ANNUAL BUDGET

FOR THE YEAR ENDING DECEMBER 31, 2015
NELSON COUNTY, NORTH DAKOTA

CONTENTS

		SCHEDULE
Certificate of Levy		A
Annual Budgets-	General Fund	B
	Special Revenue Funds	C
	Debt Service Funds	D
	Other County Funds	E

AS NELSON COUNTY
FINAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2015
ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

	FUND	AMOUNT LEVIED
1000	General Fund - Sch B	452,000
	SPECIAL REVENUE FUNDS - Schedule C	
2110 & 2115	Farm to Market	322,000
2140	Road & Bridge	92,000
2152	Highway Maintenance	116,000
2153	County Emergency	23,000
2155	Weed Control	69,000
2158	Law Enforcement	50,000
2161	Emergency Human Services	0
2162	Human Services	230,000
2164	County Park	69,000
2165	Veterans' Service	26,500
2166	County Agent	40,600
2168	Health Insurance	184,000
2170	FICA	486,000
2175	Job Development	92,000
2176	Historical Society	5,800
2177	Senior Citizens	23,000
2178	Promotion & Advertising	11,500
2179	Insurance Reserve	61,500
	DEBT SERVICE FUNDS - SCHEDULE D	
3015	County Loan	0
	OTHER COUNTY LEVIES - SCHEDULE E	
8090	County Library	23,000
8091	Health District	43,000
8092	Soil Conservation	46,000
8095	Upper Sheyenne Drain	0
8096	Water Resource District	92,000
8097	Garrison Diversion	23,000
8098	Devils Lake Joint Water District	8,200
8099	Red River Joint Water District	19,400
	TOTAL AMOUNT LEVIED	2,608,500

STATE OF NORTH DAKOTA
COUNTY OF NELSON

I hereby certify that the foregoing budget for Nelson County for the year ending December 31, 2015, was adopted by the Board Of County Commissioners for Nelson County on the 4th day of October, 2014.

W. J. Davidson
Nelson County Auditor

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

GENERAL FUND

APPROPRIATIONS AND CASH RESERVE

1.	(a) Final Appropriation, Sch. B, Page 4, Line 35	1,014,458	
	(b) Budgeted Transfers Out, Sch. B, Page 4, Line 39	104,200	
	(c) Total Appropriation - Line (a) plus Line (b)		1,118,658
2.	Cash Reserve (Note 1)		654,779
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1 (c) plus Line 2		1,773,437

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) - December 31, 2014		608,693
5.	(a) Estimated Revenue - Sch. B, Page 2, Line 33	703,344	
	(b) Estimated Transfers in Sch. B, Page 4, Line 38	9,400	
	(c) Total Estimated Revenue and Transfers in - Line (a) plus Line (b)		712,744
6.	TOTAL RESOURCES - Line 4 plus Line 5(c)		1,321,437
7.	Levy Required - Line 3 less Line 6 If this difference is less than 0, enter 0		452,000
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)		
9.	TOTAL AMOUNT LEVIED - Line 7 plus Line 8		452,000

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

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015
GENERAL FUND

ACCT - OBJ			Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101		**REVENUES - TAXES:**					
	101	General Property Taxes	466,782.18	477,000	477,000	xxxxxxxxxx	1
	102	Mobile Home Tax	829.77	600	600		2
	103	Estate Taxes	0.00	0			3
	104	Minnkota Taxes	0.00	0	0		4
		TOTAL TAXES	**467,611.95**	**477,600**	**600**		5
					477,600		
3201		**LICENSE, PERMITS & FEES**					
	105	Beer & Liquor License	1,000.00	1,050	1,050		6
	106	Sheriffs Fees	7,660.06	6,000	7,000		7
	107	History Book Sales	50.00	100	100		8
	109	Building & Cond. Use Permits	1,000.00	1,000	1,000		
		TOTAL LICENSE, PERMITS & FEES	**9,710.06**	**8,150**	**9,150**		9
3301		**INTERGOVERNMENTAL**					
	108	DEM Reimbursements	5,151.59	25,700	18,000		10
	110	Human Services Reimb	1,236.11	1,350	1,100		11
	112	Cost Allocation	4,294.33	4,000	4,000		13
	113	Misc. Reimbursements	4,767.31	6,000	5,000		14
	114	State Aid Distribution	402,848.14	429,800	463,300		15
	115	Homestead Credit	527.59	1,467	1,500		16
	116	City Election Reimbursement	0.00	1,660	0		17
	117	District Court Reimbursement	0.00	500	500		18
	118	Clerk of Court Services Reimb	38,354.00	43,152	48,624		19
	119	Victim Witness Advocate Fees	150.00	150	150		
		TOTAL INTERGOVERNMENTAL	**457,329.07**	**513,779**	**542,174**		20
3400		**CHARGES FOR SERVICE**					
	120	Clerk of District Court Fees	1,385.50	3,000	2,500		21
	121	County Recorder Fees	30,290.00	29,000	30,000		22
	122	Sale of County Property	11.64	100	100		23
	123	County Auditors Fees	1,515.75	1,400	1,400		24
	124	Contract Policing	80,277.00	80,280	75,280		25
	125	Tower Revenue	11,340.00	11,340	11,340		26
		TOTAL CHARGES FOR SERVICE	**124,819.89**	**125,120**	**120,620**		27
3500		**MISCELLANEOUS REVENUE**					
	126	Interest Income	5,198.94	5,000	6,000		28
	128	Rental Income	5,020.00	4,800	4,800		29
	129	County Loans	0.00	0	0		30
	130	Miscellaneous Revenue	23,039.26	25,000	20,000		31
		TOTAL MISCELLANEOUS REVENUE	**33,258.20**	**34,800**	**30,800**		32
		TOTALS REVENUES	**1,092,729.17**	**1,159,449**	**703,344**		33
					1,180,344		

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

GENERAL FUND

ACCT - OBJ		EXPENDITURES	Acutal Expendltures 2013	Estimated Expendltures 2014	Requested 2015	Final Approp 2015	
4110		Governing Board	50,498.46	60,000	65,120	63,120	1
4121		District Court	283.83	500	500	500	2
4141		Auditor	85,588.90	92,000	98,177	96,922	3
4142		Treasurer	55,722.76	62,000	65,253	65,400	4
4143		State's Attorney	86,747.84	84,000	74,688	72,535	5
4145		Deeds/Clerk of Court	94,789.75	100,000	109,600	103,535	6
4147		Supt of Schools	11,228.34	13,100	13,193	13,838	7
4148		Director of Tax Equalization	41,265.34	51,000	54,634	54,394	8
4150		Janitor	43,495.86	53,000	53,499	47,500	9
4160		Building & Grounds	59,486.42	70,000	75,000	75,000	10
4170		Elections	1,606.74	20,000	1,700	1,700	11
4190		Non-Departmental					12
	110	Planning Comn. Salaries	1,290.00	1,600	1,600	1,600	
	213	Employer Paid Insurance	129.92	150	150	150	13
	311	Audit Fee	15,500.00		17,000	17,000	
	340	Planning Comn. Mileage	220.89	300	500	500	
	356	C.R. Phone & Postage Meter	8,017.00	10,000	10,000	10,000	18
	359	Radio Tower Expense	6,476.62	7,000	7,000	7,000	19
	371	Assn. Of Counties Dues	6,113.00	6,272	6,272	6,272	20
	375	Wellness Program	300.00	300	300	300	
	380	Maint. Agreements & Copier	6,677.91	8,500	8,500	8,500	21
	382	Paper Shredder	258.94	300	500	500	
	410	Office Supplies	10,212.94	10,000	10,500	10,500	
	415	Risk Management	1,219.50	2,000	4,000	4,000	22
	423	Printing & Advertising	3,784.54	4,000	4,000	4,000	23
	425	Binders, Books & Supplies	1,505.89	1,600	1,800	1,800	
	490	Miscellaneous	47,850.43	12,000	12,000	12,000	
							26
		TOTAL GENERAL GOVERNMENT	**640,271.82**	**669,622**	**695,486**	**678,566**	27

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

GENERAL FUND

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
	PUBLIC SAFETY					
4211	County Sheriff	144,330.52	145,000	163,266	156,898	28
4212	Contract Policing	131,233.71	133,000	143,670	141,250	29
4213	Custody of Prisioners	625.00	1,000	1,000	1,000	30
4240	Disaster Emergency Services	36,063.68	32,000	36,437	36,744	31
	TOTAL PUBLIC SAFETY	**312,252.91**	**311,000**	**344,373**	**335,892**	32
	HEALTH AND WELFARE					
4430	Public Administrator	400.00	0	0	0	33
	TOTAL HEALTH & WELFARE	**400.00**	**0**	**0**	**0**	34
	TOTAL EXPEND. - APPROP.	**952,924.73**	**980,622**	**1,039,859**	**1,014,458**	35
	Revenue Over (Under) Expenses	139,804.44	178,827	140,485	165,886	36
	Balance January 1	451,643.87	511,491	608,693	608,693	37
	Transfers In	10,635.00	12,315	9,400	9,400	38
	Transfers (Out)	90,592.00	93,940	104,200	104,200	39
	Balance December 31	**511,491.31**	**608,693**	**654,378**	**679,779**	40

	Out 2014	**Out 2015**
Health Insurance	83,940	94,200
Park	0	0
R & B	0	0
Courthous Repair	10,000	10,000
total	93,940	104,200
	In 2014	**In 2015**
Weed	491	500
Vets Serv	3081	3000
Co Agent	5872	5900
Co Park	0	0
Co. Loan	2871	0
total	12315	9400

NELSON COUNTY

Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

APPROPRIATION AND CASH RESERVE	Farm to Market	R & B	Hwy Maint.	Human Services	Ins. Reserve	County Park
1. a. Final Appropriation - Line 23	1,227,000	1,369,405	0	465,730	70,000	166,000
b. Budgeted Transfers Out - Line 27	180,000	173,800	133,500	0	0	0
c. Total Approp. - Line a plus Line b	1,407,000	1,543,205	133,500	465,730	70,000	166,000
2. Cash Reserve (Note 1)	313,297	746,696	1,659	187,314	18,877	24,340
3. Excess of Resources Over Required Appropriations						
4. Total Appropriations & Cash Reserve Line 1c plus Line 2 plus Line 3	1,720,297	2,289,901	135,159	653,044	88,877	190,340
RESOURCES AND AMOUNT LEVIED						
5. Cash and Investments Available (Estimated) December 31, 2014	494,897	821,601	759	346,694	20,627	8,960
6. a. Estimated Revenues - Line 16	903,400	552,800	18,400	76,350	6,750	112,380
b. Estimated Transfers In - Line 26		823,500				
c. Total Estimated Revenues and Transfers In - Line a plus Line b	903,400	1,376,300	18,400	76,350	6,750	112,380
7. Total Resources - Line 5 plus Line 6	1,398,297	2,197,901	19,159	423,044	27,377	121,340
8. Levy Required - Line 4 less Line 7 If this difference is less than 0, enter 0	322,000	92,000	116,000	230,000	61,500	69,000
9. Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 8)						
10. **Total Amount Levied** - Line 8 plus 9	**322,000**	**92,000**	**116,000**	**230,000**	**61,500**	**69,000**

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

NELSON COUNTY

Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

APPROPRIATION AND CASH RESERVE	Health Ins	Job Develop	Senior Citizens	Co Emergency	Vets Service	FICA
1. a. Final Appropriation - Line 23	492,200	92,200	44,600	0	23,692	434,300
b. Budgeted Transfers Out - Line 27	0	0	0	50,000	3,100	92,000
c. Total Approp. - Line a plus Line b	492,200	92,200	44,600	50,000	26,792	526,300
2. Cash Reserve (Note 1)	6,531	939	23	44,613	6,965	19,843
3. Excess of Resources Over Required Appropriations						
4. Total Appropriations & Cash Reserve Line 1c plus Line 2 plus Line 3	498,731	93,139	44,623	94,613	33,757	546,143
RESOURCES AND AMOUNT LEVIED						
5. Cash and Investments Available (Estimated) December 31, 2014	7,311	799	574	65,053	7,157	13,393
6. a. Estimated Revenues - Line 16	47,420	340	21,049	6,560	100	46,750
b. Estimated Transfers In - Line 26	260,000	0	0	0	0	0
c. Total Estimated Revenues and Transfers In - Line a plus Line b	307,420	340	21,049	6,560	100	46,750
7. Total Resources - Line 5 plus Line 6	314,731	1,139	21,623	71,613	7,257	60,143
8. Levy Required - Line 4 less Line 7 If this difference is less than 0, enter 0	184,000	92,000	23,000	23,000	26,500	486,000
9. Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 8)						
10. **Total Amount Levied** - Line 8 plus 9	**184,000**	**92,000**	**23,000**	**23,000**	**26,500**	**486,000**

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

NELSON COUNTY

Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

APPROPRIATION AND CASH RESERVE	Promo & Adv	County Agent	Weed Control	Law Enforce	Historical Soc	Emergency HS
1. a. Final Appropriation - Line 23	12,000	62,627	119,075	75,000	6,550	0
b. Budgeted Transfers Out - Line 27	0	6,000	490		0	50
c. Total Approp. - Line a plus Line b	12,000	68,627	119,565	75,000	6,550	50
2. Cash Reserve (Note 1)	4,689	35,015	59,780	49,076	41	0
3. Excess of Resources Over Required Appropriations						
4. Total Appropriations & Cash Reserve Line 1c plus Line 2 plus Line 3	16,689	103,642	179,345	124,076	6,591	50
RESOURCES AND AMOUNT LEVIED						
5. Cash and Investments Available (Estimated) December 31, 2014	5,139	53,362	82,065	73,871	251	0
6. a. Estimated Revenues - Line 16	50	9,680	28,280	205	540	50
b. Estimated Transfers In - Line 26	0	0	0	0	0	0
c. Total Estimated Revenues and Transfers In - Line a plus Line b	50	9,680	28,280	205	540	50
7. Total Resources - Line 5 plus Line 6	5,189	63,042	110,345	74,076	791	50
8. Levy Required - Line 4 less Line 7 If this difference is less than 0, enter 0	11,500	40,600	69,000	50,000	5,800	0
9. Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 8)						
10. **Total Amount Levied** - Line 8 plus 9	**11,500**	**40,600**	**69,000**	**50,000**	**5,800**	**0**

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

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2105 **COURTHOUSE REPAIRS**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				2
125	Courthouse Repairs				3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**0.00**	**0**	**0**	16
				0	

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS			20,000	20,000	23
	REVENUES OVER (UNDER) EXPENDITURES	0.00	0	(20,000)	* (20,000)	24
	Balance January 1	14,942.27	24,942	34,942	34,942	25
	Transfer In	10,000.00	10,000	10,000	10,000	26
	Transfer Out					27
	Balance December 31	**24,942.27**	**34,942**	**24,942**	* **24,942**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2110 & 2115 **FARM TO MARKET FUNDS**

ACCT - OBJ	REVENUES	Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101						
101	General Property Taxes	319,960.52	359,000	322,000	XXXXXXXXXX	1
102	Mobile Home	303.02	300	300		2
113	Reimbursements	0.00	50,000	900,000		3
115	Homestead Credit	371.95	1,128	1,100		5
126	Interest	2,892.58	2,000	2,000		6
						7
						8
						9
						10
						11
						12
						13
						14
						15
	TOTAL REVENUES	**323,528.07**	**412,428**	**903,400**		16
				1,225,400		

ACCT - OBJ.	EXPENDITURES	Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp. 2015	
4101						
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	330,378.10	316,000	1,227,000	1,227,000	23
	REVENUES OVER (UNDER) EXPENDITURES	(6,850.03)	96,428	(1,600)	(1,600)	24
	Balance January 1	672,761.63	576,469	494,897	494,897	25
	Transfer In	0.00				26
	Transfer Out	89,442.42	178,000	180,000	180,000	27
	Balance December 31	**576,469.18**	**494,897**	**313,297**	**313,297**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2117 **FEMA ADMINISTRATIVE**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				
	FEMA Funds Received	5,193.73	0	0	1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**5,193.73**	**0**	**0**	16
				0	

ACCT - OBJ.		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp. 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	5,095.19	0	1,726	1,726	23
	REVENUES OVER (UNDER) EXPENDITURES	98.54	0	(1,726)		24
	Balance January 1	11,903.44	6,920	1,726		25
	Transfer In					26
	Transfer Out	5,082.44	5,194			27
	Balance December 31	**6,919.54**	**1,726**	**(0)**	* **0**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2131 **FEMA 2011**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				
	FEMA Funds Received	1,567.64	0	0	1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**1,567.64**	**0**	**0**	16
				0	

ACCT - OBJ.		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp. 2015	
4315	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	245,079.69	5,555	21,817	21,817	23
	REVENUES OVER (UNDER) EXPENDITURES	(243,512.05)	(5,555)	(21,817)	(21,817)	24
	Balance January 1	270,883.65	27,372	21,817	21,817	25
	Transfer In					26
	Transfer Out					27
	Balance December 31	**27,371.60**	**21,817**	**(0)**	* **0**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2137 **FEMA 2013**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				
	FEMA Funds Received	309,419.46		0	1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**309,419.46**	**0**	**0**	16
				0	

ACCT - OBJ.		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp. 2015	
4315	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	173,410.13	129,846	1,445	1,445	23
	REVENUES OVER (UNDER) EXPENDITURES	136,009.33	(129,846)	(1,445)	(1,445)	24
	Balance January 1	0.00	131,291	1,445	1,445	25
	Transfer In					26
	Transfer Out	4,718.16				27
	Balance December 31	**131,291.17**	**1,445**	**0**	* **0**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2140 ROAD & BRIDGE

ACCT - OBJ	REVENUES	Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
101	General Property Taxes	108,827.17	110,000	92,000	xxxxxxxxxxx	1
102	Mobile Home	86.06	100	100		2
113	Reimbursements	5,535.09	5,000	5,500		3
114	State Aid Distribution	14,849.74	15,800	17,100		4
115	Homestead Credit	105.16	288	300		5
116	Goods & Supplies Sold	5,077.87	5,000	5,000		6
117	Gas Tax Refund	0.00	0	0		7
118	Dividend & Refund Checks	1,579.63	500	500		8
119	Weed Board Reimbursements	23,891.95	24,000	24,000		9
122	Road Work	499,916.73	500,000	500,000		10
129	County Loan Revenue	0.00	0	0		11
130	Miscellaneous Revenue	102.00	50,300	300		12
						13
						14
						15
	TOTAL REVENUES	**659,971.40**	**710,988**	**552,800**		16
				644,800		

ACCT - OBJ.	EXPENDITURES	Acutal Expendltures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4310	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	1,249,512.00	1,688,000	1,373,605	1,369,405	23
	REVENUES OVER (UNDER) EXPENDITURES	(589,540.60)	(977,012)	(728,805)	* (724,704)	24
	Balance January 1	641,896.38	1,076,575	821,601	821,601	25
	Transfer In	1,074,627.25	817,818	823,500	823,500	26
	Transfer Out	50,408.00	95,780	173,800	173,800	27
	Balance December 31	**1,076,575.03**	**821,601**	**742,496**	* **746,597**	28

2015 OUT			**2014 IN**	**2015 IN**
Health Ins	73,800	Hwy Dist	455,000	460,000
R & B Cont	100,000	Hwy Maint	132,000	133,500
total	173,800	Farm to Mar	178,000	180,000
		Co Emerg	52,818	50,000
2014 OUT		Co Gen	0	0
Health Ins	65,780	total	817,818	823,500
R & B Cont	30,000			
total	95,780			

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2141 **ROAD & BRIDGE CONTINGENCY**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				
140	Sale of Equipment	0.00	0	0	1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**0.00**	**0**	**0**	16
				0	

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	43,700.00	30,000	100,000	100,000	23
	REVENUES OVER (UNDER) EXPENDITURES	(43,700.00)	(30,000)	(100,000)	* (100,000)	24
	Balance January 1	54,932.43	11,232	11,232	11,232	25
	Transfer In		30,000	100,000	100,000	26
	Transfer Out					27
	Balance December 31	**11,232.43**	**11,232**	**11,232**	* **11,232**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2150 **HIGHWAY DISTRIBUTION**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				
151	State Payments	455,669.77	455,975	457,493	1
	Special Highway Funding	350,309.55	0	0	2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**805,979.32**	**455,975**	**457,493**	16
				457,493	

ACCT - OBJ		Acutal Expendltures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
						23
	TOTAL EXPENSES & APPROPRIATIONS	805,979.32	455,975	457,493	* 457,493	24
	REVENUES OVER (UNDER) EXPENDITURES	43,610.32	44,925	45,900	45,900	25
	Balance January 1					26
	Transfer In	804,665.11	455,000	460,000	460,000	27
	Transfer Out					
	Balance December 31	**44,924.53**	**45,900**	**43,393**	* **43,393**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2152 **HIGHWAY MAINTENANCE**

ACCT - OBJ	REVENUES	Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
101	General Property Taxes	114,738.12	115,000	115,000	xxxxxxxxxx	1
102	Mobile Home	90.77	100	100		2
114	State Aid Distribution	15,634.25	16,700	18,000		3
115	Homestead Credit	110.88	304	300		4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
	TOTAL REVENUES	**130,574.02**	**132,104**	**18,400**		16
				133,400		

ACCT - OBJ	EXPENDITURES	Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
						23
	TOTAL EXPENSES & APPROPRIATIONS	130,574.02	132,104	133,400	* 133,400	24
	REVENUES OVER (UNDER) EXPENDITURES					
	Balance January 1	445.05	655	759	759	25
	Transfer In					26
	Transfer Out	130,364.28	132,000	133,500	133,500	27
	Balance December 31	**654.79**	**759**	**659**	* **659**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2153 **COUNTY EMERGENCY**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
101	General Property Taxes	73,892.10	52,000	23,000	xxxxxxxxxx	1
102	Mobile Home	65.76	60	40		2
113	Reimbursements	46,987.10	0	0		3
114	State Aid Distribution	5,547.64	5,900	6,400		4
115	Homestead Credit	86.11	175	120		5
116	DOT Payments					6
						7
						8
						9
						10
						11
						12
						13
						14
						15
	TOTAL REVENUES	**126,578.71**	**58,135**	**6,560**		16
				29,560		

ACCT - OBJ		Acutal Expendltures 2013	Estimated Expendltures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	77,246.56	0	0	0	23
	REVENUES OVER (UNDER) EXPENDITURES	49,332.15	58,135	29,560	* 29,560	24
	Balance January 1	50,758.54	59,736	65,053	65,053	25
	Transfer In					26
	Transfer Out	40,354.84	52,818	50,000	50,000	27
	Balance December 31	**59,735.85**	**65,053**	**44,613**	* **44,613**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2155 WEED CONTROL

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
101	General Property Taxes	60,652.51	69,000	69,000	xxxxxxxxxx	1
102	Mobile Home	56.82	60	60		2
113	Reimbursements	4,789.50	1,000	1,000		3
115	Homestead Credit	70.15	214	220		5
132	Goods & Supplies Sold					6
133	Spraying Revenue		193	200		7
134	Sale of Equipment					8
135	Chemicals Sold	511.25	201	5,800		9
136	Dept of Agriculture Pmts	20,352.18	12,746	5,000		10
137	DOT Payments		19,130	16,000		11
						12
						13
						14
						15
	TOTAL REVENUES	**86,432.41**	**102,544**	**28,280**		16
				97,280		

ACCT - OBJ		Acutal Expendltures 2013	Estimated Expendltures 2014	Requested 2015	Final Approp 2015	
4320	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	120,567.61	96,666	139,075	119,075	23
	REVENUES OVER (UNDER) EXPENDITURES	(34,135.20)	5,878	(41,795)	* (21,795)	24
	Balance January 1	111,273.16	76,678	82,065	82,065	25
	Transfer In					26
	Transfer Out	460.00	491	490	490	27
	Balance December 31	**76,677.96**	**82,065**	**39,780**	* **59,780**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2156 **HAZARDOUS CHEMICALS**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				1
161	Hazardous Chemicals Pmts	825.00	825	850	2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**825.00**	**825**	**0**	16
				850	

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015		Final Approp 2015	
4610	**EXPENDITURES**						17
							18
							19
							20
							21
							22
	TOTAL EXPENSES & APPROPRIATIONS	1,660.15	1,500	3,500		3,500	23
	REVENUES OVER (UNDER) EXPENDITURES	(835.15)	(675)	(2,650)	*	(2,650)	24
	Balance January 1	4,245.35	3,410	2,735		2,735	25
	Transfer In						26
	Transfer Out						27
	Balance December 31	**3,410.20**	**2,735**	**85**	*	**85**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2158 **LAW ENFORCEMENT**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
101	General Property Taxes	50,050.31	50,000	50,000	xxxxxxxxxx	1
102	Mobile Home	40.12	40	40		2
113	Reimbursements		0	0		3
115	Homestead Credit	58.65	163	165		4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
	TOTAL REVENUES	**50,149.08**	**50,203**	**205**		16
				50,205		

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015		Final Approp 2015	
4101	**EXPENDITURES**						
							17
							18
							19
							20
							21
							22
	TOTAL EXPENSES & APPROPRIATIONS	30,993.38	50,000	75,000		75,000	23
	REVENUES OVER (UNDER) EXPENDITURES	19,155.70	203	(24,795)	*	(24,795)	24
	Balance January 1	54,512.67	73,668	73,871		73,871	25
	Transfer In						26
	Transfer Out						27
	Balance December 31	**73,668.37**	**73,871**	**49,076**	*	**49,076**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2160 LLE BLOCK GRANT

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				1
101	LLE Block Grant	0.00			2
102	LLE Reserve Officers	0.00			3
103	HP Overtime Grant	30,106.81	22,000	22,000	4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**30,106.81**	**22,000**	**22,000**	16
				22,000	

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	22,654.70	24,500	22,000	22,000	23
	REVENUES OVER (UNDER) EXPENDITURES	7,452.11	(2,500)	0	* 0	24
	Balance January 1	(3,487.33)	3,965	1,465	1,465	25
	Transfer In					26
	Transfer Out					27
	Balance December 31	**3,964.78**	**1,465**	**1,465**	* **1,465**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2162 **HUMAN SERVICES**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
101	General Property Taxes	379,096.65	335,000	230,000	xxxxxxxxxx	1
102	Mobile Home	345.54	340	300		2
113	Reimbursements	0.00	600	200		3
115	Homestead Credit	438.96	1,095	1,100		5
116	General Administration	28,321.39	50,000	41,600		6
117	HCBS Reimbursement	17,125.45	21,000	20,000		7
118	Child Care Licensing - Fees	250.00	150	150		
119	GA Collections	0.00	0	0		8
120	Client Fees	3,905.08	2,300	2,000		9
121	Other Collections	438.62	400	400		10
124	Child Sup. Incentives	0.00	0	0		
127	Reimb. From Other Counties	1,175.60	4,000	4,000		11
128	TCM/FSW	19,941.67	11,600	6,000		
129	Special Projects	575.00	500	500		
130	Miscellaneous	23.23	100	100		12
	TOTAL REVENUES	**451,637.19**	**427,085**	**76,350**		16
				306,350		

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4450	**EXPENDITURES**					
4451						17
4452						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	348,347.90	380,000	460,810	465,730	23
	REVENUES OVER (UNDER) EXPENDITURES	103,289.29	47,085	(154,460)	* (159,380)	24
	Balance January 1	195,848.35	299,138	346,694	346,694	25
	Transfer In		471			26
	Transfer Out					27
	Balance December 31	**299,137.64**	**346,694**	**192,234**	* **187,314**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2163 **PARK/VILLAGE COORINATOR**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
125	Park/Village Funds Rec'd	0.00	0	0	xxxxxxxxxx	1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
	TOTAL REVENUES	**0.00**	**0**	**0**		16
				0		

ACCT - OBJ		Acutal Expend. 2013	Estimated Expend. 2014	Requested 2015		Final Approp 2015	
4510	**EXPENDITURES**						
							17
							18
							19
							20
							21
							22
	TOTAL EXPENSES & APPROPRIATIONS	1,219.10	1,200	1,200		1,200	23
	REVENUES OVER (UNDER) EXPENDITURES	(1,219.10)	(1,200)	(1,200)	*	(1,200)	24
	Balance January 1	4,141.92	2,923	1,723		1,723	25
	Transfer In						26
	Transfer Out						27
	Balance December 31	**2,922.82**	**1,723**	**523**	*	**523**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2164 **COUNTY PARK**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
101	General Property Taxes	60,226.65	69,000	69,000	xxxxxxxxxx	1
102	Mobile Home	56.82	60	60		2
113	Reimbursements	15,979.00	30,000	3,000		3
114	State Aid Distribution	6,388.19	6,800	7,300		4
115	Homestead Credit	69.72	211	220		5
127	Seasonal Camping Fees	81,460.00	89,100	89,100		6
128	Rent	1,921.38	2,700	2,700		7
129	Share of Temp. Camping	0.00	0	0		8
130	Misc.	12,071.38	11,000	10,000		9
						10
						11
						12
						13
						14
						15
	TOTAL REVENUES	**178,173.14**	**208,871**	**112,380**		16
				181,380		

ACCT - OBJ		Acutal Expend. 2013	Estimated Expend. 2014	Requested 2015	Final Approp 2015	
4510	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	165,150.09	200,000	176,800	166,000	23
	REVENUES OVER (UNDER) EXPENDITURES	13,023.05	8,871	4,580	* 15,380	24
	Balance January 1	(1,286.50)	5,913	8,960	8,960	25
	Transfer In					26
	Transfer Out	5,823.32	5,824			27
	Balance December 31	**5,913.23**	**8,960**	**13,540**	* **24,340**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2165 VETERANS' SERVICE

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
101	General Property Taxes	25,527.78	26,500	26,500	xxxxxxxxxx	1
102	Mobile Home	23.91	20	20		2
113	Reimbursements	0.00	576	0		3
115	Homestead Credit	29.75	84	80		5
130	Miscellaneous	0.00				6
						7
						8
						9
						10
						11
						12
						13
						14
						15
	TOTAL REVENUES	**25,581.44**	**27,180**	**100**		16
				26,600		

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015		Final Approp 2015	
4146	**EXPENDITURES**						
							17
							18
							19
							20
							21
							22
	TOTAL EXPENSES & APPROPRIATIONS	20,834.04	23,000	23,800		23,692	23
	REVENUES OVER (UNDER) EXPENDITURES	4,747.40	4,180	2,800	*	2,908	24
	Balance January 1	4,624.90	6,058	7,157		7,157	25
	Transfer In						26
	Transfer Out	3,314.00	3,081	3,100		3,100	27
	Balance December 31	**6,058.30**	**7,157**	**6,857**	*	**6,965**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2166 **COUNTY AGENT**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
101	General Property Taxes	41,772.22	42,000	40,600	xxxxxxxxxx	1
102	Mobile Home	38.06	40	40		2
113	Reimbursements	0.00	0	0		3
114	State Aid Distribution	8,293.44	8,850	9,500		4
115	Homestead Credit	47.80	135	140		5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
	TOTAL REVENUES	**50,151.52**	**51,025**	**9,680**		16
				50,280		

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	42,090.59	52,000	64,135	62,627	23
	REVENUES OVER (UNDER) EXPENDITURES	8,060.93	(975)	(13,855)	* (12,347)	24
	Balance January 1	59,008.95	60,209	53,362	53,362	25
	Transfer In					26
	Transfer Out	6,861.00	5,872	6,000	6,000	27
	Balance December 31	**60,208.88**	**53,362**	**33,507**	* **35,015**	28

	2014 OUT	2015 OUT
Health	0	0
Co. Gen.	5872	6000
total	5872	6000

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2168 **HEALTH INSURANCE**

ACCT - OBJ	REVENUES	Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
101	General Property Taxes	159,906.09	177,000	184,000	xxxxxxxxxx	1
102	Mobile Home	151.51	150	150		2
113	Reimbursements	31,241.76	32,800	34,000		3
114	State Aid Distribution	11,039.24	11,750	12,700		4
115	Homestead Credit	185.89	563	570		5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
	TOTAL REVENUES	**202,524.49**	**222,263**	**47,420**		16
				231,420		

ACCT - OBJ	EXPENDITURES	Acutal Expendltures 2013	Estimated Expendltures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	408,617.28	460,000	492,200	492,200	23
	REVENUES OVER (UNDER) EXPENDITURES	(206,092.79)	(237,737)	(260,780)	* (260,780)	24
	Balance January 1	2,640.71	7,048	7,311	7,311	25
	Transfer In	210,500.00	238,000	260,000	260,000	26
	Transfer Out					27
	Balance December 31	**7,047.92**	**7,311**	**6,531**	* **6,531**	28

	2014 IN	2015 IN
Co Gen	83,940	94,200
R & B	65,780	73,800
Co Agent	0	0
FICA	88,280	92,000
total	238,000	260,000

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2170 **FICA**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
101	General Property Taxes	361,311.83	438,000	486,000	xxxxxxxxxx	1
102	Mobile Home	347.13	350	350		2
113	Reimbursements	32,222.47	41,000	45,000		3
115	Homestead Credit	420.53	1,355	1,400		5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
	TOTAL REVENUES	**394,301.96**	**480,705**	**46,750**		16
				532,750		

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4201	**EXPENDITURES**					
276	Social Security	109,779.52	119,900	128,300	128,300	17
228-229	Retirement	155,422.63	195,800	209,400	209,400	18
4149	Technology	68,761.62	72,000	98,600	96,600	19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	333,963.77	387,700	436,300	434,300	23
	REVENUES OVER (UNDER) EXPENDITURES	60,338.19	93,005	96,450	* 98,450	24
	Balance January 1	27,830.23	8,668	13,393	13,393	25
	Transfer In					26
	Transfer Out	79,500.00	88,280	92,000	92,000	27
	Balance December 31	**8,668.42**	**13,393**	**17,843**	* **19,843**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2173 **HOMELAND SECURITY**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
132	State Homeland Sec Program	15,412.61	25,000	25,000	xxxxxxxxxx	1
133	Law Enforcement Terrorism	0.00				2
134	Volunteer Mgmt Grant Prog	0.00				3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
	TOTAL REVENUES	**15,412.61**	**25,000**	**25,000**		16
				25,000		

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	15,412.61	25,000	25,000	25,000	23
	REVENUES OVER (UNDER) EXPENDITURES	0.00	0	0	* 0	24
	Balance January 1	0.00	0	0	0	25
	Transfer In					26
	Transfer Out					27
	Balance December 31	0.00	0	0	* 0	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2175 **JOB DEVELOPMENT**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
101	General Property Taxes	79,523.39	89,000	91,200	xxxxxxxxxx	1
102	Mobile Home	73.93	70	70		2
113	Reimbursements					3
115	Homestead Credit	90.11	270	270		5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
	TOTAL REVENUES	**79,687.43**	**89,340**	**340**		16
				91,540		

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	79,505.69	89,000	92,200	92,200	23
	REVENUES OVER (UNDER) EXPENDITURES	181.74	340	(660)	* (660)	24
	Balance January 1	277.67	459	799	799	25
	Transfer In					26
	Transfer Out					27
	Balance December 31	459.41	799	139	* 139	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2176 **HISTORICAL SOCIETY**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
101	General Property Taxes	5,009.80	5,700	5,800	xxxxxxxxxx	1
102	Mobile Home	4.72	5	5		2
113	Reimbursements					3
114	State Aid Distribution	448.30	500	515		4
115	Homestead Credit	5.81	17	20		5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
	TOTAL REVENUES	**5,468.63**	**6,222**	**540**		16
				6,340		

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	5,457.97	6,000	6,550	6,550	23
	REVENUES OVER (UNDER) EXPENDITURES	10.66	222	(210)	* (210)	24
	Balance January 1	18.05	29	251	251	25
	Transfer In					26
	Transfer Out					27
	Balance December 31	**28.71**	**251**	**41**	* **41**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2177 **SENIOR CITIZENS**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
101	General Property Taxes	20,039.95	22,500	23,000	xxxxxxxxxx	1
102	Mobile Home	18.94	20	20		2
103	State Grants	13,752.73	16,894	18,759		
114	State Aid Distribution	1,905.25	1,975	2,200		3
115	Homestead Credit	23.22	70	70		4
						5
						7
						8
						9
						10
						11
						12
						13
						14
						15
	TOTAL REVENUES	**35,740.09**	**41,459**	**21,049**		16
				44,049		

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	35,697.20	41,000	44,600	44,600	23
	REVENUES OVER (UNDER) EXPENDITURES	42.89	459	(551)	* (551)	24
	Balance January 1	72.00	115	574	574	25
	Transfer In					26
	Transfer Out					27
	Balance December 31	**114.89**	**574**	**23**	* **23**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2178 **PROMOTION & ADVERTISING**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
101	General Property Taxes	10,048.87	11,200	11,500	xxxxxxxxxx	1
102	Mobile Home	9.49	10	10		2
115	Homestead Credit	11.63	35	40		3
490	Miscellaneous	0.00	0	0		4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
	TOTAL REVENUES	**10,069.99**	**11,245**	**50**		16
				11,550		

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015		Final Approp 2015	
4101	**EXPENDITURES**						
							17
							18
							19
							20
							21
							22
	TOTAL EXPENSES & APPROPRIATIONS	10,500.00	11,000	12,000		12,000	23
	REVENUES OVER (UNDER) EXPENDITURES	(430.01)	245	(450)	*	(450)	24
	Balance January 1	5,324.34	4,894	5,139		5,139	25
	Transfer In						26
	Transfer Out						27
	Balance December 31	**4,894.33**	**5,139**	**4,689**	*	**4,689**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2179 **INSURANCE RESERVE**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015		
3101	**REVENUES**					
101	General Property Taxes	61,452.45	61,500	61,500	xxxxxxxxxx	1
102	Mobile Home	57.24	50	50		2
113	Reimbursements	6,589.00	6,400	6,500		3
115	Homestead Credit	71.42	198	200		5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
	TOTAL REVENUES	**68,170.11**	**68,148**	**6,750**		16
				68,250		

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	65,676.00	67,000	70,000	70,000	23
	REVENUES OVER (UNDER) EXPENDITURES	2,494.11	1,148	(1,750)	* (1,750)	24
	Balance January 1	16,985.18	19,479	20,627	20,627	25
	Transfer In					26
	Transfer Out					27
	Balance December 31	**19,479.29**	**20,627**	**18,877**	* **18,877**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

SPECIAL REVENUE FUNDS

2180 **DOCUMENT PRESERVATION**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				
122	Document Pres Paid	3,986.37	4000	3700	
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**3,986.37**	**4,000**	**3,700**	16
				3,700	

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	2,160.00	2,000	9,600	9,600	23
	REVENUES OVER (UNDER) EXPENDITURES	1,826.37	2,000	(5,900)	* (5,900)	24
	Balance January 1	10,528.92	12,355	14,355	14,355	25
	Transfer In					26
	Transfer Out					27
	Balance December 31	**12,355.29**	**14,355**	**8,455**	* **8,455**	28

NELSON COUNTY

Annual Budget for the Year Ending December 31, 2015

DEBT SERVICE FUNDS

APPROPRIATION AND CASH RESERVE	County Loan				
1. a. Final Appropriation - Line 23	0				
b. Budgeted Transfers Out - Line 27	0				
c. Total Approp. - Line a plus Line b	0				
2. Cash Reserve (Note 1)	0				
3. Excess of Resources Over Required Appropriations					
4. Total Appropriations & Cash Reserve Line 1c plus Line 2 plus Line 3	0				
RESOURCES AND AMOUNT LEVIED					
5. Cash and Investments Available (Estimated) December 31, 2014	0				
6. a. Estimated Revenues - Line 16	0				
b. Estimated Transfers In - Line 26	0				
c. Total Estimated Revenues and Transfers In - Line a plus Line b	0				
7. Total Resources - Line 5 plus Line 6	0				
8. Levy Required - Line 4 less Line 7 If this difference is less than 0, enter 0	0				
9. Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 8)					
10. **Total Amount Levied** - Line 8 plus 9	**0**				

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

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

DEBT SERVICE FUNDS

3015 COUNTY LOAN

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				
101	General Property Taxes	56,602.12	13,000	0	1
102	Mobile Home	46.52	10	0	2
113	Reimbursements				3
114	State Aid Distribution				4
115	Homestead Credit	65.61	61	0	5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**56,714.25**	**13,071**	**0**	16
				0	

ACCT - OBJ		Acutal Expendltures 2013	Estimated Expendltures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	56,500.00	10,828	0	0	23
	REVENUES OVER (UNDER) EXPENDITURES	214.25	2,243	0	* 0	24
	Balance January 1	413.35	628	(0)	0	25
	Transfer In					26
	Transfer Out		2,871			27
	Balance December 31	**627.60**	**(0)**	**(0)**	* **0**	28

NELSON COUNTY

Annual Budget for the Year Ending December 31, 2015

OTHER COUNTY LEVIES

APPROPRIATION AND CASH RESERVE	Health District	Co Library	Soil Conserv.	Garrison	Water Resource	Red River Drain
1. a. Final Appropriation - Line 23	43,700	27,900	49,400	26,400	102,900	19,400
b. Budgeted Transfers Out - Line 27	0	0	0	0	0	0
c. Total Approp. - Line a plus Line b	43,700	27,900	49,400	26,400	102,900	19,400
2. Cash Reserve (Note 1)	39	63	83	95	81	337
3. Excess of Resources Over Required Appropriations						
4. Total Appropriations & Cash Reserve Line 1c plus Line 2 plus Line 3	43,739	27,963	49,483	26,495	102,981	19,737
RESOURCES AND AMOUNT LEVIED						
5. Cash and Investments Available (Estimated) December 31, 2014	519	373	853	605	621	327
6. a. Estimated Revenues - Line 16	220	4,590	2,630	2,890	10,360	10
b. Estimated Transfers In - Line 26	0	0	0	0	0	0
c. Total Estimated Revenues and Transfers In - Line a plus Line b	220	4,590	2,630	2,890	10,360	10
7. Total Resources - Line 5 plus Line 6	739	4,963	3,483	3,495	10,981	337
8. Levy Required - Line 4 less Line 7 If this difference is less than 0, enter 0	43,000	23,000	46,000	23,000	92,000	19,400
9. Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 8)						
10. **Total Amount Levied** Line 8 plus 9	**43,000**	**23,000**	**46,000**	**23,000**	**92,000**	**19,400**

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

NELSON COUNTY

Annual Budget for the Year Ending December 31, 2015

OTHER COUNTY LEVIES

APPROPRIATION AND CASH RESERVE	DL Drain					
1. a. Final Appropriation - Line 23	8,200					
b. Budgeted Transfers Out - Line 27	0					
c. Total Approp. - Line a plus Line b	8,200					
2. Cash Reserve (Note 1)	2,835					
3. Excess of Resources Over Required Appropriations						
4. Total Appropriations & Cash Reserve Line 1c plus Line 2 plus Line 3	11,035					
RESOURCES AND AMOUNT LEVIED						
5. Cash and Investments Available (Estimated) December 31, 2014	2,765					
6. a. Estimated Revenues - Line 16	70					
b. Estimated Transfers In - Line 26	0					
c. Total Estimated Revenues and Transfers In - Line a plus Line b	70					
7. Total Resources - Line 5 plus Line 6	2,835					
8. Levy Required - Line 4 less Line 7 If this difference is less than 0, enter 0	8,200					
9. Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 8)						
10. **Total Amount Levied** - Line 8 plus 9	**8,200**					

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

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

OTHER COUNTY LEVIES

8090 **COUNTY LIBRARY**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				
101	General Property Taxes	20,055.25	22,500	23,000	1
102	Mobile Home	18.94	20	20	2
112	State Grants	2,750.52	4,168	4,500	3
115	Homestead Credit	23.22	70	70	5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**22,847.93**	**26,758**	**4,590**	16
				27,590	

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	22,805.04	26,500	27,900	27,900	23
	REVENUES OVER (UNDER) EXPENDITURES	42.89	258	(310)	* (310)	24
	Balance January 1	72.00	115	373	373	25
	Transfer In					26
	Transfer Out					27
	Balance December 31	**114.89**	**373**	**63**	* **63**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

OTHER COUNTY FUNDS

8091 HEALTH DISTRICT

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				
101	General Property Taxes	52,035.57	52,000	43,000	1
102	Mobile Home	48.17	50	50	2
115	Homestead Credit	60.09	168	170	4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**52,143.83**	**52,218**	**220**	16
				43,220	

ACCT - OBJ		Acutal Expendltures 2013	Estimated Expendltures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	52,054.67	52,000	52,700	43,700	23
	REVENUES OVER (UNDER) EXPENDITURES	89.16	218	(9,480)	* (480)	24
	Balance January 1	211.72	301	519	519	25
	Transfer In					26
	Transfer Out					27
	Balance December 31	**300.88**	**519**	**(8,961)**	* **39**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

OTHER COUNTY LEVIES

8092 **SOIL CONSERVATION DIST.**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				
101	General Property Taxes	39,622.27	45,000	46,000	1
102	Mobile Home	37.89	40	40	2
114	State Aid Distribution	2,017.32	2,150	2,450	3
115	Homestead Credit	46.03	137	140	4
116	Loan Payment	4,000.00	0	0	5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**45,723.51**	**47,327**	**2,630**	16
				48,630	

ACCT - OBJ		Acutal Expendltures 2013	Estimated Expendltures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	44,267.81	31,500	49,400	49,400	23
	REVENUES OVER (UNDER) EXPENDITURES	1,455.70	15,827	(770)	* (770)	24
	Balance January 1	(16,430.00)	(14,974)	853	853	25
	Transfer In					26
	Transfer Out					27
	Balance December 31	**(14,974.30)**	**853**	**83**	* **83**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

OTHER COUNTY LEVIES

8096 **WATER RESOURCE DISTRICT**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				
101	General Property Taxes	80,269.89	90,000	92,000	1
102	Mobile Home	75.75	80	80	2
114	State Aid Distribution	8,237.41	8,800	10,000	3
115	Homestead Credit	92.95	281	280	4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**88,676.00**	**99,161**	**10,360**	16
				102,360	

ACCT - OBJ		Acutal Expenditures 2013	Estimated Expenditures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	88,504.49	99,000	102,900	102,900	23
	REVENUES OVER (UNDER) EXPENDITURES	171.51	161	(540)	* (540)	24
	Balance January 1	288.17	460	621	621	25
	Transfer In					26
	Transfer Out					27
	Balance December 31	**459.68**	**621**	**81**	* **81**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

OTHER COUNTY LEVIES

8097 **GARRISON DIVERSION**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				
101	General Property Taxes	20,055.25	22,200	23,000	1
102	Mobile Home	18.94	20	20	2
114	State Aid Distribution	2,353.54	2,400	2,800	3
115	Homestead Credit	23.22	70	70	4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**22,450.95**	**24,690**	**2,890**	16
				25,890	

ACCT - OBJ		Acutal Expendltures 2013	Estimated Expendltures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	22,408.06	24,200	26,400	26,400	23
	REVENUES OVER (UNDER) EXPENDITURES	42.89	490	(510)	* (510)	24
	Balance January 1	72.00	115	605	605	25
	Transfer In					26
	Transfer Out					27
	Balance December 31	**114.89**	**605**	**95**	* **95**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

OTHER COUNTY LEVIES

8098 **DEVILS LAKE DRAIN**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				
101	General Property Taxes	7,551.20	8,200	8,200	1
102	Mobile Home	13.09	10	10	2
115	Homestead Credit	19.24	60	60	4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**7,583.53**	**8,270**	**70**	16
				8,270	

ACCT - OBJ		Acutal Expendltures 2013	Estimated Expendltures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	7,500.00	8,000	8,200	8,200	23
	REVENUES OVER (UNDER) EXPENDITURES	83.53	270	70	* 70	24
	Balance January 1	2,411.20	2,495	2,765	2,765	25
	Transfer In					26
	Transfer Out					27
	Balance December 31	**2,494.73**	**2,765**	**2,835**	* **2,835**	28

NELSON COUNTY
Annual Budget for the Year Ending December 31, 2015

OTHER COUNTY LEVIES

8099 **RED RIVER DRAIN**

ACCT - OBJ		Actual Revenue 2013	Estimated Revenue 2014	Estimated Revenue 2015	
3101	**REVENUES**				
101	General Property Taxes	19,173.04	19,500	21,000	1
102	Mobile Home	3.16	3	3	2
115	Homestead Credit	3.04	7	7	4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	TOTAL REVENUES	**19,179.24**	**19,510**	**10**	16
				21,010	

ACCT - OBJ		Acutal Expendltures 2013	Estimated Expendltures 2014	Requested 2015	Final Approp 2015	
4101	**EXPENDITURES**					
						17
						18
						19
						20
						21
						22
	TOTAL EXPENSES & APPROPRIATIONS	19,700.00	19,400	21,040	19,400	23
	REVENUES OVER (UNDER) EXPENDITURES	(520.76)	110	(30)	* 1,610	24
	Balance January 1	737.56	217	327	327	25
	Transfer In					26
	Transfer Out					27
	Balance December 31	**216.80**	**327**	**297**	* **1,937**	28

TAXPAYERS OF NELSON COUNTY, NORTH DAKOTA

Notice is hereby given that the Board of County Commissioners of Nelson County after examination of the budget requests filed by the offices and the heads of institutions of undertaking supported wholly or in part by the county, find that the following expenditures appear to be necessary for each activity of County Government for the calendar year ending December 31, 2015, and that a public hearing will be held at the Courthouse on the 7th day of October 2014, beginning at 1:30 P.M. at which time any taxpayer may be heard in favor of or in opposition to any proposed expenditures.

I.	COUNTY GENERAL		
	A. GENERAL GOVERNMENT		
	1. County Commissioners	$	63,120
	2. District Court		500
	3. Auditor		96,922
	4. Treasurer		65,400
	5. State's Attorney		72,535
	6. County Recorder/Clerk of Court		103,535
	7. County Superintendent of Schools		13,838
	8. Director of Tax Equalization		54,394
	9. Custodian		47,500
	10. Buildings and Grounds		75,000
	11. Elections		1,700
	12. Non-Departmental		84,122
	B. PUBLIC SAFETY		
	1. Sheriff		156,898
	2. Contract Policing		141,250
	3. Custody of Prisoners		1,000
	4. Disaster Emergency Services		36,744
	TOTAL GENERAL FUND APPROPRIATIONS	$	1,014,458
II.	SPECIAL REVENUE FUNDS		
	1. Farm to Market	$	1,227,000
	2. Road and Bridge		1,369,405
	3. Road & Bridge Contingency		100,000
	4. Highway Maintenance ($133,500 Transferred to R&B)		
	5. County Emergency ($50,000 Transferred to R & B)		
	6. Weed Control		119,075
	7. Hazardous Chemicals		3,500
	8. Law Enforcement		75,000
	9. LLE Block Grant		22,000
	10. FEMA Administration		1,726
	11. FEMA 2011		21,817
	12. FEMA 2013		1,445
	13. Human Services		465,730
	14. Park/Village Coordinator		1,200
	15. County Park		166,000
	16. Veteran's Service		23,692
	17. County Agent		62,627
	18. Health Insurance		492,200
	19. FICA		434,300
	20. Homeland Security		25,000
	21. Job Development Authority		92,200
	22. Historical Society		6,550
	23. Senior Citizens		44,600
	24. Promotions and Advertising		12,000
	25. Insurance Reserve		70,000
	26. Document Preservation		9,600
	27. Courthouse Repairs		20,000
	TOTAL SPECIAL REVENUE FUND APPROPRIATIONS	$	4,866,667
III.	OTHER COUNTY FUNDS		
	1. County Library		27,900
	2. Health District		52,700
	3. Soil Conservation District		49,400
	4. Water Resource District		102,900
	5. Garrison		26,400
	6. Devils Lake Joint Water District		8,200
	7. Red River Joint Water District		19,400
	TOTAL OTHER COUNTY FUND APPROPRIATIONS	$	286,900
IV.	TAX LEVIES REQUIRED (ESTIMATED)		
	1. General Fund		452,000
	2. Special Revenue Funds		1,898,900
	3. Other County Funds		265,200
	TAX LEVIES REQUIRED	$	2,616,100

Dated this 18th day of September, 2014

Odell Flaagan, Chairman
Nelson County Commissioners

W. J. Davidson
Nelson County Auditor