

# 2009 BUDGET



TO BE FILED AFTER ADOPTION WITH THE STATE  
OF COLORADO DIVISION OF LOCAL  
GOVERNMENT-DEPARTMENT OF LOCAL AFFAIRS



GILPIN COUNTY, COLORADO

BUDGET MESSAGE

2009

Gilpin County uses the modified accrual method of budgetary accounting. Under this method, revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough to be used to pay current liabilities. Expenditures are generally reported under the accrual method of accounting, meaning they are recognized when incurred.

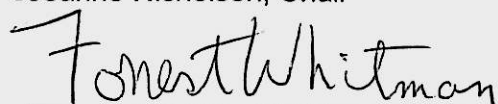
The major services provided by the County include road maintenance and construction, library, fairgrounds, community development, law enforcement, jail, public health, environmental health, human services, recreation, and general administration which includes the collection of school, city, local improvement & service district taxes.

The major source of revenue for Gilpin County is gaming taxes, authorized by the Constitution of the State of Colorado and collected by the Department of Revenue. In 2009, Gilpin County's share of the gaming tax is estimated at 64% of total General Fund revenue. Gilpin County has exempted this gaming tax revenue from the Taxpayer Bill of Rights (TABOR) amendment but has not exempted property tax revenue. As noted in previous budget messages, with this combination of circumstances, if the gaming tax revenue decreases, services would need to be reduced unless the voters approve a property tax increase. The anticipated 2009 gaming tax is low compared to past years and so there are fee increases and various reductions in funding of services in the 2009 budget to make up this difference. Gaming tax revenue usually allows the County great flexibility in the level of services it provides.

Since 2005, after paying off the library bond, the County has had no bonded indebtedness and a comparatively low property tax for private property owners.

Board of County Commissioners Approval:

  
\_\_\_\_\_  
Jeanne Nicholson, Chair

  
\_\_\_\_\_  
Forrest Whitman, Commissioner

  
\_\_\_\_\_  
Ron Slinger, Commissioner

Budget Prepared by:

  
\_\_\_\_\_  
Clorinda Smith, Finance Director

12/16/2008  
Date

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<b>2009 BUDGET</b>	
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**COMPARATIVE SUMMARY OF PROPERTY TAX REVENUES**  
**GILPIN COUNTY, COLORADO**

	<b>PRIOR YEAR</b>		<b>CURRENT YEAR</b>		<b>BUDGET YEAR</b>	
	<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<u>Levy</u>	<u>Amount</u>	<u>Levy</u>	<u>Amount</u>	<u>Levy</u>	<u>Amount</u>
Assessed Valuation:		314,872,030		346,629,880		352,492,340
General Fund	7.317	2,303,919	7.317	2,536,291	7.317	2,579,186
Road & Bridge Fund	.847	266,697	.847	293,596	.847	298,561
Library Operating Fund	.242	76,199	.242	83,884	.242	85,303
Human Services Fund	.441	138,859	.441	152,864	.441	155,449
Solid Waste	.282	88,794	.282	97,750	.282	99,403
Retirement	.709	223,244	.709	245,761	.709	249,917
<b>Sub-Total</b>	<b>9.838</b>	<b>3,097,712</b>	<b>9.838</b>	<b>3,410,146</b>	<b>9.838</b>	<b>3,467,819</b>
Temporary Tax Credit	.000	-	.000	-	.000	-
Abatements	.003	849	.060	20,740	.006	1,999
<b>Total</b>	<b>9.841</b>	<b>3,098,561</b>	<b>9.898</b>	<b>3,430,886</b>	<b>9.844</b>	<b>3,469,818</b>

<b>GILPIN COUNTY, COLORADO BUDGET SUMMARY</b>					
	<b>GENERAL</b>	<b>R&amp;B</b>	<b>LIBRARY</b>	<b>HUMAN SERVICES</b>	<b>PUBLIC HEALTH</b>
<b>2007 Actual</b>					
Unappropriated Fund Balance, beginning of year	4,874,357	430,018	31,813	239,006	-
Plus Revenue:	14,318,203	1,020,537	387,008	1,019,082	-
Plus Transfers In:	-	2,342,050	200,000	130,000	-
Less Expenditures:	10,122,256	2,452,301	241,279	1,012,981	-
Less Transfers Out:	6,503,504				
Unappropriated Fund Balance, end of year	2,566,800	1,340,304	377,542	375,107	-
<b>2008 Budget</b>					
Unappropriated Fund Balance, beginning of year	2,566,800	1,340,304	377,542	375,107	-
Plus Revenue:	14,166,844	950,787	291,284	1,149,036	-
Plus Transfers In:	-	1,000,000	200,000	100,000	-
Less Expenditures:	11,716,259	2,927,675	806,307	1,375,448	-
Less Transfers Out:	2,873,500				
Unappropriated Fund Balance, end of year	2,143,884	363,416	62,519	248,695	-
<b>2008 Estimated</b>					
Unappropriated Fund Balance, beginning of year	2,566,800	1,340,304	377,542	375,107	-
Plus Revenue:	13,864,097	986,380	297,974	1,207,350	-
Plus Transfers In:	-	1,000,000	200,000	100,000	-
Less Expenditures:	11,216,572	2,627,060	795,090	1,331,275	-
Less Transfers Out:	2,872,627				
Unappropriated Fund Balance, end of year	2,341,697	699,624	80,426	351,182	-
<b>2009 Approved</b>					
Unappropriated Fund Balance, beginning of year	2,341,697	699,624	80,426	351,182	-
Plus Revenue:	12,858,385	1,040,446	94,142	1,343,288	37,165
Plus Transfers In:	388,058.73	1,000,000	200,000	120,000	163,000
Less Expenditures:	10,762,383	2,230,232	287,425	1,441,102	199,814
Less Transfers Out:	2,383,000				
Unappropriated Fund Balance, end of year	2,442,758	509,837	87,143	373,369	351

<b>GILPIN COUNTY, COLORADO BUDGET SUMMARY</b>					
	<b>SOLID WASTE</b>	<b>CONS. TRUST</b>	<b>P&amp;R</b>	<b>RETIREMENT</b>	<b>RESERVE</b>
<b>2007 Actual</b>					
Unappropriated Fund Balance, beginning of year	78,528	218,040	144,337	148,445	443,237
Plus Revenue:	137,361	55,194	181,726	246,808	20,122
Plus Transfers In:	150,000	-	1,181,454	-	-
Less Expenditures:	183,595	5,822	968,912	256,759	-
Less Transfers Out:					
Unappropriated Fund Balance, end of year	182,294	267,413	538,605	138,494	463,359
<b>2008 Budget</b>					
Unappropriated Fund Balance, beginning of year	182,294	267,413	538,605	138,494	463,359
Plus Revenue:	143,250	53,000	155,906	267,761	10,000
Plus Transfers In:	350,000	-	803,500	-	20,000
Less Expenditures:	536,226	54,000	1,190,448	321,415	-
Less Transfers Out:					
Unappropriated Fund Balance, end of year	139,318	266,413	307,563	84,840	493,359
<b>2008 Estimated</b>					
Unappropriated Fund Balance, beginning of year	182,294	267,413	538,605	138,494	463,359
Plus Revenue:	136,460	47,600	198,087	263,161	4,500
Plus Transfers In:	350,000	-	802,627	-	20,000
Less Expenditures:	456,854	54,000	1,110,062	305,916	-
Less Transfers Out:					
Unappropriated Fund Balance, end of year	211,900	261,013	429,256	95,739	487,859
<b>2009 Approved</b>					
Unappropriated Fund Balance, beginning of year	211,900	261,013	429,256	95,739	487,859
Plus Revenue:	179,643	46,000	169,687	261,492	4,000
Plus Transfers In:	0	-	917,575	-	-
Less Expenditures:	211,060	234,288	995,237	199,505	-
Less Transfers Out:		17,575			
Unappropriated Fund Balance, end of year	180,483	55,150	521,282	157,726	491,859

<b>GILPIN COUNTY, COLORADO</b>				
<b>BUDGET SUMMARY</b>				
	PILT	CAPITAL IMP	BALD MT CEMETERY	TOTAL
<b>2007 Actual</b>				
Unappropriated Fund Balance, beginning of year	68,655	2,729,504	4,996	9,410,936
Plus Revenue:	53,445	1,586,235	227	19,025,948
Plus Transfers In:	-	2,500,000	-	6,503,504
Less Expenditures:	74,949	6,364,830	2	21,683,686
Less Transfers Out:				6,503,504
Unappropriated Fund Balance, end of year	47,151	450,909	5,221	6,753,198
<b>2008 Budget</b>				
Unappropriated Fund Balance, beginning of year	47,151	450,909	5,221	6,753,198
Plus Revenue:	52,000	250,000	200	17,490,068
Plus Transfers In:	-	400,000	-	2,873,500
Less Expenditures:	50,665	928,500	5	19,906,948
Less Transfers Out:				2,873,500
Unappropriated Fund Balance, end of year	48,486	172,409	5,416	4,336,318
<b>2008 Estimated</b>				
Unappropriated Fund Balance, beginning of year	47,151	450,909	5,221	6,753,198
Plus Revenue:	67,850	3,838	50	17,077,346
Plus Transfers In:	-	400,000	-	2,872,627
Less Expenditures:	47,695	539,688	5	18,484,216
Less Transfers Out:				2,872,627
Unappropriated Fund Balance, end of year	67,306	315,059	5,266	5,346,327
<b>2009 Approved</b>				
Unappropriated Fund Balance, beginning of year	67,306	315,059	5,266	5,346,327
Plus Revenue:	47,300	0	50	16,081,598
Plus Transfers In:	-	0	-	2,788,634
Less Expenditures:	21,793	0	5	16,582,843
Less Transfers Out:	73,000	315,059		2,788,634
Unappropriated Fund Balance, end of year	19,813	(0)	5,311	4,845,082

<b>GENERAL FUND SUMMARY</b>				
<b>2009 BUDGET</b>				
	<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Department</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
BEGINNING FUND BALANCE	4,874,357	2,566,800	2,566,800	2,341,697
COMMISSIONERS	N/A	N/A	N/A	N/A
ADMINISTRATION	12,797,182	12,668,159	12,332,097	11,001,870
COUNTY ATTORNEY	N/A	N/A	N/A	N/A
EXTENSION SERVICES	6,028	5,000	8,450	7,000
PUBLIC TRUSTEE	26,057	-	29,000	30,000
SURVEYOR	-	-	-	-
CLERK & RECORDER	298,532	373,110	300,698	302,600
ELECTIONS	-	-	42,500	55,000
TREASURER	179,681	203,000	192,171	183,000
ASSESSOR	6,354	5,250	5,908	5,600
MAINTENANCE	1,958	-	4,542	-
DISTRICT ATTORNEY	N/A	N/A	N/A	N/A
SHERIFF	48,882	43,900	54,397	108,200
JAIL	55,227	45,200	54,309	173,095
CORONER	91	-	-	-
VICTIM SERVICES	95,999	94,000	100,275	113,471
EMERGENCY PREPAREDNESS	22,940	11,000	25,390	15,000
DISPATCH	34,000	34,000	34,000	34,000
COMMUNITY DEVELOPMENT	138,893	86,049	75,510	126,609
PUBLIC HEALTH	36,276	23,776	29,991	-
SENIOR AIDE	66,787	61,550	68,111	71,625
EVENTS	5,920	4,850	4,200	5,900
DOLA & COMMUNITY SERVICE AGENCIES	496,798	506,800	501,348	624,216
VETERANS OFFICE	600	1,200	1,200	1,200
GENERAL TRANSFERS IN	-	-	-	388,059
<b>TOTAL REVENUES</b>	<b>14,318,203</b>	<b>14,166,844</b>	<b>13,864,097</b>	<b>13,246,444</b>
COMMISSIONERS	189,301	191,888	182,199	210,630
ADMINISTRATION	2,943,891	2,986,156	2,760,252	2,727,080
COUNTY ATTORNEY	164,609	180,000	220,000	175,000
EXTENSION SERVICES	51,772	59,978	59,559	55,202
PUBLIC TRUSTEE	27,805	36,336	26,948	26,196
SURVEYOR	-	-	-	8,920
CLERK & RECORDER	251,280	375,767	327,123	309,124
ELECTIONS	55,277	98,450	163,388	94,705
TREASURER	242,397	332,364	323,614	289,178
ASSESSOR	423,284	472,021	455,187	475,305
MAINTENANCE	995,808	1,174,782	1,017,506	900,560
DISTRICT ATTORNEY	174,032	158,602	158,602	167,827
SHERIFF	1,279,054	1,644,077	1,598,150	1,432,429
JAIL	1,178,125	1,532,735	1,486,275	1,633,948
CORONER	56,779	71,154	67,924	63,031
VICTIM SERVICES	127,402	144,484	143,174	177,426
EMERGENCY PREPAREDNESS	38,995	53,325	102,189	42,329
DISPATCH	353,861	443,456	447,373	512,081
COMMUNITY DEVELOPMENT	336,650	384,064	353,980	315,860
PUBLIC HEALTH	133,634	189,073	149,289	-
SENIOR AIDE	132,735	112,733	124,936	141,798
EVENTS	67,444	74,563	70,272	45,300
DOLA & COMMUNITY SERVICE AGENCIES	894,656	986,552	966,957	945,942
VETERANS OFFICE	3,465	13,700	11,675	12,510
TRANSFERS TO OTHER FUNDS	6,503,504	2,873,500	2,872,627	2,383,000
<b>TOTAL EXPENDITURES</b>	<b>16,625,760</b>	<b>14,589,759</b>	<b>14,089,199</b>	<b>13,145,383</b>
ENDING FUND BALANCE	2,566,800	2,143,884	2,341,697	2,442,758

<b>BOARD OF COUNTY COMMISSIONERS</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
01.11.5001	Commissioner Salaries	127,866	129,288	128,199	175,500
01.11.5172	Office Supplies	1,339	1,000	1,000	900
01.11.5182	Operating Supplies	-	200	-	-
01.11.5201	Meetings/Conferences/Training/Meals	7,757	13,000	10,000	9,000
01.11.5212	Telephone (ld, cell,pagers)	1,098	1,150	1,000	1,150
01.11.5232	Travel/Transportation/Parking	9,458	12,000	10,000	6,000
01.11.5281	Computer Hardware/Software	3,424	-	-	-
01.11.5285	Elected Official Expense	2,996	6,000	3,500	6,000
01.11.5353	Commissioner Discretionary	1,307	3,000	3,000	-
01.11.5382	Dues & Subscriptions	34,056	26,250	25,500	12,080
01.11.5543	Late Fees / Finance Charges	-	-	-	-
01.11.5902	Capital Outlay	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>189,301</b>	<b>191,888</b>	<b>182,199</b>	<b>210,630</b>



<b>ADMINISTRATION</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
01.00.4112	Current Tax	2,299,690	2,557,031	2,550,000	2,533,520
01.00.4122	Delinquent Tax	(4,960)	-	(1,060)	-
01.00.4132	Interest & Penalties	100	-	1,060	(64,350)
01.00.4152	Insurance Claims	1,137	-	418	-
01.00.4412	Gaming	10,317,452	10,000,000	9,773,892	8,500,000
01.00.4522	Interest Income	180,998	100,000	(3,000)	30,000
01.00.4542	Lease Proceeds	1	-	10	-
01.00.4582	Cigarette Taxes	1,352	1,200	1,200	1,200
01.00.4583	Property Tax Work Off Program	-	1,000	350	1,000
01.00.4652	Miscellaneous Income	705	200	500	500
01.00.4663	FEMA	706	-	-	-
01.00.4829	Dola Grant	-	8,728	8,728	-
	<b>TOTAL REVENUES</b>	<b>12,797,182</b>	<b>12,668,159</b>	<b>12,332,097</b>	<b>11,001,870</b>
01.12.5110	Salary Accrual - All General Fund Depts	73,713	-	31,800	-
01.12.5112	Salaries	406,418	471,830	465,000	478,157
01.12.5113	Overtime - events	1,024	1,500	1,500	2,600
01.12.5115	Property Tax Work Off Program	534	7,927	2,950	5,927
01.12.5116	Contract Labor	53,190	60,792	60,792	60,792
01.12.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	1,159,091	1,380,000	1,173,371	1,185,472
01.12.5153	Employment Testing	2,051	3,500	1,000	3,000
01.12.5172	Office Supplies	14,527	24,000	20,000	20,000
01.12.5173	Staff Appreciation	14,059	16,100	3,679	1,500
01.12.5181	Operating Supplies - non-recurring	in 5182	in 5182	in 5182	-
01.12.5182	Operating Supplies	11,048	10,833	10,455	7,321
01.12.5195	Professional Services	77,770	119,150	138,748	143,500
01.12.5201	Meetings/Conferences/Training/Meals	8,100	12,295	5,501	7,038
01.12.5212	Telephone (dsl)	53,629	89,230	91,643	60,000
01.12.5222	Postage - including Newsletters	5,924	9,840	8,613	7,805
01.12.5232	Travel/Transportation/Mileage/Parking	2,923	3,000	3,000	2,500
01.12.5242	Ad/Legal Notices	4,528	4,410	4,310	4,410
01.12.5253	Liability Insurance	110,836	102,271	102,271	70,937
01.12.5281	PC h/w & s/w - COUNTY-WIDE	11,070	13,000	13,000	21,000
01.12.5281	PC h/w & s/w - ADMIN specific	included above	24,511	18,500	-
01.12.5282	R&M Vehicle	2,236	1,500	1,019	1,500
01.12.5286	Uplink/Internet	30,744	11,560	13,116	9,800
01.12.5292	Copier Contracts & Excess Copies	12,763	7,100	24,820	18,300
01.12.5333	Volunteer Board Compensation	10,250	15,000	11,000	-
01.12.5352	Miscellaneous	(10,083)	1,000	1,010	3,000
01.12.5364	Community Relations	631	1,300	1,300	-
01.12.5372	Service Contracts	13,374	14,430	13,715	14,445
01.12.5382	Dues & Subscriptions	5,652	5,871	5,942	5,701
01.12.5502	Soc Security Expense (entire General Fund)	250,856	311,561	302,000	312,542
01.12.5504	Medicare Expense (entire General Fund)	58,684	72,865	72,000	73,094
01.12.5512	Unemployment Insur Exp (entire General Fund)	10,970	10,050	9,500	10,082
01.12.5514	CO State Sales Tax	(8)	-	-	-
01.12.5515	Central City Sales Tax	(3)	5	-	-
01.12.5522	Worker's Compensation	44,190	45,184	45,184	50,574
01.12.5543	Late Fees / Finance Charges	55	-	1,417	-
01.12.5544	Water Storage	40,128	44,000	46,183	46,700
01.12.5902	Capital Outlay	407,645	30,000	4,914	50,000
01.12.5912	Lease Payments	9,361	9,400	in a/c 5292	in a/c 5292
01.12.5945	Treasurer's Fees	46,011	51,141	51,000	49,383
	<b>TOTAL EXPENDITURES</b>	<b>2,943,891</b>	<b>2,986,156</b>	<b>2,760,252</b>	<b>2,727,080</b>



<b>COUNTY ATTORNEY</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b><u>Line Item</u></b>	<b><u>Description</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Estimated</u></b>	<b><u>Approved</u></b>
01.13.5195	Professional Services	164,609	180,000	220,000	175,000
	<b>TOTAL EXPENDITURES</b>	<b>164,609</b>	<b>180,000</b>	<b>220,000</b>	<b>175,000</b>

<b>EXTENSION SERVICES</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
01.19.4297	Extension Agent Non-Fed Grants	-	-	200	-
01.19.4298	Ext Agent Non-Taxable Fundraisers/Donations	1,219	1,000	430	use a/c 4346
01.19.4299	Ext Agent Taxable Fundraisers/Donations	4,809	4,000	7,820	7,000
01.19.4346	Ext Agent Non-Taxable Fundraisers/Donations	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>6,028</b>	<b>5,000</b>	<b>8,450</b>	<b>7,000</b>
01.19.5001	Salaries (pd to CSU)	10,700	11,300	11,300	11,800
01.19.5112	Salaries	17,682	23,478	23,000	24,182
01.19.5115	Salaries - Grant Portion	300	-	-	-
01.19.5172	Office Supplies	2,093	2,200	2,000	1,950
01.19.5173	Staff Appreciation	50	50	50	-
01.19.5182	Operating Supplies	980	500	3,250	3,000
01.19.5183	Grant Expense	-	-	200	-
01.19.5184	Donation/Fundraiser Expense	2,930	4,000	5,784	970
01.19.5198	Program/Services	2,966	3,500	in 5182	in 5182
01.19.5201	Meetings/Conferences/Training/Meals	1,404	2,300	1,800	1,800
01.19.5204	Weed Eradication	8,326	9,000	9,000	9,000
01.19.5205	Weed Education	971	1,000	800	-
01.19.5222	Postage	15	250	25	-
01.19.5232	Travel/Transportation/Mileage/Parking	1,091	950	900	1,200
01.19.5242	Ads / Legal Notices	-	200	200	-
01.19.5281	Computer Hardware/Software	1,493	-	-	-
01.19.5382	Dues / Subscriptions	730	1,250	1,250	1,300
01.19.5543	Late Fees / Finance Charges	41	-	-	-
01.19.5902	Capital Outlay	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>51,772</b>	<b>59,978</b>	<b>59,559</b>	<b>55,202</b>

<b>PUBLIC TRUSTEE</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
01.20.4213	Public Trustee	26,057	-	29,000	30,000
	<b>TOTAL REVENUES</b>	<b>26,057</b>	<b>-</b>	<b>29,000</b>	<b>30,000</b>
01.20.5112	Salaries	17,856	17,856	17,800	17,856
01.20.5172	Office Supplies	309	1,000	500	500
01.20.5182	Operating Supplies	395	1,500	650	500
01.20.5193	Service Contracts	631	3,000	in 5292	in 5292
01.20.5195	Professional Services	966	1,000	500	500
01.20.5201	Meetings/Conferences/Training/Meals	758	3,000	2,000	2,000
01.20.5222	Postage	1,500	2,000	2,000	2,000
01.20.5232	Travel/Transportation/Mileage/Parking	1,084	1,000	1,230	1,300
01.20.5242	Ads / Legal Notices	-	-	-	-
01.20.5281	Computer Hardware/Software	3,490	5,000	503	-
01.20.5292	Maintenance Contracts	in 5193	in 5193	700	700
01.20.5382	Dues / Subscriptions	407	500	400	360
01.20.5392	Uniforms	-	-	185	-
01.20.5543	Late Fees / Finance Charges	12	-	-	-
01.20.5902	Capital Outlay	-	-	-	-
01.20.5912	Lease Payments	397	480	480	480
	<b>TOTAL EXPENDITURES</b>	<b>27,805</b>	<b>36,336</b>	<b>26,948</b>	<b>26,196</b>

SURVEYOR					
2009 BUDGET					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
	Surveyor Fees	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01.21.5001	Surveyor Salary	-	-	-	3,300
01.21.5172	Office Supplies	-	-	-	270
01.21.5182	Operating Supplies	-	-	-	250
01.21.5195	Professional Services	-	-	-	3,000
01.21.5201	Meetings/Conferences/Training/Meals	-	-	-	-
01.21.5212	Telephone	-	-	-	500
01.21.5222	Postage	-	-	-	-
01.21.5232	Travel/Transportation/Mileage/Parking	-	-	-	1,000
01.21.5242	Ads / Legal Notices	-	-	-	-
01.21.5281	Computer Hardware/Software	-	-	-	-
01.21.5285	Elected Official Expense	-	-	-	500
01.21.5292	Maintenance Contracts	-	-	-	-
01.21.5382	Dues / Subscriptions	-	-	-	100
01.21.5392	Uniforms	-	-	-	-
01.21.5543	Late Fees / Finance Charges	-	-	-	-
01.21.5902	Capital Outlay	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,920</b>

<b>CLERK &amp; RECORDER</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
01.22.4212	Clerk & Recorder Fees	140,572	161,000	130,000	130,000
01.22.4262	Liquor License	375	300	950	600
01.22.4346	Donation/Fundraiser	0	-	12,748	15,000
01.22.4512	Specific Ownership	157,585	158,000	157,000	157,000
01.22.4651	Miscellaneous Grants	-	53,810	-	-
	<b>TOTAL REVENUES</b>	<b>298,532</b>	<b>373,110</b>	<b>300,698</b>	<b>302,600</b>
01.22.5001	Clerk & Recorder Salary	57,515	58,500	58,500	58,500
01.22.5112	Salaries	139,188	174,895	172,127	174,434
01.22.5113	Over-Time	5,336	7,000	18,500	9,000
01.22.5162	Record Archiving	-	50,000	-	-
01.22.5172	Office Supplies	3,064	4,000	4,000	3,500
01.22.5173	Staff Appreciation	212	250	250	-
01.22.5182	Operating Supplies	5,251	14,000	9,000	3,750
01.22.5183	Donations Expense	-	-	12,748	15,000
01.22.5192	Boe Arbitrator	3,950	2,000	-	2,000
01.22.5195	Professional Services	in 5281	in 5281	in 5281	1,730
01.22.5201	Meetings/Conferences/Training/Meals	3,247	4,500	4,500	5,000
01.22.5212	Telephone - cell	2,391	2,000	2,000	2,000
01.22.5222	Postage	8,891	12,000	12,000	8,000
01.22.5232	Travel/Transportation/Mileage/Parking	3,954	5,000	5,000	5,000
01.22.5242	Ads/Legal Notices	551	500	100	250
01.22.5252	Bonds	940	1,240	1,240	3,000
01.22.5281	Computer Hardware/Software	3,913	20,650	6,800	-
01.22.5282	Repairs & Maintenance	9,324	12,172	12,198	2,000
01.22.5292	Maintenance Contracts	in 5282	in 5282	700	5,300
01.22.5382	Dues / Subscriptions	632	700	700	700
01.22.5543	Late Fees / Finance Charges	71	-	400	-
01.22.5902	Capital Outlay	-	-	-	-
01.22.5912	Lease Payments	2,849	6,360	6,360	9,960
	<b>TOTAL EXPENDITURES</b>	<b>251,280</b>	<b>375,767</b>	<b>327,123</b>	<b>309,124</b>

<b>CLERK &amp; RECORDER-ELECTIONS</b>					
2009 BUDGET					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
01.23.4263	Service Bureau	-	-	42,500	55,000
01.23.4651	Miscellaneous Grants	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>42,500</b>	<b>55,000</b>
01.23.5111	Election Judges	5,675	11,000	11,000	5,900
01.23.5112	Salaries	119	-	-	-
01.23.5113	Overtime (so ee's doing security etc)	447	3,000	3,000	1,000
01.23.5172	Office Supplies	-	-	-	-
01.23.5182	Operating Supplies	6,270	10,000	18,000	6,500
01.23.5183	Grant Expense	-	-	-	-
01.23.5195	Professional Services	in 5281	in 5281	in 5281	10,000
01.23.5201	Meetings/Conferences/Training/Meals	1,572	2,000	2,000	1,500
01.23.5207	Election Service Bureau	-	-	40,000	42,800
01.23.5210	Printing	4,345	15,000	9,200	1,000
01.23.5222	Postage	4,017	6,000	3,000	2,500
01.23.5232	Travel/Transportation/Mileage/Parking	492	3,000	3,000	2,500
01.23.5242	Ad/Legal Notices	105	2,500	2,500	250
01.23.5281	Computer Hardware/Software	19,432	15,500	15,612	-
01.23.5292	Maintenance Contracts	12,803	15,450	16,214	20,755
01.23.5382	Dues & Subscriptions	-	-	-	-
01.23.5543	Late Fees / Finance Charges	-	-	-	-
01.23.5902	Capital Outlay	-	15,000	39,862	-
	<b>TOTAL EXPENDITURES</b>	<b>55,277</b>	<b>98,450</b>	<b>163,388</b>	<b>94,705</b>
Operating Supplies includes pre-employment testing for this department.					

<b>TREASURER</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Approved</u>
01.24.4142	Advertising	11,033	10,000	17,556	14,000
01.24.4575	Treasurer's Commission/Fees	154,255	150,000	160,000	160,000
01.24.4651	Miscellaneous Grants	-	35,000	-	-
01.24.4662	Bonus on Treasurer Sale	14,393	8,000	14,615	9,000
	<b>TOTAL REVENUES</b>	<b>179,681</b>	<b>203,000</b>	<b>192,171</b>	<b>183,000</b>
01.24.5001	Treasurer Salary	57,885	58,500	58,500	58,500
01.24.5112	Salaries	102,688	139,973	131,000	143,498
01.24.5113	Overtime	721	800	800	400
01.24.5162	Record Archiving	-	42,905	42,000	-
01.24.5172	Office Supplies	4,696	8,000	6,000	7,000
01.24.5173	Staff Appreciation	114	150	60	-
01.24.5182	Operating Supplies	2,585	3,000	2,000	2,000
01.24.5193	Service Contracts	48,777	50,000	in 5292	in 5292
01.24.5195	Professional Services	1,000	1,000	1,000	500
01.24.5201	Meetings/Conferences/Training/Meals	2,399	3,000	3,000	3,500
01.24.5212	Telephone - cell	964	1,056	1,000	1,200
01.24.5222	Postage	5,235	5,000	5,000	5,500
01.24.5232	Travel/Transportation/Mileage/Parking	1,593	4,000	2,000	2,300
01.24.5242	Ad/Legal Notices	12,131	12,000	19,015	15,000
01.24.5281	Computer Hardware/Software	-	-	549	-
01.24.5285	Elected Official Expense	486	500	500	500
01.24.5282	Repair & Maintenance	-	-	-	600
01.24.5292	Maintenance Contracts	in 5193	in 5193	49,000	47,600
01.24.5382	Dues / Subscriptions	705	2,000	1,500	600
01.24.5392	Uniforms	-	-	185	-
01.24.5543	Late Fees / Finance Charges	22	-	25	-
01.24.5902	Capital Outlay	-	-	-	-
01.24.5912	Lease Payments	397	480	480	480
	<b>TOTAL EXPENDITURES</b>	<b>242,397</b>	<b>332,364</b>	<b>323,614</b>	<b>289,178</b>



<b>ASSESSOR</b>						
<b>2009 BUDGET</b>						
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>	
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>	
01.25.4172	Late Penalty (PPT)/TD fees	538	500	608	600	
01.25.4292	Assessor Fees	1,592	750	1,300	1,000	
01.25.4293	Assessor Mdse Sales (Maps)	4,225	4,000	4,000	4,000	
	<b>TOTAL REVENUES</b>	<b>6,354</b>	<b>5,250</b>	<b>5,908</b>	<b>5,600</b>	
01.25.5001	Assessor Salary	57,515	58,500	58,500	58,500	
01.25.5112	Salaries	203,369	256,486	250,000	262,958	
01.25.5113	Overtime	9	500	92	250	
01.25.5116	Contract Labor	77,999	80,000	70,500	74,000	
01.25.5172	Office Supplies	2,014	4,000	3,500	3,500	
01.25.5173	Staff Appreciation	43	250	250	-	
01.25.5182	Operating Supplies	1,651	1,925	1,500	1,300	
01.25.5201	Meetings/Conferences/Training/Meals	5,610	4,500	5,260	4,500	
01.25.5210	Printing	3,585	3,000	475	4,100	
01.25.5212	Telephone - cell	99	-	-	-	
01.25.5222	Postage	2,011	3,000	1,100	4,440	
01.25.5232	Travel/Transportation/Mileage/Parking	3,209	3,000	4,900	3,500	
01.25.5242	Ads/Legal Notices	87	250	50	150	
01.25.5281	Computer Hardware/Software	93	-	-	-	
01.25.5282	Repair & Maintenance	192	250	-	250	
01.25.5292	Maintenance Contract	54,022	51,000	54,650	54,650	
01.25.5382	Dues / Subscriptions	2,909	4,000	3,200	2,247	
01.25.5392	Uniforms	-	400	195	-	
01.25.5543	Late Fees / Finance Charges	71	-	55	-	
01.25.5902	Capital Outlay	7,995	-	-	-	
01.25.5912	Lease Payments	802	960	960	960	
	<b>TOTAL EXPENDITURES</b>	<b>423,284</b>	<b>472,021</b>	<b>455,187</b>	<b>475,305</b>	
Odd Years typically will have more expenditures compared to even years						

<b>MAINTENANCE</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
01.26.4152	Insurance Claims	851	-	4,542	-
01.26.4651	Miscellaneous Grants	-	-	-	-
01.26.4663	FEMA	1,107	-	-	-
	<b>TOTAL REVENUES</b>	<b>1,958</b>	<b>-</b>	<b>4,542</b>	<b>-</b>
01.26.5112	Salaries	227,600	266,907	259,000	272,527
01.26.5113	Overtime	10,938	8,100	7,100	7,000
01.26.5116	Janitorial-Contracts	109,458	121,640	121,700	110,684
01.26.5172	Office Supplies	220	450	650	630
01.26.5173	Staff Appreciation	151	200	200	-
01.26.5181	Operating Supplies - non-recurring	in 5182	in 5182	in 5182	-
01.26.5182	Operating Supplies - recurring	80,166	98,100	98,100	81,500
01.26.5195	Professional Services	-	45,600	16,825	-
01.26.5201	Meetings/Conferences/Training/Meals	1,092	1,800	630	500
01.26.5212	Telephone (paggers)	2,587	2,660	2,400	2,660
01.26.5222	Postage	-	-	20	50
01.26.5232	Travel/Transportation/Mileage/Parking	2,990	3,000	3,500	3,000
01.26.5242	Ads / Legal Notices	596	400	-	200
01.26.5254	Utilities/Maintenance Building	181	6,000	15,000	17,250
01.26.5255	Utilities/Modular	3,837	7,000	5,000	in Fund 05
01.26.5256	Utilities/Courthouse & J.C.	176,188	253,000	180,000	205,000
01.26.5258	Utilities/Emergency Svcs Bldg	16,327	17,660	22,000	25,200
01.26.5259	Utilities/Exhibit Barn & Fairgrounds	10,998	14,500	14,500	18,444
01.26.5261	Utilities/S&R Building	85	-	-	-
01.26.5270	Courthouse Renovations	164,246	-	-	-
01.26.5281	Computer Hardware/Software	-	2,600	2,800	-
01.26.5282	Repair & Maintenance	132,805	186,200	137,700	114,300
01.26.5292	Maintenance Contracts	23,951	39,895	35,895	41,280
01.26.5382	Dues & Subscriptions	105	70	938	335
01.26.5392	Uniforms-Employee	902	2,000	1,500	-
01.26.5543	Late Fees / Finance Charges	388	-	48	-
01.26.5902	Capital Outlay	29,998	97,000	92,000	-
	<b>TOTAL EXPENDITURES</b>	<b>995,808</b>	<b>1,174,782</b>	<b>1,017,506</b>	<b>900,560</b>

<b>DISTRICT ATTORNEY</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Approved</u>
01.27.5001	District Attorney	174,032	158,602	158,602	167,827
	<b>TOTAL EXPENDITURES</b>	<b>174,032</b>	<b>158,602</b>	<b>158,602</b>	<b>167,827</b>

SHERIFF					
2009 BUDGET					
Line Item	Description	2007 Actual	2008 Budget	2008 Estimated	2009 Approved
01.30.4152	Insurance	1,726	-	-	-
01.30.4252	Dog Fines	589	1,000	1,000	1,000
01.30.4272	DUI & other fines	5,047	1,400	9,000	1,400
01.30.4273	Combined Courts (incl. Samson Fines)	10,000	-	-	-
01.30.4285	LEAF Grant	2,128	19,000	19,000	10,000
01.30.4286	Forest Service - Sheriff OT	5,940	6,800	8,400	8,400
01.30.4330	VIN Inspections	20	200	-	200
01.30.4340	Sheriff Fees	18,033	15,500	10,000	11,500
01.30.4345	Concealed Weapons Permits	in 4340	in 4340	3,800	4,000
01.30.4346	SAR Donations	-	-	850	-
01.30.4348	Dog Tags	-	-	-	200
01.30.4552	Sale of Assets	5,400	-	-	500
01.30.4651	Miscellaneous Grants	-	-	68	71,000
01.30.4655	SAR Grants	-	-	2,279	-
	<b>TOTAL REVENUES</b>	<b>48,882</b>	<b>43,900</b>	<b>54,397</b>	<b>108,200</b>
01.30.5001	Sheriff Salary	74,831	76,000	76,000	76,000
01.30.5112	Salaries	683,401	903,962	868,962	899,995
01.30.5113	Overtime	58,280	39,000	39,000	30,000
01.30.5118	Overtime LEAF	-	19,000	19,000	10,000
01.30.5119	Overtime Forest Service	5,395	6,800	8,400	8,400
01.30.5123	Holiday Pay	33,729	45,300	43,000	45,000
01.30.5132	Reserves	1,382	2,000	-	2,000
01.30.5153	Employment Testing	417	200	-	200
01.30.5165	Intoxilyzer Supplies	428	500	500	600
01.30.5172	Office Supplies	8,881	10,000	10,000	9,000
01.30.5173	Staff Appreciation	670	700	970	-
01.30.5181	Operating Supplies - non-recurring	new a/c	new a/c	2,500	1,700
01.30.5182	Operating Supplies	9,392	12,300	12,300	12,300
01.30.5183	Grant Expense	-	-	-	71,000
01.30.5184	SAR Grant Expense	-	-	2,279	-
01.30.5185	SAR Donation Expense	-	-	850	-
01.30.5201	Meetings/Conferences/Training/Meals	6,914	6,500	6,000	6,500
01.30.5212	Telephone (ld, cell,pagers)	13,440	16,000	16,000	16,000
01.30.5222	Postage	994	1,000	1,000	1,200
01.30.5232	Travel/Transportation/Mileage/Parking	35,596	40,000	40,000	46,000
01.30.5242	Ad/Legal Notices	-	250	-	250
01.30.5253	Liability Insurance	24,826	17,467	17,467	12,284
01.30.5262	Ammunition	5,164	6,500	6,500	6,500
01.30.5281	Computer Hardware/Software	-	-	-	-
01.30.5282	Repair & Maintenance-Vehicle	13,528	15,500	15,500	15,500
01.30.5292	Maintenance Contracts	-	26,000	26,875	26,000
01.30.5340	Sheriff Fees	1,677	1,000	1,200	1,000
01.30.5373	Search & Rescue	4,031	4,000	1,500	2,000
01.30.5381	Investigative	1,500	1,700	700	1,500
01.30.5382	Dues/Subscriptions	4,985	6,500	6,500	6,800
01.30.5392	Uniforms-Employee	7,715	10,000	8,500	6,000
01.30.5522	Worker's Compensation	65,877	69,998	69,998	83,145
01.30.5543	Late Fees / Finance Charges	81	-	49	-
01.30.5582	Communications-Portable/Auto Radios	1,730	2,000	1,000	2,000
01.30.5901	Vehicle Accessories	25,427	6,000	10,360	-
01.30.5902	Capital Outlay	161,650	266,000	253,840	-
01.30.5903	Mine Rescue	98	500	-	-
01.30.5912	Lease Payments	4,190	5,400	5,400	7,356
01.30.5956	Animal Control IGA & Impounding	22,825	26,000	26,000	26,200
	<b>TOTAL EXPENDITURES</b>	<b>1,279,054</b>	<b>1,644,077</b>	<b>1,598,150</b>	<b>1,432,429</b>

<b>JAIL</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
01.31.4329	Booking Fees	17,023	19,000	16,880	17,000
01.31.4331	Fingerprints	121	200	190	150
01.31.4333	Inmate Housing	6,414	3,500	1,425	1,200
01.31.4334	Medical	639	800	150	200
01.31.4335	Miscellaneous	955	400	1,670	1,000
01.31.4336	Work Release	17,862	7,000	565	1,500
01.31.4337	Phones Income	7,140	9,000	7,121	7,500
01.31.4338	Meal Tickets	374	300	563	450
01.31.4339	Bonding Fees	3,935	5,000	3,770	4,500
01.31.4552	Sale of Assets	765	-	-	-
01.31.4651	Miscellaneous Grants	-	-	21,975	139,595
	<b>TOTAL REVENUES</b>	<b>55,227</b>	<b>45,200</b>	<b>54,309</b>	<b>173,095</b>
01.31.5112	Salaries (includes Permanent P-T employees)	820,610	1,092,960	1,036,960	1,155,511
01.31.5113	Overtime	29,114	40,000	38,000	30,000
01.31.5123	Holiday Pay	41,719	50,500	51,600	57,637
01.31.5132	Reserves	23,283	34,800	34,800	30,000
01.31.5141	Military Supplemental Pay	397	-	10,600	2,500
01.31.5153	Employment Testing	1,381	3,000	1,700	3,000
01.31.5172	Office Supplies	4,809	6,000	6,000	5,400
01.31.5173	Staff Appreciation	1,055	1,050	830	-
01.31.5181	Operating Supplies - non-recurring	new a/c	new a/c	new a/c	-
01.31.5182	Operating Supplies	22,085	23,500	28,600	31,000
01.31.5183	Grant Expense	-	-	21,975	52,200
01.31.5194	Medical	135,600	160,600	142,386	133,750
01.31.5201	Meetings/Conferences/Training/Meals	788	8,000	5,000	7,500
01.31.5232	Travel/Transportation/Mileage/Parking	2,082	7,000	4,500	6,000
01.31.5242	Ad/Legal Notices	571	450	-	450
01.31.5281	Computer Hardware/Software	-	-	480	-
01.31.5282	Repair & Maintenance	-	-	666	11,000
01.31.5292	Maintenance Contracts	9,091	8,375	7,875	6,500
01.31.5382	Dues / Subscriptions	666	4,000	3,000	4,000
01.31.5384	Prisoners Meals	78,860	80,000	80,000	85,000
01.31.5391	Extraditions	(327)	2,500	1,270	2,500
01.31.5392	Uniforms-Employee	5,708	6,000	6,000	6,000
01.31.5543	Late Fees / Finance Charges	20	-	33	-
01.31.5582	Communications-Portable/Auto Radios	616	4,000	4,000	4,000
01.31.5902	Capital Outlay	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>1,178,125</b>	<b>1,532,735</b>	<b>1,486,275</b>	<b>1,633,948</b>

<b>CORONER</b>					
2009 BUDGET					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
01.32.4250	Coroner Fees	91	-	-	-
	<b>TOTAL REVENUES</b>	<b>91</b>	<b>-</b>	<b>-</b>	<b>-</b>
01.32.5001	County Coroner	32,109	33,100	33,100	33,100
01.32.5112	Deputy Coroner	990	-	-	-
01.32.5116	Contract Labor	6,367	7,795	5,600	7,795
01.32.5169	Toxicology / Forensic Investigating	4,465	1,700	2,250	2,100
01.32.5172	Office Supplies	-	540	280	252
01.32.5182	Operating Supplies	906	2,605	2,600	1,200
01.32.5185	Autopsies	7,835	11,900	11,000	11,000
01.32.5201	Meetings/Conferences/Training/Meals	1,211	3,200	3,200	2,700
01.32.5212	Telephone (pagers)	187	200	200	980
01.32.5232	Travel/Transportation/Mileage/Parking	351	1,270	1,270	1,760
01.32.5242	Ads / Legal Notices	-	200	200	200
01.32.5281	Computer Hardware/Software	-	6,280	6,280	-
01.32.5374	Morgue Facility	1,095	1,100	680	680
01.32.5382	Dues / Subscriptions	1,264	1,264	1,264	1,264
01.32.5543	Late Fees / Finance Charges	-	-	-	-
01.32.5902	Capital Outlay	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>56,779</b>	<b>71,154</b>	<b>67,924</b>	<b>63,031</b>



<b>VICTIM SERVICES</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
01.34.4278	VS - Cities Black Hawk	15,000	17,000	17,000	17,000
01.34.4350	VS - Cities Central City	4,000	4,000	4,000	4,000
01.34.4351	Victim Services - Misc	850	-	1,275	-
01.34.4352	VALE Grant	41,149	38,000	43,000	48,000
01.34.4354	VOCA Grant	35,000	35,000	35,000	35,000
01.34.4829	Dola Grant Revenue	-	-	-	9,471
	<b>TOTAL REVENUES</b>	<b>95,999</b>	<b>94,000</b>	<b>100,275</b>	<b>113,471</b>
01.34.5001	VALE - Personnel	55,720	61,137	61,137	63,448
01.34.5111	Salaries	16,070	20,500	20,500	22,045
01.34.5112	VOCA - Personnel	39,330	44,442	44,442	44,633
01.34.5113	Overtime	2,553	3,000	1,690	4,000
01.34.5153	Employment Testing	150	-	-	-
01.34.5172	Office Supplies	2,588	3,000	3,000	2,700
01.34.5173	Staff Appreciation	150	150	150	-
01.34.5182	Operating Supplies	2,485	1,000	1,000	1,200
01.34.5201	Meetings/Conferences/Training/Meals	4,159	3,500	3,500	3,500
01.34.5212	Telephone (pagers/cell phones)	1,794	2,100	2,100	2,500
01.34.5222	Postage	340	500	500	700
01.34.5232	Travel/Transportation/Mileage/Parking	1,803	3,000	3,000	2,500
01.34.5242	Ads/Legal Notices	-	-	-	-
01.34.5281	Computer Hardware/Software	35	250	250	-
01.34.5292	Copier Contracts & Excess Copies	-	905	905	1,000
01.34.5382	Dues/Subscriptions	225	1,000	1,000	500
01.34.5543	Late Fees / Finance Charges	-	-	-	-
01.34.5901	Vehicle Accessories	-	-	-	2,700
01.34.5902	Capital Outlay	-	-	-	26,000
	<b>TOTAL EXPENDITURES</b>	<b>127,402</b>	<b>144,484</b>	<b>143,174</b>	<b>177,426</b>



<b>EMERGENCY PREPAREDNESS</b>					
<b>2009 BUDGET</b>					
<b>Line Item</b>	<b>Description</b>	<b>2007 Actual</b>	<b>2008 Budget</b>	<b>2008 Estimated</b>	<b>2009 Approved</b>
01.35.4755	Emergency Management Grant(s)	11,278	6,000	10,390	10,000
	<b>TOTAL REVENUES</b>	<b>11,278</b>	<b>6,000</b>	<b>10,390</b>	<b>10,000</b>
01.35.5112	Salaries	6,923	10,000	10,000	10,000
01.35.5172	Office Supplies	-	500	-	-
01.35.5182	Operating Supplies	653	1,500	1,300	1,500
01.35.5201	Meetings/Conferences/Training/Meals	-	500	107	250
01.35.5212	Telephone	1,309	2,000	1,320	900
01.35.5222	Postage	-	200	80	200
01.35.5232	Travel/Transportation/Mileage/Parking	-	1,000	-	500
01.35.5242	Ads / Legal Notices	436	-	-	-
01.35.5281	Computer Hardware/Software	-	-	-	-
01.35.5284	Multi-Agency Exercise	764	-	-	500
01.35.5382	Dues / Subscriptions	-	200	-	300
01.35.5392	Uniforms (new account 2009)	-	-	-	-
01.35.5543	Late Fees / Finance Charges	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>10,086</b>	<b>15,900</b>	<b>12,807</b>	<b>14,150</b>
01.35.4651	Miscellaneous Grants	1,662	-	10,000	-
	<b>TOTAL REVENUE</b>	<b>1,662</b>	<b>-</b>	<b>10,000</b>	<b>-</b>
01.35.5001	Fire Marshall	6,000	6,000	6,000	6,000
01.35.5195	Professional Services	-	-	48,200	500
01.35.5211	Forest Service/Fire Fund	in 13.00.5211	6,230	6,226	6,049
01.35.5373	Wildland Fire	3,324	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>9,324</b>	<b>12,230</b>	<b>60,426</b>	<b>12,549</b>
01.35.4751	GCART Donations/Payments	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01.35.5364	GCART Expenditures	6,873	5,195	1,530	2,780
	<b>TOTAL EXPENDITURES</b>	<b>6,873</b>	<b>5,195</b>	<b>1,530</b>	<b>2,780</b>
01.35.4752	EMS Grant (retac)	10,000	5,000	5,000	5,000
	<b>TOTAL REVENUE</b>	<b>10,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
01.35.5583	EMS Grant Expenditures (retac)	5,139	5,000	12,427	5,000
	<b>TOTAL EXPENDITURES</b>	<b>5,139</b>	<b>5,000</b>	<b>12,427</b>	<b>5,000</b>
01.35.5065	Fire Truck/Station Expenses (fuel/repairs/tires/etc)	7,573	15,000	15,000	7,850
	<b>TOTAL EXPENDITURES</b>	<b>7,573</b>	<b>15,000</b>	<b>15,000</b>	<b>7,850</b>
	<b>TOTAL FOR EMERGENCY PREPAREDNESS:</b>				
	<b>Total Revenues</b>	<b>22,940</b>	<b>11,000</b>	<b>25,390</b>	<b>15,000</b>
	<b>Total Expenditures</b>	<b>38,995</b>	<b>53,325</b>	<b>102,189</b>	<b>42,329</b>

<b>DISPATCH</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
01.36.4754	Dispatch Grant Revenue (WIN Grant)	-	-	-	-
01.36.4851	Division of Gaming - Dispatch Services	4,000	4,000	4,000	4,000
01.36.4853	Central City - Dispatch Services	30,000	30,000	30,000	30,000
	<b>TOTAL REVENUES</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>
01.36.5112	Salaries	270,963	336,016	336,016	329,554
01.36.5113	Overtime	15,367	12,000	15,000	12,000
01.36.5123	Holiday Pay	13,536	18,900	16,000	16,478
01.36.5153	Employment Testing	-	900	530	900
01.36.5172	Office Supplies	2,347	3,000	3,000	2,700
01.36.5173	Staff Appreciation	350	350	-	-
01.36.5182	Operating Supplies	1,299	2,000	6,700	2,000
01.36.5183	Grant Expense/WIN Grant	-	-	-	100,000
01.36.5195	Professional Services	-	-	-	-
01.36.5201	Meetings/Conferences/Training/Meals	2,423	5,000	3,500	5,000
01.36.5212	Telephone (cell phone)	722	1,140	1,140	1,200
01.36.5222	Postage	46	-	-	-
01.36.5232	Travel/Transportation/Mileage/Parking	1,492	1,000	1,000	1,000
01.36.5242	Ads/Legal Notices	360	400	-	-
01.36.5255	Utilities (Repeater Tower United Power a/c)	1,677	2,000	2,000	2,500
01.36.5281	Computer Hardware/Software	660	-	-	2,000
01.36.5382	Dues/Subscriptions	203	750	550	750
01.36.5392	Uniforms-Employee	954	1,000	1,000	-
01.36.5543	Late Fees / Finance Charges	40	-	122	-
01.36.5582	County Radio Communications / Repeaters	9,499	3,000	5,315	10,000
01.36.5902	Capital Outlay	13,923	47,000	37,500	20,000
01.36.5912	Lease Payments	18,000	9,000	18,000	6,000
	<b>TOTAL EXPENDITURES</b>	<b>353,861</b>	<b>443,456</b>	<b>447,373</b>	<b>512,081</b>

<b>COMMUNITY DEVELOPMENT</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
01.37.4562	Building Permits	98,298	55,000	40,000	110,000
01.37.4592	Planning & Zoning Fees	19,006	6,000	4,400	7,500
01.37.4593	Open Space Preservation	4,925	-	4,925	4,925
01.37.4651	Miscellaneous Grants	16,500	24,849	26,150	4,149
01.37.4772	Comm Dev Mdse Sales	164	200	35	35
	<b>TOTAL REVENUES</b>	<b>138,893</b>	<b>86,049</b>	<b>75,510</b>	<b>126,609</b>
01.37.5112	Salaries	237,495	285,355	277,000	293,100
01.37.5113	Overtime	-	-	-	-
01.37.5172	Office Supplies	1,645	1,500	1,500	1,350
01.37.5173	Staff Appreciation	114	200	200	-
01.37.5182	Operating Supplies	3,192	3,200	3,200	1,300
01.37.5183	Grant Expenses	47,848	29,784	22,820	500
01.37.5195	Professional Services	5,979	3,500	2,500	1,000
01.37.5201	Meetings/Conferences/Training/Meals	4,839	7,000	4,800	500
01.37.5212	Telephone - cell	389	400	360	360
01.37.5222	Postage	1,335	1,500	1,000	1,000
01.37.5232	Travel/Transportation/Mileage/Parking	4,676	4,000	4,000	4,000
01.37.5242	Ads / Legal Notices	426	500	500	500
01.37.5281	Computer Hardware/Software	7,721	6,250	3,500	-
01.37.5292	Maintenance Contract	2,900	5,700	6,800	7,000
	Open Space / Wildlife Preservation	-	-	-	-
01.37.5364	Boundary Line Elimination (BLE)/(BLA)	14,510	11,000	4,000	4,000
01.37.5365	Code Compliance (recovered via property taxes)	1,844	2,000	-	-
01.37.5382	Dues / Subscriptions	961	1,550	1,100	1,250
01.37.5392	Uniforms-Employee	778	625	700	-
01.37.5543	Late Fees / Finance Charges	-	-	-	-
01.37.5902	Capital Outlay	-	20,000	20,000	-
	<b>TOTAL EXPENDITURES</b>	<b>336,650</b>	<b>384,064</b>	<b>353,980</b>	<b>315,860</b>

<b>PUBLIC HEALTH</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
01.40.4622	Septic Permits	14,860	8,400	7,521	-
01.40.4623	Water Testing	1,260	1,200	870	-
01.40.4721	Miscellaneous Grants	3,619	-	800	-
01.40.4722	Public Health Contracts	16,537	14,176	20,800	-
	<b>TOTAL REVENUES</b>	<b>36,276</b>	<b>23,776</b>	<b>29,991</b>	<b>-</b>
01.40.5112	Salaries	98,080	116,454	107,600	-
01.40.5113	Overtime	-	-	30	-
01.40.5116	Contract Labor	2,725	35,000	7,500	-
01.40.5172	Office Supplies	770	1,500	1,000	-
01.40.5173	Staff Appreciation	27	50	25	-
01.40.5182	Operating Supplies	17,793	17,000	17,000	-
01.40.5183	Grant Expense	-	-	-	-
01.40.5201	Meetings/Conferences/Training/Meals	78	2,770	2,770	-
01.40.5202	Engineering/Sanitation Fees/ISDS	-	500	-	-
01.40.5206	Hazardous Waste Processing	8,185	6,500	4,554	-
01.40.5210	Printing	197	350	150	-
01.40.5212	Telephone-cell/pager	646	675	1,500	-
01.40.5222	Postage	829	1,000	1,000	-
01.40.5232	Travel/Transportation/Mileage/Parking	1,059	2,000	1,500	-
01.40.5242	Ads / Legal Notices	-	200	200	-
01.40.5281	Computer Hardware/Software	349	309	800	-
01.40.5292	Maintenance Contracts	468	220	260	-
01.40.5364	WIC	1,092	2,800	2,000	-
01.40.5382	Dues/Subscriptions	799	1,095	750	-
01.40.5543	Late Fees / Finance Charges	-	-	-	-
01.40.5912	Lease Payments	534	650	650	-
	<b>TOTAL EXPENDITURES</b>	<b>133,634</b>	<b>189,073</b>	<b>149,289</b>	<b>-</b>

<b>SENIOR PROGRAM</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
01.41.4152	Insurance	500	-	80	-
01.41.4346	Senior Donations	-	-	-	1,000
01.41.4355	VOA - Senior Program	48,980	49,600	49,600	57,000
01.41.4356	Senior Donations	2,875	500	1,000	use a/c 4346
01.41.4357	Sr VOA Collections (in/out)	5,480	5,025	5,800	7,200
01.41.4359	VOA Vehicle Lease Payments	5,890	6,425	6,425	6,425
01.41.4360	Senior Transport	2,813	-	5,206	-
01.41.4651	Misc Grant	250	-	-	-
	<b>TOTAL REVENUES</b>	<b>66,787</b>	<b>61,550</b>	<b>68,111</b>	<b>71,625</b>
01.41.5112	Salaries (includes 4 hrs/wk for jail cook)	60,721	73,118	70,000	78,669
01.41.5113	Overtime	745	800	300	300
01.41.5172	Office Supplies	1,022	500	500	630
01.41.5173	Staff Appreciation	-	250	250	-
01.41.5182	Operating Supplies	1,389	1,400	1,800	2,000
01.41.5183	Donation Expenses	2,488	500	1,900	1,500
01.41.5184	Grant Expense	250	-	-	-
01.41.5201	Meetings/Conferences/Training/Meals	598	600	600	700
01.41.5212	Telephone - cellular	448	540	480	480
01.41.5222	Postage	610	700	550	600
01.41.5232	Travel/Transportation/Mileage/Parking	4,269	4,800	5,800	6,500
01.41.5233	Senior Transport	2,813	-	5,206	-
01.41.5242	Ads / Legal Notices	573	350	-	350
01.41.5281	Computer Hardware/Software	20	-	-	-
01.41.5282	Repair & Maintenance-Vehicle	3,570	2,000	4,000	5,000
01.41.5340	VOA Collection Pmts	5,480	5,025	5,800	7,200
01.41.5382	Dues/Subscriptions	55	150	150	150
01.41.5385	Senior Meals	21,983	22,000	27,600	37,719
01.41.5543	Late Fees / Finance Charges	-	-	-	-
01.41.5902	Capital Outlay	25,700	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>132,735</b>	<b>112,733</b>	<b>124,936</b>	<b>141,798</b>

<b>EVENTS</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
01.42.4761	Fair	3,898	3,500	3,500	4,550
01.42.4762	Outside Event Fees	848	650	50	50
01.42.4763	Flea Market	680	700	650	1,300
01.42.4764	Fall Celebration	494	-	-	-
	<b>TOTAL REVENUE</b>	<b>5,920</b>	<b>4,850</b>	<b>4,200</b>	<b>5,900</b>
01.42.5112	Salaries	-	-	692	-
01.42.5181	Operating - non-recurring	in 5182	in 5182	in 5182	-
01.42.5182	Fair	64,558	68,098	64,441	40,000
01.42.5189	Flea Market	673	3,000	2,868	3,200
01.42.5191	Winter Event (during GC Winterfest)	289	500	300	400
01.42.5201	Meetings/Conferences/Training/Meals	-	2,500	1,700	1,250
01.42.5232	Travel/Transportation/Mileage/Parking	50	300	136	300
01.42.5242	Ads/Legal Notices - Outside Events	13	15	-	15
01.42.5382	Dues/Subscriptions	135	150	135	135
01.42.5543	Late Fees / Finance Charges	-	-	-	-
01.42.5943	Fall Celebration	1,727	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>67,444</b>	<b>74,563</b>	<b>70,272</b>	<b>45,300</b>
Other county employees work during the fair - this time (including OT) is charged to their normal department/fund					



<b>DOLA &amp; COMMUNITY SERVICE AGENCIES</b>					
<b>2009 BUDGET</b>					
<b>Line Item</b>	<b>Description</b>	<b>2007 Actual</b>	<b>2008 Budget</b>	<b>2008 Estimated</b>	<b>2009 Approved</b>
01.43.4651	Misc. Grant Revenue - Connector feasibility study	-	22,000	16,548	5,453
01.43.4839	DOLA - Mt Family Health	241,436	237,352	237,352	242,601
01.43.4849	DOLA - Eagles' Nest Early Learning Center	152,362	137,968	137,968	197,650
01.43.4850	DOLA - RE-1 School Based Counseling Program	16,000	16,480	16,480	23,554
01.43.4860	DOLA - Ambulance	87,000	93,000	93,000	154,958
	<b>TOTAL REVENUES</b>	<b>496,798</b>	<b>506,800</b>	<b>501,348</b>	<b>624,216</b>
01.43.5039	DOLA - Mt Family Health	241,436	237,352	237,352	242,601
01.43.5049	DOLA - Eagles' Nest Early Learning Center	152,362	137,968	137,968	197,650
01.43.5050	DOLA - RE-1 School Based Counseling Program	16,000	16,480	25,132	32,554
01.43.5069	DOLA - Ambulance	87,000	93,000	93,000	174,958
01.43.5373	IGA - Ambulance	144,100	172,000	172,000	172,000
01.43.5941	Eagles' Nest Child Care	75,000	83,000	83,000	60,000
01.43.5946	Mount Evans Hospice Care	15,000	17,000	17,000	15,000
01.43.5961	Transportation / Gilpin Connector	149,857	178,100	158,505	8,179
01.43.5963	JCMH/RE-1 School Based Counselor (grant match)	8,400	8,652	in a/c 5050	in a/c 5050
01.43.5964	Family Hospice	5,500	18,000	18,000	18,000
01.43.5969	Mountain Family Health	-	25,000	25,000	25,000
	<b>TOTAL EXPENDITURES</b>	<b>894,656</b>	<b>986,552</b>	<b>966,957</b>	<b>945,942</b>



<b>VETERAN'S OFFICE</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Approved</u>
01.50.4742	Veterans Office	600	1,200	1,200	1,200
	<b>TOTAL REVENUE</b>	<b>600</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
01.50.5112	Salaries	1,999	9,000	8,585	9,000
01.50.5172	Office Supplies	97	300	130	180
01.50.5173	Staff Appreciation	-	50	50	-
01.50.5182	Operating Supplies	-	300	350	350
01.50.5201	Meetings/Conferences/Training/Meals	-	500	550	550
01.50.5212	Telephone (cell phone)	319	480	360	360
01.50.5232	Travel/Transportation/Mileage/Parking	831	1,000	1,400	1,600
01.50.5242	Ads/Legal Notices	219	220	-	220
01.50.5281	Computer Hardware/Software	-	1,600	-	-
01.50.5382	Dues/Subscriptions	-	250	250	250
01.50.5543	Late Fees / Finance Charges	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>3,465</b>	<b>13,700</b>	<b>11,675</b>	<b>12,510</b>

<b>GENERAL FUND TRANSFERS</b>					
<b>2009 BUDGET</b>					
<u>Line Item</u>	<u>Description</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
01.95.4812	Fund Transfer	-	-	-	388,059
	<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>388,059</b>
01.95.5999	Road & Bridge	2,342,050	1,000,000	1,000,000	1,000,000
01.95.5999	Library	200,000	200,000	200,000	200,000
01.95.5999	Dept of Human Services	130,000	100,000	100,000	120,000
01.95.5999	Public Health Agency	-	-	-	163,000
01.95.5999	Solid Waste	150,000	350,000	350,000	-
01.95.5999	Parks & Recreation	1,181,454	803,500	802,627	900,000
01.95.5999	Retirement	-	-	-	-
01.95.5999	Reserve	-	20,000	20,000	-
01.95.5999	Capital Improvement	2,500,000	400,000	400,000	-
01.95.5999	Events	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>6,503,504</b>	<b>2,873,500</b>	<b>2,872,627</b>	<b>2,383,000</b>

<b>ROAD &amp; BRIDGE</b>					
<b>2009 BUDGET</b>					
<u>Line Item</u>	<u>Description</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
	BEGINNING FUND BALANCE	430,018	1,340,304	1,340,304	699,624
02.00.4112	Current Taxes	264,073	296,596	296,596	293,275
02.00.4122	Delinquent Taxes	(344)	-	-	-
02.00.4132	Interest & Penalties	289	-	-	-
02.00.4152	Insurance Proceeds	7,769	-	500	-
02.00.4212	Clerk & Recorder	30,068	29,000	30,500	30,000
02.00.4340	R&B Fees / Services	1,298	2,000	2,248	3,500
02.00.4512	Specific Ownership Tax	18,233	20,000	18,000	18,000
02.00.4522	Interest Income	28,955	5,000	8,000	5,000
02.00.4552	Sale of Assets	-	6,000	750	-
02.00.4652	Miscellaneous	601	-	562	-
02.00.4663	FEMA Grants	16,537	-	-	-
02.00.4800	Forest Service	31,710	-	24,032	30,000
02.00.4801	Green Slash	-	-	-	50,000
02.00.4812	Fund Transfer	2,342,050	1,000,000	1,000,000	1,000,000
02.00.4833	Taylor Grazing	101	-	-	-
02.00.4834	R&B Permits	6,662	4,000	2,000	2,500
02.00.4852	Highway Users Tax	537,410	508,191	508,191	508,171
02.00.4872	Fuel Sales	77,174	80,000	95,000	100,000
	<b>TOTAL REVENUES</b>	<b>3,362,587</b>	<b>1,950,787</b>	<b>1,986,380</b>	<b>2,040,446</b>
02.00.5110	Salary Accrual	5,668	-	7,300	-
02.00.5112	Salaries	743,072	924,173	850,000	937,389
02.00.5113	Overtime	25,110	15,000	19,000	20,000
02.00.5153	Employment Testing	1,437	1,500	1,500	1,800
02.00.5172	Administration Supplies	3,693	3,400	3,400	3,150
02.00.5173	Staff Appreciation	727	950	950	-
02.00.5182	Shop Supplies	8,964	8,300	8,300	7,500
02.00.5201	Meetings/Conferences/Training/Meals	2,846	2,500	3,200	2,500
02.00.5202	Engineering	101,258	15,000	10,000	10,000
02.00.5212	Telephone / Pagers	7,814	11,600	12,400	13,000
02.00.5222	Postage	26	300	150	100
02.00.5223	Remittance To Black Hawk	84,680	91,724	91,724	94,614
02.00.5224	Remittance To Central City	10,550	17,157	17,157	16,551
02.00.5232	Travel/Transportation/Mileage/Parking	370	750	900	1,200
02.00.5242	Ads/Legal Notices	707	1,000	1,000	1,000
02.00.5253	Liability Insurance	23,427	23,160	23,160	15,942
02.00.5255	Utilities	64,669	88,050	58,000	51,000
02.00.5281	Computer Hardware/Software	1,318	750	750	-
02.00.5282	R&M - R&B vehicles	93,724	77,500	78,500	78,500
02.00.5283	R&M - non R&B vehicles	11,118	10,000	7,000	10,000

<b>ROAD &amp; BRIDGE</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
02.00.5292	Building Maintenance	7,819	2,000	1,800	10,500
02.00.5373	Fire Mitigation (prior to 2007 this was in SW)	51,620	60,000	58,000	10,000
02.00.5382	Dues/Subscriptions	2,041	1,800	1,800	1,800
02.00.5392	Uniforms	13,304	14,000	14,000	16,000
02.00.5522	Worker's Compensation	53,128	51,882	51,882	53,342
02.00.5543	Late Fees / Finance Charges	76	-	116	-
02.00.5582	Communications	8,918	5,000	5,000	6,000
02.00.5901	Equipment (under 5k)	-	9,200	8,500	3,000
02.00.5902	Capital Outlay (equipment over 5k)	193,213	345,400	345,400	-
02.00.5904	Signs	7,977	12,000	10,500	8,000
02.00.5905	Tools	5,017	7,500	6,000	4,000
02.00.5906	Iron	8,231	8,200	8,200	8,000
02.00.5907	Culverts	45,827	55,000	20,000	-
02.00.5908	Diesel/Fuel	230,602	255,000	250,000	255,000
02.00.5909	Blades	28,541	28,000	36,000	38,000
02.00.5910	Tires	19,788	30,000	30,000	36,000
02.00.5911	Safety	5,319	5,500	5,500	4,200
02.00.5912	Lease Payments	4,003	3,500	3,500	4,000
02.00.5913	Trailer Rental	17,918	-	-	-
02.00.5914	Chipper payments	-	-	-	104,096
02.00.5921	Road Project Materials (ex. 3"minus)	10,912	90,000	30,000	5,000
02.00.5922	Road Base	145,669	50,000	50,000	63,500
02.00.5923	Hauling	142,884	75,000	75,000	27,000
02.00.5924	Dust Suppressant	86,231	236,300	120,000	150,000
02.00.5927	Environmental	1,363	2,000	1,500	2,000
02.00.5928	Equipment Rental	71,331	54,200	30,000	24,000
02.00.5931	Right of Way	-	4,000	-	-
02.00.5933	Geotextiles	-	2,500	-	-
02.00.5934	Contracted Construction (projects over 5k)	-	86,900	150,500	-
02.00.5935	Snow/Ice Control Material	35,155	62,500	47,500	53,750
02.00.5945	Treasurer Fees	3,376	3,754	3,754	3,642
02.12.5502	Social Security Expense	47,457	58,229	53,878	59,358
02.12.5504	Medicare Expense	11,099	13,618	12,601	13,882
02.12.5512	Unemployment Insurance Expense	2,305	1,878	1,738	1,915
	<b>TOTAL EXPENDITURES</b>	<b>2,452,301</b>	<b>2,927,675</b>	<b>2,627,060</b>	<b>2,230,232</b>
	<b>ENDING FUND BALANCE</b>	<b>1,340,304</b>	<b>363,416</b>	<b>699,624</b>	<b>509,837</b>

LIBRARY					
2009 BUDGET					
		2007	2008	2008	2009
Line Item	Description	Actual	Budget	Estimated	Approved
	BEGINNING FUND BALANCE	31,813	377,542	377,542	80,426
03.00.4112	Current Taxes-Operating	76,028	83,884	83,884	83,792
03.00.4122	Delinquent Taxes-Operating	(187)	-	-	-
03.00.4132	Interest & Penalties-Operating	187	-	-	-
03.00.4340	Library Fees	in a/c 4652	in a/c 4652	in a/c 4652	1,600
03.00.4346	Donations	300,000	200,000	200,140	-
03.00.4337	Phone Income	-	-	750	750
03.00.4512	Specific Ownership-Operating	5,210	5,000	5,100	5,000
03.00.4522	Interest Income	3,906	800	4,000	3,000
03.00.4651	Grant Revenue	-	-	2,500	-
03.00.4652	Miscellaneous Income	1,864	1,600	1,600	-
03.00.4812	Fund Transfer-Operating	200,000	200,000	200,000	200,000
	<b>TOTAL OPERATING REVENUE</b>	<b>587,008</b>	<b>491,284</b>	<b>497,974</b>	<b>294,142</b>
03.00.5110	Salary Accrual	1,946	-	2,050	-
03.00.5112	Salaries	157,697	200,980	193,000	206,944
03.00.5153	Employment Testing	10	-	-	-
03.00.5172	Office Supplies	2,808	3,000	3,300	3,000
03.00.5173	Staff Appreciation	124	250	250	-
03.00.5182	Operating Materials	15,424	17,500	17,500	14,000
03.00.5183	Grant Expense	-	-	1,260	1,240
03.00.5195	Professional Services	-	500	-	-
03.00.5201	Meetings/Conferences/Training/Meals	1,603	1,500	1,500	750
03.00.5210	Printing	45	150	100	100
03.00.5212	Telephone	3,870	3,520	4,400	4,400
03.00.5222	Postage	70	100	100	100
03.00.5232	Travel/Transportation/Mileage/Parking	1,491	2,500	2,000	1,250
03.00.5242	Advertising & Legal Notices	-	200	200	200
03.00.5253	Liability Insurance	in a/c 01.12.5253	1,011	1,011	848
03.00.5255	Utilities	11,705	20,000	15,000	18,000
03.00.5257	Building Maintenance	8,360	9,400	9,400	9,400
03.00.5272	Furniture/Fixtures/Equip.	1,360	1,500	1,350	500
03.00.5281	Computer Hardware/Software	1,593	4,000	4,000	1,000
03.00.5282	Repairs & Maintenance	919	2,000	1,000	2,000
03.00.5286	Uplink/Internet	543	1,020	1,020	1,020
03.00.5292	Maintenance Contracts	852	1,000	1,300	1,500
03.00.5352	Miscellaneous	-	250	50	250
03.00.5382	Dues & Subscriptions	2,784	3,500	3,500	2,500
03.00.5522	Worker's Compensation	in a/c 01.12.5522	435	435	502
03.00.5543	Late Fees / Finance Charges	-	-	-	-
03.00.5555	Library Building Expansion	13,964	486,036	486,036	-
03.00.5902	Capital Outlay	-	28,500	28,500	-
03.00.5945	Treasurer's Fees	1,521	1,678	1,678	1,676
03.12.5502	Social Security Expense	9,818	12,461	11,966	12,831
03.12.5504	Medicare Expense	2,296	2,914	2,799	3,001
03.12.5512	Unemployment Insurance Expense	473	402	386	414
	<b>TOTAL OPERATING EXPENDITURES</b>	<b>241,279</b>	<b>806,307</b>	<b>795,090</b>	<b>287,425</b>
	ENDING FUND BALANCE	377,542	62,519	80,426	87,143



<b>HUMAN SERVICES</b>					
2009 BUDGET					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
	BEGINNING FUND BALANCE	239,006	375,107	375,107	351,182
04.00.4112	Current Taxes	138,547	152,864	152,864	152,696
04.00.4122	Delinquent Taxes	(330)	-	-	-
04.00.4132	Interest & Penalties	340	-	-	-
04.00.4152	Insurance Proceeds	-	-	-	-
04.00.4337	Phone Income	1,046	640	770	775
04.00.4346	Donations	4,877	2,500	10,500	5,000
04.00.4512	Specific Ownership	9,493	9,000	8,000	7,800
04.00.4522	Interest Income	13,825	8,000	3,400	3,000
04.00.4602	CW - Administration 100%	27,793	32,139	32,139	31,165
04.00.4604	Administration	125,267	72,790	140,000	139,290
04.00.4605	CW - Earned Revenue IV-E	7,132	4,465	3,950	3,950
04.00.4606	SSI Revenue	-	-	-	-
04.00.4607	TANF Transfer / Reserves	-	-	2,500	56,786
04.00.4610	Child Care Allocation	45,804	53,313	56,000	50,004
04.00.4612	TANF/CO Works	59,760	61,715	64,772	61,107
04.00.4629	LEAP Outreach	-	777	777	429
04.00.4630	LEAP Admin	4,300	3,136	3,136	4,137
04.00.4631	CW - CHRP Allocation	-	15,402	-	6,151
04.00.4633	CW - Allocation 80/20	208,887	190,870	230,030	250,930
04.00.4636	State Incentives	-	-	-	-
04.00.4637	Federal Incentives	420	240	600	600
04.00.4639	AF - Aid to Needy, Disabled & Blind	668	11,200	13,200	14,400
04.00.4640	Employment First Participant	512	1,600	-	-
04.00.4641	Medicaid Transportation	10,990	17,000	12,000	15,000
04.00.4645	CW - TRCCF/PRTF	13,816	91,100	58,100	87,754
04.00.4648	AF - Home Care Allowance / HCBS	16,681	21,850	15,200	17,100
04.00.4661	CSBG Grant(s)	4,140	2,334	5,500	5,000
04.00.4663	FEMA Grant(s)	(2,826)	2,890	-	3,000
04.00.4664	AF - Old Age Pension	19,121	25,000	27,000	30,000
04.00.4665	Food Assistance	178,632	200,000	220,000	230,000
04.00.4666	Food Commodities/TEFAP	2,976	2,500	-	-
04.00.4667	Workforce	2,196	1,255	1,312	1,370
04.00.4669	Parental Fees	-	-	-	2,000
04.00.4672	CW - Core Services	77,554	84,456	75,600	83,844
04.00.4673	Title XX Training	-	-	-	-
04.00.4812	Fund Transfer	130,000	100,000	100,000	120,000
04.00.4999	LEAP Benefits	47,460	80,000	70,000	80,000
	<b>TOTAL REVENUES</b>	<b>1,149,082</b>	<b>1,249,036</b>	<b>1,307,350</b>	<b>1,463,288</b>



<b>HUMAN SERVICES</b>					
2009 BUDGET					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
04.00.5110	Salary Accrual	4,462	-	2,400	-
04.00.5112	Salaries	283,913	341,464	355,000	411,943
04.00.5113	Overtime	74	400	650	800
04.00.5117	On Call Wages	11,648	13,104	12,992	13,104
04.00.5142	Health Insurance Benefits	54,324	77,500	67,206	73,566
04.00.5143	Retirement-County Share	13,904	17,073	17,073	12,358
04.00.5173	Staff Appreciation	143	300	300	-
04.00.5182	Operating Supplies	539	600	-	-
04.00.5183	Food Bank Donations	3,952	2,500	4,200	14,000
04.00.5212	Telephone	627	640	770	775
04.00.5253	Liability Insurance	5,150	8,097	8,097	5,202
04.00.5281	Computer Hardware/Software (0%)	-	600	734	-
04.00.5282	Repair & Maintenance - Vehicle (0%)	-	150	150	150
04.00.5522	Worker's Compensation Ins	3,553	3,663	3,663	3,463
04.00.5543	Late Fees / Finance Charges (0%)	-	-	-	-
04.00.5902	Capital Outlay (0%)	-	-	-	-
04.00.7000	Administration	16,553	18,198	18,198	18,198
04.00.7001	CW - CORE Services (mixed=approx 99%)	45,610	74,456	66,900	67,108
04.00.7003	Child Care (mixed)	45,194	84,632	62,900	51,156
04.00.7004	CW - Admin (100%)	-	-	-	-
04.00.7006	TANF (100%, except for MOE \$13,994)	43,066	50,709	50,709	66,547
04.00.7007	LEAP Admin (100%)	88	-	-	-
04.00.7008	CSBG (100%)	3,977	2,334	5,500	5,000
04.00.7009	Employment First Participant (80%)	300	2,000	-	-
04.00.7010	AF - Aid to Needy, Disabled & Blind (80%)	835	14,000	16,500	18,000
04.00.7014	AF - Old Age Pension (100%)	14,627	20,500	22,500	24,500
04.00.7015	Food Assistance (100%)	178,863	200,000	220,000	230,000
04.00.7016	Food Commodities/TEFAP (100%)	2,781	2,500	-	-
04.00.7017	Medicaid Transportation (100%)	10,994	17,000	12,000	15,000
04.00.7018	LEAP Benefits (100%)	47,460	80,000	70,000	80,000
04.00.7019	FEMA (100%)	(1,381)	2,890	-	3,000
04.00.7020	Emergency Assistance (0%)	17,533	25,000	20,000	25,000
04.00.7021	Provider Care (0%)	7,537	9,700	10,400	12,000
04.00.7022	Workforce (T-1 100%, IGA 0%)	7,632	9,400	1,958	1,370
04.00.7026	CW - Earned Revenue IV-E (100%)	2,465	4,465	3,950	3,950
04.00.7027	CW - CHR P (80%)	-	15,402	-	7,689
04.00.7028	Child Mental Health (0%)	5,000	-	-	-
04.00.7029	LEAP Outreach (100%)	-	100	100	100
04.00.7030	Title XX Training (varies)	-	-	-	-
04.00.7035	CW - 80/20 (80%)	114,789	122,181	161,487	128,189
04.00.7045	CW - TRCCF/PRTF (90%)	25,740	103,024	70,000	97,505
04.00.7048	AF - Home Care Allowance / HCBS (95%)	17,558	23,000	16,000	18,000
04.12.5502	Social Security Expense	18,302	22,008	22,856	26,402
04.12.5504	Medicare Expense	4,280	5,147	5,345	6,175
04.12.5512	Unemployment Insurance Expense	887	710	737	852
	<b>TOTAL EXPENDITURES</b>	<b>1,012,981</b>	<b>1,375,448</b>	<b>1,331,275</b>	<b>1,441,102</b>
	<b>ENDING FUND BALANCE</b>	<b>375,107</b>	<b>248,695</b>	<b>351,182</b>	<b>373,369</b>

<b>PUBLIC HEALTH AGENCY FUND</b>					
2009 BUDGET					
<u>Line Item</u>	<u>Description</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
	BEGINNING FUND BALANCE	-	-	-	-
05.00.4522	Interest Income	-	-	-	100
05.00.4621	Septic Violations	-	-	-	625
05.00.4622	Septic Permits	-	-	-	13,250
05.00.4623	Water Testing	-	-	-	1,390
05.00.4624	Flu Shots	-	-	-	1,000
05.00.4651	Miscellaneous Grants	-	-	-	-
05.00.4652	Miscellaneous Income	-	-	-	-
05.00.4722	Public Health Contracts	-	-	-	20,800
05.00.4812	Fund Transfer	-	-	-	163,000
	<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,165</b>
05.00.5112	Salaries	-	-	-	100,161
05.00.5113	Overtime	-	-	-	-
05.00.5116	Contract Labor	-	-	-	50,000
05.00.5153	Employment Testing	-	-	-	-
05.00.5172	Office Supplies	-	-	-	900
05.00.5182	Operating Supplies	-	-	-	16,280
05.00.5183	Grant Expense	-	-	-	-
05.00.5201	Meetings/Conferences/Training/Meals	-	-	-	2,300
05.00.5206	Hazardous Waste Processing	-	-	-	4,000
05.00.5210	Printing	-	-	-	300
05.00.5212	Telephone-cell/pager	-	-	-	2,760
05.00.5222	Postage	-	-	-	1,000
05.00.5232	Travel/Transportation/Mileage/Parking	-	-	-	1,500
05.00.5242	Ads / Legal Notices	-	-	-	200
05.00.5253	Liability Insurance	-	-	-	416
05.00.5255	Utilities	-	-	-	7,000
05.00.5281	Computer Hardware/Software	-	-	-	-
05.00.5292	Maintenance Contracts	-	-	-	300
05.00.5364	WIC	-	-	-	2,525
05.00.5382	Dues/Subscriptions	-	-	-	605
05.00.5522	Worker's Compensation Ins.	-	-	-	683
05.00.5543	Late Fees / Finance Charges	-	-	-	-
05.00.5945	Treasurer's Fees	-	-	-	372
05.12.5502	Social Security Expense	-	-	-	6,210
05.12.5504	Medicare Expense	-	-	-	1,452
05.12.5512	Unemployment Insurance Expense	-	-	-	200
05.00.5912	Lease Payments	-	-	-	650
	<b>TOTAL EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>199,814</b>
	ENDING FUND BALANCE	-	-	-	351

<b>SOLID WASTE</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Approved</u>
	<b>BEGINNING FUND BALANCE</b>	<b>78,528</b>	<b>182,294</b>	<b>182,294</b>	<b>211,900</b>
06.00.4112	Current Taxes	88,595	97,750	97,750	97,643
06.00.4122	Delinquent Taxes	(211)	-	-	-
06.00.4132	Interest & Penalties	217	-	-	-
06.00.4143	Trash Fees	33,541	37,500	32,000	75,000
06.00.4152	Insurance Proceeds	-	-	-	-
06.00.4512	Specific Ownership	6,071	6,000	5,500	5,500
06.00.4522	Interest Income	5,669	2,000	1,000	1,500
06.00.4652	Miscellaneous	3,479	-	210	-
06.00.4812	Fund Transfer	150,000	350,000	350,000	-
	<b>TOTAL REVENUE</b>	<b>287,361</b>	<b>493,250</b>	<b>486,460</b>	<b>179,643</b>
06.00.5110	Salary Accrual	1,065	-	400	-
06.00.5112	Salaries & Wages	25,540	42,708	45,000	49,002
06.00.5113	Overtime	7,410	-	600	1,000
06.00.5153	Employment Testing	111	150	-	-
06.00.5172	Office Supplies	-	-	-	-
06.00.5173	Staff Appreciation	80	100	-	-
06.00.5182	Operating Supplies	55	2,600	2,100	2,600
06.00.5201	Meetings/Conferences/Training/Meals	100	250	190	250
06.00.5202	Engineering	-	-	-	-
06.00.5212	Telephone	472	660	540	550
06.00.5232	Travel/Transportation/Mileage/Parking (fuel transport costs)	6,839	8,000	9,500	9,500
06.00.5242	Ads/Legal Notices	740	-	-	-
06.00.5255	Utilities	1,225	2,200	1,500	1,700
06.00.5262	Hauling Recyclables	21,672	22,000	20,500	22,000
06.00.5263	Hauling Trash	44,655	60,000	48,000	32,360
06.00.5264	Dumping Fee - Jeffco	63,939	117,500	55,000	62,000
06.00.5282	Repair/Maintenance	3,685	19,200	12,000	22,000
06.00.5352	Miscellaneous	-	-	30	-
06.00.5392	Uniforms-Employee	235	450	200	-
06.00.5445	Restroom Facilities	1,394	1,600	1,500	1,800
06.00.5543	Late Fees / Finance Charges	-	-	-	-
06.00.5902	Capital Outlay	-	253,500	254,225	-
06.00.5911	Safety	-	-	34	420
06.00.5945	Treasurer Fees	1,772	1,955	1,955	1,953
06.12.5502	Social Security Expense	2,031	2,648	2,827	3,100
06.12.5504	Medicare Expense	475	619	661	725
06.12.5512	Unemployment Insurance Expense	99	85	91	100
	<b>TOTAL EXPENDITURES</b>	<b>183,595</b>	<b>536,226</b>	<b>456,854</b>	<b>211,060</b>
	<b>ENDING FUND BALANCE</b>	<b>182,294</b>	<b>139,318</b>	<b>211,900</b>	<b>180,483</b>
Other county employees work during free trash day - this time (including OT) is charged to their normal dept/fund					
Occasionally, R&B will need to work in SW to cover for sick/vacations, this time (including OT) is charged to R&B					

<b>CONSERVATION TRUST</b>					
<b>2009 BUDGET</b>					
<u>Line Item</u>	<u>Description</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
	BEGINNING FUND BALANCE	218,040	267,413	267,413	261,013
07.00.4522	Interest Income	10,616	8,000	2,600	1,000
07.00.4650	State Lottery Funds	44,578	45,000	45,000	45,000
	<b>TOTAL REVENUE</b>	<b>55,194</b>	<b>53,000</b>	<b>47,600</b>	<b>46,000</b>
07.00.5271	Ballfields / Ballfield Toilets / Trail	5,822	14,000	14,000	4,500
07.00.5275	ADA Trail	-	40,000	40,000	185,000
07.00.5181	Operating Supplies - non-recurring	-	-	-	23,100
07.00.5182	Operating Supplies				18,188
07.00.5282	Repairs & Maintenance				3,500
07.00.5547	Land Purchases/Open Space	-	-	-	-
07.00.5945	Treasurer's Fees	-	-	-	-
07.00.5999	Fund Transfer	-	-	-	17,575
	<b>TOTAL EXPENDITURES</b>	<b>5,822</b>	<b>54,000</b>	<b>54,000</b>	<b>251,863</b>
	ENDING FUND BALANCE	267,413	266,413	261,013	55,150

<b>PARKS &amp; RECREATION</b>					
<b>2009 BUDGET</b>					
<u>Line Item</u>	<u>Description</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimated</u>	<u>2009 Approved</u>
	BEGINNING FUND BALANCE	144,337	538,605	538,605	429,256
08.00.4142	Advertising	3,035	2,420	4,640	3,343
08.00.4152	Insurance Proceeds	3,857	-	-	-
08.00.4321	Facility Fees	6,931	5,900	7,263	6,280
08.00.4346	Donations / Fundraisers	6,016	5,000	5,496	6,720
08.00.4522	Interest Income	14,022	2,000	1,800	2,000
08.00.4526	Grant Income	8,000	do not use	do not use	do not use
08.00.4651	Grant Income	-	-	32,700	-
08.00.4652	Misc & Cash Drawer Over/Under	5	-	2	-
08.00.4653	User Fees	70,881	70,000	69,486	78,728
08.00.4654	Youth Fees	271	415	129	150
08.00.4656	Towel Fees	503	360	460	650
08.00.4657	League Fees	9,445	7,545	9,119	7,545
08.00.4658	Class Fees	48,212	48,897	52,848	51,004
08.00.4659	Contract Class Fees	3,331	5,599	6,877	5,862
08.00.4762	Special Programs	3,777	3,570	3,960	4,005
08.00.4771	Vending Sales	337	400	334	400
08.00.4772	Merchandise Sales	3,103	3,800	2,974	3,000
08.00.4812	Fund Transfer	1,181,454	803,500	802,627	917,575
	<b>TOTAL REVENUE</b>	<b>1,363,180</b>	<b>959,406</b>	<b>1,000,714</b>	<b>1,087,262</b>
08.00.5001	Salaries - Non-Recoverable	438,170	561,147	520,964	512,427
08.00.5110	Salary Accrual	7,445	-	3,750	-
08.00.5112	Salaries - Recoverable Instructors	51,647	55,580	62,907	47,802
08.00.5113	Overtime	3,918	3,000	3,710	3,000
08.00.5115	Salaries - Summer Camp	283	500	1,468	1,000
08.00.5120	Bonus	1,435	1,500	1,834	1,720
08.00.5153	Employment Testing	2,612	3,882	2,500	3,000
08.00.5172	Office Supplies	7,298	8,360	8,360	7,620
08.00.5173	Staff Appreciation	1,024	1,100	463	-
08.00.5182	Operating Supplies	7,176	26,324	24,367	7,054
08.00.5183	Donation Expense	4,585	5,000	920	11,909
08.00.5184	Grant Expense	9,221	-	32,700	-
08.00.5201	Meetings/Conferences/Training/Meals	3,161	5,440	4,747	1,550
08.00.5210	Printing	5,842	5,992	5,854	6,367
08.00.5212	Telephone (includes dsl)	5,430	5,700	5,700	5,145
08.00.5222	Postage	2,706	3,009	2,721	2,890
08.00.5232	Travel/Transportation/Mileage/Parking	5,634	2,350	3,650	2,000
08.00.5242	Advertising	9,726	8,501	5,019	4,600
08.00.5253	Liability Insurance	26,062	19,619	19,619	13,417
08.00.5255	Utilities	237,830	291,787	208,391	237,341
08.00.5263	Contract Instructors	2,741	4,984	5,603	5,170



<b>PARKS &amp; RECREATION</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
08.00.5266	Special Programs	2,799	3,589	3,704	3,836
08.00.5267	Summer Camp Operating	5,717	5,500	4,532	5,000
08.00.5268	Vending Items	363	300	287	300
08.00.5269	League Expenditures	3,834	3,837	4,150	3,946
08.00.5271	Ballfield / Trail	2,558	3,136	7,674	4,317
08.00.5273	Ballfield Operating (port-a-pots)	3,905	4,012	in a/c 5271	in a/c 5271
08.00.5274	Merchandise Items	2,267	3,000	2,549	2,600
08.00.5281	Computer Hardware/Software	3,009	3,450	3,881	400
08.00.5282	Repairs & Maintenance	12,276	23,800	23,300	21,850
08.00.5288	Youth Programs	1,739	1,727	1,236	1,432
08.00.5292	Maintenance Contracts	7,226	9,305	10,574	11,974
08.00.5382	Dues & Subscription	1,556	1,504	1,462	1,522
08.00.5392	Uniforms - Employee	3,165	3,500	1,627	1,000
08.00.5514	CO State Sales Tax Expense	(2)	-	-	-
08.00.5522	Worker's Compensation Ins.	11,086	11,300	11,300	14,164
08.00.5543	Late Fees / Finance Charges	22	-	-	-
08.00.5902	Capital Outlay	30,000	46,000	57,825	-
08.00.5911	Safety (1st aide/Hep B/safety training)	2,460	2,348	2,348	2,760
08.00.5945	Treasurer's Fees	1,741	1,559	1,981	1,697
08.12.5502	Social Security Expense	30,603	38,547	36,635	35,089
08.12.5504	Medicare Expense	7,157	9,015	8,568	8,206
08.12.5512	Unemployment Insurance Expense	1,486	1,243	1,182	1,132
	<b>TOTAL EXPENDITURES</b>	<b>968,912</b>	<b>1,190,448</b>	<b>1,110,062</b>	<b>995,237</b>
	<b>ENDING FUND BALANCE</b>	<b>538,605</b>	<b>307,563</b>	<b>429,256</b>	<b>521,282</b>



<b>RETIREMENT</b>					
2009 BUDGET					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b><u>Line Item</u></b>	<b><u>Description</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Estimated</u></b>	<b><u>Approved</u></b>
	BEGINNING FUND BALANCE	148,445	138,494	138,494	95,739
09.00.4112	Current Tax	222,743	245,761	245,761	245,492
09.00.4122	Delinquent Tax	(530)	-	-	-
09.00.4132	Interest & Penalties	547	-	-	-
09.00.4512	Specific Ownership Tax	15,263	15,000	15,800	15,000
09.00.4522	Interest Income	8,786	7,000	1,600	1,000
09.00.4812	Fund Transfer	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>246,808</b>	<b>267,761</b>	<b>263,161</b>	<b>261,492</b>
09.00.5513	Retirement Expense	252,304	316,500	301,000	194,595
09.00.5945	Treasurer Fees	4,455	4,915	4,915	4,910
	<b>TOTAL EXPENSES</b>	<b>256,759</b>	<b>321,415</b>	<b>305,916</b>	<b>199,505</b>
	ENDING FUND BALANCE	138,494	84,840	95,739	157,726

<b>RESERVE</b>						
2009 BUDGET						
		<b>2007</b>	<b>2008</b>	<b>2008</b>		<b>2009</b>
<b><u>Line Item</u></b>	<b><u>Description</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Estimated</u></b>		<b><u>Approved</u></b>
	BEGINNING FUND BALANCE	443,237	463,359	463,359		487,859
12.00.4522	Interest Income	20,122	10,000	4,500		4,000
12.00.4812	Fund Transfer	-	20,000	20,000		-
	<b>TOTAL REVENUE</b>	<b>20,122</b>	<b>30,000</b>	<b>24,500</b>		<b>4,000</b>
12.00.5945	Treasurer's Fee	-	-	-		-
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
	ENDING FUND BALANCE	463,359	493,359	487,859		491,859

PILT					
2009 BUDGET					
		2007	2008	2008	2009
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Approved</u>
	BEGINNING FUND BALANCE	68,655	47,151	47,151	67,306
13.00.4522	Interest Income	2,755	2,000	350	300
13.00.4649	PILT Funds	in 4652	in 4652	in 4652	47,000
13.00.4652	Miscellaneous	50,690	50,000	67,500	in 4649
13.00.4812	Fund Transfer	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>53,445</b>	<b>52,000</b>	<b>67,850</b>	<b>47,300</b>
13.00.5211	Forest Service/Fire Fund	6,339	01.35.5211	01.35.5211	01.35.5211
13.00.5925	Jefferson Center for Mental Health	4,000	4,250	4,250	4,000
13.00.5936	Peak to Peak Chorale	2,500	1,000	1,000	250
13.00.5940	Teens, Inc - Nederland	2,500	2,500	2,500	2,500
13.00.5942	Gilpin Art Association	1,500	1,000	1,000	250
13.00.5943	Community Programs	4,000	6,500	6,000	-
13.00.5945	Treasurer's Fees	533	520	679	473
13.00.5947	Nederland RE-2	1,500	1,500	1,500	750
13.00.5948	Gilpin Historical Society	500	2,300	2,300	250
13.00.5949	Gilpin School Choir	500	500	500	-
13.00.5951	Nederland Area Seniors	840	720	720	720
13.00.5952	High Country Fire Paving	20,502	-	-	-
13.00.5953	After Prom Parties	1,000	1,000	1,000	
	Gilpin After Prom	2,610	3,000	2,400	2,400
13.00.5954	MMYCA	1,000	1,000	1,000	1,000
13.00.5955	Gilpin School - Spelling Bee	25	25	25	-
13.00.5960	Individual Youth Support	-	-	-	-
	CO Close Up		1,000	1,000	500
13.00.5962	R. I. N. K.	9,000	5,000	5,000	-
13.00.5965	Gilpin County PTA	600	2,000	2,000	250
13.00.5966	Peak to Peak Swim Team	5,000	5,000	5,000	2,200
13.00.5967	Gilpin School Band	500	500	500	-
13.00.5968	Central City Opera House Association	10,000	250	250	-
13.00.5970	Beckwourth Mountain Society	-	1,000	1,000	-
13.00.5971	CO Sierra Fire Protection District	-	2,500	2,500	-
13.00.5972	Front Range Fuel Treatments	-	100	71	500
13.00.5973	Gilpin County Sesquicentennial Planning Committee	-	5,500	5,500	5,500
13.00.5974	RAHS - Rollinsville Area Historical Society	-	2,000	-	250
13.00.5999	Fund Transfer	-	-	-	73,000
	<b>TOTAL EXPENDITURES</b>	<b>74,949</b>	<b>50,665</b>	<b>47,695</b>	<b>94,793</b>
	ENDING FUND BALANCE	47,151	48,486	67,306	19,813

CAPITAL IMPROVEMENT					
2009 BUDGET					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
	BEGINNING FUND BALANCE	2,729,504	450,909	450,909	315,059
14.00.4521	Tax Anticipation	1,500,000	-	-	-
14.00.4522	Interest Income	86,235	50,000	3,838	-
14.00.4812	Fund Transfer	2,500,000	400,000	400,000	-
14.00.4829	Justice Center Addition - Dola	-	200,000	-	-
	<b>TOTAL REVENUE</b>	<b>4,086,235</b>	<b>650,000</b>	<b>403,838</b>	<b>-</b>
14.00.5187	Tax Anticipation	1,500,000	-	-	-
14.00.5545	Bank Fees	40,913	-	-	-
14.00.5546	Justice Center	-	928,000	539,650	-
14.00.5550	Community Center	23,760	-	-	-
14.00.5552	Maintenance Building	-	-	-	-
14.00.5556	R&B Facility	4,799,320	-	-	-
14.00.5945	Treasurer's Fees	837	500	38	-
14.00.5999	Fund Transfer	-	-	-	315,059
	<b>TOTAL EXPENDITURES</b>	<b>6,364,830</b>	<b>928,500</b>	<b>539,688</b>	<b>315,059</b>
	ENDING FUND BALANCE	450,909	172,409	315,059	(0)

<b>BALD MOUNTAIN CEMETERY ASSOCIATION</b>					
<b>2009 BUDGET</b>					
		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Line Item</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
	BEGINNING FUND BALANCE	4,996	5,221	5,221	5,266
17.00.4522	Interest Income	227	200	50	50
17.00.4652	Miscellaneous Income	-	-	-	-
17.00.4812	Fund Transfer	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>227</b>	<b>200</b>	<b>50</b>	<b>50</b>
17.00.5182	Operating Expenses	-	-	-	-
17.00.5902	Capital Outlay	-	-	-	-
17.00.5945	Treasurer's Fees	2	5	5	5
	<b>TOTAL EXPENDITURES</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>5</b>
	ENDING FUND BALANCE	5,221	5,416	5,266	5,311

<b>REVENUE SUMMARY REPORT</b>				
2009 BUDGET				
	<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
GENERAL - ALL DEPARTMENTS	14,318,203	14,166,844	13,864,097	12,858,385
GENERAL TRANSFER IN	-	-	-	388,059
ROAD & BRIDGE	1,020,537	950,787	986,380	1,040,446
R&B TRANSFER IN	2,342,050	1,000,000	1,000,000	1,000,000
LIBRARY	387,008	291,284	297,974	94,142
LIBRARY TRANSFER IN	200,000	200,000	200,000	200,000
HUMAN SERVICES	1,019,082	1,149,036	1,207,350	1,343,288
HUMAN SVC TRANSFER IN	130,000	100,000	100,000	120,000
PUBLIC HEALTH	-	-	-	37,165
PUBLIC HEALTH TRANSFER IN	-	-	-	163,000
SOLID WASTE	137,361	143,250	136,460	179,643
SOLID WASTE TRANSFER IN	150,000	350,000	350,000	-
CONS. TRUST	55,194	53,000	47,600	46,000
PARK & REC	181,726	155,906	198,087	169,687
P&R TRANSFER IN	1,181,454	803,500	802,627	917,575
RETIREMENT	246,808	267,761	263,161	261,492
RETIREMENT TRANSFER IN	-	-	-	-
RESERVE	20,122	10,000	4,500	4,000
RESERVE TRANSFER IN	-	20,000	20,000	-
PILT	53,445	52,000	67,850	47,300
PILT TRANSFER IN	-	-	-	-
CAPITAL IMP.	1,586,235	250,000	3,838	-
CAPITAL IMP TRANSFER IN	2,500,000	400,000	400,000	-
BALD MT CEMETARY	227	200	50	50
BALD MT CEMETARY TRANSFER IN	-	-	-	-
<b>TOTAL REVENUE</b>	<b>25,529,452</b>	<b>20,363,568</b>	<b>19,949,973</b>	<b>18,870,232</b>
TRANSFERS IN	6,503,504	2,873,500	2,872,627	2,788,634
<b>TOTAL REVENUE LESS TRANSFERS IN</b>	<b>19,025,948</b>	<b>17,490,068</b>	<b>17,077,346</b>	<b>16,081,598</b>
TOTAL REVENUE LESS TRANSFERS IN (ABOVE)	19,025,948	17,490,068	17,077,346	16,081,598
LESS (FROM EXP SUM TAB)				
TOTAL EXP ALL FUNDS LESS TRANSFERS	21,683,686	19,906,948	18,484,216	16,582,843
<b>rev-exp</b>	<b>(2,657,738)</b>	<b>(2,416,880)</b>	<b>(1,406,870)</b>	<b>(501,245)</b>



<b>EXPENDITURE SUMMARY</b>				
2009 BUDGET				
	<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
GENERAL - ALL DEPARTMENTS	10,122,256	11,716,259	11,216,572	10,762,383
GENERAL TRANSFER OUT	6,503,504	2,873,500	2,872,627	2,383,000
ROAD & BRIDGE	2,452,301	2,927,675	2,627,060	2,230,232
LIBRARY	241,279	806,307	795,090	287,425
HUMAN SERVICES	1,012,981	1,375,448	1,331,275	1,441,102
PUBLIC HEALTH	-	-	-	199,814
SOLID WASTE	183,595	536,226	456,854	211,060
CONS. TRUST	5,822	54,000	54,000	234,288
CONS. TRUST - TRANSFER OUT	-	-	-	17,575
PARK & RECREATION	968,912	1,190,448	1,110,062	995,237
RETIREMENT	256,759	321,415	305,916	199,505
RESERVE	-	-	-	-
PILT	74,949	50,665	47,695	21,793
PILT - TRANSFER OUT	-	-	-	73,000
CAPITAL IMPROVEMENT	6,364,830	928,500	539,688	-
CAPITAL IMPROV - TRANSFER OUT				315,059
BALD MT CEMETERY	2	5	5	5
<b>TOTAL EXPENDITURES</b>	<b>28,187,190</b>	<b>22,780,448</b>	<b>21,356,843</b>	<b>19,371,477</b>
TRANSFERS OUT	6,503,504	2,873,500	2,872,627	2,788,634
<b>TOTAL EXP LESS TRANSFERS OUT</b>	<b>21,683,686</b>	<b>19,906,948</b>	<b>18,484,216</b>	<b>16,582,843</b>
TOTAL EXP LESS TRANSFERS OUT (ABOVE) LESS (FROM REV SUM TAB)	21,683,686	19,906,948	18,484,216	16,582,843
TOTAL REV ALL FUNDS LESS TRANSFERS	19,025,948	17,490,068	17,077,346	16,081,598
<b>rev-exp</b>	<b>(2,657,738)</b>	<b>(2,416,880)</b>	<b>(1,406,870)</b>	<b>(501,245)</b>