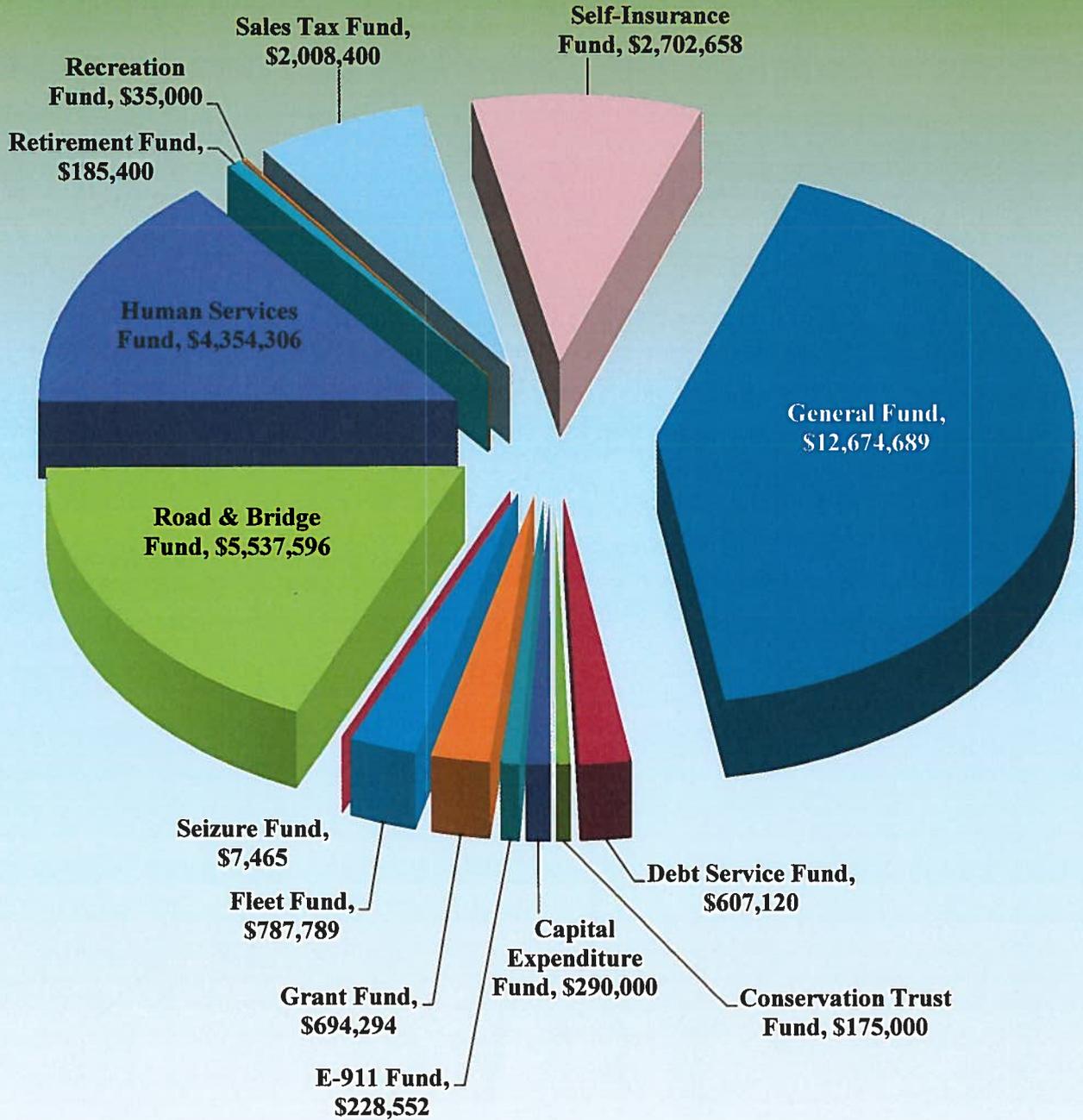
Retirement Fund	186,300
Fleet Services Fund	262,900
Mineral Impact Fund	7

- 2. That total estimated expenses for each fund having a supplemental appropriation are as follows:

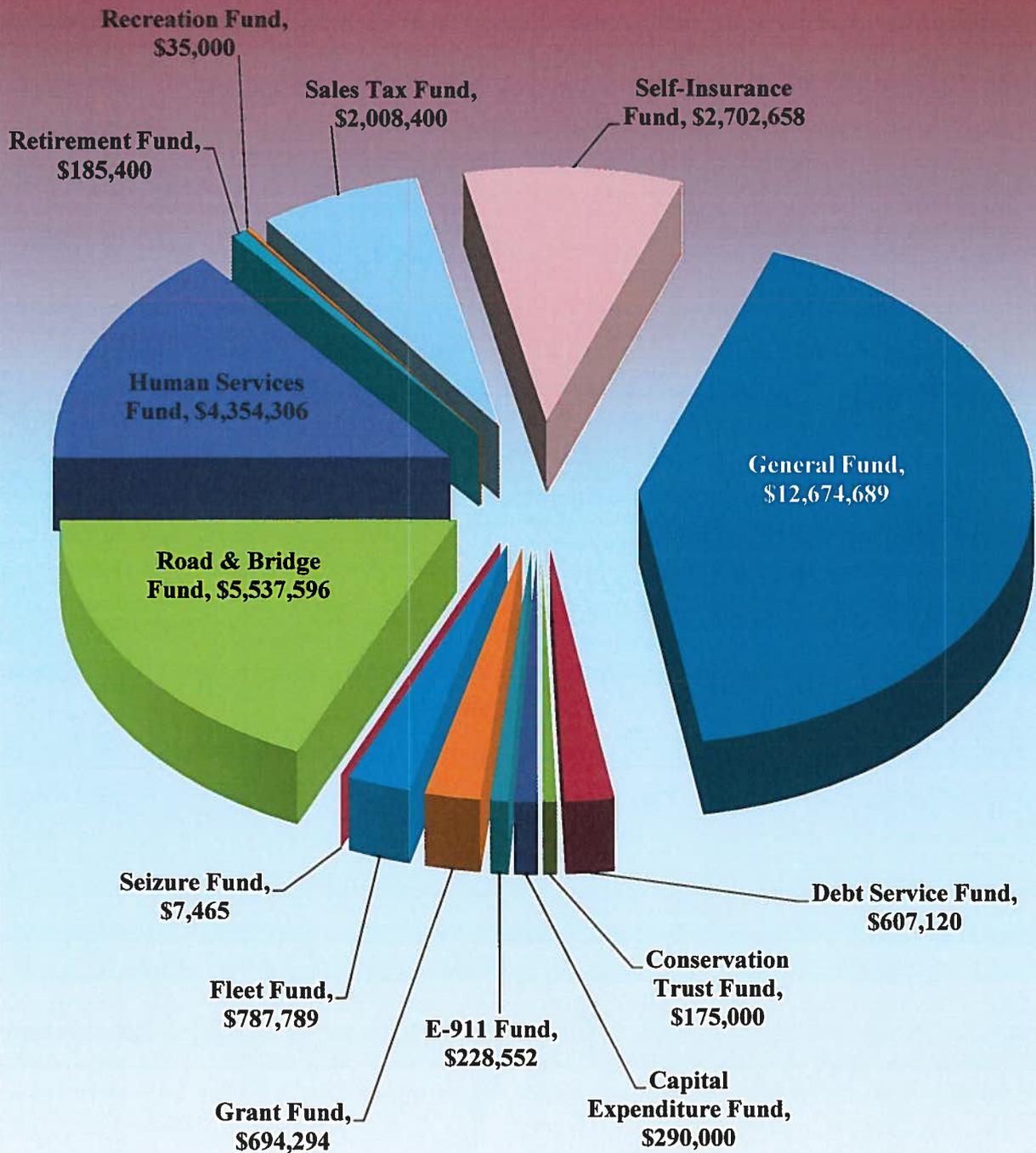
Retirement Fund	193,000
Fleet Services Fund	480,000
Mineral Impact Fund	13,059

- 3. That the budgets as submitted and amended, and herein above summarized by fund, hereby is approved and adopted.

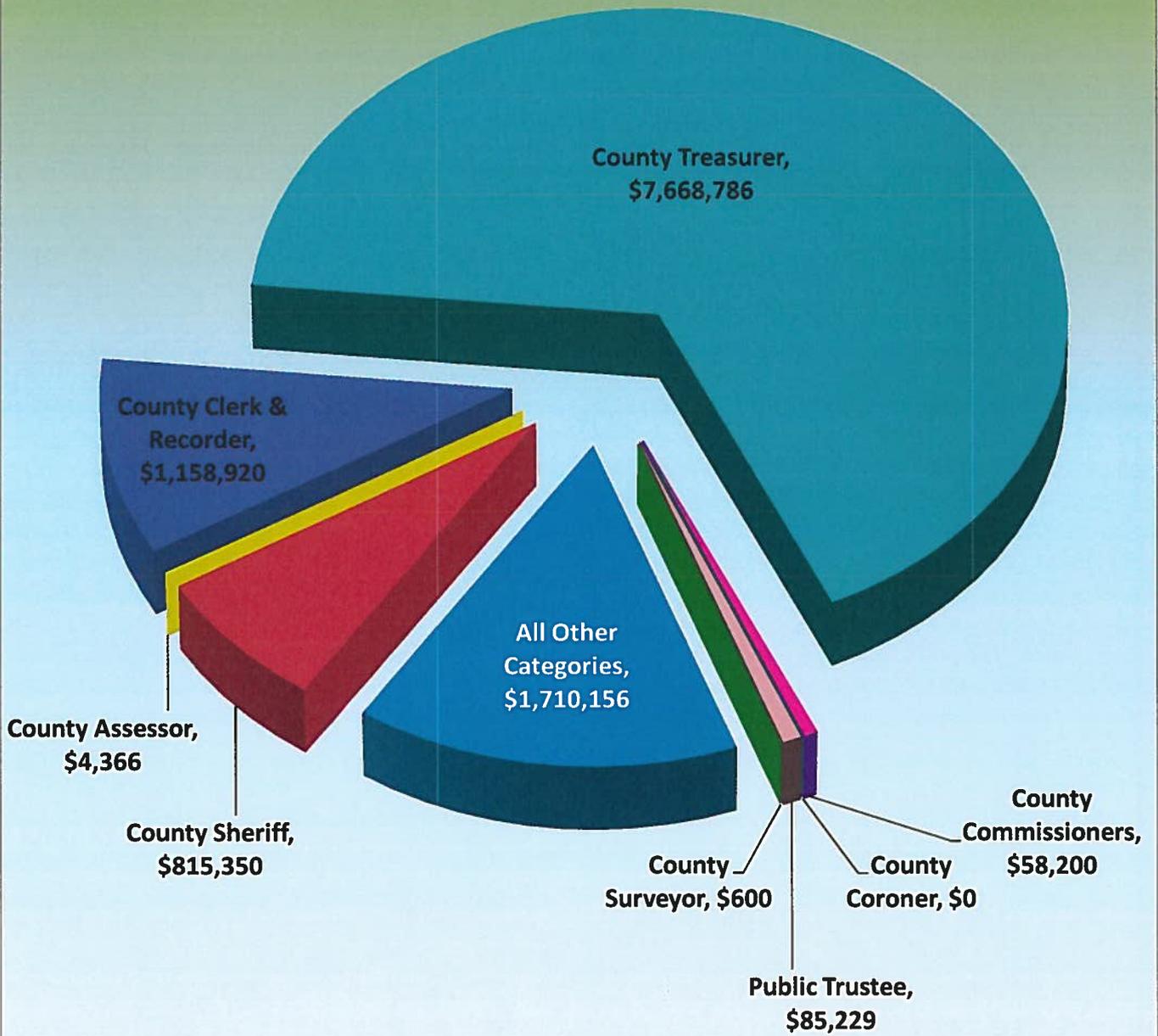
# Park County Government 2014 Budget by Fund - Revenue



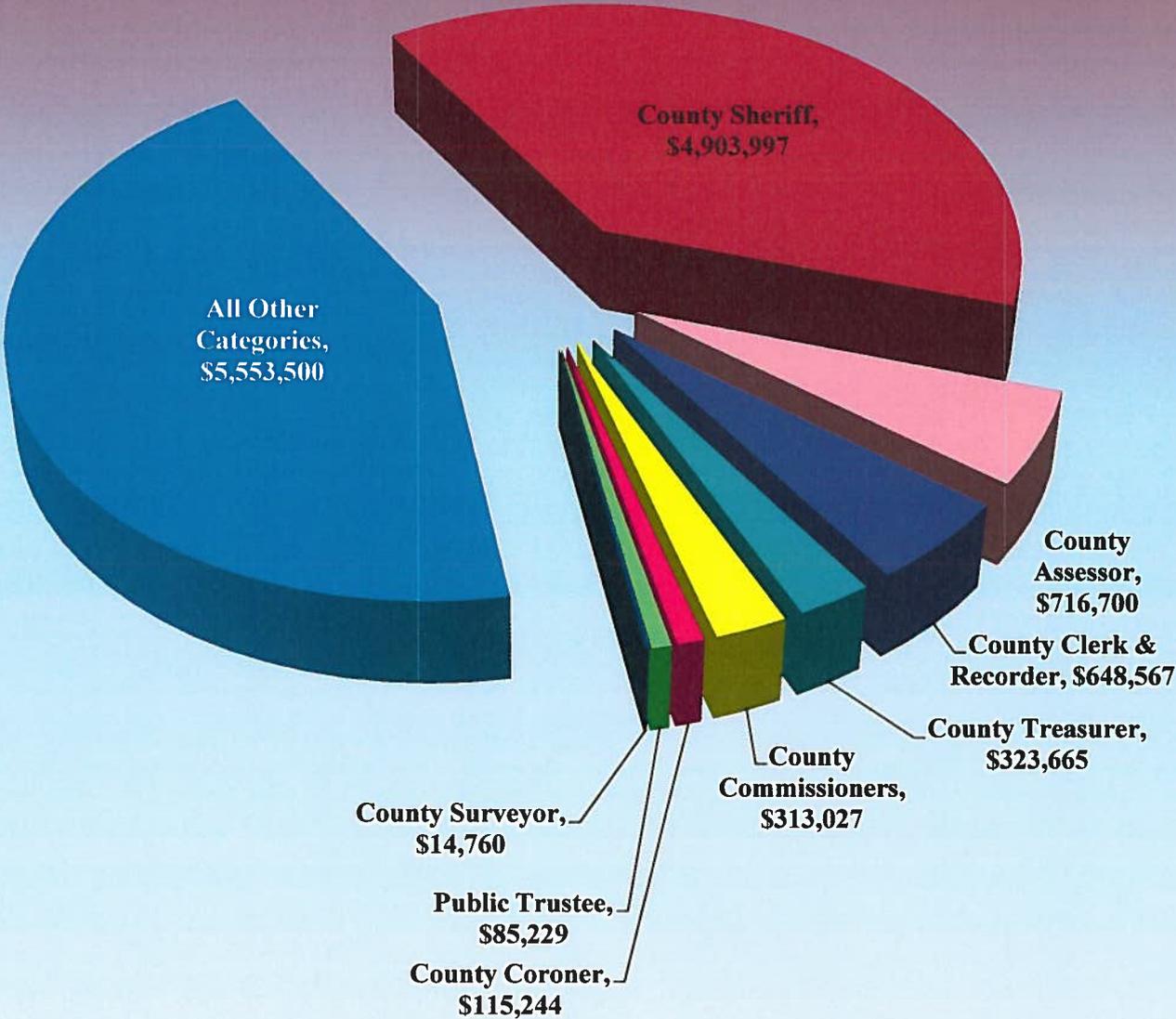
# Park County Government 2014 Budget by Fund - Expenditures



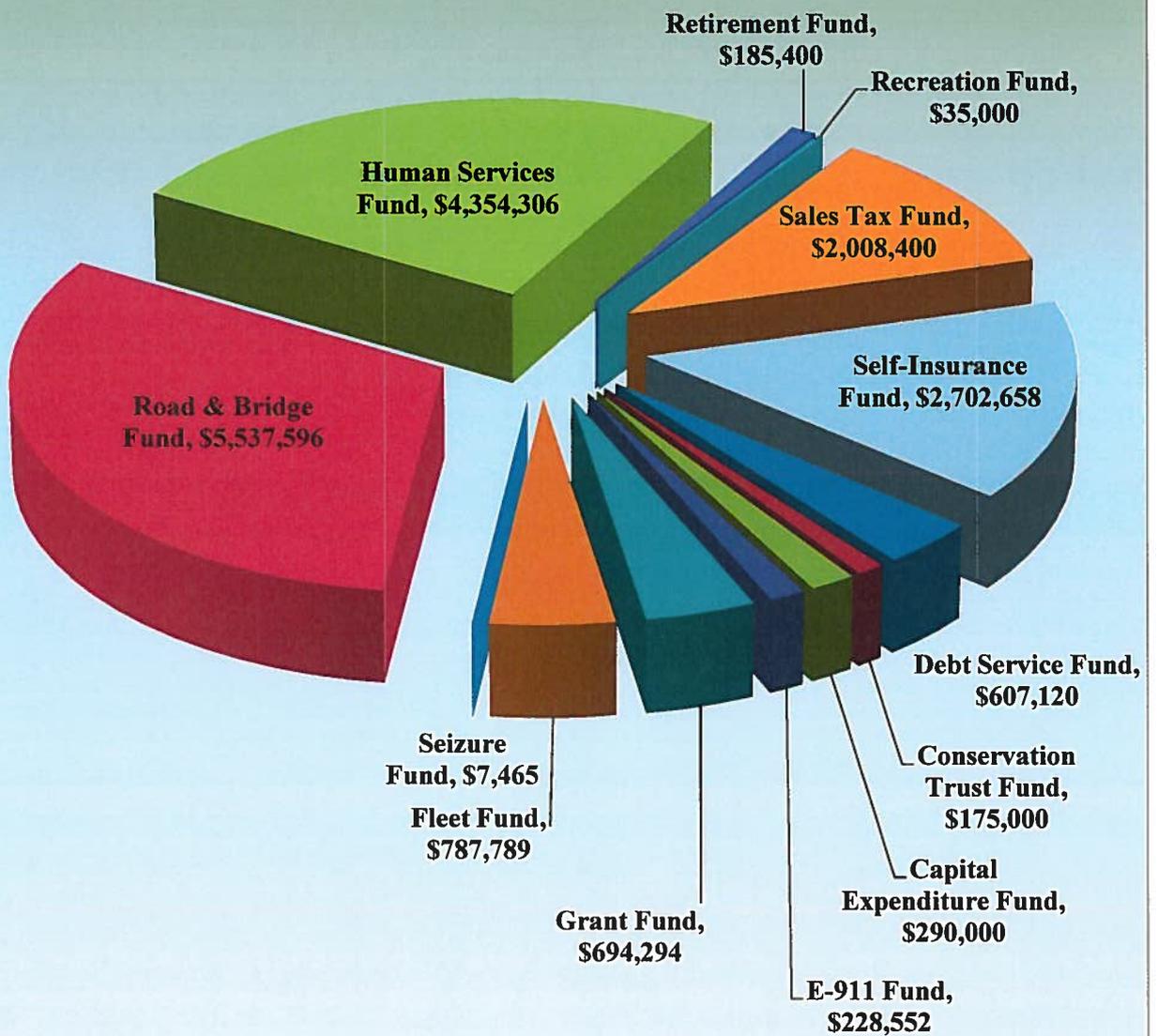
# General Fund 2014 Revenue



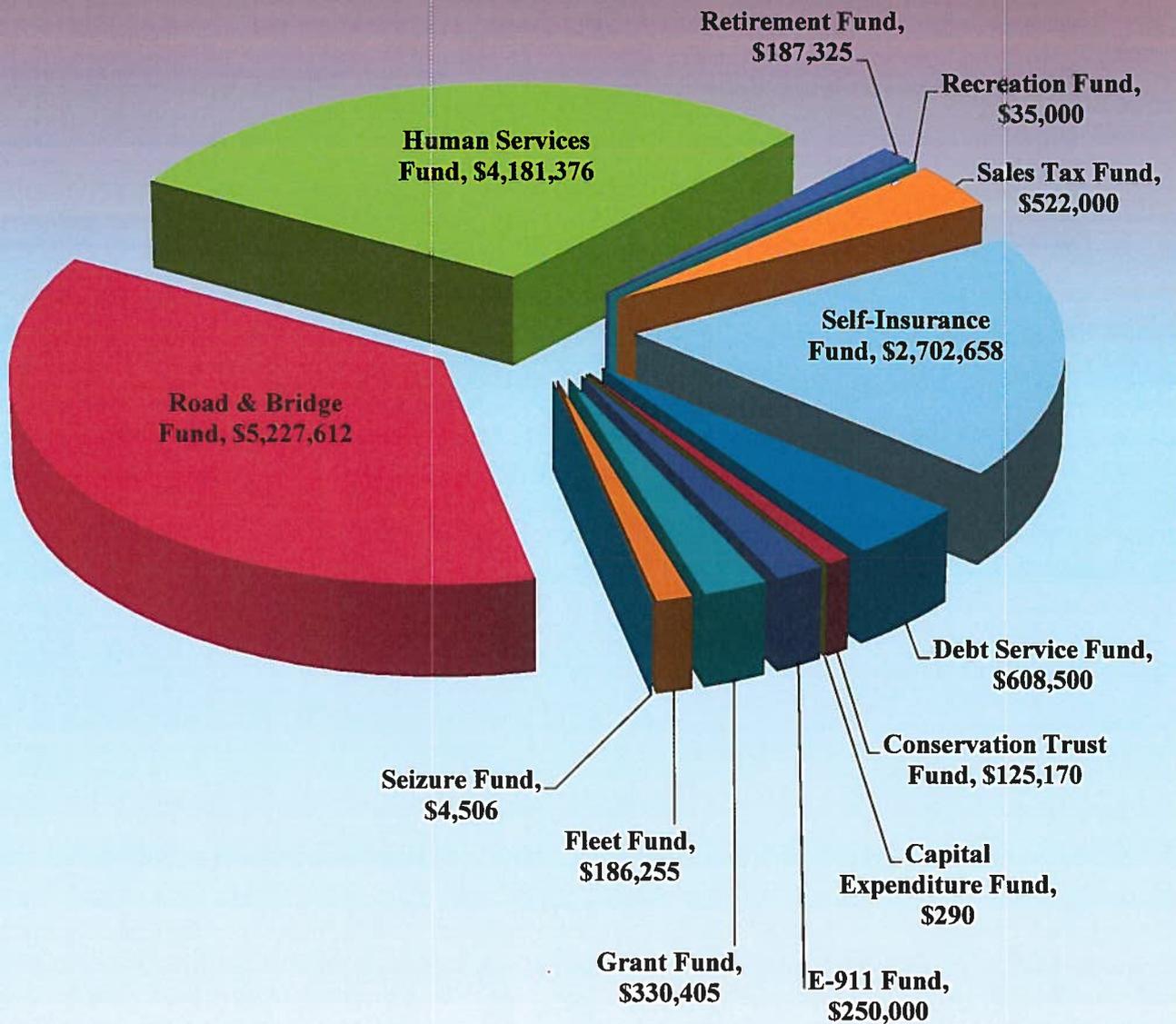
# General Fund 2014 Expenditures



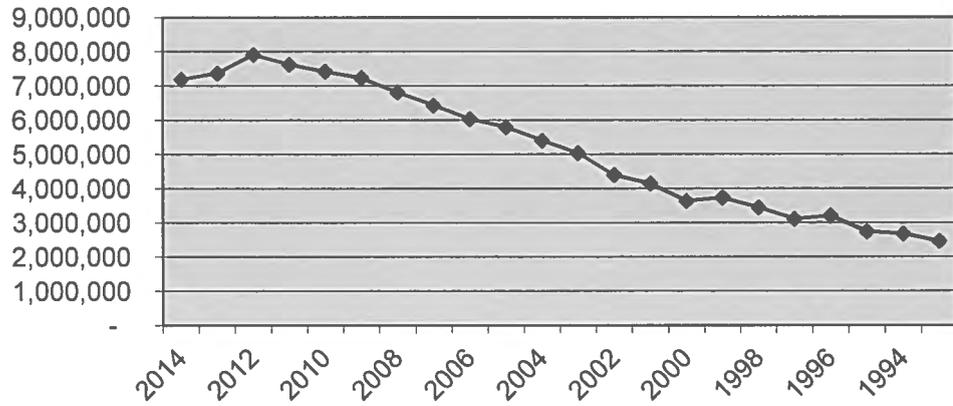
**Park County Government  
2014 Budget - All Other Funds  
(Non-General Fund)  
Revenue**



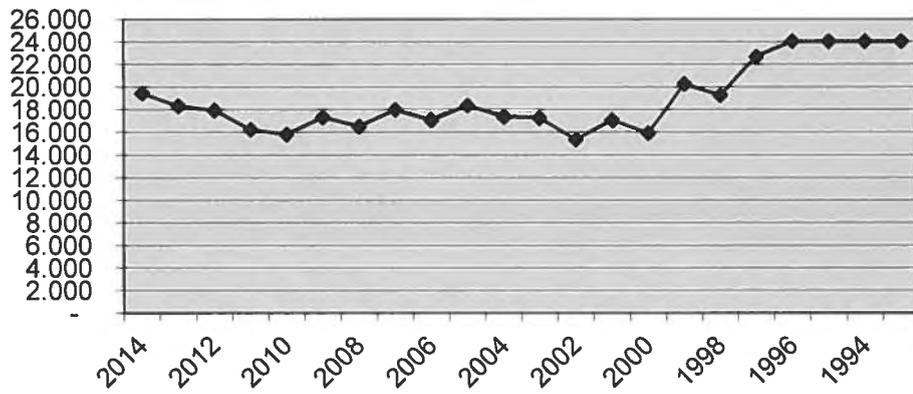
**Park County Government  
2014 Budget - All Other Funds  
(Non-General Fund)  
Expenditures**



### County Property Tax Revenue



### County Property Mill Levy Rate



### County Property

<b>Year</b>	<b>Mill Levy</b>	<b>Tax Revenue</b>
<b>2014</b>	19.450	7,192,086
<b>2013</b>	18.333	7,371,275
<b>2012</b>	17.942	7,911,934
<b>2011</b>	16.243	7,625,257
<b>2010</b>	15.834	7,424,783
<b>2009</b>	17.343	7,235,233
<b>2008</b>	16.536	6,814,571
<b>2007</b>	18.008	6,435,475
<b>2006</b>	17.072	6,032,481
<b>2005</b>	18.385	5,796,181
2004	17.362	5,404,467
2003	17.260	5,040,820
2002	15.387	4,407,458
2001	17.075	4,153,781
2000	15.925	3,640,415
1999	20.280	3,739,700
1998	19.290	3,453,565
1997	22.711	3,118,182
1996	24.065	3,213,590
1995	24.065	2,750,067
1994	24.065	2,684,089
1993	24.065	2,466,337

## Park County, Colorado History and Demographics

Presented herein is the 2014 Budget for Park County Government in Fairplay, Colorado. Park County is located in the heart of Colorado nearly 10,000 feet above sea level. Mountain tops surround the valley offering spectacular views in all directions. Approximately 90 miles southwest from Denver, it is home to approximately 16,000 residents, multitude of animals, wildflowers, national forests, state parks, trails, bicycle routes, and rivers – including the headwaters of the South Platte River. Park County was established in 1861 and approximately 45 miles wide (east to west) and 60 miles long, or 2,166 square miles. Federal lands comprise 51 percent of the landmass; the state accounts for 8 percent and privately-owned land about 41 percent.

The local economy consists of real estate development, twelve state wildlife areas and more territory above 9,000 feet than any other Colorado County. Within its borders is the Town of Alma, the highest incorporated town in Colorado. Fairplay is the county seat, and is the only other town in the county that is incorporated.

The County operates as a statutory county with a three-member Board of Commissioners. Board members are elected from each district but represent the entire County and serve up to two four-year staggered terms. There are six other elected officials: Assessor, Clerk & Recorder, Coroner, Treasurer (and Public Trustee), Sheriff and Surveyor. There are no term limits for elected officials other than the Board of Commissioners.

The annual budget serves as the foundation for Park County financial planning and control. The budget is a legally adopted document that incorporates input from the citizens of Park County, the management of the County, and the decisions of the Board about which services to provide and how to pay for such. The budget is an integral part of a unit's accounting system and daily operations. The budget, including amendments, creates a legal limit on spending authorizations.

The County provides a full range of traditional county services, including but not limited to: assessment and property tax administration, recording of vital documents and automobile registration, election administration, sheriff's patrol and jail administration, land use planning and building inspections, road maintenance and construction, public and environmental health, veteran's services and human services.

Primary responsibility for fiscal analysis of budget to actual revenue and expenditure activity and overall program fiscal standing rests with the department operating the program. An expenditure budget is appropriated annually. Amounts are appropriated by resolution for each fund. The fund level serves as the limit at which appropriations may not be exceeded. The Finance Department also monitors financial activity and advises the other departments and the Board of Commissioners of concerns that come to its attention. The following budgets were prepared with the goals, objectives, and mission of the Board of Commissioners and Administration.

