

## Section IV – BUDGET OVERVIEW

### Budget Summary

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The Garfield County adopted 2016 budget appropriated \$107,032,829 in funding as follows:

<b>FUND</b>	<b>Appropriation</b>
GENERAL	53,113,116
PUBLIC HEALTH	3,477,239
ROAD & BRIDGE	14,169,719
HUMAN SERVICES	22,517,812
COMMUNITY EVENTS	605,782
CONSERVATION TRUST	221,247
AIRPORT	1,725,708
CLERK & RECORDER EFTF	17,100
LIVESTOCK AUCTION	603,000
COMMISSARY	70,000
RETIREMENT	1,499,528
OIL & GAS MITIGATION	1,000,000
CAPITAL EXPENDITURES	3,918,340
TRAVELER'S HIGHLAND PID	32,440
SOLID WASTE DISPOSAL	1,400,547
MOTOR POOL	2,661,251
<b>TOTAL APPROPRIATION</b>	<b>\$107,032,829</b>

The 2016 budget estimates \$105,146,036 in revenues and appropriates \$107,032,829 in expenditures. The difference is taken from fund balances and will be used for capital infrastructure improvements. The operating budget has excess revenues of more than \$9 million and is, therefore, balanced. Expenditures have decreased approximately \$20 million, or 16%, from the 2015 adopted budget. This is in large part due to a reduction in capital and road and bridge expenditures. The County's operating expenditures are budgeted at \$90,602,151, the same level as in 2014 and 2015. Operating efficiencies and prudent cost reductions produced this result.

Capital expenditures are budgeted at \$9,012,753 and include capital in support of operations and replacement capital. Significant capital expenditures include facilities improvements in various facilities, upgrades at the County fairgrounds, heavy equipment replacements, bridge maintenance, road construction and new vehicles for the Sheriff's Office.

Discretionary expenditures total \$4,029,925 and include grants to CDOT for the Grand Avenue bridge constructions, municipalities for specific infrastructure improvements and other non-profits.

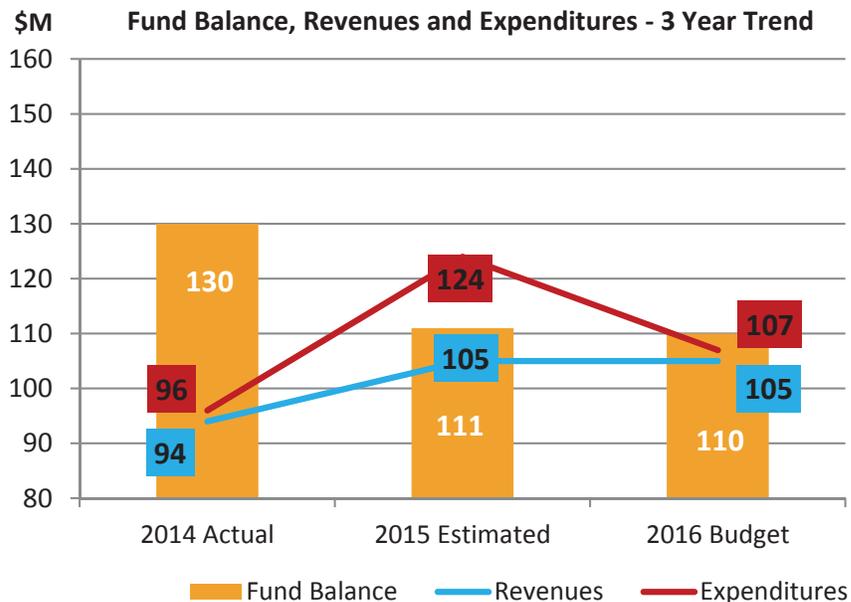
The total personnel budget increases 6% from 2015 due to increases in health insurance costs, the addition of 5 new human services positions a portion of which will be federally funded and a budgeted 2.95% County-wide pay increase. Pay increases will be based on performance. The total budgeted headcount for 2016 is 512.

Overall the 2016 budget enables Garfield County to continue to provide high levels of service to its citizens, invest in prudent capital improvements, support municipalities with key infrastructure projects and maintain its strong financial position.

## Combined Statement of Revenues, Expenditures, and Changes in Fund Balance

*\*includes interfund transfers*

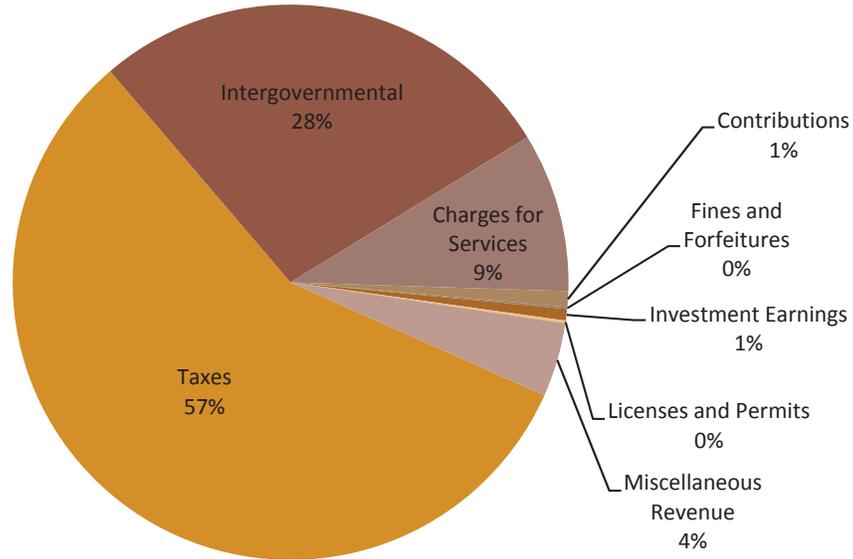
	2014 Actual	2015 Estimated	2016 Budget
<b>Revenue</b>			
Taxes	51,989,693	56,805,095	60,022,024
Intergovernmental	28,078,029	28,415,635	28,907,853
Charges for Services	9,366,946	9,315,934	9,739,275
Contributions	1,073,688	987,343	967,125
Fines and Forfeitures	109,128	111,500	111,000
Investment Earnings	924,769	807,844	711,346
Licenses and Permits	216,983	181,000	165,000
Miscellaneous Revenue	3,445,698	8,463,013	4,522,413
<b>Revenue Totals</b>	<b>95,204,935</b>	<b>105,087,364</b>	<b>105,146,036</b>
<b>Expenditures</b>			
Salaries and Wages	24,044,118	37,762,751	43,849,132
Employee Benefits	11,337,924	12,541,961	12,365,370
Professional & Tech Services	10,266,711	2,050,671	2,111,024
Purchased Property Services	1,842,234	5,314,539	5,526,678
Other Purchased Services	4,762,811	5,272,938	5,299,403
Supplies	4,627,999	28,571,548	9,280,437
Property/Fixed Assets	15,404,636	32,440,481	28,600,785
Other Expenses	26,576,658	37,762,751	43,849,132
<b>Expenditure Grand Totals</b>	<b>98,863,091</b>	<b>123,954,889</b>	<b>107,032,829</b>
<b>Excess Revenue o/(u) Expenditures</b>	<b>(3,658,156)</b>	<b>(18,867,525)</b>	<b>(1,886,793)</b>
<b>Fund Balance at year end</b>	<b>130,306,820</b>	<b>111,439,295</b>	<b>109,552,502</b>



## Revenues

Of the \$105,146,036 total revenues projected in 2016, 57 percent is derived from taxes, 28 percent from intergovernmental sources, and 9 percent from charges for services. The remaining 6 percent comprises interfund transfers (\$3.4m), licenses and permits, fines and forfeitures, contributions and investment earnings.

**Total 2016 Revenues: \$105,146,036**



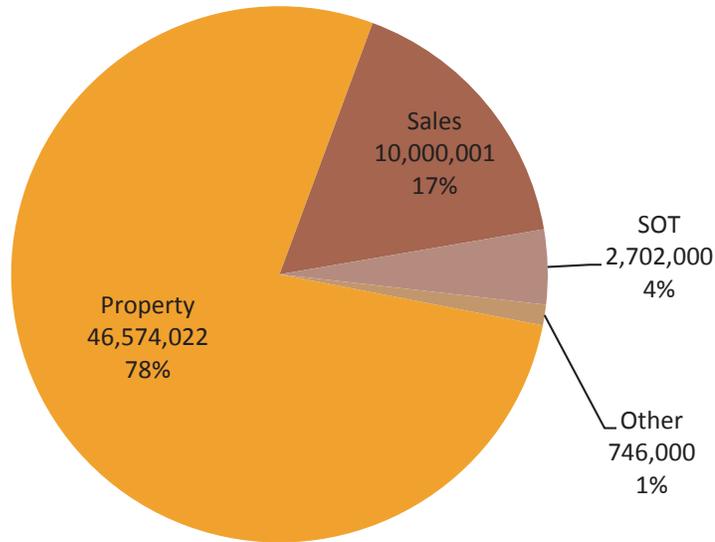
Revenues	2015 Amended Budget	2016 Budget	Variance	%
<b>Taxes</b>	56,930,550	60,022,024	3,091,474	5%
<b>Intergovernmental</b>	30,658,540	28,907,853	(1,750,687)	-6%
<b>Charges for Services</b>	9,285,305	9,739,275	453,970	5%
<b>Contributions</b>	891,415	967,125	75,710	8%
<b>Fines and Forfeitures</b>	114,000	111,000	(3,000)	-3%
<b>Investment Earnings</b>	918,289	711,346	(206,943)	-23%
<b>Licenses and Permits</b>	220,000	165,000	(55,000)	-25%
<b>Miscellaneous Revenue</b>	8,237,758	4,522,413	(3,715,345)	-45%
<b>Total</b>	<b>107,255,857</b>	<b>105,146,036</b>	<b>(2,109,821)</b>	<b>-2%</b>

Total revenues, compared to 2015 amended budget, will decrease by \$2.1 million (2 percent) in 2016. The decrease in revenues is accounted for by the reduction in interfund transfers from \$7.1 in 2015 to \$3.8m in 2016. Without this reduction, total revenues would have actually increased due to increased property tax collections.

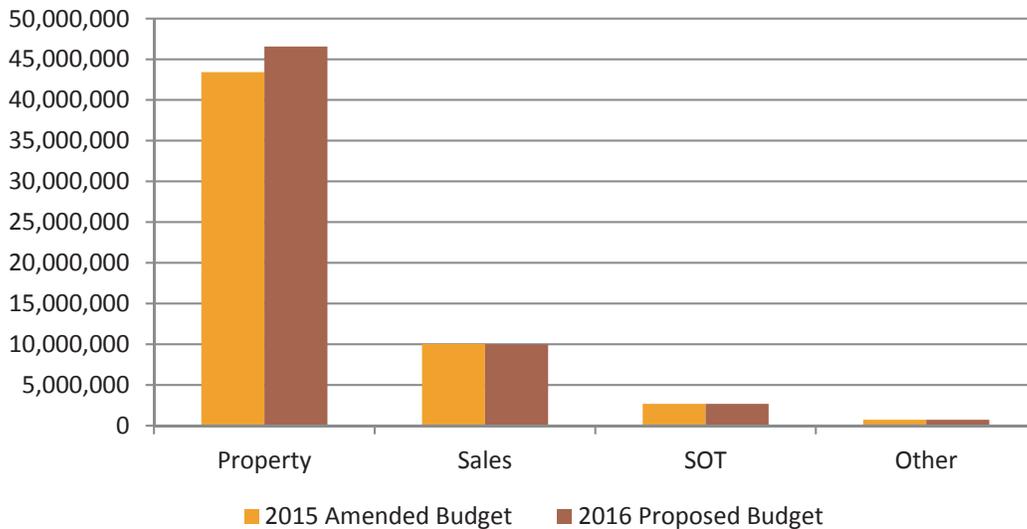
**Taxes**

57 percent of revenues are derived from taxes. At \$46,574,022 the majority, 78 percent, comes from property tax. Sales tax accounts for 17 percent or \$10m of tax revenues and the remainder is comprised of Specific Ownership Taxes (SOT), Motor Vehicle Special Assessment taxes and delinquent 2015 property taxes.

**Tax Revenues: \$60,022,024**



**2015 v. 2016 Tax Revenue**



● **Property Tax Revenues**

Based upon the Certification of Assessed Values provided by the Garfield County Assessor, property tax revenues are projected to increase by more than \$3.2 million or 7 percent in 2016. This is due, in part, to an increase in the price of natural gas in 2014, the production of which accounts for approximately 50 percent of total assessed values. Also the property market improved with home and business values increasing.



The total mill levy for the County in 2016 is 13.655 and is allocated among various County funds as follows:

FUND	\$ AMOUNT	%	MILL
GENERAL	32,736,224	70	9.6050
ROAD & BRIDGE	5,112,372	11	1.5000
HUMAN SERVICES	4,260,310	9	1.2500
CAPITAL EXPENDITURES	2,897,011	6	0.8500
RETIREMENT	1,533,712	4	0.4500
<b>TOTAL</b>	<b>\$46,539,629</b>	<b>100</b>	<b>13.6550</b>

The levy for Travelers Highland PID is 50 mills and its property tax revenue is budgeted at \$34,394.

- **Sales Tax Revenues**

Reflecting a forecast improvement in the economy, sales tax collections are expected to increase over 2015 actuals. However sales tax revenues are difficult to predict as the sales tax refunds which negatively affected 2013, 2014 and 2015 receipts continue to take place. In 2012 the Colorado Department of Revenue (DOR) informed the BOCC, through the Treasurer, that the 1 percent sales tax collected on “fracking materials” from certain oil and gas companies (“Tax Payers”) from April 2002 through July 2005 would be refunded to Tax Payers by the DOR in accordance with the Colorado Court of Appeals case, Noble Energy, Inc. v. DOR, 232 P.3d 293 (Colo. App 2011). These refunds were deducted by DOR prior to receipt of sales tax by Garfield County. The estimated amount of refunds was approximately \$3.9 million over the time period July 1, 2012 to June 30, 2013 with \$1.4 million in 2012 and \$2.5 million in 2013. However these refunds continued into 2014 and 2015 actual sales tax collections are projected to be less than budget as a result. Although large refunds are not expected in 2016, following discussion between the Garfield County Treasurer’s Office and the Finance Department and based upon trend analysis using a number of different forecast scenarios, it was determined to leave the 2016 budgeted amount the same as 2015.

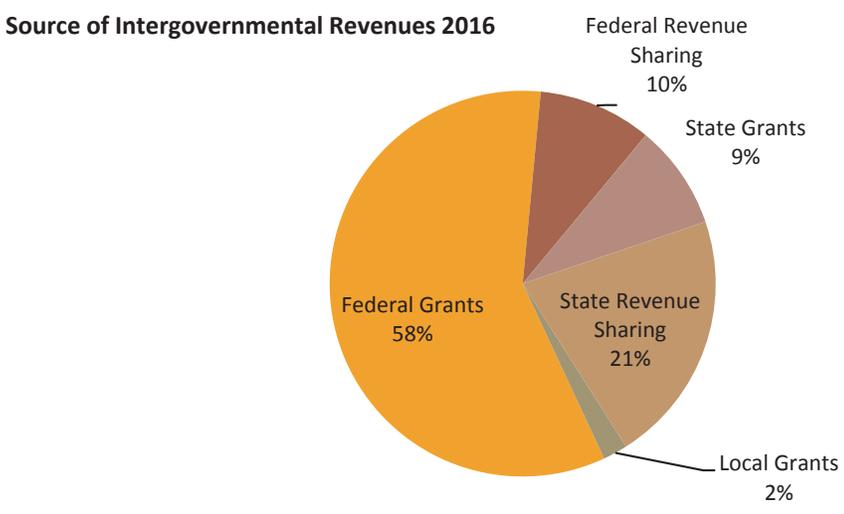


### Intergovernmental Revenues

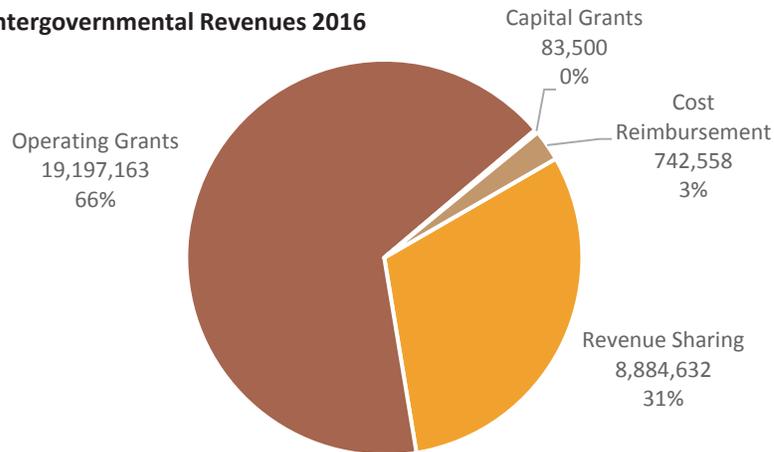
In 2016 intergovernmental revenues are budgeted at \$28,907,853. This is a decrease of \$1,750,687 from 2015, largely accounted for by a reduction in federal grants for airport capital projects which were completed in 2015.

Intergovernmental Revenues by Source	2015 Amended Budget	2016 Adopted Budget	Variance	%
Federal Grants	17,882,920	16,894,829	(988,091)	-6%
Federal Revenue Sharing	3,260,000	2,750,000	(510,000)	-16%
State Grants	2,787,153	2,538,837	(248,316)	-9%
State Revenue Sharing	6,051,700	6,134,632	82,932	1%
Local Grants	676,767	589,555	(87,212)	-13%
<b>Total Intergovernmental</b>	<b>30,658,540</b>	<b>28,907,853</b>	<b>(1,750,687)</b>	<b>-6%</b>

The federal government is the largest source of revenues at \$19.6 million (68 percent), followed by the state of Colorado at \$8.7 million (30 percent). Local intergovernmental revenues are \$589,555 or 2 percent.



### Type of Intergovernmental Revenues 2016

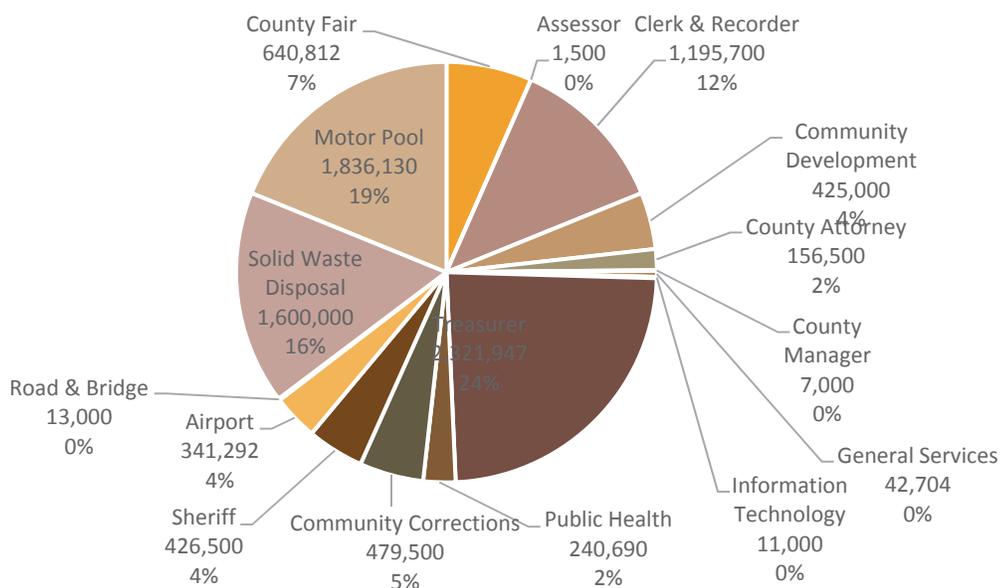


\$19.2 million in operating grants account for 63 percent of intergovernmental revenues, largely for Health and Human Services. Capital grants are \$1.6 million (5 percent) and go towards projects at the Airport and Road & Bridge and trail construction. Mineral Severance, BLM and Forest Service Payment In Lieu of Taxes (PILT), Highway Users Tax Fund (HUFT) and State Cost Allocations, otherwise known as revenue sharing, account for \$9.3 million or 30 percent of total intergovernmental revenues. The budgeted amounts are based upon information received from the relevant authority or, if none available, then trend analysis.

### Charges for Services

Charges for services will generate \$9,739,275 in revenues for 2016, an increase of 6 percent from the 2015 budget. The increase takes place largely in Treasurer’s fees on property tax collections. Modest increases are expected in several areas including the Landfill, the Clerk and Recorders office and the Community Development department due to improvements in the local economy. Estimates are made based upon recent history and relevant information or data that indicate a future trend. For 2016 the charges are split between the following offices, departments and funds:

### Charges for Services by Source 2016



### Investment Earnings

Investment earnings are budgeted at \$711,346 for 2016, a decrease of 12% over 2015 estimates. Budget is based upon projections provided by the investment advisor.

### Other Revenues

The remainder of County budgeted revenues amount to \$5,765,538 and are as follows:

<b>Other Revenues</b>	<b>\$</b>
Contributions	967,125
Fines and Forfeitures	111,000
Licenses and Permits	165,000
Miscellaneous Revenue	4,522,413
<b>TOTAL</b>	<b>5,765,538</b>

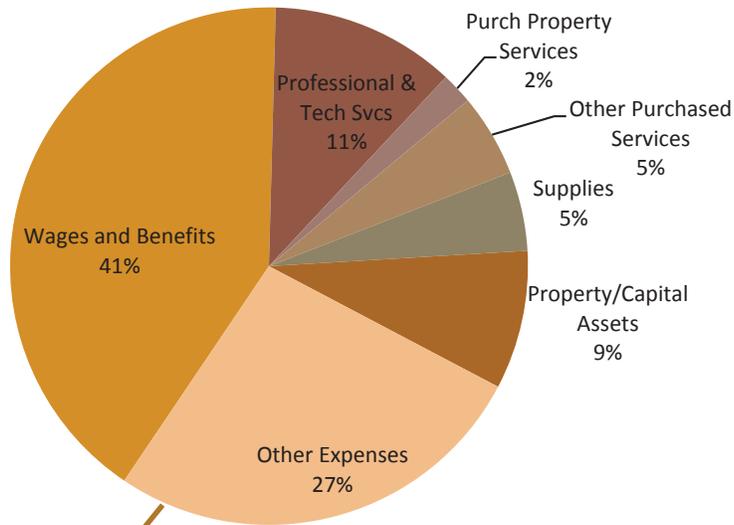
Miscellaneous revenue primarily includes interfund transfers as well as rent and lease receipts and the sale of assets.

## Expenditures

Total 2016 budgeted expenditures are \$107,032,829. This represents a decrease of 19 percent from 2015 amended budget. The three year trend of expenditures and use of funds is as follows:

Expenditures/Uses of Funds	2014 Actual	2015 Estimated	2016 Budget
Wages and Benefits	35,382,042	37,762,751	43,849,132
Professional & Technical Services	10,266,711	12,541,961	12,365,370
Purchased Property Services	1,842,234	2,050,671	2,111,024
Other Purchased Services	4,762,811	5,314,539	5,526,678
Supplies	4,627,999	5,272,938	5,299,403
Property/Fixed Assets	15,404,636	28,571,548	9,280,437
Other Expenses	26,576,658	32,440,481	28,600,785
<b>Total Expenditures:</b>	<b>98,863,091</b>	<b>123,954,889</b>	<b>107,032,829</b>
<b>Net of Interfund Transfers:</b>	96,474,157	116,823,475	103,644,829

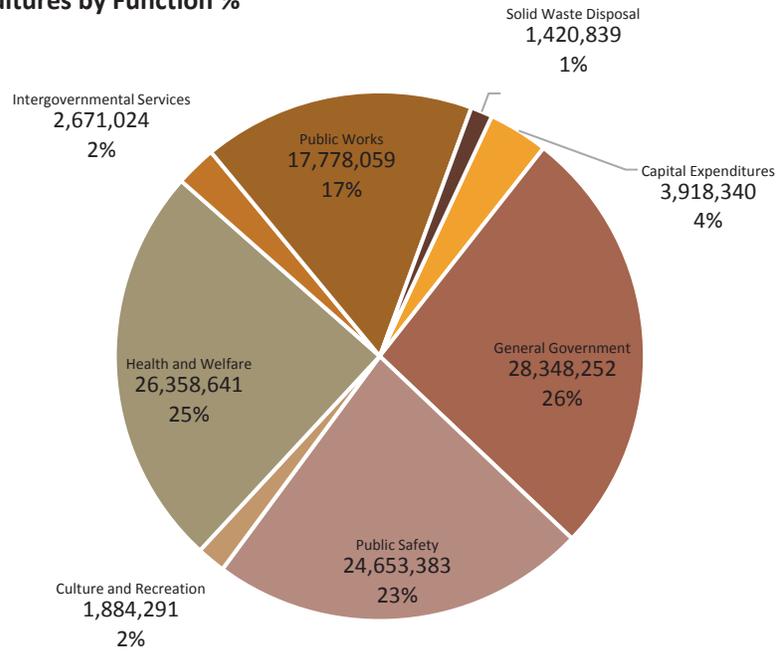
2016 Expenditures by Use



**Other Expenses include:**

- DHS/EBT Client payments \$11m
- District Attorney Expenses \$2.2m
- Grants \$3.6m
- Interfund Transfers \$3.388m
- Sales Tax Distributions \$5.6m
- Treasurer's Fees \$1.05m

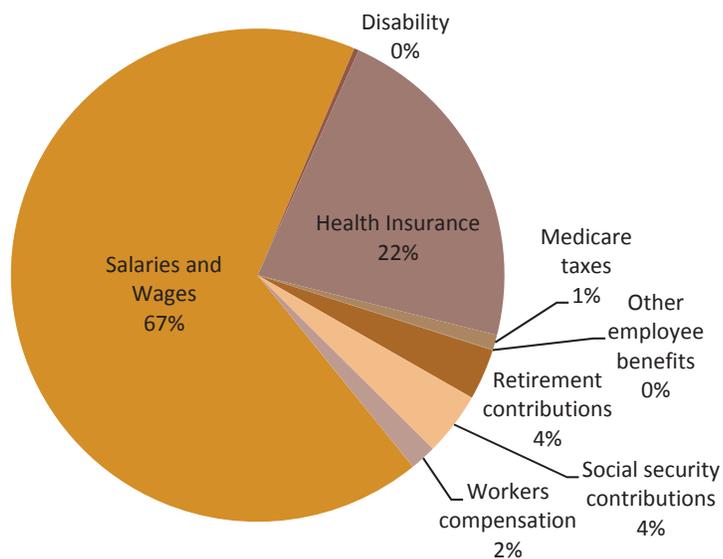
### Expenditures by Function %



### Personnel Costs

In 2016 total personnel costs are budgeted at \$43,849,132, an increase of 7% from 2015 and includes an additional five positions, a 5% increase in health insurance costs, and a performance based pay increase of 2.95% and an equity adjustment for certain positions. The total budgeted headcount for 2016 is 512, the increase of five full-time employees occurring in the Human Services Department. These positions will be partially federally funded.

### 2016 Personnel Expenditures by Type



## Personnel Expenditures by Fund

	100 General Fund	119 Public Health	120 Road and Bridge	121 Human Services	123 Comm- unity Events	126 Airport	133 Retirem- ent	200 Solid Waste Disposal	210 Motor Pool	Total
Salaries & Wages	19,005,206	1,687,682	2,400,334	5,455,787	58,164	309,191		392,260	175,683	29,484,307
Disability	85,762	8,075	11,482	27,170	267	1,413		1,975	843	136,987
Health insurance	5,732,639	584,521	900,578	2,168,980	10,285	100,221		167,441	64,506	9,729,171
Medicare taxes	275,499	24,471	34,805	79,108	771	4,483		5,688	2,547	427,372
Other employee benefits	21,000									21,000
Retirement contributions							1,465,854			1,465,854
Social security contributions	1,175,319	104,637	148,821	338,259	3,296	19,170		24,320	10,892	1,824,714
Workers compensation	472,921	10,116	147,590	69,281	1,074	19,040		33,495	6,210	759,727
<b>Totals by Fund</b>	<b>6,768,346</b>	<b>2,419,502</b>	<b>3,643,610</b>	<b>8,138,585</b>	<b>73,857</b>	<b>453,518</b>	<b>1,465,854</b>	<b>625,179</b>	<b>260,681</b>	<b>43,849,132</b>

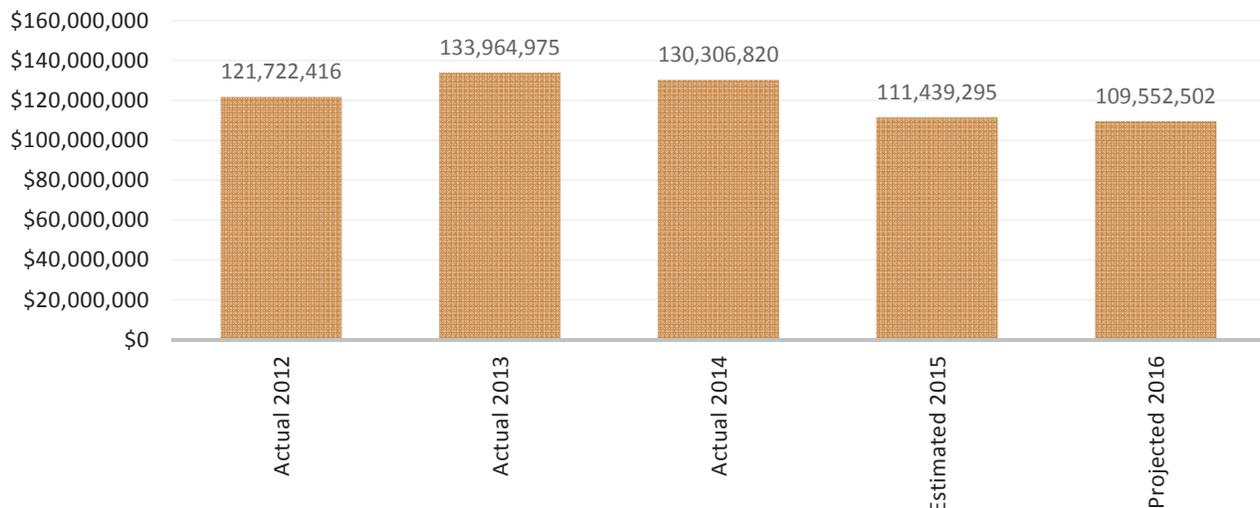
For more information on staffing levels and personnel distributions please refer to Section XIII – STAFFING. Details on expenditures other than personnel are provided in the sections following.

## Fund Balance

### Summary

Fund balance is defined as the difference between assets and liabilities. The estimated end of the year fund balance for 2015 is projected to decrease by 14 percent over year end 2014. This is due to the completion of a number of multi-year capital projects, some of which were carried forward from previous years when fund balances increased. This follows a 47 percent increase in fund balance experienced between 2008 and 2011 due to high property tax revenues. In 2012 the County used fund balance to retire its long term financial obligations, Certificates of Participation Series 2001 and 2006. Still, Garfield County continues to enjoy a very healthy fund balance.

Fund Balances at YE - 5 Year Trend



In 2016 the overall fund balance is projected to decline by \$1.9 million (2 percent). As mentioned previously fund balance is being used for discretionary and strategic expenditures of a capital nature but will remain at a healthy level following these expenditures. With the drop in property tax revenues forecast in 2017 and beyond, the Board of County Commissioners does not intend to draw down on fund balances in a significant manner in the future. Individual fund balances with significant changes are as follows:

- The Oil and Gas Mitigation Fund balance will decrease by \$1 million or 7 percent as a large grant to CDOT is expended
- The Capital Expenditures Fund balance will decrease by 31 percent, or \$1.02m as significant facilities improvements are completed and the balance is reduced in anticipation of reduced capital expenditures in future years.

### Budgeted 2015 Revenues, Expenditures and Fund Balances

FUND	Estimated Fund Balance 12/31/2015	Proposed Budget 2016 Revenues	Proposed Budget 2016 Expenditures	Budgeted Fund Balance 12/31/2016
<b>100</b> GENERAL FUND	35,747,209	52,403,560	53,113,116	35,037,653
<b>119</b> PUBLIC HEALTH FUND	2,513,362	3,296,437	3,477,239	2,332,560
<b>120</b> ROAD & BRIDGE FUND	23,121,555	14,615,672	14,169,719	23,567,508
<b>121</b> HUMAN SERVICES FUND	15,288,357	23,198,867	22,517,812	15,969,412
<b>123</b> COMMUNITY EVENTS FUND	718,147	718,187	605,782	830,552
<b>124</b> CONSERVATION TRUST FUND	135,288	190,090	221,247	104,131
<b>125</b> EMERGENCY RESERVE FUND	3,018,434	-	-	3,018,434
<b>126</b> AIRPORT FUND	1,395,059	1,728,853	1,725,708	1,398,204
<b>127</b> CLERK & RECORDER EFTF FUND	32,379	14,013	17,100	29,292
<b>128</b> TRAFFIC STUDY FUND	20,443	8,010	-	28,453
<b>129</b> LIVESTOCK AUCTION FUND	42,300	603,000	603,000	42,300
<b>130</b> COMMISSARY FUND	11,083	70,000	70,000	11,083
<b>133</b> RETIREMENT FUND	2,651,582	1,687,812	1,499,528	2,839,866
<b>135</b> OIL & GAS MITIGATION FUND	14,573,581	-	1,000,000	13,573,581
<b>136</b> GARFIELD COUNTY GRANT FUND	99,925	-	-	99,925
<b>150</b> CAPITAL EXPENDITURES FUND	3,246,269	2,897,011	3,918,340	2,224,940
<b>187</b> TRAVELER'S HIGHLAND PID	40,403	36,394	32,440	44,357
<b>200</b> SOLID WASTE DISPOSAL FUND	5,045,628	1,765,000	1,400,547	5,410,081
<b>210</b> MOTOR POOL FUND	3,738,291	1,913,130	2,661,251	2,990,170
<b>FUND TOTALS</b>	<b>111,439,295</b>	<b>105,146,036</b>	<b>107,032,829</b>	<b>109,552,502</b>
<b>Interfund Transfers</b>		3,388,000	3,388,000	
<b>Net</b>		<b>101,758,036</b>	<b>103,644,829</b>	

## Interfund Transfers

To ensure individual funds have sufficient balances to operate efficiently and effectively, various interfund transfers are budgeted to take place in 2016.

\$3,238,000 will be transferred out of the General Fund to the following:

- \$1,000,000 to the Airport Fund to cover costs of construction projects
- \$150,000 to the Livestock Auction Fund to ensure there is adequate fund balance during the auction
- \$500,000 to the Community Events Fund to cover the costs of the County Fair
- \$1,500,000 to the Public Health Fund for operations and,
- \$88,000 to reimburse the Solid Waste Disposal Fund for discounts and coupons authorized by the BOCC.

\$150,000 will be transferred into the General Fund as follows:

- The return of \$150,000 from the Livestock Auction Fund once the auction is complete.

## Major Fund Summaries

### General Fund

The largest of all the funds, the General Fund accounts for a wide variety of services and functions of all Elected Officials – Assessor, Board of County Commissioners, Clerk and Recorder, Coroner, Sheriff, Surveyor, Treasurer – and departments such as Community Development, County Manager, County Attorney, Criminal Justice Services, Finance, Human Resources, Information Technology, Procurement, and Public Works and Facilities. The projected 2016 beginning fund balance is \$35.8 million with a projected ending balance of \$35 million. Budgeted revenues are \$52.4 million and expenditures \$53.1 million.

REVENUES	2014 Actual	2015 Estimated	2016 Budget
Taxes	24,989,248	35,818,169	41,639,252
Charges for Services	4,802,552	4,982,000	5,116,601
Contributions	920,012	900,000	893,000
Fines and Forfeitures	109,128	111,500	111,000
Intergovernmental	3,704,577	515,151	3,272,530
Investment Earnings	865,251	775,330	672,329
Licenses and Permits	8,123	6,000	5,000
Miscellaneous Revenue	658,179	658,006	693,848
<b>TOTAL</b>	<b>36,057,068</b>	<b>43,766,156</b>	<b>52,403,560</b>

EXPENDITURES	2014 Actual	2015 Estimated	2016 Budget
Salaries and Wages	15,679,512	16,304,198	19,005,206
Employee Benefits	6,143,353	6,576,760	7,763,140
Other Purchased Services	3,811,691	4,274,803	4,332,591
Professional & Tech Services	3,313,678	4,078,899	3,950,883
Property/Fixed Assets	331,799	373,387	375,475
Purchased Property Services	1,050,315	1,166,775	1,218,688
Supplies	2,007,092	2,284,798	2,340,681
Other Expenses	11,843,153	18,027,260	14,126,452
<b>TOTAL</b>	<b>44,180,592</b>	<b>53,086,880</b>	<b>53,113,116</b>

### Capital Expenditures Fund

The Capital Expenditures Fund includes all the capital projects of the offices and departments named in the General Fund above. It does not include Road and Bridge, Motor Pool, Solid Waste Disposal and Airport capital expenditures which are accounted for in their respective funds. The estimated 2016 estimated beginning fund balance is \$3.25 million with a projected ending fund balance of \$2.23 million. Estimated revenues are \$2.9 million and expenditures of \$3.9 million.

REVENUES	2014 Actual	2015 Estimated	2016 Budget
Taxes	9,237,655	(9,200)	2,897,011
Intergovernmental	208,985	0	0
Miscellaneous Revenue	12,556	0	0
<b>TOTAL</b>	<b>9,459,196</b>	<b>(9,200)</b>	<b>2,897,011</b>

<b>EXPENDITURES</b>	<b>2014 Actual</b>	<b>2015 Estimated</b>	<b>2016 Budget</b>
Property/Fixed Assets	5,342,531	11,170,749	3,860,400
Other Expenses	178,010	2,900	57,940
<b>TOTAL</b>	<b>5,520,540</b>	<b>11,173,649</b>	<b>3,918,340</b>

### Human Services Fund

This fund accounts for revenues and expenditures to provide and coordinate a variety of State mandated social services including public assistance, as well as children and family service programs. The estimated 2016 beginning fund balance is \$15.3 million with a projected ending fund balance of \$16 million. Estimated revenues are \$23.2 million and expenditures of \$22.5 million.

<b>REVENUES</b>	<b>2014 Actual</b>	<b>2015 Estimated</b>	<b>2016 Budget</b>
Taxes	3,884,996	4,241,446	4,547,360
Intergovernmental	16,596,977	17,580,547	18,567,107
Charges for Services	123	100	0
Investment Earnings	12,829	15,000	15,000
Miscellaneous Revenue	136,153	68,815	69,400
<b>TOTAL</b>	<b>20,631,079</b>	<b>21,905,908</b>	<b>23,198,867</b>

<b>EXPENDITURES</b>	<b>2014 Actual</b>	<b>2015 Estimated</b>	<b>2016 Budget</b>
Salaries and Wages	4,219,400	4,666,364	5,455,787
Employee Benefits	1,990,737	2,256,264	2,682,798
Professional & Tech Services	1,280,687	1,614,658	1,914,877
Property/Fixed Assets	25,210	34,055	174,850
Purchased Property Services	9,738	12,925	14,275
Other Expenses	10,209,996	10,737,761	11,598,323
Other Purchased Services	351,874	401,959	502,584
Supplies	128,556	163,694	174,318
<b>TOTAL</b>	<b>18,216,199</b>	<b>19,887,680</b>	<b>22,517,812</b>

### Oil and Gas Mitigation Fund

This fund was established by the BOCC in 2006 for the receipt and expenditure of specifically designated monies to be used to mitigate adverse property, social and environmental impacts of oil and gas related activities. The fund has a significant balance which, at the beginning of 2015, is estimated at \$13.1 million. Revenues are estimated at \$3.2 million and expenditures are budgeted at \$1.6 million.

<b>REVENUES</b>	<b>2014 Actual</b>	<b>2015 Estimated</b>	<b>2016 Budget</b>
Intergovernmental	0	2,756,766	0
<b>TOTAL</b>	<b>0</b>	<b>2,756,766</b>	<b>0</b>

<b>EXPENDITURES</b>	<b>2014 Actual</b>	<b>2015 Estimated</b>	<b>2016 Budget</b>
Professional & Technical Services	168,097	324,077	0
Other Expenses	2,300,000	500,000	1,000,000
<b>TOTAL</b>	<b>2,468,097</b>	<b>824,077</b>	<b>1,000,000</b>

## Road and Bridge Fund

This fund accounts for revenues and expenditures related to construction, repair, maintenance and snow removal for all County roads and bridges. The estimated 2016 beginning fund balance is \$23.1 million with a projected ending fund balance of \$23.6 million. Revenues are budgeted at \$14.6 million and expenditures of \$14.1 million. Detailed information on Road and Bridge expenditures projects is available in Section VIII – PUBLIC WORKS.

<b>REVENUES</b>	<b>2014 Actual</b>	<b>2015 Estimated</b>	<b>2016 Budget</b>
<b>Taxes</b>	12,060,208	14,867,980	8,916,382
<b>Contributions</b>	104,832	650	1,500
<b>Intergovernmental</b>	5,815,662	5,401,078	5,477,790
<b>Licenses and Permits</b>	208,861	175,000	160,000
<b>Miscellaneous Revenue</b>	55,434	791,914	60,000
<b>TOTAL</b>	<b>18,244,997</b>	<b>21,236,622</b>	<b>14,615,672</b>

<b>EXPENDITURES</b>	<b>2014 Actual</b>	<b>2015 Estimated</b>	<b>2016 Budget</b>
<b>Salaries and Wages</b>	2,127,798	2,246,607	2,400,334
<b>Employee Benefits</b>	1,080,990	1,204,406	1,243,276
<b>Professional &amp; Tech Services</b>	285,395	249,053	241,210
<b>Property/Fixed Assets</b>	4,586,814	5,721,025	5,500,900
<b>Purchased Property Services</b>	8,052,403	10,513,000	2,070,000
<b>Other Expenses</b>	916,801	1,055,020	510,699
<b>Other Purchased Services</b>	415,793	431,700	442,300
<b>Supplies</b>	1,501,062	1,662,950	1,761,000
<b>TOTAL</b>	<b>18,967,055</b>	<b>23,083,761</b>	<b>14,169,719</b>