

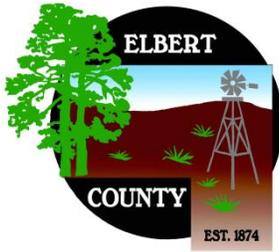
2017

ANNUAL BUDGET



DRAFT
10/12/16

ELBERT COUNTY GOVERNMENT
215 COMANCHE STREET
KIOWA, CO 80117



*Elbert County Government
2017 Budget*

County Information

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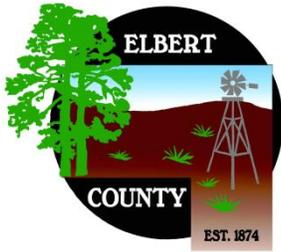
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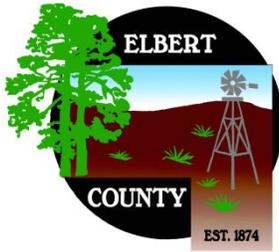
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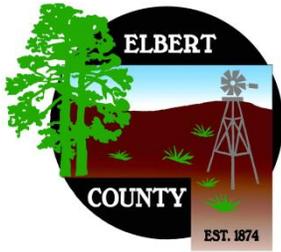
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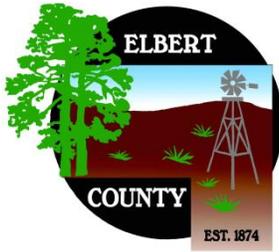
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2017 BUDGET MESSAGE

November 1, 2016

Honorable Board of County Commissioners of Elbert County:

It is our privilege to present to you the 2017 Budget for Elbert County, CO for the year January 1, 2017 to December 31, 2017; with information and estimates as required. This budget represents Elbert County's continued commitment to the needs of the county residents, the continued level of quality service, and prudent fiscal management. The budget has been prepared in accordance with all applicable state and federal laws and internal policies.

Staff has made every effort to objectively review and analyze each of the respective budgets in preparation for a recommendation to the Board of County Commissioners. In addition, the fiscal responsibility of staff comes from being committed to making wise spending decisions every day.

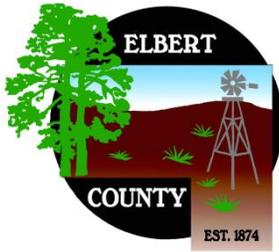
The 2017 budget was prepared based upon understanding actual revenues from previous year's, exploring new revenue resources and limiting expenditures. Each department provided information important in preparing this document. This document outlines the projected revenue and expenditures for Elbert County operations for 2016.

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 2015 audited, 2016 adopted, 2016 projected, and 2017 budgeted numbers.

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. These guidelines and instructions are compiled into a budget packet 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 who also serves as Budget Officer.

Major financial highlights for 2017 include:

- Assessed valuation has increased by \$6,770,210. This represents an increase of property tax revenue in the amount of \$192,561 for all funds.
- Overall budgeted revenues for 2017 are \$1,482,916 more than the 2016 projected revenue.
- Overall budgeted expenditures for 2017 are \$961,930 more than the 2016 projected expenditures.
- The 2017 budget includes funding for 151 FTE's.



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- The 2017 budget includes the appropriations for the following grants:
 - \$120,000 CWCB Water Study Grant
 - \$70,000 DOLA Master Plan Funding Grant
 - \$39,800 EMPG/LEMS Grant (Emergency Management Performance/Local Emergency Management Support)
 - \$5,000 Miscellaneous Grant for Master Plan Funding
 - \$5,000 Environmental Health/LPHA Master Grant
 - \$50,109 Local Planning and Support/LPHA Master Grant
 - \$15,929 Maternal and Child Health/LPHA Master Grant
 - \$30,000 Tobacco Grant
 - \$20,000 WIC Grant
 - \$56,243 VALE Grant
 - \$5,805 VOCA Grant
 - \$26,650 JAG Grant

- Fund 75 – Capital Improvements, is being funded for the first time in several years. With the bond refinance that took place in 2016, \$500,000 that was part of collateral held has been released. This \$500,000 is being moved to the Capital Improvement Fund. It is the intention of the current staff to continue to put dollars in the Capital Improvement Fund.

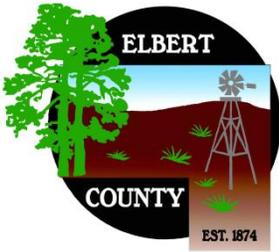
Goals set for the 2017 budget season:

- Maintain an ending balance in all funds that is equal to or more than three months operating expenses for the fund.
- Staff recognizes that this goal is unrealistic for the General Fund this year. We would like to reach the three months operating goal in the General Fund in 5 years. The goal for the General Fund for 2017 is to keep expenditures at least \$230,000 less than the revenue/transfer in budgeted amount. If we can achieve this goal every year for the next four years, we should be on track to reach our 5 year goal.

The dedicated staff of Elbert County will continue to look for ways to improve processes, and will work to maintain quality service levels for all citizens of Elbert County. It is the desire of the budget team to be fiscally prudent in all aspects of the county budget. 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,

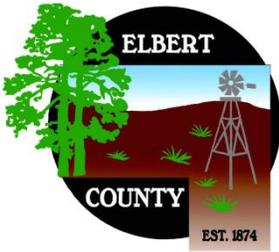
Ed Ehmann
County Manager/Budget Officer



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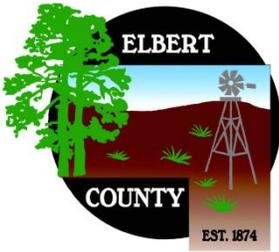
Resolution Adopting 2017 Budget



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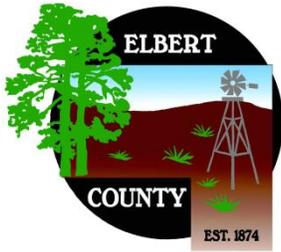
Resolution Appropriating Funds for 2017 Budget Year



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Resolution levying property taxes



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SUMMARY OF SIGNIFICANT ASSUMPTIONS

SERVICES PROVIDED

Elbert County was incorporated in 1874 and is a duly and regularly created, organized and existing political subdivision of the State of Colorado 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 the Property Tax Summary page and the adopted mill levy for 2017 is 28.065.

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

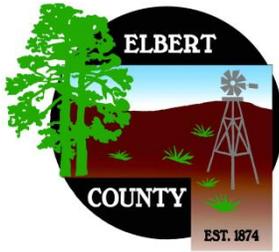
Building and septic permits for new construction, remodeling, and improvements of commercial and residential units are estimated by taking into account current development activity within the County. The same applies for planning and zoning fees for existing County parcels.

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.



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INTEREST INCOME

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

EXPENDITURES

GENERAL GOVERNMENT

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 2017.

CULTURE AND RECREATION

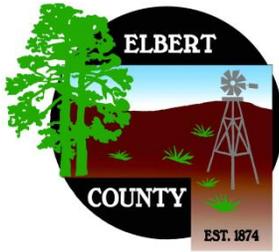
Culture and Recreation includes expenditures for the Fairgrounds and Fair Activities.

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 2017.



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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 and 2016 an intergovernmental loan from Fund 020, Road and Bridge was transferred to retire these bonds. The special assessments will be paid back to Fund 020 from the General Fund and the Chaparral Valley Special Assessment 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.

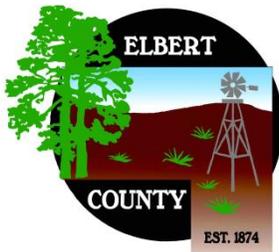
The Foxwood Estates Public Improvements District General Obligation Bonds are to be serviced by imposing a mill levy on all property within the boundaries of the District. The District has imposed a mill levy of 30.000 mills to generate revenue to service the bonds. The bonds, dated January 27, 2005, were issued in the principal amount of \$345,000. Principal and interest, computed at 3.25% - 5.50% per annum, is payable semi-annually on June 1 and December 1.

LEASE MORTGAGE REVENUE BONDS

In 2016 Elbert County refinanced the Elbert County Building Authority Lease Mortgage Revenue Bond. The refinance principal amount was \$5,825,000. The current 2015 Series bond carries an interest rate of 2.610%. The term of the bond expires in 2030. Elbert County no longer has a balloon payment due. All collateral except for the Justice Center Building have been released as part of the refinance.

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.



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Annual Budget Procedures & Tasks



January

- Create the current year's budget schedule working around statutory deadlines and other county activities.
- Departments are asked to complete a projection worksheet indicating the amounts to be spent or collected in each month of the year for cash flow planning.
- December of previous year variance reports are given to all department heads and elected officials after the month is closed and reconciled on the financial system. These reports show year to date amounts and the percent of budget remaining.
- Commissioners receive the same variance report for all funds and departments county wide.
- File certified, adopted budget with State.



February

- Finance staff and the Treasurers staff have strategic planning meetings to discuss the future of bonds, leases, special district bonds, retirement funds and to go over any other notable events that happened in the previous year. Short term and long term planning is done.
- Department Heads and Elected Officials are asked to review a final previous year variance report for any items that did not hit the correct departments or general ledgers. Finance staff will assist with corrections to any items using journal entry vouchers.
- January variance reports are given to all department heads and elected officials after the month is closed and reconciled on the financial systems.



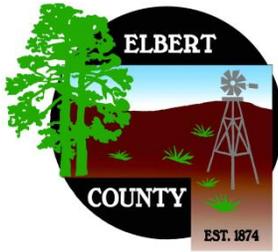
March

- Department Heads & Elected Officials begin adding department needs to the "budget notes" document through department weekly updates held with the County Manager
- February variance reports are given to all Departments Heads and Elected Officials after the month is closed and reconciled on the financial systems.



April

- Department Heads and Elected Officials continue weekly update meetings to discuss department needs.
- March variance reports are given to all department heads and elected officials after the month is closed and reconciled on the financial systems.
- Each department is given a worksheet containing first quarter actual revenues and expenses and asked to update projections for the year accordingly. These projections are combined into a master worksheet in the Finance Office.



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May

- Finance Office updates budget worksheets in preparation to compile budget projections, previous year audit numbers and correct year budget numbers.
- Budget packets are created to be used as tools for Department Heads & Elected Officials to create their budgets.
- Finance Office assist in preparing financials for the auditor.
- Budget schedule is updated as needed.
- April variance reports are given to all Department Heads and Elected Officials after the month is closed and reconciled on the financial.



June

- Budget packets are distributed to Department Heads & Elected Officials.
- May variance reports are given to all Department Heads and Elected Officials after the month is closed and reconciled on the financial systems.



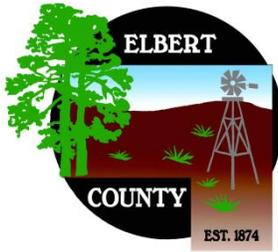
July

- Each department is given a worksheet containing six month actual revenues and expenses and asked to update projections for the year accordingly. These projections are combined into a master worksheet in the Finance Office.
- First draft budgets are due to the finance office from each department.
- The budget spreadsheet is updated with the previous year's audited numbers after the audit is complete.
- Budget schedule is updated as needed.
- June variance reports are given to all Department Heads and Elected Officials after the month is closed and reconciled on the financial system.



August

- Finance office compiles all budget requests from all departments into one comprehensive document.
- Department budget meetings are scheduled throughout the month.
- July variance reports are given to all Department Heads and Elected Officials after the month is closed and reconciled on the financial systems.



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September

- Each department is given a worksheet containing year to date actual revenues and expenses through 8/31 and asked to update projections for the year accordingly. These projections are updated in the master worksheet in the Finance Office.
- Department budget meetings continue.
- A budget workshop study session is scheduled with the BOCC where all departments explain individual budgets and study the overall budget together.
- August variance reports are given to all Department Heads and Elected Officials after the month is closed and reconciled on the financial system.



October

- The draft budget is submitted to the BOCC. Notice of Budget is published in designated newspaper.
- Each department is given a worksheet containing year-to-date actual revenues and expenses through 9/30 and asked to update projections for the year accordingly. These projections are updated in the master worksheet in the Finance Office.
- September variance reports are given to all department heads and elected officials after the month is closed and reconciled on the financial system.



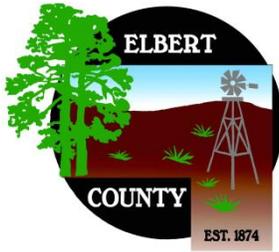
November

- Final adjustments are made to the budget document.
- Department summaries and write ups are completed.
- Meetings are scheduled with departments for follow up as needed.
- Public Hearing is held on the draft budget.
- Budget workshop is scheduled with the BOCC, if warranted or requested, to address any concerns voiced in the public hearing.
- October variance reports are given to all Department Heads and Elected Officials after the month is closed and reconciled on the financial system.



December

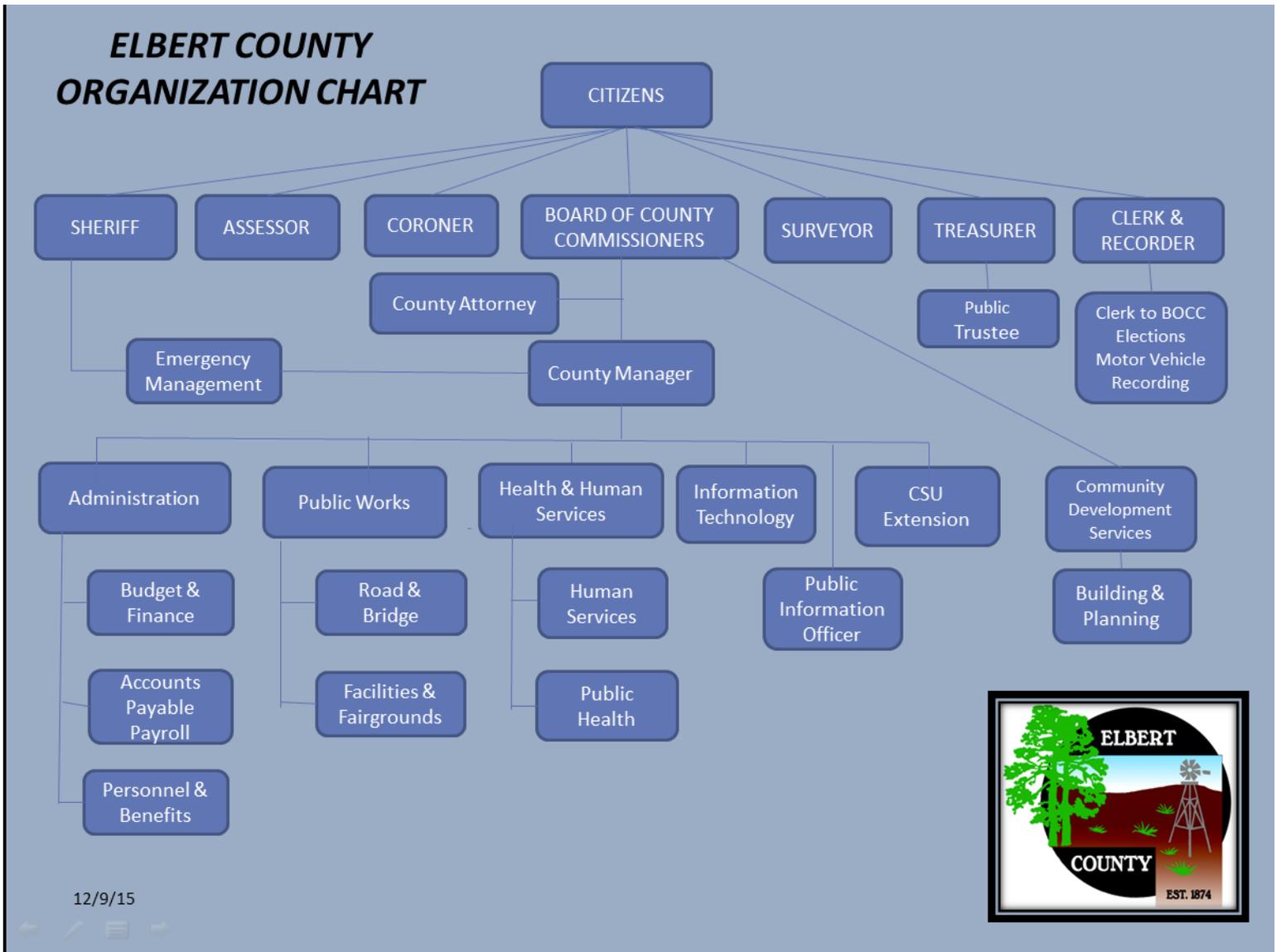
- Assessor change in valuation must be made to the BOCC.
- Certification of mill levies must be made to the BOCC.
- BOCC adopts Budget and certify mill levies.
- Final Budget document is submitted to the State and posted on the website.
- November variance reports are given to all Department Heads and Elected Officials after the month is closed and reconciled on the financial system.

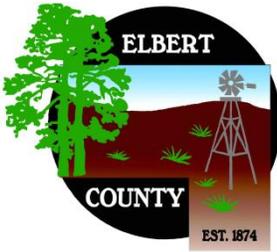


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ELBERT COUNTY ORGANIZATIONAL CHART





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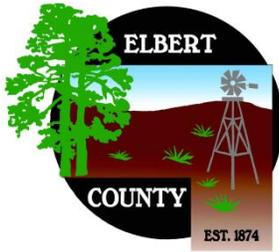
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ELBERT COUNTY GOVERNMENT FUND CHART

Fund 010- General Fund

- The General Fund accounts for resources of the County which are not required legally or by sound financial management to be accounted for in another fund. Ordinary operations of the County such as public safety, county administration and other activities financed from taxes and general revenues are reflected in the General Fund.
- Basis of Accounting- Modified Accrual

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 070	Fleet
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 515	4-H Fair
Department 520	Fairgrounds
Department 525	Fairboard
Department 610	CSU Extension
Department 701	Surveyor



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Fund 015- Health Fund

- The Health Fund is used to account for monies expended only for the purposes of public and environmental health pursuant Colorado Revised Statutes 25-1-511(1)(2).
- Basis of Accounting- Modified Accrual

Fund 020- Road & Bridge

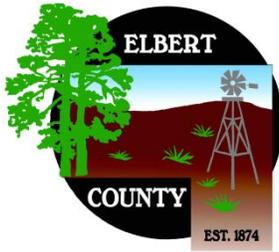
- The Road and Bridge fund is used to account for the County's share of State revenues that are legally restricted for the maintenance of highways and roads within the County's boundaries and to account for revenues restricted for highway and road purposes
- Basis of Accounting- Modified Accrual

Fund 025- Sales & Use Tax Fund

- The Sales and Use Tax fund is used to account for the collection of County sales tax restricted for capital expenditures
- Basis of Accounting- Modified Accrual

Fund 040- Law Enforcement Assistance Fund

- The Law Enforcement Assistance is used to account for the collection of revenue from law enforcement citations. Revenues in this fund are used for expenses related to law enforcement activities.
- Basis of Accounting- Modified Accrual



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Fund 050- Human Services Fund

- The Human Services fund is used to account for the County's State, Federal and property tax revenues that are restricted for providing social services to the residents of the County.
- Basis of Accounting- Modified Accrual

Fund 070- Retirement Fund

- The Retirement Fund is used to account for the County's portion of retirement contribution for employees.
- Basis of Accounting - Modified Accrual

Fund 075- Capital Improvement Fund

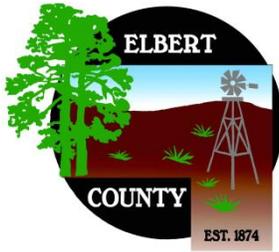
- The Capital Improvement Fund is used to account for all major capital improvements and investments.
- Basis of Accounting- Modified Accrual

Fund 085- Impact Fund

- The Impact Fund is used to account for the collection of impact funds related to development.
- Basis of Accounting- Modified Accrual

Fund 090- Conservation Trust Fund

- The Conservation Trust Fund is used to account for the State of Colorado Lottery funds allocated to the County for recreational uses.
- Basis of Accounting- Modified Accrual



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Fund 095- Debt Service Fund

- The Debt Service Fund is used to account for the accumulation of resources of general long-term debt principal and interest associated with the lease mortgage revenue bond.
- Basis of Accounting- Modified Accrual

Fund 082- Chapparral Valley Fund

- The Chapparral Valley Fund is a debt service fund to account for the collection of special assessments in this district for the use of paying the local improvement district bond.
- Basis of Accounting- Modified Accrual

Fund 083- Meadows Station Fund

- The Meadows Station Fund is used to account for the mill levy tax collection on all properties within the boundaries of the district for the purpose of paying the special improvement district general obligation bond.
- Basis of Accounting- Modified Accrual

Fund 084- Foxwood Estates Fund

- The Foxwood Estates Fund is used to account for the mill levy tax collection on all properties within the boundaries of the district for the purpose of paying the special improvement district general obligation bond
- Basis of Accounting- Modified Accrual