



2015 BUDGET

**GILPIN COUNTY
2015 BUDGET**

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2015 BUDGET

BUDGET TRANSMITTAL

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

Attached is a copy of the year 2015 budget for the County of Gilpin.

This budget is submitted pursuant to Section 29-1-113, CRS.

This county budget was adopted on December 16, 2014 via Resolution #14-18.

The Public Trustee budget, a section of the county budget, is submitted pursuant to CRS 38-37-104(6), CRS 29-1-101, CRS 37-37-101 and was adopted on October 14, 2014 via Resolution by Alynn K Huffman, Public Trustee of Gilpin County, CO.

If there are any questions on the budget, please contact Clorinda Smith, Finance Director, at 303.951.3671 x1, PO Box 366, Central City, CO 80427.

I hereby certify that the enclosed is a true and accurate copy of the 2015 budget as adopted by the Gilpin County Board of County Commissioners.

Clorinda Smith
Finance Director
December 16, 2014

GILPIN COUNTY
2015 BUDGET

NOTICE AS TO PROPOSED BUDGET
NOTICE OF PUBLIC HEARING

Pursuant to Colorado Revised Statutes 29-1-106 notice is hereby given that a proposed budget has been submitted to the Board of County Commissioners, County of Gilpin, Colorado, for the ensuing year 2015. A copy of such proposed budget is open for public inspection at the Gilpin County Finance Department located at 495 Apex Valley Road, 8:00 a.m. to 4:30 p.m., Monday through Friday. There will be a public hearing on the proposed budget at the regular meeting of the Board of County Commissioners, to be held at the Gilpin County Courthouse, 203 Eureka Street, Central City, Colorado, on the 16th day of December, 2014, at 9:05 a.m. Any interested elector within Gilpin County may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.

Clorinda Smith
Finance Director
County of Gilpin
State of Colorado

Published October 2, 2014 Weekly Register-Call

GILPIN COUNTY, COLORADO
PUBLIC TRUSTEE OFFICE
NOTICE AS TO PROPOSED BUDGET

Pursuant to Colorado Law, you are hereby notified that the 2015 Budget Hearing for the Gilpin County Public Trustee Office will be conducted on Tuesday, October 14, 2014 at 9:00 a.m., on the 2nd floor Apex building, 495 Apex Valley Road, Black Hawk, CO 80422. Documents are available for review in the Public Trustee Office, 203 Eureka Street, Central City, CO 80427.

Posted by the Order of the Office of Gilpin County Public Trustee
Alynn K. Huffman
Public Trustee

Posted September 5, 2014: Central City Courthouse, Gilpin County Community Center & Gilpin County Library

GILPIN COUNTY
2015 BUDGET

BUDGET MESSAGE

The budget of Gilpin County, has been prepared in conformity with generally accepted accounting principles as applicable to governmental units. The County was formed in 1861 and is governed by a board of three elected commissioners. The County's budget addresses the provision of necessary county services and the continuance of most other county programs through existing departments. The main services provided and programs offered by the County include road maintenance and construction, library, fairgrounds, community development, law enforcement, jail, public health, environmental health, human services, elections, recreation, trash transfer site 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 2015, Gilpin County's share of the gaming tax is estimated at 49% of total revenue. Gilpin County has exempted this gaming tax revenue from the Taxpayer Bill of Rights (TABOR) amendment but has not exempted property tax revenue. With this combination of circumstances, when gaming tax revenue decreases, services need to be reduced and/or fees increased unless the voters approve a property tax increase. Gilpin County's gaming tax revenue in 2015 is expected to be similar to that of the past four years.

The budget of Gilpin County includes the Office of the Public Trustee. The main services provided by the Office of the Public Trustee include administering foreclosure proceedings and the release of Deeds of Trust for properties located in Gilpin County.

FUND ACCOUNTING

The accounts of the County budget are organized on the basis of funds, each of which is considered a separate accounting entity. 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 activities are controlled. The various governmental funds are grouped into categories as follows:

General Fund – This fund is the general operating fund of the County. It is used to account for all the financial resources except those required to be accounted for in another fund. Principal sources of revenue are gaming taxes and property taxes. Primary expenditures are for general administration, facility maintenance and law enforcement.

Special Revenue Funds – These funds account for revenues derived from specific taxes or other earmarked revenue sources including state highway user's tax, federal and state grants, and property taxes that are restricted to expenditure for a specific purpose. Special Revenue Funds for 2015 are:

- Public Works
- Library
- Department of Human Services
- Public Health Agency
- Solid Waste
- Conservation Trust

GILPIN COUNTY
2015 BUDGET

BUDGET MESSAGE (continued)

BASIS OF ACCOUNTING

Gilpin County follows the modified accrual basis of accounting to prepare its annual budget. 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. Property Taxes for the ensuing year are considered measurable and are accrued as a receivable. However, since they are not available to finance current operations, they are recorded as deferred revenues. Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred.

FUND BALANCES AND RESERVES

The County desires to maintain a satisfactory level of unappropriated fund balance in order to insure a continued strong financial position. This balance will maintain an adequate level for cash flow purposes, to insure that annual budgets are balanced as required by law, to save for capital projects and emergencies, and to carry the County through economic fluctuations that may reduce annual revenues.

The County believes it is in compliance with the State Constitution, Article X, Section 20, and has reserved 3% of fiscal spending in the General Fund.

DEBT

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.

In November 2011 an Equipment Lease-Purchase Agreement for an Energy Performance Contract was signed for a principal amount of \$2,861,884.

In August 2012 a Lease-Purchase Agreement for a 2012 Rotochopper MC266 – mobile diesel powered wood fiber processor / "Grinder" was signed for a principal amount of \$301,200.

In June 2013 a Lease-Purchase Agreement for a 2014 Freightliner Model 1145D Truck was signed for a principal amount of \$168,276.

Clorinda Smith
Finance Director
December 16, 2014

GILPIN COUNTY
2015 BUDGET

LEASE PURCHASE AGREEMENTS

In accordance with State law, all lease-purchase agreements are annually renewable.

GENERAL FUND

- Gilpin County is the lessee in an Equipment Lease-Purchase Agreement to finance an Energy Performance Contract. This lease agreement qualifies as a capital lease for accounting purposes. The lease is dated November 1, 2011 and requires 48 quarterly payments of \$73,541.60 from November 2012 through August 2024.

Total Principal Amounts \$2,861,884.00
Total Interest Amount \$668,112.80
Total Payment Amounts \$3,529,996.80

SOLID WASTE FUND

- Gilpin County is the lessee in a Lease-Purchase Agreement for a 2012 Rotochopper MC266 – mobile diesel powered wood fiber processor/Grinder. This lease agreement qualifies as a capital lease for accounting purposes. The lease is dated August 6, 2012 and requires 16 quarterly payments of \$20,039.21 from November 2012 through August 2016.

Total Principal Amounts \$301,200.00
Total Interest Amount \$19,427.33
Total Payment Amounts \$320,627.33

- Gilpin County is the lessee in a Lease-Purchase Agreement for a 2014 Freightliner Model 1145D Truck. This lease agreement qualifies as a capital lease for accounting purposes. The lease is dated June 25, 2013 and requires 16 quarterly payments of \$11,193.29 from October 2013 through July 2017.

Total Principal Amounts \$168,276.00
Total Interest Amount \$10,816.68
Total Payment Amounts \$179,092.68

GILPIN COUNTY
2015 BUDGET

BUDGET SUMMARY OF REVENUES, EXPENDITURES, TRANSFERS & FUND BALANCES

	GENERAL	PUBLIC WORKS	LIBRARY	HUMAN SERVICES	PUBLIC HEALTH	SOLID WASTE	CONS TRUST	RETIREMENT	CAP IMP	TOTAL
2013 ACTUAL										
FUND BALANCE - 1/1	7,349,201	722,275	81,662	814,417	117,061	181,632	61,850	172,849	-	9,500,947
Plus Revenue:	15,254,673	1,301,750	99,428	1,857,287	61,111	407,985	50,645	143,591	-	19,176,470
Plus Transfers In:	-	825,000	175,000	170,000	125,000	145,000	-	-	-	1,440,000
Less Expenditures:	13,849,007	2,001,893	284,328	1,914,480	195,824	508,107	506	187,516	-	18,942,661
Less Transfers Out:	1,440,000	-	-	-	-	-	-	-	-	1,440,000
FUND BALANCE - 12/31	7,314,868	847,131	71,762	927,224	107,348	225,510	111,988	128,925	-	9,734,756
2014 BUDGET										
FUND BALANCE - 1/1	7,314,868	847,131	71,762	927,224	107,348	225,510	111,988	128,925	-	9,734,756
Plus Revenue:	15,063,887	1,149,018	88,400	2,024,566	54,985	300,400	45,100	137,750	-	18,884,106
Plus Transfers In:	80,875	1,066,000	226,000	45,000	161,500	41,000	-	-	-	1,620,375
Less Expenditures:	13,823,978	2,232,734	320,579	2,238,156	233,237	404,380	500	192,618	-	19,446,181
Less Transfers Out:	1,539,500	-	-	-	-	-	-	80,875	-	1,620,375
FUND BALANCE - 12/31	7,116,152	829,416	65,594	758,635	90,595	162,530	156,588	(6,818)	-	9,172,681
2014 ESTIMATED										
FUND BALANCE - 1/1	7,314,868	847,131	71,762	927,224	107,348	225,510	111,988	128,925	-	9,734,756
Plus Revenue:	15,349,110	1,086,542	90,900	2,017,096	58,166	279,548	45,200	138,250	-	19,064,812
Plus Transfers In:	80,875	1,066,000	226,000	45,000	161,500	41,000	-	-	-	1,620,375
Less Expenditures:	13,377,863	2,174,327	316,281	2,131,138	201,174	361,617	500	186,300	-	18,749,200
Less Transfers Out:	1,539,500	-	-	-	-	-	-	80,875	-	1,620,375
FUND BALANCE - 12/31	7,827,490	825,346	72,381	858,182	125,840	184,440	156,888	-	-	10,050,368
2015 ADOPTED										
FUND BALANCE - 1/1	7,827,490	825,346	72,381	858,182	125,840	184,440	156,888	-	-	10,050,368
Plus Revenue:	15,581,858	1,116,920	87,900	1,930,804	66,465	290,450	50,200	-	-	19,124,597
Plus Transfers In:	-	1,350,000	226,000	-	100,000	85,000	-	-	-	1,761,000
Less Expenditures:	13,110,749	2,510,007	330,297	2,129,726	198,985	403,197	550	-	-	18,683,510
Less Transfers Out:	1,761,000	-	-	-	-	-	-	-	-	1,761,000
FUND BALANCE - 12/31	8,537,599	782,259	55,985	659,260	93,320	156,694	206,338	-	-	10,491,455

**GILPIN COUNTY
2015 BUDGET**

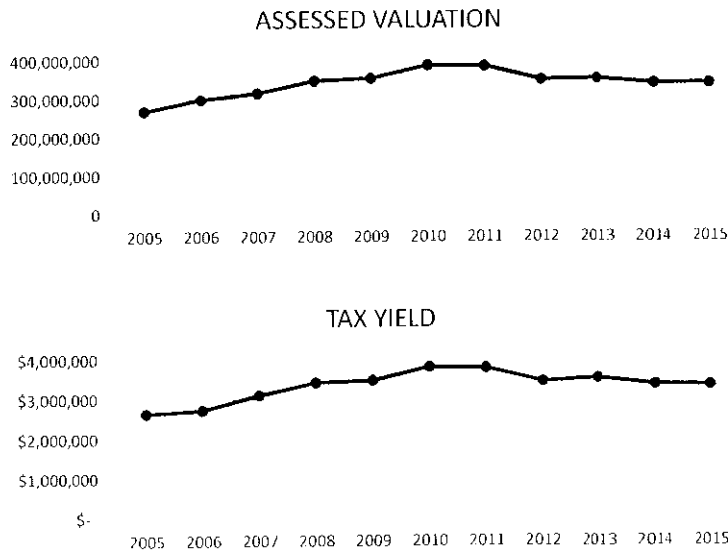
PROPERTY TAX REVENUE & MILL LEVY SUMMARY

	<u>PRIOR YEAR</u>		<u>CURRENT YEAR</u>		<u>BUDGET YEAR</u>	
	<u>2013</u>		<u>2014</u>		<u>2015</u>	
Assessed Valuation:	351,747,060		339,353,590		338,827,300	
	<u>Levy</u>	<u>Amount</u>	<u>Levy</u>	<u>Amount</u>	<u>Levy</u>	<u>Amount</u>
General Fund	7.639	\$ 2,686,996	7.639	\$ 2,592,322	8.029	\$ 2,720,575
Public Works Fund	.847	\$ 297,930	.847	\$ 287,432	.847	\$ 287,000
Library Fund	.239	\$ 84,068	.239	\$ 81,106	.239	\$ 80,984
Human Services Fund	.441	\$ 155,120	.441	\$ 149,655	.441	\$ 149,430
Solid Waste	.282	\$ 99,193	.282	\$ 95,698	.282	\$ 95,554
Retirement	.390	\$ 137,181	.390	\$ 132,348	.000	\$ -
Sub-Total	9.838	\$ 3,460,488	9.838	\$ 3,338,561	9.838	\$ 3,333,543
Temporary Tax Credit	.000	\$ -	.000	\$ -	.000	\$ -
Abatements	.163	\$ 57,335	.051	\$ 17,307	.017	\$ 5,760
Total	10.001	\$ 3,517,823	9.889	\$ 3,355,868	9.855	\$ 3,339,303

**TOTAL ASSESSED VALUATION, MILL LEVY & TAX YIELD EXCLUDING ABATEMENTS
2005-2015**

YEAR	ASSESSED VALUATION	MILL LEVY	TAX YIELD
2005	\$ 268,422,680	9.838	\$ 2,640,742
2006	\$ 298,459,510	9.109	\$ 2,718,668
2007	\$ 314,872,030	9.838	\$ 3,097,712
2008	\$ 346,629,880	9.838	\$ 3,410,146
2009	\$ 352,492,340	9.838	\$ 3,467,819
2010	\$ 386,329,080	9.838	\$ 3,800,706
2011	\$ 384,226,190	9.838	\$ 3,780,018
2012	\$ 349,037,330	9.838	\$ 3,433,830
2013	\$ 351,747,060	9.838	\$ 3,517,823
2014	\$ 339,353,590	9.838	\$ 3,355,868
2015	\$ 338,827,300	9.838	\$ 3,339,303

NOTE: A TEMPORARY TAX CREDIT WAS USED IN 2006

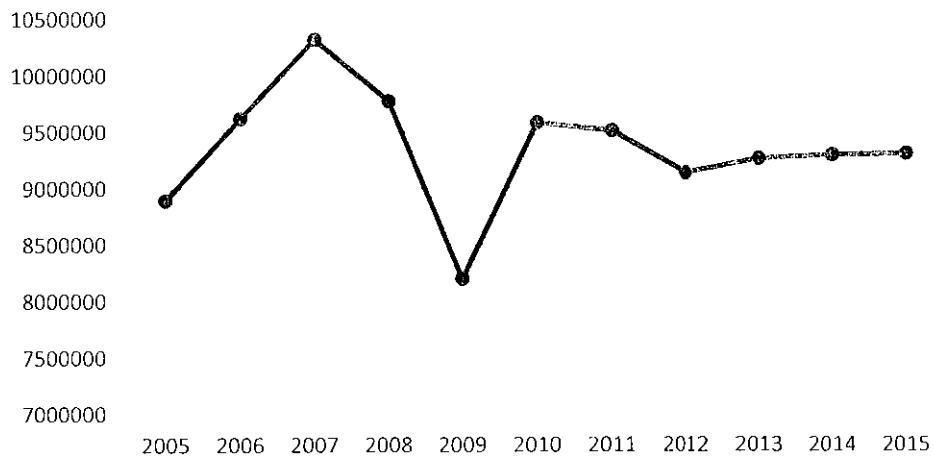


GILPIN COUNTY
2015 BUDGET

STATE GAMING FUND GILPIN COUNTY DISTRIBUTIONS
2005-2015

Year	Gilpin County
2005	\$ 8,893,755
2006	\$ 9,616,921
2007	\$ 10,317,452
2008	\$ 9,773,892
2009	\$ 8,196,195
2010	\$ 9,583,747
2011	\$ 9,509,856
2012	\$ 9,134,430
2013	\$ 9,262,517
2014	\$ 9,290,136
2015	\$ 9,300,000

GAMING FUND DISTRIBUTION



**GILPIN COUNTY
2015 BUDGET**

FULL-TIME EQUIVALENT POSITION SUMMARY

	<u>1990</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
ADMINISTRATION		8.200	8.200	7.400	7.400	7.400
ASSESSOR		4.600	4.000	4.000	4.000	4.000
ATTORNEY		0.000	0.000	0.000	0.000	0.000
BOARD OF COUNTY COMMISSIONERS		0.000	0.000	0.000	0.000	0.000
CLERK & RECORDER		5.000	4.500	4.350	4.350	4.350
COMMUNITY DEVELOPMENT		3.500	3.100	2.500	2.625	2.500
CORONER		0.000	0.000	0.000	0.000	0.000
DISPATCH		8.000	9.000	9.000	8.510	8.500
DISTRICT ATTORNEY		0.000	0.000	0.000	0.000	0.000
ELECTIONS		0.000	0.000	0.000	0.000	0.000
EMERGENCY PREPAREDNESS		0.000	0.000	0.000	0.490	0.500
EVENTS		0.000	0.000	0.000	0.000	0.000
EXTENSION		0.625	0.625	1.000	1.375	1.000
FACILITIES MAINTENANCE		5.000	5.000	5.000	5.000	4.500
HUMAN SERVICES		7.000	6.000	8.000	8.000	8.000
JAIL		19.925	21.925	22.200	22.200	22.200
LIBRARY		4.000	3.950	3.950	3.950	3.950
PARKS & RECREATION (see more info below)		16.090	14.831	14.400	12.523	13.132
PUBLIC HEALTH		0.500	0.500	0.500	0.375	0.500
PUBLIC WORKS		21.000	21.000	21.000	21.000	20.500
SENIOR PROGRAM		2.500	2.500	2.500	2.500	2.788
SHERIFF (PATROL)		14.000	15.000	15.000	16.000	16.000
SOLID WASTE		3.000	3.500	3.369	3.390	3.421
SURVEYOR		0.000	0.000	0.000	0.000	0.000
TREASURER & PUBLIC TRUSTEE		3.000	2.625	2.625	2.625	2.625
VETERANS		0.350	0.350	0.350	0.350	0.350
VICTIM SERVICES		3.000	3.000	3.000	3.000	3.000
Total Full-Time Equivalents	<u>40.00</u>	<u>129.290</u>	<u>129.606</u>	<u>130.144</u>	<u>129.663</u>	<u>129.216</u>

Includes Positions paid by Gilpin County Payroll except Elected Officials.

Except for P&R, above excludes contracted services & personnel, election judges and indep. contractors.

Includes Grant paid employee positions.

A Dispatch employee did some Emergency Preparedness duties in 2012-2013.

<u>P&R Additional Info</u>	<u>1990</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full-Time & Part-Time Partial Benefits		7.400	7.100	5.900	6.050	5.946
Part-Time No benefits		6.350	5.350	6.000	3.860	4.593
Recoverable		2.340	2.381	2.500	2.613	2.593
Total FT Equivalents (same as above)	<u>0.000</u>	<u>16.090</u>	<u>14.831</u>	<u>14.400</u>	<u>12.523</u>	<u>13.132</u>

**GILPIN COUNTY
2015 BUDGET**

REVENUE SUMMARY ALL FUNDS				
	2013	2014	2014	2015
	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Adopted</u>
GENERAL - ALL DEPARTMENTS	15,254,673	15,083,887	15,349,110	15,581,858
GENERAL TRANSFER IN	-	80,875	80,875	-
PUBLIC WORKS	1,301,750	1,149,018	1,086,542	1,116,920
PW TRANSFER IN	825,000	1,066,000	1,066,000	1,350,000
LIBRARY	99,428	88,400	90,900	87,900
LIBRARY TRANSFER IN	175,000	226,000	226,000	226,000
HUMAN SERVICES	1,857,287	2,024,566	2,017,096	1,930,804
HUMAN SVC TRANSFER IN	170,000	45,000	45,000	-
PUBLIC HEALTH	61,111	54,985	58,166	66,465
PUBLIC HEALTH TRANSFER IN	125,000	161,500	161,500	100,000
SOLID WASTE	407,985	300,400	279,548	290,450
SOLID WASTE TRANSFER IN	145,000	41,000	41,000	85,000
CONSERVATION TRUST	50,645	45,100	45,200	50,200
RETIREMENT	143,591	137,750	138,250	-
RETIREMENT TRANSFER IN	-	-	-	-
CAPITAL IMPROVEMENT	-	-	-	-
CAPITAL IMPROVEMENT TRANSFER IN	-	-	-	-
TOTAL REVENUE	<u>20,616,470</u>	<u>20,504,481</u>	<u>20,685,186</u>	<u>20,885,597</u>
TRANSFERS IN	1,440,000	1,620,375	1,620,375	1,761,000
TOTAL REVENUE LESS TRANSFERS IN	<u>19,176,470</u>	<u>18,884,106</u>	<u>19,064,812</u>	<u>19,124,597</u>
TOTAL REVENUE LESS TRANSFERS IN (ABOVE)	19,176,470	18,884,106	19,064,812	19,124,597
LESS (FROM EXP SUM TAB)				
TOTAL EXP ALL FUNDS LESS TRANSFERS	18,942,661	19,446,181	18,749,200	18,683,510
Revenue - Expenditures	<u>233,809</u>	<u>(562,075)</u>	<u>315,612</u>	<u>441,086</u>

**GILPIN COUNTY
2015 BUDGET**

EXPENDITURE SUMMARY ALL FUNDS				
	2013	2014	2014	2015
	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Adopted</u>
GENERAL - ALL DEPARTMENTS	13,849,007	13,823,978	13,377,863	13,110,749
GENERAL TRANSFER OUT	1,440,000	1,539,500	1,539,500	1,761,000
PUBLIC WORKS	2,001,893	2,232,734	2,174,327	2,510,007
LIBRARY	284,328	320,579	316,281	330,297
HUMAN SERVICES	1,914,480	2,238,156	2,131,138	2,129,726
PUBLIC HEALTH	195,824	233,237	201,174	198,985
SOLID WASTE	509,107	404,380	361,617	403,197
CONSERVATION TRUST	506	500	500	550
CONS. TRUST - TRANSFER OUT	-	-	-	-
RETIREMENT	187,516	192,618	186,300	-
RETIREMENT - TRANSFER OUT	-	80,875	80,875	-
CAPITAL IMPROVEMENT	-	-	-	-
CAPITAL IMPROVEMENT - TRANSFER OUT	-	-	-	-
TOTAL EXPENDITURES	<u>20,382,661</u>	<u>21,066,556</u>	<u>20,369,574</u>	<u>20,444,510</u>
TRANSFERS OUT	1,440,000	1,620,375	1,620,375	1,761,000
TOTAL EXP LESS TRANSFERS OUT	<u>18,942,661</u>	<u>19,446,181</u>	<u>18,749,200</u>	<u>18,683,510</u>
TOTAL EXP LESS TRANSFERS OUT (ABOVE)	18,942,661	19,446,181	18,749,200	18,683,510
LESS (FROM REV SUM TAB)				
TOTAL REV ALL FUNDS LESS TRANSFERS	19,176,470	18,884,106	19,064,812	19,124,597
Revenue - Expenditures	<u>233,809</u>	<u>(562,075)</u>	<u>315,612</u>	<u>441,086</u>

**GILPIN COUNTY
2015 BUDGET**

GENERAL FUND SUMMARY				
<u>Department / Office</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
BEGINNING FUND BALANCE	7,349,201	7,314,868	7,314,868	7,827,490
ADMINISTRATION	12,091,965	11,643,900	12,082,655	12,139,012
EXTENSION SERVICES	11,758	409,273	227,740	8,000
PUBLIC TRUSTEE	23,172	29,000	18,000	18,000
SURVEYOR	-	-	-	-
CLERK & RECORDER	310,775	323,105	303,030	300,730
ELECTIONS	12,678	19,739	19,739	13,000
TREASURER	398,148	385,000	387,873	385,000
ASSESSOR	5,184	5,250	3,300	4,250
MAINTENANCE	10,611	-	5,348	16,000
SHERIFF	198,256	124,400	140,157	99,450
JAIL	162,609	435,882	440,382	987,537
CORONER	-	-	-	-
VICTIM SERVICES	151,246	150,320	151,215	163,190
EMERGENCY PREPAREDNESS	13,887	21,884	19,427	32,989
DISPATCH	628,364	190,357	203,857	56,122
COMMUNITY DEVELOPMENT	117,726	109,300	73,809	116,390
SENIOR AIDE	70,945	64,400	62,806	63,500
EVENTS	17,322	12,300	15,075	4,700
DOLA & COMMUNITY SERVICE AGENCIES	843,793	989,251	1,019,296	999,152
PARKS & RECREATION	185,031	189,326	174,201	173,635
VETERANS OFFICE	1,200	1,200	1,200	1,200
ENERGY PERFORMANCE	-	-	-	-
GENERAL TRANSFERS IN	-	80,875	80,875	-
TOTAL REVENUES	15,254,673	15,164,762	15,429,985	15,581,858
COMMISSIONERS	209,572	271,530	267,235	276,645
ADMINISTRATION	3,241,951	1,733,615	1,578,238	1,444,286
COUNTY ATTORNEY	225,651	355,000	355,000	225,000
EXTENSION SERVICES	59,819	485,597	303,211	80,505
PUBLIC TRUSTEE	23,704	29,806	21,831	21,160
SURVEYOR	3,300	6,550	6,653	11,980
CLERK & RECORDER	256,013	341,192	336,235	353,870
ELECTIONS	49,623	64,206	64,137	51,350
TREASURER	264,697	317,265	315,954	333,510
ASSESSOR	370,714	466,228	464,180	465,250
MAINTENANCE	996,197	1,197,669	1,159,098	963,990
DISTRICT ATTORNEY	199,082	197,533	197,533	198,607
SHERIFF	1,590,538	1,932,726	1,931,350	2,005,600
JAIL	1,682,960	2,159,340	2,159,270	2,243,708
CORONER	68,794	79,661	79,088	82,271
VICTIM SERVICES	156,095	172,286	159,628	186,632
EMERGENCY PREPAREDNESS	38,581	92,915	95,475	78,978
DISPATCH	1,301,423	620,639	595,833	682,393
COMMUNITY DEVELOPMENT	233,770	267,057	266,571	286,306
SENIOR AIDE	127,875	149,709	148,289	160,230
EVENTS	51,927	40,420	40,104	36,600
DOLA & COMMUNITY SERVICE AGENCIES	1,505,838	1,705,773	1,705,381	1,733,691
PARKS & RECREATION	706,802	826,649	818,545	878,935
VETERANS OFFICE	14,355	16,445	14,857	15,085
ENERGY PERFORMANCE	469,727	294,166	294,166	294,166
TRANSFERS TO OTHER FUNDS	1,440,000	1,539,500	1,539,500	1,761,000
TOTAL EXPENDITURES	15,289,007	15,363,478	14,917,363	14,871,749
ENDING FUND BALANCE	7,314,868	7,116,152	7,827,490	8,537,599

**GILPIN COUNTY
2015 BUDGET**

BOARD OF COUNTY COMMISSIONERS					
		2013	2014	2014	2015
Line Item	Description	Actual	Budget	Estimate	Adopted
01.11.5001	Commissioner Salaries	175,725	175,500	175,500	175,725
01.11.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	43,000	40,000	41,000
01.11.5143	Retirement Expense	-	-	-	5,300
01.11.5172	Office Supplies	85	100	150	100
01.11.5195	Professional Services	9,161	13,730	10,855	12,750
01.11.5201	Meetings/Conferences/Training/Meals	5,552	5,000	5,000	5,000
01.11.5212	Telephone	1,056	480	730	1,080
01.11.5232	Travel/Transportation/Parking	2,401	4,500	4,500	4,500
01.11.5242	Ad/Legal Notices	-	-	50	-
01.11.5281	Computer Hardware/Software	-	-	41	-
01.11.5285	Elected Official Expense	87	-	-	-
01.11.5353	Commissioner Discretionary	-	-	108	-
01.11.5382	Dues & Subscriptions	15,505	15,800	17,302	17,790
01.11.5502	Social Security Expense	-	10,880	10,500	10,900
01.11.5504	Medicare Expense	-	2,540	2,500	2,500
01.11.5512	Unemployment Insurance Expense	-	-	-	-
01.11.5543	Late Fees / Finance Charges	-	-	-	-
01.11.5902	Capital Outlay	-	-	-	-
	TOTAL EXPENDITURES	209,572	271,530	267,235	276,645

**GILPIN COUNTY
2015 BUDGET**

ADMINISTRATION		2013	2014	2014	2015
Line Item	Description	Actual	Budget	Estimate	Adopted
01.12.4112	Current Tax	2,726,771	2,609,000	2,609,000	2,726,000
01.12.4122	Delinquent Tax	5,904	-	10,000	-
01.12.4132	Interest & Penalties	2,004	-	(7,000)	-
01.12.4152	Insurance Claims	-	-	-	-
01.12.4412	Gaming	9,262,517	9,000,000	9,290,136	9,300,000
01.12.4522	Interest Income	20,828	5,000	6,000	5,250
01.12.4542	Lease Proceeds	302	-	363	362
01.12.4552	Sale of Assets/Equipment	-	2,000	-	1,500
01.12.4582	Cigarette Taxes	1,194	900	900	900
01.12.4583	Property Tax Work Off Program (School)	-	1,000	-	1,000
01.12.4604	Cost Allocation Plan	-	5,000	16,000	26,000
01.12.4652	Miscellaneous Income	7,725	-	4,000	4,000
01.12.4652	State Severance	62,015	20,000	146,959	70,000
01.12.4652	Federal Mineral Lease Royalty	2,706	1,000	6,297	4,000
TOTAL REVENUES		12,091,965	11,643,900	12,082,655	12,139,012
01.12.5110	Salary Accrual - <u>All General Fund Depts</u>	9,782	-	15,000	15,000
01.12.5112	Salaries	472,019	472,578	472,578	478,967
01.12.5113	Overtime	1,803	1,500	1,500	1,500
01.12.5115	Property Tax Work Off Program	1,727	6,000	2,026	3,500
01.12.5116	Contract Labor	66,926	72,100	73,584	74,250
01.12.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	1,622,231	253,450	100,000	150,000
01.12.5143	Retirement Expense	-	-	-	13,900
01.12.5153	Employment Testing	2,186	2,700	2,500	2,700
01.12.5172	Office Supplies	12,228	15,000	14,000	14,000
01.12.5173	Staff Appreciation	1,685	-	2,000	2,000
01.12.5182	Operating Supplies	5,007	4,732	4,738	7,670
01.12.5195	Professional Services	88,743	103,000	96,204	95,035
01.12.5201	Meetings/Conferences/Training/Meals	2,752	4,120	2,290	4,120
01.12.5212	Telephone	56,289	50,414	52,883	56,302
01.12.5222	Postage - including Newsletters	3,314	4,300	4,560	3,925
01.12.5232	Travel/Transportation/Mileage/Parking	2,208	2,135	2,210	2,390
01.12.5242	Ad/Legal Notices	4,460	4,780	4,080	4,380
01.12.5253	Liability Insurance	94,256	92,747	92,747	92,071
01.12.5280	PC h/w & s/w - COUNTY-WIDE	34,761	53,000	44,350	5,000
01.12.5281	PC h/w & s/w - ADMIN specific	1,400	500	-	500
01.12.5282	Repair & Maintenance	-	3,050	685	-
01.12.5292	Maintenance Contracts	34,192	40,360	34,361	31,228
01.12.5333	Volunteer Boards	431	900	500	500
01.12.5352	Miscellaneous	-	-	-	-
01.12.5382	Dues & Subscriptions	5,992	6,184	6,376	6,359
01.12.5502	Soc Security Expense	332,254	27,592	29,526	30,000
01.12.5504	Medicare Expense	77,705	6,340	7,029	7,100
01.12.5512	Unemployment Insur Exp	14,894	2,685	1,426	1,450
01.12.5514	CO State Sales Tax	(13)	-	-	-
01.12.5515	Central City Sales Tax	(2)	-	-	-
01.12.5522	Worker's Compensation	23,176	19,928	19,928	22,814
01.12.5543	Late Fees / Finance Charges	67	-	7	-
01.12.5544	Water Storage	33,610	41,520	230,500	48,560
01.12.5545	Bank Fees	(30)	-	-	-
01.12.5902	Capital Outlay	-	185,000	8,650	7,765
01.12.5945	Treasurer's Fees	190,426	202,000	202,000	206,300
01.12.5956	Animal Shelter IGA	45,471	55,000	50,000	55,000
TOTAL EXPENDITURES		3,241,951	1,733,615	1,578,238	1,444,286

**GILPIN COUNTY
2015 BUDGET**

ATTORNEY

<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
01.13.5195	Professional Services	225,651	355,000	355,000	225,000
	TOTAL EXPENDITURES	225,651	355,000	355,000	225,000

**GILPIN COUNTY
2015 BUDGET**

EXTENSION SERVICES					
Line Item	Description	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
01.19.4297	Extension Agent Non-Fed Grants	-	-	-	-
	Weed Checkout Grant	-	-	1,840	-
	WFRR Grant	2,449	401,773	214,000	-
01.19.4299	Ext Agent Taxable Fundraisers/Donations	7,887	7,500	9,400	7,500
01.19.4346	Extension Fees	1,422	-	2,500	500
	TOTAL REVENUES	11,758	409,273	227,740	8,000
01.19.5001	Salaries (pd to CSU)	12,300	12,700	12,700	13,300
01.19.5112	Salaries	30,274	30,992	30,992	31,990
01.19.5115	WFRR Grant wages	2,156	16,960	16,640	-
01.19.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	16,000	16,000	16,000
01.19.5143	Retirement Expense	-	-	-	1,000
01.19.5172	Office Supplies	1,770	1,700	1,700	1,700
01.19.5182	Operating Supplies	2,409	2,200	2,200	2,200
01.19.5183	Grant Expense				
	Weed Checkout Grant	-	-	1,840	-
	WFRR Grant	111	389,720	200,000	-
01.19.5184	Donation/Fundraiser Expense	5,473	7,000	13,941	7,000
01.19.5201	Meetings/Conferences/Training/Meals	1,527	1,800	1,360	1,800
01.19.5204	Weed Eradication	2,994	1,500	1,500	2,000
01.19.5205	Weed Education	200	-	-	-
01.19.5222	Postage	23	15	-	15
01.19.5232	Travel/Transportation/Mileage/Parking	226	850	300	600
01.19.5242	Ads / Legal Notices	100	100	-	50
01.19.5281	Computer Hardware/Software	14	-	-	-
01.19.5382	Dues / Subscriptions	235	250	250	250
01.19.5502	Social Security Expense	-	2,970	2,950	2,000
01.19.5504	Medicare Expense	-	700	690	500
01.19.5512	Unemployment Insurance Expense	-	140	140	100
01.19.5542	Bad Debt Expense / Bank Fees	-	-	8	-
01.19.5543	Late Fees / Finance Charges	8	-	-	-
01.19.5902	Capital Outlay	-	-	-	-
	TOTAL EXPENDITURES	59,819	485,597	303,211	80,505

**GILPIN COUNTY
2015 BUDGET**

PUBLIC TRUSTEE					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
01.20.4213	Public Trustee	23,172	29,000	18,000	18,000
	TOTAL REVENUES	23,172	29,000	18,000	18,000
01.20.5112	Salaries	12,500	12,500	12,500	12,500
01.20.5112	Salaries paid to Treasurer's Budget	5,356	5,356	5,356	-
01.20.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	-	-	-
01.20.5143	Retirement Expense	-	-	-	-
01.20.5172	Office Supplies	45	500	150	250
01.20.5182	Operating Supplies	1,638	3,000	1,000	1,000
01.20.5195	Professional Services	-	500	-	500
01.20.5201	Meetings/Conferences/Training/Meals	403	1,000	500	500
01.20.5222	Postage	1,995	500	250	250
01.20.5232	Travel/Transportation/Mileage/Parking	631	1,300	500	500
01.20.5281	Computer Hardware/Software	564	3,000	-	3,795
01.20.5282	Repairs & Maintenance	-	-	-	-
01.20.5292	Maintenance Contracts	122	500	250	500
01.20.5382	Dues / Subscriptions	450	650	325	325
01.20.5502	Social Security Expense	-	780	780	800
01.20.5504	Medicare Expense	-	180	180	200
01.20.5512	Unemployment Insurance Expense	-	40	40	40
01.20.5543	Late Fees / Finance Charges	-	-	-	-
	TOTAL EXPENDITURES	23,704	29,806	21,831	21,160

**GILPIN COUNTY
2015 BUDGET**

SURVEYOR					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
	Surveyor Fees	-	-	-	-
	TOTAL REVENUES	-	-	-	-
01.21.5001	Surveyor Salary	3,300	3,300	3,300	3,300
01.21.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	-	-	-
01.21.5143	Retirement Expense	-	-	-	-
01.21.5172	Office Supplies	-	-	-	-
01.21.5182	Operating Supplies	-	-	-	3,000
01.21.5195	Professional Services	-	3,000	3,000	5,000
01.21.5201	Meetings/Conferences/Training/Meals	-	-	-	-
01.21.5212	Telephone	-	-	-	-
01.21.5222	Postage	-	-	-	-
01.21.5232	Travel/Transportation/Mileage/Parking	-	-	-	-
01.21.5281	Computer Hardware/Software	-	-	-	-
01.21.5285	Elected Official Expense	-	-	-	-
01.21.5292	Maintenance Contracts	-	-	-	-
01.21.5382	Dues / Subscriptions	-	-	-	50
01.21.5502	Social Security Expense	-	200	286	510
01.21.5504	Medicare Expense	-	50	67	120
01.21.5512	Unemployment Insurance Expense	-	-	-	-
	TOTAL EXPENDITURES	3,300	6,550	6,653	11,980

**GILPIN COUNTY
2015 BUDGET**

CLERK & RECORDER					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
01.22.4212	Clerk & Recorder Fees	144,969	155,850	135,000	133,000
01.22.4262	Liquor License	1,375	1,075	1,550	1,250
01.22.4265	Late Fees	10,320	9,740	9,740	9,740
01.22.4266	Uninsured Motorist Fees	9,688	10,800	8,800	8,800
01.22.4267	eRecording Fees	2,431	3,500	1,800	1,800
01.22.4268	Passports	1,780	2,140	2,140	2,140
01.22.4512	Specific Ownership	140,212	140,000	144,000	144,000
	TOTAL REVENUES	<u>310,775</u>	<u>323,105</u>	<u>303,030</u>	<u>300,730</u>
01.22.5001	Clerk & Recorder Salary	58,500	58,500	58,500	58,500
01.22.5112	Salaries	158,182	152,552	151,013	155,356
01.22.5113	Over-Time	5,754	6,708	4,400	4,400
01.22.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	77,000	77,000	80,000
01.22.5143	Retirement Expense	-	-	-	6,000
01.22.5162	Record Archiving	1,196	874	874	874
01.22.5172	Office Supplies	3,758	2,500	2,500	2,500
01.22.5182	Operating Supplies	1,721	500	500	500
01.22.5183	Grant Expense	-	-	-	-
01.22.5192	Boe Arbitrator	1,075	225	1,000	1,000
01.22.5195	Professional Services	1,050	-	-	-
01.22.5201	Meetings/Conferences/Training/Meals	1,788	1,500	1,500	1,500
01.22.5210	Printing	-	-	360	360
01.22.5212	Telephone	-	-	-	-
01.22.5222	Postage	6,513	7,200	6,200	7,200
01.22.5232	Travel/Transportation/Mileage/Parking	278	300	300	300
01.22.5242	Ads/Legal Notices	-	50	50	50
01.22.5252	Bonds	100	100	100	100
01.22.5281	Computer Hardware/Software	1,235	-	-	-
01.22.5282	Repairs & Maintenance	1,072	500	-	-
01.22.5290	eRecording	-	-	-	-
01.22.5291	eCopies Fee (spending eCopy Fee Rev)	210	-	-	-
01.22.5292	Maintenance Contracts	11,166	14,474	13,907	16,840
01.22.5382	Dues / Subscriptions	1,210	1,125	1,240	1,210
01.22.5502	Social Security Expense	-	13,300	13,000	13,500
01.22.5504	Medicare Expense	-	3,110	3,000	3,200
01.22.5512	Unemployment Insurance Expense	-	480	455	480
01.22.5543	Late Fees / Finance Charges	42	-	45	-
01.22.5902	Capital Outlay	-	-	-	-
01.22.5912	Lease Payments	1,164	194	291	-
	TOTAL EXPENDITURES	<u>256,013</u>	<u>341,192</u>	<u>336,235</u>	<u>353,870</u>

**GILPIN COUNTY
2015 BUDGET**

ELECTIONS		2013	2014	2014	2015
Line Item	Description	Actual	Budget	Estimate	Adopted
01.23.4264	Election Fees	12,678	19,739	19,739	13,000
01.23.4552	Sale of Assets/Equipment	-	-	-	-
	TOTAL REVENUES	12,678	19,739	19,739	13,000
01.23.5111	Election Judges	5,790	16,000	16,000	8,000
01.23.5172	Office Supplies	393	100	200	200
01.23.5182	Operating Supplies	1,773	1,000	1,000	1,000
01.23.5195	Professional Services	5,280	10,300	10,300	8,000
01.23.5201	Meetings/Conferences/Training/Meals	4,845	3,000	3,000	3,000
01.23.5210	Printing	3,651	6,000	6,000	3,700
01.23.5222	Postage	2,017	1,700	1,500	1,000
01.23.5232	Travel/Transportation/Mileage/Parking	467	250	100	100
01.23.5242	Ad/Legal Notices	345	1,000	1,000	350
01.23.5281	Computer Hardware/Software	500	1,200	1,200	-
01.23.5282	Repairs & Maintenance	-	-	-	3,000
01.23.5292	Maintenance Contracts	22,400	23,296	23,296	23,000
01.23.5382	Dues & Subscriptions	-	-	-	-
01.23.5543	Late Fees / Finance Charges	-	-	-	-
01.23.5902	Capital Outlay	-	-	-	-
01.23.5912	Lease Payments	2,162	360	541	-
	TOTAL EXPENDITURES	49,623	64,206	64,137	51,350

NOTE: Employee pay and benefit costs for Elections are part of the C&R section of the Budget.
NOTE: Operating Supplies includes pre-employment testing & MVRs for this department.

**GILPIN COUNTY
2015 BUDGET**

TREASURER		2013	2014	2014	2015
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Adopted</u>
01.24.4142	Advertising	10,711	10,000	10,000	10,000
01.24.4575	Treasurer's Commission/Fees	381,617	370,000	370,000	370,000
01.24.4662	Bonus on Treasurer Sale	5,820	5,000	7,873	5,000
	TOTAL REVENUES	398,148	385,000	387,873	385,000
01.24.5001	Treasurer Salary	58,500	58,500	58,500	58,500
01.24.5112	Salaries	121,017	114,589	114,589	116,073
01.24.5112	Salaries paid by PT budget	(5,356)	(5,356)	(5,356)	-
01.24.5113	Overtime	395	1,000	1,000	1,000
01.24.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	62,000	61,000	62,000
01.24.5143	Retirement Expense	-	-	-	5,200
01.24.5172	Office Supplies	3,033	2,000	2,000	3,000
01.24.5182	Operating Supplies	4,592	2,000	2,000	3,000
01.24.5195	Professional Services	429	500	500	500
01.24.5201	Meetings/Conferences/Training/Meals	1,804	1,600	1,600	1,600
01.24.5212	Telephone	600	600	600	600
01.24.5222	Postage	4,993	5,132	5,132	5,000
01.24.5232	Travel/Transportation/Mileage/Parking	1,154	1,500	1,500	1,500
01.24.5242	Ad/Legal Notices	12,136	12,000	12,000	12,000
01.24.5281	Computer Hardware/Software	639	-	-	-
01.24.5282	Repair & Maintenance	-	-	-	-
01.24.5285	Elected Official Expense	363	400	400	400
01.24.5292	Maintenance Contracts	59,416	46,140	46,140	48,387
01.24.5382	Dues / Subscriptions	982	1,000	1,000	1,000
01.24.5502	Social Security Expense	-	10,790	10,450	10,900
01.24.5504	Medicare Expense	-	2,520	2,500	2,500
01.24.5512	Unemployment Insurance Expense	-	350	350	350
01.24.5543	Late Fees / Finance Charges	-	-	49	-
01.24.5902	Capital Outlay	-	-	-	-
	TOTAL EXPENDITURES	264,697	317,265	315,954	333,510

**GILPIN COUNTY
2015 BUDGET**

ASSESSOR		2013	2014	2014	2015
Line Item	Description	Actual	Budget	Estimate	Adopted
01.25.4172	Late Penalty (PPT)/TD fees	992	1,200	500	900
01.25.4292	Assessor Fees	743	850	700	750
01.25.4293	Assessor Mdse Sales (Maps)	3,450	3,200	2,100	2,600
	TOTAL REVENUES	5,184	5,250	3,300	4,250
01.25.5001	Assessor Salary	58,500	58,500	58,500	58,500
01.25.5112	Salaries	202,537	197,150	197,150	196,188
01.25.5113	Overtime	-	-	-	-
01.25.5116	Contract Labor	39,686	52,700	52,700	45,000
01.25.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	71,000	71,000	72,000
01.25.5143	Retirement Expense	-	-	-	7,600
01.25.5172	Office Supplies	3,029	2,500	2,300	1,500
01.25.5182	Operating Supplies	-	-	-	-
01.25.5195	Professional Services	1,575	2,400	2,400	-
01.25.5201	Meetings/Conferences/Training/Meals	2,622	2,000	2,000	2,500
01.25.5210	Printing	1,188	300	-	1,600
01.25.5212	Telephone	-	-	-	-
01.25.5222	Postage	2,843	700	700	3,200
01.25.5232	Travel/Transportation/Mileage/Parking	1,082	1,000	1,400	1,500
01.25.5242	Ads/Legal Notices	13	50	30	50
01.25.5281	Computer Hardware/Software	-	-	-	-
01.25.5282	Repair & Maintenance	-	250	-	250
01.25.5292	Maintenance Contracts	54,353	54,121	52,808	52,175
01.25.5382	Dues / Subscriptions	3,277	3,407	3,500	3,097
01.25.5502	Social Security Expense	-	15,850	15,500	15,800
01.25.5504	Medicare Expense	-	3,710	3,600	3,700
01.25.5512	Unemployment Insurance Expense	-	590	592	590
01.25.5543	Late Fees / Finance Charges	9	-	-	-
01.25.5902	Capital Outlay	-	-	-	-
	TOTAL EXPENDITURES	370,714	466,228	464,180	465,250

Odd years typically have more expenditures than even years.

**GILPIN COUNTY
2015 BUDGET**

FACILITIES MAINTENANCE					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
01.26.4152	Insurance Claims	10,611	-	5,348	-
01.26.4346	Donations	-	-	-	16,000
	TOTAL REVENUES	10,611	-	5,348	16,000
01.26.5112	Salaries	275,314	272,430	249,264	235,306
01.26.5113	Overtime	14,005	10,000	14,000	12,000
01.26.5116	Custodial Contracts	128,909	130,439	130,439	127,439
01.26.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	59,000	54,000	50,000
01.26.5143	Retirement Expense	-	-	-	7,100
01.26.5172	Office Supplies	1,537	1,600	1,200	1,400
01.26.5181	Operating Supplies - one-time	-	-	-	-
01.26.5182	Operating Supplies	80,500	89,000	85,000	90,450
01.26.5195	Professional Services	4,726	2,500	4,200	-
01.26.5201	Meetings/Conferences/Training/Meals	650	800	650	800
01.26.5212	Telephone	2,191	2,400	2,400	2,400
01.26.5222	Postage	152	200	200	100
01.26.5232	Travel/Transportation/Mileage/Parking	13,065	16,000	15,000	15,000
01.26.5242	Ads / Legal Notices	-	-	15	-
01.26.5251	Utilities Courthouse (beginning 1/1/2014)	in 01.26.5256	21,000	20,000	21,500
01.26.5254	Utilities SO Annex & Maint Cold Storage	7,265	7,900	7,900	8,165
01.26.5256	Utilities CH & JC - ONLY JC beg 1/1/2014	150,652	147,000	139,000	142,500
01.26.5258	Utilities/Apex	17,718	22,000	22,000	22,000
01.26.5259	Utilities/Exhibit Barn & Fairgrounds	10,972	12,000	12,000	12,500
01.26.5281	Computer Hardware/Software	937	500	500	500
01.26.5282	Repair & Maintenance	84,548	139,800	139,800	110,050
01.26.5292	Maintenance Contracts	49,206	78,290	78,290	66,790
01.26.5382	Dues & Subscriptions	240	300	500	300
01.26.5392	Uniforms-Employee	1,934	2,000	2,000	2,000
01.26.5502	Social Security Expense	-	17,510	16,100	15,300
01.26.5504	Medicare Expense	-	4,100	3,800	3,600
01.26.5512	Unemployment Insurance Expense	-	850	800	740
01.26.5543	Late Fees / Finance Charges	180	50	40	50
01.26.5901	Vehicle Accessories	3,880	-	-	-
01.26.5902	Capital Outlay	147,617	160,000	160,000	16,000
	TOTAL EXPENDITURES	996,197	1,197,669	1,159,098	963,990

**GILPIN COUNTY
2015 BUDGET**

DISTRICT ATTORNEY		2013	2014	2014	2015
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Adopted</u>
01.27.5001	District Attorney	199,082	197,533	197,533	198,607
	TOTAL EXPENDITURES	199,082	197,533	197,533	198,607

**GILPIN COUNTY
2015 BUDGET**

SHERIFF (PATROL)		2013	2014	2014	2015
Line Item	Description	Actual	Budget	Estimate	Adopted
01.30.4152	Insurance	4,859	-	-	-
01.30.4272	Combined Court fines (DUI/Dog/etc.)	21,228	17,000	18,000	18,000
01.30.4285	LEAF/DUI/CDOT/etc - Sheriff OT grants	23,441	15,000	26,922	15,000
01.30.4286	Forest Service - Sheriff OT Charges	9,190	8,400	8,100	8,100
01.30.4340	Sheriff Fees	10,097	15,000	15,000	15,000
01.30.4341	POST Fees	274	250	238	250
01.30.4344	Gilpin School SRO	7,771	35,000	35,000	35,000
01.30.4345	Concealed Handgun Permits	9,415	3,000	6,000	5,000
01.30.4552	Sale of Assets/Equipment	61,720	29,800	29,800	-
01.30.4651	Miscellaneous Grants				
	BVP - Bulletproof Vest Partnership	665	950	500	2,600
01.30.4652	Miscellaneous	-	-	190	-
01.30.4655	Misc Intergovernmental Pmts	10,209	-	-	-
01.30.4762	Special Events Patrolling	16,381	-	407	500
01.30.4829	DOLA Grant	23,005	-	-	-
	TOTAL REVENUES	198,256	124,400	140,157	99,450
01.30.5001	Sheriff Salary	76,000	76,000	76,000	76,000
01.30.5112	Salaries	970,232	1,041,944	1,031,912	1,067,402
01.30.5113	Overtime	80,877	50,000	57,000	60,000
01.30.5114	Special Events Patrolling	9,954	-	363	-
01.30.5118	Overtime LEAF/DUI/CDOT (via grants)	18,782	15,000	21,500	15,000
01.30.5119	Overtime Forest Service (not grant)	3,225	8,400	8,100	8,100
01.30.5123	Holiday Pay	43,540	44,100	41,000	42,815
01.30.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	269,000	269,000	273,000
01.30.5143	Retirement Expense	-	-	-	35,600
01.30.5153	Employment Testing	-	200	-	200
01.30.5165	Intoxilyzer Supplies	136	800	1,000	1,000
01.30.5172	Office Supplies	9,419	8,000	8,000	8,000
01.30.5173	Staff Appreciation	129	-	400	-
01.30.5182	Operating Supplies	11,565	12,000	13,400	12,000
01.30.5183	Grant Expense	-	-	-	-
01.30.5201	Meetings/Conferences/Training/Meals	9,084	10,000	10,000	10,000
01.30.5212	Telephone	6,786	3,540	3,650	3,600
01.30.5222	Postage	2,214	2,200	2,650	2,650
01.30.5232	Travel/Transportation/Mileage/Parking	51,462	56,000	52,000	56,000
01.30.5242	Ad/Legal Notices	-	-	-	-
01.30.5253	Liability Insurance	21,173	20,348	20,348	22,734
01.30.5262	Ammunition / Range Supplies	7,004	7,000	7,000	10,500
01.30.5281	Computer Hardware/Software	236	-	100	200
01.30.5282	Repair & Maintenance-Vehicle	18,238	25,000	25,000	25,000
01.30.5286	Website	327	-	-	-
01.30.5292	Maintenance Contracts	28,945	30,500	30,533	39,600
01.30.5373	Search & Rescue	3,000	3,000	3,000	3,000
01.30.5381	Investigative	440	2,000	2,000	2,500
01.30.5382	Dues/Subscriptions	3,932	4,000	4,000	4,000
01.30.5392	Uniforms-Employee	9,111	5,000	5,000	5,000
01.30.5502	Social Security Expense	-	76,600	76,000	78,700
01.30.5504	Medicare Expense	-	17,540	17,725	18,400
01.30.5512	Unemployment Insurance Expense	-	3,485	3,600	3,580
01.30.5522	Worker's Compensation	102,509	88,069	88,069	100,520
01.30.5542	Bad Debt Expense	43	-	-	-
01.30.5543	Late Fees / Finance Charges	55	-	-	-
01.30.5582	Communications-Portable/Auto Radios	672	8,000	8,000	6,000
01.30.5901	Vehicle Accessories	12,988	3,000	3,000	2,500
01.30.5902	Capital Outlay	81,150	35,000	35,000	5,000
01.30.5912	Lease Payments	7,310	7,000	7,000	7,000
	TOTAL EXPENDITURES	1,590,538	1,932,726	1,931,350	2,005,600

**GILPIN COUNTY
2015 BUDGET**

JAIL		2013	2014	2014	2015
Line Item	Description	Actual	Budget	Estimate	Adopted
01.31.4152	Insurance	896	-	-	-
01.31.4327	Laundry Services	1,650	1,800	1,800	1,800
01.31.4329	Booking Fees	23,041	22,000	20,000	22,000
01.31.4331	Fingerprints	2,988	2,500	3,000	3,000
01.31.4333	Inmate Housing	5,516	3,000	4,000	3,500
01.31.4334	Medical	1,758	1,200	1,200	1,200
01.31.4335	Miscellaneous	327	1,000	in 01.31.4652	in 01.31.4652
01.31.4336	Work Release	5,175	2,200	6,000	3,000
01.31.4337	Phones Income	13,982	8,000	10,000	9,500
01.31.4338	Meal Tickets	592	650	400	450
01.31.4339	Bonding Fees	5,080	4,000	4,000	4,000
01.31.4552	Sale of Assets/Equipment	-	2,300	2,300	-
01.31.4651	Miscellaneous Grants				
	Court Security	90,017	93,427	93,427	95,762
	SCAAP 2013	11,587	-	-	-
	SCAAP 2014	-	5,734	5,734	-
01.31.4652	Miscellaneous	in 01.31.4335	in 01.31.4335	450	400
01.31.4829	DOLA Grant	-	288,071	288,071	842,925
	TOTAL REVENUES	162,609	435,882	440,382	987,537
01.31.5112	Salaries (incl. Permanent P-T employees)	1,172,266	1,210,276	1,190,000	1,231,506
01.31.5113	Overtime	76,673	50,000	75,000	60,000
01.31.5123	Holiday Pay	53,720	51,200	47,700	55,123
01.31.5142	Benefits (Medical/Vision/Dental/Life/A.TD/STD/LTC)	-	310,000	310,000	317,000
01.31.5142	Retirement Expense	-	-	-	38,600
01.31.5153	Employment Testing	1,871	3,000	1,500	2,000
01.31.5172	Office Supplies	5,341	6,000	6,000	6,000
01.31.5182	Operating Supplies	32,454	32,000	32,000	32,000
01.31.5183	Grant Expense				
	SCAAP 2011	1,129	-	-	-
	SCAAP 2012	in 01.31.5902	-	-	-
	SCAAP 2013	in 01.31.5902	-	-	-
	SCAAP 2014	-	-	in 01.31.5902	-
01.31.5184	Internet Ops	2,110	2,000	2,000	2,000
01.31.5194	Medical	168,417	229,066	229,066	245,938
01.31.5201	Meetings/Conferences/Training/Meals	7,243	7,500	7,500	7,500
01.31.5212	Telephone - separating jail costs starting 1/1/2014	in 01.12.5212	2,500	2,500	2,500
01.31.5232	Travel/Transportation/Mileage/Parking	5,623	7,500	7,500	7,500
01.31.5242	Ad/Legal Notices	-	-	-	-
01.31.5281	Computer Hardware/Software	69	500	500	500
01.31.5282	Repair & Maintenance	14,008	10,000	10,000	10,000
01.31.5292	Maintenance Contracts	5,767	6,500	7,566	7,000
01.31.5382	Dues / Subscriptions	1,750	2,000	1,900	2,000
01.31.5384	Prisoners Meals	89,011	98,500	97,500	98,500
01.31.5391	Extraditions	3,308	2,500	2,500	2,500
01.31.5392	Uniforms-Employee	8,906	6,500	6,500	6,500
01.31.5502	Social Security Expense	-	81,310	81,500	83,500
01.31.5504	Medicare Expense	-	19,020	19,050	19,500
01.31.5512	Unemployment Insurance Expense	-	3,930	3,950	4,040
01.31.5543	Late Fees / Finance Charges	-	-	-	-
01.31.5582	Communications-Portable/Auto Radios	345	2,000	2,000	2,000
01.31.5902	Capital Outlay	32,950	15,538	15,538	-
	TOTAL EXPENDITURES	1,682,960	2,159,340	2,159,270	2,243,708

**GILPIN COUNTY
2015 BUDGET**

CORONER					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
01.32.4250	Coroner Fees	-	-	-	-
	TOTAL REVENUES	-	-	-	-
01.32.5001	County Coroner	33,100	33,100	33,100	33,100
01.32.5116	Contract Labor	8,153	5,401	5,000	5,401
01.32.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	9,000	8,500	8,600
01.32.5143	Retirement Expense	-	-	-	1,000
01.32.5169	Toxicology / Forensic Investigating	2,642	3,000	2,000	2,500
01.32.5172	Office Supplies	-	430	430	200
01.32.5182	Operating Supplies	-	200	740	800
01.32.5185	Autopsies	19,460	20,000	20,000	20,000
01.32.5201	Meetings/Conferences/Training/Meals	925	1,000	1,000	1,600
01.32.5212	Telephone	597	600	835	660
01.32.5232	Travel/Transportation/Mileage/Parking	1,272	1,200	1,740	1,740
01.32.5281	Computer Hardware/Software	-	540	540	-
01.32.5282	Repair & Maintenance	102	500	500	1,040
01.32.5374	Morgue Facility	1,615	780	780	780
01.32.5382	Dues / Subscriptions	900	900	900	900
01.32.5392	Uniforms	-	480	480	300
01.32.5502	Social Security Expense	-	2,050	2,063	2,100
01.32.5504	Medicare Expense	-	480	480	500
01.32.5512	Unemployment Insurance Expense	-	-	-	-
01.32.5543	Late Fees / Finance Charges	27	-	-	-
01.32.5582	Communications	-	-	-	1,050
01.32.5901	Vehicle Accessories	-	-	-	-
01.32.5902	Capital Outlay	-	-	-	-
	TOTAL EXPENDITURES	68,794	79,661	79,088	82,271

**GILPIN COUNTY
2015 BUDGET**

VICTIM SERVICES		2013	2014	2014	2015
Line Item	Description	Actual	Budget	Estimate	Adopted
01.34.4152	Insurance	14,500	-	-	-
01.34.4278	VS - Cities Black Hawk	15,000	15,000	15,000	15,000
01.34.4321	Facility Fees	7,437	6,000	6,000	6,000
01.34.4346	Donations	(1,437)	-	-	-
01.34.4350	VS - Cities Central City	2,000	4,000	4,000	4,000
01.34.4351	Victim Services - Miscellaneous	3,126	-	2,550	-
01.34.4352	VALE Grant	45,000	45,000	43,345	45,000
01.34.4354	VOCA Grant	62,400	62,400	62,400	62,340
01.34.4552	Sale of Assets	3,220	-	-	-
01.34.4829	DOLA Grant	-	17,920	17,920	30,850
	TOTAL REVENUES	151,246	150,320	151,215	163,190
01.34.5001	Salaries	38,902	38,272	33,734	39,270
01.34.5111	Salaries	39,649	39,707	33,151	39,270
01.34.5112	Salaries	39,719	39,707	39,748	47,091
01.34.5113	Overtime	2,651	2,500	1,710	2,000
01.34.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	30,000	30,000	32,000
01.34.5143	Retirement Expense	-	-	-	3,800
01.34.5153	Employment Testing	254	400	120	300
01.34.5172	Office Supplies	2,001	2,000	2,000	2,000
01.34.5182	Operating Supplies	417	600	600	600
01.34.5184	Donation Expense	1,708	-	-	-
01.34.5201	Meetings/Conferences/Training/Meals	4,360	4,000	4,000	4,000
01.34.5212	Telephone	1,783	2,000	2,250	2,820
01.34.5232	Travel/Transportation/Mileage/Parking	1,760	2,000	2,000	2,000
01.34.5242	Ads/Legal Notices	-	50	-	-
01.34.5281	Computer Hardware/Software	276	1,000	1,000	1,000
01.34.5292	Maintenance Contracts	-	-	-	-
01.34.5382	Dues/Subscriptions	115	500	300	300
01.34.5392	Uniforms	-	-	-	-
01.34.5502	Social Security Expense	-	7,450	7,025	7,900
01.34.5504	Medicare Expense	-	1,740	1,650	1,900
01.34.5512	Unemployment Insurance Expense	-	360	340	380
01.34.5543	Late Fees / Finance Charges	-	-	-	-
01.34.5902	Capital Outlay	22,500	-	-	-
	TOTAL EXPENDITURES	156,095	172,286	159,628	186,632

**GILPIN COUNTY
2015 BUDGET**

EMERGENCY PREPAREDNESS					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
01.35.4755	Emergency Management Grant(s)*	7,573	15,384	12,427	27,989
	SUB-TOTAL REVENUES	7,573	15,384	12,427	27,989
01.35.5112	Salaries	8,978	34,193	34,192	35,526
01.35.5113	Overtime	2,185	6,517	6,517	3,725
01.35.5123	Holiday Pay	528	1,450	1,452	1,716
01.35.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	7,550	7,550	7,800
01.35.5143	Retirement Expense	-	-	-	1,100
01.35.5172	Office Supplies	153	300	300	200
01.35.5182	Operating Supplies	369	1,500	1,500	1,000
01.35.5201	Meetings/Conferences/Training/Meals	486	750	750	650
01.35.5212	Telephone	120	-	480	480
01.35.5232	Travel/Transportation/Mileage/Parking	-	500	500	-
01.35.5281	Computer Hardware/Software	-	-	-	-
01.35.5284	Multi-Agency Exercise	-	-	-	-
01.35.5382	Dues / Subscriptions	-	500	560	560
01.35.5502	Social Security Expense	-	2,550	2,549	2,500
01.35.5504	Medicare Expense	-	620	618	600
01.35.5512	Unemployment Insurance Expense	-	130	130	120
01.35.5582	Communications	-	4,000	4,800	-
	SUB-TOTAL EXPENDITURES	12,818	60,560	61,898	55,978
01.35.4651	Miscellaneous Grants	-	-	-	-
	SUB-TOTAL REVENUES	-	-	-	-
01.35.5065	Fire Truck/Station Expenses	10,711	16,000	16,000	10,000
01.35.5183	Grant Expense	-	-	-	-
01.35.5195	Professional Services	-	-	-	-
01.35.5211	Forest Service/Fire Fund	6,067	6,500	6,079	6,500
01.35.5373	Wildland Fire	250	-	-	-
	SUB-TOTAL EXPENDITURES	17,028	22,500	22,079	16,500
01.35.4751	GCART amount from Gilpin County (dept 43)	4,100	1,500	1,500	-
01.35.4751	GCART Donations/Pmts/Events/etc.	2,215	-	500	-
	SUB-TOTAL REVENUES	6,315	1,500	2,000	-
01.35.5364	GCART Expenditures	6,691	5,187	6,498	1,500
	SUB-TOTAL EXPENDITURES	6,691	5,187	6,498	1,500
01.35.4752	EMS Grant (fretac)	-	5,000	5,000	5,000
	SUB-TOTAL REVENUES	-	5,000	5,000	5,000
01.35.5583	EMS Grant Expenditures (fretac)	2,043	4,668	5,000	5,000
	SUB-TOTAL EXPENDITURES	2,043	4,668	5,000	5,000
	TOTAL REVENUES	13,887	21,884	19,427	32,989
	TOTAL EXPENDITURES	38,581	92,915	95,475	78,978

**GILPIN COUNTY
2015 BUDGET**

DISPATCH		2013	2014	2014	2015
Line Item	Description	Actual	Budget	Estimate	Adopted
01.36.4651	Miscellaneous Grants	555,892	-	-	-
01.36.4829	DOLA Grant Revenue	-	147,811	147,811	-
01.36.4851	Division of Gaming - Dispatch Services	10,000	10,000	10,000	10,000
01.36.4853	Central City - Dispatch Services	30,000	30,000	30,000	30,000
01.36.4854	Tower Lease Agreement(s)	2,472	2,546	2,546	2,622
01.36.4855	911 Authority Contribution	30,000	-	13,500	13,500
	TOTAL REVENUES	628,364	190,357	203,857	56,122
01.36.5112	Salaries	382,513	375,089	343,300	370,240
01.36.5113	Overtime	36,180	20,000	37,515	16,275
01.36.5123	Holiday Pay	17,841	16,050	13,660	18,123
01.36.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	100,000	100,000	120,000
01.36.5143	Retirement Expense	-	-	-	11,700
01.36.5153	Employment Testing	558	1,000	300	1,000
01.36.5172	Office Supplies	4,107	3,500	3,500	3,500
01.36.5182	Operating Supplies	5,650	5,000	5,000	5,000
01.36.5183	Grant Expense	603,558	-	-	-
01.36.5195	Professional Services	in 01.37.5195	2,500	900	2,500
01.36.5201	Meetings/Conferences/Training/Meals	3,319	4,000	4,000	4,000
01.36.5212	Telephone	-	10,120	10,219	9,720
01.36.5232	Travel/Transportation/Mileage/Parking	2,046	1,000	1,000	1,000
01.36.5242	Ads / Legal Notices	-	-	400	-
01.36.5255	Utilities (Repeater Tower United Power a/c)	1,685	1,400	1,400	1,400
01.36.5281	Computer Hardware/Software	4,130	-	939	11,945
01.36.5292	Maintenance Contracts	2,837	13,200	11,000	42,030
01.36.5382	Dues/Subscriptions	539	750	750	750
01.36.5502	Social Security Expense*	-	28,100	24,000	25,100
01.36.5504	Medicare Expense*	-	6,570	5,750	5,900
01.36.5512	Unemployment Insurance Expense*	-	1,360	1,200	1,210
01.36.5543	Late Fees / Finance Charges	-	-	-	-
01.36.5582	County Radio Communications / Repeaters	19,855	13,000	13,000	13,000
01.36.5902	Capital Outlay - part of new 911 system	60,556	-	-	-
01.36.5902	Capital Outlay - radio tower project	138,047	-	-	-
01.36.5912	Lease Payments	18,000	18,000	18,000	18,000
	TOTAL EXPENDITURES	1,301,423	620,639	595,833	682,393

**GILPIN COUNTY
2015 BUDGET**

COMMUNITY DEVELOPMENT					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
01.37.4562	Building Permits	85,649	80,000	50,000	63,000
01.37.4592	Planning & Zoning Fees	16,237	12,000	12,000	12,000
01.37.4593	Open Space / Wildlife Preservation	14,941	15,000	9,899	18,000
01.37.4651	Miscellaneous Grants				
	Housing Needs Grant	500	-	-	-
	Nevadaville Survey	-	-	-	23,000
	Thorn Lake School Assessment	-	1,900	1,710	190
	CLG Grant	400	400	200	200
	TOTAL REVENUES	117,726	109,300	73,809	116,390
01.37.5112	Salaries	173,052	173,844	177,788	172,271
01.37.5113	Overtime	44	-	-	-
01.37.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	33,000	33,000	30,000
01.37.5143	Retirement Expense	-	-	-	5,200
01.37.5172	Office Supplies	613	500	500	600
01.37.5182	Operating Supplies	1,352	1,800	1,800	1,300
01.37.5183	Grant Expenses				
	CLG Grant	400	400	200	200
	Thorn Lake School Assessment	-	3,800	3,800	-
	Nevadaville Survey	-	-	-	23,000
01.37.5184	Historic Preservation	400	374	374	-
01.37.5195	Professional Services	50,223	33,000	29,000	33,695
01.37.5201	Meetings/Conferences/Training/Meals	514	-	19	50
01.37.5212	Telephone	606	650	650	650
01.37.5222	Postage	211	100	100	100
01.37.5232	Travel/Transportation/Mileage/Parking	949	600	600	600
01.37.5242	Ads / Legal Notices	888	450	450	450
01.37.5281	Computer Hardware/Software	-	-	-	-
01.37.5292	Maintenance Contracts	4,000	4,000	4,000	4,000
	Open Space / Wildlife Preservation	-	-	-	-
01.37.5365	Code Compliance (recovered via property taxes)	-	-	-	-
01.37.5382	Dues / Subscriptions	519	720	470	470
01.37.5502	Social Security Expense	-	10,780	10,780	10,700
01.37.5504	Medicare Expense	-	2,520	2,520	2,500
01.37.5512	Unemployment Insurance Expense	-	520	520	520
01.37.5543	Late Fees / Finance Charges	-	-	-	-
01.37.5902	Capital Outlay	-	-	-	-
	TOTAL EXPENDITURES	233,770	267,057	266,571	286,306

**GILPIN COUNTY
2015 BUDGET**

SENIOR PROGRAM					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
01.41.4152	Insurance	1,392	-	-	-
01.41.4346	Senior Donations	7,727	2,000	500	500
01.41.4355	VOA - Senior Program	53,289	54,900	53,472	55,000
01.41.4357	Sr VOA Collections (in/out)	5,867	6,000	5,810	6,000
01.41.4641	Medicaid Transportation	1,171	1,500	1,524	2,000
01.41.4651	Grant Revenue				
	2013/2014 DRCOG	1,500	-	-	-
	2014/2015 DRCOG	-	-	1,500	-
	TOTAL REVENUES	70,945	64,400	62,806	63,500
01.41.5112	Salaries (includes 4 hrs/wk for jail cook)	75,389	79,504	79,504	82,784
01.41.5113	Overtime	393	200	200	200
01.41.5115	Grant Salaries	145	-	-	-
01.41.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	9,000	9,000	9,000
01.41.5143	Retirement Expense	-	-	-	2,200
01.41.5153	Employment Testing	-	-	-	2,512
01.41.5172	Office Supplies	532	400	305	300
01.41.5182	Operating Supplies	1,225	1,180	1,425	1,400
01.41.5183	Donation Expenses	1,081	2,500	1,500	3,000
01.41.5184	Grant Expense				
	2012/2013 DRCOG	418	-	-	-
	2013/2014 DRCOG	-	-	1,500	-
	2014/2015 DRCOG	-	-	-	1,500
01.41.5201	Meetings/Conferences/Training/Meals	412	500	370	400
01.41.5212	Telephone	496	540	403	400
01.41.5222	Postage	650	700	600	600
01.41.5232	Travel/Transportation/Mileage/Parking	6,915	6,800	7,050	7,000
01.41.5242	Ads / Legal Notices	-	-	-	-
01.41.5281	Computer Hardware/Software	-	-	-	-
01.41.5282	Repair & Maintenance-Vehicle	2,606	4,000	3,796	4,000
01.41.5292	Maintenance Contracts	-	-	192	384
01.41.5340	VOA Collection Pmts	5,867	6,000	5,810	6,000
01.41.5382	Dues/Subscriptions	35	45	45	-
01.41.5385	Senior Meals	31,712	32,000	30,249	32,000
01.41.5502	Social Security Expense	-	4,940	4,940	5,100
01.41.5504	Medicare Expense	-	1,160	1,160	1,200
01.41.5512	Unemployment Insurance Expense	-	240	240	250
01.41.5543	Late Fees / Finance Charges	-	-	-	-
01.41.5902	Capital Outlay	-	-	-	-
	TOTAL EXPENDITURES	127,875	149,709	148,289	160,230

**GILPIN COUNTY
2015 BUDGET**

EVENTS					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
01.42.4761	Fair	6,997	11,300	11,285	4,700
01.42.4762	Outside Event Fees	-	-	-	-
01.42.4763	Flea Market	1,155	1,000	805	-
01.42.4765	Bull Riding / Rodeo Event / CoWN / Gymkhana	9,170	-	2,985	-
	TOTAL REVENUES	17,322	12,300	15,075	4,700
01.42.5112	Salaries & Wages-Fair	2,338	-	1,438	-
01.42.5112	Salaries & Wages-Flea market	375	-	368	-
01.42.5182	Fair	39,124	36,000	34,449	36,000
01.42.5189	Flea Market	236	650	210	-
01.42.5191	Winter Event (during GC Winterfest)	182	300	185	200
01.42.5201	Meetings/Conferences/Training/Meals	817	-	-	-
01.42.5232	Travel/Transportation/Mileage/Parking	-	-	-	-
01.42.5242	Ads/Legal Notices - Outside Events	-	-	-	-
01.42.5369	Bull Riding / Rodeo Event / CoWN / Gymkhana	8,392	2,985	2,985	-
01.42.5382	Dues/Subscriptions	462	485	327	400
01.42.5502	Social Security Expense	-	-	112	-
01.42.5504	Medicare Expense	-	-	26	-
01.42.5512	Unemployment Insurance Expense	-	-	6	-
01.42.5543	Late Fees / Finance Charges	-	-	-	-
	TOTAL EXPENDITURES	51,927	40,420	40,104	36,600
<p>Other county employees work during the fair - this time (including OT) is charged to their normal department/fund Additional revenues raised go toward covering more of the budgeted expenses and are not to be spent without BOCC approval.</p>					

**GILPIN COUNTY
2015 BUDGET**

DOLA & COMMUNITY SERVICE AGENCIES

<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
01.43.4346	Donations - United Way	-	100,000	100,000	-
01.43.4649	PILT Funds (prior to 2011 in fund #13)	91,160	70,000	100,045	66,500
01.43.4837	DOLA - Jeffco District Attorney	400,705	420,700	420,700	528,821
01.43.4839	DOLA - Mt Family Health	208,176	232,977	232,977	-
01.43.4849	DOLA - Eagles' Nest Early Learning Center	114,480	114,900	114,900	118,000
01.43.4850	DOLA - RE-1 School Based Counseling Prgm	29,272	50,674	50,674	50,674
01.43.4856	DOLA - Health Care Transport	-	-	-	87,400
01.43.4860	DOLA - Ambulance Authority	-	-	-	147,757
TOTAL REVENUES		843,793	989,251	1,019,296	999,152
01.43.5037	DOLA - Jeffco District Attorney	400,705	420,700	420,700	528,821
01.43.5039	DOLA - Mt Family Health	208,176	232,977	232,977	-
01.43.5049	DOLA - Eagles' Nest Early Learning Center	114,480	114,900	114,900	118,000
01.43.5050	DOLA - RE-1 School Based Counseling Program	29,272	50,674	50,674	50,674
01.43.5056	DOLA - Health Care Transport	-	-	-	87,400
01.43.5069	DOLA - Ambulance Authority	-	-	-	147,757
01.43.5076	United Way	-	100,000	100,000	-
01.43.5364	GCART (county's contribution)	4,100	1,500	1,500	-
01.43.5373	IGA - Ambulance	543,785	601,952	601,952	621,519
01.43.5925	Jefferson Center for Mental Health	4,000	4,000	4,000	4,000
01.43.5936	Peak to Peak Chorale	1,000	1,000	1,000	1,000
01.43.5940	Teens, Inc - Nederland	2,500	100	100	2,500
01.43.5941	Eagles' Nest Child Care	100,000	100,000	100,000	100,000
01.43.5942	Gilpin Arts Association	-	-	-	200
01.43.5943	Community Programs / One-Time Donations	-	500	-	22,000
01.43.5946	Mount Evans Hospice Care	20,000	26,000	26,000	26,000
01.43.5947	Nederland RE-2 - Robotics	950	900	900	500
01.43.5947	Nederland RE-2 - Planners	500	500	500	500
01.43.5948	Gilpin Historical Society	1,500	1,500	1,500	-
01.43.5951	Nederland Area Seniors (Sr. Citizens)	720	720	720	720
01.43.5952	Timberline Fire Protection District	-	500	500	500
01.43.5953	Gilpin School - After Prom	2,500	2,500	2,500	2,500
01.43.5953	Nederland School - After Prom	1,000	1,000	1,000	-
01.43.5955	Gilpin County School-Spelling Bee	150	150	150	150
01.43.5959	Gilpin Education Foundation	-	-	-	1,000
01.43.5960	Individual Youth Support	-	-	108	-
01.43.5962	Ned RINK	3,500	3,500	3,500	2,000
01.43.5963	JCMH/RE-1 School Based Counselor	9,000	9,000	9,000	9,000
01.43.5964	Family Hospice	18,000	-	-	-
01.43.5965	Gilpin County PTA	250	250	250	250
01.43.5966	Peak to Peak Swim Team	1,500	1,500	1,500	1,500
01.43.5969	Mountain Family Health	25,000	25,000	25,000	-
01.43.5972	Front Range Fuel Treatments	250	250	250	-
01.43.5976	Family Home Health	7,000	-	-	-
01.43.5979	Boulder County Prevention & Intervention Pgm	6,000	4,000	4,000	4,000
01.43.5983	Gilpin Art Studio Tour	-	200	200	200
01.43.5984	Canyon Cares of Coal Creek Canyon	-	-	-	1,000
TOTAL EXPENDITURES		1,505,838	1,705,773	1,705,381	1,733,691

**GILPIN COUNTY
2015 BUDGET**

PARKS & RECREATION		2013	2014	2014	2015
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Adopted</u>
01.44.4152	Insurance Proceeds	-	-	3,354	-
01.44.4321	Facility Fees	5,402	5,020	5,546	5,270
01.44.4346	Donations / Fundraisers	3,417	2,800	3,180	2,800
01.44.4552	Sale of Assets/Equipment	1,226	-	-	-
01.44.4651	Grants	-	-	-	-
01.44.4652	Misc & Cash Drawer Over/Under	47	-	-	-
01.44.4653	User Fees	76,339	72,000	70,517	72,000
01.44.4656	Towel Fees	296	300	242	300
01.44.4657	League Fees	15,638	14,340	12,275	13,470
01.44.4658	Class Fees	75,855	67,000	70,151	71,000
01.44.4659	Contract Class Fees	1,600	1,821	4,036	3,800
01.44.4660	ATM Fees	193	145	175	145
01.44.4762	Special Programs	3,551	4,100	3,352	3,350
01.44.4771	Vending Sales	292	300	311	300
01.44.4772	Merchandise Sales	1,177	1,500	1,062	1,200
	TOTAL REVENUES	185,031	169,326	174,201	173,635
01.44.5001	Salaries - Non-Recoverable	344,207	317,974	320,960	332,815
01.44.5112	Salaries - Recoverable	60,167	66,063	65,247	66,115
01.44.5113	Overtime	817	1,200	1,159	1,200
01.44.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	73,000	73,000	79,000
01.44.5143	Retirement Expense	-	-	-	6,900
01.44.5153	Employment Testing	2,603	2,500	1,946	2,500
01.44.5172	Office Supplies	4,031	3,500	3,378	3,080
01.44.5182	Operating Supplies	15,901	22,678	22,579	22,500
01.44.5183	Donation Expense	254	500	322	16,500
01.44.5184	Grant Expense	600	-	-	-
01.44.5201	Meetings/Conferences/Trg/Meals	1,032	1,550	1,476	2,050
01.44.5212	Telephone	5,985	5,989	5,999	5,995
01.44.5222	Postage	33	410	400	850
01.44.5232	Travel/Transport/Mileage/Parking	1,290	1,654	1,494	1,654
01.44.5242	Advertising	3,065	3,165	2,881	3,165
01.44.5253	Liability Insurance	18,613	19,634	19,634	20,039
01.44.5255	Utilities	196,504	216,804	208,000	221,000
01.44.5263	Contract Instructors	1,350	1,169	3,228	3,040
01.44.5266	Special Programs	2,842	4,430	3,942	3,830
01.44.5267	Summer Camp Operating	604	3,320	2,840	3,320
01.44.5268	Vending Items	169	190	187	190
01.44.5269	League Expenditures	5,346	5,345	6,267	5,345
01.44.5271	Ballfield / Trail / Port-a-pots	8,384	7,610	7,602	7,610
01.44.5274	Merchandise Items	671	1,200	1,166	1,200
01.44.5281	Computer Hardware/Software	-	-	-	-
01.44.5282	Repairs & Maintenance	11,740	14,100	14,038	14,100
01.44.5286	Website	100	100	100	100
01.44.5288	Youth Programs	218	1,650	682	1,650
01.44.5292	Maintenance Contracts	4,001	5,675	4,130	6,723
01.44.5382	Dues & Subscription	784	1,166	1,003	1,256
01.44.5392	Uniforms - Employee	840	1,000	788	1,000
01.44.5502	Social Security Expense	-	23,880	24,600	24,800
01.44.5504	Medicare Expense	-	5,590	5,800	5,800
01.44.5512	Unemployment Insurance Expense	-	1,160	1,200	1,200
01.44.5522	Worker's Compensation Ins.	12,399	9,983	9,983	9,948
01.44.5542	Bad Debt Expense	357	600	975	600
01.44.5543	Late Fees / Finance Charges	-	-	39	-
01.44.5902	Capital Outlay	-	-	-	-
01.44.5911	Safety (1st aide/Hep B/safety training)	1,896	1,860	1,500	1,860
	TOTAL EXPENDITURES	706,802	826,649	818,545	878,935

**GILPIN COUNTY
2015 BUDGET**

VETERAN'S OFFICE					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
01.50.4742	Veterans Office / Transportation	1,200	1,200	1,200	1,200
	TOTAL REVENUES	1,200	1,200	1,200	1,200
01.50.5112	Salaries	11,779	12,500	12,517	12,500
01.50.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	-	-	-
01.50.5143	Retirement Expense	-	-	-	-
01.50.5172	Office Supplies	194	100	-	100
01.50.5182	Operating Supplies	-	150	-	100
01.50.5201	Meetings/Conferences/Training/Meals	293	800	400	400
01.50.5212	Telephone	304	120	120	120
01.50.5232	Travel/Transportation/Mileage/Parking	865	1,500	800	800
01.50.5242	Ads/Legal Notices	-	250	-	-
01.50.5281	Computer Hardware/Software	895	-	-	-
01.50.5382	Dues/Subscriptions	25	25	25	25
01.50.5502	Social Security Expense	-	780	776	800
01.50.5504	Medicare Expense	-	180	181	200
01.50.5512	Unemployment Insurance Expense	-	40	38	40
01.50.5543	Late Fees / Finance Charges	-	-	-	-
	TOTAL EXPENDITURES	14,355	16,445	14,857	15,085

**GILPIN COUNTY
2015 BUDGET**

ENERGY PERFORMANCE CONTRACT					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
01.80.4542	Lease Purchase Proceeds	-	-	-	-
	TOTAL REVENUES	-	-	-	-
01.80.5188	Interest Payment	88,290	81,728	81,728	74,957
01.80.5902	Capital Outlay	175,561	-	-	-
01.80.5912	Lease Payments	205,876	212,438	212,438	219,210
	TOTAL EXPENDITURES	469,727	294,166	294,166	294,166

**GILPIN COUNTY
2015 BUDGET**

TRANSFERS - GENERAL FUND					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
01.95.4812	Retirement	-	80,875	80,875	-
	TOTAL REVENUES	-	80,875	80,875	-
01.95.5999	Public Works	825,000	1,066,000	1,066,000	1,350,000
01.95.5999	Library	175,000	226,000	226,000	226,000
01.95.5999	Dept of Human Services	170,000	45,000	45,000	-
01.95.5999	Public Health Agency	125,000	161,500	161,500	100,000
01.95.5999	Solid Waste	145,000	41,000	41,000	85,000
01.95.5999	Retirement	-	-	-	-
01.95.5999	Capital Improvement	-	-	-	-
	TOTAL EXPENDITURES	1,440,000	1,539,500	1,539,500	1,761,000

**GILPIN COUNTY
2015 BUDGET**

PUBLIC WORKS FUND		2013	2014	2014	2015
Line Item	Description	Actual	Budget	Estimate	Adopted
	BEGINNING FUND BALANCE	722,275	847,131	847,131	825,346
02.00.4112	Current Taxes	293,966	287,000	287,000	287,000
02.00.4122	Delinquent Taxes	591	-	-	-
02.00.4132	Interest & Penalties	351	-	-	-
02.00.4152	Insurance Proceeds	10,562	-	-	-
02.00.4212	Clerk & Recorder	33,609	30,000	30,000	30,000
02.00.4321	Facility Fees	-	-	1,800	3,600
02.00.4340	Public Works Fees	870	-	2,189	-
02.00.4346	Donation/Contribution	-	-	6,400	-
02.00.4512	Specific Ownership Tax	15,241	13,700	15,000	15,000
02.00.4522	Interest Income	2,089	1,000	1,000	1,000
02.00.4552	Sale of Assets/Equip./Etc. - Chipper	160,000	-	-	-
02.00.4552	Sale of Assets/Equip./Etc. - Misc	1,219	-	50	50
02.00.4552	Sale of Assets/Equip./Etc. - CAT Loader	-	180,000	-	-
02.00.4652	Miscellaneous	4,223	-	-	-
02.00.4663	FEMA Grant	129,087	-	107,000	145,250
02.00.4800	Forest Service (PILT)	9,199	9,000	9,436	7,520
02.00.4803	Central City R&M Fees	2,083	-	1,712	-
02.00.4812	Fund Transfer <c/b considered gaming tax>	825,000	1,066,000	1,066,000	1,350,000
02.00.4833	Taylor Grazing	-	85	267	-
02.00.4834	Public Works Permits	2,733	1,233	3,200	1,500
02.00.4852	Highway Users Tax	608,155	600,000	600,000	604,000
02.00.4872	Fuel Sales	27,770	27,000	21,488	22,000
	TOTAL REVENUES	2,126,750	2,215,018	2,152,542	2,466,920

**GILPIN COUNTY
2015 BUDGET**

PUBLIC WORKS FUND		2013	2014	2014	2015
Line Item	Description	Actual	Budget	Estimate	Adopted
02.00.5110	Salary Accrual	3,171	-	2,000	-
02.00.5112	Salaries	904,492	927,298	887,550	914,115
02.00.5113	Overtime	38,405	24,000	20,150	24,000
02.00.5116	Custodial Contracts	-	1,100	-	1,135
02.00.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	316,000	319,000	337,000
02.00.5143	Retirement Expense	-	-	-	27,400
02.00.5153	Employment Testing	1,131	1,882	2,307	2,500
02.00.5172	Office Supplies	4,825	5,000	4,500	4,500
02.00.5182	Operating Supplies	11,533	13,300	11,500	13,380
02.00.5195	Professional Services	6,405	-	-	-
02.00.5201	Meetings/Conferences/Training/Meals	3,935	3,000	1,707	2,000
02.00.5202	Engineering	150	500	30,000	1,000
02.00.5212	Telephone	10,660	10,748	10,350	10,000
02.00.5222	Postage	61	100	100	100
02.00.5223	Remittance To Black Hawk	93,117	92,178	92,178	92,290
02.00.5224	Remittance To Central City	13,646	13,684	13,684	13,432
02.00.5232	Travel/Transportation/Mileage/Parking	854	1,000	100	500
02.00.5242	Ads/Legal Notices	3,970	750	500	500
02.00.5253	Liability Insurance	22,404	21,007	21,007	21,046
02.00.5255	Utilities	44,467	42,000	46,245	47,400
02.00.5281	Computer Hardware/Software	-	250	-	-
02.00.5282	R&M - PW vehicles	130,758	120,000	102,683	120,000
02.00.5283	R&M - non PW vehicles	14,423	9,000	9,000	10,000
02.00.5287	R&M - Building (was in 02.00.5292 through 2013)	in 02.00.5292	10,000	7,000	10,000
02.00.5292	Maintenance&Copier Contracts beginning 1/1/2014, Bldg Maintenance through 2013	8,190	2,856	3,016	3,750
02.00.5382	Dues/Subscriptions	2,720	2,000	1,512	2,000
02.00.5392	Uniforms	13,561	11,700	13,200	11,585
02.00.5502	Social Security Expense	57,356	58,980	55,500	58,200
02.00.5504	Medicare Expense	13,414	13,794	12,900	13,600
02.00.5512	Unemployment Insurance Expense	2,829	2,854	2,750	2,810
02.00.5514	CO Sales Tax Expense	5	-	-	-
02.00.5522	Worker's Compensation	43,124	39,203	39,203	46,014
02.00.5582	Communications	4,482	3,000	3,000	3,000
02.00.5901	Equipment/Vehicle Accessories (under 5k)	4,711	-	-	-
02.00.5902	Capital Outlay (equipment over 5k)	27,500	18,500	6,400	166,000
02.00.5904	Traffic Materials (Signs)	11,975	13,000	13,000	13,000
02.00.5905	Tools	5,463	8,000	8,000	10,000
02.00.5906	Steel (was Iron)	4,996	5,300	5,300	10,000
02.00.5907	Drainage Materials (Culverts)	4,950	2,000	2,000	5,000
02.00.5908	Diesel/Fuel	200,571	200,000	200,000	200,000
02.00.5909	Blades	22,090	25,000	25,000	30,000
02.00.5910	Tires	31,802	36,000	25,000	30,000
02.00.5911	Safety	5,236	6,500	6,500	6,500
02.00.5912	Lease Payments - (copier through 12/2013)	3,144	-	-	-
02.00.5920	R&M - Asphalt	-	1,000	1,176	500
02.00.5921	Road Project Materials (ex. 3"minus)	24,186	5,000	2,989	3,000
02.00.5922	Road Base	43,425	20,000	20,000	60,000
02.00.5924	Dust Suppressant	121,976	111,500	108,820	116,000
02.00.5927	Environmental	489	750	750	750
02.00.5928	Equipment Rental	1,072	-	-	-
02.00.5933	Geotextiles	-	-	3,750	3,000
02.00.5934	Contracted Construction (projects over 5k)	-	-	-	-
02.00.5935	Snow/Ice Control Material	19,122	20,000	20,000	50,000
02.00.5945	Treasurer Fees	15,099	13,000	13,000	13,000
	TOTAL EXPENDITURES	2,001,893	2,232,734	2,174,327	2,510,007
	ENDING FUND BALANCE	847,131	829,416	825,346	782,259

**GILPIN COUNTY
2015 BUDGET**

LIBRARY FUND					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
	BEGINNING FUND BALANCE	81,662	71,762	71,762	72,381
03.00.4112	Current Taxes	83,530	81,000	81,000	81,000
03.00.4122	Delinquent Taxes	185	-	-	-
03.00.4132	Interest & Penalties	120	-	-	-
03.00.4337	Phone Income (E-Rate Refund)	978	1,800	900	900
03.00.4340	Library Fees	2,466	2,500	1,900	1,900
03.00.4346	Donations	-	-	-	-
03.00.4512	Specific Ownership	4,301	3,000	4,000	4,000
03.00.4522	Interest Income	348	100	100	100
03.00.4651	Grant Revenue				
	Let's Talk About It Grant	4,500	-	-	-
	State Grant for Libraries 2013-2014	3,000	-	-	-
	State Grant for Libraries 2014-2015	-	-	3,000	-
03.00.4652	Misc & Cash Drawer Over/Under	-	-	-	-
03.00.4812	Fund Transfer <c/b considered gaming tax>	175,000	226,000	226,000	226,000
	TOTAL REVENUES	274,428	314,400	316,900	313,900
03.00.5110	Salary Accrual	820	-	1,250	-
03.00.5112	Salaries	194,646	194,682	194,682	196,835
03.00.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	41,000	41,000	42,000
03.00.5143	Retirement Expense	-	-	-	5,100
03.00.5153	Employment Testing	10	-	-	-
03.00.5172	Office Supplies	2,116	1,750	1,750	1,750
03.00.5182	Operating Supplies	1,949	1,100	1,400	1,200
03.00.5183	Grant Expense				
	Let's Talk About It Grant	2,448	2,052	2,052	-
	State Grant for Libraries 2013-2014	-	3,000	3,000	-
	State Grant for Libraries 2014-2015	-	-	-	3,000
03.00.5184	Donation Expense	10,000	-	-	-
03.00.5201	Meetings/Conferences/Training/Meals	1,975	1,000	1,000	1,000
03.00.5212	Telephone	6,403	6,480	7,080	6,480
03.00.5212	Tax Refund on Telephone	-	-	(5,713)	-
03.00.5222	Postage	24	100	100	100
03.00.5232	Travel/Transportation/Mileage/Parking	1,094	500	500	500
03.00.5253	Liability Insurance	1,644	1,763	1,763	1,753
03.00.5255	Utilities	15,082	17,000	16,500	17,000
03.00.5257	Building Maintenance	7,796	8,800	8,800	8,800
03.00.5272	Operating Mt'ls (circulation items)	17,954	16,000	16,000	18,000
03.00.5281	Computer Hardware/Software	326	1,000	1,000	2,000
03.00.5282	Repairs & Maintenance	164	500	300	500
03.00.5286	Website	48	400	200	400
03.00.5292	Maintenance Contracts	697	3,545	3,710	3,710
03.00.5382	Dues & Subscriptions	607	1,250	1,250	1,250
03.00.5502	Social Security Expense	12,014	12,070	12,070	12,200
03.00.5504	Medicare Expense	2,810	2,823	2,823	2,900
03.00.5512	Unemployment Insurance Expense	584	584	584	590
03.00.5522	Worker's Compensation	538	430	430	479
03.00.5543	Late Fees / Finance Charges	-	-	-	-
03.00.5902	Capital Outlay	-	-	-	-
03.00.5945	Treasurer's Fees	2,580	2,750	2,750	2,750
	TOTAL EXPENDITURES	284,328	320,579	316,281	330,297

**GILPIN COUNTY
2015 BUDGET**

HUMAN SERVICES FUND		2013	2014	2014	2015
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Adopted</u>
	BEGINNING FUND BALANCE	814,417	927,224	927,224	858,182
04.00.4112	Current Taxes	154,128	149,000	149,000	149,000
04.00.4122	Delinquent Taxes	339	-	-	-
04.00.4132	Interest & Penalties	221	-	-	-
04.00.4152	Insurance Proceeds	2,275	-	-	-
04.00.4337	Phone Income	263	275	140	-
04.00.4346	Donations	9,112	4,000	5,000	5,000
04.00.4512	Specific Ownership	7,936	7,000	7,500	7,500
04.00.4522	Interest Income	2,045	1,000	1,000	1,000
04.00.4552	Sale of Assets	200	-	-	-
04.00.4602	CW - Administration 100%	13,947	31,501	31,501	31,501
04.00.4604	Administration	108,284	79,396	110,000	111,950
04.00.4607	TANF - Transfer/Reserve	-	100,000	-	-
04.00.4610	Child Care Allocation	36,484	58,041	40,000	57,413
04.00.4611	Adult Protection	2,149	11,605	10,000	13,026
04.00.4612	TANF/CO Works	66,364	102,850	114,000	116,762
04.00.4629	LEAP Outreach	92	600	-	-
04.00.4630	LEAP Admin	1,907	3,445	3,445	4,000
04.00.4631	CW - CHRP Allocation	-	5,967	-	4,800
04.00.4633	CW - Allocation 80/20	497,100	410,695	527,610	345,511
04.00.4635	State Incentives	547	600	600	600
04.00.4637	Federal Incentives	1,715	2,000	2,000	2,000
04.00.4639	AF - Aid to Needy, Disabled & Blind	23,710	27,200	20,000	24,000
04.00.4641	Medicaid Transportation	3,600	5,000	1,300	2,000
04.00.4648	AF - Home Care Allowance / HCBS	4,560	5,700	2,400	5,700
04.00.4661	CSBG Grant(s)	5,000	5,000	5,000	5,000
04.00.4664	AF - Old Age Pension	65,996	58,000	91,000	90,000
04.00.4665	Food Assistance	741,488	800,000	750,000	800,000
04.00.4666	Food Commodities/TEFAP	5,751	3,500	3,500	3,500
04.00.4667	Workforce	790	840	840	840
04.00.4669	Parental Fees	1,887	2,000	-	2,000
04.00.4670	CW - PRTF/FFS	8,977	8,123	11,260	11,200
04.00.4672	CW - Core Services	47,171	91,228	80,000	86,501
04.00.4812	Fund Transfer	170,000	45,000	45,000	-
04.00.4999	LEAP Benefits	43,251	50,000	50,000	50,000
	TOTAL REVENUES	2,027,287	2,069,566	2,062,096	1,930,804

**GILPIN COUNTY
2015 BUDGET**

HUMAN SERVICES FUND		2013	2014	2014	2015
Line Item	Description	Actual	Budget	Estimate	Adopted
04.00.5110	Salary Accrual	3,228	-	1,500	-
04.00.5112	Salaries	342,100	413,158	409,069	421,107
04.00.5113	Overtime	1,559	2,500	600	1,000
04.00.5117	On Call Wages for (2) Caseworkers	13,104	13,104	13,104	13,104
04.00.5142	Health Insurance Benefits	84,337	106,100	112,000	120,000
04.00.5143	Retirement Expense - County Share	10,252	12,395	12,290	12,600
04.00.5183	Food Bank Donations	6,023	5,000	5,000	5,000
04.00.5212	Telephone	263	275	140	-
04.00.5253	Liability Insurance	8,535	8,754	8,754	8,298
04.00.5282	Repair & Maintenance - Vehicle (0%)	-	1,000	1,000	1,000
04.00.5502	Social Security Expense	22,056	26,583	26,200	27,000
04.00.5504	Medicare Expense	5,158	6,217	6,100	6,300
04.00.5512	Unemployment Insurance Expense	1,070	1,286	1,300	1,310
04.00.5522	Worker's Compensation Ins	3,859	3,292	3,292	4,341
04.00.5543	Late Fees / Finance Charges (0%)	-	-	-	-
04.00.5902	Capital Outlay (0%)	-	25,000	-	-
04.00.7000	Administration	6,591	6,000	17,681	7,000
04.00.7001	CW - CORE Services (mixed=approx 99%)	37,667	58,137	60,000	50,000
04.00.7003	Child Care (mixed)	30,471	52,330	28,692	52,300
04.00.7004	CW - Admin (100%)	-	-	-	-
04.00.7006	TANF (100%, except for MOE)	59,634	91,422	65,026	65,000
04.00.7007	LEAP Admin (100%)	1,008	3,445	3,445	4,000
04.00.7008	CSBG (100%)	5,000	5,000	5,000	5,000
04.00.7010	AF - Aid to Needy, Disabled & Blind (80%)	23,500	34,000	18,575	30,000
04.00.7014	AF - Old Age Pension (100%)	65,584	58,000	91,000	90,000
04.00.7015	Food Assistance (100%)	741,533	800,000	750,000	800,000
04.00.7016	Food Commodities/TEFAP (100%)	5,751	3,500	3,500	3,500
04.00.7017	Medicaid Transportation (100%)	3,600	5,000	1,300	2,000
04.00.7018	LEAP Benefits (100%)	43,251	50,000	50,000	50,000
04.00.7020	Emergency Assistance (0%)	10,919	20,000	20,000	20,000
04.00.7021	Provider Care (0%)	9,154	10,000	9,304	10,000
04.00.7022	Workforce (T-1 100%, IGA 0%)	5,790	5,840	5,840	5,840
04.00.7024	TANF - Transfer/Reserve	-	-	-	-
04.00.7027	CW - CHRP (80%)	-	7,459	-	6,000
04.00.7029	LEAP Outreach (100%)	92	600	-	-
04.00.7031	Adult Protection (100%)	2,649	11,605	10,000	13,026
04.00.7035	CW - 80/20 (80%)	344,720	375,000	375,000	275,000
04.00.7047	CW - PRTF/FFS (80%)	11,222	10,154	14,026	14,000
04.00.7048	AF - Home Care Allowance / HCBS (95%)	4,800	6,000	2,400	6,000
	TOTAL EXPENDITURES	1,914,480	2,238,156	2,131,138	2,129,726
	ENDING FUND BALANCE	927,224	758,635	858,182	659,260

**GILPIN COUNTY
2015 BUDGET**

PUBLIC HEALTH AGENCY FUND					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
	BEGINNING FUND BALANCE	117,061	107,348	107,348	125,840
05.00.4522	Interest Income	389	250	200	200
05.00.4619	Septic Provider/Installer List	742	660	816	750
05.00.4621	Septic Violations	-	-	-	-
05.00.4622	Septic Permits	12,125	9,000	10,925	10,000
05.00.4623	Water Testing	2,875	1,875	2,500	2,500
05.00.4624	Flu Shots	860	1,000	-	-
05.00.4626	Facility Inspection License Fees	19,314	18,000	18,633	18,000
	Facility License Late Penalties	-	-	-	-
05.00.4627	Blood/Saliva Testing	755	1,200	320	-
05.00.4628	Radon Testing	40	-	50	-
05.00.4651	Miscellaneous Grants	-	-	-	10,000
	OPP Health Planning Support	-	-	-	-
05.00.4663	FEMA	1,151	-	-	-
05.00.4722	Public Health Contracts	-	-	-	-
	CDPHE (Public Health Services)	22,560	23,000	24,722	25,015
	CALPHO	300	-	-	-
05.00.4812	Fund Transfer <c/b considered gaming tax>	125,000	161,500	161,500	100,000
	TOTAL REVENUES	186,111	216,485	219,666	166,465
05.00.5110	Salary Accrual	25	-	85	-
05.00.5112	Salaries	12,768	12,207	9,000	16,775
05.00.5113	Overtime	-	-	-	-
05.00.5116	Contract Labor	-	-	-	-
	Jeffco Environmental Health	40,277	56,601	40,000	-
	Jeffco Public Health Support	-	-	-	60,000
	Jeffco Public Health Coordinator	118,018	122,452	122,452	92,650
	Clear Creek WIC	1,227	1,500	1,500	1,500
05.00.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	16,000	7,500	7,000
05.00.5143	Retirement Expense	-	-	-	500
05.00.5153	Employment Testing	10	-	-	-
05.00.5172	Office Supplies	1,942	1,260	500	1,000
05.00.5182	Operating Supplies	9,821	7,650	7,650	5,750
05.00.5183	Grant Expense	-	-	-	-
	Seatbelt Grant	-	25	25	-
	OPP Health Assessment	-	1,000	-	-
	OPP Health Planning Support	-	-	in 05.00.5116	in 05.00.5116
05.00.5201	Meetings/Conferences/Training/Meals	-	500	-	-
05.00.5212	Telephone	3,152	3,500	3,500	3,500
05.00.5222	Postage	178	300	200	200
05.00.5232	Travel/Transportation/Mileage/Parking	234	500	500	500
05.00.5242	Ads / Legal Notices	-	315	-	315
05.00.5253	Liability Insurance	620	808	808	802
05.00.5255	Utilities	6,228	6,500	6,100	6,100
05.00.5281	Computer Hardware/Software	-	-	-	-
05.00.5292	Maintenance Contracts	-	200	-	200
05.00.5382	Dues/Subscriptions	134	310	-	310
05.00.5502	Social Security Expense	775	757	558	1,000
05.00.5504	Medicare Expense	181	177	131	200
05.00.5512	Unemployment Insurance Expense	38	37	27	50
05.00.5522	Worker's Compensation Ins.	38	38	38	33
05.00.5542	Bad Debt Expense	28	-	-	-
05.00.5543	Late Fees / Finance Charges	-	-	-	-
05.00.5902	Capital Outlay	-	-	-	-
05.00.5945	Treasurer's Fees	129	600	600	600
	TOTAL EXPENSES	195,824	233,237	201,174	198,985
	ENDING FUND BALANCE	107,348	90,595	125,840	93,320

**GILPIN COUNTY
2015 BUDGET**

SOLID WASTE FUND		2013	2014	2014	2015
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Adopted</u>
	BEGINNING FUND BALANCE	181,632	225,510	225,510	184,440
06.00.4112	Current Taxes	98,558	95,000	95,000	95,000
06.00.4122	Delinquent Taxes	217	-	-	-
06.00.4132	Interest & Penalties	141	-	-	-
06.00.4143	Trash Fees	110,111	185,000	161,473	175,000
06.00.4144	Recycling Revenue	19,607	15,000	16,745	14,000
06.00.4152	Insurance Proceeds	-	-	-	-
06.00.4512	Specific Ownership	5,074	4,000	5,000	5,000
06.00.4522	Interest Income	595	400	450	450
06.00.4542	Lease Purchase Proceeds - Roll Off Truck	168,276	-	-	-
06.00.4651	Grant Revenue	3,417	-	-	-
06.00.4652	Miscellaneous	-	-	-	-
06.00.4801	Slash / Mulch / Clean Chips	1,989	1,000	880	1,000
06.00.4812	Fund Transfer	145,000	41,000	41,000	85,000
	TOTAL REVENUES	552,985	341,400	320,548	375,450
06.00.5110	Salary Accrual	(53)	-	1,300	-
06.00.5112	Wages	122,024	124,572	102,610	117,504
06.00.5113	Overtime	2,079	1,000	600	1,000
06.00.5142	Benefits (Medical/Vision/Dental/Life/LTD/STD/LTC)	-	41,000	25,000	30,000
06.00.5143	Retirement Expense	-	-	-	3,200
06.00.5153	Employment Testing	357	300	700	500
06.00.5172	Office Supplies	242	200	200	200
06.00.5182	Operating Supplies	7,458	4,000	4,000	3,000
06.00.5188	Interest Payment - Grinder	7,640	5,455	5,455	3,204
06.00.5188	Interest Payment - Roll Off Truck	1,249	4,254	4,254	3,037
06.00.5201	Meetings/Conferences/Training/Meals	866	1,500	230	700
06.00.5212	Telephone	545	550	620	550
06.00.5232	Fuel/Travel/Transportation/Mileage/Pkg	20,661	19,000	17,784	19,000
06.00.5242	Ads/Legal Notices	25	-	536	200
06.00.5253	Liability Insurance	1,075	1,624	1,624	1,615
06.00.5255	Utilities	1,739	1,800	2,108	2,100
06.00.5262	Hauling Recyclables	771	-	1,800	1,800
06.00.5263	Hauling Trash	-	-	-	-
06.00.5264	Landfill Fees	39,126	39,000	37,343	39,000
06.00.5281	Computer Hardware/Software	-	-	-	-
06.00.5282	Repair/Maintenance	22,893	16,000	12,349	12,500
06.00.5382	Dues/Subscriptions/Operating Fee	1,390	1,200	1,200	1,200
06.00.5392	Uniforms-Employee	1,812	1,700	1,801	1,800
06.00.5445	Restroom Facilities	2,508	2,230	2,810	2,500
06.00.5502	Social Security Expense	7,515	7,785	6,457	7,300
06.00.5504	Medicare Expense	1,758	1,821	1,500	1,700
06.00.5512	Unemployment Insurance Expense	372	377	325	360
06.00.5522	Workers Compensation	9,239	8,290	8,290	10,038
06.00.5542	Bad Debt Expense	120	-	-	-
06.00.5543	Late Fees / Finance Charges	-	-	-	-
06.00.5901	Equipment (under 5k)	-	-	-	-
06.00.5902	Capital Outlay - Baler for Cardboard	-	-	-	15,000
06.00.5902	Capital Outlay - Roll off Truck	168,276	-	-	-
06.00.5911	Safety	939	600	600	600
06.00.5912	Lease Payments - Grinder	72,517	74,702	74,702	76,953
06.00.5912	Lease Payments - Roll Off Truck	9,944	40,520	40,520	41,736
06.00.5945	Treasurer Fees	4,020	4,900	4,900	4,900
	TOTAL EXPENDITURES	509,107	404,380	361,617	403,197
	ENDING FUND BALANCE	225,510	162,530	184,440	156,694

**GILPIN COUNTY
2015 BUDGET**

CONSERVATION TRUST FUND					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
	BEGINNING FUND BALANCE	61,850	111,988	111,988	156,688
07.00.4522	Interest Income	184	100	200	200
07.00.4650	State Lottery Funds	50,461	45,000	45,000	50,000
	TOTAL REVENUES	50,645	45,100	45,200	50,200
07.00.5182	Operating Supplies	-	-	-	-
07.00.5271	Trail <5k	-	-	-	-
07.00.5276	Ballfields <5k	-	-	-	-
07.00.5282	Repairs & Maintenance	-	-	-	-
07.00.5902	Capital Outlay	-	-	-	-
07.00.5945	Treasurer's Fees	506	500	500	550
07.00.5999	Fund Transfer	-	-	-	-
	TOTAL EXPENDITURES	506	500	500	550
	ENDING FUND BALANCE	111,988	156,588	156,688	206,338

**GILPIN COUNTY
2015 BUDGET**

RETIREMENT FUND					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
	BEGINNING FUND BALANCE	172,849	128,925	128,925	-
09.00.4112	Current Tax	136,304	132,000	132,000	-
09.00.4122	Delinquent Tax	301	-	-	-
09.00.4132	Interest & Penalties	196	-	-	-
09.00.4512	Specific Ownership Tax	6,393	5,500	6,000	-
09.00.4522	Interest Income	398	250	250	-
09.00.4812	Fund Transfer	-	-	-	-
	TOTAL REVENUES	<u>143,591</u>	<u>137,750</u>	<u>138,250</u>	<u>-</u>
09.00.5513	Retirement Expense	183,408	188,318	182,000	-
09.00.5945	Treasurer Fees	4,108	4,300	4,300	-
09.00.5999	Fund Transfer	-	80,875	80,875	-
	TOTAL EXPENSES	<u>187,516</u>	<u>273,493</u>	<u>267,175</u>	<u>-</u>
	ENDING FUND BALANCE	128,925	(6,818)	-	-

Expenditures do not include DHS employees. Retirement for DHS employees is in the DHS Fund.
 2009: Employee and Employer shares toward retirement decreased from 5% to 3%.
 2011: Retirement share of county-wide mill levy was lowered and that portion was moved to the General Fund.
 2015: Remaining Retirement mill levy was moved to the General Fund. Closed the Retirement Fund. Retirement Expenses are now in each department/office budget.

**GILPIN COUNTY
2015 BUDGET**

CAPITAL IMPROVEMENT FUND					
<u>Line Item</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Adopted</u>
	BEGINNING FUND BALANCE	-	-	-	-
14.00.4522	Interest Income	-	-	-	-
14.00.4812	Fund Transfer	-	-	-	-
	TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
14.00.5545	Bank Fees	-	-	-	-
14.00.5945	Treasurer's Fees	-	-	-	-
14.00.5999	Fund Transfer	-	-	-	-
	TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	ENDING FUND BALANCE	-	-	-	-