

DIVIDE COUNTY
Annual Budget
For the Year Ending December 31, 2014
As Adopted by the Board of County Commissioners

FUND	Amount Levied
1000 GENERAL FUND - Schedule B	276,000.00
2000 SPECIAL REVENUE FUNDS - Schedule C	
2002 Road	0.00
2003 Human Services	206,000.00
2005 Emergency Poor-	0.00
2006 Emergency	0.00
2008 Health Unit	42,000.00
2010 Veterans	10,000.00
2012 Farm to Market	300,000.00
2014 OASIS	40,000.00
2016 Advertising	2,000.00
2018 Library	60,000.00
2020 Historical Society	2,800.00
2022 Fair	19,000.00
2024 Park	8,000.00
2025 Park Recreational Facility	45,000.00
2026 County Agent	42,000.00
2028 Weed Control	15,000.00
2032 Water Management	0.00
2034 Senior Citizens	17,000.00
2036 County Correction Center	30,000.00
2054 Insurance Reserve	50,000.00
2060 Airport Authority	12,000.00
2062 Comprehensive Health Care Insurance	83,000.00
2070 Special Assessments	0.00
2078 Job Development Authority	30,000.00

TOTAL AMOUNT LEVIED **1,289,800.00**

STATE OF NORTH DAKOTA
COUNTY OF DIVIDE

I hereby certify that the foregoing budget for Divide County for the year ending December 31, 2014, was adopted by the Board of County Commissioners for Divide County on the ____ day of _____, 2013.

Chairman

Witness my hand and official seal the ____ day of _____, 2013.

Auditor

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GENERAL FUND

APPROPRIATIONS AND CASH RESERVE

1. (a) Final Appropriation	2,499,818.18		
(b) Budgeted Transfers Out	4,292,000.00		
(c) Total Appropriation			6,791,818.18
2. Cash Reserve (Note 1*)			2,437,825.20
3. TOTAL APPROPRIATION AND CASH RESERVE			9,229,643.38

RESOURCES AND AMOUNT LEVIED

4. Cash & Investments Est (12/31/2010)			1,057,043.38
5. (a) Estimated Revenue	7,896,600.00		
(b) Estimated Transfers In	0.00		
(c) Total Est. Revenue & Transfers In			7,896,600.00
6. TOTAL RESOURCES (Line 4 + Line 5C)			<u>8,953,643.38</u>
7. Levy Required (Line 3 - Line 6)			276,000.00
8. Allowance for Delinquent Tax Collection (Not to exceed 5% of Line 7)			0.00
9. TOTAL AMT. LEVIED (Line 7 + Line 8)			276,000.00

*Note 1-Not to exceed 75% of the appropriation other than for debt retirement and appropriations financed from Bond Sources.

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GENERAL FUND				
Account Number	REVENUES	Actual	Estimated	Estimated
		Revenues	Revenues	Revenues
1000-3100	Taxes	2012	2013	2014
1000-3120	General Property-Prior	133,348.16	141,310.59	XXXXXXXXXX
1000-3170	Estate Taxes	525.13	0.00	0.00
1000-3180	Costs	650.00	250.00	0.00
1000-3190	Penalties & Interest	3,698.28	2,637.43	0.00
	Total Taxes	138,221.57	144,198.02	0.00
1000-3200	Licenses, Permits, and Fees			
1000-3212	Marriage Licenses	663.00	0.00	0.00
1000-3213	Liquor Licenses	1,300.00	600.00	600.00
1000-3222	Clerk of the District Court Fees	9,726.86	6,000.00	6,000.00
1000-3223	Sheriff Fees	2,490.00	2,000.00	2,000.00
1000-3224	Register of Deeds Fees	227,000.30	160,000.00	160,000.00
1000-3230	Zoning Permits/Fees	14,725.00	5,000.00	4,000.00
1000-3232	Zoning Permits/Housing Fees	8,960.00	2,640.00	0.00
	Total Licenses, Permits, and Fees	264,865.16	176,240.00	172,600.00
1000-3300	Intergovernmental Revenue			
1000-3310	Disaster Emergency Refunds	10,484.78	8,000.00	8,000.00
1000-3315	Clerk of Court Refunds	27,588.00	20,000.00	20,000.00
1000-3320	Cost Share Allocation	13,274.88	5,930.00	5,000.00
1000-3321	Sheriff State Payments/Grants	0.00	0.00	0.00
1000-3322	Homeland Security Revenues	0.00	0.00	0.00
1000-3330	Bureau of Land Management	2,844.00	453.00	500.00
1000-3335	Wildlife-In Lieu Payment	3.68	0.00	0.00
1000-3352	Ophan Mineral Trust	397.02	0.00	0.00
1000-3353	Oil & Gas Production Tax	3,896,436.26	6,300,000.00	7,000,000.00
1000-3354	Mineral Royalties	5,498.73	2,804.00	0.00
1000-3355	Transmission Lines	0.00	0.00	0.00
1000-3361	Personal Property Replacement	0.00	0.00	0.00
1000-3362	Homestead Credit	347.74	350.56	0.00
1000-3363	State Revenue Sharing	0.00	0.00	0.00
1000-3365	State Aid Distribution	280,761.13	260,000.00	307,000.00
	Total Intergovernmental Revenue	4,237,636.22	6,597,537.56	7,340,500.00

	GENERAL FUND - CONTINUED			
Account Number	REVENUES	Actual	Estimated	Estimated
		Revenues	Revenues	Revenues
1000-3400	Charges for Services	2012	2013	2014
1000-3411	Assessing Charges	2,550.00	1,825.00	2,000.00
1000-3415	Game & Fish Commissions	239.10	121.20	0.00
1000-3421	Sheriff-Contract Policing	163,710.00	230,000.00	252,000.00
	Total Charges for Services	166,499.10	231,946.20	254,000.00
1000-3500	Fines and Forfeits			
1000-3530	Court Costs	0.00	0.00	0.00
	Total Fines and Forfeits	0.00	0.00	0.00
1000-3600	Miscellaneous Revenue			
1000-3610	Interest Earning	9,749.14	2,158.89	1,000.00
1000-3620	Rental Income	8,194.30	4,000.00	3,500.00
1000-3640	Sale of Assets	0.00	0.00	0.00
1000-3650	Social Services IV-D Incentive	0.00	0.00	0.00
1000-3690	Other Miscellaneous Receipts	3,807.90	1,951.82	0.00
1000-3691	Register of Deeds Photocopies	226,119.90	200,000.00	125,000.00
1000-3692	Clerk of Court Fax Receipts	110.00	0.00	0.00
1000-3915	FAS Reimbursement-Prior Years	784,163.54	328,331.64	0.00
1000-3916	90/10 Reimbursement	921,791.11	1,026,988.89	0.00
1000-3917	FEMA Reimbursement	37,379.11	4,762.60	0.00
1000-3940	Total Miscellaneous Revenue	1,991,315.00	18,409.58	129,500.00
	TOTAL REVENUES	6,798,537.05	7,168,331.36	7,896,600.00

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GENERAL FUND - CONTINUED					
Account Number		Actual	Estimated	Requested	Final
	EXPENDITURES	Expenditures	Expenditures	Expenditures	Appropriation
		2012	2013	2014	2014
1000-4100-100	Commissioners	36,744.98	39,130.00	42,475.00	42,475.00
1000-4100-200	Auditor	90,601.90	128,504.71	131,818.73	131,818.73
1000-4100-300	Treasurer	65,546.90	83,201.55	91,155.00	91,155.00
1000-4100-500	States Attorney	158,851.08	200,825.87	217,853.46	217,853.46
1000-4100-600	Director of Tax Equalization	112,313.08	121,764.00	136,084.00	136,084.00
1000-4100-900	Clerk of the District Court	86,752.60	99,566.94	109,821.44	109,821.44
1000-4101-200	County Recorder	135,809.41	190,300.62	203,139.55	203,139.55
1000-4101-300	Courthouse Buildings & Grounds	99,519.87	595,000.00	389,260.00	389,260.00
1000-4101-600	Publishing & Printing	6,922.29	8,000.00	8,000.00	8,000.00
1000-4101-700	Elections	22,320.66	3,500.00	36,500.00	36,500.00
1000-4102-000	Copy Machines	6,586.92	2,700.00	3,200.00	3,200.00
1000-4102-100	AUD/TRE/DTE Network Computer	35,648.20	28,600.00	29,600.00	29,600.00
1000-4102-601	Returned Checks	0.00	0.00	0.00	0.00
1000-4103-401	General Fund Miscellaneous	47,868.72	46,000.00	100,000.00	100,000.00
1000-4103-501	Examination Fees	14,992.99	13,500.00	16,000.00	16,000.00
1000-4103-601	ND Assn. of Counties Dues	4,452.00	4,750.00	5,600.00	5,600.00
1000-4103-602	Risk Management	5,522.92	6,000.00	7,000.00	7,000.00
1000-4110-100	Sheriff	442,514.69	723,200.00	816,950.00	816,950.00
1000-4110-200	D.C. Zoning Commission	11,454.41	52,594.70	53,101.00	53,101.00
1000-4110-400	Coroner	1,543.26	1,000.00	1,000.00	1,000.00
1000-4110-500	Homeland Security Expenses	20,083.35	2,700.00	2,700.00	2,700.00
1000-4110-600	Disaster Emergency Director	16,644.19	46,125.00	90,710.00	90,710.00
1000-4110-701	Workers Compensation	0.00	0.00	0.00	0.00
1000-4110-800	Superintendent of Schools	777.50	900.00	900.00	900.00
1000-4111-000	Retirement	0	0.00	0.00	0.00
1000-4111-301	Assn. Oil/Gas Prod. Cos.	4,000.00	4,773.00	5,000.00	5,000.00
1000-4111-401	Natl Assn Counties	400.00	400.00	450.00	450.00
1000-4111-800	Fax Machine	528.54	1,500.00	1,500.00	1,500.00
	TOTAL EXPENDITURES	1,428,400.46	2,404,536.39	2,499,818.18	2,499,818.18
	Revenue Over (Under) Expenses	5,370,136.59	4,763,794.97	5,396,781.82	5,396,781.82
	Balance January 1	2,608,344.35	4,581,016.41	1,057,043.38	1,057,043.38
	Transfers In	100.00	0.00	0.00	0.00
	Transfers Out	3,397,564.53	8,287,768.00	4,292,000.00	4,292,000.00
	Balance December 31	4,581,016.41	1,057,043.38	2,161,825.20	2,161,825.20
	Proposed Levy Request				276,000.00
	Proposed Cash Reserve				2,437,825.20

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SPECIAL REVENUE FUNDS	2002	2003	2004	2005	2006	2008	2010
	ROAD	Human Serv.	Social Service	Emer Poor	Emergency	Health Unit	Veterans
<u>APPROPRIATION AND CASH RESERVE</u>							
1. a. Final Appropriation	4,664,700.00	36,500.00	588,096.42	0.00	0.00	40,000.00	21,300.00
b. Budgeted Transfers Out	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00
c. Total Appropriation	4,664,700.00	236,500.00	588,096.42	0.00	0.00	40,000.00	21,300.00
2. Cash Reserve (Cannot exceed 75% of Appropriations)	47,141.37	45,480.95	2,166.26	651.20	77,736.39	2,247.95	4,369.60
3. Total Appropriation and Cash Reserve	4,711,841.37	281,980.95	590,262.68	651.20	77,736.39	42,247.95	25,669.60
<u>RESOURCES AND AMOUNT LEVIED</u>							
4. Cash and Investments Available	293,241.37	40,980.95	13,262.68	651.20	77,736.39	247.95	4,435.60
5. a. Estimated Revenues	918,600.00	35,000.00	52,000.00	0.00	0.00	0.00	1,234.00
b. Estimated Transfer In	3,500,000.00	0.00	525,000.00	0.00	0.00	0.00	10,000.00
c. Total Estimated Revenues and Transfers	4,418,600.00	35,000.00	577,000.00	0.00	0.00	0.00	11,234.00
6. Total Resources	4,711,841.37	75,980.95	590,262.68	651.20	77,736.39	247.95	15,669.60
7. Levy Required	0.00	206,000.00	0.00	0.00	0.00	42,000.00	10,000.00
8. Allowance for Delinquent Tax Collections Not to exceed 5% of Line 7							
9. Total Amount Levied	0.00	206,000.00	0.00	0.00	0.00	42,000.00	10,000.00

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SPECIAL REVENUE FUNDS	2012	2014	2016	2017	2018	2019	2020
	Farm / Market	OASIS	Advertising	Kirchhofer Int.	Library	Kirchhofer Inv	Historical Soc.
<u>APPROPRIATION AND CASH RESERVE</u>							
1. a. Final Appropriation	300,000.00	335,000.00	1,500.00	500.00	107,600.50	0.00	2,920.00
b. Budgeted Transfers Out	0.00	9,000.00	0.00	0.00	0.00	5,000.00	0.00
c. Total Appropriation	300,000.00	344,000.00	1,500.00	500.00	107,600.50	5,000.00	2,920.00
2. Cash Reserve (Cannot exceed 75% of Appropriations)	108,388.78	228.55	4,852.29	4,681.34	26.43	0.00	907.50
3. Total Appropriation and Cash Reserve	408,388.78	344,228.55	6,352.29	5,181.34	107,626.93	5,000.00	3,827.50
<u>RESOURCES AND AMOUNT LEVIED</u>							
4. Cash and Investments Available	83,888.78	29,228.55	4,352.29	4,681.34	4,176.93	5,000.00	27.50
5. a. Estimated Revenues	24,500.00	0.00	0.00	500.00	19,450.00	0.00	1,000.00
b. Estimated Transfer In	0.00	275,000.00	0.00	0.00	24,000.00	0.00	0.00
c. Total Estimated Revenues and Transfers	24,500.00	275,000.00	0.00	500.00	43,450.00	0.00	1,000.00
6. Total Resources	108,388.78	304,228.55	4,352.29	5,181.34	47,626.93	5,000.00	1,027.50
7. Levy Required	300,000.00	40,000.00	2,000.00	0.00	60,000.00	0.00	2,800.00
8. Allowance for Delinquent Tax Collections Not to exceed 5% of Line 7							
9. Total Amount Levied	300,000.00	40,000.00	2,000.00	0.00	60,000.00	0.00	2,800.00

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SPECIAL REVENUE FUNDS

	2021	2022	2024	2026	2028	2032	2034
	Lib. Internet	Fair	Park	Extension Agt	Weed Control	Wtr. Mgmt.	Sr. Citizens

APPROPRIATION AND CASH RESERVE

1. a. Final Appropriation	0.00	22,200.00	39,940.00	104,103.50	25,000.00	0.00	27,700.00
b. Budgeted Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Total Appropriation	0.00	22,200.00	39,940.00	104,103.50	25,000.00	0.00	27,700.00
2. Cash Reserve (Cannot exceed 75% of Appropriations)	0.00	2,025.08	109.78	4,152.23	13,811.20	30,000.00	17,854.70
3. Total Appropriation and Cash Reserve	0.00	24,225.08	40,049.78	108,255.73	38,811.20	30,000.00	45,554.70

RESOURCES AND AMOUNT LEVIED

4. Cash and Investments Available	0.00	925.08	2,549.78	11,355.73	23,811.20	30,000.00	15,827.70
5. a. Estimated Revenues	0.00	4,300.00	4,500.00	14,900.00	0.00	0.00	12,727.00
b. Estimated Transfer In	0.00	0.00	25,000.00	40,000.00	0.00	0.00	0.00
c. Total Estimated Revenues and Transfers	0.00	4,300.00	29,500.00	54,900.00	0.00	0.00	12,727.00
6. Total Resources	0.00	5,225.08	32,049.78	66,255.73	23,811.20	30,000.00	28,554.70
7. Levy Required	0.00	19,000.00	8,000.00	42,000.00	15,000.00	0.00	17,000.00
8. Allowance for Delinquent Tax Collections Not to exceed 5% of Line 7							
9. Total Amount Levied	0.00	19,000.00	8,000.00	42,000.00	15,000.00	0.00	17,000.00

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SPECIAL REVENUE FUNDS

	2036	2038	2040	2054	2056	2060	2062
	Corr. Center	Highway Dist.	Hazard. Chem.	Insurance Res.	TCEDA	Airport Auth.	Comp. Health

APPROPRIATION AND CASH RESERVE

1. a. Final Appropriation	65,000.00	0.00	0.00	127,000.00	7,000.00	12,000.00	615,000.00
b. Budgeted Transfers Out	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00
c. Total Appropriation	65,000.00	500,000.00	0.00	127,000.00	7,000.00	12,000.00	615,000.00
2. Cash Reserve (Cannot exceed 75% of Appropriations)	2,355.71	57,566.19	23,864.80	430.09	2,112.53	2,618.41	11,600.41
3. Total Appropriation and Cash Reserve	67,355.71	557,566.19	23,864.80	127,430.09	9,112.53	14,618.41	626,600.41

RESOURCES AND AMOUNT LEVIED

4. Cash and Investments Available	21,755.71	127,566.19	23,864.80	5,730.09	2,112.53	318.41	30,000.41
5. a. Estimated Revenues	5,600.00	430,000.00	0.00	11,700.00	0.00	2,300.00	13,600.00
b. Estimated Transfer In	10,000.00	0.00	0.00	60,000.00	7,000.00	0.00	500,000.00
c. Total Estimated Revenues and Transfers	15,600.00	430,000.00	0.00	71,700.00	7,000.00	2,300.00	513,600.00
6. Total Resources	37,355.71	557,566.19	23,864.80	77,430.09	9,112.53	2,618.41	543,600.41
7. Levy Required	30,000.00	0.00	0.00	50,000.00	0.00	12,000.00	83,000.00
8. Allowance for Delinquent Tax Collections Not to exceed 5% of Line 7							
9. Total Amount Levied	30,000.00	0.00	0.00	50,000.00	0.00	12,000.00	83,000.00

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SPECIAL REVENUE FUNDS

	2064	2066	2068	2070	2072	2074	2078
	Del Tax Prop.	911 Wireless	911 Emerg.	Sp. Assess.	Document	NWJDA	DCJDA

APPROPRIATION AND CASH RESERVE

1. a. Final Appropriation	0.00	15,000.00	36,800.00	0.00	25,000.00	0.00	82,755.00
b. Budgeted Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Total Appropriation	0.00	15,000.00	36,800.00	0.00	25,000.00	0.00	82,755.00
2. Cash Reserve (Cannot exceed 75% of Appropriations)	0.00	20,930.77	4,022.52	247.56	23,028.07	0.00	17,827.92
3. Total Appropriation and Cash Reserve	0.00	35,930.77	40,822.52	247.56	48,028.07	0.00	100,582.92

RESOURCES AND AMOUNT LEVIED

4. Cash and Investments Available	0.00	22,930.77	822.52	247.56	30,028.07	0.00	51,582.92
5. a. Estimated Revenues	0.00	13,000.00	10,000.00	0.00	18,000.00	0.00	19,000.00
b. Estimated Transfer In	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00
c. Total Estimated Revenues and Transfers	0.00	13,000.00	40,000.00	0.00	18,000.00	0.00	19,000.00
6. Total Resources	0.00	35,930.77	40,822.52	247.56	48,028.07	0.00	70,582.92
7. Levy Required	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
8. Allowance for Delinquent Tax Collections Not to exceed 5% of Line 7							
9. Total Amount Levied	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00

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SPECIAL REVENUE FUNDS

	2077	2001	2025	
	JDA Loan	Road Repair	Park Facility	

APPROPRIATION AND CASH RESERVE

1. a. Final Appropriation	0.00	0.00	0.00	
b. Budgeted Transfers Out	0.00	0.00	0.00	
c. Total Appropriation	0.00	0.00	0.00	
2. Cash Reserve	96,211.53	0.00	47,829.51	
(Cannot exceed 75% of Appropriations)				
3. Total Appropriation and Cash Reserve	96,211.53	0.00	47,829.51	

RESOURCES AND AMOUNT LEVIED

4. Cash and Investments Available	68,211.53	0.00	2,829.51	
5. a. Estimated Revenues	28,000.00	0.00	0.00	
b. Estimated Transfer In	0.00	0.00	0.00	
c. Total Estimated Revenues and Transfers	28,000.00	0.00	0.00	
6. Total Resources	96,211.53	0.00	2,829.51	
7. Levy Required	0.00	0.00	45,000.00	
8. Allowance for Delinquent Tax Collections				
Not to exceed 5% of Line 7				
9. Total Amount Levied	0.00	0.00	45,000.00	0.00 0.00 0.00 0.00

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SPECIAL REVENUE FUNDS

2002	ROAD FUND				
3000	Revenues	Actual	Estimated	Estimated	
		Revenues	Revenues	Revenues	
		2012	2013	2014	
2002-3120	General Property Taxes	129,599.05	137,295.70	XXXXXXXXXX	
2002-3340	Oil Impact Grants	0.00	0.00	0.00	
2002-3361	State Aid Distribution	2,222.92	1,157.07	2,600.00	
2002-3362	Homestead Credit	317.37	307.70	0.00	
2002-3430	Road Billings	1,190,764.18	750,000.00	750,000.00	
2002-3440	School Bus Maintenance	14,000.00	12,000.00	16,000.00	
2002-3640	Sale of Assets	30,469.05	0.00	0.00	
2002-3690	Miscellaneous Revenues	13,386.85	4,022.39	0.00	
2002-3691	Oil & Gas Permits	202,378.00	150,000.00	150,000.00	
	TOTAL REVENUES	1,583,137.42	1,054,782.86	918,600.00	
4000	EXPENSES	Actual	Estimated	Requested	Final
		Expenditures	Expenditures	Expenditures	Appropriation
		2012	2013	2014	2014
4120-101	Salaries	937,520.18	1,000,000.00	1,100,000.00	1,100,000.00
4120-102	Telephone	2,423.80	2,000.00	2,400.00	2,400.00
4120-103	Office Supplies and Postage	4,460.91	3,000.00	3,000.00	3,000.00
4120-104	Travel	1,310.06	800.00	800.00	800.00
4120-105	Heat & Utilities	13,325.96	20,000.00	25,000.00	25,000.00
4120-106	Gas, Oil, & Fuel	456,302.39	450,000.00	500,000.00	500,000.00
4120-107	Supplies and Repairs	358,615.94	450,000.00	300,000.00	300,000.00
4120-108	Building Repairs and Maintenance	4,887.52	1,500,000.00	10,000.00	10,000.00
4120-109	Drug & Alcohol Random Testing	997.55	3,500.00	3,500.00	3,500.00
4120-110	Equipment	349,072.66	1,600,000.00	440,000.00	440,000.00
4120-111	Culverts	132,439.62	43,100.00	80,000.00	80,000.00
4120-112	Gravel	1,085,118.75	2,000,000.00	1,000,000.00	1,000,000.00
4120-113	Dust Control	0.00	800,000.00	800,000.00	800,000.00
4120-150	Misc/Signs	1,194,728.74	400,000.00	400,000.00	400,000.00
4120-152	Farm Market Projects	0.00	546,351.29	0.00	0.00
	TOTAL EXPENSES	4,541,204.08	8,818,751.29	4,664,700.00	4,664,700.00
	Revenue Over (Under) Expenses	-2,958,066.66	-7763968.43	-3,746,100.00	-3,746,100.00
	Balance January 1	388,825.93	437,209.80	293,241.37	293,241.37
	Transfers In	3,006,450.53	7,620,000.00	3,500,000.00	3,500,000.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	437,209.80	293,241.37	47,141.37	47,141.37
	Proposed Levy Request				0.00
	Proposed Cash Reserve				47,141.37

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SPECIAL REVENUE FUNDS

2003 HUMAN SERVICES FUND					
Account Number	Revenues	Actual	Estimated	Estimated	
		Revenues	Revenues	Revenues	
3000		2012	2013	2014	
2003-3120	General Property Taxes	199,000.28	210,766.98	XXXXXXXXXX	
2003-3361	State Aid Distribution	29,666.42	29,000.00	35,000.00	
2003-3362	Homestead Credit	473.95	459.57	0.00	
2003-3915	Refund-Prior Years	0.00	0.00	0.00	
	TOTAL REVENUES	229,140.65	240,226.55	35,000.00	
4000	EXPENSES	Actual	Estimated	Requested	Final
		Expenditures	Expenditures	Expenditures	Appropriation
		2012	2013	2014	2014
4140-114	Medical Assistance	529.80	1,000.00	1,000.00	1,000.00
4140-115	FC-AFDC-2-4-5-7	17,607.56	22,000.00	22,000.00	22,000.00
4140-116	FC Reg-6-8	1,243.94	3,200.00	4,000.00	4,000.00
4140-117	AFDC - Group	181.14	250.00	1,000.00	1,000.00
4140-119	F/C Case Management	0.00	4,000.00	4,000.00	4,000.00
4140-120	TECS, TEEM, and Network Costs	2,612.29	3,300.00	3,300.00	3,300.00
4140-130	JOBS Program	0.00	0.00	0.00	0.00
4140-131	MA-State Hospital	1,334.38	0.00	0.00	0.00
4140-132	SPED Payments	0.00	1,200.00	1,200.00	1,200.00
4140-133	FC Case Mgmt State/Fed	724.65	0.00	0.00	0.00
4140-134	Basic Care	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	24,233.76	34,950.00	36,500.00	36,500.00
	Revenue Over (Under) Expenses	204,906.89	205,276.55	-1,500.00	-1,500.00
	Balance January 1	10,797.51	35,704.40	40,980.95	40,980.95
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	180,000.00	200,000.00	200,000.00	200,000.00
	Balance December 31	35,704.40	40,980.95	-160,519.05	-160,519.05
	Proposed Levy Request				206,000.00
	Proposed Cash Reserve				45,480.95

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SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS					
2004	SOCIAL SERVICES FUND				
3000	Revenues	Actual	Estimated	Estimated	
		Revenues	Revenues	Revenues	
		2012	2013	2014	
2004-3120	General Property Taxes	0.00	0.00	XXXXXXXXXX	
2004-3335	State & Federal Payments	56,437.15	46,000.00	47,000.00	
2004-3347	Special Projects	0.00	0.00	0.00	
2004-3340	SPED Reimbursements	7,798.35	427.40	2,000.00	
2004-3615	Social Service Revenues	9,380.24	6,500.00	3,000.00	
2004-3620	Outreach Reimbursement	0.00	0.00	0.00	
2004-3337	Parent Aid/Daycare	0.00	0.00	0.00	
2004-3690	Miscellaneous Revenues	0.00	0.00	0.00	
2004-3930	Cancelled Checks/Reimb. Prior	0.00	0.00	0.00	
	TOTAL REVENUES	73,615.74	52,927.40	52,000.00	
4000	EXPENSES	Actual	Estimated	Requested	Final
		Expenditures	Expenditures	Expenditures	Appropriation
		2012	2013	2014	2014
4140-101	Salaries	227,599.13	333,549.42	364,092.15	364,092.15
4140-102	Telephone	3,430.70	4,600.00	5,000.00	5,000.00
4140-103	Office Supplies and Postage	2,661.19	4,000.00	4,000.00	4,000.00
4140-104	Travel	22,546.79	35,000.00	35,000.00	35,000.00
4140-105	Dues	276.50	500.00	500.00	500.00
4140-106	Employee Benefits	102,386.21	133,023.74	153,347.86	153,347.86
4140-107	Improvements/Capital Outlay	0.00	0.00	0.00	0.00
4140-108	Equipment	6,677.08	7,000.00	7,000.00	7,000.00
4140-109	Child Support -IVD	0.00	0.00	0.00	0.00
4140-110	Tec Charges	0.00	0.00	0.00	0.00
4140-111	Workers Compensation	0.00	0.00	0.00	0.00
4140-112	Optional Supplementation	0.00	0.00	0.00	0.00
4140-113	General Assistance	2,100.00	8,400.00	8,400.00	8,400.00
4140-114	SAMS COST SHARE	125.00	250.00	256.41	256.41
4140-118	Food Stamp/EBT	162.56	1,500.00	500.00	500.00
4140-120	Fraud Investigator	0.00	0.00	0.00	0.00
4140-121	Special Projects	1,176.38	4,000.00	4,000.00	4,000.00
4140-130	In-Home Family Services	0.00	0.00	0.00	0.00
4140-150	Misc/Health Maint/Prev. Ctr	2,322.40	6,000.00	6,000.00	6,000.00
	TOTAL EXPENSES	371,463.94	537,823.16	588,096.42	588,096.42
	Revenue Over (Under) Expenses	-297,848.20	-484,895.76	-536,096.42	-536,096.42
	Balance January 1	96,006.64	18,158.44	13,262.68	13,262.68
	Transfers In	220,000.00	480,000.00	525,000.00	525,000.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	18,158.44	13,262.68	2,166.26	2,166.26
	Proposed Levy Request				0.00
	Proposed Cash Reserve				2,166.26

SPECIAL REVENUE FUNDS

2008 HEALTH UNIT FUND					
	Revenues	Actual Revenues	Estimated Revenues	Estimated Revenues	
		2012	2013	2014	
2008-3120	General Property Taxes	29,274.22	30,154.67	XXXXXXXXXX	
2008-3361	State Aid Distribution	0.00	0.00	0.00	
2008-3362	Homestead Credit	70.95	65.87	0.00	
	TOTAL REVENUES	29,345.17	30,220.54	0.00	
	EXPENSES	Actual Expenditures	Estimated Expenditures	Requested Expenditures	Final Appropriation
		2012	2013	2014	2014
4140-501	Collection Payments	29,489.48	30,154.00	40,000.00	40,000.00
	TOTAL EXPENSES	29,489.48	30,154.00	40,000.00	40,000.00
	Revenue Over (Under) Expenses	-144.31	66.54	-40,000.00	-40,000.00
	Balance January 1	325.72	181.41	247.95	247.95
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	181.41	247.95	-39,752.05	-39,752.05
	Proposed Levy Request				42,000.00
	Proposed Cash Reserve				2,247.95

SPECIAL REVENUE FUNDS

2010 VETERANS FUND					
Account Number	Revenues	Actual Revenues	Estimated Revenues	Estimated Revenues	
3000		2012	2013	2014	
2010-3310	General Property Taxes	9,537.33	10,165.79	XXXXXXXXXX	
2010-3361	State Aid Distribution	1,038.75	1,000.00	1,234.00	
2010-3362	Homestead Credit	19.71	22.18	0.00	
	TOTAL REVENUES	10,595.79	11,187.97	1,234.00	
	EXPENSES	Actual Expenditures	Estimated Expenditures	Requested Expenditures	Final Appropriation
4000		2012	2013	2014	2014
4140-701	Salaries	8,136.46	11,000.00	11,800.00	11,800.00
4140-702	Telephone	924.31	1,800.00	1,800.00	1,800.00
4140-703	Office Supplies and Postage	278.81	1,000.00	1,000.00	1,000.00
4140-704	Travel	1,300.95	1,800.00	1,800.00	1,800.00
4140-705	Organizational Dues	80.00	100.00	100.00	100.00
4140-706	Books & Periodicals	0.00	200.00	200.00	200.00
4140-707	Equipment	500.00	1,000.00	1,000.00	1,000.00
4140-750	Miscellaneous & Rent	2,800.00	3,600.00	3,600.00	3,600.00
	TOTAL EXPENSES	14,020.53	20,500.00	21,300.00	21,300.00
	Revenue Over (Under) Expenses	-3,424.74	-9,312.03	-20,066.00	-20,066.00
	Balance January 1	7,172.37	13,747.63	4,435.60	4,435.60
	Transfers In	10,000.00	0.00	10,000.00	10,000.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	13,747.63	4,435.60	-5,630.40	-5,630.40
	Proposed Levy Request				10,000.00
	Proposed Cash Reserve				4,369.60

SPECIAL REVENUE FUNDS

2012 FARM TO MARKET FUND					
Account Number	Revenues	Actual Revenues	Estimated Revenues	Estimated Revenues	
3000		2012	2013	2014	
2012-3120	General Property Taxes	231,689.78	245,495.98	XXXXXXXXXX	
2012-3361	State Aid Distribution	20,608.61	20,000.00	24,500.00	
2012-3362	Homestead Credit	552.09	535.31	0.00	
	TOTAL REVENUES	252,850.48	266,031.29	24,500.00	
	EXPENSES	Actual Expenditures	Estimated Expenditures	Requested Expenditures	Final Appropriation
4000		2012	2013	2014	2014
4140-801	Farm to Market Construction	268,745.09	839,129.00	300,000.00	300,000.00
4140-802	Farm to Market Maintenance	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	268,745.09	839,129.00	300,000.00	300,000.00
	Revenue Over (Under) Expenses	-15,894.61	-573,097.71	-275,500.00	-275,500.00
	Balance January 1	672,881.10	656,986.49	83,888.78	83,888.78
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	656,986.49	83,888.78	-191,611.22	-191,611.22
	Proposed Levy Request				300,000.00
	Proposed Cash Reserve				108,388.78

SPECIAL REVENUE FUNDS

2014 OASIS FUND					
Account Number	Revenues	Actual Revenues 2012	Estimated Revenues 2013	Estimated Revenues 2014	
3000					
2014-3120	General Property Taxes	38,880.37	40,915.19	XXXXXXXXXX	
2014-3361	State Aid Distribution	0.00	0.00	0.00	
2014-3362	Homestead Credit	91.88	89.21	0.00	
	TOTAL REVENUES	38,972.25	41,004.40	0.00	
	EXPENSES	Actual Expenditures 2012	Estimated Expenditures 2013	Requested Expenditures 2014	Final Appropriation 2014
4150-101	Payroll Taxes	241,842.34	290,000.00	335,000.00	335,000.00
	TOTAL EXPENSES	241,842.34	290,000.00	335,000.00	335,000.00
	Revenue Over (Under) Expenses	-202,870.09	-248,995.60	-335,000.00	-335,000.00
	Balance January 1	9,094.24	27,224.15	29,228.55	29,228.55
	Transfers In	230,000.00	260,000.00	275,000.00	275,000.00
	Transfers Out	9,000.00	9,000.00	9,000.00	9,000.00
	Balance December 31	27,224.15	29,228.55	-39,771.45	-39,771.45
	Proposed Levy Request				40,000.00
	Proposed Cash Reserve				228.55

SPECIAL REVENUE FUNDS

2016 ADVERTISING FUND					
Account Number	Revenues	Actual Revenues	Estimated Revenues	Estimated Revenues	
		2012	2013	2014	
2016-3120	General Property Taxes	1,836.93	1,995.32	XXXXXXXXXX	
2016-3361	State Aid Distribution	0.00	0.00	0.00	
2016-3362	Homestead Credit	4.41	4.35	0.00	
	TOTAL REVENUES	1,841.34	1,999.67	0.00	
	EXPENSES	Actual Expenditures	Estimated Expenditures	Requested Expenditures	Final Appropriation
		2012	2013	2014	2014
4150-201	Advertising Expenses	800.00	1,500.00	1,500.00	1,500.00
	TOTAL EXPENSES	800.00	1,500.00	1,500.00	1,500.00
	Revenue Over (Under) Expenses	1,041.34	499.67	-1,500.00	-1,500.00
	Balance January 1	2,811.28	3,852.62	4,352.29	4,352.29
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	3,852.62	4,352.29	2,852.29	2,852.29
	Proposed Levy Request				2,000.00
	Proposed Cash Reserve				4,852.29

SPECIAL REVENUE FUNDS

2017 KIRCHHOFFER LIBRARY INTEREST FUND					
Account Number	Revenues	Actual Revenues	Estimated Revenues	Estimated Revenues	
		2012	2013	2014	
2017-3340	State Grant	0.00	0.00	0.00	
2017-3610	Interest	81.28	16.02	0.00	
2017-3620	Copier Income	1,319.76	700.00	500.00	
	TOTAL REVENUES	1,401.04	716.02	500.00	
	EXPENSES	Actual	Estimated	Requested	Final
		Expenditures	Expenditures	Expenditures	Appropriation
4000		2012	2013	2014	2014
4150-303	Copier Expenses	525.72	500.00	500.00	500.00
4150-305	Copier Repairs	0.00	0.00	0.00	0.00
4150-308	Copier Miscellaneous	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	525.72	500.00	500.00	500.00
	Revenue Over (Under) Expenses	875.32	216.02	0.00	0.00
	Balance January 1	3,590.00	4,465.32	4,681.34	4,681.34
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	4,465.32	4,681.34	4,681.34	4,681.34
	No Levy Allowed				0.00
	Proposed Cash Reserve				4,681.34

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SPECIAL REVENUE FUNDS

2018 LIBRARY FUND					
Account Number	Revenues	Actual	Estimated	Estimated	
		Revenues	Revenues	Revenues	
3000		2012	2013	2014	
2018-3120	General Property Taxes	46,285.80	54,021.91	XXXXXXXXXX	
2018-3340	State Grant	8,450.87	8,615.47	8,500.00	
2018-3361	State Aid Distribution	8,309.90	8,300.00	9,800.00	
2018-3362	Homestead Credit	110.33	117.04	0.00	
2018-3610	Interest Income	27.28	4.81	0.00	
2018-3630	Book Fines Collected	474.31	353.10	0.00	
2018-3640	Lost Books Payments	111.00	20.00	0.00	
2018-3650	Sale of Assets	114.41	0.00	0.00	
2018-3690	Library Donations	414.00	0.00	0.00	
2018-3690	Miscellaneous	3,436.08	160.96	1,150.00	
	TOTAL REVENUES	67,733.98	71,593.29	19,450.00	
	EXPENSES	Actual	Estimated	Requested	Final
		Expenditures	Expenditures	Expenditures	Appropriation
4000		2012	2013	2014	2014
4150-401	Salaries	71,912.91	78,508.65	88,385.50	88,385.50
4150-402	Telephone/Utilities/Rent	299.08	600.00	215.00	215.00
4150-403	Office Supplies and Postage	1,140.65	1,400.00	1,400.00	1,400.00
4150-404	Travel	438.30	500.00	500.00	500.00
4150-405	Organizational Dues	35.00	50.00	50.00	50.00
4150-406	Rent	2,000.00	2,000.00	2,000.00	2,000.00
4150-407	Equipment	1,500.00	3,000.00	1,500.00	1,500.00
4150-409	Books/Materials	6,142.53	6,500.00	6,500.00	6,500.00
4150-410	Insurance Premiums	170.63	200.00	200.00	200.00
4150-411	Equipment Repairs/Maintenance	230.00	350.00	350.00	350.00
4150-415	Donation Expenses	-200.00	0.00	0.00	0.00
4150-450	Miscellaneous/Automation	10,463.15	5,300.00	6,500.00	6,500.00
	TOTAL EXPENSES	94,132.25	98,408.65	107,600.50	107,600.50
	Revenue Over (Under) Expenses	-26,398.27	-26,815.36	-88,150.50	-88,150.50
	Balance January 1	24,361.10	6,992.29	4,176.93	4,176.93
	Transfers In	9,029.46	24,000.00	24,000.00	24,000.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	6,992.29	4,176.93	-59,973.57	-59,973.57
	Proposed Levy Request				60,000.00
	Proposed Cash Reserve				26.43

SPECIAL REVENUE FUNDS

2019 KIRCHHOFER LIBRARY INVESTMENT FUND					
Account Number	Revenues	Actual Revenues	Estimated Revenues	Estimated Revenues	
3000		2012	2013	2014	
	TOTAL REVENUES	0.00	0.00	0.00	
	EXPENSES	Actual	Estimated	Requested	Final
		Expenditures	Expenditures	Expenditures	Appropriation
4000		2012	2013	2014	2014
	TOTAL EXPENSES	0.00	0.00	0.00	0.00
	Revenue Over (Under) Expenses	0.00	0.00	0.00	0.00
	Balance January 1	20,000.00	20,000.00	5,000.00	5,000.00
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	0.00	15000.00	5000.00	5000.00
	Balance December 31	20,000.00	5,000.00	0.00	0.00
	No Levy Allowed				0.00
	Proposed Cash Reserve				0.00

SPECIAL REVENUE FUNDS

2020 HISTORICAL SOCIETY FUND					
Account Number	Revenues	Actual Revenues	Estimated Revenues	Estimated Revenues	
		2012	2013	2014	
2020-3120	General Property Taxes	2,623.11	2,793.96	XXXXXXXXXX	
2020-3361	State Aid Distribution	851.77	800.00	1,000.00	
2020-3362	Homestead Credit	6.22	6.08	0.00	
	TOTAL REVENUES	3,481.10	3,600.04	1,000.00	
	EXPENSES	Actual	Estimated	Requested	Final
		Expenditures	Expenditures	Expenditures	Appropriation
		2012	2013	2014	2014
4150-601	Collection Payments	4,039.51	3,600.00	2,920.00	2,920.00
	TOTAL EXPENSES	4,039.51	3,600.00	2,920.00	2,920.00
	Revenue Over (Under) Expenses	-558.41	0.04	-1,920.00	-1,920.00
	Balance January 1	585.87	27.46	27.50	27.50
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	27.46	27.50	-1,892.50	-1,892.50
	Proposed Levy Request				2,800.00
	Proposed Cash Reserve				907.50

SPECIAL REVENUE FUNDS

2021 LIBRARY INTERNET/GRANT		Actual	Estimated	Estimated	
Account Number		Revenues	Revenues	Revenues	
		2012	2013	2014	
300	Revenues				
2021-3610	Internet Interest	0.00	0.00	0.00	
2021-3670	Internet Donations	0.00	0.00	0.00	
	internet/auto grant				
	TOTAL REVENUES	0.00	0.00	0.00	
4000	EXPENSES	Actual	Estimated	Requested	Final
		Expenditures	Expenditures	Expenditures	Appropriation
		2012	2013	2014	2014
4150-661	Internet/Auto Salaries	0.00	0.00	0.00	0.00
4150-663	Internet/Auto Supplies	0.00	0.00	0.00	0.00
4150-666	Internet/Auto Database	0.00	0.00	0.00	0.00
4150-667	Internet/Auto Equipment	0.00	0.00	0.00	0.00
	Internet/Auto Misc	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	0.00	0.00	0.00	0.00
	Revenue Over (Under) Expenses	0.00	0.00	0.00	0.00
	Balance January 1	29.46	0.00	0.00	0.00
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	29.46	0.00	0.00	0.00
	Balance December 31	0.00	0.00	0.00	0.00
	No Levy Allowed				0.00
	Proposed Cash Reserve				0.00

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SPECIAL REVENUE FUNDS

2022 FAIR FUND					
Account Number	Revenues	Actual Revenues	Estimated Revenues	Estimated Revenues	
3000		2012	2013	2014	
2022-3120	General Property Taxes	16,371.01	19,327.19	XXXXXXXXXX	
2022-3361	State Aid Distribution	3,614.80	3,600.00	4,300.00	
2022-3362	Homestead Credit	37.50	41.86	0.00	
	TOTAL REVENUES	20,023.31	22,969.05	4,300.00	
	EXPENSES	Actual Expenditures	Estimated Expenditures	Requested Expenditures	Final Appropriation
4000		2012	2013	2014	2014
4150-701	Collection Payments	21,900.00	22,200.00	22,200.00	22,200.00
	TOTAL EXPENSES	21,900.00	22,200.00	22,200.00	22,200.00
	Revenue Over (Under) Expenses	-1,876.69	769.05	-17,900.00	-17,900.00
	Balance January 1	2,032.72	156.03	925.08	925.08
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	156.03	925.08	-16,974.92	-16,974.92
	Proposed Levy Request				19,000.00
	Proposed Cash Reserve				2,025.08

SPECIAL REVENUE FUNDS

2024 <u>PARK FUND</u>					
Account Number	Revenues	Actual Revenues	Estimated Revenues	Estimated Revenues	
3000		2012	2013	2014	
2024-3120	General Property Taxes	7,608.98	8,181.46	XXXXXXXXXX	
2024-3210	Fairgrounds Campgrounds Fees	0.00	0.00	0.00	
2024-3361	State Aid Distribution	0.00	0.00	0.00	
2024-3362	Homestead Credit	18.17	17.82	0.00	
2024-3690	Miscellaneous	0.00	1,000.00	0.00	
	Campground Fees	43,486.12	5,599.62	4,500.00	
	TOTAL REVENUES	51,113.27	14,798.90	4,500.00	
	EXPENSES	Actual	Estimated	Requested	Final
		Expenditures	Expenditures	Expenditures	Appropriation
4000		2012	2013	2014	2014
4150-801	Caretaker Salaries	0.00	0.00	0.00	0.00
4150-804	Board Travel/Per Diem	120.13	200.00	200.00	200.00
4150-805	Writing Rock Maintenance	1,069.04	5,964.00	4,040.00	4,040.00
4150-806	Skjermo Lake Maintenance	4,497.81	5,900.00	9,700.00	9,700.00
4150-809	Park Utilities	2,519.19	2,400.00	3,000.00	3,000.00
4150-820	Fairground Campground	49,192.89	25,000.00	23,000.00	23,000.00
4150810	Fairground Campground	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	57,399.06	39,464.00	39,940.00	39,940.00
	Revenue Over (Under) Expenses	-6,285.79	-24,665.10	-35,440.00	-35,440.00
	Balance January 1	18,500.67	12,214.88	2,549.78	2,549.78
	Transfers In	0.00	15,000.00	25,000.00	25,000.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	12,214.88	2,549.78	-7,890.22	-7,890.22
	Proposed Levy Request				8,000.00
	Proposed Cash Reserve				109.78

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SPECIAL REVENUE FUNDS

2026 COUNTY AGENT FUND					
	Revenues	Actual Revenues	Estimated Revenues	Estimated Revenues	
3000		2012	2013	2014	
2026-3120	General Property Taxes	39,345.63	42,893.75	XXXXXXXXXX	
2026-3226	Pesticide Certification Fees	1,340.00	1,120.00	1,000.00	
2026-3361	State Aid Distribution	11,758.55	10,000.00	13,900.00	
2026-3362	Homestead Credit	93.31	93.36	0.00	
	Sale of Assets	114.41	0.00	0.00	
	TOTAL REVENUES	52,651.90	54,107.11	14,900.00	
	EXPENSES	Actual Expenditures	Estimated Expenditures	Requested Expenditures	Final Appropriation
4000		2012	2013	2014	2014
4160-101	Salaries	75,675.04	83,624.50	85,893.50	85,893.50
4160-102	Telephone	1,337.26	1,900.00	1,900.00	1,900.00
4160-103	Office Supplies and Postage	1,622.58	2,300.00	2,575.00	2,575.00
4160-104	Travel	5,565.26	6,750.00	7,200.00	7,200.00
4160-105	Organizational Dues	155.00	250.00	250.00	250.00
4160-107	Equipment	1,496.95	1,750.00	1,850.00	1,850.00
4160-109	Periodicals & Subscriptions	48.00	75.00	85.00	85.00
4160-110	Home Ec Travel	3,309.11	3,900.00	3,900.00	3,900.00
4160-140	Pesticide Certifications/Workshops	1,323.35	800.00	450.00	450.00
	TOTAL EXPENSES	90,532.55	101,349.50	104,103.50	104,103.50
	Revenue Over (Under) Expenses	-37,880.65	-47,242.39	-89,203.50	-89,203.50
	Balance January 1	12,478.77	16,598.12	11,355.73	11,355.73
	Transfers In	42,000.00	42,000.00	40,000.00	40,000.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	16,598.12	11,355.73	-37,847.77	-37,847.77
	Proposed Levy Request				42,000.00
	Proposed Cash Reserve				4,152.23

SPECIAL REVENUE FUNDS

	2028 WEED CONTROL FUND				
Account Number	Revenues	Actual	Estimated	Estimated	
		Revenues	Revenues	Revenues	
		2012	2013	2014	
3000					
2028-3120	General Property Taxes	14,557.73	15,213.02	XXXXXXXXXX	
2028-3361	State Aid Distribution	0.00	0.00	0.00	
2028-3362	Homestead Credit	44.55	33.09	0.00	
	Sale Assets	0.00	0.00	0.00	
	TOTAL REVENUES	14,602.28	15,246.11	0.00	
	EXPENSES	Actual	Estimated	Requested	Final
		Expenditures	Expenditures	Expenditures	Appropriation
		2012	2013	2014	2014
4000					
4160-301	Collection Payments	15,000.00	15,000.00	15,000.00	15,000.00
4160-302	Weed Sprayer	12,649.53	10,000.00	10,000.00	10,000.00
	Workmens Compensation	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	27,649.53	25,000.00	25,000.00	25,000.00
	Revenue Over (Under) Expenses	-13,047.25	-9,753.89	-25,000.00	-25,000.00
	Balance January 1	46,612.34	33,565.09	23,811.20	23,811.20
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	33,565.09	23,811.20	-1,188.80	-1,188.80
	Proposed Levy Request				15,000.00
	Proposed Cash Reserve				13,811.20

SPECIAL REVENUE FUNDS

2032 WATER MANAGEMENT FUND					
Revenues		Actual	Estimated	Estimated	
		Revenues	Revenues	Revenues	
3000		2012	2013	2014	
2032-3120	Additional Money for CD	0.00	0.00	0.00	
2032-3610	Interest	0.00	22.44	0.00	
	TOTAL REVENUES	0.00	22.44	0.00	
EXPENSES		Actual	Estimated	Requested	Final
		Expenditures	Expenditures	Expenditures	Appropriation
4000		2012	2013	2014	2014
	TOTAL EXPENSES	0.00	22.44	0.00	0.00
	Revenue Over (Under) Expenses	0.00	0.00	0.00	0.00
	Balance January 1	30,000.00	30,000.00	30,000.00	30,000.00
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	30,000.00	30,000.00	30,000.00	30,000.00
	Proposed Levy Request				0.00
	Proposed Cash Reserve				30,000.00

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SPECIAL REVENUE FUNDS

2034 SENIOR CITIZENS FUND					
Account Number	Revenues	Actual Revenues 2012	Estimated Revenues 2013	Estimated Revenues 2014	
2034-3120	General Property Taxes	16,377.73	17,357.57	XXXXXXXXXX	
2034-3340	State Match	9,135.20	10,181.24	12,727.00	
2034-3361	State Aid Distribution	37.50	37.87	0.00	
2034-3362	Homestead Credit	0.00	0.00	0.00	
2034-3690	Miscellaneous	0.00	0.00	0.00	
	TOTAL REVENUES	25,550.43	27,576.68	12,727.00	
	EXPENSES	Actual Expenditures 2012	Estimated Expenditures 2013	Requested Expenditures 2014	Final Appropriation 2014
4160-901	Alamo Senior Citizens	800.00	900.00	900.00	900.00
4160-902	DC Council Delegate	415.66	500.00	500.00	500.00
4160-903	Divide County Senior Citizens	6,240.00	8,000.00	8,000.00	8,000.00
4160-904	Fortuna Senior Citizens	2,200.00	3,200.00	3,200.00	3,200.00
4160-905	Grenora Senior Citizens	800.00	800.00	800.00	800.00
4160-906	Noonan Senior Citizens	400.00	1,200.00	1,200.00	1,200.00
4160-907	Wildrose Senior Citizens	800.00	900.00	900.00	900.00
4160-909	Meals on Wheels	3,036.00	4,000.00	4,000.00	4,000.00
4160-910	Congregate Meals	3,544.00	8,200.00	8,200.00	8,200.00
	TOTAL EXPENSES	18,235.66	27,700.00	27,700.00	27,700.00
	Revenue Over (Under) Expenses	7,314.77	-123.32	-14,973.00	-14,973.00
	Balance January 1	8,636.25	15,951.02	15,827.70	15,827.70
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	15,951.02	15,827.70	854.70	854.70
	Proposed Levy Request				17,000.00

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SPECIAL REVENUE FUNDS

	Proposed Cash Reserve				17,854.70
	2036 COUNTY CORRECTION CENTER FUND				
Account Number	Revenues	Actual	Estimated	Estimated	
		Revenues	Revenues	Revenues	
3000		2012	2013	2014	
2036-3120	General Property Taxes	18,234.44	29,402.64	XXXXXXXXXX	
2036-3340	State Grant-T-1 line	0.00	0.00	0.00	
2036-3361	State Aid Distribution	0.00	0.00	5,600.00	
2036-3362	Homestead Credit	43.42	62.59	0.00	
	TOTAL REVENUES	18,277.86	29,465.23	5,600.00	
	EXPENSES	Actual	Estimated	Requested	Final
		Expenditures	Expenditures	Expenditures	Appropriation
4000		2012	2013	2014	2014
4170-101	Salaries	0.00	0.00	0.00	0.00
4170-102	Maintenance and Repairs	0.00	0.00	0.00	0.00
4170-103	Prisoner Board & Supplies	49,418.17	65,000.00	65,000.00	65,000.00
4170-104	Intoxilizer	0.00	0.00	0.00	0.00
4170-105	Blood Tests	0.00	0.00	0.00	0.00
4170-110	Equipment	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	49,418.17	65,000.00	65,000.00	65,000.00
	Revenue Over (Under) Expenses	-31,140.31	-35,534.77	-59,400.00	-59,400.00
	Balance January 1	23,430.79	17,290.48	21,755.71	21,755.71
	Transfers In	25,000.00	40,000.00	10,000.00	10,000.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	17,290.48	21,755.71	-27,644.29	-27,644.29
	Proposed Levy Request				30,000.00
	Proposed Cash Reserve				2,355.71

SPECIAL REVENUE FUNDS

2038 HIGHWAY DISTRIBUTION FUND					
Account Number	Revenues	Actual Revenues 2012	Estimated Revenues 2013	Estimated Revenues 2014	
2038-3340	State Payments	404,161.30	370,000.00	430,000.00	
2038-3610	Interest	0.00	0.00	0.00	
	TOTAL REVENUES	404,161.30	370,000.00	430,000.00	
	EXPENSES	Actual Expenditures 2012	Estimated Expenditures 2013	Requested Expenditures 2014	Final Appropriation 2014
	4000				
	TOTAL EXPENSES	0.00	0.00	0.00	0.00
	Revenue Over (Under) Expenses	404,161.30	370,000.00	430,000.00	430,000.00
	Balance January 1	158,404.89	257,566.19	127,566.19	127,566.19
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	305,000.00	500,000.00	500,000.00	500,000.00
	Balance December 31	257,566.19	127,566.19	57,566.19	57,566.19
	No Levy Allowed				0.00
	Proposed Cash Reserve				57,566.19

SPECIAL REVENUE FUNDS

	2054	<u>INSURANCE RESERVE FUND</u>			
Account Number	Revenues	Actual	Estimated	Estimated	
		Revenues	Revenues	Revenues	
		2012	2013	2014	
3000					
2054-3120	General Property Taxes	45,388.39	47,903.27	XXXXXXXXXX	
2054-3361	State Aid Distribution	0.00	0.00	3,700.00	
2054-3362	Homestead Credit	108.04	104.49	0.00	
2054-3364	NDIRF Surplus Refunds	7,392.00	8,596.00	8,000.00	
	TOTAL REVENUES	52,888.43	56,603.76	11,700.00	
	EXPENSES	Actual	Estimated	Requested	Final
		Expenditures	Expenditures	Expenditures	Appropriation
		2012	2013	2014	2014
4000					
4180-201	NDIRF Premiums	50,714.00	60,000.00	65,000.00	65,000.00
4180-202	Fire & Tornado/Boiler Policy	4,081.40	5,000.00	7,000.00	7,000.00
4180-203	Workmens Comp Premium	32,914.96	50,119.53	55,000.00	55,000.00
	TOTAL EXPENSES	87,710.36	115,119.53	127,000.00	127,000.00
	Revenue Over (Under) Expenses	-34,821.93	-58,515.77	-115,300.00	-115,300.00
	Balance January 1	19,067.79	4,245.86	5,730.09	5,730.09
	Transfers In	20,000.00	60,000.00	60,000.00	60,000.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	4,245.86	5,730.09	-49,569.91	-49,569.91
	Proposed Levy Request				50,000.00
	Proposed Cash Reserve				430.09

SPECIAL REVENUE FUNDS

2056 TCEDA					
Account Number	Revenues	Actual Revenues 2012	Estimated Revenues 2013	Estimated Revenues 2014	
3000					
	TOTAL REVENUES	0.00	0.00	0.00	
	EXPENSES	Actual Expenditures 2011	Estimated Expenditures 2012	Requested Expenditures 2013	Final Appropriation 2013
4000					
4180-401	TCEDA Payments	7,000.00	7,000.00	7,000.00	7,000.00
4180-402	TCEDA Grant Account	0.00	0.00	0.00	0.00
4180-450	TCEDA RC&D	0.00	0.00	0.00	0.00
4180-405	TCEDA Small Business Dev Center	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	7,000.00	7,000.00	7,000.00	7,000.00
	Revenue Over (Under) Expenses	-7,000.00	-7,000.00	-7,000.00	-7,000.00
	Balance January 1	1,512.53	1,812.53	2,112.53	2,112.53
	Transfers In	7,300.00	7,300.00	7,000.00	7,000.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	1,812.53	2,112.53	2,112.53	2,112.53
	No Levy Allowed				0.00
	Proposed Cash Reserve				2,112.53

SPECIAL REVENUE FUNDS

2060 AIRPORT AUTHORITY FUND					
Account Number	Revenues	Actual Revenues	Estimated Revenues	Estimated Revenues	
3000		2012	2013	2014	
2060-3120	General Property Taxes	5,611.59	5,869.70	XXXXXXXXXX	
2060-3361	State Aid Distribution	0.00	0.00	2,300.00	
2060-3362	Homestead Credit	1.39	0.93	0.00	
	TOTAL REVENUES	5,612.98	5,870.63	2,300.00	
EXPENSES					
Account Number		Actual Expenditures	Estimated Expenditures	Requested Expenditures	Final Appropriation
4000		2012	2013	2014	2014
4180-801	Collection Payments	5,966.95	5,768.29	12,000.00	12,000.00
	TOTAL EXPENSES	5,966.95	5,768.29	12,000.00	12,000.00
	Revenue Over (Under) Expenses	-353.97	102.34	-9,700.00	-9,700.00
	Balance January 1	570.04	216.07	318.41	318.41
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	216.07	318.41	-9,381.59	-9,381.59
	Proposed Levy Request				12,000.00
	Proposed Cash Reserve				2,618.41

SPECIAL REVENUE FUNDS

2062 COMPREHENSIVE HEALTH CARE INSURANCE FUND					
Account Number	Revenues	Actual Revenues	Estimated Revenues	Estimated Revenues	
3000		2012	2013	2014	
2062-3120	General Property Taxes	80,149.22	84,826.48	XXXXXXXXXX	
2062-3361	State Aid Distribution	11,447.04	11,400.00	13,600.00	
2062-3362	Homestead Credit	190.88	184.97	0.00	
	TOTAL REVENUES	91,787.14	96,411.45	13,600.00	
	EXPENSES	Actual Expenditures	Estimated Expenditures	Requested Expenditures	Final Appropriation
4000		2012	2013	2014	2014
4180-901	BCBS Payments	436,619.68	545,000.00	615,000.00	615,000.00
	TOTAL EXPENSES	436,619.68	545,000.00	615,000.00	615,000.00
	Revenue Over (Under) Expenses	-344,832.54	-448,588.55	-601,400.00	-601,400.00
	Balance January 1	98,421.50	78,588.96	30,000.41	30,000.41
	Transfers In	325,000.00	400,000.00	500,000.00	500,000.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	78,588.96	30,000.41	-71,399.59	-71,399.59
	Proposed Levy Request				83,000.00
	Proposed Cash Reserve				11,600.41

SPECIAL REVENUE FUNDS

2064 DELINQUENT TAX ACQUIRED PROPERTY FUND					
Account Number	Revenues	Actual Revenues 2012	Estimated Revenues 2013	Estimated Revenues 2014	
3000					
	TOTAL REVENUES	0.00	0.00	0.00	
	EXPENSES	Actual	Estimated	Requested	Final
		Expenditures	Expenditures	Expenditures	Appropriation
4000		2012	2013	2014	2014
4181-001	Expenses	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	0.00	0.00	0.00	0.00
	Revenue Over (Under) Expenses	0.00	0.00	0.00	0.00
	Balance January 1	100.00	0.00	0.00	0.00
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	100.00	0.00	0.00	0.00
	Balance December 31	0.00	0.00	0.00	0.00
	No Levy Allowed				0.00
	Proposed Cash Reserve				0.00

SPECIAL REVENUE FUNDS

2068 DIVIDE COUNTY 911 EMERGENCY FUND					
Account Number	Revenues	Actual	Estimated	Estimated	
		Revenues	Revenues	Revenues	
3000		2012	2013	2014	
2068-3150	911 Collections	13,700.90	10,000.00	10,000.00	
	TOTAL REVENUES	13,700.90	10,000.00	10,000.00	
	EXPENSES	Actual	Estimated	Requested	Final
		Expenditures	Expenditures	Expenditures	Appropriation
4000		2012	2013	2014	2014
4181-301	911 Expenses	25,176.62	36,800.00	36,800.00	36,800.00
	TOTAL EXPENSES	25,176.62	36,800.00	36,800.00	36,800.00
	Revenue Over (Under) Expenses	-11,475.72	-26,800.00	-26,800.00	-26,800.00
	Balance January 1	19,098.24	7,622.52	822.52	822.52
	Transfers In	0.00	20,000.00	30,000.00	30,000.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	7,622.52	822.52	4,022.52	4,022.52
	No Levy Allowed				0.00
	Proposed Cash Reserve				4,022.52

SPECIAL REVENUE FUNDS

2070 SPECIAL ASSESSMENTS FUND					
	Revenues	Actual Revenues 2012	Estimated Revenues 2013	Estimated Revenues 2014	
2070-3120	General Property Taxes	0.00	0.00	XXXXXXXXXX	
2070-3361	State Aid Distribution	0.00	0.00	0.00	
2070-3362	Homestead Credit	0.00	0.00	0.00	
	TOTAL REVENUES	0.00	0.00	0.00	
	EXPENSES	Actual Expenditures 2012	Estimated Expenditures 2013	Requested Expenditures 2014	Final Appropriation 2014
4181-501	Special Assessments/Co Property	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	0.00	0.00	0.00	0.00
	Revenue Over (Under) Expenses	0.00	0.00	0.00	0.00
	Balance January 1	247.56	247.56	247.56	247.56
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	247.56	247.56	247.56	247.56
	Proposed Levy Request				0.00
	Proposed Cash Reserve				247.56

SPECIAL REVENUE FUNDS

2074 JOB DEVELOPMENT AUTHORITY					
	Revenues	Actual Revenues 2012	Estimated Revenues 2013	Estimated Revenues 2014	
2074-3120	General Property Taxes	0.00	0.00	XXXXXXXXXX	
2074-3361	State Aid Distribution	0.00	0.00	0.00	
2074-3362	Homestead Credit	0.00	0.00	0.00	
2074-3364	NDIRF Surplus	0.00	0.00	0.00	
2074-3365	Final Disbursement/Ck Bk Balance	0.00	0.00	0.00	
	TOTAL REVENUES	0.00	0.00	0.00	
	EXPENSES	Actual Expenditures 2011	Estimated Expenditures 2012	Requested Expenditures 2013	Final Appropriation 2013
4181-701	Job Development Auth. Expenses	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	0.00	0.00	0.00	0.00
	Revenue Over (Under) Expenses	0.00	0.00	0.00	0.00
	Balance January 1	5,662.90	0.00	0.00	0.00
	Transfers In	0.00	0.00	0.00	0.00
	Transfers Out	5,662.90	0.00	0.00	0.00
	Balance December 31	0.00	0.00	0.00	0.00
	Proposed Levy Request				0.00
	Proposed Cash Reserve				0.00

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SPECIAL REVENUE FUNDS

2078 CROSBY/DIVIDE					
JOBS DEVELOPMENT					
Revenues		Actual	Estimated	Estimated	
		Revenues	Revenues	Revenues	
		2012	2013	2014	
2078-3120	Crosby/Divide Taxes	28,895.81	15,374.82	XXXXXXXXXX	
2078-3362	Crosby/Divide H/C	68.81	35.81	0.00	
2078-3363	Crosby City Share	30,000.00	15,000.00	15,000.00	
2078-3364	Chamber Donations/NDIRF Surplus	151.00	154.00	0.00	
2078-3365	Grant Fee Administration	0.00	0.00	0.00	
2078-3691	Technology Center	8,591.00	4,000.00	4,000.00	
2078-3690	Miscellaneous	0.00	0.00	0.00	
	Sale of Assets	114.41	0.00	0.00	
	TOTAL REVENUES	67,821.03	34,564.63	19,000.00	
EXPENSES		Actual	Estimated	Requested	Final
		Expenditures	Expenditures	Expenditures	Appropriation
		2011	2012	2013	2013
2078-4181-801	Salaries	45,310.24	50,750.00	58,000.00	58,000.00
2078-4181-802	Telephone	984.70	1,350.00	1,350.00	1,350.00
2078-4181-803	Office Supplies	501.75	600.00	600.00	600.00
2078-4181-804	Travel	2,396.20	3,000.00	2,500.00	2,500.00
2078-4181-805	Dues	125.00	125.00	125.00	125.00
2078-4181-806	Health Insurance	13,224.96	14,400.00	14,800.00	14,800.00
2078-4181-807	Moving Expenses	0.00	0.00	0.00	0.00
2078-4181-808	Legal Fees	43.00	500.00	1,000.00	1,000.00
2078-4181-809	Postage	82.50	200.00	200.00	200.00
2078-4181-810	Education	200.00	650.00	500.00	500.00
2078-4181-811	Equipment/Computer	2,523.86	1,500.00	1,000.00	1,000.00
2078-4181-812	Insurance	680.00	680.00	680.00	680.00
2078-4181-825	Technology Center	0.00	0.00	0.00	0.00
2078-4181-850	Miscellaneous	1,336.42	2,000.00	2,000.00	2,000.00
	TOTAL EXPENSES	67,408.63	75,755.00	82,755.00	82,755.00
	Revenue Over (Under) Expenses	412.40	-41,190.37	-63,755.00	-63,755.00
	Balance January 1	86,697.99	92,773.29	51,582.92	51,582.92
	Transfers In	5,662.90	0.00	0.00	0.00
	Transfers Out	0.00	0.00	0.00	0.00
	Balance December 31	92,773.29	51,582.92	-12,172.08	-12,172.08
	Proposed Levy Request				30,000.00
	Proposed Cash Reserve				17,827.92

SPECIAL REVENUE FUNDS

	2025	<u>PARK RECREATIONAL FACILITY</u>			
		Revenues	Actual	Estimated	Estimated
			Revenues	Revenues	Revenues
			2012	2013	2014
2025-3120		Revenue	39,014.50	45,715.66	0.00
		Homestead Credit	0.00	99.35	0.00
		TOTAL REVENUES	39,014.50	45,815.01	0.00
		EXPENSES	Actual	Estimated	Requested
			Expenditures	Expenditures	Expenditures
			2012	2013	2014
2025-2901		Collections	0.00	82,000.00	0.00
		TOTAL EXPENSES	0.00	82,000.00	0.00
		Revenue Over (Under) Expenses	39,014.50	-36,184.99	0.00
		Balance January 1	0.00	39,014.50	2,829.51
		Transfers In	0.00	0.00	0.00
		Transfers Out	0.00	0.00	0.00
		Balance December 31	39,014.50	2,829.51	2,829.51
		Proposed Levy Request			45,000.00
		Proposed Cash Reserve			47,829.51