

Elbert County, CO 2016 Budget

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Elbert County Government
215 Comanche Street
P.O. Box 7
Kiowa, CO 80117

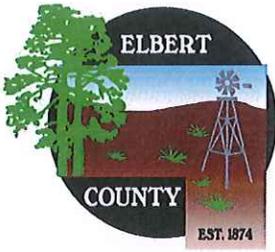


COUNTY OF ELBERT

215 Comanche Street
Kiowa, Colorado 80117
2016 Budget

ELBERT COUNTY ORGANIZATIONAL CHART

- Citizens
 - Elected County Commissioners
 - Commissioner District 1 – Robert Rowland
 - Commissioner District 2 – Kelly Dore
 - Commissioner District 3 – Larry Ross
 - County Attorney – Wade Gateley
 - County Manager – Ed Ehmann
 - Public Works- Ed Ehmann
 - Road & Bridge , Kiowa Shop – Carol Farr
 - Road & Bridge, Simla Shop – Ted Dole
 - Facilities – Shawn Carpenter
 - Department of Health & Human Services – Jerri Spear
 - Community & Development Services – Kyle Fenner
 - Finance Department – Johanna Sanders, Kyrei Zion
 - Personnel & Benefits Coordinator – Dianna Hiatt
 - Information Technology – Jen Grote
 - CSU Extension – Sheila Kelley
 - Elected Officials
 - Sheriff – Shayne Heap
 - Office of Emergency Management – Brandon Lenderink
 - Treasurer – Rick Pettitt
 - Public Trustee – Rick Pettitt
 - Assessor – Billie Mills
 - Coroner – Mike Graeff
 - Surveyor - Keith Westfall
 - Clerk & Recorder – Dallas Schroeder
 - Elections
 - Motor Vehicle



COUNTY OF ELBERT

215 Comanche Street
Kiowa, Colorado 80117
2016 Budget

2015 BUDGET MESSAGE

November 18, 2015

Board of County Commissioners

Honorable Board of County Commissioners of Elbert County:

It is our privilege to present to you the 2016 Budget for Elbert County, CO for the year January 1, 2016 to December 31, 2016; with information and estimates as required.

The 2016 budget was prepared based upon understanding actual revenues from previous year's, exploring new revenue resources and limiting expenditures. Each department provided information important in preparing this document. This document outlines the projected revenue and expenditures for Elbert County operations for 2016. The time and efforts of the county staff involved in providing information for the budget documentation are very much appreciated.

Each year, the County Manager and staff prepare an Annual Budget that serves as the funding plan for policies, goals, and service-levels as determined jointly between department heads, elected officials and the Board of County Commissioners. This budget document includes 2014 audited, 2015 projected, and 2016 budgeted numbers for the budget year 2016.

Elbert County utilizes a decentralized approach, "bottom up", in the development of the Annual Budget. Each Department is responsible for developing the financial data and narratives that are to be incorporated into the budget document. Guidelines and instructions are established by the Budget Officer and Finance Department in cooperation with the Board of County Commissioners. These guidelines and instructions are compiled into a budget manual that assists the Departments in the development of the budget. The Finance Department coordinates and compiles all of the budget information from the Departments into the final budget document that is presented by the County Manager.

It is the desire of the budget team to be fiscally prudent in all aspects of the county budget. The county has felt the pressures of the ever changing economy. It is our hope that the efforts of Elbert County staff in preparing the budget make Elbert County a better place to work and live.

Thank You,

Ed Ehmann
County Manager



COUNTY OF ELBERT

215 Comanche Street
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SUMMARY OF SIGNIFICANT ASSUMPTIONS

SERVICES PROVIDED

Elbert County (the County) was incorporated in 1874 and is a duly and regularly created, organized and existing political subdivision of the State of Colorado (the State) under the Constitution and laws of the State. The County is governed by a three member Board of County Commissioners that exercises the powers granted to the County. The County provides service for general government, public safety, health and welfare, construction and maintenance of roads and bridges.

REVENUES

TAXES

The primary source of revenue for the County is property taxes. The calculation of the taxes levied is displayed on page 2 at the adopted mill levy of 28.050.

Specific Ownership taxes are set by the State and collected by the County Clerk, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within, and including, the County.

In 2007, the County passed a 1% sales and use tax and commenced collection in 2008. The revenue from the sales and use tax is collected in the Sales and Use Tax Fund and is used for capital road improvements and associated costs.

LICENSES AND PERMITS

Building and septic permits for new construction, remodeling, and improvements of commercial and residential units are estimated by taking into account current development activity within the County. The same applies for planning and zoning fees for existing County parcels.

INTERGOVERNMENTAL REVENUE

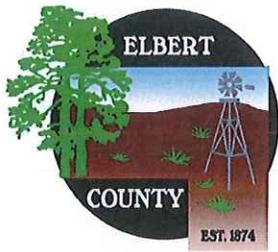
The County receives shared revenue from the State and Federal government from several sources, which include but are not limited to, Highway Users Tax Fund (HUTF), Conservation Trust funds, and Health and Human Service grants and funding.

CHARGES FOR SERVICES

The County collects treasurer fees on property taxes collected by the County. Additional charges for services include, but are not limited to, public trustee fees, sheriff's fees, permitting fees and fairgrounds receipts.

INTEREST INCOME

Interest income includes interest earned on the County's investments and delinquent taxes.



COUNTY OF ELBERT

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SUMMARY OF SIGNIFICANT ASSUMPTIONS CONTINUED

EXPENDITURES

GENERAL GOVERNMENT

Generally accepted accounting principles as applied to local governments allow the Elbert County Board of County Commissioners to commit portions of fund equity to specific purposes. As part of the 2016 budget process, the Board of County Commissioners of Elbert County, elect to commit \$180,000 of the ending 2015 General Fund balance, bringing the committed fund total to \$360,000, to future expenditures. Those expenditures currently relate to future year balloon payments on existing debt. The County will be perusing a lease mortgage bond refinance in 2016. When successful the refinance will eliminate the balloon payment. These earmarked forms will then relate to operating reserve funds.

Estimated expenditures for the general government include, but are not limited to the following departments: County Commissioners, County Attorney, Clerk and Recorder, Elections, County Treasurer, County Assessor, Maintenance for grounds and buildings, Information Technology, Human Resources, Finance and District Attorney.

PUBLIC SAFETY

Estimated expenditures for public safety include the County Sheriff's Department, County Jail, County Coroner, Judicial Center, Building Inspection, Planning Department, Office of Emergency Management and the Planning Commission. A Law Enforcement Assistance Fund was created in 2011 to account for the revenues and expenditures associated with the Model Traffic Code program.

PUBLIC HEALTH AND WELFARE

The County maintains the Health Department, the Environmental Health Department, and the Department of Human Services. Estimates for these have been based on prior year's costs/revenues and adjusted for expected activity in 2016.

CULTURE AND RECREATION

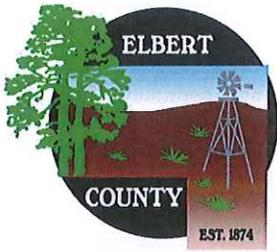
Culture and Recreation includes expenditures for the Fairgrounds and Fair Activities.

AUXILLARY SERVICES

Auxiliary Services are made up of the County Extension Office, including the extension staff, travel, and other related expenditures.

PUBLIC WORKS

The County provides road and bridge maintenance, snow removal, and weed control on all County roads within the boundaries of the County. Estimated costs have been projected based on expected activity in 2016.



COUNTY OF ELBERT

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DEBT AND LEASES

SPECIAL ASSESSMENT DEBT

The Chaparral Valley Local Improvement District Special Assessment Bonds are to be serviced by special assessments levies against real property in the County, which is specifically benefited by the improvements. The bonds, dated January 2003, were issued in the principal amount of \$350,000. Principal and interest, computed at 6.000% per annum, is payable annually through 2022. In 2015 Fund 020, Road and Bridge was budgeted to pay off the Chaparral Valley bonds. Due to the disastrous flooding that occurred to many portions of Elbert County in April, May and June of 2015 half of the owed principal was transferred to the Chaparral Valley bond so as not too stress Fund 20 to a critical point. The \$74,000 remaining principal will come out of the Road & Bridge Fund in 2016 to retire these bonds. The special assessments will be paid back to Fund 020 from the General Fund beginning in 2017 through 2022.

GENERAL OBLIGATION DEBT

The Meadows Station Subdivision Public Improvement District General Obligation Bonds are to be serviced by imposing a mill levy on all property within the boundaries of the District. The District has imposed a mill levy of 22.000 mills to generate revenue to service the bonds. The bonds, dated December 23, 2004, were issued in the principal amount of \$625,000. Principal and interest, computed at 3.15% - 5.25% per annum, is payable semi-annually on June 1 and December 1, through 2024.

The Foxwood Estates Public Improvements District General Obligation Bonds are to be serviced by imposing a mill levy on all property within the boundaries of the District. The District has imposed a mill levy of 30.000 mills to generate revenue to service the bonds. The bonds, dated January 27, 2005, were issued in the principal and interest of 3.25% - 5.50% per annum, is payable semi-annually on June 1 and December 1, through 2029. The B interest coupons were paid off in 2007.

LEASE MORTGAGE REVENUE BONDS

On October 15, 2009, the County issued \$7,300,000 in Lease Mortgage Revenue Bonds, Series 2009 to refund the series 2005 Certificates of Participation (COPs) issued by the Building Authority and to receive additional funds to complete projects original contemplated in the issuance of the COP's. The bonds bear an interest rate of 5.25%. Principal payments on the bonds are due annually on December 1 and interest payments are due semi-annually on June 1 and December 1.

Elbert County will be soliciting bond proposals from qualified financial institutions to finance the current refunding by the Elbert County Building Authority of the County's outstanding Lease Mortgage Revenue Bond, Series 2009, dated October 15, 2009, originally issued in the aggregate principal amount of \$7,300,000 and currently outstanding in the amount of \$5,825,000, through the issuance of Lease Revenue Refunding Bonds, Series 2016.

CAPITAL LEASES

The capital lease purchase agreements do not constitute general obligation debts of the County as defined by Colorado Revised Statutes as there are annual appropriation clauses in the lease agreements. The County has entered into several lease purchase agreements for equipment and vehicles.



COUNTY OF ELBERT

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ELBERT COUNTY GOVERNMENT FUND CHART

Fund 010 – General Fund

Department 011	Commissioners
Department 012	Personnel Benefits Coordinator
Department 015	Other Administration
Department 016	Compactor
Department 017	Information Technology
Department 018	Finance Department
Department 020	Clerk & Recorder
Department 021	County Attorney
Department 025	Elections
Department 030	Treasurer
Department 040	Assessor
Department 060	Maintenance
Department 170	District Attorney
Department 210	Justice Center
Department 211	Sheriff's Office
Department 213	Coroner's Office
Department 273	Office of Emergency Management
Department 280	Community & Development Services
Department 510	Public Transit
Department 515	4-H Fair
Department 520	Fairgrounds
Department 525	Fairboard
Department 610	CSU Extension
Department 701	Surveyor

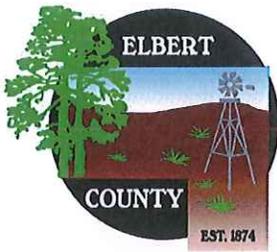
Fund 015 – Health Fund

Fund 020 – Road & Bridge

Department 810	Finance
Department 812	Operating
Department 814	Equipment Repair
Department 815	Road Repair
Department 816	Lease Purchase

Fund 025 – Sales & Use Tax

Fund 040 – Law Enforcement Assistance Fund



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*215 Comanche Street
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ELBERT COUNTY GOVERNMENT FUND CHART CONTINUED

Fund 050 – Department of Human Service

Department 409	ERP Grant
Department 411	Health
Department 412	Environmental Health
Department 415	Administration
Department 416	IV Waiver
Department 417	PSSF
Department 420	CO Works
Department 422	Child Welfare
Department 423	County Administration
Department 427	Child Support
Department 428	LEAP

Fund 070 – Retirement

Fund 082 – Chaparral Valley

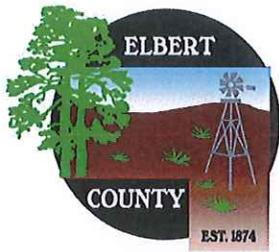
Fund 083 – Meadows Station

Fund 084 – Foxwood Estates

Fund 085 – Impact Fund

Fund 090 – Conservation Trust

Fund 095 – Bond Service



COUNTY OF ELBERT

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ELBERT COUNTY, COLORADO
SUMMARY
2016 BUDGET DRAFT
WITH 2014 AUDITED AND 2015 PROJECTED
For the Years Ended and Ending December 31

DRAFT

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12/2/2015

	AUDITED 2014	PROJECTED 2015	DRAFT 2016
BEGINNING FUND BALANCE	\$ 6,526,644	\$ 6,973,586	\$ 7,984,592
REVENUES			
Taxes	10,836,484	10,647,346	11,627,800
Special Assessments	20,412	106,500	65,400
Licenses and Permits	684,952	905,896	565,050
Intergovernmental	7,742,933	8,721,840	8,598,690
Charges for services	2,242,004	2,823,444	2,430,392
Interest income	14,917	30,750	2,700
Capital Lease Proceeds	364,880	-	-
Miscellaneous	316,447	206,754	53,100
Insurance Recoveries	155,655	24,614	-
Total revenues	22,378,684	23,467,144	23,343,132
TRANSFERS IN	1,420,406	302,807	433,159
TRANSFERS IN BOND SERVICE FUND		506,538	574,563
Total funds available	30,325,734	31,250,075	32,335,446
EXPENDITURES			
General Government	3,415,227	3,816,762	4,591,688
Public Safety	3,861,313	4,083,673	4,533,631
Human Services	4,554,711	5,421,769	5,941,305
Culture and Recreation	137,262	141,380	207,245
Auxiliary Services	129,940	132,156	133,950
Retirement	210,376	236,102	246,508
Public Works	4,985,897	4,695,194	5,125,237
Debt Service - capital leases & other	956,076	922,064	893,250
Capital outlay	2,958,009	2,108,660	3,432,215
Recreation facilities	28,085	225,328	150,000
Bond payment - Wells Fargo	511,523	506,538	574,563
Contingency	62,898	-	-
Special Assessments	120,425	166,512	323,522
Total expenditures	21,931,742	22,456,138	26,153,114
TRANSFERS OUT	1,420,406	809,345	1,007,722
Total transfers out	1,420,406	809,345	1,007,722
Total expenditures & transfers out requiring appropriation	23,352,148	23,265,483	27,160,836
ENDING BALANCE	\$ 6,973,586	\$ 7,984,592	\$ 5,174,610
Committed/Restricted Funds	680,000	860,000	980,000
ENDING BALANCE WITH COMMITTED/RESTRICTED FUND	\$ 6,293,586	\$ 7,124,592	\$ 4,194,610

ELBERT COUNTY, COLORADO
PROPERTY TAX SUMMARY INFORMATION
2016 BUDGET DRAFT
WITH 2014 AUDITED AND 2015 PROJECTED
For the Years Ended and Ending December 31

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	AUDITED 2014	PROJECTED 2015	DRAFT 2016
ASSESSED VALUATION			
Residential	166,636,690	169,079,120	196,656,070
Commercial	23,871,390	22,728,990	24,469,920
Agricultural	17,945,900	19,197,320	19,549,940
Vacant Land	17,558,070	15,349,960	15,078,640
State Assessed	29,288,500	30,326,900	36,321,100
Natural Resources	6,024,100	5,966,580	5,346,190
	261,324,650	262,648,870	297,421,860
Adjustments			
Certified Assessed Value	261,324,650	262,648,870	297,421,860
MILL LEVY			
General	16.314	16.314	16.314
Road & Bridge	9.500	9.500	9.500
Social Services	1.500	1.500	1.500
Retirement	0.703	0.703	0.703
Refund and abatements	0.115	0.192	0.039
Total mill levy	28.132	28.209	28.056
PROPERTY TAXES			
General	4,263,250	4,284,854	4,852,140
Road & Bridge	2,482,584	2,495,164	2,825,508
Social Services	391,987	393,973	446,133
Retirement	183,711	184,642	209,088
Refund and abatements	30,052	50,429	11,599
Levied property taxes	7,351,584	7,409,062	8,344,468
Budgeted property taxes	\$ 7,351,584	\$ 7,409,062	\$ 8,344,468

**ELBERT COUNTY, COLORADO
GENERAL FUND
2016 BUDGET DRAFT
WITH 2014 AUDITED AND 2015 PROJECTED
For the Years Ended and Ending December 31**

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	AUDITED 2014	PROJECTED 2015	DRAFT 2016
BEGINNING FUND BALANCE	\$ 728,545	\$ 720,421	\$ 1,259,165
REVENUES			
Taxes	5,456,500	5,484,849	6,024,949
Licenses and Permits	684,952	905,896	565,050
Intergovernmental	139,410	140,962	452,921
Charges for services	1,202,739	1,568,770	1,500,506
Interest income	8,510	6,718	1,900
Miscellaneous	259,716	97,658	53,100
Insurance Recoveries	155,655	24,614	-
Total revenues	7,907,482	8,229,467	8,598,426
TRANSFERS IN			
Intergovernmental Transfer	112,804	-	-
Conservation Trust	-	92,207	71,159
Total transfers in	112,804	92,207	71,159
Total Revenues and Transfers In	8,020,286	8,321,674	8,669,585
Total funds available	8,748,831	9,042,095	9,928,750
EXPENDITURES			
General Government	3,274,017	3,392,264	4,193,111
Public Safety	3,366,556	3,574,992	3,966,747
Culture and Recreation	137,262	141,380	207,245
Public Health	15,458	-	-
Auxiliary Services	129,940	132,156	133,950
Debt Service	47,575	-	-
Capital Outlay	-	-	-
Total expenditures	6,970,808	7,240,792	8,501,053
TRANSFERS OUT			
Intergovernmental Transfers	47,102	35,600	37,000
Operating Transfers	510,500	506,538	574,563
Special Item Transfer - Debt Service Reserve	500,000	-	-
Total transfers out	1,057,602	542,138	611,563
Total expenditures and transfers out requiring appropriation	8,028,410	7,782,930	9,112,616
ENDING FUND BALANCE	\$ 720,421	\$ 1,259,165	\$ 816,134
*Committed Funds	180,000	360,000	480,000
ENDING FUND BALANCE WITH COMMITTED FUNDS	\$ 540,421	\$ 899,165	\$ 336,134

*In 2016, \$120,000 is being committed rather than the \$180,000 in 2014 and 2015.
\$60,000 will be used towards bond counsel for the refinancing project.

ELBERT COUNTY, COLORADO
SCHEDULE OF GENERAL FUND EXPENDITURES
2016 BUDGET DRAFT
WITH 2014 AUDITED AND 2015 PROJECTED
For the Years Ended and Ending December 31

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AUDITED 2014	PROJECTED 2015	DRAFT 2016
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EXPENDITURES

General Government

Office of Commissioners	276,841	258,865	255,583
Clerk of the Board	47,273	47,969	-
County Attorney	106,768	181,276	545,516
Clerk and Recorder	346,254	297,667	404,256
Clerk and Recorder - Elections	95,021	127,056	160,500
County Treasurer	268,591	209,162	193,924
County Assessor	436,540	437,368	497,270
Maintenance of Grounds and Buildings	194,975	148,038	156,894
Information Technology (IT)	307,939	368,793	495,966
Other Administration	351,149	550,506	686,955
Finance and Personnel Benefits Coordinator	361,385	182,749	245,405
District Attorney	481,281	512,525	542,842
Compactor	-	7,707	8,000
Insurance Escrow	-	62,583	-
Total general government	3,274,017	3,392,264	4,193,111

Public Safety

Sheriff's Office	2,717,238	2,831,850	3,101,375
County Coroner	113,747	128,297	141,561
Judicial Center	105,029	117,800	153,170
Community Development Services	338,172	365,677	479,214
Building Inspection	-	-	-
Planning Commission	2,402	-	-
Office of Emergency Management	89,968	131,368	91,427
Total public safety	3,366,556	3,574,992	3,966,747

Culture and Recreation

Fairgrounds	137,262	101,602	158,595
4 H Fair	-	14,042	14,150
Fairboard	-	25,736	34,500
Total Culture and Rec	137,262	141,380	207,245

Public Health

Total Public Health	15,458	-	-
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Auxiliary Services

Extension office	129,940	132,156	133,950
Total auxiliary services	129,940	132,156	133,950

Debt Service

Total Debt Service	47,575	-	-
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Transfers

Intergovernmental Transfers	47,102	35,600	37,000
Operating Transfers	510,500	506,538	574,563
Special Item Transfer - Debt Service Reserve	500,000	-	-
Total transfers	1,057,602	542,138	611,563

Total General Fund expenditures and Transfers

\$ 8,028,410	\$ 7,782,930	\$ 9,112,616
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ELBERT COUNTY, CO
SCHEDULE OF GENERAL FUND REVENUES
2016 BUDGET DRAFT
WITH 2014 AUDITED AND 2015 PROJECTED
For the Years Ended and Ending December 31

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REVENUES	AUDITED 2014	PROJECTED 2015	DRAFT 2016
Taxes			
Property Tax	4,255,570	4,284,854	4,852,140
Specific Ownership Tax	1,192,185	1,066,209	1,066,209
Delinquent Tax	-	3,881	1,700
Senior/Vet Exemption	-	109,200	90,000
Tax Penalty	-	4,374	-
Cigarette Tax	8,745	8,525	7,000
Tax Sale Endorsement Fee	-	570	300
Tax Sale Cert. Fee	-	16	-
Tax Administration Fee	-	7,220	7,000
Tax Sale Advertising Fees Reimbursed	-	-	600
Subtotal - Taxes	5,456,500	5,484,849	6,024,949
Licenses and Permits			
Building Permits	682,350	863,163	517,000
Liquor Licenses	2,602	808	750
Final Plat	-	4,625	-
Special Use Fees	-	6,500	6,400
Oil and Gas Permits	-	22,600	15,000
Concept Plan/ Misc LU Fee	-	-	-
Minor Sub-division Fees	-	200	4,000
Rezoning Fees	-	200	12,300
Site Plan Fees	-	7,700	6,000
Variance	-	100	3,600
Subtotal - Licenses and Permits	684,952	905,896	565,050
Charges for Services			
Treasurer's Fees	448,632	379,461	380,000
County Clerk Fees	639,591	665,525	700,000
Election Fees - Collection from other Districts	-	30,245	25,000
Sheriff Fees	74,297	10,290	10,000
Concealed Handgun Permit Fees	-	37,336	20,000
CBI Hotline	-	15,000	18,000
Treasurer Fee - Miscellaneous	-	64,383	65,000
DA Revenue	-	22,716	12,000
Redemption Fee - Treasurer	-	921	500
Sheriff Distraint Fees	-	262	-
Mobile Distraint Warrant	-	120	-
Cost for Care	-	2,644	2,600
Rent	-	22,020	21,720
Fees for NSF Checks	-	1,231	-
Public Trustee Fees	32,765	16,018	9,500
Refunds	-	6,562	-
Community Service	-	3,494	1,400
Fair Grounds Rental	-	42,270	45,000
Civil Process	-	10,601	10,000
Canine Unit	-	1,361	3,000
Assessor's Copies	-	3,182	3,000
Maps	-	7,070	7,000
Uninsured Motorist Fees	-	1,035	-
Cost Allocation to Personnel Support (HR)	-	22,696	8,955
Cost Allocation HCPF	-	1,500	1,500
Cost Allocation to Other Admin (Audit & Accounting)	-	84,591	21,864
Cost Allocation to Finance (AP/Payroll)	-	56,529	39,594
Cost Allocation to County Manager	-	-	-
Cost Allocation to Grounds & Building	-	14,621	10,947
Cost Allocation to I.T.	-	45,086	\$83,926.00
Cost Allocation to S.O	-	-	-
Miscellaneous	7,454	-	-
Subtotal - Charges for Services	1,202,739	1,568,770	\$1,500,506

ELBERT COUNTY, CO
 SCHEDULE OF GENERAL FUND REVENUES
 2016 BUDGET DRAFT
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Intergovernmental			
EMPG	-	29,439	39,800
DHS Cost Allocation	-	16,996	20,000
Restitution	-	5,501	1,500
ECCA Reimbursement			69,375
Program Reimbursements - VOCA	-	3,750	5,000
Victim Assistance - VALE	64,063	56,182	56,243
Victim Assistance - VOCA	-	4,244	5,805
Miscellaneous Grants	75,347	24,850	121,500
Master Plan Dola Grant- CDS	-	-	75,000
Salary Allocation			58,698
Subtotal - Intergovernmental	139,410	140,962	452,921
Interest			
Interest Apportionment	-	5,050	1,000
Delinquent Interest	-	655	300
Interest on Accounts	8,510	1,013	600
Subtotal - Interest	8,510	6,718	1,900
Miscellaneous			
Fair Receipts	43,807	16,475	17,500
Reimbursements & Scholarships		1,700	-
DUI Insurance	217	-	-
Miscellaneous	215,692	79,483	35,600
Subtotal - Miscellaneous	259,716	97,658	53,100
Total Revenue	7,751,827	8,204,853	8,598,426
Transfers in/ Other Finance Source			
Transfer in	112,804	-	-
Insurance Recoveries	155,655	24,614	
Capital Lease Financing	-	-	-
Conservation Trust Transfer	-	92,207	71,159
Subtotal -	268,459	116,821	71,159
Total Revenues+ Other	\$ 8,020,286	\$ 8,321,674	\$ 8,669,585

ELBERT COUNTY, COLORADO
PUBLIC HEALTH & ADMINISTRATION SPECIAL REVENUE FUND
2016 BUDGET DRAFT
WITH 2014 AUDITED AND 2015 PROJECTED
For the Years Ended and Ending December 31

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	AUDITED 2014	PROJECTED 2015	DRAFT 2016
BEGINNING FUND BALANCE	\$ 83,023	\$ 208,966	\$ 206,380
REVENUES			
Intergovernmental	101,781	121,008	123,038
Miscellaneous	8,078	-	-
Charges for Services	173,347	177,999	165,886
Total revenues	283,206	299,007	288,924
TRANSFERS IN			
Per Capita	35,074	35,600	37,000
Total transfers in	35,074	35,600	37,000
Total funds available	401,303	543,573	532,304
EXPENDITURES			
Health and Environment	192,337	337,193	324,524
Total expenditures	192,337	337,193	324,524
TRANSFERS OUT			
General Fund	-	-	-
Total transfers out	-	-	-
Total expenditures and transfers out requiring appropriation	192,337	337,193	324,524
ENDING FUND BALANCES	\$ 208,966	\$ 206,380	\$ 207,780

**ELBERT COUNTY, COLORADO
ROAD AND BRIDGE FUND
2016 BUDGET DRAFT
WITH 2014 AUDITED AND 2015 PROJECTED
For the Years Ended and Ending December 31**

DRAFT

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	AUDITED 2014	PROJECTED 2015	DRAFT 2016
BEGINNING FUND BALANCE	\$ 2,278,089	\$ 1,701,377	\$ 1,553,630
REVENUES			
Taxes	2,618,634	2,538,192	2,887,413
Intergovernmental	2,694,670	2,880,400	2,634,400
Charges for Service	23,199	156,975	114,000
Net Investment Income	4,555	23,332	-
Miscellaneous	5,193	16,049	-
Capital Lease Proceeds	364,880	-	-
Total revenues	5,711,131	5,614,948	5,635,813
TRANSFERS IN			
Sales and Use Tax Fund	250,000	175,000	325,000
Total transfers in	250,000	175,000	325,000
Total funds available	8,239,220	7,491,325	7,514,443
EXPENDITURES			
General Government	72,410	248,437	214,377
Public Safety	181	-	-
Public Works	4,985,897	4,695,194	5,125,237
Debt Service - Lease/Rental payments	908,501	922,064	893,250
Advance for Chapparral Valley Payment		72,000	52,400
Capital Outlay	570,854	-	-
Total expenditures	6,537,843	5,937,695	6,285,264
TRANSFERS OUT			
Other Funds	-	-	-
Total transfers out	-	-	-
Total expenditures and transfers out requiring appropriation	6,537,843	5,937,695	6,285,264
ENDING FUND BALANCES	\$ 1,701,377	\$ 1,553,630	\$ 1,229,178

ELBERT COUNTY, COLORADO
SALES AND USE TAX FUND
2016 BUDGET DRAFT
WITH 2014 AUDITED AND 2015 PROJECTED
For the Years Ended and Ending December 31

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	AUDITED 2014	PROJECTED 2015	DRAFT 2016
BEGINNING FUND BALANCE	\$ 1,631,603	\$ 2,028,674	\$ 2,275,374
REVENUES			
Sales tax	2,031,700	1,920,000	1,920,000
Intergovernmental	605,690	242,000	-
Total revenues	2,637,390	2,162,000	1,920,000
TRANSFERS IN			
Other Funds	-	-	-
Total transfers in	-	-	-
Total funds available	4,268,993	4,190,674	4,195,374
EXPENDITURES			
General Government	65,800	57,600	57,600
Capital outlay	-	-	-
Roads	1,913,519	1,440,500	3,090,000
Equipment	-	242,200	85,000
Total expenditures	1,979,319	1,740,300	3,232,600
TRANSFERS OUT			
Road and Bridge Fund	261,000	175,000	325,000
Total transfers out	261,000	175,000	325,000
Total expenditures and transfers out requiring appropriation	2,240,319	1,915,300	3,557,600
ENDING FUND BALANCES	\$ 2,028,674	\$ 2,275,374	\$ 637,774

ELBERT COUNTY, COLORADO
 LAW ENFORCEMENT ASSISTANCE FUND
 2016 BUDGET DRAFT
 WITH 2014 AUDITED AND 2015 PROJECTED
 For the Years Ended and Ending December 31

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	AUDITED 2014	PROJECTED 2015	DRAFT 2016
BEGINNING FUND BALANCE	\$ 370,602	\$ 221,180	\$ 219,239
REVENUES			
Charges for Service	669,003	829,700	560,000
Intergovernmental	114,629	103,000	63,125
Total revenues	783,632	932,700	623,125
TRANSFERS IN			
Other Funds	-	-	-
Total transfers in	-	-	-
Total funds available	1,154,234	1,153,880	842,364
EXPENDITURES			
Public Safety	479,118	508,681	566,884
Capital Outlay	270,542	425,960	66,162
Debt Service	183,394	-	-
Total expenditures	933,054	934,641	633,046
TRANSFERS OUT	-	-	-
Total transfers out	-	-	-
Total expenditures and transfers out requiring appropriation	933,054	934,641	633,046
ENDING FUND BALANCES	\$ 221,180	\$ 219,239	\$ 209,318

ELBERT COUNTY, COLORADO
DEPARTMENT OF HUMAN SERVICES FUND
2016 BUDGET DRAFT
WITH 2014 AUDITED AND 2015 PROJECTED
For the Years Ended and Ending December 31

DRAFT

	AUDITED 2014	PROJECTED 2015	DRAFT 2016
BEGINNING FUND BALANCE	\$ 557,624	\$ 564,668	\$ 1,051,688
REVENUES			
Taxes	389,528	393,973	446,133
IOG	-	40,461	50,470
Intergovernmental	3,950,337	5,084,576	5,128,136
Other (Reserve & Mitigation)	28,834	93,047	-
Net Investment Income	719	-	-
Total revenues	4,369,418	5,612,057	5,624,739
TRANSFERS IN			
Other Funds	-	-	-
Total transfers in	-	-	-
Total funds available	4,927,042	6,176,725	6,676,427
EXPENDITURES			
IOG	-	40,461	50,470
Human Services	4,362,374	5,084,576	5,566,311
Total expenditures	4,362,374	5,125,037	5,616,781
TRANSFERS OUT			
General Fund	-	-	-
Total transfers out	-	-	-
Total expenditures requiring appropriation	4,362,374	5,125,037	5,616,781
ENDING FUND BALANCE	\$ 564,668	\$ 1,051,688	\$ 1,059,646

ELBERT COUNTY, COLORADO
 RETIREMENT FUND
 2016 BUDGET DRAFT
 WITH 2014 AUDITED AND 2015 PROJECTED
 For the Years Ended and Ending December 31

DRAFT

	AUDITED 2014	PROJECTED 2015	DRAFT 2016
BEGINNING FUND BALANCE	\$ 32,248	\$ 84,587	\$ 60,195
REVENUES			
Taxes	248,089	217,710	250,687
Miscellaneous Income	14,626	-	-
Total revenues	262,715	217,710	250,687
TRANSFERS IN			
Other Funds	-	-	-
Total transfers in	-	-	-
Total funds available	294,963	302,297	310,882
EXPENDITURES			
General Government	-	6,000	7,200
Retirement	210,376	236,102	246,508
Total expenditures	210,376	242,102	253,708
TRANSFERS OUT			
Other Funds	-	-	-
Total transfers out	-	-	-
Total expenditures requiring appropriation	210,376	242,102	253,708
ENDING FUND BALANCES	\$ 84,587	\$ 60,195	\$ 57,174

**ELBERT COUNTY, COLORADO
 CONSERVATION TRUST FUND
 2016 BUDGET DRAFT
 WITH 2014 AUDITED AND 2015 PROJECTED
 For the Years Ended and Ending December 31**

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	AUDITED 2014	PROJECTED 2015	DRAFT 2016
BEGINNING FUND BALANCE	\$ 438,104	\$ 382,396	\$ 292,154
REVENUES			
Intergovernmental	136,416	109,433	146,600
Interest	663	500	600
Total revenues	137,079	109,933	147,200
TRANSFERS IN			
Other Funds	-	-	-
Total transfers in	-	-	-
Total funds available	575,183	492,329	439,354
EXPENDITURES			
Culture and Recreation	28,085	107,968	150,000
Capital Outlay	62,898	-	-
Total expenditures	90,983	107,968	150,000
TRANSFERS OUT			
General Fund	101,804	92,207	71,159
Total transfers out	101,804	92,207	71,159
Total expenditures requiring appropriation	192,787	200,175	221,159
ENDING FUND BALANCES	\$ 382,396	\$ 292,154	\$ 218,195

ELBERT COUNTY, COLORADO
IMPACT FUND
2016 BUDGET DRAFT
WITH 2014 AUDITED AND 2015 PROJECTED
For the Years Ended and Ending December 31

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	AUDITED 2014	PROJECTED 2015	DRAFT 2016
BEGINNING FUND BALANCE	\$ 252,492	\$ 403,978	\$ 376,818
REVENUES			
Charges for services	173,716	90,000	90,000
Investment income	470	200	200
Total revenues	174,186	90,200	90,200
TRANSFERS IN			
General Fund	-	-	-
Total transfers in	-	-	-
Total funds available	426,678	494,178	467,018
EXPENDITURES			
General government	3,000	-	67,000
Capital outlay	13,700	-	43,793
Recreation improvements	-	117,360	95,760
Public Works	6,000	-	51,500
Total expenditures	22,700	117,360	258,053
TRANSFERS OUT			
Other Funds	-	-	-
Total transfers out	-	-	-
Total expenditures requiring appropriation	22,700	117,360	258,053
ENDING FUND BALANCES	\$ 403,978	\$ 376,818	\$ 208,965

ELBERT COUNTY, COLORADO
 CHAPARRAL VALLEY SPECIAL ASSESSMENT FUND
 2016 BUDGET DRAFT
 WITH 2014 AUDITED AND 2015 PROJECTED
 For the Years Ended and Ending December 31

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	AUDITED 2014	PROJECTED 2015	DRAFT 2016
BEGINNING FUND BALANCE	\$ 16,505	\$ 4,755	\$ 20,985
REVENUES			
Special assessments	20,412	34,500	13,000
Bond Payoff Advance from Road & Bridge	-	72,000	52,400
SID Principal	-	-	-
SID Interest	-	-	-
Total revenues	20,412	106,500	65,400
TRANSFERS IN GENERAL FUND	10,000	-	-
Total transfers in	10,000	-	-
Total funds available	46,917	111,255	86,385
EXPENDITURES			
General Government	762	670	670
Bond Principal	41,400	89,600	84,800
Total expenditures	42,162	90,270	85,470
TRANSFERS OUT			
Total transfers out	-	-	-
Total expenditures requiring appropriation	42,162	90,270	85,470
ENDING FUND BALANCES	\$ 4,755	\$ 20,985	\$ 915

ELBERT COUNTY, COLORADO
 MEADOWS STATION
 2016 BUDGET DRAFT
 WITH 2014 AUDITED AND 2015 PROJECTED
 For the Years Ended and Ending December 31

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	AUDITED 2014	PROJECTED 2015	DRAFT 2016
ASSESSED VALUATION			
Residential	2,457,580	2,458,860	2,683,250
	2,457,580	2,469,360	2,693,750
Certified Assessed Value	2,457,580	2,469,360	2,693,750
MILL LEVY			
Debt Service fund - Meadows Station	22	22	22
Total mill levy	22	22	22
PROPERTY TAXES			
Debt Service fund - Meadows Station	54,067	54,326	59,263
Levied property taxes	54,067	54,326	59,263
Budgeted property taxes	\$ 54,067	\$ 54,326	\$ 59,263

**ELBERT COUNTY, COLORADO
MEADOWS STATION DEBT SERVICE FUND
2016 BUDGET DRAFT
WITH 2014 AUDITED AND 2015 PROJECTED
For the Years Ended and Ending December 31**

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	AUDITED 2014	PROJECTED 2015	DRAFT 2016
BEGINNING FUND BALANCE	\$ 80,983	\$ 91,889	\$ 105,453
REVENUES			
Taxes	63,732	54,326	59,263
SOT Taxes		10,500	10,500
Total revenues	63,732	64,826	69,763
TRANSFERS IN			
Other Funds	-	-	-
Total transfers in	-	-	-
Total funds available	144,715	156,715	175,215
EXPENDITURES			
General Government	1,714	1,500	2,000
Debt Service	51,112	49,762	150,382
Total expenditures	52,826	51,262	152,382
TRANSFERS OUT			
Other Funds	-	-	-
Total transfers out	-	-	-
Total expenditures and transfers out requiring appropriation	52,826	51,262	152,382
ENDING FUND BALANCES	\$ 91,889	\$ 105,453	\$ 22,833

ELBERT COUNTY, COLORADO
 FOXWOOD ESTATES
 2016 BUDGET DRAFT
 WITH 2014 AUDITED AND 2015 PROJECTED
 For the Years Ended and Ending December 31

DRAFT

	AUDITED 2014	PROJECTED 2015	DRAFT 2016
ASSESSSED VALUATION			
Residential	793,380	793,190	828,530
	793,380	793,190	828,530
Certified Assessed Value	793,380	793,190	828,530
MILL LEVY			
Debt Service fund - Foxwood Estates	30	30	30
Total mill levy	30	30	30
PROPERTY TAXES			
Debt Service fund - Foxwood Estates	23,801	23,796	24,856
Levied property taxes	23,801	23,796	24,856
Budgeted property taxes	\$ 23,801	\$ 23,796	\$ 24,856

ELBERT COUNTY, COLORADO
FOXWOOD ESTATES DEBT SERVICE FUND
2016 BUDGET DRAFT
WITH 2014 AUDITED AND 2015 PROJECTED
For the Years Ended and Ending December 31

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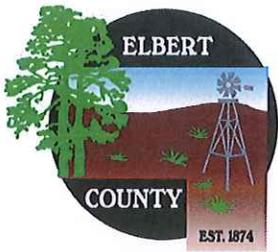
	AUDITED 2014	PROJECTED 2015	DRAFT 2016
BEGINNING FUND BALANCE	\$ 56,826	\$ 59,690	\$ 62,506
REVENUES			
Taxes	28,301	23,796	24,856
SOT Taxes		4,000	4,000
Total revenues	28,301	27,796	28,856
TRANSFERS IN			
Other Funds	-	-	-
Total transfers in	-	-	-
Total funds available	85,127	87,486	91,362
EXPENDITURES			
General Government	857	850	2,000
Debt Service	24,580	24,130	83,670
Total expenditures	25,437	24,980	85,670
TRANSFERS OUT			
Other Funds	-	-	-
Total transfers out	-	-	-
Total expenditures and transfers out requiring appropriation	25,437	24,980	85,670
ENDING FUND BALANCES	\$ 59,690	\$ 62,506	\$ 5,692

ELBERT COUNTY, COLORADO
BOND SERVICE FUND
2016 BUDGET DRAFT
WITH 2014 AUDITED AND 2015 PROJECTED
For the Years Ended and Ending December 31

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	AUDITED 2014	PROJECTED 2015	DRAFT 2016
BEGINNING FUND BALANCE	\$ -	\$ 501,005	\$ 501,005
REVENUES			
Intergovernmental	-	-	-
Total revenues	-	-	-
TRANSFERS IN			
Debt Service Financing Sources	512,528	506,538	574,563
Debt Service Reserve Amount	500,000		
Total transfers in	1,012,528	506,538	574,563
Total funds available	1,012,528	1,007,543	1,075,568
EXPENDITURES			
Bond Payment	511,523	506,538	574,563
Total expenditures	511,523	506,538	574,563
TRANSFERS OUT			
General Fund	-	-	-
Total transfers out	-	-	-
Total expenditures requiring appropriation	511,523	506,538	574,563
ENDING FUND BALANCES			
Restricted Funds	\$ 501,005	\$ 501,005	\$ 501,005
ENDING FUND BALANCE WITH RESTRICTED FUNDS	\$ 1,005	\$ 1,005	\$ 1,005



COUNTY OF ELBERT

215 Comanche Street
Kiowa, Colorado 80117
2016 Budget

2015 ANNUAL DEPARTMENT ACCOMPLISHMENTS

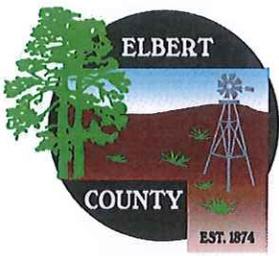
Personnel & Benefits Department

Benefits

- An Employee Benefits Summary table was created to show comparison of the health insurance plans offered.
- A RFP was posted on the Rocky Mountain Bid System in September. Five proposals were received and will be reviewed.
- Employee benefits for 2016 will be offered thru CTSI with Anthem BCBS. American Fidelity Assurance Company will provide assistance to employees with Section 125 services including FSA, HSA and supplemental insurance plans. Other programs offered are CCOERA, Legal Shield, Mines and Associates and AFLAC.
- A Lunch & Learn will be offered in December by Legal Shield talking to employees about identity theft. With positive response, more informational sessions will be offered in 2016.

Personnel

- The main objective of the Personnel Department is to provide assistance to both employees and Department Heads/Elected Officials. This includes defining department needs, writing job descriptions, posting new positions, assisting with the interviewing and hiring process. The Personnel & Benefits Coordinator meets with all new employees to complete required personnel and insurance forms and provide information on employee benefits.
- Personnel is also a source for employees to contact for clarification of County handbook, policies/procedures, health and insurance questions, premiums and supplemental insurance programs.
- Salary survey information has been gathered from local and similar jurisdictions to assure Elbert County employee compensation is comparable. A pay plan is being created to classify positions and maintain consistency.
- Maintaining good employee relationships via a team approach and encouraging positive environments are goals of the department.
- Exit meetings are also held with employees who have decided to discontinue employment with Elbert County.



COUNTY OF ELBERT

215 Comanche Street
Kiowa, Colorado 80117
2016 Budget

Employee Benefits Fair





COUNTY OF ELBERT

215 Comanche Street
Kiowa, Colorado 80117
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Finance Department

Budget

The County Manager serves as the Budget Officer for the County, and staff members assist in tasks related to audits, budget reporting/availability, reconciliations, inventory, fixed assets, and accounts receivable (for those accounts not covered by the county treasurer). All tasks are done in accordance with Generally Accepted Accounting Principles.

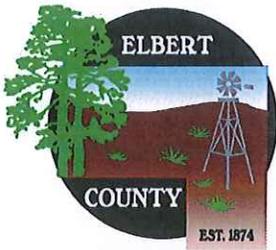
Elbert County is soliciting loan proposals from qualified financial institutions to finance the current refunding by the Elbert County Building Authority of the County's outstanding Lease Mortgage Revenue Bond. The Bond was issued to advance refund the County's previously issued Certificates of Participation and to make additional improvements to the County's Justice Center facilities. The Bonds will be issued as Lease Revenue Refunding Bonds using the same structure as the 2009 Bond. Currently the 2009 Bond bears interest at a rate of 5.25%

The Budget Team has developed Inventory Procedures, and has now begun the process of obtaining, and reporting an accurate excel database of the County's inventory. Taking inventory allows the County to know exactly what assets it has, as well as locate those assets quickly. In the past, this has been an audit finding that the County has outsourced in order to complete.

Accounts Payable

The Accounts Payable Division serves all County Departments through the vendor payment process as well as the reporting and reconciliation process. It is responsible in ensuring accurate and timely payment of all goods and services purchased by the county. Procedures on how to submit invoices/vouchers are available upon request are in accordance with County practices. This office serves as the catalyst to ensure the County meets all spending requirements. This is performed through interaction with the County's financial accounting system and coordination with other County departments. The office pays vouchers weekly, and presents vouchers to Commissioners twice a month for payment.

An updated Procurement Policy has been approved and distributed to departments to reference for centralized procurement activities. Their role was to help departments make informed, best value purchasing decisions, and to make sure products and services are purchased and paid for in the most streamlined way. The policy goes over the County Credit Card Policy, contract requirements, and the Contract/Bid Policy and bid process.



COUNTY OF ELBERT

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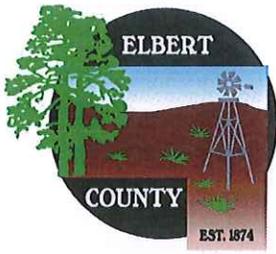
The Accounts Payable Staff was able to attend training on the SAGE software and found multiple ways to automate manual processes and reduce data entry errors.

Payroll

The Payroll Department ensures that all employees are paid according to approved payroll and salary schedules and that necessary data, records, and reports are maintained and submitted in compliance with acceptable government and regulatory standards. The payroll staff is dedicated to providing quality customer service through a commitment to excellence and continuous improvement. The County employees are paid on a monthly basis.

The Payroll Department is currently training all county employees to use an automated time and attendance system in an effort to save money, and eliminate the frustrations of a manual process. The time and attendance software reduces the risk of human error and ensures an easy, impartial, and orderly approach in addressing specific needs without any confusion. The department will see productivity increase because the process is seamless and makes day-to-day operations more efficient and convenient.

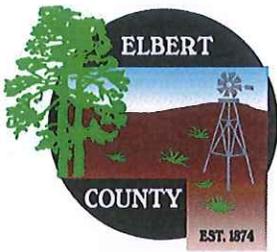
The Payroll Department is prepared for the new Patient Protection and Affordable Care Act (ACA) requirements. Large employers and employers that sponsor self-funded medical plans are now required to report extensive and detailed data for the calendar that began January 1, 2015. A large employer for this purpose must have 50 or more full time equivalent employees across the control group. The Payroll department is now responsible for completing the IRS Forms 1094/1095 that must be distributed to employees by January 31st each year except in 2016, it is due February 1, 2016 since the 31st is a Sunday.



COUNTY OF ELBERT

*215 Comanche Street
Kiowa, Colorado 80117
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Information Technology Department



COUNTY OF ELBERT

215 Comanche Street
Kiowa, Colorado 80117
2016 Budget

Clerk & Recorder Department Motor Vehicle~Elections~Recording

2015 Clerk's Office Accomplishments.

The Clerk's Office is getting more work accomplished with increased efficiencies and a dedicated staff.

In the recording office we are on track for recording 8750 documents. This is done with one person in the office and is up from a total of 8231 documents filed in 2010 3 people in the office for 9 months and one for the last three months of the year. Revenue has increased \$60000 in the recording office since 2010.

In the motor vehicle office, transactions are up over 30% when comparing 2015 to 2014. If this increase continues, which is not unreasonable, we will be doing double the number in transactions in 2017 when compared to 2014. Due to the Clerk assuming the Clerk to the Board duties, the office now has three dedicated motor vehicle clerks and one dedicated to working the renewal mail and answering phone calls. We are very proud of our new work stations. These came about from a security walk through with the Sheriff's Office. These new stations provide for a more professional appearance and provide a great deal more security for the clerks. We have also noticed a reduction in wait times with the new configuration.

The Elections department is growing as well. Our number of voter registrations has increased 16.5% comparing 2010 to 2014. An additional impact to the Elections Department was H.B. 13-1303 which made Colorado an all-mail ballot state. This increased the work load in the Elections Department. The commissioners have graciously allowed the usage of the BOCC room to conduct actual voting and also the tabulation of the ballots. This has made Election time run much more smoothly and has created an atmosphere of trust and assurance with the general public that the Elections in Elbert County are being conducted with integrity and trust.





COUNTY OF ELBERT

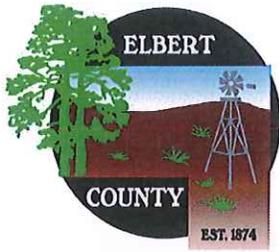
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2016 Budget*

County Attorney Department

As 2015 draws to a close, it is an appropriate time to reflect on our progress as a county this year. I believe that the legal department has made significant progress, but more importantly, the cooperative effort of all of you working as a team has made a huge difference. While I cannot possibly summarize every piece of work and every improvement made this year by the entire county, the following is a brief summary of legal accomplishments, made possible by the joint efforts of multiple departments:

- (1) County policies and procedures were approved and implemented for the county attorney, credit card usage, purchasing policy, coroner procedures, work session procedures, electronic meeting notification procedures, staff/agenda meetings, and complaint and commendation procedures.
- (2) The professional services contract with Thimgan and Associates resulted in a thorough and accurate re-valuation of the county's assessed properties, which provided increased tax revenues;
- (3) Four lawsuits were successfully concluded, with no damages assessed to the county;
- (4) The Elbert County Zoning Regulations were revised to clarify the responsibilities and role of the Planning Commission, and a joint training session between the BOCC and the Planning Commission was conducted;
- (5) Two grants for water issues (well monitoring and rural water supply) were approved, and performance of work was started;
- (6) Statutory salary increases for elected officials were approved, and will commence in 2017;
- (7) Bond counsel has been retained, and a bond refinancing effort has begun which will result in significant savings to Elbert County, through reduced interest payments and elimination of a balloon payment.

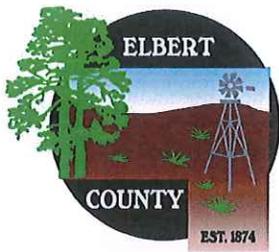
Thank you to all of you for your dedication and hard work. I look forward to continuing our progress as a team in 2016.



COUNTY OF ELBERT

*215 Comanche Street
Kiowa, Colorado 80117
2016 Budget*

Treasurer Department



COUNTY OF ELBERT

*215 Comanche Street
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Facilities Department Maintenance ~ Fairgrounds

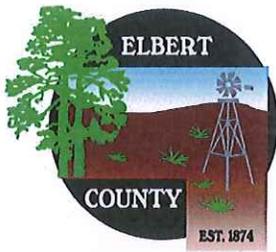
Shortly before I started here, Ed had promoted the purchase of an asset maintenance tracking program called Emaintenance. When I started, instituting this program was one of the primary tasks that Ed had for me. Thanks to a great deal of help and guidance from our IT Director Jen Grote, this program is now up and running, being utilized by all the county facilities, and is working very well. There are a few problems to work out, as with any new program, but overall it has been received well by the staff, and is already making an effective difference. The program issues work orders for each request, tracks the expenses associated with each repair, ties those expenses to individual assets, as well as tracks parts and services being done on each asset. This will aid in streamlining the repair process, tracking expenses, identifying county assets, ensuring that these assets are being maintained regularly and to get the maximum life span out of each asset. All of which will aid in saving the taxpayers money in repair costs and labor time.

Now that the Facilities staff has an adequate staffing, we are excited about the many different ways we will be able to utilize our skills and knowledge to get the most out of our budgets. Some of the tasks that had been previously contracted out due to the small support staff, we will now be able to complete in house. Some examples of this are servicing and maintaining the many swamp coolers we have at our facilities, minor construction projects, minor roofing repairs, and irrigation system installation and maintenance.

Some projects that we hope to address in 2016 include exploring the option of instituting a new lock and key system. Ed has agreed that we need to have a standardized lock and key system county wide, that we can facilitate and maintain ourselves. This system would allow us to control and track access to most all areas, and would develop an accountability for issued keys. Another benefit to this system is the added security for the staff. This system would allow us the flexibility to adapt very rapidly for unaccounted for keys, in order to maintain as much security as possible. With the purchase of some basic tools and equipment, we would be able to install and maintain our own system, as well as cut our own keys without having to contract a locksmith. This will lower costs and speed up the repair and maintenance process. It will also allow us the ability to rekey an office or exterior doors of a facility very quickly in the event of an emergency.

Another goal is to institute regularly scheduled facility inspections. The intent is to catch and correct problems in the early stage before they become costly repairs. Extending the sustainability of each of our buildings is of utmost importance. Many of our buildings are quite old, but with regular maintenance, there is no reason they will not be able to serve the purpose effectively for many years to come.

The Facilities staff is looking forward to working with Ed, the Commissioners, and all the department heads by maintaining and repairing your facilities and providing the best possible working environment for the staff. Our other focus is to provide a safe and aesthetically pleasing facility and grounds for the visiting general public as well as individuals and groups wishing to rent one of our facilities.



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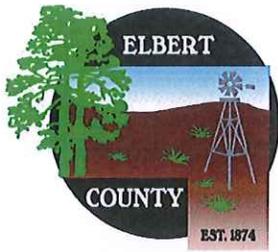
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Thank you for your continuing support of your Facilities Department, and we are all looking forward to working with you in 2016.

ASSESSOR'S DEPARTMENT

TWO ACCOMPLISHMENTS IN THE ASSESSOR'S OFFICE FOR 2015

1. Hiring Thimgan & Associates as a contract company. This is taking place over the next 4 years. This contract will enable the county to pick up any improvements that has not had a building permit. It will also verify that each property is being valued fair and equitable. With the additional value this should help with the budget in the coming years. The entire Assessor's office works diligently with the new construction, sales, recorded documents, mapping, senior & veteran exemptions, abstract & certifications. From January 1, 2015 this office has received 827 new sales for confirmation. It has also had 1,831 new building permits. There are several more responsibilities that take place throughout the year. Working together as a team of 5 people to get all the information needed for us to send the tax roll to the Treasurer in January of each year. As we all are aware that the tax roll is what brings in the majority of revenue to the county and also to the other entities within the county.
2. Passing the Wild Rose Audit for 2015. This is an audit that takes place in the Assessor's Offices throughout the State of Colorado. Each category that was audited passed with no recommendations to change. This may not seem like much of an accomplishment, but it takes a lot of work and information to go through the process each year. If the audit does not pass, then the county can be fined a large amount of money to get it right.



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SHERRIFF'S OFFICE DEPARTMENT

Jail:

Major accomplishment we have done this year is improving the safety and security of the facility. We have increased the security by adding the scramble keypad along with the badge access control point to exit the jail. We have increased the number of security cameras around the jail, upgraded some older cameras too. We are listening to more the inmate phone calls. We have not had any deputies assaulted!

Patrol:

We have become more proactive with notably more bookings, 60 more to date this year than last while still handling a larger call volume. We handled more SWAT calls this year with less staff and increasingly dangerous suspects to include two homicides. Patrol continues to grow with ever changing drug laws and a sharp increase in DUID's. We continue to thwart crime, save lives, educate citizens, and promote the betterment of society as a whole. The patrol division continues to achieve notoriety in the public. We receive accolades and thanks on a daily bases from citizens not only in our county but from citizens from other states that passed through our county and received assistance from us. No officers were shot or notably injured. No lawsuits were filed. No videos resulting in public outrage. I believe we not only do our job well but far superior to the local agencies and possibly most all Sheriff's Offices in the State. It's hard for me to really note a major accomplishment as most all of what my staff does is expected and they do it without hesitation or thought. I have an exceptional crew and work with exceptional staff.

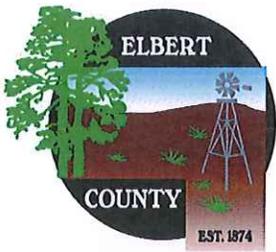
Traffic:

Worked with Road and Bridge and the engineers to get the speed limit lowered from 55 mph to 35 mph at Kiowa-Bennett Road and County Road 162 where three fatalities occurred earlier this year. We also were able to have the speed limit lowered at County Road 17-21 and County Road 114 where another fatal accident occurred earlier this year.

Addition of a SIDNE vehicle. This is used as a training tool primarily for young drivers to demonstrate the effects of both impaired and distracted driving. This vehicle can be used at many community events including the sheriff's office annual safety fair, the Elizabeth Stampede, homecoming and prom education. Traffic officers are involved teaching safety classes to high school students. This \$20,000 dollar vehicle was purchased through donations from Elbert County Citizens.

Victim Advocates:

Awarded a Grant for \$30,000 to assist in personnel costs this is a 28% increase in contributions. Additionally, by collaborating with other agencies in Elbert County, the V.A. Unit has been able to provide support to citizens



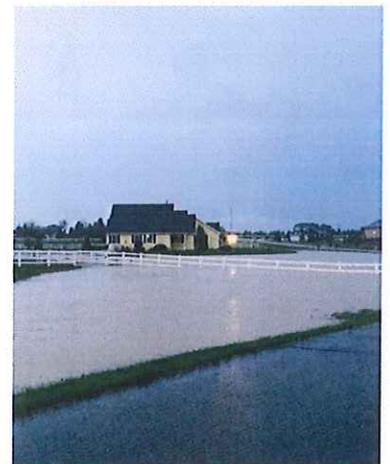
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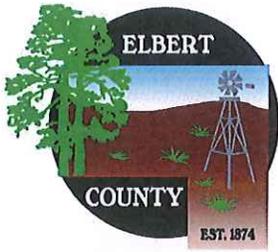
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who are experiencing traumatic events that do not qualify for Victim Compensation benefits. This additional support includes, support for elderly citizens who do not have the resources to sustain independent living, facilitate connections to mental health service providers for citizens who have family members experiencing suicidal ideations and mental health crises.

OFFICE OF EMERGENCY MANAGEMENT

For the calendar year of 2015 the Elbert County Office of Emergency Management was faced with the challenges of severe storms, flooding, tornadoes and wildfires. Over the course of four months three of these continued events had devastating impacts across Elbert County. Not only were the impacts seen financially but also in much of our staff, resources, residences and properties. It was through the coordination with multiple county departments, county first responders, volunteers, partnering emergency management offices and the State of Colorado that Elbert County was able to identify the need for a disaster declaration. Once the disaster was declared and Elbert County became part of declaration 4229 the realization hit that in 2015 the OEM office had gone through the full disaster cycle of Emergency Management. However, this full cycle of preparation, response, recovery and mitigation could only have been achieved with the efforts from all county stakeholders, their continued support and determination. As a team we are in the process of moving through the full recovery phase of Disaster Declaration 4229. It's through these great partnerships and teamwork that Elbert County as a whole will be better prepared and more resilient when faced with challenges in the future that threaten lives and property.





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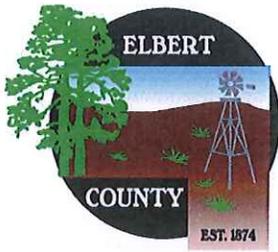
COMMUNITY DEVELOPMENT SERVICES



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COLORADO STATE UNIVERSITY COOPERATIVE EXTENSION



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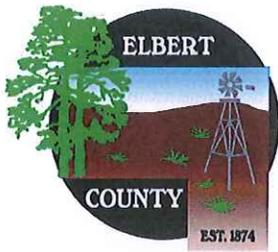
2015 Elbert County 4-H Program

- Eleven 4-H Community Clubs (consolidated the two eastern clubs into one), Adult & Youth 4-H Councils, Three Judging Teams, and Shooting Sports.
- 341 Traditional 4-H members enrolled/ 111 certified and trained 4-H Leader adult volunteers.
- Number of general project entries at Elbert County Fair: **855**; to State Fair: **120**
- Number of livestock/animal project entries at Elbert County Fair: **1594**
- Shooting Sports: 148 members enrolled in shooting sports projects with 464 County Fair Shoot entries, of which 69 members went on to the state shoot with 208 state entries.



Elbert County 4-H Team of Two Finishes as Robotics Reserve Champs

Elbert County 4-H member Clay Hendrix, left, works with his fellow teammate, Evan Turner to program their robot at the Colorado State Fair robotic team challenge contest. The two members, although missing their other two teammates, placed second and received the reserve grand champion award.



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2015 Elbert County Master Food Safety Program

Three Certified Master Food Safety Advisors continue volunteering and expand seminars:

- June 20, Jams & Jellies
- July 15, Tomatoes & Salsa
- Aug. 29, Pickles & More
- Sept. 5, Pressure Canning
- Oct. 7, Gluten-Free Cooking
- Nov. 4, High Altitude Cooking
- Dec. 5, Holiday Gifts from the Kitchen



Food Safety Classes Held in Elbert County

With three newly trained and certified Master Food Safety Advisors, classes have been offered in Elbert County. Classes have included jams and jellies; salsa and tomatoes and pressure canning. Participants above are involved in preparing cucumbers and other vegetables for the *Pickles & More!* class.



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ROAD & BRIDGE

Elbert County Road & Bridge had a very busy and successful 2015. Above the normal blading, mowing, weed spraying, sign installation and upkeep of the 1800 miles of roads in Elbert County, these are a few of the special projects completed in 2015.

- Rebuilt $\frac{3}{4}$ miles of County Road 118
- Rebuilt 1 mile of County Road 49
- Rebuilt 1 $\frac{1}{2}$ miles of County Road 25
- Rebuilt $\frac{1}{2}$ mile of County Road 45
- Chipseal was completed on the following:
 - 1 mile of County Road 21
 - 1 mile of Kiowa Bennett
 - 3 miles of County Road 29
 - 10 miles of Elbert Road
- Ditched, reshaped and sealed with magnesium chloride 1 $\frac{1}{2}$ miles of Sun Country Drive
- Completed shouldering along asphalt on the following:
 - 8 miles of County Road 13
 - 2 miles of County Road 166
- Crack sealed 35 miles of asphalt roads
- 182 semi loads of asphalt patching on asphalt roads
- Shaped and milled $\frac{3}{4}$ mile on Pine Meadows Drive
- Installed 26 new culverts
- Repaired 22 old culverts
- Performed 50+ snow plow shifts





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In May and June Elbert County experienced rain fall and storms of epic proportions. Severe flooding, numerous washed out and destroyed roads and damage from tornadic activity kept the Road and Bridge crew busy for many weeks. Elbert County qualified for FEMA disaster recovery assistance on the following roadways:

- Wolf Creek Drive
- Glennon Road
- Amethyst Road
- County Road 98
- Comanche Creek Road
- Freese Road
- County Road 102
- Fondis Pit Road
- County Road 66
- County Road 86
- County Road 110
- County Road 118
- County Road 125
- County Road 149
- County Road 181
- Resolis Road



The Road and Bridge crews have been working tirelessly since the flooding, to make all repairs and provide all the necessary paperwork for FEMA assistance.





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HEALTH & HUMAN SERVICES

Elbert County Department of Health and Human Services 2015

During 2015 our department has gone through significant growth in our ongoing efforts to improve our service provision, professionalism and community connections within our budgetary and spatial limitations.

With a lot of extra sweat and extra effort by our employees and our County colleagues we have undertaken many projects to make our small office area more professional and comfortable. We have had some minor remodeling done in addition to replacing some carpeting and furniture. We also added some fun diversions for the children and outside seating to enjoy the sunshine!



Although we continue to operate with limited staffing we were able to participate in some of the county outreach events and hope to increase our community involvement as we stabilize our staffing.

In order to attract and retain quality staff we completed a formal salary survey and developed a salary structure in 2015. Although we have experienced ongoing employee turnover this year we have been able to replace them with highly qualified and enthusiastic individuals and many of them are Elbert County residents! We have also added a couple of staff due to additional Federal/State funding and programmatic requirements. We are excited about the potential of our new team as we begin the new year in 2016!